

WEST & CO

chartered accountants

2530387

Our ref: JBW/zi

Directors
Wall to Wall (Holdings) Limited
325 City Road
London
EC1V 1LJ

March 1, 2007

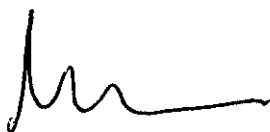
Dear Sirs

Wall to Wall (Holdings) 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

WEDNESDAY



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COMPANIES HOUSE

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John West

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Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales