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The Directors
Amcors Flexibles Winterbourne Limited
Keith House
South Gyle
Edinburgh
EH12 9DQ

3 February 2004

KRG/ed/1754

Dear Sirs

Amcors Flexibles Winterbourne Limited formerly Rexam Medical Packaging Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect immediately.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young LLP.

Ernst & Young LLP



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