



BPB America Inc.
5301 W. Cypress Street
Suite 300
Tampa, Florida 33607-1766

Tel + 1 813 286-3900

October 19, 2005

To: Our Valued Ceiling Customers - U.S.

Effective December 5, 2005, BPB will increase the price on all Commercial and Retail Mineral and Fiberglass Ceiling Tile products by 7% in the United States. Pricing on all Gypsum Ceiling Tile products will increase 15%. These increases are the result of a continued rise in various transportation, energy, and manufacturing costs.

It is recommended that you continue to use the appropriate quote escalators for projects shipping after May 31, 2006. 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.