

PricewaterhouseCoopers LLP
Cornwall Court
19 Cornwall Street
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The Directors
Utopia Group 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 Group Limited, registered no: 05479695 (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



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Bilston
Wolverhampton
WV14 0QL

25 January 2010

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Utopia Group Limited, registered number 05479695 with effect from 26 January 2010, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,


PricewaterhouseCoopers LLP

Enclosure