

To the board of directors
Wigan Athletic AFC Limited
DW Stadium
Loire Drive
Robin Park
Wigan, Lancashire
WN5 0UH

19 December 2018

Our Ref: WI9618/O/IBF/RLS/LYS/HMR

Dear Sirs

Wigan Athletic AFC Limited – 00270043

Further to our recent discussions we resign as auditors of Wigan Athletic AFC Limited.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days.

In addition you are required to send a copy of this notice to the ICAEW together with a statement of the company's reasons for our ceasing to hold office.

Yours faithfully



Fairhurst

