

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

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 and London Assurance Company Limited

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sun Alliance and London Assurance Company Limited, registered number 894616 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 and London Assurance Company Limited.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

