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*Quality Products for the Plumbing Professional*

October 19, 2010

To Our Valued Comfort Seats Customers:

Effective December 1, 2010, Jones Stephens Corporation will implement new prices for Comfort Seats. These changes are a combination of increases, decreases and unchanged. Enclosed is a new Comfort Seats Schedule A Price Book, flyers for several new products and a mini catalog.

These changes are a result of the increases or decreases in raw materials, transportation cost and realizing efficiencies in manufacturing by producing greater volumes. At Jones Stephens Corporation we are constantly working with our factories and other suppliers to manage raw materials, components, manufacturing and transportation costs. The most popular types of toilet seats are manufactured from plastic and wood fiber materials that are considered to be globally priced commodities. In 2010, commodity prices for these materials and metal components have increased. The cost of shipping has also increased. At the same time, manufacturing cost has stabilized due to improved automation techniques and increased unit volumes.

Comfort Seat's EZ Close seats are still the best value in the industry and provide tremendous revenue and profit opportunity. EZ Close seats have a competitive edge over all types of slow close seats marketed in the wholesale plumbing supply industry. Slow close seats are fast becoming the standard in the industry. Comfort Seats offers a full range of quality designs, price point levels and types of materials for the price and value conscience contractor to the upscale showroom shopper.

Thank you for your continued support.

Sincerely,

A handwritten signature in black ink that reads 'Edward S. Sims'. The signature is written in a cursive style with a large, prominent 'E' and 'S'.

Edward S. Sims  
Comfort Seats Sales & Product Manager  
Jones Stephens Corporation

**COMFORT™ SEATS**

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