

May 2008

Dear Lubrizol Supplier:

We'd like to inform you of some planned changes that will occur within Lubrizol that will allow us to function with greater speed and efficiency. Beginning in 2008, we will implement SAP's enterprise resource planning system and a set of standardized business processes at all Lubrizol Advanced Materials North America locations. With this new capability, we can plan, schedule and monitor the production and distribution of products allowing us to streamline our supply chain, customer ordering and material requisition processes.

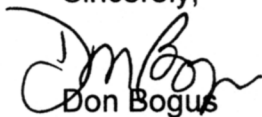
We are planning a regional approach to the implementation of SAP for Lubrizol Advanced Materials. The North America phase will "go live" in early June 2008; Europe will follow later in 2008 or early 2009. Planning for Asia and Latin America will begin after the successful completion of the European implementation. Our goal is to complete these integrations as quickly as possible so that the new system and processes will cover all Lubrizol business areas and geographic regions.

As you may know, we installed SAP at many Lubrizol sites, in numerous regional deployments, beginning in 1998 with great success. We have developed considerable experience in managing these implementations while minimizing changes that would be perceptible to our customers and suppliers.

We are making the investment and transition to SAP to meet the needs of our business today and for the future. We are committed to making this transition as seamless as possible for our customers and for you, our valued suppliers.

We encourage you to share this communication and future information with others in your organization. Our number one priority is to continue making it easy to do business with Lubrizol.

Sincerely,

  
Don Bogus  
President