

**PricewaterhouseCoopers LLP**  
Cornwall Court  
19 Cornwall Street  
Birmingham  
B3 2DT  
Telephone +44 (0) 121 265 5000  
Facsimile +44 (0) 121 265 5050

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,

Parental involvement UP

PricewaterhouseCoopers LLP



\*A4C4EHNC\*

19/02/2010

COMPANIES HOUSE

328