



**AMERICAN
BUILDING
MATERIALS, INC.**

**Drywall - Steel Framing - Insulation - Stucco Materials - Tools - Lumber
Fasteners - Access Panels - Fire Proofing Products - Fry Reglet
Insulated Concrete Forms - Eifs (Sto Distributor)
Architectural Stone (Coronado Distributor) - Architectural Foam Trims**

March 25, 2009th 2009

Re: Inland Homes

To Whom It May Concern,

You have recently requested that American Building Materials, Inc provide information in terms of the drywall it shipped for Inland Homes. As I am sure you can appreciate, American Building Materials, Inc used a number of different manufacturers, both foreign and domestic, for sourcing of its dry wall materials during the shortage and those manufacturers have varied over the past few years. American Building Materials, Inc. has never sold Knauf Gypsum which is the material that is having all the problems. At this time our two preferred vendors are Lafarge Gypsum and National Gypsum both are domestic manufactures.

However, as to date, we have not received any indication that any of the manufacturers with whom we purchased dry wall materials have reported any problems with their products nor have their products been identified as those which may pose a potential problem. As a result of the recent press coverage, we certainly appreciate the concern that our clients have shared based on the information that they have seen reported, and we can assure you that we will continue to closely monitor the situation.

At this point, there is absolutely no indication, based on anything that we have seen reported, that the materials our company sold were of the same and/or similar nature as to those products which are allegedly affected. We are certainly hopeful that this addressed the questions you may have had with this matter, and we look forward to working with you in the near future.

Sincerely,

A handwritten signature in black ink that reads 'John Mistal'. The signature is written in a cursive, slightly slanted style.

John Mistal

American Building Materials, Inc.

COO/Owner