

Deloitte

Deloitte & Touche LLP
1 Woodborough Road
Nottingham NG1 3FG
Tel: +44 (0) 115 950 0511
Fax: +44 (0) 115 959 0060
DX 724280 Nottingham 44
www.deloitte.co.uk

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

3541144

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.

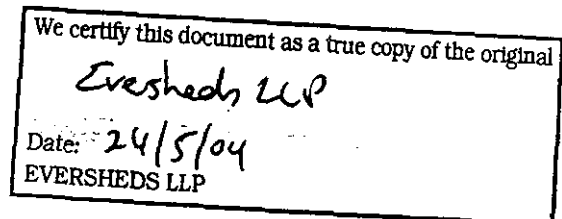
There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

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



APPENDIX SPECIFYING SUBSIDIARY UNDERTAKINGS

Subsidiary Undertaking

Britton Group Limited
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