



The Directors
Grainger plc
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

18 December 2014

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Grainger plc, registered number 00125575 with effect from 18 December 2014, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers LLP', written over a large, stylized 'P'.

PricewaterhouseCoopers LLP

Enclosure

PricewaterhouseCoopers LLP, 1 Embankment Place, London, WC2N 6RH
T: +44 (0) 20 7583 5000, F: +44 (0) 20 7212 4652, www.pwc.co.uk

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.