

May 21, 2008

Dear Valued Customer:

I am writing to announce a price increase on all Spartech CMD products effective June 1, 2008. All shipments June 1, 2008 and after will be affected. I have attached documentation supporting this recent increase. The following are the details of the increase by product formula:

PVC Flooring and Barriers

VB0913A (PVC Flooring) increases by \$0.0300/lb
VB304D (PVC Barrier) increases by \$0.0150/lb
VB325 (PVC Barrier) increases by \$0.0200/lb
VB369A (PVC Barrier) increase by \$0.0350/lb
AB400 (PVC Barrier) increases by \$0.0300/lb
AB300-11 (PVC Barrier) increases by \$0.0200/lb

EVA Barriers

AB100-02 (EVA Barrier) increases by \$0.0250/lb
AB100-79 (EVA Barrier) increases by \$0.0300/lb
AB100-97 (EVA Barrier) increases by \$0.0350/lb

TPO Flooring

Floorlite/VPI TPO increases by \$0.0350/lb

This decision is forced by the increased cost of raw materials. These increased costs, if left unaddressed will impact Spartech CMD's ability to continue to supply our customers with the highest quality product. While previous increases have given some relief, they have not been sufficient to adequately off-set the long-term impact of these increased costs on our business.

Spartech CMD values your business and appreciates the opportunity to be your supplier. We continue to invest in world class production and supply capabilities to better service your needs. Please feel free to call if there are additional questions.

Sincerely,

Ron Spaulding

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