

Rowan Attorney Limited
Directors' Report and Accounts
for the year ended 27 December 2003

Company registration number 2089184



Directors' report for the year ended 27 December 2003

The directors present their report and accounts of the company for the year ended 27 December 2003.

Activities

The company is a dormant company.

Review of Business

The company did not trade during the year under review. The directors of the company have taken advantage of the exemption from audit conferred by Section 249AA (1) of the Companies Act 1985.

Directors' interests

The directors of the company at 27 December 2003, all of whom have been directors for the whole of the year then ended, unless otherwise stated, are listed below:

S Alder	
K Whitehall	
M Falvey	(appointed 10 September 2003)
W A Donaldson	(appointed 31 March 2004)
J Beglin	(resigned 7 October 2003)
P Heaton	(resigned 26 August 2003)

The interests of the directors in the share capital of SIRVA, Inc., the ultimate parent undertaking at the beginning and end of the financial year is as follows:

	27 December 2003		10 September 2003	
	Ordinary shares of \$0.01 each	Options	Ordinary shares of \$0.01 each	Options
M Falvey	27,420	72,802	8,650	20,600

On 24 November 2003, shares in SIRVA, Inc., were split in a ratio of 3.17:1 and following this split M Falvey was issued 7,500 options. No options were exercised during the year. None of the directors had any disclosable interest in the shares of any of the other companies in the group at any point during the year.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. The directors are required to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that suitable accounting policies have been used and applied consistently. They also confirm that reasonable and prudent judgements and estimates have been made in preparing the financial statements for the year ended 27 December 2003 and that applicable accounting standards have been followed.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

A handwritten signature in black ink, appearing to be 'J. P. R.', written over a horizontal line.

For and on behalf of Southbury Secretaries Limited
Secretary

6 December 2004

Balance Sheet at 27 December 2003

	Note	2003 £	2002 £
Current assets			
Debtor: Amount owed by parent undertaking		2	2
Net assets		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital	2	2	2
Equity shareholders' funds		<u>2</u>	<u>2</u>

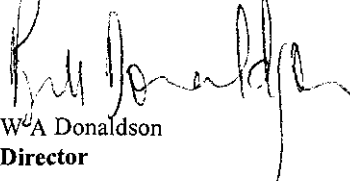
Advantage has been taken of the audit exemption available for dormant companies conferred by Section 249AA (1) of the Companies Act 1985 on the grounds:

- that for the year ended 27 December 2003 the company was entitled to the exemption from a statutory audit under Section 249AA (1) of the Companies Act 1985; and
- that no notice has been deposited under Section 249(B)2 in relation to the financial statements for the period.

The directors acknowledge their responsibilities for:

- ensuring the company keeps accounting records that comply with Section 221 of the Companies Act 1985; and
- preparing financial statements that give a true and fair view of the state of affairs of the company at 27 December 2003, and of its profit or loss for the financial period, in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

Approved by the Board on 6 December 2004 and signed on its behalf by


W.A. Donaldson
Director

Notes to the accounts for the year ended 27 December 2003

1 Accounting Policies

These accounts have been prepared under the historical cost convention and are in accordance with applicable UK accounting standards. The accounts are prepared on the going concern basis.

2 Share Capital

	2003	2002
	£	£
Ordinary shares of £1 each		
Authorised	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>
Allotted called up and fully paid	2	2
	<hr/> <hr/>	<hr/> <hr/>

3 Ultimate Parent Undertaking and Controlling Party

The immediate parent undertaking is The Rowan Group plc registered in England. This is the smallest group of which the company is a member and for which group financial statements are prepared.

The ultimate parent undertaking is SIRVA, Inc., registered in the USA. This is the largest group of which the company is a member and for which group financial statements are prepared.