PT EXHIBIT 16

DRB
File
15678
15168

MASONITE CORPORATION

300 FORD ROAD
UKIAH, CA 95482
PHONE 707 462-2961

March 6, 2001

Mr. David Beringer
Division of Water Rights
901 P Street
Sacramento, CA 95814

RE: Intention to Close the Masonite Ukiah, CA Mill in 60 to 90 Days

I regret to inform you that Masonite will be closing our Ukiah, CA mill due to lack of demand for hardboard siding. This was a difficult decision because of the impact it has on employees, their families and the community.

Over the past five years, the overall market for hardboard siding has declined substantially. Unfortunately, the continued decline of this market does not support continued production of Masonite hardboard siding. After a thorough review of all other options, the mill's other softboard operations were not viable going forward on a stand-alone basis. Masonite will also phase out all siding production at the company's Laurel, MS mill.

Masonite's first priority now is to help employees and their families through the transition. The facility will continue to operate for the next 60 to 90 days.

In order to satisfy our regulatory obligations, we will be contacting various agencies over the next few weeks to discuss closure activities. If you have any additional questions about this announcement, please call Cheryl Meyers, environmental manager, at (707)462-2961 ext 359.

Sincerely,

Bruce Fedio

Bruce Fedio
mill manager