

Smurfit Kappa UK

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Mr J Watson
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9th August 2013

Dear John

I am writing to inform you of increases in our raw material prices that have occurred during August. All European markets, including the UK, have experienced strong demand that has led to a tightening of supply.

As a result of the above, it leaves us with no alternative but to increase our prices on all deliveries on or after Monday 9th September 2013.

We will ensure that a revised price list will be sent to you before the increase implementation date.

I do fully appreciate the impact of this news and thank you for your continued support during these challenging times.

Yours sincerely,



Mark Richards
Sales and Marketing Director
Smurfit Kappa Sheetfeeding.