



**HYSTER
COMPANY**

P.O. BOX 7006
GREENVILLE, NC 27835-7006
(252) 931-5100

Jaime McNeill
Discount Administrator
Greenville

2 TRUCKS 04

November 26, 2001

TO: CERTAIN HYSTER DEALER PRINCIPALS AND SALES MANAGERS
FROM: DAVE HOEHN, VICE PRESIDENT SALES, COUNTERBALANCED TRUCKS
SUBJECT: AMERICAN GYPSUM COMPANY – DEALER MAJOR ACCOUNT

This letter is to confirm a formal Dealer Major Account Agreement between American Gypsum Company and Ellen Equipment Corporation, who is responsible for administering the account.

Deep South

Please note the attached listing of plants/operations in your area and make contact with your local plant as soon as possible.

Ellen Equipment Corporation will be responsible for placing orders with Hyster Company and coordinating the delivery and installation of new equipment. All orders for locations on the attached list are to be placed through the Ellen Equipment office in Albuquerque, MN. American Gypsum Company will be responsible for informing their locations of this agreement. Any questions concerning this account should be directed to Frank Graham or Bill Reaver at (505) 342-2566.

Sincerely,

HYSTER COMPANY

Dave Hoehn

Vice President, Sales
Counterbalanced Trucks

cc: Bill Reaver – Ellen Equipment Corporation
Frank Graham – Ellen Equipment Corporation
Skip Chambers – Hyster Company



We're not just a company, we're a team!

ELLEN EQUIPMENT CORPORATION

ELLEN EQUIPMENT CORPORATION
A HYSTER AUTHORIZED DEALER

ANNUAL PURCHASE AGREEMENT WITH

COMPANY NAME: American Gypsum Company
ADDRESS: PO Box 6345, Albuquerque, NM

PHONE: 505-867-5200
CONTACT: Mr. Mike Hicks

AGREEMENT: This Agreement shall be in effect for one year beginning Oct. 15, 2001 and shall continue until Oct. 15, 2002 unless either part notifies the other in writing of its intent to terminate, which notice shall state an effective date of termination that is not less than thirty days after the giving of notice. No truck orders may be placed with Ellen Equipment Corporation after the effective date of termination is given by either party, but any truck on order prior to the effective date of termination of this agreement shall be filled in accordance with this Agreement even though delivery or other performance by either part may not occur until after the effective date of termination. Notice shall be considered given when made in writing personally or by certified mail deposited in the U.S. mail, postage prepaid to the other party at the address indicated in this Agreement or such other address notified by one party to the other.

DISCOUNT: This Agreement assures American Gypsum a factory discount will apply to all orders for Hyster Company fork lift trucks. Discounts will be applied to the Hyster Company retail suggested list price in effect when the order is placed.

American Gypsum Company will receive the following discounts off the Hyster current new forklift list prices.

H50XM Series - 50% Discount Off List
H80XM Series - 45% Discount Off List
H135XM Series - 41% Discount Off List

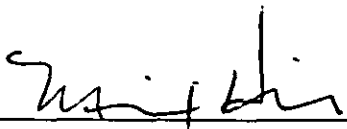
These discounts are not applicable to pricing of items such as:
Allied Attachments, Freight & Labor

ANNUAL PURCHASE AGREEMENT
PAGE 2

SCOPE: The discount in this Agreement applies only to the equipment ordered in the United States for delivery in the United States.

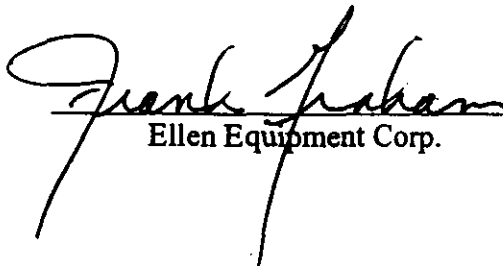
ORDER
PLACEMENT: The discounts contained in this Agreement apply to orders placed with Ellen Equipment Corp, Albuquerque, NM.

NOTIFICATION
OF
AGREEMENT: American Gypsum Co. will notify plants, divisions and subsidiaries of this Agreement. Ellen Equipment Corp. will advise our dealer organization of this Agreement.



American Gypsum Co.

10/23/01
Date



Ellen Equipment Corp.

10-16-01
Date



July 23, 2001

Mr. Bill Reaver
Ellen Equipment Co.
PO Box 701
Albuquerque, NM
87103-0701

Bill:

Please accept this letter as American Gypsum Company's expression of interest in being considered by Ellen Equipment and Hyster Corp. for major account status. It is our understanding this designation affords American Gypsum Co. distinct purchasing advantages over the average equipment user. Therefore, please accept our solicitation and take whatever steps are necessary to see this through on our behalf.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Hicks", is written over the word "Sincerely,".

Michael Hicks
Purchasing Agent
American Gypsum Co.

Cc:

Steve Wentzel
Tom Fulgham

Below please find a list of locations covered by this request:

American Gypsum Co.
Duke, Oklahoma

American Gypsum Co.
Gypsum, Colorado

American Gypsum Co.
Albuquerque, New Mexico

American Gypsum Co.
Bernalillo, New Mexico



We're not No. 1. You are!

ELLEN EQUIPMENT CORPORATION

July 24, 2001

HYSTER COMPANY
PO Box 7006
Greenville, NC 27835-7006
Attn: Mr. Dave Hoehn, VP Sales

Dear Dave,

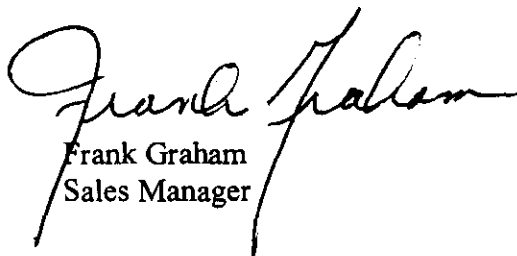
Inclosed please find a copy of a letter from American Gypsun requesting Ellen Equipment to set them up as a major account.

The unit sizes used most often in their operations are H60, H90, H110 and H155.

Please advise me as to the next step in setting up a major account since this is our first attempt.

Thank you for your time and help in this matter.

Sincerely yours,


Frank Graham
Sales Manager



We're not No. 1. You are!

ELLEN EQUIPMENT CORPORATION

November 5, 2001

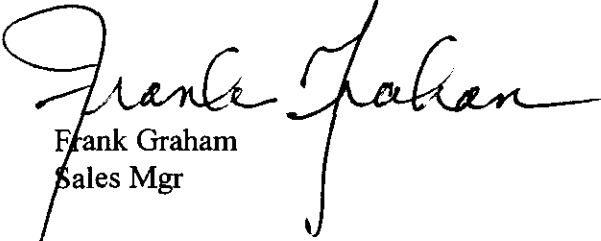
HYSTER COMPANY
PO Box 7006
Greenville, NC 27835-7006
Attn: Mr. Dave Hoehn/VP Sales

Dear Mr. Hoehn,

Please find enclosed all documents required for establishing American Gypsum Company as a major account for Ellen Equipment.

Should you have any questions regarding this transaction, please give me a call.

Sincerely,


Frank Graham
Sales Mgr

*Jim,
Let's get a letter at
to VK-OK and
make no sense
any. cc F. Graham
JH*