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UNIQUE HELP LIMITED
BOARD MEMORANDUM

Memorandum in connection with the proposed arrangement whereby the Company will give financial assistance for the acquisition of its own shares, particulars of which are given in the statutory declaration made by the director this day pursuant to section 155(6) of the Companies Act 1985 (the "Act").

1. As at 18 May 2005 (the last practicable date before this memorandum is signed), the aggregate of the Company's assets as stated in its accounting records exceeded the aggregate of its liabilities as so stated.

2. From our knowledge of events since that date and of the likely course of the Company's business, the director has formed the opinion that the aggregate of the Company's assets will exceed the aggregate of its liabilities immediately before the proposed financial assistance is given; and

3. that the giving of such financial assistance will not reduce the net assets of the Company.

.....
Signed on behalf of the board

19-05-05
.....
Dated

SC

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COMPANIES HOUSE 04/06/05