

United States Gypsum Company

P.O. Box 121

Gypsum, OH 43433-0121

Phone: 419 734-3161

Fax: 419 732-2890

March 13, 2008



Mr. James Turner
Chief, Rapid Response Section
Ohio Department of Job and Family Services
P.O. Box 1618
Columbus, OH 43216-1618
Fax: (614)728-5938

Dear Mr. Turner:

Pursuant to the Worker Adjustment & Retraining Notification Act, Public Law 100-379, United States Gypsum Company hereby gives notice of its intent to idle its paper manufacturing operation and closely associated operations located at Lake Street, Gypsum, OH 43433. The announced date of the closure is May 12, 2008. The plant currently employs 330 employees.

On March 13, 2008, we notified all affected employees of the actual date of the closing. The Company will continue to pay its employees full wages and benefits up through the date of closing of the operation, at which time affected employees will be terminated. The company will keep its Joint Treatment and Gypsum Fiber Products production departments in operation.

Attached is a list of job titles to be affected and the number of affected employees in each job classification.

Employees with particularly long service or special skill may displace those with less service and/or lower skill level.

If there are any further questions or further information is requested, please contact me.

Very truly yours,
United States Gypsum Company

A handwritten signature in black ink, appearing to read "Bill St Leger", with a long horizontal flourish extending to the right.

Bill St Leger
Plant Manager

Paper Mill	OPERATOR 3	5
	OPERATOR 4	3
	OPERATOR 6	1
	SALARIED	1
Engineering	SERVICE 3	1
	SERVICE 4	1
	SERVICE 5	2
Mill/Packing	OPERATOR 6	2
	OPERATOR 7	1
Supply Chain	OPERATOR 4	3
	OPERATOR 5	3
	OPERATOR 6	3
	OPERATOR 7	1
	SALARIED	1
OFFICE/HR	SALATIED	1

TOTAL EMPLOYEE IMPACT

69