WEST & CO

2087671

chartered accountants

Our ref: JBW/zi

Directors Wall to Wall Television Limited 325 City Road London EC1V 1LJ

March 1, 2007

Dear Sirs

Wall to Wall Television Limited

In accordance with section 390 of the Companies set Act 1985, we hereby resign as auditors to the above company.

There are no circumstances connected to the resignation that should be brought to the notice of the members or creditors of the company.

Yours faithfully

West & Co

COMPANIES HOUSE