

APR 2010 Update



Cumberland Packaging
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Tuesday, 2 March 2010

Dear John,

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, of between 9%-11% this follows on from the Kraft increases already implemented this year.

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

A handwritten signature in black ink that reads 'Mark Richards'. The signature is written in a cursive style with a large, looped initial 'M'.

Mark Richards
Sales and Marketing Director
Smurfit Kappa Sheetfeeding