

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

December 2, 2011

Dear Valued Customer,


Due to rising feedstock costs, our resin suppliers have informed us of their intentions to implement a previously announced resin increase effective December 1st. In addition to this December increase, our suppliers have also made known their intentions for further increases totaling \$.13 in the first part of 2012 which we will monitor and address at a later date.

In response to the December 1st resin increase, all new orders received on or after December 26th will be priced at a 7% increase. All orders must call for immediate delivery. Based on current lead-times and shortness of resin supply, Epsilon Plastics can only accept a limited number of new orders. Epsilon Plastics reserves the right to accept or decline all orders for any reason. Please check with your local plant location.

Orders placed at current prices will be limited to less than one month of your normal purchase levels. Pricing for orders accepted is based upon local lead-times and available resin.

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 changing market conditions.

Sincerely,



Robert M. Levine
Vice President Sales
Sigma Garment Films