

Section 89(3)

Form 4.70

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

S89(3)

Pursuant to section 89(3) of the Insolvency Act 1986

To the Registrar of Companies

For official
use

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Company Number

01820901

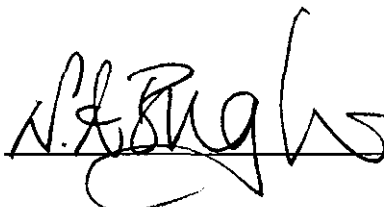
Name of Company

(a) Eni MHH Limited

We E A Bingham and A Lovett
Ernst & Young LLP
1 More London Place
London
SE1 2AF

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

Signed



Date

20/8/04

Presenter's name,
address and reference
(if any):

Ernst & Young LLP
1 More London Place
London
SE1 2AF

ML.8W/RPB/AK/EAB

For Official Use

Liquidation Section

Post Room



A08
COMPANIES HOUSE

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0427
02/09/04

Section 89(3)

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

Company number 01820901
 Name of company Eni MHH Limited
 Presented by Ernst & Young LLP

Declaration of Solvency

We Matilde Giulianelli
 2 Queensgate
 Aberdeen
 AB15 5XZ

Daragh Fagan
 17 Grena Road
 Richmond
 Surrey
 TW9 1XU

Signed:.....

Signed:.....

(c) Insert a period of months not exceeding 12

being Majority of the directors of (b) Eni MHH 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 the interest at the official rate within a period of (c) 12 months, from the commencement of the winding-up.

(d) Insert date

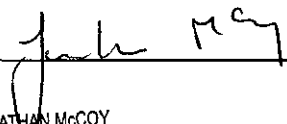
We append a statement of the company's assets and liabilities as at (d) 19 August 2004, being the latest practicable date before the making of this declaration.

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

Declared at

this 20 day of August 2004

Before me,


 JONATHAN MCCOY
 EUROPEAN LEGAL DIRECTOR
 YAHOO! EUROPE
 10 EBURY BRIDGE ROAD
 LONDON SW1W 8PZ

Solicitor or Commissioner of Oaths

Statement as at 19 August 2004 showing assets at estimated realisable values and liabilities expected to rank:

Assets and liabilities	Estimated to realise or to rank for payment to nearest £	
Assets:		£
Balance at bank		
Cash in hand		
Marketable securities		
Commissions receivable		
Trade debtors		
Loans and advances		
Inter-company debtors		121,040,102
Unpaid calls		
Stock in trade		
Work in progress		
Freehold property		
Leasehold property		
Plant and machinery		
Furniture, fittings, utensils, etc		
Patents, trade marks, etc		
Investments other than marketable securities		
Other property, viz		
Estimated realisable value of assets	£	121,040,102
Liabilities:		£
Secured on specific assets, viz		
Secured by 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		
Inter-company accounts		
Accrued expenses		
Other liabilities		
Contingent liabilities		
		NIL
Estimated surplus after paying debts in full	£	121,040,102

Remarks: