

ARTHUR ANDERSEN

ARTHUR ANDERSEN & CO, SC

2398420

2 September 1996

The Company Secretary
Speciality Packaging (UK) plc
Rock Valley
Mansfield
Nottinghamshire
NG18 2EZ

Fothergill House
16 King Street
Nottingham NG1 2AS
0115 935 3900 Telephone
0115 935 3949 Facsimile

Our ref leamrg77

Your ref

Dear Sir

As requested, we hereby submit our resignation as auditor of Speciality Packaging (UK) plc with immediate effect.

As required by Section 394 of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the company.

Yours faithfully,

Arthur Andersen

