

PricewaterhouseCoopers LLP
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The Directors
Jardine Lloyd Thompson Group plc
6 Crutched Friars
London
EC3N 2PH

15 April 2003

3440416

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors on the subsidiary companies listed in Appendix 1.

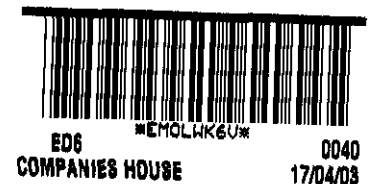
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the subsidiaries as listed in appendix 1 with effect from 15 April 2003.

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 the subsidiaries listed in Appendix 1.

Yours faithfully



PricewaterhouseCoopers



Appendix 1

JLT Benefit Solutions Limited	02240496
JLT UK Limited	00115332
Jardine Financial Consultants Limited	01717416
JLT Corporate Risks Limited	00338645
JLT UK Holdings Limited	03956316
JLT Financial Consultants Limited	01964600
JLT Healthcare Limited	01524095
BF Property Company Limited	01115181
JLT Benefit Consultants Limited	01635878
JLT Pension Trustees Limited	01964902
Gracechurch Trustees Limited	01740269
Independent Trustees Services Limited	02567540
JRB (FS) Limited	01872215
Personal Pension Trustees Limited	1782357
Burke Ford Group Limited	02659917
JLT 2000 Limited	02679726
BFIB Limited	02152519
BFPL Limited	03866936
BFR (FC) Limited	01417243
BFR (Leasing) Limited	03065231
BFR Ltd Limited	01244183
BF Trustees (Leicester) Limited	01740318
JLT Trustees Limited	1668457
Golfrain Limited	02679725
Hardrain Limited	02177006
Heavyrain Limited	02737245
Lyndon Jones & Company Limited	03763904
Peter Soppitt Limited	01899571
Summerain Limited	02442508
MP472 Limited	3382649
JLT Insurance Group Holdings Limited	03281255
Speciality Risk Broking Limited	2382909
Agnew Higgins & Co Limited	03440416
Nicholls Pointing Coulson Limited	1222900
JLT Risk Solutions Limited	01536540
Echelon Claims Consultants Limited	04319900
JLT Corporate Risk & Services Limited	00675020
JLT Managment Services Limited	01787359
BGHPW Limited	3483976
CFK Insurance Services Limited	1514532
CFK Holdings Limited	2468315
Colburn French & Kneen Limited	2005745
dotRisk (UK) Limited	3660519

Jardine (Lloyd's Underwriting Agents) Limited	00959012
JIB Group Holdings Limited	2956529
JIB Group plc	2310981
JIB Overseas Holdings Limited	2956441
JIB UK Holdings Limited	2956454
JIS (1974) Limited	1179082
Leadenhall Independent Trustees Limited	2303944