

POLYGLASS USA, INC.

Corporate Office and Manufacturing Facility
150 Lyon Drive
FERNLEY, NEVADA 89408
(800) 222-9782 FAX (775) 575-7132

Manufacturing Facility
HAZLETON, PENNSYLVANIA 18202
(800) 894-4563 FAX (570) 384-3282

Worldwide Headquarters and Manufacturing
Facility
POLYGLASS SpA Treviso, ITALY

Subsidiary Co. and Manufacturing Facility



Adds value!

October 27, 2005

United States Gypsum Company
Ms. Diane Earll, National Sales Manager
125 South Franklin Street
Chicago, IL 60606-4397

RE: *Polyglass acceptance of Securock Roof Board*

Dear Diane:

This letter is to confirm to you that Polyglass USA, Inc. has evaluated and approves of the use of the USG SECUROCK Roof Board for use in Polyglass warranted roofing and underlayment systems.

We appreciate your efforts in having us listed into your system approvals with the various code bodies and look forward to a great relationship! Please contact me anytime I can be of assistance, in any further programming. Thank you for contacting and supporting POLYGLASS USA!

Sincerely,

James E. Akins, CSI
POLYGLASS USA,
Product Testing & Approvals Administrator

Email: akins@polyglass.com
Please Visit: www.polyglass.com