

January 17, 1969

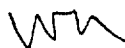
Mr. N. W. Hendry, General Sales Manager
Canadian Johns-Manville Asbestos Limited
P. O. Box 1500
Asbestos, Quebec, Canada

Dear Mr. Hendry:

Your recent letter to Mr. Burns has come to my attention.

Smith & Kanzler Company has not been sold to Philip Carey Company. We recognize the need for discussing the distributor arrangement with you in the event Smith & Kanzler Company should be sold. Please rest assured that if such a sale should be made, you will be notified.

Very truly yours,



Wayne D. Neathery
President

LMW

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