



Epsilon Plastics, Inc.
of Sigma Plastics Group

February 3, 2010

Dear Valued Customer,

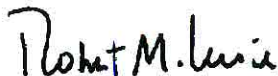
Our industry is experiencing unusually rapid price increases for resin and an unprecedented tight supply of polyethylene resin. We have been advised that our polyethylene resin suppliers are implementing their previously announced \$.03/lb and \$.05/lb price increases for a total of \$.08/lb effective February 1, 2010. Due to the tightness of the resin supply, we are forced to announce a film increase. In addition, our suppliers have announced a fourth resin increase of \$.06/lb effective March 1, 2010. If this fourth increase is implemented, you should expect additional price increases on all Epsilon Plastics products.

Based on the \$.08 resin price increase, Epsilon Plastics will increase prices by 10% on all orders received on or after February 22, 2010.

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

Since we do not know if the full \$.08 resin increase will be implemented, we will react by February 22, 2010 if the situation changes. 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 any changing market conditions.

Sincerely,



Robert M. Levine
Vice President Sales
Sigma Garment Films