



JD WETHERSPOON PLC
THIRD QUARTER TRADING UPDATE

9 May 2007

Current Trading

For the 13 weeks of the third quarter (to 29 April 2007) like-for-like sales increased by 3.4%. Year-to-date (39 weeks to 29 April 2007) like-for-like sales have increased by 6.1%, with overall Company sales up by 7.2%.

Property

The financial year so far has seen the opening of 11 new pubs and the disposal of 3. Approximately 20 new sites are expected to open this financial year, with 30 in the next year.

Non-Smoking Pubs

The experience in our converted non-smoking pubs continues to be encouraging. The 39 Scottish pubs have now passed the anniversary of the implementation of non-smoking legislation and continue to perform well. We have 34 pubs in Wales, where non-smoking legislation was introduced at the start of April 2007, and the initial results have been in line with the Scottish experience.

Outlook

In addition to the cost pressures previously highlighted in energy and wages, the third quarter has seen increases in our underlying investment in certain areas. These include increased repairs in advance of non-smoking legislation, combined with extra costs from the temporary closure of all of our pubs for the installation of new beer and wine chilling systems.

We have increased non-smoking areas to approximately 80% of customer space since January, which has resulted in strong growth in food sales, with some adverse impact on bar volumes, and we will continue to increase our marketing activity in advance of non-smoking in England.

Wetherspoon has led the industry with regard to non-smoking initiatives and has been willing to invest in the relevant areas to maximise the benefit from non-smoking legislation. This worked well with our Scottish pubs, and we have continued to take initiatives in recent months, at a level in advance of our previous plans. We believe that these are important areas and will produce significant underlying benefits during the change to a non-smoking environment. The scale of these initiatives will result in a short-term impact on profitability and the full year profits outcome is expected to be marginally below current market expectations.

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