



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

18 December 2014

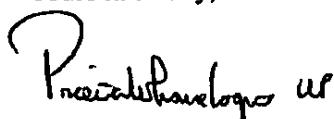
Dear Sirs,

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

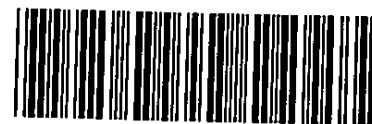
In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of Grainger plc, registered no. 00125575 (the Company) effective from 18 December 2014.

We state that the reason we are ceasing to hold office was that the Company undertook a tender process for the position of statutory auditor and KPMG LLP's proposal was accepted. We were invited to participate in the tender process but declined to do so on discussion with the directors because of our length of tenure and the desire by the Company to adhere to the principles of the Corporate Governance Code relating to auditor rotation.

Yours faithfully,

  
PricewaterhouseCoopers LLP

SATURDAY



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\*A3ZAZGTS\*

17/01/2015

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COMPANIES HOUSE

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