72-410

PLAINTIFF'S EXHIBIT

GP-1840

cc: Mr. K. A. M. Caskill - Ardmore
Mr. A. L. Meyer - Ardmore
Mr. R. Smith - Ardmore Legal Dept.
Mr. J. Reeves - Ardmore
Mr. M. S. Jorgensen - Wilmington
Mr. C. H. Shuttleworth - Paoli

September 19, 1963

Mr. J. A. Marian
Gypsum Products Manager
Johns-Manville Sales Corporation
22 E. 40th Street
New York 16, New York

Dear Joe:

We have developed a rather extensive file beginning way back in December of 1962 with J-M complaint #BPW22-01 X, running through return of Joint System materials to the Wilmington plant for which credit invoices 254511 and 254513, both made in the first half of March in the total sum of $2,763.00 was made to J-M and culminating now in a deduction by J-M in the amount of $153.45.

We have discussed this many times over the telephone and I believe the action by J-M Accounting which apparently is at your instruction, is wrong, and is merely another aggravating matter for which there is no excuse.

I have reviewed the file again thoroughly. The substance of it is that two J-M accounts gave to Ferneo certain quantities of Joint System materials to be returned to Wilmington as evidenced by signed receipts from Ferneo. The totals on these bills signed for by the trucker do not correspond with the receiving reports turned in by the Bestwall plant personnel. You say that you cannot expect that the trucker and the J-M customer lied. I say with equal reason and purpose that I cannot say that the Bestwall plant personnel lied. As has been mentioned in many of the adjustments made to you, the contract stipulates the manner in which adjustments are to be made by Bestwall to Johns-Manville. These procedures were followed in making the adjustments early in March of 1963 as covered by the two credit invoices #254511 in the amount of $1138.67 covering the material returned from August Building Supply and #254513 in the amount of $1624.37 covering material returned from Jett Building Supply.

file MG 9/17/63

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