

**Presbia plc
Earlsfort Centre
Earlsfort Terrace
Dublin 2
D02 CK83
Ireland**

10 November 2016

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

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

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

Dear Sir/Madam,

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

Presbia plc agrees with, and is in support of, the views set out by Arthur Cox in the Submission and we firmly believe that ISS' position on share issuance policies in respect of U.S. listed, Irish incorporated companies should be in line with those applicable to U.S. listed, U.S. incorporated companies to the maximum extent permitted by Irish law.

Yours faithfully



Todd Cooper
President and Chief Executive Officer

**For and on behalf of
Presbia plc**