

April 1, 2011

Dear Valued Customer:

Our industry has experienced continual increases in raw materials derived from petrochemicals over the last six months. High demand coupled with tight supply has driven up the cost of polyester raw materials to record levels. Most recently, the catastrophic events in Japan have pushed pricing even higher.

Therefore, effective May 1, 2011, the Specialty Plastics Business of Eastman Chemical Company will implement a competitive price increase for all copolyesters (excluding Eastman Tritan™ Copolyester) in the Americas. This increase includes neat resins, blends, concentrates and additives.

The increase will be USD 0.10 per pound, USD 0.22 per kilogram, and CAD 0.22 per kilogram.

Eastman strives to treat all of our customers fairly, which may require us to limit the volume of product that we can supply to you before May 1, 2011, to contract volumes or historical purchase quantities.

Orders shipped on or after May 1, 2011 will be invoiced at the higher price.

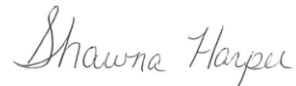
Your support of products supplied by Eastman Chemical Company is greatly appreciated. If you have any questions or if we can be of any service please contact your Eastman Chemical Company Sales Representative.

Yours very truly,

EASTMAN CHEMICAL COMPANY



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