

PricewaterhouseCoopers

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The Directors
Bespak plc
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MK12 5TS

13 February 2003

397 3457

Our ref: LLP6

Dear Sirs

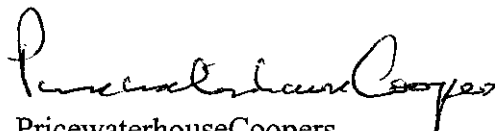
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Bespak plc, registered number 00406711 and its subsidiaries listed in the attached appendix with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Bespak plc and its subsidiaries listed in the attached appendix.

Yours faithfully



PricewaterhouseCoopers



Appendix

Subsidiary name	Registered number
Bespak Europe Limited	03515896
Bespak Finance Limited	02679293
Bespak Holdings Limited	03973457
Bespak Quest Limited	03657465