



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

May 10, 2011

Dear Valued Customer,

In our last increase letter we made mention of the potential for another resin increase May 1<sup>st</sup>. With demand continuing to outstrip supply, the resin suppliers are now pushing for this May 1<sup>st</sup> increase. In addition, some of our suppliers have also announced another increase for June 1<sup>st</sup>. If this June increase is implemented, you should expect additional price increases on all Epsilon Plastics products.

**In response to the May 1<sup>st</sup> resin increase, all new orders received on or after May 23<sup>rd</sup> will be priced at a 6% to 8% increase (product and shipping distance specific). All orders must call for immediate delivery. Based on current lead-times and shortness of resin supply, Epsilon Plastics can only accept a limited number of new orders. Epsilon Plastics reserves the right to accept or decline all orders for any reason. Please check with your local plant location.**

Orders placed at current prices will be limited to less than one month of your normal purchase levels. Pricing for orders accepted is based upon local lead-times and available resin.

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 changing market conditions.

Sincerely,



Robert M. Levine  
Vice President Sales  
Sigma Garment Films