

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

August 25, 2010

Dear Valued Customer,

Our raw material producers have announced an increase that will take effect September 1st. Continued tightness in raw material due to planned and unplanned outages have increased the likelihood of this increase. These supply constraints that we are seeing in many polyethylene grades have increased and will continue to extend lead times on most film orders.

In addition, our suppliers have announced a new resin increase of \$.04/lb effective October 1, 2010. If this increase is implemented, you should expect additional price increases on all Epsilon Plastics products.

Based on the September 1st resin price increase, Epsilon Plastics will increase prices by 7% on all orders received on or after September 27th, 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.

As in the past, we will be sure to update you if the status of this September resin increases 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