

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**IN RE: DOMESTIC DRYWALL
ANTITRUST LITIGATION**

**MDL No. 2437
13-MD-2437**

**THIS DOCUMENT RELATES TO:

ALL DIRECT PURCHASER ACTIONS**

SETTLEMENT AGREEMENT

This agreement (“Settlement Agreement”) is made and entered into this 16th day of June, 2016 (the “Execution Date”), by and between Lafarge North America Inc. (“Lafarge”) and the Direct Purchaser Plaintiffs (“Plaintiffs”), individually and on behalf of a class of direct purchasers of Wallboard, as defined below.

WHEREAS, Plaintiffs allege that Lafarge participated in a conspiracy to raise, fix, maintain, or stabilize prices and to terminate the use of job quotes for Wallboard in violation of Section 1 of the Sherman Act; and

WHEREAS, Lafarge denies Plaintiffs’ allegations and has asserted defenses to Plaintiffs’ claims; and

WHEREAS, arm’s-length settlement negotiations have taken place between Plaintiffs’ Interim Co-Lead Counsel and counsel for Lafarge, and this Settlement Agreement has been reached as a result of those negotiations; and

WHEREAS, the action will continue against the Non-Lafarge Defendants that have not previously settled; and

WHEREAS, Plaintiffs have conducted an investigation into the facts and the law regarding the claims asserted in the Direct Purchaser action pending in the United States District Court for the Eastern District of Pennsylvania, MDL Docket No. 2437, Civil Action No. 13-MD-2437 (the “Action”), including analysis of over 2.5 million pages of documents produced by Lafarge and other Defendants in the Action, numerous depositions of Lafarge and other Defendants, and a summary judgment ruling as to Lafarge and other Defendants, and have concluded that a settlement with Lafarge according to the terms set forth below is fair, reasonable and adequate and in the best interest of Plaintiffs and the Settlement Class Members; and

WHEREAS, Lafarge believes that it is not liable for the claims asserted and has good defenses to Plaintiffs’ claims, but nevertheless has decided to enter into this Settlement Agreement in order to avoid further expense, inconvenience, and the distraction of burdensome and protracted litigation and to obtain the releases, orders and judgment contemplated by this Settlement Agreement, and to put to rest with finality all claims that Plaintiffs have or could have asserted against the Releasees, as defined below; and

WHEREAS, Lafarge, in addition to a cash payment, has agreed to cooperate with Plaintiffs as set forth in this Settlement Agreement.

NOW, THEREFORE, in consideration of the agreements and releases set forth herein and other good and valuable consideration, and intending to be legally bound, it is agreed by and between Lafarge and the Plaintiffs that the Action be settled, compromised, and dismissed with prejudice as to Lafarge only, without costs to Plaintiffs, the Settlement Class Members, or Lafarge except as provided for herein, subject to the approval of the Court, on the following terms and conditions:

A. Definitions

The following terms, as used in this Settlement Agreement, have the following meanings:

1. “Court” means the U.S. District Court for the Eastern District of Pennsylvania.
2. “Defendants” means USG Corporation, United States Gypsum Company, L&W Supply Corporation, CertainTeed Gypsum, Inc., New NGC, Inc., Lafarge North America Inc., Eagle Materials Inc., American Gypsum Company LLC, PABCO Building Products, LLC, and TIN, Inc.
3. “Final Approval” means that the approval of the Settlement Agreement by the District Court has become final, either by exhaustion of any time for a Settlement Class Member who has properly and timely objected to the Settlement to appeal such approval, with no appeal being filed, or by completion of any appeals filed by Settlement Class Members which appeals have been resolved to uphold the Settlement.
4. “Wallboard” means panel products consisting of a gypsum core with a paper surfacing on the face and back.
5. “Interim Co-Lead Counsel” means the following law firms:

Berger & Montague, P.C.
1622 Locust Street
Philadelphia, PA 19103

Cohen Milstein Sellers & Toll PLLC
1100 New York Ave., N.W., Suite 500
Washington, DC 20005

Spector Roseman Kodroff & Willis, P.C.
1818 Market Street, Suite 2500
Philadelphia, PA 19103
6. “Measurement Period” means the period beginning on January 1, 2012 and ending on January 31, 2013.
7. “Non-Lafarge Defendants” means Defendants other than Lafarge.

8. “Opt-Out Purchasers” means members of the Settlement Class who have timely exercised their rights to be excluded from the Settlement Class.

9. “Opt-Out Percentage” means the aggregate Purchased Percentage of Opt-Out Purchasers.

10. “Plaintiffs” means Sierra Drywall Systems, Inc., Janicki Drywall, Inc., New Deal Lumber & Millwork Co., and Grubb Lumber Co., Inc.

11. “Purchased” means Wallboard that was invoiced during the relevant period as reflected in the transactional data and documents of Defendants.

12. “Purchased Percentage” means for any member of the Settlement Class, the total dollar amount of Wallboard Purchased in the United States by such member of the Settlement Class from Defendants or their subsidiaries during the Measurement Period divided by the total dollar amount of Wallboard Purchased in the United States by all members of the Settlement Class from Defendants or their subsidiaries during the Measurement Period.

13. “Releasees” means Lafarge and Continental Building Products Inc.; their current and former parents; their predecessors, affiliates, assigns, successors, and subsidiaries; and their officers, directors, attorneys, representatives, and employees. Releasees does not include any Defendant in the Action other than Lafarge, including any Non-Lafarge Defendants’ current and former parents, their predecessors, affiliates, assigns, successors, subsidiaries, attorneys, and their officers, directors, representatives, and employees in their capacity associated solely with Non-Lafarge Defendants and not in association with Lafarge.

14. “Releasors” means Plaintiffs and the Settlement Class Members; their current and former parents; their predecessors, affiliates, successors, and subsidiaries; and their officers,

directors, attorneys, representatives, and employees; and assignees of any claim that is subject to the Release described in Paragraphs 29 and 30.

15. “Released Claims” means all claims that were asserted in the Action against Releasees, or could have been asserted in the Action by Plaintiffs or by members of the Settlement Class against Releasees, or that Plaintiffs or members of the Settlement Class ever had or currently have or may have against Releasees, as the case may be, concerning the facts, occurrences, transactions, or other matters alleged in the Action that arise under any federal or state law, including, without limitation, the Sherman Act, 15 U.S.C. § 1 et seq. and any federal or state antitrust, unfair competition, unfair practices, price discrimination, unjust enrichment, unitary pricing, or trade practice law, including but not limited to any causes of action asserted or that could have been or could still be alleged or asserted, in any class action complaints filed in the Action or related actions, until the Execution Date.

16. “Settlement” means the settlement of the Action contemplated by this Agreement.

17. “Settlement Amount” means \$23,000,000.00 in United States currency.

18. “Settlement Class Period” means the period from and including January 1, 2012, to and including the Execution Date.

19. “Settlement Class” means the class consisting of all persons or entities that purchased Wallboard in the United States directly from any of the Defendants or their respective subsidiaries during the Settlement Class Period. Excluded from the Settlement Class are Defendants, the officers, directors and employees of any Defendant, the parent companies, subsidiaries and affiliates of any Defendant, the legal representatives and heirs or assigns of any Defendant, any federal governmental entities and instrumentalities of the federal government,

any judicial officer presiding over the Action, any member of his or her immediate family and judicial staff, and any juror assigned to the Action.

20. “Settlement Class Member” means a member of the Settlement Class that does not properly elect to be excluded from the Settlement Class.

21. “Settling Parties” means Plaintiffs and Lafarge.

B. Stipulation to Class Certification

22. The Settling Parties hereby stipulate for purposes of this Settlement only that the requirements of Federal Rules of Civil Procedure 23(a) and 23(b)(3) are satisfied and, subject to Court approval, the Settlement Class defined in Paragraph 19 shall be certified for settlement purposes as to Lafarge. The Settling Parties stipulate and agree to the conditional certification of the Settlement Class for purposes of this Settlement only. Should, for whatever reason, the Settlement not receive Final Approval, the parties’ stipulation to class certification as part of the Settlement shall become null and void. Lafarge expressly reserves its rights to oppose class certification should this Settlement not be granted Final Approval.

23. Neither this Settlement Agreement, nor any statement, transaction, or proceeding in connection with the negotiation, execution or implementation of this Settlement Agreement, should be intended to be, construed as, or deemed to be evidence of an admission or concession by Lafarge that a class should be or should have been certified for any purposes other than settlement, and none of them shall be admissible in evidence for any such purpose in any proceeding.

C. Approval of this Settlement Agreement and Dismissal of the Action

24. The Settling Parties agree to make reasonable best efforts to take actions to effectuate this Settlement Agreement, including, but not limited to, seeking the Court’s approval of procedures (including the giving of class notice under Federal Rules of Civil Procedure 23(c)

and (e), and scheduling a final fairness hearing) to obtain Final Approval of the Settlement and the final dismissal with prejudice of the Action as to Lafarge and the Releasees.

25. Within fifteen (15) days of the Execution Date, Plaintiffs shall submit to the Court a motion, requesting that the Court preliminarily approve the Settlement and authorize dissemination of notice to the Settlement Class (the "Motion"). The Motion shall include: (a) a proposed form of order preliminarily approving the Settlement; (b) proposed forms of, and methods for, dissemination of notice to the Settlement Class; and (c) a proposed form of final judgment order, all of which shall be furnished to Lafarge for review and prior approval, which is not to be unreasonably withheld. The Settling Parties agree that notice of the Settlement as approved by the Court shall be mailed to persons and entities who have been identified by Defendants, to the extent provided voluntarily or as ordered by the Court, as members of the Settlement Class. Notice of the Settlement shall also be published once in the LBM Journal and on a web site that is under the supervision of Interim Co-Lead Counsel. In their Motion, Plaintiffs shall seek an order from the Court requiring production from all Defendants of any additional data Plaintiffs deem necessary or appropriate to facilitate notice. If the Settlement is preliminarily approved by the Court, (i) within eighteen (18) calendar days of receipt of responsive information from Defendants, Plaintiffs shall provide mailed notice to the Settlement Class and (ii) Plaintiffs shall provide notice to the Settlement Class in the LBM Journal on the first available publication date on or after seven (7) days from the provision of individual mailed notice. Subject to Defendants' prompt compliance with any Court order requiring production of additional data to facilitate notice and the lead time required for publication in the LBM Journal, Plaintiffs shall exercise reasonable efforts to mail and publish notice to the Settlement Class within sixty (60) days of preliminary approval of the Settlement.

26. Within ten (10) calendar days after the filing with the Court of this Settlement Agreement and the accompanying motion papers seeking its preliminary approval, Lafarge shall cause notice of the Settlement Agreement to be served upon appropriate State and Federal officials as provided in the Class Action Fairness Act, 28 U.S.C. § 1715.

27. If the Settlement is preliminarily approved by the Court, Plaintiffs shall promptly seek final approval of the Settlement and entry of a final judgment order as to Lafarge:

- (a) certifying the Settlement Class defined in Paragraph 19 under Federal Rule of Civil Procedure 23(b)(3), solely for purposes of this Settlement;
- (b) granting final approval of the Settlement as fair, reasonable, and adequate within the meaning of Rule 23(e) of the Federal Rules of Civil Procedure and directing the consummation of the Settlement according to its terms;
- (c) directing that, as to Lafarge only, the Action be dismissed with prejudice and, except as provided for herein, without costs;
- (d) reserving exclusive jurisdiction over the Settlement and this Settlement Agreement, including the administration and consummation of this Settlement, to the United States District Court for the Eastern District of Pennsylvania, Eastern Division; and
- (e) determining under Federal Rule of Civil Procedure 54(b) that there is no just reason for delay and directing entry of final judgment as to Lafarge.

28. This Settlement Agreement shall become effective only when: (a) the Court has entered (i) a final judgment order approving the Settlement set forth in this Settlement Agreement under Rule 23(e) of the Federal Rules of Civil Procedure and (ii) a final judgment dismissing the Action against Lafarge with prejudice and without costs; and (b) the time for appeal or to seek permission to appeal from the Court's approval of the Settlement and the entry of a final judgment has expired or, if appealed, approval of the Settlement and the final judgment have been affirmed in their entirety by the Court of last resort to which such appeal has been taken and such affirmance is no longer subject to further appeal or review ("Effective Date"); excluding, however, any appeal or other proceedings unrelated to this Settlement Agreement

initiated by any Non-Lafarge Defendant or any person or entity related to any Non-Lafarge Defendant, and any such appeal or other proceedings shall not delay the Settlement Agreement from becoming final and shall not apply to this section; nor shall this section be construed as an admission that such parties have standing or other rights of objection or appeal with respect to this Settlement. It is agreed that neither the provisions of Federal Rule of Civil Procedure 60 nor the All Writs Act, 28 U.S.C. § 1651, shall be taken into account in determining the above-stated times.

D. Releases, Discharge, and Covenant Not to Sue

29. Upon Final Approval and in consideration of payment of the Settlement Amount into the Escrow Account as specified in Section E of this Settlement Agreement and in consideration of Lafarge's agreement to the cooperation obligations set forth in Section H of this Settlement Agreement, Releasees shall be fully, finally and forever released and discharged by the Releasors from the Released Claims. The release set forth in the preceding sentence shall be effective even if Lafarge has not yet completed all of its cooperation obligations set forth in Section H of this Settlement Agreement. Releasors shall not, after the Effective Date of this Agreement, seek to recover from any Releasee based, in whole or in part, upon any of the Released Claims or conduct at issue in the Released Claims, provided, however, that nothing in this Settlement Agreement shall release: (a) any claims based upon indirect purchases of Wallboard brought by prospective members of any class of indirect purchasers (the "Indirect Purchaser Class"); or (b) claims arising in the ordinary course of business for any product defect, breach of contract, product performance or warranty claims relating to Wallboard. Released Claims do not include any claims arising out of the enforcement of this Settlement Agreement.

30. In addition to the provisions of Paragraph 29 of this Settlement Agreement, Releasors hereby expressly waive and release, upon the Effective Date of this Settlement

Agreement, any and all provisions, rights, and benefits conferred by Section 1542 of the California Civil Code, which states:

CERTAIN CLAIMS NOT AFFECTED BY GENERAL RELEASE. A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR;

or by any law of any state or territory of the United States, or principle of common law, which is similar, comparable or equivalent to Section 1542 of the California Civil Code. Each Releasor may hereafter discover facts other than or different from those which the Releasor knows or believes to be true with respect to the claims which are the subject of the provisions of Paragraph 29 of this Settlement Agreement, but each Releasor hereby expressly waives and fully, finally, and forever settles and releases, upon this Settlement Agreement becoming final, any known or unknown, suspected or unsuspected, contingent or non-contingent claim with respect to the subject matter of the provisions of Paragraph 29 of this Settlement Agreement, whether or not concealed or hidden, without regard to the subsequent discovery or existence of such different or additional facts.

31. Upon Final Approval, Lafarge shall be deemed to have fully released Releasors from any claims relating to the institution or prosecution of the Action.

E. Payment of the Settlement Amount

32. The Settlement Amount will include the full and complete cost of the settlement notice, claims administration, Settlement Class Members' compensation, class representatives' incentive awards (as approved by the Court), attorneys' fees (as approved by the Court) and reimbursement of all actual expenses of the Action (as approved by the Court), any other litigation costs of Plaintiffs, and all applicable taxes, if any, assessable on the Settlement Fund or

any portion thereof. In no event will Lafarge's liability with respect to the Settlement exceed \$23,000,000. Releasors shall look solely to the Settlement Amount for settlement and satisfaction against the Releasees of all Released Claims and shall have no other recovery against the Releasees.

33. Within ten (10) business days of the entry of an order preliminarily approving the Settlement, Lafarge will pay or cause to be paid by wire transfer \$100,000 of the Settlement Amount to an account at a bank to be designated by Interim Co-Lead Counsel (the "Notice Fund"), to be used to pay the costs of providing notice of the settlement to the Settlement Class and for notice administration.

34. In the event there are Opt-Out Purchasers under this Settlement Agreement, Lafarge's total cash payment shall be reduced by 0.75% for each 1% of the Opt-Out Percentage. For example, if the Opt-Out Percentage is 8%, Lafarge's total cash payment would be reduced by 6% (0.75 x 8%). The remaining 0.25% for each 1% of the Opt-Out Percentage will be deposited into the Opt-Out Fee and Expense Account, to be paid to Plaintiffs' counsel in consideration of their efforts on behalf of the Opt-Out Purchasers, upon approval by the Court of any such payment request. In the event the Court does not approve Plaintiffs' counsel's payment request, any funds in the Opt-Out Fee and Expense Account shall be added to the Settlement Fund.

35. Within seven (7) calendar days after the end of the period to request exclusion from the Settlement Class established by the Court and set forth in the notice, Interim Co-Lead Counsel shall provide counsel for Lafarge with a written list of all Opt-Out Purchasers. The Settling Parties then jointly will ascertain the Opt-Out Percentage. In the event the parties are unable to agree upon the Opt-Out Percentage, they shall submit the issue to the Court

adjudicating the Action. Plaintiffs may attempt to obtain final rescission of any decision by an Opt-Out Purchaser to request exclusion prior to Lafarge invoking its rights under Paragraphs 34-36. Neither Plaintiffs nor Lafarge shall take any action to solicit, encourage, or advise potential members of the Settlement Class to request exclusion from the Settlement Class. If contacted by potential members of the Settlement Class about opting out of the Settlement, Lafarge will refer such potential members of the Settlement Class to Interim Co-Lead Counsel.

36. Within ten (10) business days after entry of the final judgment order, Lafarge will pay or cause to be paid by wire transfer the remainder of the Settlement Amount (*i.e.*, \$22,900,000, (i) less any reduction pursuant to Paragraph 34 but (ii) including any amount to be deposited into the Opt-Out Fee and Expense Account pursuant to Paragraph 34) into an escrow account or accounts (the “Escrow Account”). This amount, along with any interest earned thereon shall be held in escrow and constitutes the Settlement Fund. The Escrow Account and Settlement Fund shall be administered in accordance with the provisions of Section F of this Settlement Agreement.

37. In no event shall the Court’s determination of the appropriate disposition of any funds to be deposited into the Opt-Out Fee and Expense Account be grounds for rescission of the Settlement Agreement.

38. Lafarge reserves all of its legal rights and defenses with respect to any potential Opt-Out Purchaser.

F. The Settlement Fund

39. The Escrow Account shall be established as a “qualified settlement fund” as defined in Section 1.468B-1(a) of the U.S. Treasury Regulations or other appropriate escrow account as agreed to by the Settling Parties.

40. After preliminary approval of the Settlement, Interim Co-Lead Counsel may spend the funds in the Notice Fund to provide notice of the settlement to the Settlement Class and for notice administration, without an order from the Court. The amount spent or incurred for notice and notice administration is not refundable to Lafarge in the event the Settlement Agreement is disapproved, rescinded, or otherwise fails to become effective. If Plaintiffs settle with one (or more) other Defendants in the Action and notice of that settlement is included in the notice of this Settlement, then the cost of such notice will be apportioned equally between (or among) the Lafarge Notice Fund and the other settling Defendant(s)' settlement funds. If any of the Notice Fund remains after all notice and notice administration costs are paid, that amount will become part of the Settlement Fund.

41. From the Notice Fund and the Settlement Fund shall be paid the cost of settlement notice, claims administration, class representatives' incentive awards, attorneys' fees, reimbursement of all actual expenses of the Action, any other litigation costs of Plaintiffs, and all applicable taxes, if any. The Settling Parties shall have the right to audit amounts paid from the Settlement Fund.

42. The Settlement Fund shall be invested in United States Government Treasury obligations or United States Treasury money market funds. The Notice Fund may be deposited in a bank account, in which case it will be deposited in a federally insured interest-bearing account.

43. Lafarge shall not have any responsibility, financial obligation, or liability whatsoever with respect to the investment, distribution, use, or administration of the Settlement Fund, including, but not limited to, the costs and expenses of such investment, distribution, use or administration except as expressly otherwise provided in this Settlement Agreement.

44. Lafarge's only payment obligation is to pay the Settlement Amount. Lafarge shall not be liable for any costs, expenses, or fees of any of Plaintiffs' respective attorneys, experts, advisors, agents, or representatives. Payment of all such costs, expenses, and fees, as approved by the Court, shall be paid only out of the Settlement Fund or the Opt-Out Fee and Expense Account. No disbursements shall be made from the Notice Fund or the Settlement Fund prior to the Effective Date of this Settlement Agreement except as described in Paragraphs 40 and 41, above.

45. The distribution of the Settlement Fund shall be administered pursuant to a plan of allocation (the "Plan of Allocation") proposed by Interim Co-Lead Counsel and subject to the approval of the District Court. If such approval is not obtained, Interim Co-Lead Counsel shall revise the Plan of Allocation as necessary until approval of the District Court is obtained. Lafarge shall have no participatory or approval rights with respect to the Plan of Allocation and the Court's rejection of the Plan of Allocation shall not affect the validity or enforceability of this Settlement Agreement.

46. Lafarge will take no position on any application for fees and reimbursement of expenses made by Interim Co-Lead Counsel or by the Settlement Class Members or any application for class representatives' incentive awards out of the Settlement Fund.

G. Rescission

47. If the Court refuses to approve this Settlement Agreement or any material part hereof, or if such approval is modified or set aside on appeal, or if a final judgment order with the provisions generally described in Paragraph 28 is not entered, or if the Court enters the final judgment order and appellate review is sought and, on such review, such final judgment order is not affirmed, then Lafarge and Plaintiffs shall each, in their sole discretion, have the option to rescind this Settlement Agreement in its entirety (except as hereafter provided in this Paragraph)

by written notice to the District Court and to counsel for the other Settling Party filed and served within ten (10) business days of the entry of an order not granting court approval or Final Approval or having the effect of disapproving or materially modifying the terms of the Settlement Agreement. A modification or reversal on appeal of any amount of the Settlement Fund that the Court authorizes to be used to pay Plaintiffs' litigation expenses shall not be deemed a modification of all or a part of the terms of this Settlement Agreement or such final judgment order and shall not be grounds for rescission.

48. If the Settlement or Settlement Agreement is rescinded for any valid reason, then the balance of the Settlement Amount in the Notice Fund and Settlement Fund will be returned to Lafarge. In the event that the Settlement Agreement is rescinded, the funds already properly expended for the costs of notice and administration will not be returned to Lafarge. Additionally, in such event, funds to pay for notice and administration expenses that have been properly incurred but not yet paid will also not be returned to Lafarge.

49. If the Settlement or Settlement Agreement is rescinded for any valid reason before payment of claims to Settlement Class Members, then the Settling Parties will be restored to their respective positions in the Action as of the Execution Date. In that event, the Action will proceed as if this Settlement Agreement had never been executed and this Settlement Agreement, the Settling Parties' Memorandum of Understanding (dated May 31, 2016), and representations made in conjunction with that Memorandum of Understanding or this Settlement Agreement, may not be used in the Action or otherwise for any purpose. Lafarge and Plaintiffs expressly reserve all rights if the Settlement Agreement does not become effective or if it is rescinded by Lafarge or the Plaintiffs pursuant to this Section G.

H. Cooperation

50. Upon request by Plaintiffs, Lafarge will, to the extent competent witnesses are reasonably available to Lafarge, make one or more deposition or trial witnesses available either to provide a written declaration under Federal Rule of Evidence 902(11) or (provided Plaintiffs have been unsuccessful despite reasonable efforts to have the authenticity stipulated or otherwise established) to testify regarding the authenticity and “business records” qualifications of Lafarge documents, and, to the extent possible, any documents produced by any of Lafarge’s alleged co-conspirators. In addition, Lafarge will make one or more deposition or trial witnesses available to Interim Co-Lead Counsel as necessary to explain Lafarge’s sales data, to the extent such witnesses are reasonably available to Lafarge.

51. If Lafarge, despite its diligent and continued reasonable efforts, is unable to produce a witness requested under paragraph 50, Plaintiffs may, following reasonable written notice to Lafarge, contact the witness independently or seek to compel testimony from the witness through subpoenas or other legal means.

52. Lafarge’s obligation to cooperate shall not be affected by the release set forth in this Settlement Agreement or the final judgment order with respect to Lafarge. Unless this Settlement Agreement is rescinded, disapproved, or otherwise fails to take effect, the obligation to cooperate as set forth in this Section H shall continue until the date that final judgment has been entered in the Action as to all Defendants.

53. Lafarge acknowledges that the cooperation set forth in Section H of this Settlement Agreement is a material component of this Settlement and agrees to use its reasonable best efforts to provide the cooperation specified in this Section.

I. Taxes

54. Interim Co-Lead Counsel shall be solely responsible for filing all informational and other tax returns necessary to report any net taxable income earned by the Settlement Fund and shall file all informational and other tax returns necessary to report any income earned by the Settlement Fund and shall be solely responsible for taking out of the Settlement Fund, as and when legally required, any tax payments, including interest and penalties due on income earned by the Settlement Fund. All taxes (including any interest and penalties) due with respect to the income earned by the Settlement Fund shall be paid from the Settlement Fund. Lafarge shall have no responsibility to make any filings relating to the Settlement Fund and will have no responsibility to pay tax on any income earned by the Settlement Fund or to pay any taxes on the Settlement Fund unless the Settlement is not consummated and the Settlement Fund is returned to Lafarge. In the event the Settlement is not consummated and final and any funds including interest or other income are returned to Lafarge, Lafarge shall be responsible for the payment of all taxes (including any interest or penalties), if any, on said interest or other income. Lafarge makes no representations regarding, and shall not be responsible for, the tax consequences of any payments made pursuant to this Settlement Agreement to Interim Co-Lead Counsel or to any Settlement Class Member.

J. Miscellaneous

55. This Settlement Agreement does not settle or compromise any claim by Plaintiffs or any other Settlement Class Member against (a) any Non-Lafarge Defendant or (b) any alleged co-conspirator or other person or entity other than the Releasees. All rights of any member of the Settlement Class against any Non-Lafarge Defendant or an alleged co-conspirator or other person or entity other than the Releasees are specifically reserved by Plaintiffs and the other members of the Settlement Class.

56. Nothing in this Settlement Agreement prohibits Plaintiffs from asserting that the monetary amount of Lafarge's sales to customers that purchased Wallboard in the United States shall remain in the Action as a basis for damage calculations against the Non-Lafarge Defendants and shall be part of any joint and several liability imposed against the Non-Lafarge Defendants, provided, however, that any amounts paid by Lafarge in this Settlement shall be credited against any judgment as determined by the Court as a matter of governing law. Lafarge warrants that it has not entered any agreement that removes its share of sales of Wallboard to customers as a basis for Plaintiffs' claims for damages in this case against the Non-Lafarge Defendants.

57. This Settlement Agreement constitutes the entire agreement among Plaintiffs and Lafarge pertaining to the Settlement of the Action against Lafarge. This Settlement Agreement may be modified or amended only by a writing executed by Plaintiffs and Lafarge.

58. Neither this Settlement Agreement nor any negotiations or proceedings connected with it shall be deemed or construed to be an admission by any party or any Releasee of any wrongdoing or liability or evidence of any violation by Lafarge of any federal or state statute or law either in the Action or in any related action or proceedings, and evidence thereof shall not be discoverable or used, directly or indirectly, in any way, except in a proceeding to interpret or enforce this Settlement Agreement. This Settlement Agreement represents the settlement of disputed claims and does not constitute, nor shall it be construed as, an admission of the correctness of any position asserted by any party, or an admission of liability or of any wrongdoing by any party, or as an admission of any strengths or weaknesses of the Plaintiffs' claims or Lafarge's defenses. Lafarge specifically denies any wrongdoing or liability by any of the Releasees.

59. Any delay in the completion of a settlement between Lafarge and the Indirect Purchaser Class shall not form the basis of any delay in finalizing the Settlement Agreement, nor shall the inability of Lafarge to complete a settlement with the Indirect Purchaser Class serve as an impediment to finalizing the Settlement Agreement, seeking preliminary approval of the Settlement Agreement, or seeking Final Approval of the Settlement Agreement.

60. This Settlement Agreement may be executed in counterparts by Plaintiffs and Lafarge, and a facsimile or PDF signature shall be deemed an original signature for purposes of executing this Settlement Agreement.

61. Neither Plaintiffs nor Lafarge shall be considered the drafter of this Settlement Agreement or any of its provisions for the purpose of any statute, the common law, or rule of interpretation that would or might cause any provision of this Settlement Agreement to be construed against the drafter.

62. The provisions of this Settlement Agreement shall, where possible, be interpreted in a manner to sustain their legality and enforceability.

63. The Court shall retain jurisdiction over the implementation and enforcement of this Settlement Agreement and the Settlement.

64. Any disputes between Lafarge and Interim Co-Lead Counsel concerning this Settlement Agreement shall, if they cannot be resolved by the parties, be submitted to the United States District Court for the Eastern District of Pennsylvania.

65. This Settlement Agreement shall be governed and interpreted according to the substantive laws of the Commonwealth of Pennsylvania, without regard to its choice of law or conflict of law principles.

66. Each party acknowledges that it has been and is being fully advised by competent legal counsel of such party's own choice and fully understands the terms and conditions of this Settlement Agreement, and the meaning and import thereof, and that such party's execution of this Settlement Agreement is with the advice of such party's counsel and of such party's own free will. Each party represents and warrants that it has sufficient information regarding the transaction and the other parties to reach an informed decision and has, independently and without relying upon the other parties, and based on such information as it has deemed appropriate, made its own decision to enter into this Settlement Agreement and was not fraudulently or otherwise wrongfully induced to enter into this Settlement Agreement.

67. Each of the undersigned attorneys represents that he or she is fully authorized to enter into the terms and conditions of, and to execute, this Settlement Agreement.

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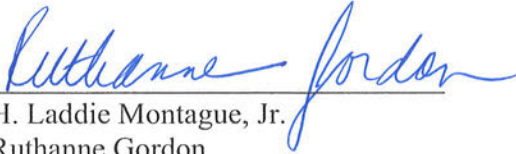
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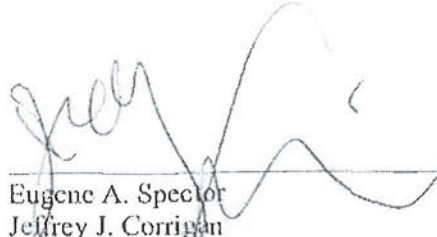
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