

From:

04/16/2008 03:26 #091 P.002/002



Corporate Offices: 2001 Rexford Road
Charlotte, NC 28211
704-365-7300

April 15, 2008

Mr. James Turner
Chief, Rapid Response Section
Ohio Department of Job and Family
Services
4020 East 5th Street
Columbus, OH 43219

Mayor Tony Krasienko
City of Lorain
200 West Erie Avenue
Lorain, OH 44052-1647

Dear Sirs:

As required by the Worker Adjustment and Retraining Notification Act (WARN), you are hereby notified that National Gypsum Company plans to permanently shutdown its operations located at 1901 Henderson Drive, Lorain, OH 44092.

The shutdown is expected to begin on June 16, 2008. Approximately 59 employees will be affected. Only a very small number (i.e., no more than 5 employees will remain).

For further information, Matthew May, Human Resources & Safety Manager, may be contacted by telephone at 440-288-9101, ext 239.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Nicholas J. Rodono".

Nicholas J. Rodono
Vice President, Human Resources