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DELIVERED VIA E-MAIL TO: policy@issgovernance.com

Institutional Shareholder Services Inc. ("**ISS**")
1177 Avenue of Americas
2nd Floor
New York, NY 10036

**Re: US Policy - General Share Issuance Mandates for Cross-Market Companies
(US-listed, non-US-incorporated companies) (the "Consultation Paper")**

Dear Sirs,

We refer to the Consultation Paper issued by ISS on 27 October 2016 as part of the ISS draft 2017 policy updates. Further, we refer to the submission made by our Irish counsel, Arthur Cox, to the Consultation Paper (the "**Submission**").

We confirm that Allergan plc agrees with, and is in support of, the Submission.

Yours faithfully,

A handwritten signature in black ink, appearing to be "ARB", written over a horizontal line.

A. Robert D. Bailey