



September 1, 2009

Dear Valued Flexible Foam Customer:

The raw materials used to manufacture Polyol, TDI and MDI, including petroleum based chemicals, have increased dramatically from their lowest level earlier this year.

Due to multiple increases in chemical pricing, Flexible Foam Products, Inc. and Nu-Foam Products Inc. are announcing a 20% price increase on urethane foam products, effective with deliveries on October 1, 2009.

We greatly appreciate your business and will make every effort to provide you the highest value available in the urethane foam industry. Your salesperson will be in contact to discuss the specific pricing details for your company.

Sincerely,

A handwritten signature in black ink, appearing to read "Rich Whitling".

Rich Whitling
Chief Operating Officer
Flexible Foam Products, Inc.
Nu-Foam Products, Inc.

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