

August 24, 2007

Re: New W-9 Requirements

Dear Counsel:

This letter will update you on the new W-9 policy. B&W, USG, AWI and OC/FB Trusts have been advised that, pending the Trusts' receipt of an IRS ruling with respect to whether portions of the payments to claimants constitute damages, the Trusts have to obtain a Form W-9 from the individual claimants receiving compensation payments prior to making any payments on claims yet to be approved. This policy will take effect immediately.

In order to incorporate the W-9 requirement into the claims process for all claims that were not previously approved, you can elect one of two ways in which to submit this W-9 information:

1. Submit a completed Form W-9 signed by the individual claimant. If your firm elects to submit a Form W-9 for each individual claimant, the claimant needs to sign only one Form W-9 for all Trusts to which the claimant submits a claim. The Form W-9 can then be duplicated by your firm and submitted to each Trust, or at your firm's request, the Facility will duplicate the Form W-9 for each Trust as requested by your firm. Failure to provide the Form W-9 by the time the release is returned will cause a delay in payment. A copy of the Form W-9 can be found on the Trusts' websites.
2. Your firm may elect to have the W-9 language inserted in the respective Trust's release. The following is the W-9 release language that would be added to releases if you select this option:

Under penalties of perjury, I certify that:

1. **The number shown on this form is my correct taxpayer number (or I am waiting for a number to be issued to me), and**
2. **I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service ("IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and**
3. **I am a U.S. person (including a U.S. resident alien).**

Social Security Number OR Employer ID Number
(This number must match the name given for the
Claimant or the Injured Party to avoid backup withholding)

**THE INTERNAL REVENUE SERVICE DOES NOT
REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS
DOCUMENT OTHER THAN THE CERTIFICATIONS
REQUIRED TO AVOID BACKUP WITHHOLDING**

For Law Firms with Trust Online Accounts:

To elect one of the W-9 options identified above, your firm's Super User should update the Profile page for the Super User account in Trust Online, electing whether your law firm will be submitting individual W-9's for claimants, or whether your law firm would like the W-9 language inserted into the release. The following is a snapshot of the Profile page that needs to be updated:

Trust Online Bowden, Bobby
Log out →
development (trunk)

Summary Claim Search Feedback New Claim Conversion User Accounts Manage Access Profile Reports Notifications

Account Name Bowden, Bobby
Account Type FirmSuperUser
Email seminole@FloridaState.edu
User ID fsu
Last Name * Bowden
First Name * Bobby
Email * seminole@FloridaState.edu
Password
Confirm Password

W9 Preferences Save To File < 1 to 6 of 6 >

Trust	W9 Option
BW	Supplied By Firm
AWI	Supplied By Firm
FB	InLine With Release
OC	Supplied By Firm
USG	Supplied By Firm

Save Cancel

Payment Options Save To File < 1 to 6 of 6 >

Trust	Payment Type	Notification Account
BW	Paper Check	Smith, Agent (smith)
AWI	Paper Check	Smith, Agent (smith)
FB	Paper Check	Smith, Agent (smith)
OC	Paper Check	Smith, Agent (smith)
USG	Paper Check	Smith, Agent (smith)

If your firm will be submitting individual Form W-9's, select the option "Supplied By Firm". If your firm wants the W-9 language inserted into the release, select the option "InLine With Release". Please note that you must make a selection for each

Trust identified but that the selection does not have to be the same for all Trusts. No further releases will be generated for claimants represented by your firm until one of the W-9 elections identified above has been selected.

If you currently do not have a Trust Online account, or if you would like the Facility to update your firm's Trust Online account regarding the W-9 election, please fill out, sign and fax the attached form to the Facility. No further releases or payments will be made to any claimants represented by your firm until the W-9 election is completed.

Sincerely,

Trust Online Administrator
(866)665-5790

W-9 Law Firm Election

Please update the law firm profile for the W-9 information as follows:

_____ 1. Supplied By Firm (law firm will provide individual Form W-9's for each claimant represented by the firm who have been approved for payment)

- _____ Armstrong World Industries
- _____ Babcock & Wilcox
- _____ Owens Corning
- _____ Fibreboard
- _____ United States Gypsum Company

_____ 2. InLine with Release (W-9) language will be incorporated into release)

- _____ Armstrong World Industries
- _____ Babcock & Wilcox
- _____ Owens Corning
- _____ Fibreboard
- _____ United States Gypsum Company

Please note that you must make an election for each Trust.

Law Firm Name: _____

Signature of Person Authorizing Update: _____
(Signature must be from a managing attorney or partner of the firm)

Printed Name of Person Authorizing Update: _____

Date: _____

Please return this form to:

Delaware Claims Processing Facility
1007 N. Orange Street, Suite 120
Wilmington, DE 19801
(302)427-8257 - fax