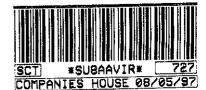
SKYE SYSTEMS LIMITED

(A subsidiary of AAH plc)

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 1996

COMPANY REGISTRATION NUMBER: 107466 SC





CODE NO:

172

Registered Num107466SC

BALANCE SHEET AS AT 31 DECEMBER 1996

		31.12.96	31.12.95
		£	£
DEBTORS: AMOU	INTS FALLING DUE		
AFTER MORE TH	AN ONE YEAR		
Amounts owing from	m AAH Subsidiaries Ltd	8,680	8,680
CDEDITODE, AM	DUNTS FALLING DUE		
AFTER MORE TH			
Amounts owing to A	AAH Subsidiaries Ltd		
		8,680	8,680
FINANCED BY			
Share Capital Authorised:	100 ordinary shares		
Aumoniscu.	of £1.00 each	100	100
Issued:	100 ordinary shares		
	of £1.00 each	100	100
Revaluation reserve		8,580	8,580
Revaluation reserve	•	0,500	0,000
Profit and Loss Acc	count		
TOTAL CAPITAL EMPLOYED		8,680	8,680

The company was dormant (within the meaning of section 250 of the Companies Act 1985) throughout the year ended 31st December 1996 and has resolved in General meeting not to re-appoint auditors.

The company's ultimate holding company is GEHE AG which is incorporated in Germany.

SIGNED ON BEHALF OF THE BOARD:

Graham A. Kershaw

Director

Date: 7th March 1997

NOTES TO THE ACCOUNTS

1. Debtors

Amounts falling due after more than one year:

Third party

Intra group

Total

31.12.96	31.12.95
£	£
8,680	8,680

8,680 8,680

2. Creditors

Amounts falling due after more than one year:

Intra group

Total

31.12.96	31.12.95
£	£

3. Reserves

Pre-acquisition		Post-acquisition	
Reval reserve £	P&L a/c £	Reval reserve £	P&L a/c £
	8,580		

Balance at start and end of year