

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

May 22, 2009

Dear Valued Customer,

The polyethylene suppliers have been successful in implementing \$.03 of a previously announced \$.05 increase effective May 1st. This \$.05 resin increase was originally announced to take effect on February 1st, but had obviously been pushed out for the last few months.

Based on the May 1, 2009 resin price increase, Sigma Plastics will increase prices 5% on all orders received on or after June 8, 2009.

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 Sigma Plastics reserves the right to accept or decline all orders for any reason.

Please be assured that we will continue to support our loyal customers and work to minimize the impact that these increases have on your business. Thank you for your continued support and as always, **Sigma Plastics will keep you competitive!**

Sincerely,



Robert M. Levine
Vice President Sales