

The Insolvency Act, 1986
Members' Voluntary Winding Up
Declaration of Solvency Embodying
a Statement of Assets and Liabilities

S.89(3)**Pursuant to Section 89(3) of the Insolvency Act, 1986**

For official use

To the Registrar of Companies

Company Number

580152

Name of Company

New Smoking Materials Limited

We

Malcolm Cohen
BDO LLP
55 Baker Street
London
W1U 7EU

Mark Roach
BDO LLP
1 Victoria Street
Bristol
BS1 6 AA

attach a declaration of solvency embodying a statement of assets and liabilities

Signed



Date

17/2/11

Presenter's name address and
reference (if any)

BDO LLP
55 Baker Street
London
W1U 7EU

7/SMB/ImpTob

For official use
General Section

Post room

WEDNESDAY



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02/03/2011

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COMPANIES HOUSE

Section 89(3)

The Insolvency Act 1986
Members' Voluntary Winding Up
Declaration of Solvency
Embodying a Statement of
Assets and Liabilities

Company number 580152

Name of company New Smoking Materials Limited

Presented by the directors

Declaration of Solvency

(a) insert names and addresses We (a) Nicholas Keveth of PO Box 244, Upton Road, Bristol, BS99 7UJ

Matthew Phillips of PO Box 244, Upton Road, Bristol, BS99 7UJ

Trevor Williams of PO Box 244, Upton Road, Bristol, BS99 7UJ


(b) Delete as applicable being (b) all ~~the majority~~ of the directors of (c) New Smoking Materials Limited do solemnly and sincerely declare that we have made a full inquiry into the affairs of this company, and that, having done so, we have formed the opinion that this company will be able to pay its debts in full together with interest at the official rate within a period of (d) 12 months, from the commencement of the winding up

(c) Insert name of company

(d) Insert a period of months not exceeding 12

(e) Insert date We append a statement of the company's assets and liabilities as at (e) 17 February 2011, being the latest practicable date before the making of this declaration

We make this solemn declaration, conscientiously believing it to be true, and by virtue of the provisions of the Statutory Declarations Act 1835


N J Keveth

Bristol, United Kingdom

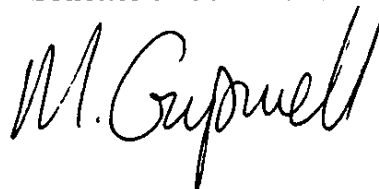
Declared at _____

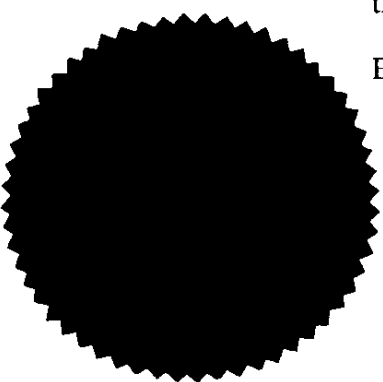
this 17th day of February 2011

Before me,

MICHAEL GUPWELL
NOTARY PUBLIC
7 QUEEN SQUARE
BRISTOL
BS1 4JE
Tel: 0117 9069400

~~Solicitor or Commissioner of Oaths~~





**Statement as at 17 February 2011 showing assets at estimated
realisable values and liabilities expected to rank**

| Assets and Liabilities | | Estimate to realise or to rank for payment to nearest £ |
|------------------------|--|---|
| Assets: | | £ |
| | Balance at Bank | |
| | Cash in Hand | |
| | Marketable Securities | |
| | Amounts due from parent company | |
| | Trade Debtors | |
| | Loans and Advances | 8,000 00 |
| | Unpaid Calls | |
| | Stock in Trade | |
| | Work in Progress | |
| | Freehold Property | |
| | Leasehold Property | |
| | Plant and Machinery | |
| | Furniture, Fittings, Utensils etc | |
| | Patents, Trade Marks etc | |
| | Investments in Subsidiaries | |
| | Other Property, viz | |
| | Estimated Realisable Value of Assets £ | 8,000 00 |
| Liabilities: | | £ |
| | Secured on specific assets, viz | |
| | Secured by a Floating Charge(s) | |
| | Estimated Cost of Liquidation and other expenses including interest accruing until payment of debts in full | |
| | Unsecured creditors (amounts estimated to rank for payment) | |
| | £ | £ |
| | Trade accounts | |
| | Corporation Tax | |
| | Accrued expenses | |
| | Due to Subsidiary | |
| | Contingent liabilities | |
| | Estimated Surplus after paying Debts in full £ | 8,000 00 |

Remarks

Liquidation expenses are to be met by a parent company