



April 27, 2009

Ed Golchuk
Champion Drywall
5076 West Post Rd.
Las Vegas, NV 89118

Dear Ed:

In response to your request regarding the use of Chinese drywall on the Las Vegas projects please be aware that CALPLY, Las Vegas has not purchased any drywall manufactured in China, or outside of the United States for that matter.

As a wholly owned company of United States Gypsum, we use many specialty products manufactured by USG. The bulk of the Type X CALPLY sells in Las Vegas is Pabco Gypsum and is mined and manufactured right here in Las Vegas. Other manufacturers we purchase from include Georgia Pacific and Certainteed. You may have some GP products on your projects due to their leadership in fiber-faced products but it's doubtful there's any Certainteed since we purchase very little from this manufactures.

If additional information is required, please don't hesitate to contact me.

Best regards,

Ray Jansma
(Mgr. Center Operations, So. NV)
L&W Supply, dba CALPLY