



24 July 2002

The Company Secretary
Lyreco UK Holdings Limited
Deer Park Court
Donnington Wood
Telford
Shropshire
TF2 7NB

Arthur Andersen

Four Brindleyplace
Birmingham
B1 2HZ

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www.andersen.com

Dear Sir,

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

Lyreco UK Holdings Limited
Copyless Limited
Lyreco UK Limited ✓
Statigraf Limited
Lyreco Arundel Limited
European Stationers Limited

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 companies' members or creditors.

Yours faithfully,

Arthur Andersen

