

CHARTERED ACCOUNTANTS

"Putting the pieces into place"

Our Ref:

Your Ref: SPB/DW/LH/LAW/E24

19 September 2001

The Board of Directors
Eclipse Packaging Ltd
Greenhills
Leek Road
Longsdon
Stoke-on-Trent
Staffs, ST9 9QH

Dear Sirs,

Statement on ceasing to act as auditors

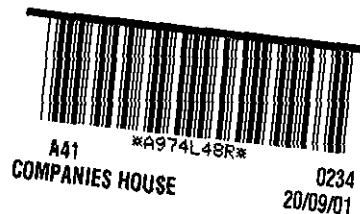
Company Number : 3273663

Following our resignation as auditors, we report that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Cooper Taylor

Cooper Taylor



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