

Deloitte & Touche
1 City Square
Leeds LS1 2AL

Tel: National 0113 243 9021
International + 44 113 243 9021
Fax: 0113 244 5580
DX 26423 - Leeds Park Sq.
www.deloitte.co.uk

**Deloitte
& Touche**

The Company Secretary
communisis plc
Wakefield Road
Leeds
West Yorkshire
LS10 1DU

173691
WADDINGTON LIMITED

11 October 2002

For the attention of M Young Esq

Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 11 October 2002.

Company

Art Master of Chelsea Limited
Blades East and Blades Limited
communisis bbf Limited
communisis broadprint Limited
communisis Chorleys Limited
Centurion Design Forum Limited
Cheques Direct Limited
Chorley Direct Mail Limited
communisis nl Limited
communisis one Limited
Centurion Press Limited
communisis plc
communisis-CRM Limited
communisis security products Limited
communisis trustee company limited
Dragon (Business Forms) Limited
E.K. Lickfold Limited
Emesco Limited
House Martin International Limited
House of Dubreq Limited
Imagio Limited
Johnsen & Jorgensen Plastics Limited
Jaypak Limited
John Mansfield Timber Limited
John Waddington Investments Limited
John Waddington Properties Limited
Ken Stokes Limited



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Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Financial Services Authority in respect of regulated activities.

22 July 2002
The Company Secretary
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Ken Stokes (Listing) Limited
Laser Image Limited
Lebec Limited
McCorquodale Colour Display Limited
MCT (Export) Limited
McCorquodale Engineering Limited
Milton Keynes Envelope Company Limited
Mono-Web Limited
NEWJMTCO LIMITED
PFB Advertising Limited
Robot No.1 Limited
Robot No.2 Limited
Robot No.3 Limited
Robot No.4 Limited
Robot No.5 Limited
Robot No.6 Limited
Robot No.7 Limited
Robot No.8 Limited
Standard Check Book Company Limited
Supervision Entertainment Limited
Subbuteo Sports Games Limited
Systems Supplies Limited
Waddingtons Business Forms (Clayton West) Limited
Waddingtons Business Forms Limited
Wolverton Envelope Company Limited
Waddingtons Games Limited
Waddingtons International Limited
Waddington Limited *No. 173691*
Waddington Labels Limited
Waddingtons Playing Card Company Limited
Waddingtons Security Print Limited
Waddingtons Videomaster Limited

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully

Deloitte & Touche

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