

*Price Waterhouse*



17 July 1998

The Directors  
John Lewis Partnership plc  
171 Victoria Street  
LONDON  
SW1E 5NN

238437

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of John Lewis Partnership plc with effect from 23 July 1998.

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE

