W.A. BAILEY D.G. BENTLEY J.A. JENNISON A.L.C. STOCKDALE M.J. STODDARD



CHARTERED Tol: (0782) 262121

DONALD BATES

5 Ridge House Ridge House Drive Festival Park Stoke-on-Trent ST1 6SJ

Tel: (0782) 215454 ACCOUNTANTS Fax: (0782) 287246

1st July, 1992 754 760

The Secretary, Cookson Plastics Limited, Ultoxeter Road, Meir, Stoke-on-Trent.

Our ref: MJS/BK

Dear Sir,

We hereby tender our resignation as auditors to the company with immediate effect.

For the purposes of Section 394 (1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Section 394 (5) Companies Act 1985 requires that a copy of this notice must be sent by us within 28 days to the Registrar of Companies unless we receive notification from you within 21 days that application has been made to the Court.

Yours faithfully,

