

The Directors
Direct Line Life Insurance Company Limited
250 St Vincent Street
Glasgow
G2 5SH

2199286

PricewaterhouseCoopers
Southwark Towers
32 London Bridge Street
London SE1 9SY
Telephone +44 (0) 20 7939 3000
+44 (0) 20 7583 5000
Facsimile +44 (0) 20 7378 0647
Direct phone +44 (0) 171 212 3269
Direct fax +44 (0) 171 804 3313

30 March 2000

Dear Sirs,

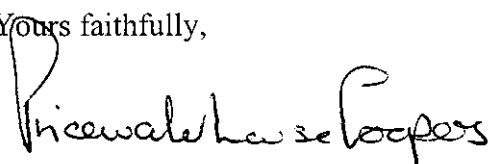
Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Direct Line Life Insurance Company Limited, registered number 2199286 with effect from 31 March 2000.

Statutory notice under Section 394

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 Direct Line Life Insurance Company Limited.

Yours faithfully,


PricewaterhouseCoopers

