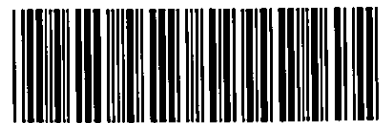

ARBOR NETWORKS UK LTD

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

FRIDAY



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COMPANIES HOUSE

ARBOR NETWORKS UK LTD

INDEPENDENT AUDITOR'S REPORT TO ARBOR NETWORKS UK LTD
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Arbor Networks UK Ltd for the year ended 31 December 2010 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

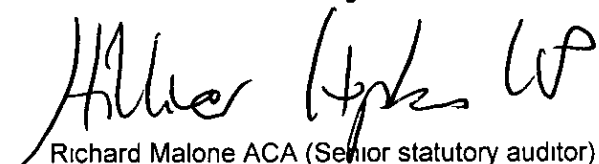
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Richard Malone ACA (Senior statutory auditor)

for and on behalf of
Hillier Hopkins LLP

Chartered Accountants
Statutory Auditor

64 Clarendon Road
Watford
Herts
WD17 1DA

27 September '11

ARBOR NETWORKS UK LTD
REGISTERED NUMBER 05150579

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2010

	Note	£	2010 £	£	2009 £
FIXED ASSETS					
Tangible assets	2		-		4,845
CURRENT ASSETS					
Debtors		1,576,871		1,662,394	
Cash at bank		93,064		83,929	
		<u>1,669,935</u>		<u>1,746,323</u>	
CREDITORS amounts falling due within one year		<u>(1,197,021)</u>		<u>(1,435,153)</u>	
NET CURRENT ASSETS			<u>472,914</u>		<u>311,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>472,914</u>		<u>316,015</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>472,912</u>		<u>316,013</u>
SHAREHOLDERS' FUNDS			<u>472,914</u>		<u>316,015</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

6 September 11



D W Pratt
 Director

The notes on pages 3 to 4 form part of these financial statements

ARBOR NETWORKS UK LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2010

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company relies solely on the financial support from other members within the group. Therefore, the directors of the company consider it appropriate to prepare the financial statements on the going concern basis.

1.2 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	33% straight line
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1.4 OPERATING LEASES

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.5 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.6 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

ARBOR NETWORKS UK LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2010

1. ACCOUNTING POLICIES (continued)

1.7 FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction

Exchange gains and losses are recognised in the profit and loss account

2. TANGIBLE FIXED ASSETS

	£
COST	
At 1 January 2010	40,132
Additions	6,679
Disposals	(46,811)
	<hr/>
At 31 December 2010	-
	<hr/>
DEPRECIATION	
At 1 January 2010	35,287
Charge for the year	2,507
On disposals	(37,794)
	<hr/>
At 31 December 2010	-
	<hr/>
NET BOOK VALUE	
At 31 December 2010	-
	<hr/> <hr/>
At 31 December 2009	4,845
	<hr/> <hr/>

3. SHARE CAPITAL

	2010	2009
	£	£
ALLOTTED, CALLED UP AND FULLY PAID		
2 Ordinary shares of £1 each	2	2
	<hr/> <hr/>	<hr/> <hr/>

4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

As at 31 December 2010, the company's ultimate parent undertaking and controlling party was Danaher Corporation, a company incorporated in U S A

The directors do not consider there to be one individual controlling party