

January 4, 2010

Dear Customer,

Effective with shipments on January 15, 2010 Spartech is raising the price on all polystyrene products by \$0.05 per pound. This price adjustment is in addition to the \$0.05 per pound increase implemented on January 1, 2010.

This increase is driven primarily by raw material prices for polystyrene, benzene in particular, which continue to escalate.

Your Spartech account manager will be in contact with you to answer any questions you may have. Thank you for your business, especially in this tough economic climate. We appreciate your loyalty and support.

Sincerely,

David J. Gorenc

Vice President