

To the directors of Blue Oar Plc

Company Number 1796133

23 July 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Blue Oar Plc as of 23 July 2007.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Blue Oar Plc which we consider should be brought to the attention of members and/or creditors of the company

*BDO Stoy Hayward LLP*

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