PLAINTIFF'S EXHIBIT
CCS-27

BILL OF SALE AND ASSIGNMENT

For value received and intending to be legally bound, MUNDET CORK CORPORATION, a New York corporation, located at 7101 Tonnelle Avenue, North Bergen, New Jersey (hereinafter referred to as "SELLER), a Division of Crown Cork & Seal Company, Inc., a New York corporation, located at 9300 Ashton Road, Philadelphia 36, Pennsylvania, hereby sells, assigns, grants, conveys, transfers and sets over to BALDWIN-EHRET-HILL, INC., a Pennsylvania corporation, located at 500 Breunig Avenue, Trenton, New Jersey (hereinafter referred to as "BUYER"), the following assets, goods, chateels and rights of Seller's Thermal Insulation Contract Division:

1) Seller's inventory of finished goods and work in process at Seller's manufacturing cost or contract cost, less 15%, whichever is lower, all in the quantities and at the locations specified in Schedule 1, attached hereto and made a part hereof by reference;

2) Seller's contracts in progress, based upon costs from February 1, 1964 to February 8, 1964, as specified in Schedule 2, attached hereto and made a part hereof by reference;

3) Seller's contracts in progress upon which no progress billings have been made, based on costs from inception to January 31, 1964, as specified in Schedule 3, attached hereto and made a part hereof by reference;

4) Seller's inventory of raw materials and useable purchased materials at Seller's purchase price, all in the quantities and at the locations specified in Schedule 4, attached hereto and made a part hereof by reference;

5) All accounts receivable specified in Schedule 5, attached hereto and made a part hereof by reference, ~~based upon 97-1/2% of unpaid balance;~~

6) All of the office furniture, fixtures, equipment and small tools located in the branch offices of Seller, identified in Schedule 6, attached hereto and made a part hereof by reference;

7) Any and all rents and/or deposits on Leases as identified in Schedule 7, attached hereto and made a part hereof by reference;

8) The items of machinery and equipment located at Seller's North Bergen, New Jersey plant, as specified in Schedule 8, attached hereto and made a part hereof by reference;

9) All of Seller's right, title and interest in all Thermal Insulation Contracts and 6 Performance Bonds, identified and specified in Schedule 9, attached hereto and made a part hereof by reference;

The parties have executed a master contract and bond assignment form and agree that reproductions of such form with individual contract numbers and names inserted shall be attached to each individual contract and shall be considered as an original executed assignment.

The contract files shall be physically delivered to Buyer at a time and place designated by mutual agreement of the parties.

10) All of Seller's right, title and interest in the Branch Manager Contracts in effect, identified and specified in Schedule 10, attached hereto and made a part hereof by reference;

The time and place of physical delivery of said contracts shall be agreed to by the parties.

11) All of Seller's right, title and interest in the Branch Offices and Warehouses leased by Seller and assigned to Buyer under separate and individual Assignments, identified and specified in Schedule 11, attached hereto and made a part hereof by reference;

12) All of Seller's right, title and interest in three (3) Vehicle Leases, identified and specified in Schedule 12, attached hereto and made a part hereof by reference.

To have and to hold the assets and rights hereby transferred and assigned or intended to be transferred and assigned unto the Buyer, forever.

Upon receipt of written notice from Buyer, within one year from February 28, 1964, Seller will execute and deliver to Buyer such documents as shall be necessary to grant to Buyer a perpetual, royalty-free, exclusive world-wide license for the use, in connection with the manufacture, distribution and installation of thermal insulation, of such of Seller's present trade names and trademarks as are specified in that notice.

Seller appoints Buyer its true and lawful attorney, with full power of substitution, to demand, receive and collect all moneys, claims or rights due or to become due from the assets and rights hereby sold, assigned and transferred, and to give receipts and releases with respect thereto, and to institute any necessary proceedings to collect or enforce any such moneys, claims or rights.

Seller agrees to execute and deliver to Buyer all such further instruments of assignment or other documents, and to take all such other action as may be necessary or, in Buyer's opinion, desirable to fully convey and assign to Buyer title to all the assets and rights hereby sold, assigned and transferred or intended so to be.

Seller represents and warrants that Seller has and hereby conveys to Buyer good and marketable title to the assets and rights recited herein and on the schedules attached hereto, free and clear of all liens, charges, claims and encumbrances of any nature whatsoever.

Seller represents and warrants to Buyer that the amounts listed on Schedule 5 hereto are due and owing in full to the Seller on the date hereof, and are not subject to any deduction, defense, set-off, or counterclaim of any nature whatsoever.

Pursuant to Paragraph 5, page 2 herein and Schedule 5, sums of money collected through February 24, 1964 are hereby deducted from the total receivables referred to in Paragraph 5, page 2 and Schedule 5. Collections applicable to these receivables and other monies collected, owing to Buyer after February 24, 1964, will be remitted daily by Seller to Buyer.

In the event of any sales, transfer or similar taxes incurred with respect to this Bill of Sale or any Assignments thereunder, or any future Assignments necessary to be made to Buyer by Seller, such taxes shall be divided equally between Buyer and Seller.

Seller covenants that for five (5) years after February 28, 1964, it will not engage in the production of calcium silicate or magnesia at its North Bergen, New Jersey plant, or sell such plant to another company for the production of such products, and Seller will not engage in the Thermal Insulation Contract business for such period of time.

This Bill of Sale, conveyance and Assignment and the covenants herein contained shall inure to the benefit of, and shall bind, the respective parties hereto and their respective legal representatives, successors and assigns.

IN WITNESS WHEREOF, the Seller has caused this instrument to be executed by its duly authorized executive officers and its corporate seal affixed by its Assistant Secretary as of the 8th day of February, 1964.

MUNDET CORK CORPORATION, a Division
of Crown Cork & Seal Company, Inc.

By John J. Connelly
Ch. of Bd. ~~President~~

Attest:

Harry R. Warren
Harry R. Warren - Asst. Secretary

STATE OF PENNSYLVANIA :
SS.
COUNTY OF PHILADELPHIA :

On this, the 25th day of February, 1964, before me the undersigned, a Notary Public, personally appeared John F. Connelly who acknowledged himself to be Ch. of the Board of Mundet Cork Corporation, a New York corporation; and that he as such Ch. of the Bd., being authorized to do so, executed the foregoing BILL OF SALE AND ASSIGNMENT for the purposes therein contained by signing the name of the corporation by himself as

Witness my hand and notarial seal.

Shirley Fox
Notary Public
SHIRLEY FOX, Notary Public
Philadelphia, Philadelphia County
My Commission Expires February 13, 1967

ASSUMPTION

For value received and intending to be legally bound, Buyer for itself, its successors and assigns, hereby assumes all liabilities and obligations of the Seller arising from and after February 8, 1964, under the Leases Contracts and Performance Bonds, identified and Specified on Schedules 9, 10, 11 and 12, attached to the foregoing Bill of Sale and Assignment.

BALDWIN-EHRET-HILL, INC.

By Edward R. Stevens
President

Attest:
W. Schwegler
Secretary

STATE OF Pa.
COUNTY OF Phila.

On this, the 20th day of February, 1964, before me, the undersigned, a Notary Public, personally appeared E. R. Stevens who acknowledged himself to be President of Baldwin-Ehret-Hill, Inc., a Pennsylvania corporation; and that he as such President, being authorized to do so, executed the foregoing Assumption for the purposes therein contained by signing the name of the corporation by himself as

Witness my hand and notarial seal.

Shirley Fox
Notary Public
SHIRLEY FOX, Notary Public
Philadelphia, Philadelphia County
My Commission Expires February 13, 1967

CLOSING STATEMENT
(Cut-Off Date - February 8, 1964)

SELLER: Mundet Cork Corporation, A
Division of Crown Cork &
Seal Company, Inc.
9300 Ashton Road
Philadelphia 36, Penna.

BUYER: Baldwin-Ehret-Hill, Inc.
500 Breunig Avenue
Trenton, New Jersey

	DUE SELLER	DUE BUYER
BASIC PURCHASE PRICE (Including plant machinery and equipment, trade names, trademarks, and negative covenants)	$ 500,000.00	
INVENTORIES:		
Schedule 1 — Finished goods - work in process - Seller's manufacturing cost or contract cost, less 15%, whichever is lower	3[illegible],198.45	
Schedule 2 — Costs on contracts in progress From 2/1 to 2/8/64	206,724.78	
Schedule 3 — Costs on contracts in progress From inception to 1/31/64 (no progress billing made)	61,409.92	
Schedule 4 — Raw materials and useable purchased materials at Seller's purchase price	522,622.05	
ACCOUNTS RECEIVABLE: Schedule 5	1,924,657.21	
Less payments 2/9 to 2/24/64		$ 295,153.64
Schedule 6 — BRANCH OFFICE EQUIPMENT, FURNITURE, FIXTURES & SMALL TOOLS:	35,600.00	
Schedule 7 — PRORATION OF FEBRUARY RENT AND DEPOSITS ON LEASES:	8,760.02	
TOTALS	$3,576,972.43	$ 295,153.64
Less: Amount due Buyer	295,153.64	
NET AMOUNT DUE SELLER	$3,281,818.79	