

The Directors
Willis Group Ltd
Ten Trinity Square
London
EC3P 3AX

8 June 2000

JC/KWS/MW

Direct Line
020 7951 1469

Direct Fax
020 7951 1831

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 1136647
United African Insurance Brokers Limited
Willis Carroon 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

Ernst & Young

