



Nitto Denko America, Inc.

Glenpointe Business Centre
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May 13, 2011

Dear Valued Customer:

Over the past year, the Nitto Denko Corporation has experienced upward cost pressures on raw materials such as resins, solvents, film, paper and packaging, in addition to cost increases in energy and transportation.

While Nitto Denko America has reduced the impact of these increases through internal cost reduction programs, we find that our efforts are not enough to counter these escalating costs. Therefore, we are announcing a price increase effective on all orders placed on or after June 13th, 2011.

Polyimide and PTFE Tapes	5%
SPV / DC / Industrial Tapes	8%
Masking and Packaging Tapes	10%

Current pricing will be honored on all orders placed before that date for immediate shipment, however these orders will be restricted to your normal monthly average.

We remain committed to providing you with the highest level of product quality, service and value. As always, we appreciate your business and support. Please feel free to contact your Nitto Denko America sales person to further discuss this necessary action.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Brian Brace', is written over a blue line.

Brian Brace
Vice President & C.O.O.