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To: All Valued IPS Corporation Customers

Our acquisition of AB&A™ has been successful in adding to our collection of high quality brands and in adding additional categories to our one order – one shipment strategy. Since integrating the production and purchasing functions into our system and having multiple cost-saving initiatives underway, we realize the material cost increases over the last year are of a magnitude that requires us to increase our prices.

Effective November 1, 2011, IPS Corporation is announcing a list price increase of between 5 and 12% on AB&A products.

The increase is predicated solely on vendor related raw material and transportation cost adjustments passed along to us.

As in increases past, we will provide to you your net prices via email or CD. We will not however be printing a new list price sheet with line item changes.

Thank you again for your purchases of all seven IPS Corporation quality brands. Our goal continues to be that of exceeding your expectations, in quality and service, with all twenty four categories of products we provide.

Sincerely,

**IPS Corporation**