

November 1, 2011

To our dealer partners:

Like you, we purchase gypsum products for the manufacture of our QuietRock products. We have also received the price increase letters that you have undoubtedly seen from the many of the gypsum panel manufacturers. We have also been impacted by the increased costs of freight, both by rail and truck throughout the year, which in turn affects all of the other raw materials that we purchase for the QuietRock panels and our accessory products.

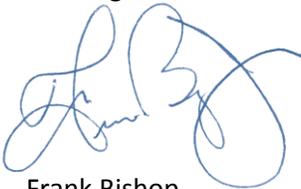
We are currently in the process of assessing the impact of these price increases into our cost models. Unfortunately it is clear to us that we will need to increase the price of our products effective January 1, 2012. We will not be applying a flat price increase percentage to all our products; instead, we will be adjusting each product in accordance with our expected costs increases. We estimate that some products, like our newly introduced QuietSeal Pro will have no price change, while others may increase up to 30%. Additionally, we are moving from regionally pricing to a national pricing model similar to what we see with other gypsum products. It is our hope that national pricing will make quoting easier for you.

We will continue to do our best to keep prices as competitive as possible and will maintain our practice of providing job quotes for specific projects where volumes or other factors warrant a price break. Formal written quotes that have been issued for projects that will pull product in 2012 will be honored in accordance with quote. Any project that has been verbally quoted and not documented with a formal quote will be subject to the January 1, 2012 price increase.

We will have a complete January 1, 2012 price sheet sent to you by December 1, 2011.

We appreciate your understanding during these challenging times, and look forward to a mutually successful 2012.

Best regards,



Frank Bishop
VP, General Manager Interior Panels Division