



The Directors
Arena Coventry (2006) Limited
Ricoh Arena
Judds Lane
Coventry
CV6 6AQ

19 May 2018

Dear Sirs,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of Arena Coventry (2006) Limited, registered no: 05675263 (the "Company") effective from 19 May 2018.

The reason we are ceasing to hold office is that, as set out in our audit report on the financial statements of Wasps Finance plc for the year ended 30 June 2017, during the course of our audit of the financial statements of its sister company, Wasps Holdings Limited, we were provided with evidence which our testing revealed to have been falsified.

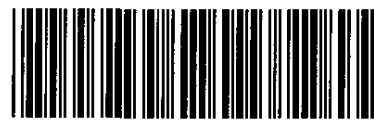
Given the seriousness of these events, following completion of our audit we do not consider it appropriate that we continue as auditors.

In accordance with section 519(3A) of the Act, we consider that the above matter connected with our ceasing to hold office as auditors of the Company needs to be brought to the attention of the Company's members or creditors through its inclusion within our audit opinion.

Yours faithfully,

PricewaterhouseCoopers LLP

TUESDAY



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19/06/2018
COMPANIES HOUSE

PricewaterhouseCoopers LLP, One Kingsway, Cardiff, CF10 3PW
T: +44 (0) 2920 237 000, F: +44 (0) 2920 802 400, www.pwc.co.uk

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