

September 7, 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), has imposed provisional import duties of 105.2% to 276.5% for most paper-faced gypsum wallboard products imported into western Canada from the United States on or after September 6, 2016, which effectively doubles or triples the import price of such products. 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.

Imports of Georgia-Pacific Canada's ToughRock<sup>®</sup> gypsum board into western Canada are subject to the lowest import duty of 105.2%, and your Georgia-Pacific Canada sales representative will be contacting you shortly to communicate GP's price increase in western Canada resulting from the imposition of these import duties on our products.

Please note that the imposition of import duties in western Canada, and the associated price increase and harm to contractors and consumers in western Canada, are the direct result of CertainTeed's decision to use the force of the government to insulate itself from the effects of free-market competition and to increase profits for its shareholders. Although CertainTeed may refer to phrases like "fair competition", we believe CertainTeed (a subsidiary of a large, multinational based in France) is hiding a refusal to compete behind the wording of government regulations. At Georgia-Pacific Canada, we strongly believe that when government picks favorites, it unfairly creates winners and losers in the marketplace. This uneven playing field ultimately harms consumers. We are frustrated that CertainTeed has taken this action to have consumers in Canada subsidize profits for its shareholders.

The CBSA and the Canadian International Trade Tribunal (CITT) will now 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. 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](http://www.citt.gc.ca)) or the CBSA website ([www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)).

As always, we greatly appreciate your business.



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