

The Directors  
office 2 office plc  
St Crispins  
Duke Street  
Norwich  
NR3 1PD

22 October 2002

SIB/MJC/DJS

Dear Sir

~~office 2 office plc~~  
~~Banner Business Supplies Limited~~  
~~Banner Business Supplies Group Limited~~  
~~Banner Business Supplies (Ireland) Limited~~  
~~esp 2 office Limited~~  
~~image 2 office Limited~~  
~~first 2 office Limited~~

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above named companies with effect from 1 September 2002.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of any of the above companies.

Yours faithfully



Alasdair Stewart  
Partner  
for and on behalf of Ernst & Young LLP

