

Lovells

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20 August 2002

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Our ref A3/SSD/65 107/
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Companies House
DX 33050
CARDIFF

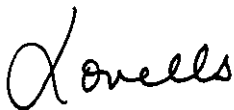
Dear Sirs

ALPHA PRODUCTS (BRISTOL) LIMITED
Co. No. 467188

We attach a copy of a letter of resignation from Arthur Andersen as auditors of the above company.

Would you please acknowledge receipt by stamping and returning the enclosed self-addressed card.

Yours faithfully



Company Secretarial Department



Encs.

Alicante Amsterdam Beijing Berlin Brussels Chicago Dusseldorf Frankfurt Hamburg Ho Chi Minh City Hong Kong London Milan Moscow Munich New York Paris Prague Rome Singapore Tokyo Warsaw Washington DC Associated offices: Budapest Vienna Zagreb

The partners in the firm are solicitors or registered foreign lawyers or registered European lawyers. Regulated by the Law Society.
A list of the partners and their professional qualifications is open to inspection at the above address.



ANDERSEN

The Company Secretary
Alpha Products (Bristol) Limited
Alderman Wood Road
Tanfield Industrial Estate
Tanfield Lea
Stanley
Co. Durham
DH9 9XH

Arthur Andersen
Pearl Assurance House
7 New Bridge Street
Newcastle upon Tyne NE1 8BQ
Tel 0191 232 3400
Fax 0191 232 0364
www.andersen.com

29 July 2002

Dear Sir

As requested, we hereby submit our resignation as auditors of the following companies with immediate effect:

Alpha Products (Bristol) Limited
Pactiv (Films) Limited
Pactiv (Caerphilly) Limited
Pactiv (Stanley) 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

Arthur Andersen

