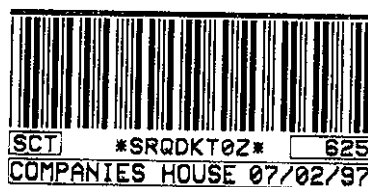


MILLER ENVIRONMENTAL LIMITED
Report and Accounts

31 December 1996

Registered number SC118625



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MILLER ENVIRONMENTAL LIMITED

Report of the directors

The directors have pleasure in presenting their report together with the accounts of the company for the year ended 31 December 1996.

Activity

The company did not trade on its own account during the year but acted as agent on behalf of The Miller Group Limited.

Directors

The directors of the company during the year were:-

K M Miller
J S Richards
R A Clarke

The directors had no interests in the shares of the company during the year. The interests of K M Miller in the shares of The Miller Group Limited, the parent company, are shown in the accounts of that company.

By order of the board



Euan J Donaldson
Secretary

Edinburgh

31 January 1997

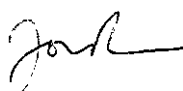
MILLER ENVIRONMENTAL LIMITED

Balance Sheet
at 31 December 1996

	Note	1996 £	1995 £
Creditors: amounts falling due after more than one year	2	<u>(1,057,229)</u>	<u>(1,057,229)</u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>(1,058,229)</u>	<u>(1,058,229)</u>
		<u>(1,057,229)</u>	<u>(1,057,229)</u>

During the financial year and the preceding financial year the company was dormant.

These accounts were approved by the board of directors on 31 January 1997 and were signed on its behalf by:



J S Richards
Director

NOTES**1. Remuneration of directors**

There were no emoluments paid to directors during the year or, in the previous year.

2. Creditors: amounts falling due after more than one year

	1996 £	1995 £
Amounts owed to parent undertaking	<u>1,057,229</u>	<u>1,057,229</u>

3. Share capital

Authorised, allotted, called up and fully paid 1,000 ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
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4. Parent undertaking

The company is a wholly owned subsidiary undertaking of The Miller Group Limited. The accounts of this group may be obtained from the Registrar of Companies, Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB.