20 December 2010

Statement under Section 519 Companies Act 2006.

We hereby give notice, under Section 516 of the Companies Act 2006 ("the Act"), of our resignation as auditors to BLD (SJ) Limited as of 20 December 2010.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of BLD (SJ) Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO LLP

WEDNESDAY

