

May 1, 2009

Dear Customer,

Effective with shipments on June 1, 2009 Spartech is raising the price on all polystyrene products by \$0.03 per pound.

This price increase is in addition to the \$0.04 per pound increase announced for April 15, 2009. As with the last two increases, raw material prices are the primary drivers with benzene being the main factor.

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 style with a large initial "D".

David J. Gorenc

Vice President