



G-P Gypsum Corporation

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November 9, 2005

ELMWOOD SUPPLY CO INC
485 RIVER DR
GARFIELD, NJ 07026

To: G-P Gypsum ToughRock® and PreDec® products customers:

G-P Gypsum Corporation will implement a 12% price increase on G-P ToughRock and PreDec gypsum board products effective with shipments on and after **December 9, 2005**.

If you have any questions regarding this letter or if we can be of service in any regard, please contact your local G-P Gypsum Sales Representative or Account Manager. We would also like to take this opportunity to thank you for your business and extend our best wishes to your firm.

Very truly yours,

G-P Gypsum Corporation

Applicable price increase market area: All U. S. markets