



Johns Manville

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A Berkshire Hathaway Company

December 3, 2009

Via: Email & Fax

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Senate Finance Committee
219 Dirksen Senate Office Building
Washington, DC, 20510
ATTN: MTB

Re: Senate Miscellaneous Tariff Bills: S. 1979, S. 1980

Dear Chairman Baucus and Ranking Member Grassley:

Per your Committee's request on November 2, 2009, I am writing on behalf of Johns Manville to express our support for S. 1979 and S. 1980.

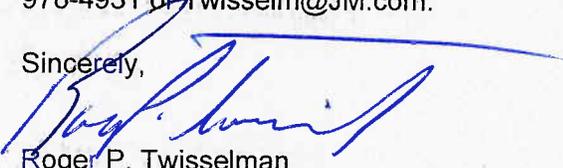
Johns Manville, a Berkshire Hathaway company, is a leading manufacturer and marketer of premium-quality building insulation, commercial roofing, roof insulation, and specialty products for commercial, industrial, and residential applications. We are headquartered in Denver, CO and employ 243 people at our technical center in Littleton, CO. Additionally, we have facilities in 20 other states and employ approximately 4014 people in the U. S. and 6,385 worldwide.

Regarding the two bills sponsored by Senator Casey, we strongly support their inclusion in the Miscellaneous Tariffs Bill (MTB). In total, these bills would provide temporary duty-free treatment for different kinds of fiber glass sheets used to make ceiling tile and serve as flooring substrate. These bills would benefit a myriad of domestic companies, countless American consumers and face no domestic manufacturing competition.

S. 1979	No Number	Fiber glass sheets used to make ceiling tiles (New MTB – Duty Suspension)
S. 1980	No Number	Fiber glass sheets used to make flooring substrate (New MTB – Duty Suspension)

The current economic situation makes it imperative for these bills to be approved in Congress. We import these products and provide them to manufacturers of ceiling tiles who use them for facers and to manufacturers who use them as a vinyl flooring substrate. More than ever, our customers will continue expecting high quality products at affordable prices. Approval of these miscellaneous tariff bills will ensure their expectations are fulfilled. If you have any questions or comments, please contact me at 303-978-4931 or Twisselm@JM.com.

Sincerely,



Roger P. Twisselman

Associate General Counsel & Corporate Secretary