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For the attention of Malcom Stratton

The Directors  
Williams PLC  
Pentagon House  
Sir Frank Whittle Road  
DERBY  
DE21 4XA

10 September 1998

Dear Sirs,

**Chubb (NI) Ltd**

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 **Chubb (NI) Ltd** with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Coopers & Lybrand*

Coopers & Lybrand

