

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

12 November 1999

JC/EJ/dkm

Direct Line
0171 951 1469

Direct Fax
0171 951 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 attached list of companies. These resignations take immediate effect.

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

Enc.



Arbuthnot Insurance Services Limited
Carter, Wilkes & Fane (Holding) Limited
Durant, Wood Limited
Eastern Insurance & Reinsurance Limited
Invest for School Fees Limited
Ratray Daffern & Partners Limited
Stephenson's Campus (Berwick) Limited
Stewart Wrightson Members' Agency Limited
Stewart Wrightson (Overseas Holdings) Limited
Stewart Wrightson (Regional Offices) Limited
VEAGIS Limited
Willis Overseas Limited (formerly W F Corroon International Limited)
Willis Corroon (FR) Limited
Willis Corroon Group Services Limited
Willis Corroon International Holdings Limited
Willis Corroon Licensing Limited
Willis Corroon Services Limited
Willis Faber Limited
Willis Faber UK Group Limited (formerly Willis Group Limited)
Willis Faber Underwriting Agencies Limited
Willis Faber Underwriting Services Limited
Willis Faber (Underwriting Management) Limited
Willis Safety Solutions Limited