

PricewaterhouseCoopers LLP  
101 Barbirolli Square  
Lower Mosley Street  
Manchester M2 3PW  
Telephone +44 (0) 161 245 2000  
Facsimile +44 (0) 161 245 2910  
[www.pwc.com/uk](http://www.pwc.com/uk)

The Directors  
Royal & Sun Alliance Insurance  
Old Hall Street  
New Hall Place  
Liverpool  
L3 9UE

29 September 2004

Dear Sirs,

**Notice of resignation as auditors – Sun Alliance Pensions Limited**

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sun Alliance Pensions Limited, registered number 50603 with effect from 29 September 2004.

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 Sun Alliance Pensions Limited.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

