cc: R. Smith - Ardmore Legal
J. V. Mannin[illegible] Ardmore
A. L. Meyer - [illegible]rdmore
P. F. Grieve - Paoli
C. Hasenritter - Ardmore

PLAINTIFF'S EXHIBIT
GP-2105

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April 4, 1962

Mr. E. A. Dennison
Gypsum Products Manager
Johns-Manville Sales Corp.
22 East 40th Street
New York 16, New York

Dear Denny:

There have been occasions recently relative to certain forms and materials used in conjunction with the sale of gypsum products which you have asked that we pay and in-turn some of which we have turned down.

In discussing this question with our Legal, Accounting and Procedure Departments in an effort to answer all of the matters consistently in view of the contract, I would like to summarize our feelings as follows:

1. Bestwall is to furnish labels, bags and tapes imprinted with the JM insignia of a type equal to that being furnished by Bestwall to Bestwall customers.
2. Bestwall is to furnish service to JM customers equal to service furnished Bestwall customers insofar as shipments. This includes flat car covers, bracing, etc.
3. Such items classified as promotion or advertising of JM in the gypsum business and strictly not a service to a customer using the gypsum products as signs on flat cars would be JM's expense.
4. Forms used internally by Bestwall to properly handle JM orders are Bestwall's expense.
5. Forms ordered and used in bulk by JM to enable them to serve their customers are JM's expense.

I believe if you will analyze this carefully, you will agree that it is the intent of the contract and further, it will simplify a matter of determining who is furnishing what, each of the forms that have come up for discussion in themselves are minor in cost, but the summation of the several forms involved amount to an item of expense which should be controlled within the scope of the contract.

Very truly yours,

BESTWALL CERTAIN-TEED SALES CORP.

C. E. Abbey
Merchandise Manager, Gypsum

CEA/dkp

cc:

This was discussed with Mr. Dennison and it was pointed out that in the future, JM would have to provide, at JM's expense, copies of Customer Service Form #362, customer record cards for JM's use internally and plaque cards that JM is asking to be put on flat car shipments of material to JM accounts. With the full knowledge of Mr. Mannino and Mr. Smith, this also infers that such things as envelops, order forms, customer record forms, shipping labels, etc. which are stocked in bulk by Bestwall Gypsum plants to service JM accounts are Bestwall's expense. This also includes Bill of Lading forms showing JM as the shipper.