

Price Waterhouse



TJ Hughes plc
Audley House
London Road
LIVERPOOL
L69 3BD

220422

3 March 1999

Reference: SH/SAT

Dear Sirs

T J HUGHES PLC

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 the above company with immediate effect.

Yours sincerely

Price Waterhouse

