

March 8, 2010

Customer
Address
City, State & Zip Code

Dear Customer:

Key raw materials used in the production of ABS resins remain tight and continue to escalate in cost. This inflationary environment has caused ABS resins to be in short supply and experience rapid increases in cost.

As a result, it is necessary for Spartech Plastics to increase the price of all ABS products by \$0.14 per pound effective April 1, 2010.

This price increase is in addition to all previously announced ABS price increases as communicated in the February 15, 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