

January 12, 2010

Customer
Address
City, State & Zip Code

Dear Customer:

The costs of raw materials used to manufacture ABS sheet products continue to escalate. As a result, Spartech Plastics will raise the price of all ABS products by \$0.07 per pound effective February 1, 2010.

This price increase is in addition to all previously implemented ABS price increases. Please revise your purchase orders to reflect the change in pricing.

Your Spartech Account Manager is available to answer any questions you may have and discuss further details concerning this increase.

Thank you for your business and interest in Spartech products.

Sincerely,

Gary Orenstein
Sales Manager – Central Region