Eurobell (No. 2) Limited

Financial statements

31 December 2004

Registered number 3405634

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Eurobell (No. 2) Limited

Balance sheet

At 31 December 2004

Assets	Note	2004 £'000	2003 £'000
Amounts due from group undertakings within one year			-
Net Assets			
Capital and reserves			=
Called up share capital	2	-	-
Equity shareholders' funds			-
			====

For the year ended 31 December 2004, 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:

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- 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 and were signed on its behalf by:

29 June

2005

NR Smith Director

Eurobell (No. 2) Limited

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.

2 Share capital

	2004 £'000	2003 £'000
Authorised:		
100 ordinary shares of £1 each	-	-
		
Allotted, issued and fully paid:		
1 ordinary share of £1 each	-	-
		 =

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

At 31 December 2004, 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 drawn up. The smallest group in which the results of the Company are consolidated is that headed by Telewest UK Limited, incorporated in England and Wales. 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. Telewest Global, Inc. became the ultimate parent of the Company on 14 July 2004.