

August 12, 2016

To our customers in western Canada:

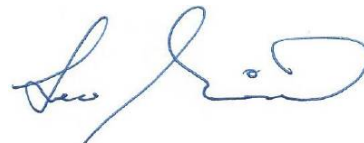
Please be aware that the Canada Border Services Agency (CBSA), in response to a complaint filed by CertainTeed Gypsum Canada Inc. (CertainTeed), is considering the imposition of significant duties for paper-faced gypsum wallboard products (excluding 54" width and shaftliner products) imported into western Canada from the United States. This affects Georgia-Pacific Canada's ToughRock® gypsum board products as well as the paper-faced gypsum board products imported by our competitors in western Canada. The provinces and territories affected by these potential import duties are British Columbia, Alberta, Saskatchewan, and Manitoba, as well as the Yukon and Northwest Territories.

The CBSA is expected to announce any temporary import duties to be imposed on imports of gypsum wallboard on September 6, 2016, and such temporary import duties will go into effect immediately. We do not yet know the amount of the temporary duties that may be imposed on gypsum wallboard products by CBSA. However, in its Statement of Reasons for the investigation, the CBSA initially estimated import duties of **76.8%**.

In the event CBSA imposes temporary import duties on September 6, the CBSA and the Canadian International Trade Tribunal (CITT) will conduct additional proceedings to determine whether import duties should be imposed on a permanent basis for five years or potentially longer. We intend to strongly oppose the imposition of any import duties before both agencies. However, if you are concerned about the impact of these import duties on you and your customers, we encourage you to be involved in these proceedings. For additional information on these proceedings, please contact us or visit the CITT website (www.citt.gc.ca) or the CBSA website (www.cbsa-asfc.gc.ca).

We are frustrated that CertainTeed has taken this action in an effort to insulate itself from the effects of competition. As a market-based company, we at Georgia-Pacific Canada strongly believe that when a company like CertainTeed uses government means, rather than economic means, to unfairly create winners and losers in the marketplace, it ultimately harms all consumers.

We will update you on any temporary import duties when the CBSA makes its announcement on September 6, 2016. However if you have any questions, please contact your sales representative. As always, we greatly appreciate your business.



Leo Bissonnette