

PricewaterhouseCoopers
Southwark Towers
32 London Bridge Street
London SE1 9SY
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652
Direct Phone 020 7212 4658
Direct Fax 020 7213 2149

The Directors
The Yorkshire Insurance Company Limited
2 Rougier Street
York
YO90 1UU
England

28 November 2001

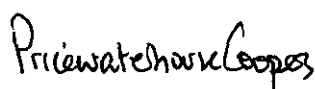
Dear Sirs

Notice of resignation as auditors - The Yorkshire Insurance Company Limited

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of The Yorkshire Insurance Company Limited, registered number 98235 with effect from 28th November 2001.

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 The Yorkshire Insurance Company Limited.

Yours faithfully



PricewaterhouseCoopers

