



The Directors
PZ Cussons Plc
Manchester Business Park
3500 Aviator Way
Manchester
M22 5TG

25 September 2017

Dear Sirs,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of PZ Cussons Plc, registered no: 00019457 (the "Company") effective from 25 September 2017.

The reason we are ceasing to hold office is that the Company undertook a competitive tender process for the position of statutory auditor and we were unsuccessful in retaining the audit.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



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