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The Directors
Willis Group Ltd
Ten Trinity Square
London
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8 June 2000

JC/KWS/MW

Direct Line 020 7951 1469

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Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the companies listed below. These resignations take immediate effect.

Carter, Wilkes & Fane Limited

Johnson, Puddifoot & Last Limited

United African Insurance Brokers Limited

Willis Cerroon Financial Planning Limited

In accordance with section 394(1) 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 these companies.

Yours faithfully

Ernst & Young

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A12 16/06/00

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