PLAINTIFF'S EXHIBIT

GP-585

January 23, 1961

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

Gentlemen:

We are delivering to you herewith two copies of an agreement dated January 1, 1961 between Johns-Manville Sales Corporation and Bestwall Gypsum Company with respect to gypsum products, each of which has been properly signed and sealed on behalf of Bestwall Gypsum Company and which has been signed by a Vice President of Johns-Manville Sales Corporation but does not bear the attestation of the Secretary of Johns-Manville Sales Corporation nor its corporate seal.

Both copies are to be duly attested by the Secretary of Johns-Manville Sales Corporation and its corporate seal is to be affixed thereto, whereupon one fully executed copy is to be returned to Bestwall Gypsum Company in Ardmore, Pennsylvania, together with the following:

1. A duly executed and sealed guarantee of Johns-Manville corporation guaranteeing the performance by it of the obligations of Johns-Manville Sales Corporation under the agreement of January 1, 1961 with Bestwall Gypsum Company.

2. Certified copy of the Charter or By-law provision of Johns-Manville Corporation that authorizes said written guarantee.

3. Certified copy of the resolution of the Board of Directors of Johns-Manville Corporation authorizing the guarantee by it of the performance by Johns-Manville Sales Corporation of its obligations under said agreement of January 1, 1961.

The execution and delivery of said agreement of January 1, 1961 is subject to ratification by the Board of Directors of both Bestwall Gypsum Company and Johns-Manville Corporation.

Yours very truly,

BESTWALL GYPSUM COMPANY

By
Malcolm Meyer,
Executive Vice President

CDL:L