

Private and Confidential

The Directors Cypherco Limited Unit 19 Rural Enterprise Centre Vincent Carey Road Rotherwas Industrial Estate Hereford England HR2 6FE

14 May 2013

Ref RLFH/SJS/1023672

Dear Sirs

Brewery Plastics Limited - S516 Notice of Resignation

WIET WP

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation as auditor under Section 516 of the Companies Act 2006 ("the Act") The attached 519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act

Yours faithfu

PKF (UK) LLP

Enc

A03

23/05/2013 **COMPANIES HOUSE**

Tel 0121 212 2222 | Fax 0121 212 2300

www pkf co uk

PKF (UK) LLP | New Guild House | 45 Great Charles St | Queensway | Birmingham | B3 2LX | DX 712080 Birm 29

PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

A list of members' names is open to inspection at Farringdon Place, 20 Farringdon Road, London EC1M 3AP, the principal place of business and registered office PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities PKF (UK) LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms

To the directors of Brewery Plastics Limited

Company Number 3591862

14 May 2013

Statement under Section 519 Companies Act 2006

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Brewery Plastics Limited which we consider should be brought to the attention of members or creditors of the company

PKF (UK) LLP

IKF (UK) WP