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Dear Spa Customer:

The unsettling volatility in chemical feedstock pricing and extended effects of the Gulf Coast hurricanes continues to substantially impact our business. As we strive to remain competitive in this environment, we are unable to absorb these increases and are announcing a price increase across all Lucite® products as indicated below.

Effective with shipments on or after January 2, 2006:

Lucite® XL cast acrylic Spa products will increase 4%

While some raw material prices may be outside our control, we continue to aggressively pursue new products and improved processes to provide the best innovative products to grow your business.

We appreciate your business and support, and look forward to continued growth and success together.

Your Lucite International Account Manager and Customer Service Representative are available to provide additional information.

Sincerely,

Chris Robinson
Director, Sales & Marketing
Lucite® Acrylic Surfaces