

**T.B.DUNN & CO.**  
CHARTERED ACCOUNTANTS

OUR REF: DGR/YJC/CMRG01

YOUR REF:

Date: 06 July 2004

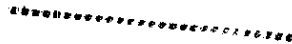


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RECEIVED

07 JUL 2004



The Company Secretary  
CMR Graphics Ltd  
SCA Packaging  
UK Central Office  
Papyrus Way  
Larkfield  
Aylesford  
Kent ME20 7TW

*Sc 62218*

Dear Sir

In accordance with the Companies Act 1985 Section 391a, we wish to inform you of our intention to resign as auditors of CMR Graphics Ltd with immediate effect.

In our opinion there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

A copy of this notice should be deposited with the Registrar of Companies within fourteen days of receipt.

Yours faithfully

T B Dunn & Co

Faxed and by 1<sup>st</sup> Class Post

