

29 July 2002

The Company Secretary Business Post Group plc Express House 464 Berkshire Avenue Slough Berkshire SL1 4PL Arthur Andersen

180 Strand London WC2R 1BL

Tel 020 7438 3000 Fax 020 7831 1133

www.andersen.com

Our ref

le-nh2828

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002:

Registered number
02800218
02283789
02072000
02072001
01995234
00965783
01786789
01791058
02072002
02076452
02072003
01994869
04278924

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Arthur Andersen

