

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

21 May 2004

Dear Sir

21 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 21 May 2004.

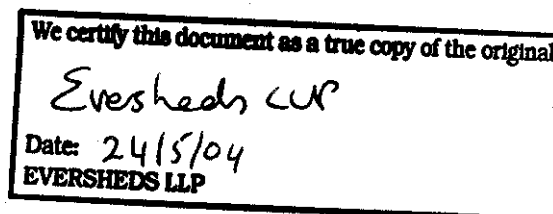
There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

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

Yours faithfully

Deloitte & Touche LLP

Deloitte and Touche LLP



Audit.Tax.Consulting.Corporate Finance.

A member firm of.
Deloitte Touche Tohmatsu

APPENDIX SPECIFYING SUBSIDIARY UNDERTAKINGS

Subsidiary Undertaking

Britton Group Limited 354 1104
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