

4 April 2012

The Directors  
Aviva Investors Pensions Limited  
No 1 Poultry  
London  
EC2R 8EJ

Direct line 020 7951 2322  
Direct fax 020 7951 1345  
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Dear Sirs

**Aviva Investors Pensions Limited**

1059606

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Aviva Investors Pensions Limited. This resignation takes effect from 5 April 2012.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that Aviva Investors Pensions Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

*Ernst & Young*

Ernst & Young LLP

WEDNESDAY



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COMPANIES HOUSE



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