

Appendix 13

CANADA BORDER SERVICES AGENCY

**DUMPING AND SUBSIDIZATION OF CERTAIN GYPSUM BOARD ORIGINATING IN OR
EXPORTED FROM THE UNITED STATES OF AMERICA IMPORTED INTO CANADA FOR
USE OR CONSUMPTION WEST OF THE MANITOBA-ONTARIO BORDER**

APPENDIX 13

POINT OF COMPARISON FOR 54" PRODUCTION COSTS

Appendix 13 contains data used to demonstrate that current Western Canada pricing could not support adequate levels of profitability.

Non-Confidential Version

CONFIDENTIAL APPENDIX 13 contains commercially sensitive confidential business information in its entirety. We request that this information be treated as strictly confidential, as it would be harmful to CertainTeed Gypsum Canada Inc. and/or its members if it were disclosed or otherwise made available to the competitors of same. As such, the contents of this exhibit are not included in the non-confidential (public) version.