

March 31, 2009

Dear Customer,

Effective with shipments on April 15, 2009 Spartech is raising the price on all polystyrene products by \$0.04 per pound.

This price increase is in addition to the \$0.05 per pound increase announced for February 15, 2009 and is driven largely by the underlying price of benzene.

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,

A handwritten signature in black ink, appearing to read "David J. Gorenc". The signature is written in a cursive, flowing style.

David J. Gorenc

Vice President