

Epsilon Plastics, Inc.
of Sigma Plastics Group

April 25, 2008

Dear Valued Customer:

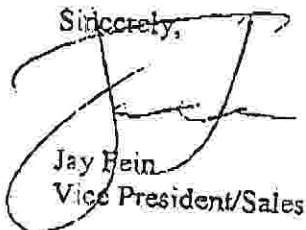
We have been notified by our resin suppliers that they have implemented their announced price increase that was to be effective for April 1, 2008. This increase was pending a 6 cents resin increase which was based on the uncertainty of the increase holding, but this has all changed. We have now been advised by our resin suppliers that they will implement a 3 cent increase effective immediately with the remaining 3 cents to follow at a later date. The resin manufacturers cite the reasons for the increase are a result of record oil prices, unprecedented high costs of feed stocks and global supply/demand balances.

Based on the April 1, 2008 resin price increase, Epsilon Plastics, Inc. will increase prices 4% on all orders received on or after May 1, 2008.

All orders must be for prompt delivery within our current lead times and are limited to your normal buying patterns. Pricing for orders accepted is based upon available resin supply and Epsilon Plastics, Inc. reserves the right to accept or decline all orders for any reason.

Thank you for your continued support and we will update you as the market changes. Your Sales Representative will be in contact with you to discuss any questions you may have.

Sincerely,



Jay Hein
Vice President/Sales