Registered number
2670603

CAMBRIDGE HOLDING COMPANY LIMITED

Report and Accounts

31 December 2002

CAMBRIDGE HOLDING COMPANY LIMITED
Registered number
2670603

Directors
R M Mackenzie
S E Schubert
G N Roberts (alternate director)
R C Gale (alternate director)

Joint Company Secretaries
R M Mackenzie
G E James

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

Bankers
National Westminster Bank PLC
PO Box 9
31 Promenade
Cheltenham
Gloucs
GL50 1LH

Solicitors
Travers Smith Braithwaite
10 Snow Hill
London
EC1A 2AL

Registered Office
ntl House
Bartley Wood Business Park
Hook
Hampshire RG27 9UP

CAMBRIDGE HOLDING COMPANY LIMITED
Directors' Report

The directors present their report and accounts for the year ended 31 December 2002.

RESULTS AND DIVIDENDS
The loss of the group for the year, after taxation, amounted to £35,736,000 (2001 – loss of £939,391,000). The directors do not recommend the payment of a dividend (2001 – £nil).

PRINCIPAL ACTIVITY
The principal activity of the group is the provision of telecommunications services to residential and business customers.

On 8 May 2002, NTL Incorporated ("NTL"), the company's ultimate parent undertaking, and certain of NTL Incorporated's holding company subsidiaries, filed a "pre-arranged" joint reorganisation plan (the "Plan") under Chapter 11 of the United States Bankruptcy Code . NTL Incorporated's operating subsidiaries (including the company) were not included in the Chapter 11 filing. On 5 September 2002, the US Bankruptcy Court confirmed the Plan. Pursuant to the Plan, NTL Incorporated was split into two separate companies, NTL Incorporated (previously NTL Communications Corp), holding NTL's main UK and Ireland assets (including the company) (referred to as "New NTL"), and NTL Europe, Inc. (previously NTL Incorporated), holding NTL's continental European and certain other assets (referred to as "NTL Euroco"). On 10 January 2003, the Plan became effective, and NTL Incorporated emerged from Chapter 11 reorganisation.

DIRECTORS AND THEIR INTERESTS
The directors who served during the year and thereafter and their interests in the share capital of the company were as follows:

S A Carter	(resigned 20 February 2002)
S Ross	(resigned 20 February 2002)
R M Mackenzie	(resigned 20 February 2002; re-appointed 10 January 2003)
J B Knapp	(appointed 20 February 2002; resigned 1 October 2003)
J Gregg	(appointed 20 February 2002; resigned 10 January 2003)
B Richter	(appointed 10 January 2003; resigned 1 May 2003)
S E Schubert	(appointed 1 May 2003)
G N Roberts	(alternate director to R M Mackenzie) (appointed 24 March 2004)
R C Gale	(alternate director to S E Schubert) (appointed 24 March 2004)

The directors had no interest in the share capital of the company requiring disclosure under the Companies Act 1985. The company seeks exemption under SI802, The Companies (Disclosure of Directors' Interests) (Exceptions) Regulations 1985, not to disclose the directors' interests in the common stock of NTL Incorporated, a company incorporated in the United States of America and the ultimate parent undertaking of the company.

COMPANY SECRETARY
On 20 February 2002, R J Lubasch was appointed joint company secretary and resigned the position on 3 May 2002.

On 24 March 2004, G E James was appointed joint company secretary.

AUDITORS

Ernst & Young LLP will be re-appointed as the company's auditor in accordance with the elective resolution passed by the company under section 386 of the Companies Act 1985.

By order of the board

G E James
Company Secretary

30 JUL 2004

CAMBRIDGE HOLDING COMPANY LIMITED
STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the group and of the profit or loss of the group for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the group will continue in business; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBER OF CAMBRIDGE HOLDING COMPANY LIMITED

We have audited the group's accounts for the year ended 31 December 2002, which comprise the Group Profit and Loss Account, Group Statement of Total Recognised Gains and Losses, Group Balance Sheet, Balance Sheet, and the related notes 1 to 19. These accounts have been prepared on the basis of the accounting policies set out therein.

This report is made solely to the company's member, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's member those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's member as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities the company's directors are responsible for the preparation of the accounts in accordance with United Kingdom law and Accounting Standards.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the accounts, if the group has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the group is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the group's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the company and of the group as at 31 December 2002 and of the loss of the group for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Ernst & Young LLP

Ernst & Young LLP
Registered Auditor
London

30 JUL 2004

CAMBRIDGE HOLDING COMPANY LIMITED
Group Profit and Loss Account
for the year ended 31 December 2002

	Notes	2002 £'000	2001 £'000
Turnover	2	134,300	137,571
Cost of sales		(39,717)	(51,515)
Gross profit		94,583	86,056
Other operating expenses		(131,300)	(1,025,175)
Operating loss	3	(36,717)	(939,119)
Income from investments		-	-
Interest receivable	6	1,168	-
Interest payable	5	(187)	(272)
Loss on ordinary activities before taxation		(35,736)	(939,391)
Taxation	7	-	-
Retained loss for the financial year	17	(35,736)	(939,391)

GROUP STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

	2002 £'000	2001 £'000
Loss for the year	(35,736)	(939,391)
Impairment charge	-	(8,267)
Total recognised gains and losses	(35,736)	(947,658)

CAMBRIDGE HOLDING COMPANY LIMITED

Group Balance Sheet

as at 31 December 2002

	Notes		2002 £'000		2001 £'000
Fixed assets					
Intangible assets	8		-		-
Tangible assets	9		246,181		283,044
Investments	10		-		-
			246,181		283,044
Current assets					
Debtors	11	12,852		21,023	
Cash at bank and in hand		12,619		31,185	
		25,471		52,208	
Creditors: amounts falling due within one year	12	(12,957)		(20,757)	
Net current assets			12,514		31,451
Total assets less current liabilities			258,695		314,495
Creditors: amounts falling due after more than one year	13		(1,253,207)		(1,272,257)
Provisions for liabilities and charges	15		(3,927)		(4,941)
Net liabilities			(998,439)		(962,703)
Capital and reserves					
Called up share capital	16		-		-
Share premium account	17		35,096		35,096
Capital contribution account	17		65,069		65,069
Profit and loss account	17		(1,098,604)		(1,062,868)
Equity shareholder's deficit	17		(998,439)		(962,703)

R C Gale

R C Gale
Director

30 JUL 2004

CAMBRIDGE HOLDING COMPANY LIMITED
Balance Sheet
as at 31 December 2002

	Notes	2002 £'000	2001 £'000
Fixed assets			
Investments	10	-	-
Creditors: amounts falling due after more than one year	13	(234,377)	(234,377)
Net liabilities		(234,377)	(234,377)
Capital and reserves			
Called up share capital	16	-	-
Share premium account	17	35,096	35,096
Capital contribution account	17	60,069	60,069
Profit and loss account	17	(329,542)	(329,542)
Equity shareholder's deficit	17	(234,377)	(234,377)

R C Gale

R C Gale
Director

CAMBRIDGE HOLDING COMPANY LIMITED
Notes to the Accounts
for the year ended 31 December 2002

1 Accounting policies

Fundamental accounting concept

The accounts have been prepared on the going concern basis because the ultimate parent undertaking has given the necessary assurances such that sufficient resources will be made available for the foreseeable future so that the group can meet its liabilities as and when they fall due.

Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards.

In preparing the accounts for the current year, the group has adopted FRS 18 "Accounting Policies" and FRS 19 "Deferred Tax".

Basis of consolidation

The group accounts consolidate the accounts of Cambridge Holdings Company Limited and all of its subsidiary undertakings drawn up to 31 December each year. No profit and loss account is presented for Cambridge Holdings Company Limited as permitted by section 230 of the Companies Act 1985.

The group profit and loss account includes the results of subsidiary undertakings from the date of their acquisition. The purchase consideration has been allocated to assets and liabilities on the basis of fair values at the date of acquisition.

Undertakings, other than subsidiary undertakings, in which the group has an investment representing not less than 20% of the voting rights and over which it exerts significant influence are treated as associated undertakings. The group accounts include the appropriate share of these undertakings' results and reserves based on audited accounts.

Intangible fixed assets

Goodwill:

Positive goodwill arising on acquisitions is capitalised, classified as an asset on the balance sheet and amortised on a straight-line basis over its useful economic life up to a presumed maximum of 20 years. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value might not be recovered.

Depreciation and prematurity period

Network assets:

Depreciation is provided on a straight-line basis, at rates calculated to write off the cost, less estimated residual value, of each asset over its estimated useful lives as follows:

Freehold buildings	-	50 years
Leasehold buildings	-	length of lease
Cable and ducting	-	40 years
Network	-	15 years
Head end equipment	-	15 years
Subscriber equipment	-	4-15 years
Computer equipment	-	3-5 years

During the time while the group's cable systems are partially under construction and partially in service ("the prematurity period"), depreciation of the network is charged monthly on its estimated costs at the end of the prematurity period, which is taken as two years, using the above rates scaled down by the ratio of average, actual or estimated number of subscribers, whichever is greater, in the current period to the estimated subscriber base at the end of this period.

1 Accounting policies (continued)

Depreciation and prematurity period (continued)

Other:

Depreciation is provided on a straight-line basis, at rates calculated to write off the cost, less estimated residual value, of each asset over its estimated useful lives, as follows:

Freehold buildings	-	50 years
Leasehold land and buildings	-	length of lease
Furniture and fixtures	-	10 years
Plant and office equipment	-	3-10 years
Motor vehicles	-	4 years
Computer equipment	-	3-5 years
Satellite equipment	-	4 years

Impairment review

In accordance with FRS 11 "Impairment of Fixed Assets and Goodwill", the carrying value of the group's intangible assets, tangible fixed assets and investments in subsidiary undertakings have been compared to their recoverable amounts, represented by their value in use to the group.

The directors consider that the underlying assets of the group's core telecommunications operations are only now beginning to be properly exploited. In addition there are significant barriers to entry, both in terms of the necessary capital investment and regulatory control of the telecommunications sector, which limit the extent to which future competition will erode the expected rates of growth and the level of returns that the assets are expected to generate. As a result the value in use has been derived from discounted cash flow projections that have assumed a period of ten years from 1 January 2003 before applying the UK's long-term growth rate.

The discount rate used to arrive at this calculation was 21.4% on a pre-tax basis.

Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

(a) provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only when the replacement assets are sold;

(b) provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; and

(c) deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1 Accounting policies (continued)

Cash flow statement

The company has taken advantage of the exemption under FRS 1 (revised) not to prepare a cash flow statement as it is a subsidiary which is at least 90% controlled by the ultimate parent undertaking (see note 19).

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all of the risks and rewards of ownership of the asset have passed to the group, are capitalised in the balance sheet and are depreciated over their useful lives. The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight-line basis over the term of the lease.

Amounts receivable under finance leases represent the unpaid capital element of the original cost of equipment. The interest element of income from such leasing contracts is credited to the profit and loss account on a straight-line basis over the term of the lease.

Investments

Investments are recorded at cost, less any provision for impairment.

2 Turnover

Turnover, substantially all of which arises in the United Kingdom, represents the invoiced amount of services provided, stated net of value added tax, and is attributable to the continuing activities of television and radio broadcasting, cable television, telephone and telecommunications services, and management services to related undertakings. Turnover related to facilities leasing and other contracts which span financial years are included to the extent that the proportion of the contract period falls into the current financial year.

3 Operating loss

	2002 £'000	2001 £'000
This is stated after charging:		
Depreciation of owned fixed assets	20,796	37,913
Amortisation of goodwill	-	83,917
Impairment charge (see note 4)	33,767	822,545
Reorganisation costs (see note 15)	3,927	4,941

The directors' and auditors' remuneration is paid by ntl Group Limited and is disclosed in the accounts of ntl (UK) Group, Inc.

ntl Group Limited, a fellow group undertaking, employs most of the employees of the NTL Group. Details of staff numbers and staff costs for the group are disclosed in the accounts of ntl Group Limited. The company does not have any directly employed associates.

4 Impairment charge

	2002 £'000	2001 £'000
Impairment of intangible assets	-	755,253
Impairment of tangible fixed assets	33,767	75,559
	33,767	830,812
Charged to profit and loss account	33,767	822,545
Included in statement of total recognised gains and losses	-	8,267
	33,767	830,812

5 Interest payable

	2002 £'000	2001 £'000
Interest on loan notes, long-term advances and amounts payable to group companies	187	272

6 Interest receivable

	2002 £'000	2001 £'000
Interest on amounts owed by group companies	1,168	-

7 Taxation

(a) Tax on loss on ordinary activities

The tax charge is made up as follows:

	2002 £'000	2001 £'000
Current tax charge:		
Current tax on income for the period	-	-
	-	-
Deferred tax:		
Origination and reversal of timing differences	-	-
	-	-
Total tax charge on loss on ordinary activities	-	-

7 Taxation (continued)

(b) Factors affecting current tax charge

The difference between the effective statutory rate and the actual current tax charge is reconciled as follows:

	2002 £'000	2001 £'000
Loss on ordinary activities before tax	(35,736)	(939,391)
Loss on ordinary activities multiplied by the applicable statutory rate 30% (2001 - 30%)	(10,721)	(281,817)
Expenses not deductible for tax purposes - including impairment of intangible assets	110	249,000
Depreciation in excess of capital allowances	16,103	34,000
Other short term timing differences	(1,255)	-
Utilisation of tax losses brought forward	(4,237)	(1,183)
Total current tax charge	-	-

(c) Factors that may affect future tax charges

Deferred tax assets have not been recognised in respect of tax losses of £2,605,037 and depreciation in excess of capital allowances of £85,350,955 and short term timing differences of £582,376 as there is insufficient certainty as to the availability of future taxable profits.

8 Intangible fixed assets

Group

	Goodwill £'000
Cost	
At 1 January and 31 December 2002	839,170
Amortisation	
At 1 January and 31 December 2002	839,170
Net book value	
At 1 January and 31 December 2002	-

CAMBRIDGE HOLDING COMPANY LIMITED
Notes to the Accounts
for the year ended 31 December 2002

9 Tangible fixed assets

Group	**Network £'000**	**Other £'000**	**Total £'000**
Cost			
At 1 January 2002	457,685	29,327	487,012
Additions	17,257	443	17,700
At 31 December 2002	474,940	29,770	504,710
Depreciation			
At 1 January 2002	187,910	16,058	203,968
Charge for the year	19,582	1,214	20,796
Impairment	33,767	-	33,767
At 31 December 2002	241,257	17,272	258,529
Net book value			
At 31 December 2002	233,683	12,498	246,181
At 31 December 2001	269,775	13,269	283,044

Included in the net book value of network cable, plant and equipment is £3,364,000 (2001 - £4,413,000) in respect of assets held under finance leases and similar hire purchase contracts.

10 Investments

Company	**Subsidiary undertakings £'000**
Cost	
At 1 January and 31 December 2002	96,865
Provision for impairment	
At 1 January and 31 December 2002	96,865
Net book value	
At 1 January and 31 December 2002	-

All of the material investments in which the company holds at least 20% of the nominal value of any class of share capital, all of which are unlisted, are dormant except for:

Subsidiary	*Country of incorporation*	*Holding*	*Proportion held*	*Principal activities*
ntl Cambridge Limited	UK	Ordinary shares	100%	Telecoms

CAMBRIDGE HOLDING COMPANY LIMITED
Notes to the Accounts
for the year ended 31 December 2002

11 Debtors

Group	2002 £'000	2001 £'000
Trade debtors	11,650	17,648
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	1,176
Prepayments and accrued income	1,202	2,199
	12,852	21,023

12 Creditors: amounts falling due within one year

Group	2002 £'000	2001 £'000
Obligations under finance lease and hire purchase contracts (see note 14)	633	633
Trade creditors	-	3,472
Other taxes and social security costs	-	1,878
Other creditors	-	2,718
Accruals and deferred income	12,324	12,056
	12,957	20,757

13 Creditors: amounts falling due after one year

Group	2002 £'000	2001 £'000
Obligations under finance lease and hire purchase contracts (see note 14)	1,578	2,430
Amounts owed to group undertakings and undertakings in which the company has a participating interest	243,120	261,318
Loan notes to subsidiary undertakings	928,000	928,000
Long term advances from group companies	80,509	80,509
	1,253,207	1,272,257
Company		
Long term advances from group companies	80,509	80,509
Amounts owed to group undertakings and undertakings in which the company has a participating interest	153,868	153,868
	234,377	234,377

Group and company

Notes payable to both parent and subsidiary undertakings are repayable on demand. The rate of interest on the notes payable to parent and subsidiary undertakings ranged from nil% to 11.76%.

Long-term advances from parent and group undertakings have no repayment date and are interest free.

13 Creditors: amounts falling due after one year (continued)

Group

Borrowings are repayable as follows:

	2002 £'000	2001 £'000
Amounts falling due:		
In one year or less or on demand	633	633
In more than one year but not more than two years	633	633
In more than two years but not more than five years	892	1,444
In more than five years	1,251,682	1,270,180
	1,253,840	1,272,890
Less: amounts falling due within one year	(633)	(633)
Creditors: amounts falling due after more than one year	1,253,207	1,272,257

Details of loans not wholly repayable within five years are as follows:

	2002 £'000	2001 £'000
Obligations under finance lease and hire purchase contracts (see note 14)	53	353
Loan notes to subsidiary undertakings	928,000	928,000
Long-term advances from group undertakings	80,509	80,509
Amounts due to group undertakings	243,120	261,318
	1,251,682	1,270,180

Company

Borrowings are repayable as follows:

	2002 £'000	2001 £'000
Amounts falling due:		
In one year or less or on demand	-	-
In more than one year but not more than two years	-	-
In more than two years but not more than five years	-	-
In more than five years	234,377	234,377
Creditors: amounts falling due after more than one year	234,377	234,377

Details of loans not wholly repayable within five years are as follows:

	2002 £'000	2001 £'000
Long-term advances from group undertakings	80,509	80,509
Amounts due to group undertakings	153,868	153,868
	234,377	234,377

14 Obligations under finance leases and hire purchase contracts

Group

	2002 £'000	2001 £'000
Amounts payable:		
Within one year	749	1,067
Within two to five years	1,822	2,294
Over five years	62	400
	2,633	3,761
Less: finance charges allocated to future periods	(422)	(698)
	2,211	3,063

Finance leases and hire purchase contracts are analysed as follows:	2002 £'000	2001 £'000
Current obligations (note 12)	633	633
Non-current obligations (note 13)	1,578	2,430
	2,211	3,063

15 Provisions for liabilities and charges

Group

	2002 £'000	2001 £'000
At 1 January	4,941	6,658
Provided in the year	3,927	4,941
Utilised in the year	(4,941)	(6,658)
At 31 December	3,927	4,941

The reorganisation provision represents the costs of restructuring the group. The principal constituents are redundancy costs, lease termination costs and professional fees. It is anticipated that the majority of the provision will be utilised within one year of the balance sheet date.

16 Share capital

	2002 £	2001 £
Authorised:		
1,000 ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid:		
132 ordinary shares of £1	132	132

17 Reconciliation of shareholder's deficit and movements on reserves

Group	Share capital £'000	Share premium account £'000	Revaluation reserve £'000	Other reserves £'000	Profit and loss account £'000	Total £'000
At 1 January 2001	-	35,096	8,267	65,069	(123,477)	(15,045)
Loss for the year	-	-	-	-	(939,391)	(939,391)
Impairment charge	-	-	(8,267)	-	-	(8,267)
At 1 January 2002	-	35,096	-	65,069	(1,062,868)	(962,703)
Loss for the year	-	-	-	-	(35,736)	(35,736)
At 31 December 2002	-	35,096	-	65,069	(1,098,604)	(998,439)

Company	Share capital £'000	Share premium account £'000	Other reserves £'000	Profit and loss account £'000	Total £'000
At 1 January 2001	-	35,096	60,069	(848)	94,317
Loss for the year	-	-	-	(328,694)	(328,694)
At 1 January 2002	-	35,096	60,069	(329,542)	(234,377)
Loss for the year	-	-	-	-	-
At 31 December 2002	-	35,096	60,069	(329,542)	(234,377)

18 Related party transactions

The company has taken advantage of the exemption under FRS 8 not to disclose transactions with group undertakings as a subsidiary undertaking which is at least 90% controlled by the ultimate parent undertaking.

19 Parent undertaking and controlling party

The company's immediate parent undertaking is NTL (Triangle) LLC, a company incorporated in the state of Delaware, United States of America and registered in the United Kingdom.

The company's results are included in the group accounts of ntl Communications Limited, copies of which may be obtained from ntl, ntl House, Bartley Wood Business Park, Hook, Hampshire RG27 9UP.

Up to 10 January 2003, the ultimate parent undertaking and controlling party was NTL Incorporated, (later renamed NTL Europe, Inc.), a company incorporated in the state of Delaware, United States of America. From 10 January 2003 the company's ultimate parent undertaking and controlling party is NTL Communications Corp (later renamed NTL Incorporated), a company incorporated in the state of Delaware, United States of America.

Copies of all sets of group accounts, which include the results of the company, are available from The Secretary, NTL Incorporated, ntl House, Bartley Wood Business Park, Hook, Hampshire RG27 9UP.