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The Directors
Accantia Group Holdings
4th Floor
Chadwick House
Blenheim Court
Solihull
West Midlands
B91 2AA

04945078

11 August 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 Accantia Group Holdings, registered no 04945078 (the Company), which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

