

June 13, 2008

Customer
Address
City, State & Zip Code

Dear Customer:

We continue to experience unprecedented escalation in our raw material, energy and transportation costs associated with the manufacture of ABS sheet products.

As a result, effective with shipments on or after July 1, 2008, Spartech Plastics will implement a price increase for all ABS products by \$0.15 per pound.

Your Spartech Account Manager will contact you soon to discuss implementation of the price increase and answer any questions you might have.

We appreciate your business and continued support in this difficult business environment.

Sincerely,

Gary Orenstein
Sales Manager – Central Region