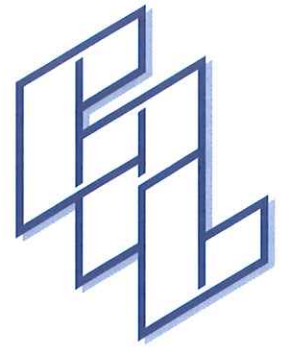


CUMBERLAND PACKAGING LIMITED

MANUFACTURERS OF CORRUGATED PRODUCTS



Dear Customer,

REACH Legislation

As a company we are aware of the requirements of the REACH legislation and we have a programme in place that ensures we are meeting those requirements.

As a supplier of 'preparations' we are classed as a 'down stream user'. Our requirements under legislation are:

1. To ensure that the materials we buy are pre-registered by our suppliers, by the end of the year.
2. To provide up stream users (i.e. our customers) with the relevant Health & Safety data, to enable safe use of our products.
3. To upgrade the Health & Safety data provided as more information becomes available through this process.

We currently hold (and supply upon request) Health & Safety data sheets, and we do not anticipate any significant changes to these.

The programme is being monitored, and we will keep you informed of its progress.

Yours sincerely,

John Watson
Managing Director