

121651

PricewaterhouseCoopers
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The Directors
St Mark's Court,
Chart Way,
Horsham,
West Sussex,
RH12 1XL,
England

5 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 the companies detailed in Appendix 1 to this letter, with effect from 5 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 these companies detailed in Appendix 1.

Yours faithfully,



PricewaterhouseCoopers



APPENDIX 1

Alliance Assurance Company Limited	73396
Auk Insurance Company Limited	1292722
B.E. Inspection Limited	1473734
Blue Holdco Limited	3974641
Bretton Financial Services Holdings Limited	2649518
British and Foreign Marine Insurance Company Limited	3671
British Engine Insurance Limited	14644
Cavendish Insurance Public Limited Company	105618
Clearfol Investment Limited	748135
Elders Insurance Company Limited	173303
FirstAssist Group Limited	1404718
Fortress Insurance Company Limited	516912
Guildhall Insurance Company Limited	162146
Industrial Investments Limited	305605
Liverpool Marine and General Insurance Company Limited	150643
London Guarantee & Reinsurance Company Limited	4403
Mynshul Finance plc	784653
Mynshul Financial Services Limited	2189469
Mynshul Group plc	2343139
National Vulcan Engineering Insurance Group Limited	1471/C
Non-Destructive Testers Limited	2427527
Phoenix Assurance Overseas Holdings Limited	101998
Phoenix Metropolitan Investments Limited	729166
R&SA Healthcare Administration Limited	4268527
R&SA Marketing Services PLC	2145778
✓ Royal & Sun Alliance Insurance (Global) Limited	121651
Royal & Sun Alliance Insurance Finance Limited	2395376
Royal & Sun Alliance Insurance plc	93792
Royal & Sun Alliance Property Services Limited	2084694
Royal & Sun Alliance Reinsurance Limited	100097
Royal Insurance (U.K.) Limited	1516396
Royal Insurance Holdings plc	2221960
Royal Insurance Leasing Limited	1559168
Royal International Insurance Holdings Limited	111478
RSA Accident Repairs Limited	734314
RSA Australian Investment Company Limited	3628341
RSA Australian Management Company Limited	3713419
RSA Claims Management Limited	3870210
RSA CRS (US) LIMITED	3715939

RSA E-HOLDINGS LIMITED	4003235
RSA Global Network Limited	2814534
RSA Overseas Holdings (UK) Limited	3339213
RSA Quest Trustee Limited	3803834
Sal Pension Fund Limited	1222910
Sequence (UK) Limited	4268443
Sun Alliance and London Insurance plc	638918
Sun Alliance Financial Risks Limited	2524751
Sun Alliance Fund Management Limited	954465
Sun Alliance Insurance International Limited	163050
Sun Alliance Insurance Overseas Limited	87946
Sun Alliance Insurance UK Limited	150650
Sun Alliance Management Services Limited	167605
Sun Alliance Mortgage Company Limited	301921
Sun Alliance Pension Scheme Investment Management Limited	676360
Sun Alliance Property Construction Limited	7710
Sun Insurance Office Limited	214387
Surfeal Holdings Limited	2472061
Surfeal Limited	2249260
Swinchan Holdings Limited	1824102
Tariff Reinsurances Limited	157391
The Globe Insurance Company Limited	2805658
The London Assurance	Z54
The Marine Insurance Company Limited	14809
The National Transit Insurance Company Limited	128163
The Northern Maritime Insurance Company Limited	599
The Pennine Insurance Company Limited	391937
The Sea Insurance Company Limited	10150
The Union Marine and General Insurance Company Limited	182
Usecolor Limited	3812858
Westgate Properties Limited	224677
Wharfdome Limited	3945923
William H Brown Limited	2013470
Youatwork Benefits Limited	2699886