

May 27, 2008

Customer
Address
City, State & Zip Code

Dear Customer:

Effective with shipments on July 1, 2008, Spartech will implement a price increase for all ABS products by \$0.06 per pound.

This increase is the result of continuing escalation of raw materials used to manufacture ABS sheet products. In addition to record high costs, one key feedstock is on allocation and subject to order control. As a result, please work closely with your Spartech account manager to establish accurate forecasts for the next several months to ensure your ongoing ABS needs are met.

Your Spartech sales representative is available to answer any questions and discuss further details about this price increase.

Sincerely,

Gary Orenstein
Sales Manager – Central Region