



October 4, 2011

Dear Valued Customer:

As we all know the current status of our industry is not sustainable. All industry participants have idled capacity be it manufacturing or distribution. As well, we have all taken the painful although necessary step of bringing our headcounts in-line with our new macro economic/ industry reality. Yet even following these actions, profitability continues to elude our industry at every level. Due to this new reality, a new approach is required:

So effective immediately, we will cease all job quotations. Then, on Monday, January 2nd 2012 we will implement a 35% increase on all our wallboard products.

This communication should provide ample time for you and your affiliates to plan for the coming year. As for outstanding job quotes, we will require all existing projects to be validated with a Letter of Intent signed by the dealer and successful contractor by not later than October 14, 2011. This policy will be strictly enforced.

Thank you for your business and continued support of Lafarge North America Gypsum!

Sincerely,

A handwritten signature in cursive script that reads 'Stephen DeMay'.

Stephen DeMay
Vice President of Sales

A handwritten signature in cursive script that reads 'Isabelle Shiffrin'.

Isabelle Shiffrin
Vice President of Strategy and Marketing

AREA: All U.S. and Export