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The Secretary
Business Post Group plc
464 Berkshire Avenue
Slough
Berks
SL1 4PL

11 December 2002

Our Ref: LE0212033/CR/SM

Dear Sirs

This letter is formal notice of our resignation as auditors of Business Post Group plc with effect from 11 December 2002.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

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