

The Insolvency Act 1986

Statement of administrator's proposals

Name of Company.
Harlow and Milner Limited

Company number
00330619

In the
High Court of Justice, Chancery
Division, Leeds District Registry
[full name of court]

Court case number:
632 of 2011

(a) Insert full name(s) and
address(es) of
administrator(s)

We, (a) Peter Sargent of Begbies Traynor (Central) LLP, 36 Clare Road, Halifax, HX1 2HX
and Julian Pitts of Begbies Traynor (Central) LLP, Glendevon House, Hawthorn Park, Coal
Road Leeds

* Delete as applicable

attach a copy of our proposals in respect of the administration of the above company

A copy of these proposals was sent to all known creditors on

(b) Insert date

(b) 6 July 2011

Signed

Joint / Administrator(s)

Dated

Contact Details:

You do not have to give any contact information in the box opposite but if you do, it will help Companies House to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Begbies Traynor (Central) LLP
36 Clare Road, Halifax, HX1 2HX

Tel 01422 348448

Fax Number 01422 360748

DX Number

When you have completed and signed this form please send it to the Registrar of Companies at
Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff



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09/07/2011

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COMPANIES HOUSE

SATURDAY

Peter Sargent and Julian Pitts were appointed as joint administrators on 13 May 2011

The affairs, business and property of the Company are being managed by the joint administrators, who act as the Company's agents and without personal liability

Harlow and Milner Limited (In Administration)

Statement of proposals of the joint administrators for achieving the purpose of the administration pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986 and Rule 2.33 of the Insolvency Rules 1986

Important Notice

The joint administrators' statement of proposals has been produced for the sole purpose of advising creditors pursuant to the provisions of the Insolvency Act 1986. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than this report to them, or by any other person for any purpose whatsoever. Any estimated outcomes for creditors included in these proposals are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

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1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Harlow and Milner Limited (In Administration)
"the administration"	The appointment of administrators under Schedule B1 of the Insolvency Act 1986 on 13 May 2011
"the administrators"	Peter Sargent of Begbies Traynor (Central) LLP, 36 Clare Road, Halifax, HX1 2HX and Julian Pitts of Begbies Traynor (Central) LLP, Glendevon House, Hawthorn Park, Coal Road, Leeds, LS14 1PQ
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency Rules 1986 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act), and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Insolvency Act 1986

2. STATUTORY INFORMATION

Name of Company	Harlow and Milner Limited	
Trading name(s)	As above	
Date of Incorporation	10 August 1937	
Company registered number	00330619	
Company registered office	36 Clare Road, Halifax, HX1 2HX	
Former registered office	Trident House, Milner Way, Ossett, Wakefield, WF5 9JE	
Trading address(es) (or attach a separate sheet if more than one)	Trident House, Milner Way, Ossett, WF5 9JE	
Principal business activities	Construction & Civil Engineering	
Directors and details of shares held in the Company (if any)	Name	Shareholding
	Richard Milner John Allsop	47520 Nil
Company Secretary and details of the shares held in Company (if any)	Name:	Shareholding
	Philip Brock	Nil
Auditors	Jolliffe Cork LLP	
Share capital	50020 ordinary £1 shares	
Shareholders	Richard Milner John Milner (deceased)	

3. DETAILS OF APPOINTMENT OF ADMINISTRATORS

Names of the administrators	Peter Sargent, a Licensed Insolvency Practitioner of Begbies Traynor (Central) LLP, 36 Clare Road, Halifax, HX1 2HX and Julian Pitts, a Licensed Insolvency Practitioner of Begbies Traynor (Central) LLP, G lendeon House, Hawthorn Park, Coal Road, Leeds, LS14 1PQ
Date of administrators' appointment	13 May 2011
Date of administrators' resignation	N/A
Court	High Court of Justice, Chancery Division, Leeds District Registry

Court Case Number	632 of 2011
Person(s) making appointment / application	Richard Milner, Ashwood House, 256 Brandy Carr Road, Wakefield, WF2 0RE (director of the company)
Acts of the administrators	The administrators act as officers of the court and as agents of the company without personal liability Any act required or authorised under any enactment to be done by an administrator may be done by any one or more persons holding the office of administrator from time to time
EC Regulation on Insolvency Proceedings	The EC Regulation on Insolvency Proceedings (Council Regulation (EC) No 1346/2000) applies to these proceedings which are 'main proceedings' within the meaning of Article 3 of the Regulation

STATUTORY PURPOSE OF ADMINISTRATION

Paragraph 3 of Schedule B1 to the Act provides as follows

- "3 (1) The administrator of a company must perform his functions with the objective of-
- (a) rescuing the company as a going concern, or
 - (b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or
 - (c) realising property in order to make a distribution to one or more secured or preferential creditors
- (2) Subject to sub-paragraph (4), the administrator of a company must perform his functions in the interests of the company's creditors as a whole
- (3) The administrator must perform his functions with the objective specified in sub-paragraph (1)(a) unless he thinks either-
- (a) that it is not reasonably practicable to achieve that objective, or
 - (b) that the objective specified in sub-paragraph (1)(b) would achieve a better result for the company's creditors as a whole
- (4) The administrator may perform his functions with the objective specified in sub-paragraph (1)(c) only if-
- (a) he thinks that it is not reasonably practicable to achieve either of the objectives specified in sub-paragraph (1)(a) and (b), and
 - (b) he does not unnecessarily harm the interests of the creditors of the company as a whole "

4. CIRCUMSTANCES GIVING RISE TO THE APPOINTMENT OF ADMINISTRATORS

Established in 1937 the company had become established as one of the leading building contractors in West Yorkshire, gaining an impressive reputation for reliability and technical expertise in the construction of residential, commercial and industrial properties of every type

The company was dedicated solely to the construction industry and its primary function was that of main building contractors, specialising in social housing, private housing, health, education, commercial developments and mixed use developments

The company operated from rented premises at Trident House, Milner Way, Ossett, WF5 9JE

The following financial information has been extracted from the company's accounts -

	y/e 30 09.10 (Draft)	y/e 30 09 09	y/e 30.09.08 (as restated)
	£	£	£
Turnover	3,473,387	10,938,128	11,926,829
Cost of Sales	<u>3,298,919</u>	<u>10,302,909</u>	<u>11,251,099</u>
Gross Profit	174,468	635,219	675,730
Net Operating Expenses	692,818	658,433	674,208
Operating (Loss)/Profit	(518,350)	(23,214)	1,522
Interest Receivable		8,436	
Interest & Charges	<u>23,578</u>	<u>30,560</u>	<u>49,202</u>
Tax on loss on ordinary activities	<u>(10,963)</u>	<u>(14,554)</u>	
Loss for the Financial Year after taxation	<u>(530,965)</u>	<u>(30,784)</u>	<u>(47,680)</u>

The reasons for the company's insolvency

In the current economic climate the company had, like many in the construction industry, experienced difficult trading conditions, a lack of new work and had faced a number of bad trading debts

Efforts had been made to address and reassess the company's position, by cutting overheads and reducing staff numbers

The company had recently begun to receive claims from former employees for asbestosis, vibration white finger and noise induced hearing loss. The company is potentially uninsured against a number of these claims given the period in which they arose. The number of claims of this nature which might subsequently be brought against the company is not known.

The company was also starting to receive threats of legal action from a number of creditors and it was also considered that there was a real possibility of H M Revenue & Customs ("HMRC") commencing recovery action in the near future.

On 26 April 2011 a meeting was held with Peter Sargent of Begbies Traynor (Central) LLP whereat it was confirmed that, due to its present circumstances and its increasing inability to pay its debts as and when they fell due, the company was already or was likely to become insolvent in the very near future. The directors' were recommended to consider the options presented to them.

In view of the inability to secure sufficient new work, the unknown quantum of potentially uninsured claims which the company might receive and the general efficacy of the procedure it was considered and agreed that, in the circumstances, the company was insolvent with no realistic prospect of being rescued and that the business could not be preserved as a going-concern and that accordingly, a Company Voluntary Arrangement was not appropriate.

In the circumstances, the existing management also had no desire to acquire the business and assets of the company via a pre-packaged Administration of the company and it was considered and agreed that it was unlikely that there would be either sufficient time or any potential third party interest.

The company did have two ongoing building contracts in progress. It was considered and agreed that a Creditors Voluntary Liquidation would be detrimental to the company's present trading position and the realisation of floating charge assets from the ongoing contracts, book debtors and retentions.

As the company was starting to receive claims and threats of legal action, together with the very real possibility of HMRC commencing recovery action, it was considered and agreed the need for some protection, via an interim moratorium, was required and that Administration afforded the best chance of protecting the company and preserving the potential for a better and more orderly realisation of assets with a possible element of continued trading for a short period of time.

GVA Grimley Limited ("GVA") was contacted on 26 April 2011 and was asked to undertake an initial review and appraisal of the company's fixed and floating assets on behalf of the proposed administrators.

The directors subsequently instructed Begbies Traynor (Central) LLP to assist them in placing the company into Administration.

Notice of Intention to appoint administrators was filed in the High Court of Justice, Chancery Division, Leeds District Registry on 4 May 2011 and was served upon HSBC Bank Plc ("the Bank") by solicitors on that date.

The Bank provided its consent on 11 May 2011.

Notice of Appointment of Peter Sargent and Julian Pitts as administrators of the company was filed in the High Court of Justice, Chancery Division, Leeds District Registry on 13 May 2011.

5. STATEMENT OF AFFAIRS

An estimated statement of affairs as at 13 May 2011 is attached at Appendix 2. This statement of affairs has not been prepared by the directors but has been produced by the joint administrators from information extracted from the company's books and records with additional valuation advice from GVA, professional surveyors and valuers. It makes no provision for the costs of the administration or any subsequent liquidation or voluntary arrangement.

The directors will be requested to provide a statement of affairs in due course and if that differs materially from the information disclosed here, a further copy will be provided to creditors together with our comments.

Additional notes are supplied in Appendix 2.

6. THE ADMINISTRATION PERIOD

Receipts and Payments

Attached at Appendix 1 is our account of receipts and payments from the commencement of administration, 13 May 2011 to 6 July 2011.

Asset Realisation

No trading has been undertaken in the Administration period however, a number of employees were retained for a short period of time until GVA assessed the company's two ongoing building contracts and finally concluded that no further work be undertaken by the administrators. Whilst it was initially envisaged that there would be a period of trading in order to complete the existing phases of both contracts, all remaining employees were dismissed for reasons of redundancy by 24 May 2011.

The company owns freehold land and property which GVA have assessed and valued. Both properties are also presently tenanted. A number of parties have expressed an initial interest and GVA are in the process of advising on a disposal and realisation strategy.

The company's book debtors represent invoiced and certified payment amounts which are due. There are also retention balances due to the company and GVA are assisting the administrators' with collection.

Despite the company being in arrears with its rent, communications were had with the Landlord to agree and allow for a period of occupation in order for GVA to realise the plant, machinery, office furniture and equipment which was subsequently sold for £5000 plus VAT.

To date, other realisations comprise sundry realisations totalling £56.43.

7. ESTIMATED OUTCOME FOR CREDITORS

The sums owed to creditors at the date of appointment, as detailed in the estimated statement of affairs, are as follows:

Secured creditors

The Bank is the holder of a Debenture created on 7 July 2006 and registered on 8 July 2006 which confers fixed and floating charges over all of the assets of the company. The Bank also holds a number of other Legal Charges and Mortgages over the company's assets. At the date of appointment of the administrators' the Bank was owed approximately £478,996.00.

Preferential creditors

Preferential claims of employees for arrears of wages, salary and holiday pay were estimated at £31,804.90.

Unsecured creditors

Unsecured creditors were estimated at £999,029.60.

Demand for repayment of the sum of £719,834.35 has since been made on the company by HCC International Insurance Company Plc in relation to Performance Bonds which were provided on a number of the company's contracts. This sum was not originally scheduled in the estimated statement of affairs.

A number of former employees have brought claims against the company for asbestosis, vibration white finger and noise induced hearing loss. It appears that the company may well be uninsured for a number of these claims, the extent of which is not presently known.

On the basis of realisations to date and estimated future realisations we estimate an outcome for each class of the company's creditor as follows:

Secured creditors

On present information, we anticipate that the indebtedness to the Bank will be repaid from fixed charge realisations.

Preferential creditors

The administrators' consider that on present information, there are likely to be sufficient funds available with which to pay the claims of the preferential creditors in full.

Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

Section 176A of the Act provides that, where the company has created a floating charge on or after 15 September 2003, the administrator must make a *prescribed part* of the company's *net property* available for the unsecured creditors and not distribute it to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured debts. *Net property* means the amount which would, were it not for this provision, be available to floating charge holders out of floating charge assets (i.e. after accounting for preferential debts and the costs of realising the floating charge assets). The floating charge holder may not participate in the distribution of the prescribed part of the company's net property. The *prescribed part of the company's net property* is calculated by reference to a sliding scale as follows:

- ☐ 50% of the first £10,000 of *net property*;
- ☐ 20% of *net property* thereafter,
- ☐ Up to a maximum amount to be made available of £600,000

An administrator will not be required to set aside the *prescribed part of net property* if

- ☐ the *net property* is less than £10,000 and the administrator thinks that the cost of distributing the *prescribed part* would be disproportionate to the benefit, (Section 176A(3)) or
- ☐ the administrator applies to the court for an order on the grounds that the cost of distributing the *prescribed part* would be disproportionate to the benefit and the court orders that the provision shall not apply (Section 176A(5))

The administrators' have estimated, to the best of their knowledge and belief, the company's net property, as defined in Section 176(A) of the Act, to be £283,202.10 and the prescribed part of the company's net property to be £59,423.82.

On present information the administrators' do not intend to make an application to court under Section 176A(5) of the Act for an order not to distribute the prescribed part of net property to the unsecured creditors.

However we reserve our position generally in this regard should circumstances materially change.

The prescribed part of the company's net property is not presently expected to be utilised given that it is presently anticipated that the indebtedness to the Bank will be repaid from fixed charge realisations.

Unsecured creditors

Based upon realisations to date and estimated future realisations it is anticipated that there will be funds available to enable a dividend to be paid to the unsecured creditors.

8. ADMINISTRATORS' PROPOSALS FOR ACHIEVING THE PURPOSE OF THE ADMINISTRATION

Purpose of the Administration

We are required to set out our proposals for achieving the purpose of the administration which in this context means one of the objectives specified in paragraph 3 of Schedule B1 to the Act as set out at section 3 of this report above.

For the reasons set out in our report, we presently consider that it is not reasonably practicable to achieve either of the objectives specified in sub-paragraph 3(1)(a) and 3(1)(b), as due to the number of threats of legal action and the unknown quantum of potentially uninsured claims being brought against it, it would not be possible to rescue the company as a going concern.

Similarly, it had become apparent that the company's business had ceased to be viable and the existing management had no desire to acquire the business or assets via a pre-packaged Administration of the company

The company's two ongoing building contracts were discussed and it was initially envisaged that Administration would allow for a limited period of trading to complete the existing phases of both contracts, which would achieve a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in Administration) however, the subsequent report of GVA concluded that the administrators' should not continue work on either contract.

Consequently the most appropriate objective to pursue in this case is that specified in sub-paragraph 3(1)(c), namely realising property in order to make a distribution to one or more secured or preferential creditors. We furthermore consider that pursuing this objective should not unnecessarily harm the interests of the creditors of the company as a whole

We consider that this objective has already been partly achieved due to the efficient realization of the company's plant, machinery, office furniture and equipment from the company's premises, notwithstanding the rent arrears

In order that the purpose of the administration may be fully achieved, we propose to remain in office as administrators in order to conclude the realisation of the company's property, debtors and retentions

Following these events, we propose to finalise distributions to the secured and preferential

Exit from Administration

We confirm that we are of the opinion that the total amount which the secured creditor of the company is likely to receive will be paid or set aside and that a distribution will be made to the unsecured creditors of the company¹

Administrators do not have a general power to make a distribution to unsecured creditors and may only do so if the court gives permission. It is considered that the court will only grant such permission in exceptional circumstances where the normal course for making distributions to unsecured creditors in a voluntary liquidation is inappropriate. Additionally there may be matters for enquiry concerning a company's affairs which are not within the scope of an administrator's powers and which can only be properly dealt with by a liquidator

Consequently, as soon as we are satisfied that we have fully discharged our duties as administrators and that the purpose of the administration has been fully achieved, we propose to implement the provisions of Paragraph 83 of Schedule B1 to the Act whereby on the registration of a notice sent to the Registrar of Companies, our appointment as administrators shall cease to have effect and the company will automatically be placed into creditors' voluntary liquidation. Paragraph 83(7) provides

The liquidators for the purpose of the winding up shall be-

- (a) a person nominated by the creditors of the company in the prescribed manner and within the prescribed period, or
- (b) if no person is nominated under paragraph (a), the administrator

We confirm that as part of our proposals we propose that we act as joint liquidators in the subsequent winding up of the company. Creditors may nominate a different person as the proposed liquidator provided that the nomination is made after the receipt of the proposals and before the proposals are approved. The appointment of a person nominated as liquidator takes effect by the creditors approval, with or without modification, of the administrators' proposals

¹ Insolvency Act 1986, Sch B1, para 83(1)

It is proposed that for the purpose of the winding up, any act required or authorised under any enactment to be done by the joint liquidators is to be done by all or any one or more of the persons for the time being holding office

However, it may transpire that it is not possible to finalise the administration as envisaged within one year of the date of our appointment. In particular, this situation will arise if we are not able to conclude the realisation of contract retentions falling due after the appointment anniversary. Yet Paragraph 76 of Schedule B1 to the Act provides that the appointment of an administrator shall cease to have effect at the end of the period of one year beginning with the date on which it takes effect. However, the administrator's term of office may be extended either by court order for a specified period or by consent of the creditors for a specified period not exceeding six months. It may therefore become necessary at some future time for us to seek creditor consent to extending the period of the administration for up to a further six months following the anniversary of our appointment in order to ensure that the objective of the administration can be fully achieved.

If, (whether or not an extension to the period of administration actually becomes necessary) it ultimately transpires that there are indeed surplus funds enabling a distribution to the unsecured creditors, then unless the court makes an order permitting such a distribution on our application, we will issue revised proposals for consideration by creditors dealing with the most appropriate exit strategy from the administration in those circumstances.

9. ADMINISTRATORS' REMUNERATION AND DISBURSEMENTS

Administrators' Remuneration

The administrators' propose that the basis of their remuneration be fixed under Rule 2.106 of the Rules by reference to the time properly given by them (as administrators) and the various grades of their staff calculated at the prevailing hourly rates of Begbies Traynor (Central) LLP in attending to matters arising in the administration.

Appendix 3 sets out the administrators' firm's hourly charge out rates and the time that they and their staff have spent in attending to matters arising in the administration since 13 May 2011.

Administrators' disbursements

The administrators' propose that disbursements, including disbursements for services provided by their firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9) be charged in accordance with their firm's policy, details of which are set out at Appendix 3. These disbursements will be identified by the administrators' and subject to the approval of those responsible for determining the basis of the administrators' remuneration.

10. OTHER INFORMATION TO ASSIST CREDITORS

Report on the conduct of directors

The administrators' have a statutory duty to investigate the conduct of the directors and any person they consider to be or have been a shadow or de facto director during the period of three years before the date of their appointment, in relation to their management of the affairs of the company and the causes of its failure.

The administrators' are obliged to submit confidential reports to the Department for Business, Innovation and Skills.

As administrators' of the company we are required by best practice guidance to make enquires of creditors as to whether they wish to raise any concerns regarding the way in which the company's business was conducted prior to the commencement of the administration, or wish to bring to our attention any potential recoveries for the estate

If you would like to bring any such issues to our attention please do so in writing to the address detailed at Section 3 of this report. This request for information is standard practice and does not imply any criticism or cause of action against any person concerned in the management of the company's affairs

Connected party transactions

In accordance with Statement of Insolvency Practice 13, the administrators' confirm that the following assets were sold to a director of the company

Date of sale	Asset sold and nature of transaction	Consideration paid and date	Name of Purchaser	Relationship with the Company
Feb 2011	Plant, Machinery & Motor Vehicles, in lieu of funds introduced into the company	£58,400 plus VAT, February 2011	Richard Milner	Director
Apr 2011	13 Granby Terrace, Leeds, LS6 3BB, in lieu of funds introduced into the company	£244,995 on 5 April 2011	Richard Milner	Director

The above transactions occurred prior to the appointment of the administrators' and such further details as are presently known are provided in the notes to the estimated statement of affairs at Appendix 2 below

11. CONCLUSION

Pursuant to paragraph 51 of Schedule B1 to the Act, the administrators' proposals will be considered at an initial meeting of the company's creditors summoned in accordance with the Notice of meeting (Form 2 20B) accompanying this document

Subject to the approval of our proposals at the initial creditors meeting we will report on progress again approximately six months after the commencement of the administration, or at the conclusion of the administration, whichever is the sooner


P Sargent
Joint Administrator

Date 6 July 2011

ADMINISTRATORS' ACCOUNT OF RECEIPTS AND PAYMENTS

13 May 2011 to 6 July 2011

Harlow and Milner Limited
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs		From 13/05/2011 To 06/07/2011	From 13/05/2011 To 06/07/2011
	SECURED ASSETS		
565,000 00	Freehold Land & Property (various)	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	SECURED CREDITORS		
(478,996 00)	HSBC Bank Plc	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	ASSET REALISATIONS		
3,920 00	Plant & Machinery	3,920 00	3,920 00
1,083 00	Office Furniture & Equipment	1,080 00	1,080 00
224,000 00	Book Debts	NIL	NIL
	Sundry Realisations	<u>56 43</u>	<u>56 43</u>
		5,056 43	5,056 43
	COST OF REALISATIONS		
	Re-Direction of Mail	27 20	27 20
	Statutory Advertising	<u>69 75</u>	<u>69 75</u>
		(96 95)	(96 95)
	PREFERENTIAL CREDITORS		
(31,804 90)	Employees re Arrears/Hol Pay	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	UNSECURED CREDITORS		
(485,262 15)	Trade Creditors	NIL	NIL
(283,490 87)	Employees	NIL	NIL
(12,000 00)	Directors - R Milner	NIL	NIL
(139,249 06)	HM Revenue & Customs - PAYE	NIL	NIL
(34,756 52)	HM Revenue & Customs - VAT	NIL	NIL
(44,271 00)	Milner Investments - Landlord	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	DISTRIBUTIONS		
(50,020 00)	Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
(765,847 50)		<u>4,959.48</u>	<u>4,959.48</u>
	REPRESENTED BY		
	Vat Receivable		13 95
	Floating Charge Account		6,056 43
	Office		(110 90)
	Vat Payable		<u>(1,000 00)</u>
			<u>4,959.48</u>

**ESTIMATED STATEMENT OF AFFAIRS AS AT 13
May 2011**

Insolvency Act 1986

Harlow and Milner Limited
Estimated Statement Of Affairs as at 13 May 2011

	Book Value £	Estimated to Realise £	£
ASSETS			
Freehold Land & Property (various)	572,400 00	565,000 00	
HSBC Bank Plc	(478,996 00)	(478,996 00)	
		86,004 00	86,004 00
Plant & Machinery	1,511 00		3,920 00
Office Furniture & Equipment	2,049 00		1,083 00
Book Debts	380,875 00		224,000 00
			<u>315,007 00</u>
LIABILITIES			
PREFERENTIAL CREDITORS -			
Employees re Arrears/Hol Pay		31,804 90	
			<u>31,804 90</u>
			283,202 10
DEBTS SECURED BY FLOATING CHARGE PRE 15 SEPTEMBER 2003			
OTHER PRE 15 SEPTEMBER 2003 FLOATING CHARGE CREDITORS			
			<u>NIL</u>
			283,202 10
Estimated prescribed part of net property where applicable (to carry forward)			<u>59,423 82</u>
			223,778 28
DEBTS SECURED BY FLOATING CHARGE POST 15 SEPTEMBER 2003			
			<u>NIL</u>
			223,778 28
Estimated prescribed part of net property where applicable (brought down)			<u>59,423 82</u>
			283,202 10
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)			
Trade Creditors		485,262 15	
Employees		283,490 87	
Directors - R Milner		12,000 00	
HM Revenue & Customs - PAYE		139,249 06	
HM Revenue & Customs - VAT		34,756 52	
Milner Investments - Landlord		44,271 00	
			<u>999,029 60</u>
Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall in respect of F C's post 14 September 2003)			<u>(715,827 50)</u>
			(715,827 50)
Issued and called up capital			
Ordinary Shareholders		50,020 00	
			<u>50,020 00</u>
TOTAL SURPLUS/(DEFICIENCY)			<u><u>(765,847 50)</u></u>

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CA00	A & J Geotechnical Services Limited	6 Daw Wood, Bentley, Doncaster, DN5 0PU	1,832 80
CA02	A2B Flooring Limited	28 Westfield Avenue, Yeadon, Leeds, LS19 7NG	647 48
CA03	ABI Garage Doors	159-163 Buslingthorpe Lane, Off Meanwood Road, Leeds, LS7 2DQ	147 71
CA04	Able Manufacturing Ltd	900 Thornton Road, Fairweather Green, Bradford, BD8 0JG	459 50
CA05	Absolute Access	Enterprise Estate, Aberford Road, Leeds, LS15 4EF	284 85
CA06	Aceminimix	Bellmoor Quarry, Bellmoor, Retford, Nottinghamshire, DN22 8SG	1,804 50
CA07	Acorn Analytical Services Ltd	Unit 2 Station Yard, Halifax Road, Liversedge, WF15 6PS	12 00
CA08	Acorn Lighting Services Ltd	New Park Row, Harrogate, HG1 3HP	83 58
CA09	Advanced Doors Ltd	Park Mill Way, Clayton West Ind Estate, Huddersfield, HD8 9XJ	79 03
CA0A	Airedale Property Services Ltd	Unit 3C Aireworth Mills, Aireworth Road	660 19
CA0B	Alpha White Lining Limited	Unit 6, Ashley Ins Estate, Ossett, Wakefield, WF5 9JD	7 50
CA0C	Alternative Windows Ltd	Sycamore House, Cross Green Ind Estate, Leeds, LS9 0PJ	5,839 32
CA0D	Amber Floors Ltd	1 Bridge Court Business Park, Czar Street, Holbeck, Leeds, LS11 9UH	275 84
CA0E	Andrew Page Limited	Apson House, Colton Mill, Bullerthorpe Lane, Leeds, LS15 9JL	135 74
CA0F	Andrew Penrose	18 Oldroyd Crescent, Leeds, LS11 8AR	185 74
CW0C	Anthony Wade	c/o Corries Solicitors Ltd, Rowntree Wharf, Navigation Road, YORK, YO1 9WE	0 00
CA0G	Aqua Interiors	2A Colliers Way, Clayton West, Huddersfield, HD8 9TR	725 08
CA0H	Arco Limited	PO Box 21, Head Office, Waverley Street, Hull, HU1 2SJ	86 35
CA0I	Arena Group Ltd	Armitage House, Thorpe Lower Lane, Robin Hood, WF3 3BQ	55 93
CA0J	Arnold Laver & Co Ltd	Pontefract Road, Stourton, Leeds, LS10 1SW	4,957 65
CA0K	Ascot Doors Ltd	Britannia Way Ind Estate, Union Road, Bolton, BL2 2HE	230 15
CA0L	Ashtree Roofing Contractors	Unit 2, Caldervale Road, Wakefield, WF1 5PL	120 00
CA0M	Atkinson Fencing Ltd	Green Lane, Cutsyke, Castleford, WF10 5JL	2,423 54
CD0C	B Danby & Co Ltd	English Street, Kingston Upon Hull, HU3 2DZ	316 07
CB00	B Darton & Co Ltd	Newhold Industrial Estate, Aberford Road, Garforth, Leeds, LS25 2LD	2,467 60
CB01	B W Skip Hire Limited	263 Whitehall Road, Leeds, LS12 6ER	1,032 00
CB0E	BAI Claims Services Limited	Poplar House, Park West, Sealand Road, CHESTER, CH1 4RN	0 00
CB02	Banner Plant and Hire	Callywhite Lane, Dronfield, Derbyshire, S18 2XS	738 24
CB03	Baroque Ltd - in Liquidation	Butcher Woods, 79 Caroline Street, Birmingham, B3 1UP	174 22
CB04	Berrymans Lace Mawer	Park Row House, 19-20 Park Row, Leeds, LS1 5JF	49 61

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CB05	Black Cat Roofing Ltd (In Liquidation)	c/o EC Harrns LLP, 1 Park Lane, Leeds, LS3 1EP	1,467 78
CB06	BLS Asbestos Ltd	Unit 12 A-One Business Park, 370 Bradford Road, Brighouse, HD6 4DJ	1,467 20
CB07	Bradford Roofing Contractors	The Old Coal Yard, 82A Wyke Lane, Wyke, Bradford, BD12 9BA	123 18
CB08	Brimset Ltd	2 Stocks Lane, Rawmarsh, Rotherham, S62 6NL	606 38
CB0D	British Gas	Insolvency Team, PO Box 94, Hyde, Cheshire, SK14 4EF	55 56
CB0C	British Telecom - Insolvency	PP3 DAQ, Alexander Bain House, 15 Yorkshire Street, Atlantic Quay, GLASGOW, G2 8LA	0 00
CB0A	Burnt Tree Vehicle Rental	Burnt Tree House, Knights Way, Battlefield Enterprise Park, Shewsbury, SY1 3AB	1,751 04
CB0B	Bytes Document Solutions Ltd	3 Meadowbrook, Maxwell Way, Crawley, RH10 9SA	122 08
CC00	C B Precast Flooring Limited	335B Wakefield Road, Denby Dale, Huddersfield, HD8 8RT	6,690 00
CC01	C Forest Contractors Ltd	71 Shaftesbury Avenue, Gooles, DN14 6UU	1,431 75
CC02	C Murfin & Sons Ltd	Ashley View, Cave Lane, East Ardsley, Wakefield, WF3 2BB	523 80
CC03	Cartwright Hardware Ltd	Cartwright House, Springwell Road, Leeds, LS12 1AX	165 65
CC04	Cemex UK Operations Ltd	c/o Ward Hadaway Solicitors, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX	10,087 21
CC05	Ceramic Tile Distributors	Unit1 City Park Ind Estate, Gelderd Road, Leeds, LS12 6DR	104 89
CC06	Chemplas Ltd	Triskell House, Brunswick Ind Estate, Brunswick Village, Newcastle upon Tyne, NE13 7BA	1,783 52
CC07	Chippendale Plant Ltd	Butterbowl Works, Ring Road, Lower Wortley, Leeds, LS12 5AJ	201 77
CC0H	CITB Construction Skills	Levy & Grant Department, Bircham Newton, King's Lynn, Norfolk, PE31 6RH	4,811 75
CC08	Cobbetts LLP	No 1 Whitehall Riverside, Leeds, LS1 4BN	6,152 40
CC09	Colin Caine Ltd - In Liquidation	UnitC4 & C5, Wellington Road Ind Estate, Leeds, LS21 2UA	2,925 00
CC0A	Computers Unlimited	33 Market Street, Heckmondwike, West Yorks, WF19 0EU	10 99
CC0B	Construction Sealants Ltd	A127 Southend Arterial Road, Gallow's Corner, Romford, Essex, RM3 0BZ	857 06
CC0C	Cordek	Spring Copse Business Park, Slinfold, West Sussex, RH13 0SZ	5,260 93
CC0D	Cornforth Construction Ltd	1A Simpson Building, Borough Road, Gallowfields Trading Estate, Richmond, DL10 4XA ON HOLD	389 15
CC0E	Craig Barnes Ltd	446 Blackburn Road, Blackburn, Lancs, BB1 3NJ	96 97
CC0F	Crawford Plasterers	24 Kingfisher Close, Durkar, Wakefield, WF4 3NE	99 25
CC0G	Cyril Isaacs & Co Ltd	1 Apex Way, Leeds, West Yorks, LS11 5LN	156 78

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CD00	D S L Ltd	Kennedy Road, off Chaddock Lane, Astley, Tyldesley, Manchester, M29 7JY	5,189 14
CD01	Dean Gibson Tiling Ltd	14 Bamburgh Road, Leeds, West Yorks, LS15 8UH	210 58
CD02	Deans Plumbers (Leeds) Ltd	Unit 11 Albion Park, Albion Way, Off Armley Road, Leeds, LS12 2EJ	1,641 42
CD03	Deans Plumbers Ltd - In Liquidation	c/o DL Partnership, DL Partnership, Suite 5, 90 New North Road, Huddersfield, HD1 5NE	13,650 51
CD04	Dearnside Fabrications Ltd	Trafalgar Works, Wallace Road, Sheffield, S3 9SR	508 60
CD05	Deborah Services Ltd	Diamond House, Diamond Business Park, Thornes Moor Road, Wakefield, WF2 8PT	3,523 25
CD06	Decorwright	2 Haver Croft Rise, South Hiendley, Barnsley, S72 9BH	1,141 65
CD07	Delvebright Ltd	3 Cedar Road, Doncaster, DN4 9DT	195 99
CD08	Dixon Hall	Grafton Street, Batley, WF17 6AR	35 16
CD09	Doors Cubicles and Boards	DCB House, Tyler Close, Normanton Ind Est, Wakefield, WF6 1RL	264 74
CD0A	Drain Centre	Old Hill Business Park, Gibraltar Island Road, Hunslet, Leeds, LS10 1RJ	66 42
CD0B	Dyson Insulations Ltd	Dyson House, Armytage Road, Brighouse, HD6 1PT	36 45
CE00	Eaga Home Services Ltd	Epsom House, Chase Park, Adwick Le Street, Doncaster, DN6 7FE	2,856 45
CE01	ECS Windows	Unit 2 Sycamore Court, Warrington Road, Manor Park, Runcorn, WA7 1RS	399 15
CE02	Electrogate Ltd	Unit 4A Grange Road Industrial Estate, Grange Road, Batley, West Yorkshire, WF17 6LN	567 00
CE03	Emo Oil Ltd	Tryst House, Glenbervie Business Park, Larbert, FK5 4RB	480 48
CE04	Encompass		104 75
CE05	E-On Energy Solutions Limited	PO Box 123, Nottingham, NG1 6HG	29 75
CE06	Eurosafe Solutions Ltd	Unit G Centenary Works, Little London Road, Sheffield, S8 0UJ	138 30
CE07	Ex-Cel Cleaning Company	39 Belle Vue Street, Healey, Batley, WF17 8DD	44 28
CE08	Express Tyre Co	38 dewsbury Road, Ossett, WF5 9NQ	614 00
CF00	Farsley Fencing Ltd	Grangefield Works, Richardshaw Road, Pudsey, LS28 6JT	949 75
CF07	Fastsorce Ltd	Pepper Road, Hunslet, Leeds, LS10 2EU	252 67
CF01	Firth Truck & Van Services Ltd	Wakefield Road, Flusdyke, Ossett, WF5 9JU	80 43
CF02	Fisher Construction Ltd	2-4 Station Street, Agbrigg, Wakefield, WF1 5AF	485 35
CF03	Floortex Concrete Floors Ltd	Tickhill Road, Doncaster, EF4 8QG	590 70
CF04	Ford Property Maintenance	10 Holywell Avenue, Castleford, WF10 3FD	183 81
CF06	Forde Construction Ltd	c/o HSBC Invoice Finance (UK) Ltd, 21 Farncombe Road, Worthing, BN11 2BW	12,881 91
CF05	Frama UK Limited	Unit 17, Springwell Court, Holbeck, Leeds, LS12 1AL	201 59
CF08	Fuel Card Services Ltd	Kingsway House, Kingsway, Burnley, BB11 1BJ	1,269 26

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CG00	G & A Fabrications Ltd	Ludbrook Works, Napoleon Business Park, Wakefield Road, Bradford, BD4 7NL	651 57
CG01	G & H Building Services Ltd	Unit 1 & 2 Spence Mills, Bramley, Leeds, LS13 3HE	42 75
CG02	G & M Kenworthy Plasterers Ltd	1st Floor Unit 5 Shep Works, Moorfield Ind Estate, Morrfield Road, Yeadon, LS19 7BN	53 09
CG03	G B Construction Supply Group Ltd	The Barn, Hare Park Lane, Liversedge, WF15 8EP	296 10
CG04	G T Architectural Metal - in Liquidation	c/o XL Business Solutions Ltd, Premier House, Bradford Road, Cleckheaton, West Yorkshire, BD19 3TT	154 70
CG05	GAP	Unit 1C, Confederation Park, Low Fields Avenue, Leeds, LS12 6HH	160 82
CG06	Gary Fletcher Surfacing Ltd	Birch House, Callywhite Lane, Dronfield, S18 2XR	445 20
CG07	Gazprom	5th Floor Bauhaus, 27 Quay Street, Manchester, M27 5AU	337 99
CG0D	Generation (UK) Ltd t/a Generation Hire and Sal	Trinity Street, off Tat Bank Road, Oldbury, West Midlands, B69 4LA	516 01
CG08	Gibbs & Dandy Ltd	Credit Services, Old Fieldhouse Lane, Off Leeds Road, Huddersfield, HD2 1YS	71 76
CG09	Gordon English Landscaping Ltd	76 Town Street, Horsforth, Leeds, LS18 4AP	1,568 89
CB09	Grafton Merchants GB Ltd t/a Buildbase Limite	Wakefield Road, Barnsley, South Yorks, S71 1NH	9,286 16
CG0B	Great Harwood Windows Ltd	Peter Street, Blackburn, Lancs, BB1 5LH	8,376 00
CG0C	Greenham Trading Ltd	Crusader House, 2 Lockwood Way, Leeds, LS11 5TQ	93 20
CH02	H Peel & Sons Ltd	Dewlon House, Cannon Way, Mill Street West, Dewsbury, WF13 1XL	3,118 95
CH03	Handrail Design Ltd	Sail & Colour Loft, Historic Dockyard, Chatham, Kent, ME4 4TE	866 78
CH04	Harold Newsome Ltd	Paragon Works, Elder Road, Bramley, Leeds, LS13 4DJ	3,638 87
CH05	Hays Specialist Recruitment Ltd	Hays House, 4 St Georges Square, New Malden, Surrey, KT3 4JQ	2,704 20
CH0C	HCC International Insurance Company Plc	The Grange, Rearsby, Leicester, LE7 4FY	0 00
CH06	Hilcrest Surfacing Company	Apy Hill Lane, Tikhill, Doncaster, DN11 2PD	431 39
CH00	HM Customs & Excise	VAT Operations Insolvency, Queens Dock, Liverpool, L74 4AA	34,756 52
CH01	HM Revenue & Customs	Debt Management Enforcement & Insol, Durrington Bridge House, Barrington Road, Worthing, West Sussex, BN12 4SE	139,249 06
CH07	Howarth Timber & Building Suppliers Ltd	Central Accounts, PO BOX 65, Barrow Upon Humber, DN19 7XG	562 20
CH08	Howdens Joinery Co	Copley Hill Trading Estate, Whitehall Road, Leeds, LS12 1HE	8,787 43
CH09	Howells Patent Glazing Ltd	Triton Works, Woods Lane, Cradley Heath, BD64 7AS	1,016 08
CH0B	HSBC Bank Plc	HSBC BANK PLC HBEU, HSBC House, 1 Bond Court, LEEDS, LS1 2JZ	478,996 00
CH0A	HSBC Invoice Finance Ltd	Security Given Debenture Date Given 07/07/2006 21 Farncombe Road, Worthing, BN11 2BW	14,754 57

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CI00	Innery LPG Ltd	Ashfield Way, Whitehall Road Ind Estate, Leeds, LS12 5JB	424 87
CJ00	J H Shouksmiths & Sons Ltd	Murton Way, Osbaldwick, York, YO19 5GS	11,867 88
CJ01	J Marcham & Son Ltd	23 Piccadilly, Bradford, West Yorkshire	611 00
CJ02	J O Master (Flooring) Ltd	Esheld Mills, Esheld Place, Dewsbury, WF13 2EA	357 96
CJ03	J P Barnes & Sons Ltd	Tile House, Ings Road, Wakefield, WF1 1DY	396 76
CJ04	James Burrell Ltd	Deptford Road, Gateshead, Tyne & Wear, NE8 2BR	2,915 52
CJ05	Jarvis & Womack Ltd	Station Street, Swinton, Rotherham, S64 8AU	28,051 45
CJ07	Jewson Limited	PO Box 7357, Glasgow, G1 9AB	2,871 04
CJ08	Jims Carpets	42 Commercial Road, Kirkstall, Leeds, LS5 3AQ	722 31
CJ09	John Abbott Flooring	Wallshaw House, Wallshaw Street, Oldham, Lancs, OL1 3XD	1,504 76
CJ0A	John C Wilkins (Floor Screeding)	Units 32-34 Waters Meeting Dev, Britannia Way, Bolton, Lancs, BL2 2HH	1,961 01
CJ0B	John Monaghan Ltd	Unit 4 Sandbeds Trading Est, Ossett, WF5 9ND	21 41
CJ0C	JPW Plastering	49 Manor Crescent, Walton, Wakefield, WF2 6PG	53 00
CK00	Kendall Varley Ltd	3-5 Colton Road, Leeds, LS12 1TH	248 24
CK01	Keyline Builders Merchants Ltd	Cross Green Ind Estate, Leeds, LS9 0SE	6,773 47
CK02	Kirklees Sheet Metal	Milner Way, Ossett, Wakefield, WF5 9JE	144 00
CK03	Kirkstall Timber Ltd	Braithwaite Street, Holbeck Lane, Leeds, LS11 9XE	3,014 98
CL00	Laidlaw Solutions Ltd	Strawberry Lane, Willenhall, West Mids, WV13 3RS	940 56
CL01	Lainton Services Ltd		441 16
CL02	Lawcris	Cross Green Close, Cross Green Ind Estate, Leeds, LS9 0RY	587 90
CL03	Leaseaway Vehicle Rental Ltd - in Administration	c/o Ward Hadaway Solicitors, Sandgate House, 102 Quayside, Newcastle upon Tyne, NE1 3DX	11,583 77
CL04	Leeds Doors & Cubicles Ltd	Unit 3 Aintree Court, National Road, Hunslet, LS10 1TD	2,338 20
CL05	Leeds Glass Windows Ltd	161 Harehills Lane, Leeds, LS8 3QE	227 70
CL06	Leeds Paper Recycling Ltd	Unit B1 & B2, Valley Farm Road, Stourton, Leeds, LS10 1SD	11 71
CL07	Lloyd Clough & Sons Ltd	1 Sumner Road, Rotherham, S65 1LJ	20,452 13
CL08	LMD Services	Grange Road, Royston, Barnsley, S71 4LF	114 50
CM00	Martin & Gerrard (Electrical Contractors) Ltd	13 East Parade, Harrogate, HG1 5LF	7,017 95
CG0A	McConechys Tyre Service Ltd T/A Gordon Tyres	13 Miller Road, Ayr, KA7 2AX	1,763 07
CM08	Millennium Hygiene Services Ltd	Windgate House, Windgate, Terleton, PR4 6JF	0 00

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CM01	Miller Pattison Ltd	Highcliffe House, Highcliffe Trading Estate, Morley, Leeds, LS27 9LR	1,000 61
CM0A	Milner Investments (Wakefield) Ltd	Top Fold Farm, Haigh Moor Road, West Ardsley, WF3 1EJ	44,271 00
CM02	Minster Insulation	Old Fieldhouse Lane, Off Leeds Road, Huddersfield, HD2 1YS	792 24
CM03	Minster Windows & Conservatories		142 00
EB03	Miss Julie Barratt	Meadow Farm, Oxmoor Lane, Biggin, North Yorks, LS25 6HJ	18,092 05
EM02	Miss Samantha Milner	Ashwood House, Brandy Carr Road, Wakefield, WF2 0RE	15,471 30
CM04	MJM Mechanical Services Ltd	194F New Road Side, Off Parkside, Horsforth, Leeds, LS18 4DP	39,443 02
EB01	Mr Aaron Broadwell	7 Ghyll Royd, Guiseley, Leeds, LS20 9LT	1,715 09
ES00	Mr Alistair D Shaw	96 Lowood Lane, Birstall, Batley, WF17 9DL	4,638 24
EB05	Mr Andrew Brook	16 Ash View, East Ardsley, Wakefield, WF3 2HY	16,442 11
EC00	Mr Andrew Collinson	17 Aysgarth Close, Lupset, Wakefield, WF2 8UH	13,096 20
EI00	Mr Andrew Ingram	146 High Street, Worsborough Vale, Barnsley, S70 4SE	1,094 80
EM00	Mr Andrew Milner	2 Horse Race End, Warmfield Cum Heath, Wakefield, WF1 5SG	9,204 75
ES01	Mr Andrew Shaw	52 The Locks, Leeds, LS26 8PU	8,463 08
EB04	Mr Anthony Barrowclough	2 Kingsway Court, Ossett, Wakefield, WF5 8EG	19,897 99
EG01	Mr Barrie Green	82 Hesley Lane, Thorpe Hesley, Rotherham, S61 2PU	900 90
EP00	Mr Brian Priestley	7 Woodland Grove, Wath-upon-Deane, Rotherham, S63 7TG	17,855 85
EB00	Mr Carl Roland Baker	1 Petworth Croft, Royston, Barnsley, S71 4SS	4,213 51
EG03	Mr Darren Gill	338 Dewsbury Road, Wakefield, WF2 9DQ	15,107 15
EC01	Mr George Crawshaw	106 Sowood Avenue, Ossett, Wakefield, WF5 0DB	18,486 48
EO00	Mr Graeme Pearce	37 Water Lane, Horbury Bridge, Wakefield, WF4 4PX	5,366 99
CM05	Mr J Mitchell	31 Edge Road, Thornhill Edge, Dewsbury, WF12 0QA	30 00
EF00	Mr Jason Fordham	28 Filey Avenue, Royston, Barnsley, S71 4PZ	3,199 58
RA00	Mr John Allsop	Sundown, Bradford Road, East Ardsley, Wakefield, WF3 2DJ	0 00
EA00	Mr John Allsop	Sundown, Bradford Road, Wakefield, WF3 2DJ	23,340 34
EG00	Mr John Garside	32 Gordon Street, East Ardsley, Wakefield, WF3 2BH	17,583 77
EG04	Mr John Gunson	47 Nettleton Street, Ossett, WF5 8HG	21,360 25
EG02	Mr Michael J Green	142 East Bawtrey Road, Whiston, Rotherham, S60 4LG	900 90
EW01	Mr Michael Whitehead	117 Sunnyhill Crescent, Wrenthorpe, Wakefield, WF2 0PS	1,369 18
EW00	Mr Peter Watson	2 Saville Street, Ossett, Wakefield, WF5 0JX	18,459 57

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
EM01	Mr Richard Milner	Ashwood House, Brandy Carr Road, Wakefield, WF2 0RE	35,740 63
RM00	Mr Richard Milner	Ashwood House, Brandy Carr Road, Wakefield, WF2 0RE	0 00
CM09	Mr Richard Milner	Ashwood House, Brandy Carr Road, Wakefield, WF2 0RE	12,000 00
EB02	Mr Simon Brook	64 Rockwood Crescent, Crigglestone, Wakefield, WF2 3DZ	10,621 20
EW02	Mr Stephen Wilkinson	24 Cooperative Street, Horbury, Wakefield, WF4 6DR	12,673 86
CM06	Multiform Limited	Unit M Airedale Trading Park, Skipton Road, Cross Hills, BD20 7DS	11,664 97
CM07	Munster Joinery Ltd	Dene Park, Stratford Road, Wellesbourne, Warwickshire, CV35 9RY	682 75
CN00	N G Developments Ltd	Unit 24, Normanton Business Park, Ripley Drive, Normanton, WF6 1QT	375 00
CN01	Naylor Concrete Products Ltd	Miner Way, Longlands Ind Estate, Ossett, WF5 9JE	36 39
CN02	Newlife Windows Systems	Newlife House, Thirsk Ind Park, York Road, Thirsk, YO7 3BX	1,818 72
CN03	NHBC Credit Control	NHBC House, Davy Avenue, Knowhill, Milton Keynes, Bucks, MK5 8FP	20 00
CN04	Northern Building Plastics Ltd	Unit 4 Stadium Way, Leeds, LS11 0EW	38 69
CN05	Northern Highways Ltd - in Liquidation	c/o Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS	1,037 31
CO00	Oates Interiors Ltd	Oates House, Millfield Road, Horbury Junction, Wakefield, WF4 5EA	263 08
CO01	Office Depot	Greenwich Way, Andover, Hampshire, SP10 4JZ	120 01
CO02	Omega Red Group Ltd	Unit 1B Ashburton Park, Wheel Forge Way, Trafford Park, Manchester, M17 1EH	73 94
CP00	P A Walker	34 Elder Drive, Upton, Pontefract, West Yorks	55 00
CP01	P Beesley Fabrications	142 High Street, Dunsville, Doncaster, DN7 4BZ	75 05
CP02	P K Teasdale Electrical Ltd	The Cottages, Wood Lane, Overton, Wakefield, WF4 4RQ	9,617 06
CP03	P S Surfacing Ltd	MAIL ON HOLD, Belle Vue Business Centre, Elm Tree Street, WF1 5EP	2,070 21
CP04	P Smith Flooring	96B Elland Road, Churwell, Morley, LS27 7QR	396 51
CP05	Pennine Cleaning Company	36 Brown Wood Crescent, Bolton, Bradford, BD2 1EB	144 50
CP06	Peter Hope Metals Ltd	Unit 2, Grange Road Business Park, Grange Valley Road, Batley, WF17 6LL	907 53
CP07	Peter Hope Steels Ltd	Unit 2, Grange Road Business Park, Grange Valley Road, Batley, WF17 6LL	332 40
CP08	Plumb Centre	PO Box 32, Ripon, HG4 1UY	203 47
CP09	Plumtel Ltd	14 Water Lane, Middlestown, Wakefield, WF4 4PX	2,635 39
CP0A	Powell Hardware Ltd	Swinton House, 11 Bridge Street, Pendlebury, M27 4DU	459 06
CP0B	Premier Asphalt	Hanson Road Business Park, Hanson Road, Aintree Trading Estate, Liverpool, L9 7JN	333 18
CP0C	Preston Harrison Ltd	Crow Nest Lane, Beeston, Leeds, LS11 8AT	1,423 23

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CP0D	Proctor	Isabelle Road, Garforth, Leeds, LS25 2DY	585 38
CP0E	Prontolight Plasterers	Unit 15 Brockholes Bus Park, Rockmill Road, Brockholes Holmfirth, HD9 7BN	2,048 28
CP0F	Pyramid Structures	29 Branch Road, Batley, WF17 5SB	124 04
CQ00	Q M Roofing Limited	Calder Wharfe Works, Huddersfield Road, Ravenshorpe, Dewsbury, WF13 3JW	163 89
CR00	R G Wastecare	Goodwin Yard, Boulder Bridge Lane, Carlton, Barnsley, S71 3HU	869 00
CR02	Reflex Vehicle Solutions Limited	Falcon House, Falcon Court, Preston Farm, Stockton on Tees, TS18 3TX	1,275 98
CR01	Russell Flooring	11 Water Lane, Halifax, HX3 9HG	417 85
CS00	S & G Aluminium Fabrications Ltd	Carcroft Common Ind Estate, Brooklands Road, Adwick Le Street, Doncaster, DN6 7BA	82 31
CS0K	Sage (UK) Limited	North Park, Newcastle Upon Tyne, NE13 9AA	0 00
CS01	Sash UK	Ferrymoor Way, Parksprings, Grimethorpe, Barnsley, S27 7BN	128 83
CS0I	SCS Contract Cleaning and Property Maintenance	114 Pidacre Brow, Ossett, Wakefield, WF5 8 QF	333 33
CS02	SCS Render Systems Limited	Newmarket House, Aberford Road, Wakefield, WF3 4AL	25,123 69
CS03	Seddons (Plant and Engineers) Ltd	Units A2-A6 Edgfold Industrial Estate, Plodder Lane, Bolton, BL4 0LR	128 37
CS0H	SEJC Consulting Engineers Ltd	4th Floor, Bridgewater Place, Water Lane, Leeds, LS11 5BZ	0 00
CS04	Sheffield Insulations Limited	Hillsborough Works, Langsett Road, Hillsborough, Sheffield, S6 2LW	430 03
CS05	Shepley Windows Systems Co Ltd	Access Credit Management Ltd, Spartan Building, 534 Attercliffe Road, Sheffield, S9 3QP	113 50
CS06	Shire Timber and Truss	Knowsthorpe Gate, Pontefract Lane, Cross Green Ind Park, Leeds, LS9 0NP	2,113 41
CS07	SIG Construction Accessories	Hillsborough Works, Langsett Road, Hillsborough, Sheffield, S6 2LW	31 20
CS08	SIG Fixings	Hillsborough Works, Langsett Road, Hillsborough, Sheffield, S6 2LW	392 75
CS0J	Silverwood Bros	48 Hirstlands Drive, Ossett, WF5 8EJ	6 10
CS0L	Simply Health	James Tudor House, 90 Victoria Street, Bristol, BS1 6DF	0 00
CS09	SLK Contractors Ltd	c/o Charterfields Limited, The Lodge, Westbrook Court, 2 Sharrow Vale Road, Sheffield, S11 8YZ	2,656 31
CS0A	SME Invoice Finance Ltd	Potential House, 149-157 King Road, Brentwood, Essex, CM14 4EG	380 24
CS0B	South Yorkshire Tarmacadam Contractors Ltd	Wentworth Ind Estate, Wentworth Way, Tankersley, Barnsley, S75 3DH	2,572 21
CS0C	Specialist Glazing Services	1 Hainsworth Moor Grove, Queensbury, Bradford, BD13 2ND	282 00
CS0D	Speedy Asset Services Ltd	Chase House, 16 The Parks, Newton le Willows, Merseyside, WA12 0JQ	35 47
CS0E	Steve Kane Limited	Kane House, Century Close, Kirk Sandall Ind Estate, Doncaster, DN3 1TR	9,284 77
CS0F	Steve Wright Decorators	Unit 15 Antwerp House, Whingate Bus Park, Leeds, LS12 3LP	3,554 35

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
CS0G	Stroma Contracting Ltd	Unit 4 Pioneer Way, Castleford, West Yorks, WF10 5QU	1,187 49
CT00	Tarmac Building Products Ltd	c/o Begbies Traynor, Temple Point, 1 Temple Row, Birmingham, B2 5LG	484 80
CT09	Tarmac Ltd	c/o Begbies Traynor, Temple Point, 1 Temple Row, Birmingham, B2 5LG	1,804 50
CT01	Taylor, Maxwell & Co Limited	c/o Euler Hermes UK plc, 1 Canada Square, London, E14 5DX	10,107 70
CT02	Teesdale Surfacing (Paving Contractors) Limited	c/o OR Office Stockton, 2nd Floor, St Marks House, St Marks Court, Teesdale, Thornaby, Stockton-on-Tees, TS17 6QT	19 75
CT03	TGWU	Freeport NT560, Newcastle upon Tyne, NE1 1BR	25 30
CT04	The Hull Flooring Company	Lee Smith Street, Hedon Road, Hull, HU9 1SD	440 43
CT05	Tilecraft	19 Oldroyd Crescent, Leeds, LS11 8AR	159 38
CT06	Titan Northern Ltd	Mill 7 Mabgate Mills, Macaulay Street, Leeds, LS9 7SW	162 97
CT07	Tricon Services Ltd	Silkwood Court, Ossett, Wakefield, WF5 9TP	1,209 58
CT08	Tunstall Telecom Ltd	Whitely Lodge, Whitely Bridge, Doncaster, DN14 0HR	44 58
CU00	UK Floors Ltd	Hanwiz House, Milner Way, Ossett, WF5 9JF	557 89
CU01	Unicorn UK Cleaning	219 Norwood Road, Birkby, Huddersfield, HD2 2YF	360 00
CW00	W A Browne (Building Services)	Gillander House, Leeholme Road, Billingham, Stockton on Tees, TS23 3TA	28,375 14
CW01	W A S P Ltd	Unit 2 Marlston Court, Marlston Cum Lache, Chester, CH4 9JT	754 17
CW02	Wakefield Trade Windows	42 Smythe Street, Wakefield, WF1 1ED	1,214 38
CW03	Warren Insulation	Unit 1 Sheepbridge Centre, Sheepbridge Lane, Sheepbridge, S41 9RX	1,184 99
CW04	Watershed Roofing Ltd	Thorncliffe Road, Bradford, BD8 7DD	4,063 78
CW05	Watts Concracting Limited	118-112 Scarborough Road, Bridlington, East Yorks, YO16 7NU	2,494 88
CW06	West and North Yorkshire	c/o K Collins, 8 Helston Way, Leeds, LS10 4PH	35 00
CW07	Wheatley M&E Services Ltd	Lotherton Court, Lotherton Way, Garforth, Leeds, LS25 2JY	10,004 20
CW08	Wilson and Haynes Paviours Ltd	20 Corn Close, Startforth, Barnard Castle, Co Durham, DL12 9AW	1,206 69
CW09	Window Opening Systems	Unit 39 Vale Business Park, Llandow, Cowbridge, Vale of Glamorgan, CF71 7PF	264 62
CW0B	Wolseley UK Limited	c/o The P&A Partnership, 93 Queen Street, Sheffield, S1 1WF	0 00
CW0A	Workshop Tarmacadam Ltd	Claylands Ind Estate, Claylands Avenue, Worksop, S81 7BE	2,068 67
CY00	Yorkshire Plastering Co	Unit 1A Riverside Works, Hull Bridge Road, Tickton MAIL ON HOLD, Beverley, HU17 9RT	585 78

Begbies Traynor (Central) LLP
Harlow and Milner Limited
B - Company Creditors

Key	Name	Address	£
255 Entries Totalling			1,509,830.50

ESTIMATED STATEMENT OF AFFAIRS

Notes to the Estimated Statement of Affairs

- 1 The property and assets of the company are subject to a Debenture created on 7 July 2006 and registered on 8 July 2006 in favour of the Bank, which confers fixed and floating charges over all of the assets of the company. The Bank also holds a number of other Legal Charges and Mortgages over the company's assets.
- 2 The Freehold Land & Property comprises two properties which are presently tenanted and various plots of land that have been independently assessed and valued by GVA.
- 3 The Plant, Machinery, Office Furniture & Equipment have all been independently assessed by GVA with an Ex-situ valuation of £5,000.
- 4 The Book Debts have been independently assessed by GVA. The sum of £224,000 is the amount which it is presently considered should be realised, based on invoiced and certified payments which are due to the company. Retention balances due to the company will again be independently assessed by GVA with a view to assisting the administrators' with the collection of all amounts due.
- 5 The claims of the Department for Business, Innovation and Skills represent employees' estimated claims under The Employment Rights Act 1996 in respect of arrears of pay to a maximum of £800 per employee and holiday pay which are claimed preferentially, and pay in lieu of notice, redundancy pay and arrears of pay in excess of £800 which are non-preferential.
- 6 Section 176A(2) of the Act requires the administrators' to set aside the prescribed part of the Company's net property for the satisfaction of unsecured debts. "**Net property**" means the amount which would, if it were not for this provision, be available to floating charge holders (i.e. after accounting for preferential debts and the costs of realisation). The **prescribed part** is 50% of the first £10,000 and 20% of the remaining net property (up to a maximum of £600,000).

The administrator will not be required to set aside the prescribed part of net property if
 - a The net property is less than £10,000 and he thinks that the cost of distributing the prescribed part would be disproportionate to the benefit,
 - b Or if the net property is more than £10,000, if the provision is disapplied by the court on the application of the administrator on cost-benefit grounds.
- 7 The claim of HMRC represents PAYE Employers Liability and NIC Class 1 outstanding for the 2010/11 and 2011/12 tax years.
- 8 The claim of HMRC represents VAT outstanding for 2011 together with elements of undeclared tax amounts dating back to 2008, following an examination of the company's records.
- 9 The Director's claim represents the estimated loan account balance with the company of Richard Milner.
- 10 The claim of Milner Investments (Wakefield) Limited represents arrears of rent due to the Landlord which have accrued since April 2009.

- 11 Creditors' claims are subject to agreement and will not be prejudiced by omission from the statement of affairs or by inclusion in a different amount from that claimed
- 12 The estimated total deficiency, including the calculation of the prescribed part of the company's net property, is subject to the costs of administration and distribution for which no provision is made in the statement of affairs
- 13 Transactions with directors and associates

Standard practice requires disclosure to the meeting of any transactions (other than in the ordinary course of business) between the company (including any of its subsidiaries or any other company in which it has or had an interest) and any of its directors or their associates (as defined in Section 435 of the Act) in the period of **two years** prior to the commencement of administration, and in the period since the commencement of the administration, or proposed to be undertaken. Relevant details are as follows

Transaction 1

Date of transaction	Understood to be April 2011
Assets acquired	13 Granby Terrace, Leeds, LS6 3BB
Amount of consideration paid	£244,995
Date consideration paid	Understood to be April 2011
Name of counterparty	Richard Milner
Nature of counterparty's connected party relationship with the vendor	Director
Name and qualification of person who provided independent valuation advice	Understood to be Springwell EasyLet, Property Rental Agents of Leeds
Date of resolution of Company authorising transaction	Understood to be June/July 2010
The scope of the administrators' investigations and conclusions reached	The administrators' are presently looking into this transaction, which is understood to have been authorised in June/July 2010. Exchange is understood to have taken place in or around August 2010 but that the sale was not completed on until April 2011. The transaction is understood to be in lieu of funds introduced into the company by Richard Milner.

Transaction 2

Date of transaction	Understood to be February 2011
Assets acquired	Plant, Machinery & Motor Vehicles
Amount of consideration paid	£58,400 plus VAT
Date consideration paid	Understood to be February 2011
Name of counterparty	Richard Milner
Nature of counterparty's connected party relationship with the vendor	Director
Name and qualification of person who provided independent valuation advice	The director sought the advice of the company's Plant & Transport Manager
Date of resolution of Company authorising transaction	Understood to be 27 January 2011
The scope of the administrators' investigations and conclusions reached	The administrators' are presently looking into this transaction, which is understood to have been authorised in January 2011. Richard Milner has provided a schedule of the assets acquired which has been considered by GVA, who has advised that the consideration paid is fair and reasonable. The transaction is understood to be in lieu of funds introduced into the company by Richard Milner.

ADMINISTRATORS' TIME COSTS AND EXPENSES

Remuneration drawn will be notified to any creditors' committee appointed under paragraph 57 of Schedule B1 to the Act. In the absence of a creditors' committee, details of time incurred and disbursements drawn will be reported to creditors in accordance with *Statement of Insolvency Practice 9* issued by the Joint Insolvency Committee on behalf of the administrators' licensing bodies.

Total recorded time spent to 6 July 2011 on this assignment amounts to 243.90 hours at an average composite rate of £184.31 per hour resulting in total time costs to 6 July 2011 of £44,954.00.

To assist creditors in determining this matter, the following further information on time costs and expenses are set out:

- ☐ Begbies Traynor (Central) LLP's policy for re-charging expenses
- ☐ Begbies Traynor (Central) LLP's charge-out rates
- ☐ Narrative summary of time costs incurred
- ☐ Table of time spent and charge-out value

In addition, a copy of *A Creditors' Guide to Administrators' Fees* is available on request. Alternatively, the guide can be downloaded from our website www.begbies-traynor.com via the "Corporate Recovery and Insolvency" link in the "Quick Links" box on the left hand side of the homepage. From there please follow the "Creditor" link which will take you to the appropriate page where the Guide can be found at the end.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories.

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- *Category 2 disbursements (approval required)* - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.

(A) The following items of expenditure are charged to the case (subject to approval)

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 (London £150) per meeting,
- Car mileage is charged at the rate of 40 pence per mile,
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates,

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

² *Ibid* 1

- (B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Halifax office as at the date of this report are as follows

	Standard 1 May 2011 – until further notice Regional
Partner 1	395
Partner 2	-
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Trainee Administrator	110
Support	110

Prior to 1 May 2011, the following rates applied

Grade of staff	Charge-out Rate (£ per hour)
Partner 1	395
Partner 2	350
Director	325
Senior Manager	295
Manager	250
Assistant Manager	195
Senior Administrator	160
Administrator	130
Trainee Administrator	100
Support	100

Time spent by support staff for carrying out shorter tasks, such as typing or dealing with post, is not charged to cases but is carried as an overhead. Only where a significant amount of time is spent at one time on a case is a charge made for support staff.

Time is recorded in 6 minute units

SUMMARY OF OFFICE HOLDERS' TIME COSTS

CASE NAME	Harlow and Milner Limited
CASE TYPE	ADMINISTRATION
OFFICE HOLDERS	Peter Sargent and Julian Pitts
DATE OF APPOINTMENT	13 May 2011

1 CASE OVERVIEW

1 1 This overview and the time costs analysis attached is intended to provide sufficient information to enable the body responsible for the approval of the office holders' fees to consider the level of those fees in the context of the case

1 2 Complexity of the case

The case should not be of greater complexity than an Administration for other similar sized companies. The principal matters have been in assessing the Company's contracts to determine if trading was viable, the valuation of the company's assets and issues arising with creditors and employees

1 3 Exceptional responsibilities

The Joint Administrators do not consider that any matters of exceptional responsibility have arisen. Trading has not been undertaken in the post appointment period

1 4 The office holders' effectiveness

The Joint Administrators have followed the advice of their agents, GVA Grimley Ltd ("GVA"), in relation to ongoing contracts and have decided that the Company should cease trading. In addition, the Joint Administrators have dealt with matters arising out of creditors' and employee claims

The Joint Administrators have still to undertake their investigations and reporting duties under the Company Directors Disqualification Act and to complete the realisation of the company's assets

1 5 Nature and value of property dealt with by the office holders'

GVA provided the Joint Administrators with an appraisal of the assets of the company, including property and land. Details of the property dealt with by the Administrators has been provided in the report accompanying this note

1 6 Anticipated return to creditors

The prospect of a distribution to creditors is dependant upon the sale of the company's freehold land and property and recoveries from book debts and will be subject to costs. At this stage the level of recoveries is uncertain

1 7 Time costs analysis

An analysis of time costs incurred between 13 May 2011 and 6 July 2011 prepared in accordance with Statement of Insolvency Practice 9 is attached showing the number of hours spent by each grade of staff on the different types of work involved in the case, and giving the average hourly rate charged for each work type

The time costs analysis provides details of work undertaken by the office holders and their staff following their appointment only

The work to date has required the involvement of senior level members of staff. The work undertaken has included dealing with employee and creditor issues and formulating an effective strategy for the conduct of the Administration. It is anticipated that much of the remaining work to be completed will be undertaken by more junior staff at lower charge out rates.

In addition to the post appointment time costs detailed in the time costs analysis, pursuant to rule 2.67(1)(c) of the Insolvency Rules 1986, the office holders consider that the sum of £6,194 plus VAT is also properly recoverable in relation to work undertaken prior to their appointment consisting of determining whether it was reasonably likely that the purpose of administration would be achieved and completing the required statements of the proposed administrators. The sum is calculated as follows:

	Partner	Senior Manager	Manager	Support	Total Hours	Time Cost	Average Hourly Rate
Hourly Rate	£395	£310	£265	various			
Pre-appointment Time	5.20	0.10	8.30	28.30	41.90	£6,194.00	£147.83

1.8 The views of the creditors

Creditors were notified of the Joint Administrators appointment by letter dated 20 May 2011. Creditors are now being provided with further information in the attached report. Telephone enquiries from creditors have been received but no formal representations have been received from creditors on the conduct of the Administration.

1.9 Approval of fees

Resolutions with regard to the approval of fees are being sought at the creditors meeting to be held on 22 July 2011.

1.10 Approval of Expenses and Disbursements

Resolutions with regard to the approval of Expenses and Disbursements are being sought at the creditors meeting to be held on 22 July 2011.

1.11 Category 2 Disbursements

In accordance with the resolution obtained in relation to expenses and disbursements, the following Category 2 disbursements and disbursements which should be treated as Category 2 disbursements have been charged to the case since the date of my appointment:

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Mileage	16.80

1.12 Other professionals employed & their costs

Messrs GVA were instructed to provide valuation and asset disposal advice and to prepare the sales and purchase agreements; our choice of professional advisors was based upon our perception of their experience and ability to perform the work required. We are satisfied that the fees charged by these advisors are reasonable.

2 EXPLANATION OF OFFICE HOLDERS' CHARGING AND DISBURSEMENT RECOVERY POLICIES

- 2.1 Begbies Traynor (Central) LLP's policy for charging fees and expenses incurred by office holders is attached at Appendix 2a
- 2.2 The rates charged by the various grades of staff who may work on a case are attached at Appendix 2b

3. SUMMARY OF WORK CARRIED OUT SINCE OUR LAST REPORT

This is the first formal report to creditors following the initial notification of the Joint Administrators appointment

Harlow and Milner Limited

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HARLOW AND MILNER LIMITED – IN ADMINISTRATION

ADMINISTRATION – A GUIDE FOR UNSECURED CREDITORS¹

Administration – When a company is facing financial difficulties it can be placed into administration. This means that the affairs, business and property of the company will be managed by a person appointed for that purpose.

A licensed insolvency practitioner has given you this because you, or your business, may be owed money by a company that is in administration.

This guide aims to help you understand your rights as a creditor and to describe how best these rights can be exercised. It is intended to relate only to England and Wales. It is not an exhaustive statement of the relevant law or a substitute for specific professional or legal advice.

We have made every effort to ensure the guide is accurate, but R3 cannot accept responsibility for the consequences of any action you take in reliance on its contents. If, having read the guide, you remain in any doubt about your rights, you should consult a licensed insolvency practitioner or solicitor.

Depending on the circumstances of the case, creditors who play an active role in an insolvency can make a significant difference to how much the insolvency practitioner will be able to recover for them. We hope that you will read this guide carefully and consider whether taking an active role as a creditor in this case could benefit you or your business.

In what circumstances does a company find itself in administration?

When a company is facing financial difficulties it can be placed into administration. This means that, during the period for which it is in administration, the affairs, business and property of the company will be managed by a person ('the administrator') appointed for that purpose. The administrator must be a licensed insolvency practitioner.

How can a company be placed into administration?

A company may be placed into administration

- by an order of the court, on application by, amongst others, the company, its directors, one or more creditors, or, if it is in liquidation, its liquidator,
- without a court order, by the direct appointment of an administrator by the company, its directors or a creditor who holds comprehensive security of a type which qualifies him to make such an appointment.

What is the purpose of administration?

The administrator must perform his functions with the objective of

- rescuing the company as a going concern, or
- achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or
- realising property in order to make a distribution to one or more secured or preferential creditors.

The administrator must perform his functions with the first of these objectives unless he thinks either

¹Reproduced by kind permission of R3, the Association of Business Recovery Professionals

- that it is not reasonably practicable to achieve that objective, or
- that the second objective would achieve a better result for the company's creditors as a whole

The administrator may perform his functions with the third objective only if

- he thinks that it is not reasonably practicable to achieve either of the first two objectives, and
- he does not unnecessarily harm the interests of the creditors of the company as a whole

What are the powers of an administrator?

An administrator's powers are very broad. They include powers to carry on the company's business and realise its assets. The administrator displaces the company's board of directors from its management function and has the power to remove or appoint directors.

The administrator must prepare proposals for approval by the creditors setting out how he intends to achieve the purpose of administration.

Does the administrator pay unsecured creditors the money owed to them?

Debts due to unsecured creditors are frozen at the date of the administrator's appointment.

If the outcome of the administration is survival of the company, the management of the business and assets can be returned to the directors on the conclusion of the administration. The directors and staff of the company will then deal with unsecured creditors' pre-appointment claims.

If survival of the company is not possible, but sufficient sums are realised from the sale of the company's business and assets to enable funds to be distributed to unsecured creditors, the administrator may be able to deal with their claims and pay them a dividend, but he may only do so with the permission of the court.

Otherwise, after payment of the costs and expenses of the administration, any surplus funds will normally be passed to a liquidator, who will deal with creditors' claims. The administrator may himself become the liquidator.

Sometimes the outcome of the administration will be a company voluntary arrangement, within which creditors' claims will be dealt with.

Six months after writing off the debt in your accounts, you can claim VAT Bad Debt Relief from HM Revenue & Customs for the VAT you have paid.

If you believe that you own something in the company's possession, you should contact the administrator as soon as possible with full proof of ownership and be prepared to identify what you are claiming. The administrator will examine your claim carefully before deciding whether to release the goods in question, pay you for them or otherwise.

How does administration come to an end?

An administration may come to an end

- automatically after one year – but this period may be extended with the agreement of the creditors or the permission of the court if more time is needed to achieve the purpose of administration,
- by court order, if the administrator thinks the purpose of administration cannot be achieved, or, where he was appointed by the court, if he thinks the purpose has been achieved
- where the administrator was appointed out of court, if he thinks the purpose has been achieved

On conclusion of an administration

- the company may be returned to the control of its directors and management,
- the company may go into liquidation,
- the company may be dissolved (if there are no funds for distribution to unsecured creditors),
- if a voluntary arrangement has been agreed during the administration, the arrangement may continue according to its terms (it is possible for a voluntary arrangement to run concurrently with an administration)

Is the administrator bound by contracts entered into by the company prior to his appointment?

An administrator has a general duty to the company to attempt to achieve the purpose of administration. In doing so, the administrator may find it impracticable to have the company perform certain contracts entered into prior to his appointment, although he will have regard to the financial implications of breaches of the company's contracts. Special provisions apply to employment contracts.

Is the administrator liable for sums due under contracts entered into by the company subsequent to his appointment?

An administrator is not personally liable for contracts entered into as administrator, but normally the administrator will pay for goods or services provided subsequent to his appointment, as an expense of the administration.

As an unsecured creditor, what information am I entitled to?

The administrator must notify all known creditors of his appointment as soon as reasonably practicable, and must send a copy of his proposals for achieving the purpose of administration to all creditors within eight weeks of his appointment. A meeting of all creditors must then normally be held within ten weeks of the date the company went into administration in order to consider the administrator's proposals. However, there is no need for the administrator to hold a meeting if he has stated in his proposals that

- the company has sufficient property to enable all creditors to be paid in full,
- the company has insufficient property to enable a distribution to be made to unsecured creditors except out of the reserved fund which may have to be set aside out of floating charge assets, or
- neither of the first two purposes of administration can be achieved.

However, he must hold a meeting if requested by creditors whose debts amount to at least 10% of the total debts of the company.

After approval of the administrator's proposals, a report on the progress of the administration is sent to all creditors every six months and at the end of the administration.

Can the unsecured creditors form a creditors' committee?

Yes. A creditors' committee may be appointed at a meeting of creditors and must consist of at least three and not more than five creditors. The creditors' committee receives reports from the administrator and may meet periodically.

Creditors' committee members are not paid, but will receive their reasonable travelling expenses as a cost of the administration.

Can a creditor initiate or continue legal actions against a company in administration?

No. Any petition for the winding up of the company must be dismissed or suspended. In addition, except with the consent of the administrator or the permission of the court.

- no steps may be taken to enforce security over the company's property or to repossess goods in the company's possession under any sale or hire agreement,
- no other proceedings, execution, or legal process may be commenced or continued, and no distress may be levied, against the company or its property, and
- a landlord may not exercise a right of forfeiture in relation to premises let to the company

How is the administrator's fee determined?

The creditors' committee (if there is one) agrees the administrator's fee. Otherwise, it can be fixed by the creditors or the court. Although the fee can be fixed as a percentage of the value of the property dealt with, it is normally based on the following factors:

- the time properly spent by the administrator and his staff,
- the complexity of the case,
- any exceptional responsibility borne by the administrator,
- the effectiveness with which the administrator carries out his duties, and
- the value and nature of the company's assets

R3 has produced a separate guide explaining insolvency office holders' remuneration, which is available from the person who gave you this guide.

What should I do if I am dissatisfied with the administrator's handling of the case?

You should first contact the administrator to try and resolve the problem. If you are still not satisfied, you may be able to make an application to court.

If you think that the administrator is guilty of professional misconduct, you should contact his regulatory body.

R3 is the UK's leading trade association for licensed insolvency practitioners and business recovery professionals. R3 does not license or discipline its members; this is the responsibility of the practitioner's regulatory body. The regulatory bodies are:

The Association of Chartered Certified Accountants

Tel 020 7396 7000

www.accaglobal.com

The Institute of Chartered Accountants in England and Wales

Tel 020 7920 8100

www.icaew.co.uk

The Institute of Chartered Accountants in Ireland

Tel 00 353 1 637 7200

www.icaire

The Institute of Chartered Accountants of Scotland

Tel 0131 347 0100

www.icas.org.uk

The Insolvency Practitioners Association

Tel 020 7623 5108

www.ipa.uk.com

The Law Society of England and Wales

Tel 020 7242 1222

www.lawsoc.org.uk

The Law Society of Northern Ireland

Tel 028 9023 1614

www.lawsoc-ni.org

The Law Society of Scotland

Tel 0131 226 7411

www.lawscot.org.uk

The Insolvency Service

Tel 020 7291 6895

www.insolvency.gov.uk



Association of Business Recovery Professionals

8th Floor
120 Aldersgate Street
London EC1A 4JQ
Tel 020 7566 4200
Fax 020 7566 4224

Email association@r3.org.uk

www.r3.org.uk

A CREDITORS' GUIDE TO ADMINISTRATORS' FEES
ENGLAND AND WALES

1 Introduction

- 1 1 When a company goes into administration the costs of the proceedings are paid out of its assets. The creditors, who hope eventually to recover some of their debts out of the assets, therefore have a direct interest in the level of costs, and in particular the remuneration of the insolvency practitioner appointed to act as administrator. The insolvency legislation recognises this interest by providing mechanisms for creditors to determine the basis of the administrator's fees. This guide is intended to help creditors be aware of their rights under the legislation to approve and monitor fees, explain the basis on which fees are fixed and how creditors can seek information about expenses incurred by the administrator and challenge those they consider to be excessive.

2 The nature of administration

- 2 1 Administration is a procedure which places a company under the control of an insolvency practitioner and the protection of the court with the following objective
- rescuing the company as a going concern, or
 - achieving a better result for the creditors as a whole than would be likely if the company were wound up without first being in administration,
- or, if the administrator thinks neither of these objectives is reasonably practicable
- realising property in order to make a distribution to secured or preferential creditors

3 The creditors' committee

- 3 1 The creditors have the right to appoint a committee with a minimum of 3 and a maximum of 5 members. One of the functions of the committee is to determine the basis of the administrator's remuneration. The committee is normally established at the meeting of creditors which the administrator is required to hold within a maximum of 10 weeks from the beginning of the administration to consider his proposals. The administrator must call the first meeting of the committee within 6 weeks of its establishment, and subsequent meetings must be held either at specified dates agreed by the committee, or when a member of the committee asks for one, or when the administrator decides he needs to hold one. The committee has power to summon the administrator to attend before it and provide information about the exercise of his functions.

4 Fixing the administrator's remuneration

- 4 1 The basis for fixing the administrator's remuneration is set out in Rule 2.106 of the Insolvency Rules 1986, which states that it shall be fixed
- as a percentage of the value of the property which the administrator has to deal with,
 - by reference to the time properly given by the administrator and his staff in attending to matters arising in the administration, or
 - as a set amount

Any combination of these bases may be used to fix the remuneration, and different bases may be used for different things done by the administrator. Where the remuneration is fixed as a percentage, different percentages may be used for different things done by the administrator.

It is for the creditors' committee (if there is one) to determine on which of these bases, or combination of bases, the remuneration is to be fixed. Where it is fixed as a percentage, it is for the committee to determine the percentage or percentages to be applied, and where it is a set amount, to determine that amount. Rule 2.106 says that in arriving at its decision the committee shall have regard to the following matters:

- the complexity (or otherwise) of the case,
- any responsibility of an exceptional kind or degree which falls on the administrator,
- the effectiveness with which the administrator appears to be carrying out, or to have carried out, his duties,
- the value and nature of the property which the administrator has to deal with.

- 4.2 If there is no creditors' committee, or the committee does not make the requisite determination (and provided the circumstances described in paragraph 4.3 do not apply), the administrator's remuneration may be fixed by a resolution of a meeting of creditors having regard to the same matters as apply in the case of the committee. If the remuneration is not fixed in any of these ways, it will be fixed by the court on application by the administrator, but the administrator may not make such an application unless he has first tried to get his remuneration fixed by the committee or creditors as described above, and in any case not later than 18 months after his appointment.

- 4.3 There are special rules about creditors' resolutions in cases where the administrator has stated in his proposals that the company has insufficient property to enable a distribution to be made to unsecured creditors except out of the reserved fund which may have to be set aside out of floating charge assets.

In this case, if there is no creditors' committee, or the committee does not make the requisite determination, the remuneration may be fixed by the approval of –

- each secured creditor of the company, or
- if the administrator has made or intends to make a distribution to preferential creditors –
 - each secured creditor of the company, and
 - preferential creditors whose debts amount to more than 50% of the preferential debts of the company, disregarding debts of any creditor who does not respond to an invitation to give or withhold approval,

having regard to the same matters as the committee would.

Note that there is no requirement to hold a creditors' meeting in such cases unless a meeting is requisitioned by creditors whose debts amount to at least 10 per cent of the total debts of the company.

- 4.4 A resolution of creditors may be obtained by correspondence.

5 Review of remuneration

- 5.1 Where there has been a material and substantial change in circumstances since the basis of the administrator's remuneration was fixed, the administrator may request that it be changed. The request must be made to the same body as initially approved the remuneration, and the same rules apply as to the original approval.

6 Approval of pre-administration costs

- 6.1 Sometimes the administrator may need to seek approval for the payment of costs in connection with preparatory work incurred before the company went into

administration but which remain unpaid. Such costs may relate to work done either by the administrator or by another insolvency practitioner. Details of such costs must be included in the administrator's proposals.

- 6.2 Where there is a creditors' committee, it is for the committee to determine whether, and to what extent, such costs should be approved for payment. If there is no committee or the committee does not make the necessary determination, or if it does but the administrator, or other insolvency practitioner who has incurred pre-administration costs, considers the amount agreed to be insufficient, approval may be given by a meeting of creditors. Where the circumstances described in paragraph 4.3 apply, the determination may be made by the same creditors as approve the administrator's remuneration.
- 6.3 The administrator must convene a meeting of the committee or the creditors for the purposes of approving the payment of pre-administration costs if requested to do so by another insolvency practitioner who has incurred such costs. If there is no determination under these provisions, or if there is but the administrator or other insolvency practitioner considers the amount agreed to be insufficient, the administrator may apply to the court for a determination.

7 What information should be provided by the administrator?

7.1 When seeking remuneration approval

- 7.1.1 When seeking agreement to his fees the administrator should provide sufficient supporting information to enable the committee or the creditors to form a judgement as to whether the proposed fee is reasonable having regard to all the circumstances of the case. The nature and extent of the supporting information which should be provided will depend on

- the nature of the approval being sought,
- the stage during the administration of the case at which it is being sought, and
- the size and complexity of the case.

- 7.1.2 Where, at any creditors' or committee meeting, the administrator seeks agreement to the terms on which he is to be remunerated, he should provide the meeting with details of the charge-out rates of all grades of staff, including principals, which are likely to be involved on the case.

- 7.1.3 Where the administrator seeks agreement to his fees during the course of the administration, he should always provide an up to date receipts and payments account. Where the proposed fee is based on time costs the administrator should disclose to the committee or the creditors the time spent and the charge-out value in the particular case, together with, where appropriate, such additional information as may reasonably be required having regard to the size and complexity of the case. The additional information should comprise a sufficient explanation of what the administrator has achieved and how it was achieved to enable the value of the exercise to be assessed (whilst recognising that the administrator must fulfil certain statutory obligations that might be seen to bring no added value for creditors) and to establish that the time has been properly spent on the case. That assessment will need to be made having regard to the time spent and the rates at which that time was charged, bearing in mind the factors set out in paragraph 4.1 above. To enable this assessment to be carried out it may be necessary for the administrator to provide an analysis of the time spent on the case by type of activity and grade of staff. The degree of detail will depend on the circumstances of the case, but it will be helpful to be aware of the professional guidance which has been given to insolvency practitioners on this subject. The guidance suggests the following areas of activity as a basis for the analysis of time spent.

- Administration and planning

- Investigations
- Realisation of assets
- Trading
- Creditors
- Any other case-specific matters

The following categories are suggested as a basis for analysis by grade of staff

- Partner
- Manager
- Other senior professionals
- Assistants and support staff

The explanation of what has been done can be expected to include an outline of the nature of the assignment and the administrator's own initial assessment, including the anticipated return to creditors. To the extent applicable it should also explain

- Any significant aspects of the case, particularly those that affect the amount of time spent
- The reasons for subsequent changes in strategy
- Any comments on any figures in the summary of time spent accompanying the request the administrator wishes to make
- The steps taken to establish the views of creditors, particularly in relation to agreeing the strategy for the assignment, budgeting, time recording, fee drawing or fee agreement
- Any existing agreement about fees
- Details of how other professionals, including subcontractors, were chosen, how they were contracted to be paid, and what steps have been taken to review their fees

It should be borne in mind that the degree of analysis and form of presentation should be proportionate to the size and complexity of the case. In smaller cases not all categories of activity will always be relevant, whilst further analysis may be necessary in larger cases.

- 7.1.4 Where the fee is charged on a percentage basis the administrator should provide details of any work which has been or is intended to be sub-contracted out which would normally be undertaken directly by an administrator or his staff

7.2 After remuneration approval

Where a resolution fixing the basis of fees is passed at any creditors' meeting held before he has substantially completed his functions, the administrator should notify the creditors of the details of the resolution in his next report or circular to them. In all subsequent reports to creditors the administrator should specify the amount of remuneration he has drawn in accordance with the resolution (see further paragraph 8.1 below). Where the fee is based on time costs he should also provide details of the time spent and charge-out value to date and any material changes in the rates charged for the various grades since the resolution was first passed. He should also provide such additional information as may be required in accordance with the principles set out in paragraph 7.1.3. Where the fee is charged on a percentage basis the administrator should provide the details set out in paragraph 7.1.4 above regarding work which has been sub-contracted out.

7.3 Disbursements and other expenses

There is no statutory requirement for the committee or the creditors to approve the drawing of expenses or disbursements, but there is provision for the creditors to challenge them, as described below. Professional guidance issued to insolvency practitioners requires that, where the administrator proposes to recover costs which, whilst being in the nature of expenses or disbursements, may include an element of

shared or allocated costs (such as room hire, document storage or communication facilities provided by the administrator's own firm), they must be disclosed and be authorised by those responsible for approving his remuneration. Such expenses must be directly incurred on the case and subject to a reasonable method of calculation and allocation.

8 Progress reports and requests for further information

8.1 The administrator is required to send a progress report to creditors at 6-monthly intervals. The report must include

- details of the basis fixed for the remuneration of the administrator (or if not fixed at the date of the report, the steps taken during the period of the report to fix it),
- if the basis has been fixed, the remuneration charged during the period of the report, irrespective of whether it was actually paid during that period (except where it is fixed as a set amount, in which case it may be shown as that amount without any apportionment for the period of the report),
- if the report is the first to be made after the basis has been fixed, the remuneration charged during the periods covered by the previous reports, together with a description of the work done during those periods, irrespective of whether payment was actually made during the period of the report,
- a statement of the expenses incurred by the administrator during the period of the report, irrespective of whether payment was actually made during that period,
- the date of approval of any pre-administration costs and the amount approved,
- a statement of the creditors' rights to request further information, as explained in paragraph 8.2, and their right to challenge the administrator's remuneration and expenses.

8.2 Within 21 days of receipt of a progress report a creditor may request the administrator to provide further information about the remuneration and expenses (other than pre-administration costs) set out in the report. A request must be in writing, and may be made either by a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors (including himself) or the permission of the court.

8.3 The administrator must provide the requested information within 14 days, unless he considers that

- the time and cost involved in preparing the information would be excessive, or
- disclosure would be prejudicial to the conduct of the administration or might be expected to lead to violence against any person, or
- the administrator is subject to an obligation of confidentiality in relation to the information requested,

in which case he must give the reasons for not providing the information.

Any creditor may apply to the court within 21 days of the administrator's refusal to provide the requested information, or the expiry of the 14 days time limit for the provision of the information.

9 Provision of information – additional requirements

The administrator must provide certain information about time spent on a case, free of charge, upon request by any creditor, director or shareholder of the company.

The information which must be provided is –

- the total number of hours spent on the case by the administrator or staff assigned to the case,
- for each grade of staff, the average hourly rate at which they are charged out,
- the number of hours spent by each grade of staff in the relevant period.

The period for which the information must be provided is the period from appointment to the end of the most recent period of six months reckoned from the date of the administrator's appointment, or where he has vacated office, the date that he vacated office

The information must be provided within 28 days of receipt of the request by the administrator, and requests must be made within two years from vacation of office

10 What if a creditor is dissatisfied?

- 10 1 If a creditor believes that the administrator's remuneration is too high, the basis is inappropriate, or the expenses incurred by the administrator are in all the circumstances excessive he may, provided certain conditions are met, apply to the court
- 10 2 Application may be made to the court by any secured creditor, or by any unsecured creditor provided at least 10 per cent in value of unsecured creditors (including himself) agree, or he has the permission of the court. Any such application must be made within 8 weeks of the applicant receiving the administrator's progress report in which the charging of the remuneration or incurring of the expenses in question is first reported (see paragraph 8 1 above). If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give the administrator a copy of the application and supporting evidence at least 14 days before the hearing
- 10 3 If the court considers the application well founded, it may order that the remuneration be reduced, the basis be changed, or the expenses be disallowed or repaid. Unless the court orders otherwise, the costs of the application must be paid by the applicant and not as an expense of the administration

11 What if the administrator is dissatisfied?

- 11 1 If the administrator considers that the remuneration fixed by the creditors' committee is insufficient or that the basis used to fix it is inappropriate he may request that the amount or rate be increased, or the basis changed, by resolution of the creditors. If he considers that the remuneration fixed by the committee or the creditors is insufficient or that the basis used to fix it is inappropriate, he may apply to the court for the amount or rate to be increased or the basis changed. If he decides to apply to the court he must give at least 14 days' notice to the members of the creditors' committee and the committee may nominate one or more of its members to appear or be represented on the application. If there is no committee, the administrator's notice of his application must be sent to such of the company's creditors as the court may direct, and they may nominate one or more of their number to appear or be represented. The court may order the costs to be paid as an expense of the administration

12 Other matters relating to remuneration

- 12 1 Where there are joint administrators it is for them to agree between themselves how the remuneration payable should be apportioned. Any dispute arising between them may be referred to the court, the creditors' committee or a meeting of creditors
- 12 2 If the administrator is a solicitor and employs his own firm to act on behalf of the company, profit costs may not be paid unless authorised by the creditors' committee, the creditors or the court
- 12 3 If a new administrator is appointed in place of another, any determination, resolution or court order which was in effect immediately before the replacement continues to

have effect in relation to the remuneration of the new administrator until a further determination, resolution or court order is made

- 12 4 Where the basis of the remuneration is a set amount, and the administrator ceases to act before the time has elapsed or the work has been completed for which the amount was set, application may be made for a determination of the amount that should be paid to the outgoing administrator. The application must be made to the same body as approved the remuneration. Where the outgoing administrator and the incoming administrator are from the same firm, they will usually agree the apportionment between them.

13 Effective date

- 13 1 This guide applies where a company enters administration on or after 6 April 2010, except where
- the application for an administration order was made before that date, or
 - where the administration was preceded by a liquidation which commenced before that date

This guide is contained within Appendix C of Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England and Wales (Effective 6th April 2010)

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