

**United States Gypsum Asbestos Personal Injury Settlement Trust
c/o Wilmington Trust Company
1100 N. Market Street
Wilmington, DE 19890-1625**

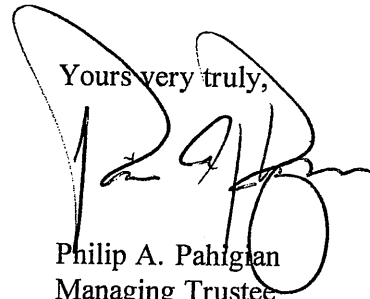
May 29, 2012

Dear Claimants and Claimants' Counsel:

Section 4.2 of the Trust Distribution Procedures requires that the Trustees of the United States Gypsum Asbestos Personal Injury Settlement Trust reconsider the payment percentage for asbestos claims if they deem such reconsideration to be appropriate. Upon the recommendation of the Trust's advisors, the Trustees deem such reconsideration to be appropriate at this time, and have directed the Trust's advisors to provide a report and recommendations regarding a reconsidered payment percentage.

The Trustees will re-determine the payment percentage not less than thirty (30) days from the date of this letter. Assuming the claimant received a release prior to the announcement of a proposed change to the payment percentage; each claimant will have until the later of (i) the date of the proposed payment percentage change or (ii) thirty (30) days following receipt of that release to return a properly executed release to receive the current payment percentage. Please be aware that failure to return a release within thirty (30) days of receipt could adversely affect your rights.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Philip A. Pahigian', is written over the closing 'Yours very truly,'. The signature is fluid and cursive, with a large loop at the end.

Philip A. Pahigian
Managing Trustee
United States Gypsum Asbestos Personal
Injury Settlement Trust