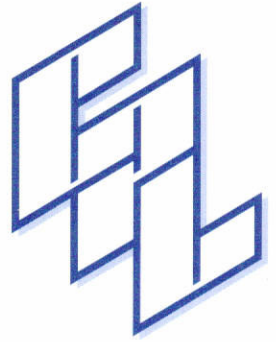


CUMBERLAND PACKAGING LIMITED

MANUFACTURERS OF CORRUGATED PRODUCTS



1st November 2009

Dear

We have unfortunately been advised by our suppliers of corrugated fibreboard that they will be increasing their prices to us with immediate effect.

The reasons they are giving us to justify this increase are that they have suffered deterioration in their profitability linked to the increased input cost. Secondly a substantial weakening of Sterling against both the US Dollar and the Euro.

Thus we have no alternative other than to pass on some of this increase to our customers.

We will need to increase our costs to yourselves on all deliveries made on or after the 1st December 2009, by 5%.

If any of our staff can help in anyway in looking at either designs or materials used for your packaging to negate any of this increase please phone our sales office on 01702 298014.

We look forward to your continued support over the coming years.

Yours Faithfully

Brian Thompson
Sales Director