

PricewaterhouseCoopers
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The Directors
Resin Trade Limited
3 Anson Court
Horninglow Street
Burton on Trent
Staffordshire
DE14 1NG

4 March 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Resin Trade Limited, registered number 2766120 with effect from 4 March 2003.

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 Resin Trade Limited.

Yours faithfully,



PricewaterhouseCoopers

