

Abbreviated Accounts
for the Year Ended 31 December 2004
for
Align Technology UK Limited



Contents of the Abbreviated Accounts
for the Year Ended 31 December 2004

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

Align Technology UK Limited

Company Information
for the Year Ended 31 December 2004

DIRECTORS:

J Mosley
G Laks

SECRETARY:

J Mosley

REGISTERED OFFICE:

82-84 High Street
Stony Stratford
Milton Keynes
Buckinghamshire
MK11 1AH

REGISTERED NUMBER:

4345895 (England and Wales)

AUDITORS:

Bourner Bullock
Chartered Accountants
and Registered Auditors
82-84 High Street
Stony Stratford
Milton Keynes
MK11 1AH

Report of the Independent Auditors to
Align Technology UK Limited
Under Section 247B of the Companies Act 1985

We have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the year ended 31 December 2004 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages three to five are properly prepared in accordance with those provisions.



Bournier Bullock
Chartered Accountants
and Registered Auditors
82-84 High Street
Stony Stratford
Milton Keynes
MK11 1AH

Date:26/10/05.....

Align Technology UK Limited

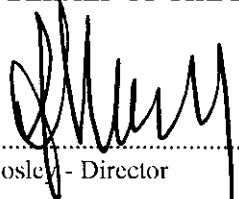
Abbreviated Balance Sheet

31 December 2004

		31.12.04		31.12.03	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		7,421		6,357
CURRENT ASSETS:					
Stocks		7,262		-	
Debtors		397,191		349,605	
Cash at bank and in hand		9,518		25,027	
		413,971		374,632	
CREDITORS: Amounts falling due within one year		43,608		29,884	
NET CURRENT ASSETS:			370,363		344,748
TOTAL ASSETS LESS CURRENT LIABILITIES:			377,784		351,105
CREDITORS: Amounts falling due after more than one year			(330,480)		(331,494)
PROVISIONS FOR LIABILITIES AND CHARGES:			(2,003)		(1,861)
			£45,301		£17,750
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			45,299		17,748
SHAREHOLDERS' FUNDS:			£45,301		£17,750

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:



 J Mosley - Director

Approved by the Board on 24/10/05

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 December 2004

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1 January 2004	9,968
Additions	4,785
Disposals	(2,838)
At 31 December 2004	<u>11,915</u>
DEPRECIATION:	
At 1 January 2004	3,610
Charge for year	1,930
Eliminated on disposals	(1,046)
At 31 December 2004	<u>4,494</u>
NET BOOK VALUE:	
At 31 December 2004	<u>7,421</u>
At 31 December 2003	<u>6,357</u>

Align Technology UK Limited

Notes to the Abbreviated Accounts
for the Year Ended 31 December 2004

3. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal	31.12.04	31.12.03
		value:	£	£
1,000	Ordinary	£1	1,000	1,000
			<u> </u>	<u> </u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.12.04	31.12.03
		value:	£	£
2	Ordinary	£1	2	2
			<u> </u>	<u> </u>

4. **ULTIMATE PARENT COMPANY**

The ultimate parent and controlling undertaking of the company is Align Technology Inc which is registered in the United States of America. Copies of the financial statements can be obtained from Align Technology Inc, 881 Martin Avenue, Santa Clara, California, 95050.