

The Insolvency Act 1986

**Administrator's progress report**

Name of Company

ABL Realisations Limited

Company number

00612235

In the  
High Court of Justice, Chancery Division,  
Birmingham District Registry

(full name of court)

Court case number  
8213 of 2013(a) Insert full  
name(s) and  
address(es) of

We (a)

Dominic Lee Zoong Wong and  
Paul James Meadows

Christopher James Farrington

administrator(s)

Deloitte LLP  
Four Brindleyplace  
Birmingham  
B1 2HZDeloitte LLP  
1 Woodborough Road  
Nottingham  
NG1 3FG

Administrators of the above company attach a progress report for the period

From

To

(b) Insert date

(b) 3 May 2013

(b) 2 November 2013

Signed

Joint Administrator

Dated

2 December 2013

**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

Joe Barry  
Deloitte LLP  
Four Brindleyplace  
Birmingham  
B1 2HZ

DX Number 0121 695 5309

0121 632 6000  
DX Exchange

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**

WEDNESDAY



A31 \*A2MZXS7\* 11/12/2013 #206  
COMPANIES HOUSE  
A13 \*A2MFE96Y\* 03/12/2013 #218  
COMPANIES HOUSE

**ABL Realisations Limited (formerly Abacus Lighting Limited)  
ABH Realisations Limited (formerly Abacus Holdings Limited)  
Abacus Investcorp Limited**

**(All in Administration)  
("the Companies")**

**Court No's. 8213 of 2013  
8214 of 2013  
8222 of 2013**

**SIX MONTHLY PROGRESS REPORT TO CREDITORS  
FOR THE PERIOD TO 2 NOVEMBER 2013  
PURSUANT TO RULE 2.47 OF THE INSOLVENCY RULES 1986 AND THE INSOLVENCY  
(AMENDMENT) RULES 2010**

**29 November 2013**

**This report has been prepared for the sole purpose of updating the creditors for information purposes  
The report may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by  
creditors for any purpose other than updating them for information purposes, or by any other person for  
any purpose whatsoever**

**Dominic Lee Zoong Wong, Christopher James Farrington and Paul James Meadows were appointed Joint  
Administrators of ABL Realisations Limited (formerly Abacus Lighting Limited), ABH Realisations Limited  
(formerly Abacus Holdings Limited) and Abacus Investcorp Limited on 3 May 2013. The affairs, business  
and property of the Companies are managed by the Joint Administrators. The Joint Administrators act as  
agents of the Companies and contract without personal liability**

**All licensed Insolvency Practitioners of Deloitte LLP are licensed in the UK to act as Insolvency  
Practitioners**

**Dominic Lee Zoong Wong  
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Birmingham  
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## **CONTENTS**

## **Page**

<b>1 INTRODUCTION</b>	<b>1</b>
<b>2. ADMINISTRATORS' PROPOSALS</b>	<b>3</b>
<b>3 ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT AND ESTIMATED OUTCOME</b>	<b>5</b>
<b>4. DISTRIBUTIONS TO CREDITORS</b>	<b>7</b>
<b>5. OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS</b>	<b>9</b>
<b>6. PRE-ADMINISTRATION COSTS</b>	<b>11</b>
<b>7 ADMINISTRATORS' REMUNERATION AND EXPENSES</b>	<b>12</b>

## **APPENDICES**

<b>1</b>	<b>Statutory information</b>
<b>2</b>	<b>Administrators' Proposals</b>
<b>3</b>	<b>Administrators' Receipts and Payments account for the 6 months from 3 May 2013 to 2 November 2013</b>
<b>4.</b>	<b>Administrators' time costs for the period 3 May 2013 to 2 November 2013</b>
<b>5</b>	<b>Proof of Debt – Form 4 25</b>

## ABBREVIATIONS

For the purpose of this report the following abbreviations shall be used

"ABL"	ABL Realisations Limited (formerly Abacus Lighting Limited)
"ABH"	ABH Realisations Limited (formerly Abacus Holdings Limited)
"ABI"	Abacus Investcorp Limited
"the Act"	Insolvency Act 1986 (as amended)
"the Administrators"	Dominic Lee Zoong Wong, Christopher James Farrington and Paul James Meadows of Deloitte LLP
"Bank" or "Secured Creditor"	HSBC Bank plc
"the Companies"/"the Group"	ABL Realisations Limited (formerly Abacus Lighting Limited), ABH Realisations Limited (formerly Abacus Holdings Limited) and Abacus Investcorp Limited (All in Administration)
"the Court"	High Court of Justice, Chancery Division, Birmingham District Registry
"CVL"	Creditors Voluntary Liquidation
"Deloitte"	Deloitte LLP
"Newco"	Abacus Lighting Ltd (formerly GG156 Limited) - Company number 08494722
"PP" or "Prescribed Part"	This is a fund for unsecured creditors, to be set aside out of a Company's net property, as provided for under Section 176A of the Insolvency Act 1986 (as amended)
"the Rules"	Insolvency Rules 1986 and the Insolvency (Amendment) Rules 2010
"SIP2 (E&W)"	Statement of Insolvency Practice 2 (England & Wales)
"SIP7 (E&W)"	Statement of Insolvency Practice 7 (England & Wales)
"SIP9 (E&W)"	Statement of Insolvency Practice 9 (England & Wales)
"SIP13 (E&W)"	Statement of Insolvency Practice 13 (England & Wales)

## **1 INTRODUCTION**

### **1.1 Introduction**

This report has been prepared in accordance with Rule 2.47 of the Rules to provide creditors with an update on the progress of the Administration of the Company since our first report to creditors.

The Administrators' proposals were issued on 14 June 2013 and are summarised in Section 2.2 below. The Administrator's proposals included a statement pursuant to Paragraph 52(1)(b) of Schedule B1 of the Act that no distribution to unsecured creditors was anticipated other than under the Prescribed Part. Accordingly, in the absence of receiving any requests for a creditor meeting, the Administrators' Proposals were deemed approved on the eighth business day following their circulation.

Given the information previously provided to creditors in our proposals to creditors we have not included detailed background information in respect of the Company and have focused on the progress of the Administration subsequent to that report.

A schedule of statutory information in respect of each of the Companies is attached at Appendix 1.

### **1.2 Details of the appointment of the Administrators**

Dominic Lee Zoong Wong, Christopher James Farrington and Paul James Meadows of Deloitte were appointed Administrators of the Companies 3 May 2013 by the directors as follows:

- ABL Realisations Limited (formerly Abacus Lighting Limited) - Andrew Morris-Richardson,
- AHL Realisations Limited (formerly Abacus Holdings Limited) - Andrew Morris-Richardson
- Abacus Investcorp Limited - Christopher Welbourn

The address of each of the above directors is stated at Companies House as being c/o the registered office, which, at the date of the Administrations was Oddicroft Lane, Sutton-in-Ashfield, Nottinghamshire, NG17 5FT.

The appointments were made by the individual directors under the authority of resolutions of the Board of Directors of each company.

The Court having conduct of the proceedings is The High Court of Justice, Chancery Division, Birmingham District Registry, the case numbers being as follows:

- ABL Realisations Limited (formerly Abacus Lighting Limited) – 8213 of 2013
- AHL Realisations Limited (formerly Abacus Holdings Limited) – 8214 of 2013
- Abacus Investcorp Limited – 8222 of 2013

For the purposes of Paragraph 100(2) of Schedule B1 of the Act the Administrators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly or severally

### **1 3 Electronic communication with creditors**

In an effort to reduce the costs of the Administrations, all communications with creditors, including updates and progress reports, have been posted onto a website, which has been set up specifically for this purpose. The web address is [www.deloitte.com/uk/abacuslightinglimited](http://www.deloitte.com/uk/abacuslightinglimited)

A letter will be issued to all creditors each time the website is updated with a statutory notice or report. All creditors' statutory notices will be retained on the website for 3 months after being uploaded to the site.

## **2. ADMINISTRATORS' PROPOSALS**

### **2.1 Introduction**

The Administrators concluded that as the Companies had significant secured and unsecured creditor liabilities, a restructuring of these creditors would have been required to rescue a company as a going concern. It was apparent that there was insufficient value placed on the Companies' assets by third parties in order to affect a restructuring of the Companies' debt and achieve a going concern sale. Consequently, the Administrators have performed their functions in relation to the Companies with the objective set out in Paragraph 3(1)(b) of Schedule B1 of the Act, which is to achieve a better result for creditors as a whole than would be obtained through an immediate liquidation of the Companies.

The purpose of the Administrations has been achieved through a sale of the majority of business and assets of the Companies.

The Administrators' proposals to achieve this objective, as noted above, were issued on 14 June 2014 and included a statement in accordance with Paragraph 52(1)(b) of Schedule B1 of the Act. No valid requests from creditors (in the prescribed format) for a formal meeting were received in the 8 business days subsequent to the issue of the proposals, and as such the proposals were presumed deemed approved pursuant to Rule 2.33(5) of the Rules. A formal notice confirming this was sent to all creditors on 27 June 2013.

### **2.2 Progress on and achievement of the approved proposals**

We have summarised below the progress and current status in respect of each of the approved proposals.

<b>Proposal</b>	<b>Current status</b>
1	The Administrators continue to manage the affairs of the Companies.
2	The statutorily required confidential reports in relation to the Directors' conduct have been submitted to the Insolvency Service in line with statutory requirements.
3	Claims continue to be adjudicated as they are received. On present information available, the Administrators anticipate that funds will be available to the Companies' Secured Creditor, and to the unsecured creditors of ABL Realisations Limited by virtue of a small Prescribed Part distribution. The Companies have no preferential creditors.
4	To date £2,35100,000 has been distributed to the Secured Creditor. Further payments to the Secured Creditor will be made as and when the deferred consideration is received.
5	No creditors' committees were formed in respect of the Companies.
6a & 6b	The Administrators have obtained approval from the Companies' Secured Creditor with regards to the basis and drawing of the Administrators' remuneration, on-going expenses and the Pre Administration Costs.

7 & 8	As it appears likely that a dividend to the unsecured creditors will be made by virtue of the Prescribed Part in ABL Realisations Limited only. In order to pay this distribution to creditors, ABL will either be placed into CVL or an application made to extend the Administration and pay the PP within the Administration. The Administrators will determine the most appropriate and cost effective way of making the distribution to creditors in due course.
9	The Administrators have obtained approval from the Companies' Secured Creditor with regards to the Administrators' discharge of liability per paragraphs 98 & 99 of Schedule B1 of the Act.

Further information in respect of the realisation of assets, the status of liabilities and the estimated outcome for creditors is contained in the following sections of this report



### **3 ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT AND ESTIMATED OUTCOME**

#### **3.1 Introduction**

Attached at Appendix 3 are abstract Receipts and Payments accounts covering the period from 3 May 2013 to 2 November 2013 for each of the Companies, in accordance with SIP7 (E&W)

In this section, we have summarised the main asset realisations during the 6 month period with details of costs incurred but as yet remain unpaid

#### **3.2 Asset realisations**

We refer creditors to our previous reports for details of the realisations achieved from the sale of the business as noted in the proposals and SIP 16 letter previously issued to creditors. Total realisations received to date from the sale are £2,898,000 with deferred consideration of £550k to £600k not yet falling due for payment as detailed below

The only asset realisation over the 6 month period other than the sale consideration has been bank interest of £1,420 in ABL and £166 in ABH

#### **3.3 Estimated future realisations**

##### *Deferred Consideration*

As part of the sale of the business, £600k of the consideration was deferred and payable in £20k - £30k monthly instalments between February 2014 and October 2015

The deferred consideration is secured by a second ranking debenture in Newco held by ABL, ranking behind Newco's invoice finance facility

Newco did not take up its option to make a lump sum payment of £200k in October 2013 in order to reduce the total deferred consideration by £50k to a total of £550k

##### *Abacus Shanghai*

As part of the sale, Newco acquired the Group's intellectual property and the shares held by ABI in the Group's Chinese subsidiary, Abacus Shanghai. As a result of which ABI has no economic interest in this company

Following more detailed due diligence and in light of the complex Chinese legal system, Newco has now confirmed that whilst it holds the beneficial interest, it does not intend to complete the transfer of the legal title of the shares in Abacus Shanghai

In order for this subsidiary to seek to avoid entering into its own insolvency process, local management in China, working with its local secured creditors, have identified a potential alternative purchaser of the company. Negotiations are currently ongoing between local management, the potential purchaser and Newco with regards to Newco relinquishing its interest in this subsidiary

Given the weak financial position of Abacus Shanghai, any transaction that does occur is not expected to realise any value in the Administration of ABI. However, the Administrators will seek to recover any costs that they and their legal advisors incur in transferring legal title

### **3.4 Estimated outcome for creditors**

If the deferred consideration is received in full, it is envisaged the Secured Creditor will only suffer a small shortfall on its debt or may be repaid in full dependent on the level of costs in completing the Administrations

As previously mentioned, it is envisaged that some funds will be available to make a small distribution to unsecured creditors of ABL Realisations Limited by virtue of the Prescribed Part This is discussed further in section 4.4 below

## **4 DISTRIBUTIONS TO CREDITORS**

### **4.1 Secured creditors**

To date, £2.135m has been distributed to the secured lender, HSBC Bank Plc, under its fixed and floating charges. A further £250k will be distributed shortly. Total Bank debt at the date of appointment stood at £2.8m as shown in the Companies' Statement of Affairs. The total return to the Secured Creditor will be conditional on the collection of the deferred consideration and the total costs of the Administrations.

### **4.2 Preferential creditors**

All employees were transferred to Newco under TUPE regulations. All wage arrears and other potential employee preferential claims were adopted by Newco.

### **4.3 Prescribed Part**

The Prescribed Part (section 176A of the Insolvency Act 1986 (Prescribed Part) Order 2003) applies where there are floating charge realisations, net of costs to be set aside for unsecured creditors. This equates to

- 50% of net property up to £10,000,
- Plus, 20% of net property in excess of £10,000
- Subject to a maximum of £600,000

It is not envisaged that the PP for any of the Companies will exceed the maximum amount of £600,000 as illustrated above.

The PP is estimated at nil in ABH and ABI due to limited realisations subject to the Bank's floating charges in those companies.

The net property in ABL is currently estimated at little over £1m, yielding a PP of c. £210k. The PP is subject to costs incurred in agreeing and paying creditor claims. The final level will be dependent upon the level of costs incurred, as no further floating charge realisations are envisioned (the deferred consideration would be subject to the Bank's fixed charge security).

Please also note that the net property figures can only be estimated at this stage and therefore the value of the PP in ABL is also only an estimate and is subject to change (once the costs and expenses of the Administration have been finalised).

#### 4.4 Unsecured creditors

The unsecured creditors' position as at 3 May 2013 per the Directors' Statements of Affairs (excluding any shortfall to floating charge holders) is summarised in the table below

	£m
ABL	11.3
AHL	0.8
AIL	0.0
TOTAL	<u>12.1</u>

Included within ABL is the pension scheme debt at £3.8m. The Group's pension scheme has since submitted a provisional claim against ABL of £8.7m following a change of accounting basis for recognising the deficit on the scheme.

As part of the sale, Newco agreed to obtain releases from £2m of unsecured claims within nine months of the sale (3 February 2014). The Administrators have delayed agreeing unsecured claims until the details of the released claims are provided by Newco.

#### 4.5 Claims process

Due to the possible distribution to unsecured creditors under the PP in ABL, creditors of ABL are requested to submit claims to the address on the front of this report, marked for the attention of Joe Barry.

A Proof of Debt form for ABL is attached at Appendix 5.

## **5 OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS**

### **5.1 Extensions to the initial appointment period**

In accordance with the provisions of the Act incorporated by the Enterprise Act 2002, all Administrations automatically come to an end after one year unless an extension is granted by the Court or with the consent of the creditors. The initial period of the appointment was for 12 months commencing on 3 May 2013.

In due course, the Administrators will consider whether the most appropriate and cost effective way of making the distribution of the PP to ABL unsecured creditors is to

- place ABL into CVL, or
- make to application to Court to extend the Administration of ABL and pay the PP within the Administration

Creditors will be notified in due course in this regard, although notification may only be made once the most appropriate route has been implemented.

For ABI and ABH it is unlikely these administrations will be extended beyond the initial 12 month period.

### **5.2 Investigations**

As part of the Administrators' statutory duties, an investigation into the conduct of the Companies' Directors was completed.

In this regard, a confidential report was submitted to The Insolvency Service on 27 September 2013.

### **5.3 SIP2 (E&W) – Initial Assessment of Potential Recoveries**

The Administrators are obliged to review all of the information available to them and conduct an initial assessment of whether there are any matters that might lead to a recovery for the benefit of creditors. This initial assessment included enquiries into any potential claims that may be brought against parties either connected to or who have had past dealings with the Companies.

Having completed this review, no avenues of recovery were identified.

If creditors have any information that they feel the Administrators should be made aware of in relation to the above, please contact the Administrators as a matter of urgency.

### **5.4 Exit**

ABL - As detailed above, funds are expected to be available to the unsecured creditors by virtue of a PP distribution and therefore the Administration will either be extended, and after realisation of the deferred consideration and payment of the PP, the Company will be dissolved.

ABH and ABI – As there will be no further realisation in these companies, it is likely they will be dissolved at the conclusion of the 12 month initial period of administration.

## **5.5 SIP13 (E&W) – Transactions with connected parties**

The Administrators are not aware of any connected party transactions in the two years prior to the Administrations which were not carried out on an arm's length basis. Should creditors have information regarding any transactions that may not have been carried out on an arm's length basis, they should forward details in writing to the Administrators to the address on the front of this report.

There have been no connected party transactions since the Administrators' appointments.

## **5.6 EC Regulations**

As stated in the Administration Order in respect of the Company, Council Regulation (EC) No 1346/2000 applies and these are the main proceedings as defined in Article 3(1) of that regulation.

## 6 PRE-ADMINISTRATION COSTS

Included within the Administrators' Proposals dated 12 June 2013 was a Statement of Pre-Administration Costs, in accordance with rule 2.33(2)(ka) of the Rules

These costs were approved as detailed below

Insolvency Practitioner	Amount approved (£)	Amount Paid to Date (£)	Date approved	Date paid
Dominic Wong, Christopher Farrington and Paul Meadows	Time 206,301 00 Expenses 270 45	Time 76,499 00 Expenses 270 45	5 July 2013	10 July 2013

### Other Professional Costs

DLA advised on a range of legal pre appointment issues including the creation and filing of key documents to action the Administration appointments, advising on the sale documentation and generally facilitating the sales process. Total fees paid in relation to this pre-administration advice were £50,000 plus expenses of £309 87

GVA Limited carried out independent property valuations and plant and machinery valuations prior to the appointment of Administrators. Total fees paid for these valuations were £4,500 plus expenses of £15

Naismiths LLP carried out a debtor ledger review to assess what value could be realised from the Companies' book debts. Fees paid in relation to this totalled £2,400

Merrill Corporation, hosted the data room used to assist with the sales process. Their costs of £2,894 incurred supporting the sale have been paid in full

## **7 ADMINISTRATORS' REMUNERATION AND EXPENSES**

### **7.1 Administrators' Remuneration**

#### **7.1.1 Basis of Remuneration**

The basis of the Administrators' remuneration was fixed on 5 July 2013 by the Secured Creditor as being by reference to the time properly given by the Administrators and their staff in attending to matters arising in the Administration calculated at the prevailing standard hourly charge out rates used by Deloitte at the time when the work is performed, plus VAT

#### **7.1.2 Remuneration**

##### **ABL**

During the past 6 month period the Administrators have incurred total time costs of £98,970 75 made up of 251 5 of hours at an average charge out rate of £393 52 across all grades of staff, this time is charged in six minute increments. Of this sum, a total of £36,260 has been drawn and paid as indicated in the Receipts and Payments account at Appendix 3. A breakdown of the time charged is included at Appendix 4.

##### **ABH**

During the past 6 month period the Administrators have incurred total time costs of £45,053 00 made up of 110 9 of hours at an average charge out rate of £406 25 across all grades of staff, this time is charged in six minute increments. Of this sum, a total of £10,000 has been drawn and paid as indicated in the Receipts and Payments account at Appendix 3. A breakdown of the time charged is included at Appendix 4.

##### **ABI**

During the past 6 month period the Administrators have incurred total time costs of £21,476 00 made up of 64 0 of hours at an average charge out rate of £335 56 across all grades of staff, this time is charged in six minute increments. Of this sum, a total of £3,740 has been drawn and paid as indicated in the Receipts and Payments account at Appendix 3. A breakdown of the time charged is included at Appendix 4.

The work has been categorised into the following task headings and sub categories

- **Administration and Planning** includes such tasks as case planning and set-up, appointment notification, statutory reporting, compliance, cashiering, accounting and administrative functions
- **Realisation of Assets** includes such tasks as identifying and securing assets, dealing with the sale to Newco and subsequent collection of deferred consideration
- **Investigation** includes such tasks as reporting on the Directors' conduct, investigating potential antecedent transactions and any other investigations that may be deemed appropriate



- **Creditors** include such tasks as creditor set up, communication and meetings, retention of title issues, corresponding with secured creditors, reviewing and obtaining advice in relation to security granted to the Bank
- **Other matters** include VAT and corporation tax issues

"A Creditors' Guide to Remuneration" is available for download at

[www.deloitte.com/uk/sip-9-england-and-wales](http://www.deloitte.com/uk/sip-9-england-and-wales)

Should you require a paper copy, please send your request in writing to the Administrators at the address on the front of this report and this will be provided to you at no cost

## 7.2 Charge out rates

The range of charge out rates for the separate categories of staff is based on our charge out rates as summarised below. Manager rates include all grades of assistant manager. With effect from 1 September 2012, charge out rates were increased by an average 3% and the charge out rate bandings have been amended, where applicable, to reflect this change.

Grade	£ 2013
Partners/Directors	605 to 950
Managers	305 to 720
Assistants and Support Staff	155 to 305

The above bands are specific to the Restructuring Services department partners and staff. In certain circumstances the use of specialists from other Deloitte departments such as Tax/VAT, Corporate Finance or Drivers Jonas Deloitte may be required on the case. These departments may charge rates that fall outside the Restructuring Services department bands quoted above so, where such specialists have performed work on the case, average rates may also fall outside the Restructuring Services department bands.

All partners and technical staff (including cashiers) assigned to the case recorded their time spent working on the case on a computerised time recording system. Time spent by secretarial staff working on the assignment has not been recorded or recovered. The appropriate staff have been assigned to work on each aspect of the case based upon their seniority and experience, having regard to the complexity of the relevant work, the financial value of the assets being realised and/or claims agreed.

### 7.3 Expenses

The Administrators' direct expenses for the period of this report are as follows

Nature of expenses	Total Incurred £	Paid £	Outstanding £
<b>Postage</b>			
ABL	502 00	276 00	226 00
ABH	0 00	0 00	0 00
ABI	0 00	0 00	0 00
<b>Total</b>	<b>502 00</b>	<b>276 00</b>	<b>226 00</b>
<b>Statutory Bonding</b>			
ABL	230 01	0 00	230 01
ABH	383 35	0 00	383 35
ABI	76 67	0 00	76 67
<b>Total</b>	<b>690 03</b>	<b>0.00</b>	<b>690.03</b>
<b>Subsistence</b>			
ABL	4 95	0 00	4 95
ABH	0 00	0 00	0 00
ABI	0 00	0 00	0 00
<b>Total</b>	<b>4 95</b>	<b>0.00</b>	<b>4.95</b>
<b>Grand Total</b>	<b>1,196 98</b>	<b>276 00</b>	<b>920 98</b>

Mileage is calculated at the prevailing standard mileage rate of up to 45p used by Deloitte at the time when the mileage is incurred

### 7.4 Other professional costs

#### *Legal fees – DLA Piper LLP "DLA"*

To advise on appropriate legal matters and to prepare required legal documentation (including the Sale agreement) the Administrators instructed DLA, a firm of lawyers with the appropriate expertise and experience in dealing with this type of administration. DLA have also been asked to assist with the potential transfer of the shares of Abacus Shanghai, although their costs for doing so should be reimbursed by the purchaser. To date, fees of £10k have been paid to DLA with regards to their work following the appointment of the Administrators.

#### *Pension advisory fees – Alexander Forbes*

Alexander Forbes were instructed by the Administrators to advise on the proper treatment of the Group's defined benefit and defined contribution pension scheme. They have been paid a fee of £410.

## **7.5 Creditors' right to request information**

Any secured creditor or, unsecured creditor with the support of at least 5% in value of the unsecured creditors or, with leave of the Court, may, in writing, request the Administrators to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report, in accordance with Rule 2.47(1)(fa) and 2.48A of the Rules.

## **7.6 Creditors' right to challenge Remuneration and/or Expenses**

Any secured creditor or, unsecured creditor with the support of at least 10% in value of the unsecured creditors or, with leave of the Court, may apply to the Court for one or more orders (in accordance with Rule 2.109(4) of the Rules), reducing the amount or the basis of remuneration which the Administrators are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 2.109 of the Rules. Please note that such challenges may not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.

**ABL REALISATIONS LIMITED (FORMERLY ABACUS LIGHTING LIMITED)**

**IN ADMINISTRATION**

**STATUTORY INFORMATION**

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Company Name ABL Realisations Limited

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Previous Names Abacus Lighting Limited

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Proceedings	In Administration
Court	High Court of Justice, Chancery Division, Birmingham District Registry
Court Reference	8213 of 2013
Date of Appointment	3 May 2013
Joint Administrators	Dominic Lee Zoong Wong Christopher James Farrington Paul James Meadows
Registered office Address	c/o Deloitte LLP Four Brindleyplace Birmingham B1 2HZ
Company Number	00612235
Incorporation Date	2 October 1958
Company Secretary	Elizabeth Brown Whitehead
Bankers	HSBC Bank Plc Barclays Bank Plc
Auditors	KPMG LLP
Appointment by	Company Director – Mr Andrew John Morris Richardson
Directors at date of Appointment	Mr John Michael Lawson Mr Andrew John Morris-Richardson Mrs Ruth Pratt Mr Christopher Charles Welbourn
Directors' Shareholdings	N/A

**ABH REALISATIONS LIMITED (FORMERLY ABACUS HOLDINGS LIMITED)**

**IN ADMINISTRATION**

**STATUTORY INFORMATION**

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Company Name ABH Realisations Limited

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Previous Names Abacus Holdings Limited

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Proceedings	In Administration
Court	High Court of Justice, Chancery Division, Birmingham District Registry
Court Reference	8214 of 2013
Date of Appointment	3 May 2013
Joint Administrators	Dominic Lee Zoong Wong Christopher James Farrington Paul James Meadows
Registered office Address	c/o Deloitte LLP Four Brindleyplace Birmingham B1 2HZ
Company Number	00943023
Incorporation Date	25 November 1968
Company Secretary	Elizabeth Brown Whitehead
Bankers	HSBC Bank Plc Barclays Bank Plc
Auditors	KPMG LLP
Appointment by	Company Director – Mr Andrew John Morris Richardson
Directors and shareholdings at date of appointment	Mr Geoffrey Hall (25%) Mr Andrew John Morris-Richardson (5%) Mrs Ruth Pratt (70%)

**ABACUS INVESTCORP LIMITED**

**IN ADMINISTRATION**

**STATUTORY INFORMATION**

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Company Name Abacus Investcorp Limited

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Previous Names N/A

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Proceedings	In Administration
Court	High Court of Justice, Chancery Division, Birmingham District Registry
Court Reference	8222 of 2013
Date of Appointment	3 May 2013
Joint Administrators	Dominic Lee Zoong Wong Christopher James Farrington Paul James Meadows
Registered office Address	c/o Deloitte LLP Four Brindleyplace Birmingham B1 2HZ
Company Number	00612235
Incorporation Date	18 August 1995
Company Secretary	Elizabeth Brown Whitehead
Bankers	HSBC Bank Plc Barclays Bank Plc
Auditors	KPMG LLP
Appointment by	Company Director – Mr Christopher Charles Welbourn
Directors at date of Appointment	Mr John Michael Lawson Mr Andrew John Morris-Richardson Mr Christopher Charles Welbourn
Directors' Shareholdings	N/A

**STATEMENT OF PROPOSALS PURSUANT TO PARAGRAPH 49 OF SCHEDULE B1 OF THE  
INSOLVENCY ACT 1986 (AS AMENDED)**

**ABL Realisations Limited  
(formerly Abacus Lighting Limited)**

**Court Case No 8213 of 2013**

**ABH Realisations Limited  
(formerly Abacus Holdings Limited)**

**Court Case No 8214 of 2013**

**Abacus Investcorp Limited**

**Court Case No. 8222 of 2013**

**All in Administration ("the Companies")**

The Administrators' approved proposals are as follows

- 1 the Administrators continue to manage the affairs and any remaining assets of the Companies and the settlement of all Administration expenses,
- 2 the Administrators continue with their enquiries into the conduct of the Directors of the Companies and continue to assist any regulatory authorities with their investigation into the affairs of the Companies,
- 3 the Administrators be authorised to agree the claims of the Companies' secured and unsecured creditors unless the Administrators conclude, in their reasonable opinion, that the Companies will have no assets available for distribution,
- 4 the Administrators be authorised to distribute funds to the secured creditors as and when claims are agreed and funds permit and, in relation to distributions to unsecured creditors, if the Court gives permission following an appropriate application,
- 5 that, in the event the creditors of the Companies so determine, at a meeting of creditors, a Creditors' Committee be appointed in respect of the Companies comprising not more than five and not less than three creditors of the Companies,
- 6 that, if a Creditors' Committee is not appointed, the Secured Creditor shall be asked
  - a to fix the basis of the Administrators' remuneration in accordance with Rule 2 106(5A)(a), to be fixed by reference to the time properly given by the Administrators and their staff in attending to matters arising in the Administration, calculated at the prevailing standard hourly charge out rates used by Deloitte at the time when the work is performed, plus VAT. In addition the secured creditor shall also be asked to agree the Administrators' expenses, of which the Administrators' expenses for mileage be calculated by reference to mileage properly incurred by the Administrators and their staff in attending to matters arising in the Administration, at the prevailing standard mileage rate used by Deloitte at the time when the mileage is incurred, plus VAT where applicable,
  - b the Administrators' Pre-Administration Costs as detailed in Appendix 5 of the Administrators' Proposals be approved. And that the Administrators be authorised to draw their Pre-Administration Costs, plus VAT, from the estates of the Administrations,

- 7 that, following the realisation of assets and resolution of all matters in the Administration, and as quickly and efficiently as is reasonably practicable, the Administrators implement the most cost effective steps to formally conclude the Administration. This may include the distribution of funds to unsecured creditors (provided Court permission is obtained) and then the dissolution of the Companies or alternatively, seeking to put the Companies into Creditors' Voluntary Liquidation ("CVL") or Compulsory Liquidation, depending on which option will result in a better realisation for creditors,
- 8 that, if the Companies were to be placed into CVL, the Administrators propose to be appointed Liquidators and any Creditors' Committee appointed will become the Liquidation Committee pursuant to Rule 4.174A of the Rules and that the basis of the Liquidators' remuneration be fixed by reference to the time given in attending to matters arising in the Liquidation. As per Paragraph 83(7) of Schedule B1 of the Act and Rule 2.117A(2)(b) of the Rules, the creditors may nominate a different person to be Liquidator(s) provided the nomination is made before the proposals are approved by creditors. For the purposes of Section 231 of the Act the Liquidators will each be authorised to carry out all functions, duties and powers either jointly or severally, and
- 9 in the absence of a Creditors' Committee, the Secured Creditor be asked to agree that the Administrators be discharged from liability per Paragraphs 98 and 99 of Schedule B1 of the Act immediately upon the Administrators' filing their final report to creditors and vacating office



ABL, ABH and ABI  
Joint Administrators' Receipts and Payments  
From 3 May 2013 to 2 November 2013

Statements of Affairs				Notes	ABL	ABH	ABI	Total
ABL	ABH	ABI	Total		£	£	£	£
£'000	£'000	£'000	£'000					
<b>Receipts</b>								
				4	260			260
95,000			95,000		95,000			95,000
35,000			35,000		35,000			35,000
1,150,000			1,150,000		1,150,000			1,150,000
					1,420	166		1,586
						2,667		2,667
	1,600,000		1,600,000			1,600,000		1,600,000
	8,000		8,000			8,000		8,000
		10,000	10,000				10,000	10,000
<b>1,280,000</b>	<b>1,608,000</b>	<b>10,000</b>	<b>2,898,000</b>		<b>1,281,680</b>	<b>1,610,833</b>	<b>10,000</b>	<b>2,902,513</b>
<b>Payments</b>								
					60,499	11,000	5,000	76,499
					270			270
					40,310	10,000		50,310
					1,515	3,000		4,515
					2,400			2,400
					2,894			2,894
				5	36,260	10,000	3,740	50,000
					10,000			10,000
					410			410
					276			276
					169			169
					106	2,667		2,773
					592,000			592,000
						1,507,000	1,000	1,508,000
				4			260	260
					<b>747,109</b>	<b>1,543,667</b>	<b>10,000</b>	<b>2,300,776</b>
<b>Balance</b>					<b>534,570</b>	<b>67,166</b>	<b>0</b>	<b>601,736</b>
					<b>1,281,680</b>	<b>1,610,833</b>	<b>10,000</b>	<b>2,902,513</b>
<b>MADE UP AS FOLLOWS</b>								
				2	38,920	600	0	39,520
				1	495,650	66,566	0	562,216
					<b>534,570</b>	<b>67,166</b>	<b>0</b>	<b>601,736</b>

Notes

- All funds are held on interest bearing accounts. Interest received will be accounted for to HMRC in due course.
- The Companies are registered for VAT and the above receipts and payments are shown net of VAT.
- Details of creditors and other interested parties rights to either request further information or challenge remuneration and/or expenses can be found in the Progress Report.
- After payment of some of the costs of the Administration to date, the balance of ABF's funds are currently held by ABL pending payment of the balance in further costs.
- The Administrators' remuneration is fixed by reference to the time properly given by the Administrators and their staff in attending to matters arising in the Administrations calculated at the prevailing standard hourly charge out rates used by Deloitte at the time when the work is performed plus VAT.

ABL, ABH and ABI  
Joint Administrators' Receipts and Payments  
From 3 May 2013 to 2 November 2013

Statements of Affairs					Notes	ABL	ABH	ABI	Total
ABL	ABH	ABI	Total						
£'000	£'000	£'000	£'000			£	£	£	£
<b>Receipts</b>									
				ABI funds held by ABL	4	260			260
95 000			95,000	Furniture & Equipment		95 000			95,000
35 000			35 000	Stock		35,000			35,000
1 150 000			1 150 000	Book Debts		1,150 000			1 150,000
				Bank Interest Gross		1,420	166		1 586
				Insurance			2,667		2 667
	1,600 000		1,600 000	Freehold Land & Property			1,600 000		1 600,000
	8,000		8 000	Property Rights/Patents			8,000		8,000
		10,000	10 000	Shares and Investments				10 000	10 000
<b>1,280,000</b>	<b>1,608,000</b>	<b>10,000</b>	<b>2,898,000</b>			<b>1,281,680</b>	<b>1 610,833</b>	<b>10,000</b>	<b>2,902,513</b>
<b>Payments</b>									
				Pre Appointment Fees		60 499	11,000	5,000	76,499
				Pre Appointment Expenses		270			270
				Pre-Appointment Legal Fees		40 310	10 000		50,310
				Pre-Appointment Agents Fees		1 515	3 000		4,515
				Pre-Appointment Surveyor's Fees		2 400			2,400
				Pre-Appointment Transaction Costs		2 894			2,894
				Administrators' Fees	5	36 260	10 000	3,740	50 000
				Legal Fees		10 000			10 000
				Pension Consultant's Fees		410			410
				Postage & Redirection		276			276
				Statutory Advertising		169			169
				Insurance of Assets		106	2 667		2 773
				Distribution Under Floating Charge		792 000			792,000
				Distribution Under Fixed Charge			1 557 000	1 000	1 558,000
				ABI funds held by ABL	4			260	260
						<b>947,109</b>	<b>1,593,667</b>	<b>10,000</b>	<b>2,550,776</b>
				<b>Balance</b>		<b>334,570</b>	<b>17,166</b>	<b>0</b>	<b>351,736</b>
						<b>1,281,680</b>	<b>1,610,833</b>	<b>10,000</b>	<b>2,902,513</b>
<b>MADE UP AS FOLLOWS</b>									
				VAT Receivable	2	38 920	600	0	39,520
				Floating IB Current A/C	1	285 650	26,566	0	312 216
						<b>324,571</b>	<b>27,166</b>	<b>0</b>	<b>351,737</b>

Notes

- All funds are held on interest bearing accounts, interest received will be accounted for to HMRC in due course
- The Companies are registered for VAT and the above receipts and payments are shown net of VAT
- Details of creditors' and other interested parties rights to either request further information or challenge remuneration and/or expenses can be found in the Progress Report
- After payment of some of the costs of the Administration to date the balance of ABIs funds are currently held by ABL pending payment of the balance in further costs
- The Administrators' remuneration is fixed by reference to the time properly given by the Administrators and their staff in attending to matters arising in the Administrations calculated at the prevailing standard hourly charge out rates used by Deloitte at the time when the work is performed plus VAT

Time costs for the period 3 May 2013 to 2 November 2013

ABL Realisations Limited  
(In Administration)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration and Planning</b>									
Cashiering and Statutory Filing			2 50	1 171 50	3 75	975 00	6 25	2 146 50	343 44
Case Supervision, Management and Closure	0 40	242 00	7 30	3 189 50	16 50	3 397 50	24 20	6 829 00	282 19
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	17 10	7 861 50	10 30	2 008 50	27 40	9 870 00	360 22
General Reporting	11 70	7 183 50	19 30	8 686 50	17 20	3 354 00	48 20	19 224 00	398 84
Liaison with Other Insolvency Practitioners	-	-	-	-	-	-	-	-	-
	12 10	7 425 50	48 20	20 909 00	47 75	9 735 00	108 05	38 069 50	358 98
<b>Investigations</b>									
Investigations	-	-	0 75	348 75	-	-	0 75	348 75	465 00
Reports on Directors' Conduct	0 50	302 50	7 40	2 577 00	-	-	7 90	2 879 50	364 49
	0 50	302 50	8 15	2 925 75	-	-	8 65	3 228 25	373 21
<b>Realisation of Assets</b>									
Other Assets (e.g. Stock)			5 50	2 557 50	-	-	5 50	2 557 50	465 00
Plant and Equipment, Fixtures and Fittings and Vehicles	0 10	60 50	-	-	-	-	0 10	60 50	605 00
Retention of Title	0 60	363 00	-	-	-	-	0 60	363 00	605 00
Sale of Business / Assets	12 30	7 441 50	-	-	-	-	12 30	7 441 50	605 00
	13 00	7 865 00	5 50	2 557 50	-	-	18 50	10 422 50	563 38
<b>Creditors</b>									
Secured	9 60	6 228 00	24 00	11 160 00	-	-	33 60	17 388 00	517 50
Unsecured	8 30	5 021 50	40 60	17 845 00	35 70	6 961 50	84 60	29 828 00	352 58
	17 90	11 249 50	64 60	29 005 00	35 70	6 961 50	118 20	47 218 00	399 46
<b>Other Matters Include</b>									
Tax and VAT	-	-	0 10	34 50	-	-	0 10	34 50	345 00
	-	-	0 10	34 50	-	-	0 10	34 50	345 00
	-	-	-	-	-	-	-	-	-
<b>TOTAL HOURS &amp; COST</b>	43 50	26 842 50	124 55	55 431 75	63 45	16 696 50	251 50	98 970 75	393 52

TOTAL FEES DRAWN TO DATE

36,260 00

Time costs for the period 3 May 2013 to 2 November 2013

ABH Realisations Limited  
(In Administration)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration and Planning</b>									
Cashiering and Statutory Filing			0.90	385.50	1.40	413.00	2.30	798.50	347.17
Case Supervision Management and Closure			5.10	2,201.50	5.80	1,241.00	10.90	3,442.50	315.83
Initial Actions (e.g. Notification of Appointment, Securing Assets)			12.00	5,580.00	10.30	2,008.50	22.30	7,588.50	340.29
General Reporting			22.80	10,394.00	16.50	3,217.50	39.30	13,611.50	346.35
Liaison with Other Insolvency Practitioners									
			40.80	18,561.00	34.00	6,880.00	74.80	25,441.00	340.12
<b>Investigations</b>									
Investigations			0.75	348.75			0.75	348.75	465.00
Reports on Directors' Conduct			1.70	518.50			1.70	518.50	305.00
			2.45	867.25			2.45	867.25	353.98
<b>Realisation of Assets</b>									
Property - Freehold and Leasehold									
	2.30	1,391.50					2.30	1,391.50	605.00
	2.30	1,391.50					2.30	1,391.50	605.00
<b>Creditors</b>									
Secured	8.00	5,680.00	13.00	6,045.00			21.00	11,725.00	558.33
Unsecured			3.60	1,674.00			3.60	1,674.00	465.00
	8.00	5,680.00	16.60	7,719.00			24.60	13,399.00	544.67
<b>Other Matters Include</b>									
Pensions	4.50	3,195.00					4.50	3,195.00	710.00
Tax and VAT			1.25	564.25	1.00	195.00	2.25	759.25	337.44
	4.50	3,195.00	1.25	564.25	1.00	195.00	6.75	3,954.25	585.81
<b>TOTAL HOURS &amp; COST</b>	14.80	10,266.50	61.10	27,711.50	35.00	7,075.00	110.90	45,053.00	406.25

TOTAL FEES DRAWN TO DATE

10,000.00

Time costs for the period 3 May 2013 to 2 November 2013

Abacus Investcorp Limited  
(in Administration)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration and Planning</b>									
Cashiering and Statutory Filing	-	-	0 40	178 00	1 10	324 50	1 50	502 50	335 00
Case Supervision, Management and Closure	-	-	1 00	391 00	4 30	938 50	5 30	1,329 50	250 85
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	4 00	1 860 00	10 30	2 008 50	14 30	3,868 50	270 52
General Reporting	1 00	710 00	10 80	4 814 00	16 40	3 198 00	28 20	8,722 00	309 29
Liaison with Other Insolvency Practitioners	-	-	-	-	-	-	-	-	-
	1 00	710 00	16 20	7,243 00	32 10	6,469 50	49 30	14,422 50	292 55
<b>Investigations</b>									
Reports on Directors' Conduct	-	-	1 70	518 50	-	-	1 70	518 50	305 00
	-	-	1 70	518 50	-	-	1 70	518 50	305 00
<b>Realisation of Assets</b>									
Other Assets (e.g. Stock)	0 40	242 00	4 50	2,092 50	-	-	4 90	2,334 50	476 43
Sale of Business / Assets	3 10	1 875 50	-	-	-	-	3 10	1,875 50	605 00
	3 50	2,117 50	4 50	2,092 50	-	-	8 00	4,210 00	526 25
<b>Creditors</b>									
Secured	-	-	5 00	2,325 00	-	-	5 00	2,325 00	465 00
	-	-	5 00	2,325 00	-	-	5 00	2,325 00	465 00
<b>TOTAL HOURS &amp; COST</b>	4 50	2,827 50	27 40	12,179 00	32 10	6,469 50	64 00	21,476 00	335 56
<b>TOTAL FEES DRAWN TO DATE</b>									3,740 00

Rule 2 72

Form 4.25

PROOF OF DEBT - GENERAL FORM

In the matter of **ABL Realisations Limited (formerly Abacus Lighting Limited) In Administration**  
and in the matter of **The Insolvency Act 1986**

Date of Administration 3 May 2013

1	Name of Creditor	
2	Address of Creditor	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation (see note)	£
4	Details of any document by reference to which the debt can be substantiated [Note the liquidator may call for any document or evidence to substantiate the claim at his discretion]	
5	If the total amount shown above includes Value Added Tax, please show -  (a) amount of Value Added Tax (b) amount of claim NET of Value Added Tax	£ £
6	If total amount above includes outstanding uncapitalised interest please state amount	£
7	If you have filled in both box 3 and box 5, please state whether you are claiming the amount shown in box 3 or the amount shown in box 5(b)	
8	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under section 386 of, and schedule 6 to, the Insolvency Act 1986 (as read with schedule 3 to the Social Security Pensions Act 1975)	Category  Amount(s) claimed as preferential £
9	Particulars of how and when debt incurred	
10	Particulars of any security held, the value of the security, and the date it was given	£
11	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	
	Position with or relation to creditor	

Rule 2.72

PROOF OF DEBT - GENERAL FORM (CONTD )

Form 4 25

Admitted to Vote for

£

Date

Administrator

---

Admitted preferentially for

£

Date

Administrator

---

Admitted non-preferentially for

£

Date

Administrator

**Heading required by Article 42(1) of Council Regulation (EC) No 1346/2000 of 29.5.2000, OJ L 160, p12**

**(EC Regulation on Insolvency Proceedings 2000)**

« Convocatoria para la presentación de créditos. Plazos aplicables ».

» Opfordring til anmeldelse af fordringer Vær opmærksom på fristerne «

„ Aufforderung zur Anmeldung einer Forderung. Etwaige Fristen beachten! ”

« Προ΄ σκληση για αναγγελι΄ α απαιτη΄ σεως Προσοχη΄ στις προθεσμίες »

‘ Invitation to lodge a claim Time limits to be observed ‘

« Invitation à produire une créance Délais à respecter »

« Invito all’insinuazione di un credito. Termine da osservare »

„ Oproep tot indiening van schuldvorderingen In acht te nemen termijnen ”

« Aviso de reclamação de créditos Prazos legais a observar »

" Kehotus saatavan ilmoittamiseen Noudatettavat maaraajat "

" Anmodan att anmala fordran. Tidsfrister att iaktta "

Pozvání až k bydli jeden čmit si nárok na něco. Čas hranice až k být konat

Zaproszenie do wniesienia wniosku o odszkodowanie. Termin wniesienia wniosku jest obarczony obostrzeniami

Invitáció követeles benyújtására. Idő határok betartandók.

vabilo v spraviti v zapor a trditi. čas višek v obstati držati se postav

Приглашение к подаче иска Соблюдайте установленные сроки.

Pasiūlymas paduoti skunda. Reikia atsižvelgti į terminus.

Stedina biex taghmel talba. It-termini taz-zmien ghandhom jigu mharsa.

Uzaicinājums prasības pieteikšanai Prasības pieteikšanas laiks stingri ierobežots.

Palve esitada nõue Palun jälgige aja piiranguid.

Покана за предявяване на иск. Да бъде направена в обявления срок

Invitația de a prezenta pretenția în limite de timp agreate



**Heading required by Article 42(2) of Council Regulation (EC) No 1346/2000 of 29.5.2000, OJ L 160, p12**

**(EC Regulation on Insolvency Proceedings 2000)**

« Presentación de crédito »

» Anmeldelse af fordring «

„ Anmeldung einer Forderung ”

« Αναγγελία απαιτήσεως »

` Lodgement of claim

« Production de créance »

« Insinuazione di credito »

„ Indiening van een schuldvordering ”

« Reclamação de credito »

" Saatavaa koskeva ilmoitus "

" Annälan av fordran "

činit si nárok na něco

Wniesienie wniosku o odszkodowanie.

Követelés benyújtása.

bivanje od trditi

Подача иска

Paduoti skunda

Sottomissjoni tat-talba

Prasības pieteikums

Nõude esitamine

depunerea cererii de chemare în judecată

предявяване на иск