



John Williams
Interpak Ltd
Unit 2b Desborough Industrial Park
High Wycombe
Buckinghamshire
HP12 3BG

11th October 2005

Dear John

It is with regret that I have to inform you of a most serious situation which has arisen in the polyurethane foam industry within the past few weeks. All chemical suppliers to the industry (of whom there are only 4) have announced substantial increases to be implemented almost immediately, even current orders will only be supplied on the basis that we pay the new higher prices.

Whilst we are aware of the poor trading situation which presently exists in the foam and furnishings industries, we are unable to sustain such an increase without implementing price levels which will allow us to maintain minimum viability in our trading situation.

Accordingly we will apply the following increases on all deliveries from the 7th November 2005:

Foam Block	11%
Recon Block	8.5%
Converted Foam	8.5%
Converted Visco and Block	7.5%

We thank you for your past business and look forward to a continuation of our association in the future.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'SSW'.

SOLOMON S. WOOLFSON
Chairman