



Smurfit Kappa

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Mr John Williams
Interpak Ltd
Unit 2 Desborough Ind Park
Desborough Park Road
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04 August 2006

Dear John

I regret to inform you that once again we have had formal notification of a further price increase on all papers. This, coupled with a sustained escalation in energy prices, leaves us with no alternative other than to pass on these significant costs.

This will result in a price increase of 12% on all grades effective from Monday 11th September 2006.

Our business relationship is highly valued and as a key supplier to your company I feel it is vital that I make you aware of this situation.

I have asked your local Account Manager to contact you within the next seven days to arrange a meeting to discuss the details of this latest price increase.

I fully appreciate the impact of a further material increase during challenging market conditions and thank you in anticipation of your support and understanding in this matter.

Yours sincerely,



Mark Richards
Sales and Marketing Director
Smurfit Kappa Sheetfeeding