



May 19, 2008

Dear Valued Customer:

Effective with shipments on June 15, 2008, Spartech will increase the price of polystyrene products by \$0.05 per pound. This is in addition to the \$0.06 per pound increase that has been implemented for June 1, 2008.

Record oil prices, butadiene shortages, rising natural gas and ethylene prices, and soaring benzene costs are all contributing to an oppressive polystyrene cost environment, although many other polymers are experiencing similar challenges.

In addition, the butadiene shortages are forcing some polystyrene suppliers to impose order control. As of the date of this letter, Spartech is being limited to purchasing only normally forecasted quantities of polystyrene resin. Accordingly, please work closely with your Spartech sales manager to establish accurate forecasts so that we can ensure the continued supply of raw materials.

As always, we appreciate your business and your support in these tough economic conditions. Your Spartech sales representative will be in touch with you to address any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "David J. Gorenc".

David J. Gorenc

Vice President