

**AUDITORS' STATEMENT TO THE REGISTRAR OF COMPANIES  
PURSUANT TO THE COMPANIES ACT 1985 S 43(3)(B)**

We have audited the Balance Sheet of Europlus Services Limited as at 30 November 2000 in accordance with Auditing Standards issued by the Auditing Practices Board.

In our opinion, the relevant balance sheet as at 30 November 2000 shows that at that date the amount of the Company's net assets (within the meaning given to that expression by Section 264(2)) was not less than the aggregate of its called-up share capital and undistributable reserves.

*PKF*

**PKF**  
**Registered Auditors**

**IPSWICH**

22 MARCH 2001

