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The Directors
Utopia Bathroom Group Limited
Utopia House
Springvale Business Park
Springvale Avenue
Bilston
Wolverhampton
WV14 0QL

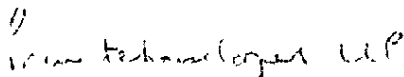
25 January 2010

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 Bathroom Group Limited, registered no 06285982 (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

FRIDAY



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