

**PricewaterhouseCoopers**  
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The Directors  
Sidlaw Flexible Packaging Limited  
Plumtree Court  
London  
EC4A 4HT

2808801

12 April 1999

Reference: MH-A/AG

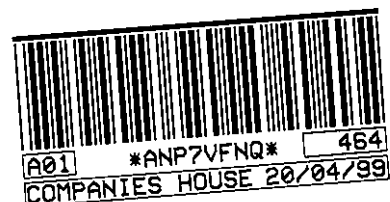
Dear Sirs

**Notice of Resignation as Auditors**

In connection with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sidlaw Flexible Packaging Limited, registered number 2808801 with effect from 12<sup>th</sup> April 1999.

Yours faithfully

*PricewaterhouseCoopers*



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12 April 1999

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Dear Sirs

**Statutory notice under Section 394**

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 Sidlaw Flexible Packaging Limited.

Yours faithfully

*PricewaterhouseCoopers*