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The Directors
Amcor Flexibles UK Limited
Keith House
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EH12 9DQ

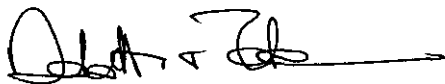
28 May 2002 2808801

Our Ref: LE0012010/SF/KG/5

Dear Sirs

We hereby resign our office as auditors of Amcor Flexibles UK Limited, as from the date of this letter. We acknowledge that we have no claim against the Company for compensation for loss of office or otherwise and we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully



Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, 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 Institute of Chartered Accountants in England and Wales to carry on investment business.