

Childers * Permaclad

December 16, 2005

DEAR VALUED CUSTOMER

SUBJECT: PRICE INCREASE ANNOUNCEMENT

Since our last price change we have incurred very significant increases in metal, energy and other services and materials. Because of this we are announcing a price increase effective January 16, 2006 as follows:

- Aluminum jacketing and sheets approx. 10 – 12 %
- Aluminum Elbows approx. 6 - 8 %
- Stainless Steel Elbows approx 3%
- Stainless jacketing and sheets – no change
- Other metal products approx 3%
- Mastics approx 7%
- PVC – no change.

At the same time we have changed the list prices on a number of pages, so it is critical that you have the correct price pages in your ITW Insulation Systems catalogue. Please ensure each page corresponds with the correct pages as per the January 16, 2006 index page – note the effective date of each page.

A new discount sheet effective January 16, 2006 is also included.

ITW Insulation Systems Canada is committed to quality products, competitive pricing and superior service. We will do our best to keep you informed as conditions change in this volatile environment. Thank you for your business.

Please contact your ITW Sales or Customer Service representative if you have any questions.

Sincerely

ITW INSULATION SYSTEMS CANADA

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General Manager

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