BARRIE SCOTT & CO

MW Encap (Holdings) Ltd (the "Company")
Old Station Works
Station Road
Shepreth
ROYSTON
Hertfordshire
SG8 6PZ

28 February 2013

Dear Sirs

Notice of resignation and statement on ceasing to hold office as auditors pursuant to Section 519 Companies Act 2006

Following the acquisition of MW Encap (Holdings) Ltd by Capsugel Belgium NV, we hereby give notice of our resignation as auditors of the Company, such resignation to have immediate effect

In accordance with Section 517 Companies Act 2006, you are required to file a copy of this letter with the Registrar of Companies within 14 days of your receipt of this letter

In accordance with Section 523 Companies Act 2006, you are required to notify the relevant audit authority in connection with our resignation.

In accordance with Section 519 Companies Act 2006, 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 Company's members or creditors.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account and that we have no claim against the Company on any account whatsoever

Yours faithfully

Barrie Scott Limited

SATURDAY



RM 23/03/2013 COMPANIES HOUSE

#103

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland Firm No 3072 16-18 Weir Street Falkirk FK1 1RA C B Scott A J MacBride J F S Coats



Tel 01324 637654
Fax 01324 635678
Email office@barriescott co uk
Website www barriescott co uk
Barrie Scott & Co is the trading name of Barrie Scott Ltd
Registered No SC245833