

PricewaterhouseCoopers
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The Directors
ACCO Europe plc
Nepicar House
London Road
Wrotham Heath
Sevenoaks
Kent TN15 7RS

20 February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of ACCO Europe plc, registered number 02142066 with effect from 20 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of ACCO Europe plc.

Yours faithfully,



PricewaterhouseCoopers

