

October 20, 2005

***To whom it may concern***

BPB Gyproc A/S in Denmark entered in June 2003 into a long term agreement with Gips Recycling A/S (Gypsum Recycling International A/S) for the supply of reprocessed plasterboard waste to be used as a raw material for the manufacture of new plasterboards at our Kalundborg plant.

Prior to entering into the agreement we tested some material from Gips Recycling and found that we could use it straight away without any further investments or costs.


Following the agreement signed in June 2003 we received the first deliveries of materials in the fall of 2003. All deliveries have lived up to our expectations and the specification agreed in the contract. The material is fed directly into our process like other raw materials.

We have used a mix of up to 25% reprocessed waste in our production, but as the quality is very good we will test to use an even higher percentage in the future.

The last couple of years we have consumed more than 20.000 tons delivered by Gips Recycling A/S. We see no reason why we in the future should not continue to use a significant and increasing volume of reprocessed plasterboard waste.

Overall we are very pleased with the cooperation with Gips Recycling A/S.

With our best regards,



**BPB Gyproc A/S**  
Søren Kilmose  
Factory Manager