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EXHIBIT
01497.00

January 18, 1940

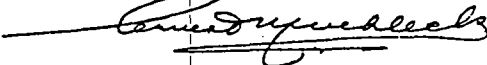
Mr. O. C. Smith
Bell Asbestos Mines Ltd.
Thetford Mines, P. Q.

Dear Mr. Smith:

During the course of the past three years the Kearsbey & Mattison Company, along with most of the other firms in the asbestos industry in the U.S.A., have been financing research work on asbestosis carried out at the Saranac Laboratory by Dr. Leroy U. Gardner, and in order that you may also have the benefits of the work which is being done, I have pleasure in handing you herewith photostat copies of Dr. Gardner's recent report and the photographs relating thereto.

I am also sending copies of these to Mr. Shepherd in England.

Yours sincerely,


President

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Att.
cc WWFS ✓



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