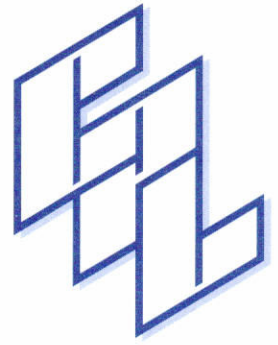


CUMBERLAND PACKAGING LIMITED

MANUFACTURERS OF CORRUGATED PRODUCTS



7th December 2009

Dear

As suspected we have just been advised by our corrugated fibreboard suppliers that there will be a further increase on board prices effective from the start of December.

With regret, we have no alternative other than to pass on some of this increase to our customers and will therefore need to increase prices by 4% to you, on all deliveries made on and after the 1st January 2010.

Of course, we greatly value your business and if any of our staff can be of assistance in any way, please contact our sales office on 01702 298014.

We look forward to your continued support and working together in the years to come.

Yours Faithfully,

Brian Thompson
Sales Director