

BINDER HAMLYN

12 May 1998

The Board of Directors
Business Post Limited
Express House
464 Berkshire Avenue
Slough
Berkshire
SL1 4PL

965783

Andersen Worldwide

20 Old Bailey
London EC4M 7BH
0171 489 9000 Telephone
0171 489 6060 Facsimile
DX: 166

Direct line 0171-489 6138
Direct fax 0171-489 6290

Our ref RC/ks

Dear Sirs

Resignation as auditors

This letter is formal notice of our resignation as auditors of Business Post Limited with effect from today's date.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Binder Hamlyn

