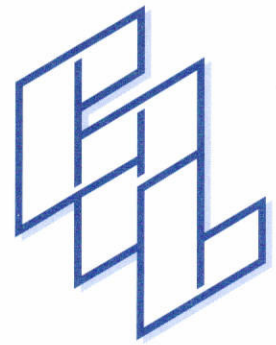


# CUMBERLAND PACKAGING LIMITED

MANUFACTURERS OF CORRUGATED PRODUCTS



3<sup>rd</sup> December 2010

Dear Customer

Due to a further increase in world paper prices and rises in starch costs our suppliers of corrugated board have once again increased our material costs. We have however had lengthy negotiations with the mills and will be able to hold this increase to 5%.

I hope you can see that against other corrugated manufacturers we have kept this increase to a minimum and we have decided to defer these proposed November increases to January 2011.

Thank you for your continued support of Cumberland Packaging Limited and we will remain committed to delivering you the highest standard throughout the new year.

Yours Sincerely

Brian Thompson  
Sales Director