

May 2, 2008

Dear -----:

Cost increases continue to plague the polystyrene market. Accordingly, Spartech will raise the price of all polystyrene products by \$0.06 per pound effective with shipments on June 1, 2008.

Your Spartech sales representative will be in touch with you to address any questions you may have.

As always, we appreciate your business and your support as we battle through these difficult economic conditions together.

Sincerely,

David J. Gorenc

Vice President