



BPB America Inc.
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May 3, 2005

To: All BPB Ceiling Customers - U.S.

Effective June 15, 2005 BPB will increase the price on all Commercial and Retail Ceiling Tile products by 10% in the United States. These increases are the result of a continued rise in various transportation and manufacturing input costs.

Current pricing will remain in effect for all orders placed and shipped by June 14, 2005. All new project quotes for shipment after June 15, 2005 will include the announced increases. It is recommended that future projects include the appropriate escalators. Please contact your BPB area representative for all project quotes. New price lists will be provided to you prior to the increase date.

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.