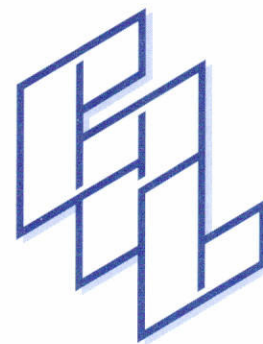


CUMBERLAND PACKAGING LIMITED

MANUFACTURERS OF CORRUGATED PRODUCTS



3rd March 2010

Dear

Further to the recent increases in paper and raw material costs, you will be aware that we are facing a third increase in paper prices.

Whilst we have attempted to absorb some of the recent increases by driving down costs within our own business, we are now left in a situation where we have no alternative but to recover the input cost increases.

This is a most unwelcome situation, and we will do everything possible to minimise the effect on your business.

Our sales staff will be in touch over the next few days to consider any alternatives with board grades, design or batch quantities.

The following increases apply from all deliveries made on or after the 6th of April 2010.

All materials with kraft outer liners @ 9%, materials with artificial kraft liners @ 7%.

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

Yours Faithfully,

Brian Thompson
Sales Director