

PricewaterhouseCoopers LLP
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The Directors
Utopia Bathrooms Limited
Utopia House
Springvale Business Park
Springvale Avenue
Bilston
Wolverhampton
WV14 0QL

25 January 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

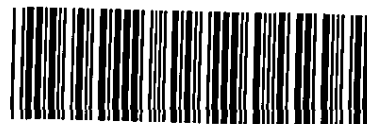
In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Utopia Bathrooms Limited, registered no 04335390 (the Company) effective from 26 January 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

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