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TO: Aspen Insurance Services PLC

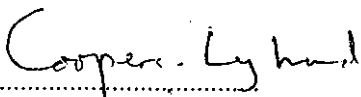
Dated 24th March, 1997

Dear Sirs,

Aspen Insurance Services PLC (the "Company")

We formally resign as Auditors to the Company with effect on and from the 24th day of March 1997. We attach a statement in accordance with Section 394 of the Companies Act 1985 (as amended), ~~and we also confirm that all our fees due in respect of our services have been paid.~~

Yours faithfully,


.....
Coopers & Lybrand



TO: Aspen Insurance Services PLC

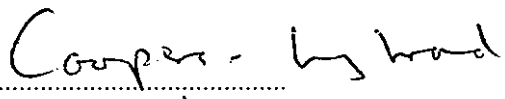
Dated 24th March, 1997

Dear Sirs,

Aspen Insurance Services PLC (the "Company")

In connection with our resignation from the office of Auditors to the Company with effect from the 24th day of March 1997 we confirm that there are no circumstances connected with our ceasing to hold such office which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully,


.....
Coopers & Lybrand