



Manufacturers of Polyurethane Foam

April 14, 2010

Dear Valued Customer:

Since the beginning of the year our raw material prices have been increasing. To date we have absorbed these higher costs. Our suppliers have recently announced another round of increases and now we are forced to raise the price of our polyurethane foam products.

Invoicing for shipments made on or after May 10, 2010 will reflect a 20% increase in price.

Thank you for your business and we look forward to meeting your future polyurethane foam needs.

Sincerely,

Jim Mulvey
Manager



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