



April 13, 2010

Dear Valued Customer,

The raw materials used in manufacturing of polyurethane foam have increased multiple times since January 2010.

As a result of these escalations, Advanced Urethane Technologies has no other option than to implement a 20% price increase on all polyurethane foam grades effective with shipments on May 10, 2010.

Your account manager will provide you with additional information and a new price list as soon as possible.

All of your partners at Advanced Urethane Technologies are acutely aware of the challenges created as a result of these cost increases and appreciate your support during these difficult times.

We will do everything possible to continue providing you the best value in the market.

Sincerely,

Joseph J. Progar  
EVP OEM Sales  
Advanced Urethane Technologies, Inc.