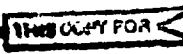


CC: Mr. Smith - Legal Dept.  
Mr. C.G. Shuttleworth - Paoli
Mr. G. E. Wilson - Ardmore
Mr. E. B. Hollingsworth - Paoli
Mr. M. M. Powers - Paoli

PLAINTIFF'S EXHIBIT

GP-2114

March 7, 1963

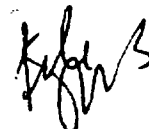
Mr. J. A. Marian, Gypsum Products Mgr.
Johns-Manville Sales Corporation
22 E. 40th Street
New York 16, New York

Dear Joe:

In reviewing a large number of Johns-Manville complaints on Gypsum Products that cover several months at all plants, it is obvious that there needs to be a better understanding on all facets of handling complaints on Gypsum Products made by J-M accounts or J-M salesmen.

A careful review of many files indicated these complaints are being carelessly handled.

- (1) Too many J-M complaints show Bestwall for the plant at the top of the complaint form instead of showing the actual Bestwall plant as Acme, Akron, Bestwall-Brunswick, etc.
- (2) Most J-M complaints do not identify the Bestwall invoice nor the date of the shipment involved with the material complained of, or else it is done incorrectly.
- (3) J-M complaint numbers are confusing, are duplicated, from time to time on different reports, or sometimes omitted, and are frequently omitted on any succeeding correspondence the J-M salesman or sales district has to make on the matter.
- (4) A check of the dates involved on the complaint files including date of salesmen's inspection, date of receipt of the Bestwall plant, and so on indicates delays in getting the complaint from J-M salesman to the Bestwall plant.



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Mr. J. A. Marian, Gypsum Products Mgr.
Johns-Manville Sales Corp.

- (5) There are examples of Bestwall personnel making field trips on J-M complaints with no formal written J-M complaint. In the future, the Bestwall plant and laboratory people will not make a field trip on a J-M complaint without a written complaint report. In emergencies the Bestwall plant people may go but only if the J-M sales office involved confirms the request by telegram including a complaint number for reference purposes.
- (6) There are many examples where the J-M sales office involved has not followed up on receipt on the plant's reply to the complaint which may request samples, additional information, or cost estimates of the matter involved.

In making adjustments, bear in mind that under the contract Bestwall's liability is limited to replacing defective materials. The J-M Sales Representative, the J-M District Sales Office, and you can help by keeping this in mind.

Where there is a shortage on a shipment which is confirmed by the Bestwall plant involved, checking their records, the Bestwall invoice to J-M will be corrected. However, Bestwall cannot back order or ship small amounts. Such shortages will be shipped on the next order to the account involved when a new order is placed. It will have to be included in the new order and not tied in with the previous order.

Where there is a complaint of damage in transit, remember that Johns-Manville is the shipper, J-M has the original bill of lading, and J-M must make the claim to the carrier whether it is rail or truck. Again, the J-M account, the J-M sales representative, the J-M District Sales Office, and you can help Johns-Manville at following up such claims with the carrier immediately. J-M accounts should be advised to know any damages or shortages on the truckers delivery ticket on truck shipments, or to call the railroad agent at the destination point when they note such conditions on rail car shipments.

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Johns-Manville Sales Corporation

Finally, Bestwall responsibility is to Johns-Manville. Bestwall should not and will not have contact with a J-M account except where the Bestwall representative calls on the J-M account in company with the J-M Sales Representative as a J-M plant representative. Any adjustment made to the Johns-Manville account is J-M's responsibility on both amount and timing. Bestwall's action relative to Johns-Manville should not effect J-M's relation to the J-M account.

As we discussed before your first J-M district sales meeting, you can help the entire problem of Bestwall - J-M relations or complaints by getting the Johns-Manville Sales Representatives to follow procedures. This requires accuracy and completeness in orders, complaints, inquiries, and so on.

Very truly yours,

BESTWALL-CERTAIN-TEED SALES CORP.

C. E. Abbey
Administrative Assistant to
Director of Merchandising

CEA:emo

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