

■ Ernst & Young LLP Compass House -80 Newmarket Road Cambridge CB5 8D7 ■ Phone: 0123 557000 fax: 01223 557001 www.ey.com.uk

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 (Ireland) Limited
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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

ED3 COMPANIES HOUSE 24/01/03

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