



Dec 22, 2015

To Our Customers,

Effective February 8, 2016, USG will increase prices on the following products:

- All Commercial and Retail Ceiling Panel products will increase 5%. (including Gypsum Lay-in panels)

Your USG sales representative will contact you to deliver updated price lists and discuss our escalation guidelines. As always, we appreciate your business, and look forward to our continued partnership.

Sincerely,

A handwritten signature in black ink that reads "Matt Byrne". The signature is fluid and cursive, written in a professional style.

Matt Byrne  
Senior Vice President, Sales  
North America

**COVERAGE AREA:** All United States