



23 July 2002

The Company Secretary
ITW Limited
PO Box 87
Queensway
Fforestfach
Swansea
SA5 4YE

Arthur Andersen

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Reading RG1 3BD

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Our ref: HH/YCF

For the attention of Clive Probert

Dear Sirs

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Company	Registered Number
Berrington UK Limited	3179466 ✓
Diagraph Europe Limited	3430680
Duo-Fast UK Limited	1843995
ERG Components Limited	1363212
ERG Industrial Corporation Limited	1650857
ITW Holdings UK	3281710
ITW Limited	559693
Lombard Pressings Limited	1104650
Marlborough Liners Limited	2717579
Mazel (1980) Limited	1517106
Rocol Group Limited	0222152
Rocol Limited	523465
Signode PGP Limited	3966100
Surfmill Limited	3175179
Thermal Transfer Media Limited	3034093
Unipac Limited	0306653
Valeron Strength Films UK Limited	1524482
Decorative Sleeves Limited	1377489
Decorative Sleeves Holdings Limited	3237368
Sherman Treaters Holdings Limited	03288353
Sherman Treaters Limited	880517
PB Sherman (London) Limited	880536



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 members or the creditors of the Company.

Yours faithfully

A handwritten signature in cursive script, appearing to read 'Arthur Andersen'.

Arthur Andersen