

SOUTHEASTERN PLASTICS CORP.

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May 30, 2008

Dear Valued Customer:

We have been notified by our resin suppliers that effective June 1 they have implemented the 3 cent per pound balance of the 6 cent per pound increase previously announced this year. This increase is in addition to the 4 cents per pound increase that is effective with all new orders after June 2, 2008.

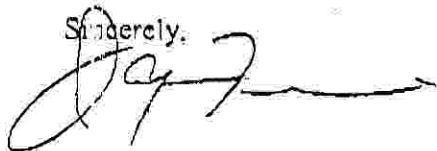
The resin manufacturers are indicating that the reasons for these continuing price increases are the ongoing substantial worldwide demand for polyethylene resins, record breaking high energy and feed stock costs along with the continual rise in overall transportation and utilities costs. Due to these extraordinary circumstances there is reason to believe that market factors may result in additional increases in resin costs in the short term; we will do our absolute best to keep you informed in this unprecedented market.

Based on this June 1, 2008 resin price increase, Sigma Southeastern will increase prices 4% on all orders received on or after June 16, 2008.

All orders must be for prompt delivery within our current lead times. Pricing for orders accepted is based upon available resin supply and Sigma Southeastern reserves the right to accept or decline all orders for any reason.

Sigma Southeastern will continue to do everything possible to support our loyal customers. Your sales representative will be in contact with you to review your polybag requirements prior to this increase. Thank you for your continuing support.

Sincerely,



Jay Fein
Vice President/Sales