

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

November 9, 2010

Dear Valued Customer,

In our letter dated October 7th, we had indicated that our resin suppliers were implementing a resin increase to take effect on October 1st and that in reaction Epsilon Plastics would be forced to raise pricing with orders placed on or after October 18th. The implementation of the October 1st resin increase has since been delayed to November 1st, and therefore Epsilon Plastics was able to postpone the film increase to our customers. However, the implementation of the resin increase for November is almost a certainty for November 1st and Epsilon must now implement the following increase.

Epsilon Plastics will implement a 6% increase effective with all shipments on or after December 1st. Based on the current product lead-times and shortness of resin supply, Epsilon can only accept a limited number of new orders. Please check Epsilon for the most current lead times.

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 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