

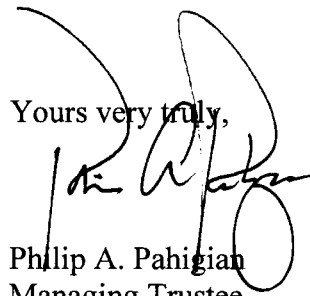
United States Gypsum Asbestos Personal Injury Settlement Trust  
c/o Wilmington Trust Company  
1100 N. Market Street  
Wilmington, DE 19890-1625

March 19, 2010

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.

Yours very truly,



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