

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

14 October 1999

JC/KWS/EJJ/gn

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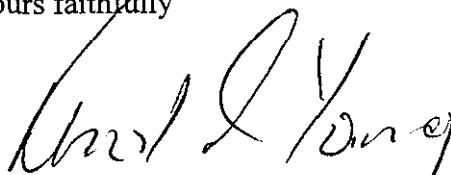
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Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the 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



Willis Group Limited (formerly Willis Corroon Group Limited)
Willis Faber & Dumas Limited
Willis Corroon Limited
Willis Limited (formerly Bevis Marks (Group) Limited)
Bloodstock & General Insurance Services Limited
Cordis Consulting Limited
E. J. Welton & Co. Limited
Fane Stevenson & Co. Limited
Galbraith Pembroke (Insurance) Limited
Hughes-Gibb & Company Limited
Richard Oliver International Limited
Run-Off 1997 Limited
Special Contingency Risks Limited
Stewart Wrighton Group Limited
Willis Consulting Group Limited
Willis Corroon Asset Management Limited
Willis Corroon Cargo Limited
Willis Corroon Construction Risks Limited
Willis Corroon Credit Limited
Willis Corroon Investments Limited
Willis Corroon Japan Limited
Willis Corroon Transportation Risks Limited
Willis Faber Property Holdings Limited
Willis First Response Limited
Willis Corroon Scotland Limited
Willis Corroon Harris Marrian Limited