

PricewaterhouseCoopers LLP
Donington Court
Pegasus Business Park
Castle Donington
East Midlands
DE74 2UZ
Telephone +44 (0) 1509 604000
Facsimile +44 (0) 1509 604010

The Directors
Waterford Wedgwood UK plc
Barlaston
Stoke on Trent
ST12 9ES
United Kingdom

16 June 2004

Dear Sirs

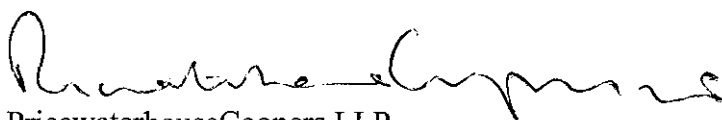
NOTICE OF RESIGNATION AS AUDITORS

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Waterford Wedgwood UK plc, registered number 2058427 with immediate effect.

STATUTORY NOTICE UNDER SECTION 394

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 Waterford Wedgwood UK plc.

Yours faithfully



PricewaterhouseCoopers LLP

