

February 15, 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 March 1, 2010.

This price increase is in addition to all previously announced ABS price increases as communicated in the February 10, 2010 letter. 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