Defendant will answer regarding its brief relationship with Smith & Kanzler Company, which relationship is described below.

From September 1967 until February 1969, Dana owned the stock of Smith & Kanzler Company, a New Jersey corporation located in Linden, New Jersey. Smith & Kanzler Company manufactured certain asbestos-containing products that had application in the building construction industry. Dana did not incorporate Smith & Kanzler Company but came to own its stock as a result of the dissolution of Victor Manufacturing & Gasket Company ("Victor") in or after September 1967. Victor was at that time the sole shareholder of Smith & Kanzler Company. In February 1969, less than 18 months after acquiring the stock of Smith & Kanzler Company, Dana sold the stock to Philip Carey Corporation (Ohio).

Dana is not a successor-in-interest to Smith & Kanzler Company. Dana objects to any reference or implication suggesting that Smith & Kanzler Company is Dana or that Dana is Smith & Kanzler Company. Dana specifically denies any such contention. Any answer by Dana referring to Smith & Kanzler Company is not to be construed as (and is not) an admission and/or agreement that Dana had any relationship with Smith & Kanzler Company other than that indicated in this Preliminary Statement. Moreover, Dana specifically denies that it had any relationship, whatsoever, with Smith and Kanzler Corporation, a New Jersey corporation that was dissolved in or about 1964. Dana also denies that it has any liability for any products manufactured or sold by Smith & Kanzler Company or Smith and Kanzler Corporation, or for any acts sought to be attributed to either company. *See In re School Asbestos Litigation*, 1993 U.S. Dist. LEXIS 7984 (E.D. Pa. June 14, 1993) (granting summary judgment to Dana after ten years of litigation, and finding as a matter of law that Dana could not be held vicariously liable for