



**R O C H E S T E R S**

**AUDITORS' STATEMENT TO THE WEATHER LOTTERY LIMITED  
FOR THE PURPOSE OF  
SECTION 43(3)(b) OF THE COMPANIES ACT 1985**

We have examined the balance sheet of The Weather Lottery Limited as at 28 February 2006 which formed part of the financial statements for the period then ended audited by us.

**Basis of opinion**

The scope of our work for the purpose of this statement was limited to an examination of the relationship between the company's net assets and its called-up share capital and undistributable reserves as stated in the audited balance sheet in connection with the company's proposed re-registration as a public company.

**Opinion**

In our opinion the balance sheet at 28 February 2006 shows that the company's net assets was not less than the aggregate of its called-up share capital and undistributable reserves.



Rochesters  
Registered Auditors  
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