



May 16, 2007

Lucite International, Inc.
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Cordova, TN 38016-4909 USA

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Dear Valued Customer:

The prices of many raw materials, including acetone and methanol, have risen in 2007. The prices of these key feedstocks are still continuing to climb further above forecast levels. This is in addition to ongoing cost increases in transportation, insurance and other areas.

To help recover some of these rising costs, it is necessary to increase the price of Lucite[®] acrylic sheet products by 5% with shipments on or after June 18, 2007.

Your account manager will be contacting you with regard to this adjustment

Lucite International continues to lead the industry in aggressive measures to reduce costs and maximize efficiencies in order to provide you with the best value and quality in acrylic sheet products.

We greatly appreciate your business and support, and look forward to growing together successfully in 2007 and beyond.

Sincerely,

A handwritten signature in black ink that reads "Alan Ledger".

Alan Ledger
National Sales Manager
Lucite[®] Acrylic Sheet