

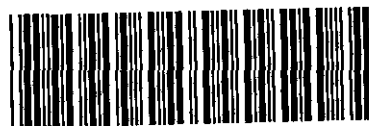
OCCMS Limited

OCCMS Limited
SC219224

Abbreviated accounts

For the year ended 31 December 2007

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COMPANIES HOUSE

Independent Auditors' report to OCCMS Limited
Under section 247B of the Companies Act 1985

We have examined the company's abbreviated accounts for the year ended 31 December 2007 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 2, which have been prepared in accordance with applicable United Kingdom law, together with the company's financial statements for the year ended 31 December 2007 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 audit work has been undertaken so that we might state to the company those matters we are required to state in an 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

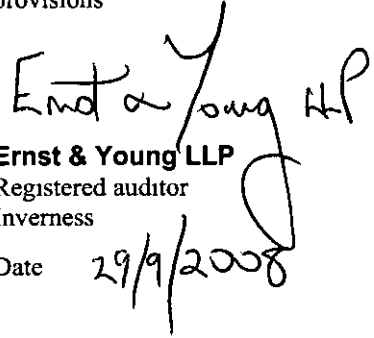
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and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

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin 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.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and 246(6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.


Ernst & Young LLP
Registered auditor
Inverness

Date

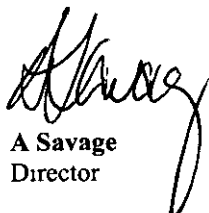
29/9/2008

**Abbreviated balance sheet
as at 31 December 2007**

	Note	£	2007 £	£	2006 £
Current assets					
Debtors		414,956		100	
Creditors. amounts falling due within one year		(559,433)			
Net current (liabilities)/assets			(144,477)		100
Total assets less current liabilities			(144,477)		100
Capital and Reserves					
Called up share capital	2		100		100
Profit and loss account			(144,577)		
Shareholders' (deficit)/funds			(144,477)		100

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on

29/9/08


A Savage
Director

The notes on page 3 form part of these financial statements

Notes to the abbreviated accounts

For the year ended 31 December 2007

1. Accounting policies

1.1 Fundamental accounting concept

The accounts have been prepared under the going concern concept on the basis that the parent company, Orion Engineering Services Limited, has agreed to provide sufficient funding to enable it to continue operating and to meet its liabilities as they fall due. The financial statements do not contain any adjustments that would result should this support cease to be made available.

1.2 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

2 Share capital

	2007 £	2006 £
Authorised, allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100