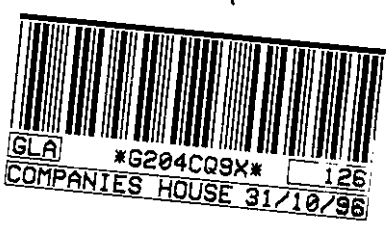
COMET TECHNICAL SUPPORT LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 1995



Company No. SC106980

COMET TECHNICAL SUPPORT LIMITED

ABBREVIATED BALANCE SHEET
31 December 1995

	NOTE	£	1995 £	£	1994 £
FIXED ASSETS	2		2,370		1,537
CURRENT ASSETS					
Debtors		4,209		3,469	
Cash at bank		16,596		14,517	
		20,805		17,986	
CREDITORS - amounts falling due within one year		11,454		7,231	
NET CURRENT ASSETS			9,351		10,755
			11,721		12,292
CAPITAL AND RESERVES					
Called up Share Capital	3		503		503
Profit and Loss Account			11,218		11,789
			11,721		12,292

"In approving these Financial Statements as Directors of the Company we hereby confirm:

a. that for the year ended 31 December 1995 the Company was entitled to the exemption conferred by section 249A(1) of the Companies Act 1985;

b. that no notice has been deposited at the Registered Office of the Company pursuant to section 249B(2) requesting that an audit be conducted for the year ended 31 December 1995; and

c. that we acknowledge our responsibilities for:

(i) ensuring that the Company keeps accounting records which comply with section 221, and

(ii) preparing Accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit (or loss) for the year then ended and which otherwise comply with the provisions of the Companies Act relating to Accounts, so far as applicable to the Company."

COMET TECHNICAL SUPPORT LIMITED

ABBREVIATED BALANCE SHEET (contd)
31 December 1995

In preparing these Accounts the Directors have taken advantage of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 and have done so on the basis that, in their opinion, the Company satisfies the criteria for exemption as a small company.

In preparing these Accounts the Directors have taken advantage of the exemptions applicable to small Companies conferred by Section A of Part I of Schedule 8 to the Companies Act 1985 and have done so on the basis that, in their opinion, the Company satisfies the criteria for exemption as a small company.

The Accounts were approved by the Board of Directors on 28 October 1996

J. Crawford

JAMES CRAWFORD

COMET TECHNICAL SUPPORT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 31 December 1995

1. ACCOUNTING POLICIES

Convention

These financial statements have been prepared under the historical cost convention.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset evenly over its expected useful life, as follows -

Fixtures and Fittings - 25% reducing balance

2. FIXED ASSETS

	Tangible Fixed Assets
	£
Cost	
At 1 January 1995	2,943
Additions	1,633
At 31 December 1995	4,576
Depreciation	
At 1 January 1995	1,406
Charge for year	800
At 31 December 1995	2,206
Net Book Value	
At 31 December 1995	2,370
At 31 December 1994	1,537

3. SHARE CAPITAL

	1995 £	1994 £
Authorised		
Ordinary Shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
Ordinary Shares of £1 each	503	503

WELSH WALKER

Chartered Accountants

11 William Street
Greenock
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ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS OF COMET TECHNICAL SUPPORT LIMITED FOR THE YEAR ENDED 31 DECEMBER 1995

The following reproduces the text of the report in respect of the Company's annual Accounts, from which the Abbreviated Accounts set out on pages 1 to 3 have been prepared.

"As described on pages 4 and 5 you are responsible for the preparation of the Accounts and you consider that the Company is exempt from an audit. In accordance with your instructions and in order to assist you to fulfil your responsibilities, we have prepared the Accounts set out on pages 3 to 7 from the accounting records and from information and explanations supplied to us."

WELSH WALKER
Chartered Accountants
28 October 1996