



The Directors
The West of England Ship Owners' Mutual Insurance Association (London) Limited
Tower Bridge Court
226 Tower Bridge Road
SE1 2UP

4 September 2015

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of The West of England Ship Owners' Mutual Insurance Association (London) Limited, registered no: 00022211 (the "Company") effective from 10 September 2015, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP



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