Deloitte

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The Secretary
Britton Group (Holdings) Limited
Castle Court
41 London Road
Reigate
Surrey
RH2 9RJ

21 May 2004

Dear Sir

This letter is formal notice of our resignation as auditors of Britton Group (Holdings) Limited, and of the individual subsidiary undertakings listed in the Appendix, with effect from May 2004.

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.

We are not appointed as auditors to any other companies owned by Britton Group (Holdings) Limited.

Yours faithfully

Deloutte x Tombre CLP

Deloitte and Touche LLP

We certify this document as a true copy of the original

Date: 24/5/04 EVERSHEDS LLP

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COMPANIES HOUSE

0387 25/05/04

Audit. Tax. Consulting. Corporate Finance.

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APPENDIX SPECIFYING SUBSIDIARY UNDERTAKINGS

Subsidiary Undertaking

Britton Group Limited

354114

Britton Group Plastics Limited

Pampascourt Limited

Britton Merlin Limited

Britton Taco Limited

Britton Precision Limited

Britton Decoflex Limited

Britton Security Packaging Limited

Britton Packbourne Limited

Britton Polyian Limited

Britton Gelplas Limited