

**UNITED STATES GYPSUM ASBESTOS PERSONAL INJURY
SETTLEMENT TRUST
RESOLUTION**

During a regular meeting of the United States Gypsum Asbestos Personal Injury Settlement Trust (the "Trust"), held on May 30, 2012, the Trustees unanimously adopted the following resolution:

WHEREAS, Section 8.1 of the Trust Distribution Procedures (the "TDP") and Section 2.2(f)(xii) of the United States Gypsum Asbestos Personal Injury Settlement Trust Agreement (the "Trust Agreement") permits amendment to the TDP with the consent of the Trust Advisory committee (the "TAC") and the Future Claimants Representative (the "FCR").

WHEREAS, Sections 3.1 and 3.2 of the TDP establish a procedure for consulting with the TAC and FCR and procedures for obtaining consent of the TAC and FCR by the Trust regarding any action amending the TDP prior to the implementation of any such amendment.

WHEREAS, the Trust has complied with the requirements of the above Sections of the TDP and the Trust Agreement and has obtained the consent of the TAC and FCR for the following changes to the TDP.

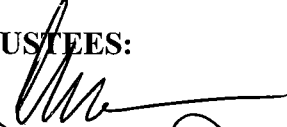
WHEREAS, the Section 2.5 of the TDP will be changed to include the following language:

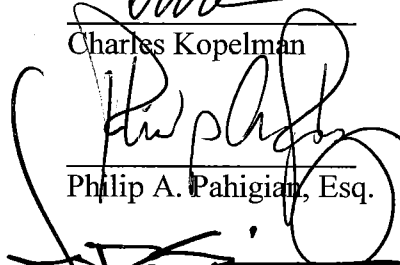
Notwithstanding any other provision herein, if, at the end of a calendar year, there are excess funds in either Category A or Category B and insufficient funds in the other Category to pay such Category's claims, the Trustees may transfer up to a specified amount of excess funds (the "Permitted Transfer Amount" as defined below) to the Category with the shortfall; provided, however that the Trustees shall never transfer more than the amount of the receiving Category's shortfall. The "Permitted Transfer Amount" shall be determined as follows: (a) the Trustees shall first determine the cumulative amount allocated to the Category with excess funds based on the Claims Payment Ratio since the date the Trust last calculated its Payment Percentage; (b) the Trustees shall then determine the cumulative amount that the Trust estimated would be paid to the Category with excess funds since the date the Trust last calculated its Payment Percentage; (c) the Trustees shall then subtract the amount determined in (b) from the amount determined in (a), and the difference between the two shall be referred to as the "Permitted Transfer Amount." When deciding whether to make a transfer, the Trustees shall take into account any artificial failures of the processing queue that may have impacted the amount of funds expended from either Category. The Trustees shall provide the TAC and the Future Claimant's Representative

with the Permitted Transfer Amount calculation thirty (30) days prior to making a transfer.

THEREFORE, BE IT RESOLVED that the undersigned Trustees of the United States Gypsum Asbestos Personal Injury Settlement Trust unanimously approve, after consultation with and the consent of the TAC and FCR, the above stated changes to the TDP.

TRUSTEES:



Charles Kopelman

Philip A. Pahigian, Esq.

Lewis R. Sifford, Esq.