

COUPER SEAFOODS MARKETING LTD.

Financial Statements for the year ended 31st August 1995

Company Number - 106974

Director's Report

The Directors hereby submit the Annual Report and Accounts of the Company for the year ended 31st August 1995.

The Directors of the Company during the financial year and their interests in the issued share capital of the Company were as follows:

	<u>31/8/95</u>	<u>31/8/94</u>
Daniel A. Couper - Ordinary Shares of £1 each	1	1
Daniel Couper - Ordinary Shares of £1 each	1	1

During the above financial year, the Company has not traded and there has been no income or expenditure and therefore no change in the Company's position has arisen.

Signed on behalf of the Board



D. Couper, Director

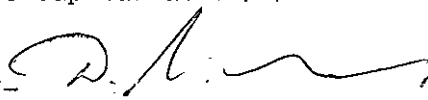
<u>BALANCE SHEET as at 31st August 1995</u>	<u>1995</u>	<u>1994</u>
<u>ASSETS</u>		
Called up share capital not paid	2	2
<u>LIABILITIES</u>		
	-	-
<u>NET ASSETS</u>	<u>2</u>	<u>2</u>

Financed by:-

<u>SHARE CAPITAL: ALLOTTED AND CALLED UP</u>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

Note 1: The authorised share capital at 31/8/94 and 31/8/95 was 1000 ordinary shares of £1 each.

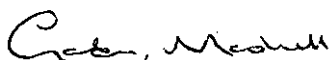
D. Couper, Director



Date - 18.6.96

AUDITOR'S REPORT TO THE MEMBERS OF COUPERS SEAFOODS MARKETING LTD.

In our opinion these accounts have been properly prepared in accordance with the Companies Act 1985 and give a true and fair view of the state of the Company's affairs at 31st August 1995.



Garden and Marshall
Registered Auditors
Certified Accountants
12 Albyn Terrace
Aberdeen




18 JUN 1996