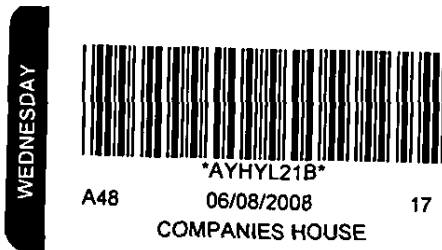


OSCIENT PHARMACEUTICALS UK LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2007

COMPANY NUMBER 5204935



DIRECTORS REPORT

The Directors submit their report together with the financial statements for the period ended **31 August 2007**.

Oscient Pharmaceuticals UK Limited is a wholly owned subsidiary of Oscient Pharmaceuticals Inc. Oscient Pharmaceuticals Inc is situated at 1000 Winter Street, Suite 2200, Waltham, Massachusetts

Activities

The Company has not traded in the year under review

Directors

The Directors of the Company during the period under review held no interests in the shares of the Company

Name of Director

Mr Steven Mark Rauchser

Mr Philippe Maitre

Auditors

In accordance with Section 249A of the Companies Act 1985 the Company, being eligible, has resolved not to appoint an Auditor.

By Order of the Board

Steven M Rauscher

Director

X 

Dated: X July 24, 2008

Registered Office 17 Hanover Square
London, W1S 1HU

BALANCE SHEET

As at 31 August 2006

2007CURRENT ASSETS

Cash in Hand £1

CAPITAL AND RESERVES

Called up Share Capital £1

For the year ended 31 August 2007 the company was entitled to exemption under section 249AA(1) of the Companies Act 1985


Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for

- i. ensuring 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 financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

Approved by the board of directors on *X July 24*, 2008 and

signed on their behalf by



(DIRECTOR)

NOTES

(forming part of the financial statements)

20071 SHARE CAPITALAuthorised Share Capital
1,000 Ordinary Shares
of £1 each

£1,000

Issued and fully paid
1 Ordinary Shares of
£1 each

£1

There were no changes in the share capital during the period under review

2 These financial statements were approved by the board on *X July 24,* 2008