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The Henderson Smaller Companies Investment Trust plc
201 Bishopsgate
London
EC2M 3AE

6 August 2021

Dear Sirs

**Re: The Henderson Smaller Companies Investment Trust plc
Company Registered Number: 00025526**

In accordance with section 516 of the Companies Act 2006, we write to notify you that we are ceasing to hold office as auditor of The Henderson Smaller Companies Investment Trust plc. This takes effect from 1 October 2021.

In accordance with section 519(1) of that Act, we are ceasing to hold office following a competitive tender process in which we did not participate. We declined to participate in the Company's proposed audit tender following discussion with management where we were unable to agree a commercially acceptable fee which we believe was necessary to allow us to deliver a high quality audit for the year ending 31 May 2022; as a result another audit firm was appointed.

We are required to send a copy of this statement to the appropriate audit authority in accordance with section 522 of the Act, and send a copy to the registrar in accordance with section 521 of the Act. We draw your attention to the fact that The Henderson Smaller Companies Investment Trust plc has its own statutory obligations where an auditor has ceased to hold office (as detailed, in particular, in sections 520 and 523 of the Act).

If you have any questions in respect of your legal obligations, we recommend that you seek independent legal advice.

Yours faithfully

Ernst & Young LLP
ICAEW Registration Number – C009126168

MONDAY



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COMPANIES HOUSE