Financial statements

31 December 2005

Registered number 2983427



Balance sheet

At 31 December 2005

| At 31 December 2005 | Note | 2005 | 2004 |
|---|------|-------------|---------|
| | | £'000 | £'000 |
| Fixed Assets Investments | 2 | 1,430 | 1,430 |
| Liabilities Amounts owed to group undertaking within one year | | (1,430) | (1,430) |
| Net Assets | | - | - |
| Capital and reserves | | | |
| Called up share capital | 3 | - | - |
| Profit and loss account | | - | - |
| Equity shareholder's funds | | | |
| | | | |

For the year ended 31 December 2005, the Company was entitled to exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the Company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 221;
 and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end
 of the financial year, and of its profit or loss for the financial year, in accordance with the requirements
 of section 226, and which otherwise comply with the requirements of the Companies Act relating to
 accounts, so far as applicable to the company.

These financial statements were approved by the board of directors on 13 JUNE 2006 and were signed on its behalf by:

NR Smith Director

Notes

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules. They have been prepared on a going concern basis.

Investments

Investments are stated at cost less provision for any impairment in value.

2 Fixed asset investments

| | Shares in group undertakings |
|-----------------------------------|------------------------------------|
| Cost | £000£ |
| At 1 January and 31 December 2005 | 1,430 |
| | |

Details of the group undertakings are as follows:-

| Group undertakings | Country of registration | Principal activity | Percentage of shares held |
|-----------------------------|-------------------------|-----------------------|------------------------------|
| Eurobell (No.2) Limited | England and Wales | Dormant | 100% |
| Eurobell (No.3) Limited | England and Wales | Dormant | 100% |
| Eurobell (No.4) Limited | England and Wales | Dormant | 100% |
| Matchco Secretaries Limited | England and Wales | Dormant | 100% |
| Matchco Directors Limited | England and Wales | Dormant | 100% |

In the opinion of the directors, the value of the Company's investments in group undertakings is not less than the amount at which they are stated in the financial statements.

3 Share capital

| | 2005 | 2004 |
|----------------------------------|-------------|------|
| Authorised: | £ | £ |
| 100 ordinary shares of £1 each | 100 | 100 |
| | | |
| Allotted, issued and fully paid: | | |
| 1 ordinary share of £1 each | 1 | 1 |
| | = | |

Notes (continued)

4 Ultimate parent company and parent undertaking of larger group of which the company is a member

At 31 December 2005, the ultimate parent company was Telewest Global, Inc., which is incorporated in Delaware, USA. Telewest Global, Inc. is the parent of the largest group for which group financial statements, including the Company, are prepared. The smallest group in which the results of the Company are consolidated is that headed by Telewest UK Limited, incorporated in England and Wales. On 3 March 2006 Telewest Global, Inc. executed an agreement of merger with NTL Incorporated (incorporated in Delaware, USA), which resulted in NTL Incorporated being merged into Telewest Global, Inc. In accordance with the terms of the agreement of merger Telewest Global, Inc. was renamed NTL Incorporated with immediate effect. Copies of the group financial statements of Telewest Global, Inc. may be obtained from The Company Secretary, Telewest Broadband, Export House, Cawsey Way, Woking, Surrey, GU21 6QX. NTL Incorporated became the ultimate parent of the Company on 3 March 2006.