PLAINTIFF'S EXHIBIT

GP-614

May 17, 1961

Johns-Manville Corporation
22 East 40th Street
New York 16, N. Y.

Attention: Herbert M. Ball, Secretary and
General Attorney

Gentlemen:

Enclosed is certified copy of the resolution adopted by the Board of Directors of Bestwall Gypsum Company on February 24, 1961, ratifying, approving and confirming the signing and delivery of the agreement of January 1, 1961 between Bestwall Gypsum Company and Johns-Manville Sales Corporation relating to gypsum products.

We regret the delay in forwarding the certified copy of this resolution to you and trust it has caused you no inconvenience.

Yours very truly,

Arthur O. Graves
Secretary

AOG:L
Encl.

SGP 0002473

I, ARTHUR O. GRAVES, do hereby certify that I am Secretary of BESTWALL GYPSUM COMPANY, a Maryland corporation; that at a meeting of the Board of Directors of said BESTWALL GYPSUM COMPANY held in Conference Room No. 2, Fourth Floor, The Chase Manhattan Bank, 18 Pine Street, New York, N. Y. on February 24, 1961 at 2:00 o'clock in the afternoon, Eastern Standard Time, pursuant to notice duly given in accordance with the By-Laws of said corporation, and at which meeting a majority and a quorum of the directors was present and acting throughout, the following resolution was unanimously adopted and is in full force and effect:

RESOLVED, that the action of the proper officers of this corporation in signing and delivering for and on behalf of this corporation an agreement dated and effective January 1, 1961 between this corporation, as Manufacturer, and Johns-Manville Sales Corporation, as Factor, pursuant to which Manufacturer appoints Factor as a non-exclusive del credere factor for Manufacturer with authority to Factor to sell Manufacturer's gypsum products, as defined in said agreement, throughout the United States, all upon the terms and conditions set forth in said agreement, and Factor accepts such appointment, which agreement is to be in effect for a period of 10 years from January 1, 1961 and from year to year thereafter, subject to termination by either party upon notice to the other on or before January 1, 1965 and on or before each January 1 thereafter, such notice of termination to be effective on the December 31 immediately following the said January 1, be and it hereby is in all respects ratified, approved and confirmed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of BESTWALL GYPSUM COMPANY this 17th day of May, 1961.

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Secretary

I, ARTHUR O. GRAVES, do hereby certify that I am Secretary of BESTWALL GYPSUM COMPANY, a Maryland corporation; that at a meeting of the Board of Directors of said BESTWALL GYPSUM COMPANY held in Conference Room No. 2, Fourth Floor, The Chase Manhattan Bank, 18 Pine Street, New York, N. Y. on February 24, 1961 at 2:00 o'clock in the afternoon, Eastern Standard Time, pursuant to notice duly given in accordance with the By-Laws of said corporation, and at which meeting a majority and a quorum of the directors was present and acting throughout, the following resolution was unanimously adopted and is in full force and effect:

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IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of BESTWALL GYPSUM COMPANY this 17th day of May, 1961.

Secretary

SGP 0002475