



BPB America Inc.
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To: All BPB Ceiling Customers - U.S.

Effective January 4, 2005, there will be a 4% increase in price on all commercial ceiling tile to include Celotex Brand and Capaul Brand products and our Interior Pro Brand Retail ceiling tile products. There will be no increase at this time on Gyptone Brand ceiling tile products.

These increases are the result of a continued rise in various manufacturing costs. BPB recommends that all ceiling tile project quotes into the second half of 2005 include a 5% price escalator.

Steel pricing continues to be volatile. It is recommended that all grid quotes include at least a 5% price escalator into the second half of 2005. Contact your BPB Ceilings Representative for grid escalators into 2006.

If you have any questions, please contact your area BPB Ceiling Representative or call toll free 1-866-4 BPB USA (1-866-427-2872).

Thank you for your continued support of BPB!

Yours truly,

BPB America Inc.