

Rule 4.223 - CVL

The Insolvency Act 1986

**Liquidator's Statement of
Receipts and Payments
Pursuant to Section 192 of
The Insolvency Act 1986**

S.192

To the Registrar of Companies

For Official Use

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Company Number

00015740

Name of Company

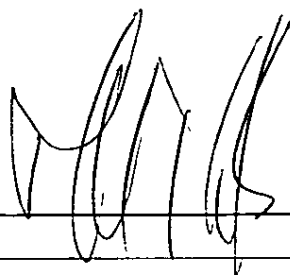
JPMorgan Fleming Income & Growth Investment Trust PLC

I / We
Patrick Joseph Brazzill
1 More London Place
London SE1 2AF

Margaret Elizabeth Mills
1 More London Place
London
SE1 2AF

the liquidator(s) of the company attach a copy of my/our statement of receipts and
payments under section 192 of the Insolvency Act 1986

Signed



Date

18/01/2008

Ernst & Young LLP
1 More London Place
London SE1 2AF

Ref LO2780/EB/LW/AJ

For Official Use

Insolvency

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COMPANIES HOUSE

Statement of Receipts and Payments under section 192 of the Insolvency Act 1986

Name of Company	JPMorgan Fleming Income & Growth Investment Trust PLC
Company Registered Number	00015740
State whether members' or creditors' voluntary winding up	Members
Date of commencement of winding up	19 December 2006
Date to which this statement is brought down	18 December 2007
Name and Address of Liquidator	
Patrick Joseph Brazzill 1 More London Place London SE1 2AF	Margaret Elizabeth Mills 1 More London Place London SE1 2AF

NOTES

You should read these notes carefully before completing the forms. The notes do not form part of the return to be sent to the registrar of companies.

Form and Contents of Statement

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding up resolution and subsequently realised, including balance at bank, book debts and calls collected, property sold etc., and the account of disbursements should contain all payments of costs, charges and expenses, or to creditors or contributories. Receipts derived from deposit accounts and money market deposits are to be included in the 'balance at bank'. Only actual investments are to be included in the 'amounts invested' section in the analysis of balance on page 5 of the form. Where property has been realised, the gross proceeds of sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements. A payment into the Insolvency Services Account is not a disbursement and should not be shown as such, nor are payments into a bank, building society or any other financial institution. However, the interest received on any investment should be shown in the realisations. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the liquidator respectively.

Trading Account

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the total of receipts and payments on the trading account must alone be set out in this statement.

Dividends

(3) When dividends, instalments of compositions, etc. are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend, etc. actually paid, must be entered in the statement of disbursements as one sum, and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend, etc. payable to each creditor or contributory.

(4) When unclaimed dividends, etc. are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum. The items to be paid in relation to unclaimed dividends should first be included in the realisations side of the account.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of the court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules.

Liquidator's statement of account
under section 192 of the Insolvency Act 1986

Realisations			
Date	Of whom received	Nature of assets realised	Amount
		Brought Forward	0 00
19/12/2006	JPMorgan Fleming Income & Growth	Cash Taken Over	357,554 42
19/12/2006	JPMorgan Fleming Income & Growth	Cash Taken Over	107,530,145 76
12/01/2007	JPMorgan Fleming Income & Growth	Cash Taken Over	103,150 00
27/02/2007	Lloyds TSB Registrars	Lloyds TSB Registrars	2,673 57
14/03/2007	Lloyds TSB Registrars	Unclaimed Dividends	6,137 89
05/04/2007	JPMorgan Fleming Income & Growth	Cash Taken Over	62,212 47
05/04/2007	Ms Anne Dixon	Sundry Income	166 23
10/04/2007	JPMorgan Fleming Income & Growth	Cash Taken Over	8 72
06/11/2007	JPMorgan Fleming Income & Growth	Gross Margin Account Interest	16,553 49
Carried Forward			108,078,602 55

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	0 00
19/12/2006	Successor Payment	Successor Funds	2,133,263 53
20/12/2006	Ernst & Young LLP	Input VAT	6,125 00
20/12/2006	Ernst & Young LLP	Liquidators Expenses	82 00
20/12/2006	Ernst & Young LLP	Input VAT	14 35
20/12/2006	Bank of Ireland	Bank Charges	21 00
20/12/2006	Income Shareholders "D" Rights	Income Shareholder "D" Rights	35,982,284 80
20/12/2006	Capitia Shareholders "D" Rights	Capital Shareholders "D" Rights	68,274,792 87
20/12/2006	Unit Shareholders "D" Rights	Unit Shareholders "D" Rights	1,139,804 56
20/12/2006	Ernst & Young LLP	Cost of Reconstruction	35,000 00
05/01/2007	Hebert Smith LLP	Cost of Reconstruction	76,484 04
05/01/2007	Hebert Smith LLP	Input VAT	13,376 01
05/01/2007	JPMorgan Cazenove Limited	Cost of Reconstruction	125,000 00
05/01/2007	JPMorgan Cazenove Limited	Cost of Reconstruction	6,241 97
05/01/2007	Bank of Ireland	Bank Charges	21 00
05/01/2007	Bank of Ireland	Bank Charges	21 00
10/01/2007	Lloyds TSB Registrars	Input VAT	103 60
10/01/2007	Ptarmigan Media Ltd	Cost of Reconstruction	3,935 93
10/01/2007	Ptarmigan Media Ltd	Input VAT	688 79
10/01/2007	BNP Paribas Fund Services Ltd	Cost of Reconstruction	2,946 81
10/01/2007	BNP Paribas Fund Services Ltd	Input VAT	370 20
10/01/2007	Lloyds TSB Registrars	Cost of Reconstruction	592 00
10/01/2007	Lloyds TSB Registrars	Cost of Reconstruction	10,652 43
10/01/2007	Lloyds TSB Registrars	Cost of Reconstruction	1,883 50
10/01/2007	Equiniti Limited	Cost of Reconstruction	19,703 62
11/01/2007	Ernst & Young LLP	Professional Fees	5,000 00
11/01/2007	Ernst & Young LLP	Input VAT	875 00
12/01/2007	Ernst & Young LLP	Liquidators Fee	10,000 00
12/01/2007	Ernst & Young LLP	Input VAT	1,750 00
19/01/2007	Grenaway Harrison Limited	Cost of Reconstruction	23,266 76
19/01/2007	Bank of Ireland	Bank Charges	21 00
21/02/2007	JPMorgan Fleming Income & Growth	Liquidators Fee	6,000 00
21/02/2007	JPMorgan Fleming Income & Growth	Input VAT	1,050 00
21/02/2007	JPMorgan Fleming Income & Growth	Liquidators Expenses	840 00
21/02/2007	JPMorgan Fleming Income & Growth	Input VAT	147 00
27/02/2007	N R Craig Harvey	Directors Expenses	340 50
14/03/2007	Lloyds TSB Registrars	Input VAT	1,691 33
20/03/2007	Howden Risk Partners	Director & Officers Insurance	4,125 00
22/03/2007	WI Link	Cost of Reconstruction	627 85
22/03/2007	WI Link	Input VAT	109 93
22/03/2007	Lloyds TSB Registrars	Input VAT	329 61
29/03/2007	Ernst & Young LLP	Liquidators Fee	4,000 00
29/03/2007	Ernst & Young LLP	Input VAT	700 00
16/05/2007	London Stock Exchange	Listing Fees	5,175 70
16/05/2007	London Stock Exchange	Input VAT	905 75
16/05/2007	Bank of Ireland	Bank Charges	21 00
18/05/2007	Robert Osborne	Claim Against Trust Monies	1,236 65
31/05/2007	Ernst & Young LLP	Liquidators Fee	5,770 00
31/05/2007	Ernst & Young LLP	Input VAT	1,009 75
31/05/2007	Ernst & Young LLP	Liquidators Expenses	1,300 00
Carried Forward			107,909,701 84

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	107,909,701 84
31/05/2007	Ernst & Young LLP	Input VAT	227 50
09/07/2007	JPMorgan Asset Managment (uk) Ltd	Cost of Reconstruction	13,879 53
09/07/2007	JPMorgan Asset Managment (uk) Ltd	Input VAT	2,428 92
09/07/2007	Bank of Ireland	Bank Charges	21 00
21/08/2007	Ernst & Young LLP	Liquidators Fee	5,441 00
21/08/2007	Ernst & Young LLP	Input VAT	952 18
21/08/2007	Ernst & Young LLP	Liquidators Expenses	6 00
21/08/2007	Ernst & Young LLP	Input VAT	1 05
14/11/2007	Charge for Treasury Bill	Bank Charges	187 50
13/12/2007	Equiniti Limited	Input VAT	3,241 07
13/12/2007	Bank of Ireland	Bank Charges	21 00
Carried Forward			107,936,108 59

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Analysis of balance

Total realisations	£	108,078,602 55
Total disbursements		107,936,108 59
Balance £		142,493 96
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		142,493 96
3 Amount in Insolvency Services Account		0 00
4 Amounts invested by liquidator	£	0 00
Less The cost of investments realised		0 00
Balance		0 00
5 Accrued Items		0 00
Total Balance as shown above		142,493 96

NOTE - Full details of stocks purchased for investment and any realisation of them should be given in a separate statement

The Liquidator should also state -

- (1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up

	£
Assets (after deducting amounts charged to secured creditors including the holders of floating charges)	191,788,655 00
Liabilities - Fixed charge creditors	0 00
Floating charge holders	0 00
Preferential creditors	0 00
Unsecured creditors	5,348,545 00

- (2) The total amount of the capital paid up at the date of the commencement of the winding up -

Paid up in cash	13,477,282 00
Issued as paid up otherwise than for cash	0 00

- (3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet)

- (4) Why the winding up cannot yet be concluded

Corporation Tax & potential recovery of VAT on investment management fees

- (5) The period within which the winding up is expected to be completed

12-18 Months