



United States Gypsum Company  
200 Terminal Street  
Charlestown, MA 02129  
617 557-2600

Founded in 1902

June 2, 2008

***To whom it may concern***

In 2004 USG entered into a long term contract with Gypsum Recycling International A/S for the supply of reprocessed gypsum wallboard waste to be used as a raw material for the manufacture of new wallboard.

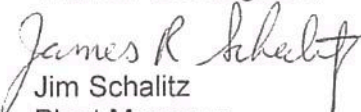
As a consequence of this contract the USG Plant in Boston has been receiving reprocessed gypsum from Gypsum Recycling America since the fall of 2007.

Prior to entering into the agreement USG tested the recycled gypsum from Gypsum Recycling and found that we could use it straight away without any further investments or costs.

We hereby confirm that the recycled gypsum we have received has lived up to our expectations and the specifications agreed to in the contract. The material is as appropriate for the manufacture of new wallboard as the rock gypsum we normally use, and can be fed directly into our rock stream entering the mill operation.

Overall we have been very pleased with the delivered quality and the cooperation with Gypsum Recycling. We regret that it cannot continue due to the closure of our Boston Plant (as a result of the economic downturn in the US).

With our best regards,

  
Jim Schalitz  
Plant Manager  
USG Boston