



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

3 August 2018


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 The Henderson Smaller Companies Investment Trust plc, registered number 00025526 with effect from 3 August 2018, which is before the end of our term of office.

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

Yours faithfully,

  
PricewaterhouseCoopers LLP

*PricewaterhouseCoopers LLP, 7 More London Riverside, London, SE1 2RT  
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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.



The Directors  
The Henderson Smaller Companies Investment Trust plc  
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London  
EC2M 3AE

3 August 2018

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 The Henderson Smaller Companies Investment Trust plc, registered no: 00025526 (the "Company") effective from 3 August 2018.

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 mutually agreed with the Audit Committee not to participate due to the length of our tenure.

Yours faithfully,

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP' with a stylized flourish at the end.

PricewaterhouseCoopers LLP

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