

# COPY

IVAN  
SOPHER  
Co.

A313/MSA/jmn

29 January 2003

The Directors,  
Anchor Plastics Machinery Limited,  
The Watermill,  
Royal Quay,  
Harefield,  
Middx. UB9 6SA.

Chartered  
Accountants,  
Business  
Advisers  
and Tax  
Consultants

1085891

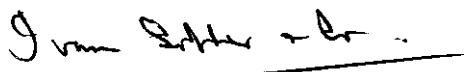
Dear Sirs,

**Anchor Plastics Machinery Limited**

We hereby resign as auditors of the above named company with immediate effect.

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

Yours faithfully,

  
**Ivan Sopher & Co.**

