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Directors
Sun Alliance and London Insurance plc
St Mark's Court, Chart Way
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West Sussex
RH12 1XL

16/08/07

Dear Sirs,

Ceasing to Hold Office

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the shareholders or creditors of Sun Alliance and London Insurance plc, registered number 638918

We also confirm that we will not be standing for re-appointment as auditors for Sun Alliance and London Insurance plc at the next Annual General Meeting

Yours faithfully


PricewaterhouseCoopers LLP

