

 **Epsilon Plastics, Inc.**
of Sigma Plastics Group

March 9, 2010

Dear Valued Customer,

In our previous letters we had mentioned the potential for another resin increase of \$.06 effective March 1st. Continued tightness in feedstock due to planned and unplanned outages have increased the likelihood of this increase. In addition, our suppliers have announced a fifth resin increase of \$.05/lb effective April 1, 2010. If this fifth increase is implemented, you should expect additional price increases on all Epsilon Plastics products.

Based on the \$.06 resin price increase, Epsilon Plastics will increase prices by 7% on all orders received on or after March 29, 2010.

Orders placed prior to this increase will be limited to a maximum of one month of your normal purchase levels. All orders must be for prompt delivery within our current lead times. Pricing for orders accepted is based upon available resin supply and Epsilon Plastics reserves the right to accept or decline all orders for any reason.

Since we do not know if the full \$.06 resin increase will be implemented, we will react by March 27, 2010 if the situation changes. Please be assured that we will continue to support our loyal customers and we will do everything possible to minimize the effect these increases place upon your business. Your Epsilon Plastics sales representative will be in contact with you to answer any of your questions and advise you of any changing market conditions.

Sincerely,



Robert M. Levine
Vice President Sales
Sigma Garment Films