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August 15, 2005

Dear Spa Customer:

We have succeeded in holding prices through the high season, but continued high global demand for acrylic products combined with the limited availability and escalating prices of key raw materials make it necessary to announce a price increase effective September 15, 2005.

Lucite[®] XL cast acrylic and Lucite Xtra[®] co-laminated acrylic sheet products will increase 4% effective with shipments on or after September 15, 2005.

We continue to aggressively seek ways to reduce costs and maximize efficiencies to provide you with the best value and quality in acrylic sheet products. Continued investment in market research, new product innovations and our manufacturing facilities will continue to be the driving factors in our 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