



May 9, 2014

**To Our Customers:**

In response to many customer requests for pricing to be used for work on jobs beyond the end of this year, we are sending you this communication to provide you with information with respect to American Gypsum's wallboard pricing for 2015.

Effective January 1, 2015, American Gypsum will be increasing your wallboard prices by 15% over today's prices. Your January 1, 2015 prices will be your prices for all your wallboard purchases for the 2015 calendar year.

Sincerely,

**AMERICAN GYPSUM COMPANY**

A handwritten signature in black ink, appearing to read 'Keith W. Metcalf', is written over a faint horizontal line.

Keith Metcalf

Sr. VP of Marketing, Sales & Distribution

Areas: United States and Export