



April 13, 2010

Dear Valued Customer:

Flexible Foam Products, Inc., including Nu-Foam Products, Inc., has incurred several increases on the cost of our raw materials. Due to these escalations, we are forced to implement a price increase of 20% on all polyurethane foam products. This increase will be effective with deliveries on May 10, 2010.

We greatly appreciate your business and will continue to make every effort to provide you the highest value and service available in the urethane foam industry. Your salesperson will contact you to discuss the specifics.

Sincerely,

A handwritten signature in black ink, appearing to read "Rich Whiting". The signature is written in a cursive, flowing style.

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