

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

August 6, 2009

Dear Claimants and Claimants' Counsel:

As set forth in the letter to you dated July 9, 2009, the Trustees, pursuant to Section 4.2 of the Trust Distribution Procedures, determined to reconsider the Payment Percentage. After receiving a presentation and recommendations from our advisors, the Trustees have decided not to revise the Payment Percentage at this time.

Accordingly, the United States Gypsum Asbestos Personal Injury Settlement Trust Payment Percentage remains at 45%. Please be advised that the Trustees will continue to monitor the trends in assets and liabilities on an ongoing basis and at any time in the future, the Trustees may propose an adjustment to the Payment Percentage.

Yours very truly,



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