

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

March 24, 2011

Dear Valued Customer,

The resin increase which was to take effect in January has now been fully implemented through two stages (February & March). As such, our corresponding film increase announcement, which was to originally take effect on February 14th, also needs to be implemented in its entirety. The persistent rise in resin prices has been driven by the continued unrest in the Middle East coupled with tight supply and elevated feed stock costs. As a result, Epsilon Plastics announces the following:

Epsilon Plastics must now implement the balance of our increase that was originally announced in our letter dated January 17th. This increase will be effective with all orders placed on or after April 6th. Based on the shortness of resin supply, Epsilon Plastics can only accept a limited number of new orders. All order placed prior to April 6th must be for immediate shipment. Pricing for orders accepted is based upon local lead-times and available resin. Epsilon Plastics reserves the right to accept or decline all orders for any reason.

Please be aware that there is still as much as \$0.11 in resin increases that are being nominated for implementation in upcoming months. Epsilon Plastics will be announcing further increases if any portion of these nominated resin increases were to take effect. Rest assured that we will continue to support our loyal customer and we will do everything possible to minimize the effect these increases place upon your business. Thank you for your past and future support and business.

Sincerely,

Robert M. Levine
Vice President Sales
Sigma Garment Films