



TO: All of our valued insulation customers  
DATE: December 11, 2012  
FROM: Ian Barrow  
RE: Price Increase No. 2 – March 2013

Dear Valued Customer,

Recently, Atlas announced a 5% price increase for all Polyiso products, effective January 1<sup>st</sup>, 2013. This increase is necessary because of rising raw-material and production costs throughout the fourth quarter of 2012.

In the interim, and even prior to implementing the January increase, our chemical suppliers have notified us of additional increases effective in early January 2013. Atlas has been closely monitoring this situation, but has been somewhat hesitant about announcing a second price increase notice, prior to implementing the first one in January.

However, mindful of the availability issue (chemicals) that occurred a few years ago, and wary of the volatility that currently exists in North Africa and the Middle East, we have decided to alert our customers rather than let them be caught off-guard.

Consequently, Atlas advises all of our valued customers and partners to include an additional 5% when quoting business in the second quarter of 2013.

Atlas appreciates your support and will keep you advised as this situation evolves.

Sincerely,

Ian Barrow