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Wednesday, 3rd March 2010

Dear Customer

As you may be aware, the upward trend in paper prices seen in the second half of last year has continued into 2010. We have been formally notified of significant increases on all liners effective March 2010; this follows on from the Kraft increases already implemented this year. The increase will be between 11 & 15%. Recycled on both sides will increase by 11%, Kraft / Test combinations will increase by 12% and Kraft / Kraft will go up by 15%.

It is unrealistic for us to absorb these latest raw material costs. The attached price list is effective on all deliveries made on or after Monday 22nd March 2010.

I would like to thank you for your continued support and understanding during this period of price volatility.

Yours sincerely



Mark Richards

Sales and Marketing Director

Smurfit Kappa Sheetfeeding



FM14935

A member of the Smurfit Kappa Group

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