



ANDERSEN

Rec'd

- 1 AUG 2002

25 July 2002

The Company Secretary
Constantia (UK) Limited
PO Box 58
Nottingham Road
Spondon
Derby
DE21 7GY

Arthur Andersen

Four Brindleyplace
Birmingham
B1 2HZ

Tel 0121 644 2000
Fax 0121 644 2100
www.andersen.com

Dear Sir,

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

Constantia (UK) Limited
Teich Aluminium Limited
Teich Flexible Packaging Limited
Teich Packaging Films Limited
Teich Flexibles (UK) Limited

36390

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 companies' members or creditors.

Yours faithfully,

Arthur Andersen



A25
COMPANIES HOUSE

A111W6Q

0250
08/08/02