

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

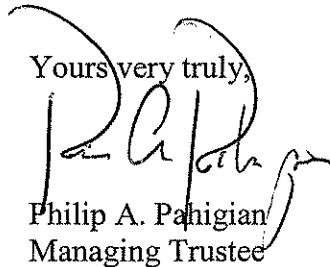
July 9, 2009

Dear Claimants and Claimants' Counsel:

The Trustees of the United States Gypsum Asbestos Personal Injury Settlement Trust are required under Section 4.2 of the Trust Distribution Procedures to reconsider the payment percentage by January 1, 2010 and at least every three years thereafter, or at shorter intervals if requested to do so by the Trust Advisory Committee or the Future Claimant's Representative. Additionally, Section 4.2 of the Trust Distribution Procedures also requires that the Trustees reconsider the payment if they deem such reconsideration to be appropriate. Upon the recommendation of the Trust's advisors, and at the request of the Future Claimant's Representative, the Trustees deem such reconsideration to be appropriate.

The Trustees have directed the Trust's advisors to provide a report and recommendations regarding the payment percentage, and will consider the matter when that information is received. There can be no assurance as to when the report and recommendations will be received or, once received, when the Trustees will reach a conclusion about the appropriateness of the current payment percentage.

Yours very truly,



Philip A. Pahigian  
Managing Trustee

United States Gypsum Asbestos Personal  
Injury Settlement Trust