

RECEIVED 27 JUN 2001

M/N

25 June 2001

The Directors
Globus Office World plc
Harding Road
Brinklow
Milton Keynes
MK10 0DF

JCF/MR/DLC

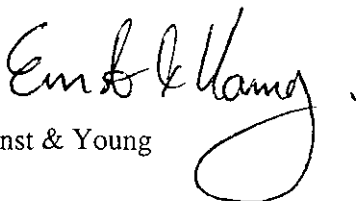
Dear Sirs

Globus Office World plc (Company number 2430955)

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we would advise you the reason for our resignation is that we consider that the foundation for an audit relationship based on mutual trust no longer exists between ourselves and the Board of your company.

Yours faithfully


Ernst & Young

