

**United States Gypsum
Asbestos Personal Injury Settlement Trust**

August 11, 2008

**Instructions for Filing an Indirect Asbestos Personal Injury Contribution Claim
With the United States Gypsum Asbestos Personal Injury
Settlement Trust**

This instruction letter is intended to summarize certain significant issues related to filing an indirect asbestos personal injury claim with the United States Gypsum Asbestos Personal Injury Settlement Trust (the “Trust”). **Nothing in this letter is intended to replace or modify the requirements of the United States Gypsum Personal Injury Settlement Trust Distribution Procedures.** The materials necessary to file a claim with the Trust, including a Claim Form, the Trust Distribution Procedures (the “TDP”) and associated materials, are included in this package. Claim Forms as well as these instructions and other relevant documents and reference materials are also available on the Trust’s website (www.usgasbestostrust.com), and may be downloaded at any time.

Background

Indirect Asbestos Personal Injury Claims, which are claims asserted under theories of contribution or indemnification, shall be processed, liquidated, allowed, paid and satisfied in accordance with the instructions set forth below and in Section 5.6 of TDP, which controls the review and payment of indirect asbestos claims.

Indirect Asbestos Claims Must Meet the Requirements of Section 5.6 of the TDP, which governs the review and payment of Indirect PI Trust Claims. Pursuant to Section 5.6, Indirect Claims are presumptively valid and should be paid subject to the Payment Percentage if:

1. Applicable Bar Dates have been met and the claim has not been otherwise subordinated or disallowed; **and**
2. The Indirect Claimant establishes to the Trustees’ satisfaction that:
 - (i) The Indirect Claimant paid in full the liability and obligation of the Trust to the individual claimant, to whom the Trust would otherwise have had a liability or obligation under the TDP;
 - (ii) The Direct and Indirect Claimant have forever and fully released the Trust from all liability to the Direct Claimant; and

- (iii) The claim is not otherwise barred by a statute of limitation or repose or by other applicable law.

A Direct Claimant is an individual claimant to whom the Trust would otherwise have had a liability or obligation under the TDP (i.e. the injured party).

Filing an Indirect Claim with the Trust

How to Initiate an Indirect Claim:

If a claimant is qualified under the requirements of Section 5.6 of the TDP and elects to file a claim, he or she must file a complete Indirect Claim Form and submit all supporting documentation indicated.

The Indirect Claim Form is enclosed and may be copied to provide forms for each Direct Claimant. A claimant must submit the appropriate, fully completed Claim Form, including all supporting information for each individual claimant (injured party).

Where to Submit Claim Forms:

The Indirect Claim Form and supporting information should be submitted to:

United States Gypsum Asbestos Personal Injury Settlement Trust
P.O. Box 1080
Wilmington, DE 19899-1080

Indirect Claim Form Instructions

All Indirect Claimants - Section A

All entities asserting an Indirect Claim must complete this section. In this section, the Indirect Claimant must set forth the identification of the Indirect Claimant and Direct Claimant as well as the disease level of the Direct Claimant's claim and total amount claimed by the Indirect Claimant.

All Indirect Claims – Section B

Those claimants asserting an Indirect Claim should complete Section B of the Indirect Proof of Claim form.

To establish a presumptively valid Indirect Claim, the Indirect Claimant's and United States Gypsum's (or the Trust's) aggregate liability for the Direct Claimant's claim must have been fixed, liquidated and paid fully by the Indirect Claimant pursuant to a binding settlement agreement or final judgment. If payment was made pursuant to a settlement or final judgment, there must be a full release in favor of United States Gypsum ("USG") and/or the Trust, provided, that any such claim must be valid under the applicable state law.

In this section, the Indirect Claimant must set forth the legal basis for the Indirect Claim and the theory of recovery. The Indirect Claimant must provide documentation demonstrating a settlement, if any, with the Direct Claimant and any release signed by the Direct Claimant releasing USG and/or the Trust for such claim. Additionally, documentation demonstrating payment by the Indirect Claimant to the Direct Claimant must be included.

Proof of Claim and Related Claims Information - Section C

All entities asserting an Indirect Claim must complete this section. In this section, the Indirect Claimant must provide information regarding any proofs of claim filed by the Indirect Claimant during the USG bankruptcy case and information regarding any claims that the Indirect Claims has or will make against any other entities or individuals based on the same Direct Claim.

Signature of Representative – Section D

All entities asserting an Indirect Claim must complete this section.