

Epsilon Plastics, Inc.
of Sigma Plastics Group

July 7, 2008

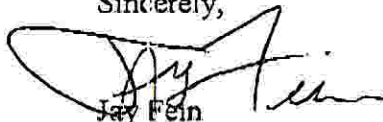
Dear Valued Customer:

As incredible as it may seem, the resin producers have now implemented their fourth consecutive monthly increase, this one for \$0.07 per pound, to take effect July 1, 2008. Confronted with rapid escalation of feedstock, manufacturing, and transportation costs, our resin suppliers have now increased \$.18 a pound within four months. These increases have had a profound effect upon us as film producers. Our fiscal visibility has been continually challenged by this combination of abrupt increases in raw material, energy and transportation costs. We have no alternative but to immediately react.

Accordingly, Sigma Extruding, Southeastern Plastics, and Epsilon Plastics will increase prices by 8% effective with all orders placed on or after July 28, 2008. This increase is in addition to our previously announced and implemented increases totaling 19%. Orders placed at current pricing must be for immediate shipment and within historical purchasing patterns.

We understand and share the pressures created by these rapid escalations. As always, we greatly appreciate your business and will do our best to keep you posted during these challenging and volatile times.

Sincerely,



Jay Fein
Vice President

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