

PricewaterhouseCoopers
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The Directors
John Lewis Partnership plc and those companies listed in Appendix 1
171 Victoria Street
London
SW1E 5NN

10 April 2003

Dear Sirs,

Notice of resignation as auditors

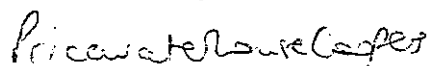


Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of those companies listed in Appendix 1, with registered numbers as listed in Appendix 1 with effect from 10 April 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of those companies listed in Appendix 1.

Yours faithfully,



PricewaterhouseCoopers

Appendix 1

Findlater Mackie Todd & Co Limited	1961485
Herbert Parkinson Limited	318082
J.H. Birtwhistle & Company, Limited	37516
JLP Victoria Limited	3996267
John Lewis Building Limited	306354
John Lewis Car Finance Limited	4328890
John Lewis Card Services Limited	4299622
John Lewis Properties Plc	303301
John Lewis Transport Limited	512511
Leckford Estate Limited	240604
Leckford Mushrooms Limited	476257
Stead, McAlpin & Company Limited	198535
Waitrose Limited	99405
Waitrose Card Services Limited	4301771
John Lewis Plc	233462
John Lewis Partnership Plc	238937
The John Lewis Partnership General Community Fund	481406
John Lewis Partnership Trust Limited	481406
JSL Custodian Trustee Limited	859716
Cavendish trustees Limited	3280634
John Lewis Partnership Pensions Trust Limited	372106
John Lewis Construction Limited	303813
Bainbridge & Co Limited	53512
Cavendish Textiles Limited	241343