

**Return of Final Meeting in a
Members' Voluntary Winding Up****Pursuant to Section 94 of the
Insolvency Act 1986**

To the Registrar of Companies

S.94

Company Number

01040439

Name of Company

Willis Transportation Risks Limited

I/We Sean Croston
No 1 Dorset Street
Southampton
Hampshire
SO15 2DP

give notice that a general meeting of the company was duly held on/summoned for 21 January 2013 pursuant to section 94 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of and that ~~the same was done accordingly~~ no quorum was present at the meeting

The meeting was held at the offices of Grant Thornton UK LLP, No 1 Dorset Street, Southampton, Hampshire, SO15 2DP

The winding up covers the period from 30 July 2012 (opening of winding up) to the final meeting (close of winding up)

The outcome of the meeting (including any resolutions passed at the meeting) was as follows

The liquidator's final report was presented to the meeting No quorum was present and no objections had been received to the liquidator receiving his release as liquidator of the company

There being no further business the meeting was closed

Signed



Date 21 January 2013

Grant Thornton UK LLP
No 1 Dorset Street
Southampton
Hampshire
SO15 2DP

Ref W00544/SKC/CMC/DCA

THURSDAY



A18 *A20RHP2P* #279
COMPANIES HOUSE

Arbuthnot Insurance Services Limited
Bloodstock & General Insurance Services Limited
Carter, Wilkes & Fane Limited
C. H. Jeffries (Risk Management) Limited
Durant, Wood Limited
Harrap Brothers Life & Pensions Limited
International Claims Bureau Limited
Invest for School Fees Limited
Martin Boag & Company Limited
Mercantile U.K. Limited
Opus Compliance Services Limited
Opus Health and Safety Limited
Opus Pension Trustees Limited
Richardson Hosken Limited
Willis Corroon Cargo Limited
Willis Corroon Construction Risks Limited
Willis Corroon North Limited
Willis Risk Management Limited
Willis Safety Solutions Limited
Willis Transportation Risks Limited
- All In Members' Voluntary Liquidation

I refer to my appointment as liquidator of all the above named companies by their respective shareholders on 30 July 2012

I am now in a position to close the liquidations, to cease to act as liquidator and to report on the conduct of the liquidations to 21 January 2013, the date of the final meetings. I also attach

- Appendix 1, the information prescribed under the Insolvency Act 1986 relating to each company,
- Appendix 2, an account of my receipts and payments in each liquidation,
- Appendix 3, an extract from the Insolvency Rules 1986 relating to the members' rights to request additional information from the liquidator, and
- Appendix 4, an extract from the Insolvency Rules 1986 relating to members' rights to challenge the liquidator's fees if excessive

Realisation and distribution of assets

Arbuthnot Insurance Services Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,144,134, due from Willis Faber Limited, the parent company

On 4 January 2013 the inter-company loan of £1,144,134 was distributed in specie to Willis Faber Limited, representing a distribution of £9.76 (rounded) per ordinary 10 pence share against the 117,236 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Bloodstock & General Insurance Services Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,000, due from Willis Limited, the parent company

On 4 January 2013 the inter-company loan of £1,000 was distributed in specie to Willis Limited, representing a distribution of £1 per ordinary £1 share against the 1,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Carter, Wilkes & Fane Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £706,751, due from Willis Faber Limited, the parent company

On 4 January 2013 the inter-company loan of £706,751 was distributed in specie to Willis Faber Limited, representing a distribution of £9.42 (rounded) per ordinary £10 share against the 75,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

C. H. Jeffries (Risk Management) Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company did not have any assets or liabilities. As such no transactions have taken place in the liquidation. A receipts and payments account for this company is attached reflecting this position

Durant, Wood Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £5,723, due from Willis Faber Limited, the parent company

On 4 January 2013 the inter-company loan of £5,723 was distributed in specie to Willis Faber Limited, representing a distribution of £1.43 (rounded) per ordinary £1 share against the 4,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Harrap Brothers Life & Pensions Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £4,951, due from Willis Group Limited, the parent company

On 4 January 2013 the inter-company loan of £4,951 was distributed in specie to Willis Group Limited, representing a distribution of £4.95 (rounded) per ordinary £1 share against the 1,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation.

International Claims Bureau Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £32,180, due from Willis Faber Limited, the parent company.

On 4 January 2013 the inter-company loan of £32,180 was distributed in specie to Willis Faber Limited, representing a distribution of £1.61 (rounded) per ordinary £1 share against the 20,000 shares held.

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation.

Invest for School Fees Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,000, due from Willis Faber Limited, the parent company.

On 4 January 2013 the inter-company loan of £1,000 was distributed in specie to Willis Faber Limited, representing a distribution of £1 per ordinary £1 share against the 1,000 shares held.

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation.

Martin Boag & Company Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £5,000, due from Willis Faber Limited, the parent company.

On 4 January 2013 the inter-company loan of £5,000 was distributed in specie to Willis Faber Limited, representing a distribution of £1 per ordinary £1 share against the 5,000 shares held.

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation.

Mercantile U.K. Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £7,300, due from Willis Faber Limited, the parent company.

On 4 January 2013 the inter-company loan of £7,300 was distributed in specie to Willis Faber Limited, representing a distribution of £1 per ordinary £1 share against the 7,300 shares held.

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation.

Opus Compliance Services Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £2, due from Opus Holdings Limited, the parent company

By way of this report the inter-company loan of £2 is distributed in specie to Opus Holdings Limited, representing a distribution of £1 per ordinary £1 share against the 2 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Opus Health and Safety Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £2 due from Opus Holdings Limited, the parent company

By way of this report the inter-company loan of £2 is distributed in specie to Opus Holdings Limited, representing a distribution of £1 per ordinary £1 share against the 2 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Opus Pension Trustees Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £2, due from Opus Holdings Limited, the parent company

By way of this report the inter-company loan of £2 is distributed in specie to Opus Holdings Limited, representing a distribution of £1 per ordinary £1 share against the 2 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Richardson Hosken Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £2, due from Coyle Hamilton Insurance Brokers Limited, the parent company

By way of this report the inter-company loan of £2 is distributed in specie to Coyle Hamilton Insurance Brokers Limited, representing a distribution of £1 per ordinary £1 share against the 2 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Corroon Cargo Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,000, due from Willis UK Limited, the parent company

On 4 January 2013 the inter-company loan of £1,000 was distributed in specie to Willis UK Limited, representing a distribution of £1 per ordinary £1 share against the 1,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Corroon Construction Risks Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,000, due from Willis UK Limited, the parent company

On 4 January 2013 the inter-company loan of £1,000 was distributed in specie to Willis UK Limited, representing a distribution of £1 per ordinary £1 share against the 1,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Corroon North Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £5,000, due from Willis Faber UK Group Limited, the parent company

On 4 January 2013 the inter-company loan of £5,000 was distributed in specie to Willis Faber UK Group Limited, representing a distribution of £1 per ordinary £1 share against the 5,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Risk Management Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £300,862, due from Willis Faber Limited, the parent company

On 4 January 2013 the inter-company loan of £300,862 was distributed in specie to Willis Faber Limited, representing a distribution of £1 (rounded) per ordinary £1 share against the 300,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Safety Solutions Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £32,768, due from Willis Faber Limited, the parent company

On 4 January 2013 the inter-company loan of £32,768 was distributed in specie to Willis Faber Limited, representing a distribution of 69 pence (rounded) per ordinary £1 share against the 47,500 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Willis Transportation Risks Limited

The directors' statutory declaration of solvency made on 30 July 2012 disclosed that the company's sole asset was an inter-company loan of £1,000, due from Willis UK Limited, the parent company

On 4 January 2013 the inter-company loan of £1,000 was distributed in specie to Willis UK Limited, representing a distribution of £1 per ordinary £1 share against the 1,000 shares held

I attach at Appendix 2 an abstract of my receipts and payments for the period to 21 January 2013, which shows this distribution. There have been no other receipts or payments in the liquidation

Corporation Tax Matters**Carter, Wilkes & Fane Limited**

Corporation tax returns for the periods ending 31 December 2011 and 29 July 2012 were duly completed and submitted to HM Revenue and Customs (HMRC), along with the required computations and accounts

C. H. Jeffries (Risk Management) Limited

A corporation tax return for the period 1 January 2012 to 29 July 2012 was duly completed and submitted to HMRC, along with the required computations and accounts

Willis Risk Management Limited

Corporation tax returns for the periods ending 31 December 2011 and 29 July 2012 were duly completed and submitted to HM Revenue and Customs (HMRC), along with the required computations and accounts

Willis Safety Solutions Limited

Corporation tax returns for the periods ending 31 December 2011 and 29 July 2012 were duly completed and submitted to HMRC along with the required computations and accounts

Following submission of the corporation tax returns as detailed above, HMRC have provided me with confirmation that there are no outstanding tax liabilities or returns for any of the companies in liquidation and have provided me with clearance to close the liquidations of all 20 companies

Liquidator's fees and disbursements

On 30 July 2012 the shareholders of each company resolved that my fees for acting as liquidator be fixed by reference to my time costs. My fees and disbursements for each of these liquidations are being met by Willis Investment UK Holdings Limited, in accordance with our letter of engagement dated 10 January 2012. I will correspond with Willis Investment UK Holdings Limited separately in regards to my fees and disbursements incurred in dealing with these liquidations.

Disbursements have been incurred in relation to statutory advertising and bonding and these will be invoiced to Willis Investment UK Holdings Limited.

I attach at Appendix 4 a copy of Rule 4.148C of the Insolvency Rules 1986 relating to a liquidator's remuneration, edited for members' voluntary liquidations.

DATED THIS 21ST DAY OF JANUARY 2013

A handwritten signature in black ink, appearing to read 'SC' followed by a stylized flourish.

Sean Croston
Liquidator

Appendix 1 - Prescribed information

Company names	Registered Numbers
Arbuthnot Insurance Services Limited	00752174
Bloodstock & General Insurance Services Limited	02558977
Carter, Wilkes & Fane Limited	00984073
C H Jeffries (Risk Management) Limited	03462714
Durant, Wood Limited	01149197
Harrap Brothers Life & Pensions Limited	00832326
International Claims Bureau Limited	01100894
Invest for School Fees Limited	01690268
Martin Boag & Company Limited	01364614
Mercantile U K Limited	01142777
Opus Compliance Services Limited	05001903
Opus Health and Safety Limited	03661280
Opus Pension Trustees Limited	03661534
Richardson Hosken Limited	03510652
Willis Corroon Cargo Limited	00859633
Willis Corroon Construction Risks Limited	00954043
Willis Corroon North Limited	00544016
Willis Risk Management Limited	01157474
Willis Safety Solutions Limited	01340025
Willis Transportation Risks Limited	01040439
Registered office	No 1 Dorset Street, Southampton, Hampshire SO15 2DP
Name of liquidator	Sean Croston
Address of liquidator	Grant Thornton UK LLP, No 1 Dorset Street, Southampton, Hampshire SO15 2DP
Liquidator's office-holder number	8930
Date of appointment of liquidator	30 July 2012
Details of any changes of liquidator	None
Telephone and email contact details for the liquidator	Cara Cox on 023 8038 1137 Email cara.cox@uk.gt.com

Appendix 2 - Abstract of the liquidator's receipts and payments

Arbuthnot Insurance Services Limited

Declaration of Solvency		Receipts and payments for the period from 30/07/2012 to 21/01/2013	
	£		£
Assets		Receipts	
Inter-company loan	1,144,134	Inter-company loan, distributed in specie	1,144,134
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	1,144,134
Estimated surplus	<u>1,144,134</u>	Balance in hand	<u>Nil</u>

Bloodstock & General Insurance Services Limited

Declaration of Solvency		Receipts and payments for the period from 30/07/2012 to 21/01/2013	
	£		£
Assets		Receipts	
Inter-company loan	1,000	Inter-company loan, distributed in specie	1,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	1,000
Estimated surplus	<u>1,000</u>	Balance in hand	<u>Nil</u>

Carter, Wilkes & Fane Limited

Declaration of Solvency		Receipts and payments for the period from 30/07/2012 to 21/01/2013	
	£		£
Assets		Receipts	
Inter-company loan	706,751	Inter-company loan, distributed in specie	706,751
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	706,751
Estimated surplus	<u>706,751</u>	Balance in hand	<u>Nil</u>

C.H. Jeffries (Risk Management) Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
	Nil	Inter-company loan, distributed in specie	Nil
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	Nil
Estimated surplus	<u>Nil</u>	Balance in hand	<u>Nil</u>

Durant, Wood Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	5,723	Inter-company loan, distributed in specie	5,723
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	5,723
Estimated surplus	<u>5,723</u>	Balance in hand	<u>Nil</u>

Harrap Brothers Life & Pensions Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	4,951	Inter-company loan, distributed in specie	4,951
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	4,951
Estimated surplus	<u>4,951</u>	Balance in hand	<u>Nil</u>

International Claims Bureau Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	32,180	Inter-company loan, distributed in specie	32,180
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	32,180
Estimated surplus	<u>32,180</u>	Balance in hand	<u>Nil</u>

Invest for School Fees Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	1,000	Inter-company loan, distributed in specie	1,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	1,000
Estimated surplus	<u>1,000</u>	Balance in hand	<u>Nil</u>

Martin Boag & Company Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	5,000	Inter-company loan, distributed in specie	5,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	5,000
Estimated surplus	<u>5,000</u>	Balance in hand	<u>Nil</u>

Mercantile U.K. Limited
Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	7,300	Inter-company loan, distributed in specie	7,300
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	7,300
Estimated surplus	<u>7,300</u>	Balance in hand	<u>Nil</u>

Opus Compliance Services Limited
Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	2	Inter-company loan, distributed in specie	2
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	2
Estimated surplus	<u>2</u>	Balance in hand	<u>Nil</u>

Opus Health and Safety Limited
Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	2	Inter-company loan, distributed in specie	2
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	2
Estimated surplus	<u>2</u>	Balance in hand	<u>Nil</u>

Opus Pension Trustees Limited

Declaration of Solvency

	£
Assets	
Inter-company loan	2
Liabilities	
	Nil
Estimated surplus	<u>2</u>

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£
Receipts	
Inter-company loan, distributed in specie	2
Payments	
Shareholder capital distribution, distributed in specie	2
Balance in hand	<u>Nil</u>

Richardson Hosken Limited

Declaration of Solvency

	£
Assets	
Inter-company loan	2
Liabilities	
	Nil
Estimated surplus	<u>2</u>

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£
Receipts	
Inter-company loan, distributed in specie	2
Payments	
Shareholder capital distribution, distributed in specie	2
Balance in hand	<u>Nil</u>

Willis Corroon Cargo Limited

Declaration of Solvency

	£
Assets	
Inter-company loan	1,000
Liabilities	
	Nil
Estimated surplus	<u>1 000</u>

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£
Receipts	
Inter-company loan, distributed in specie	1,000
Payments	
Shareholder capital distribution, distributed in specie	1,000
Balance in hand	<u>Nil</u>

Willis Corroon Construction Risks Limited**Declaration of Solvency****Receipts and payments for the period from
30/07/2012 to 21/01/2013**

	£		£
Assets		Receipts	
Inter-company loan	1,000	Inter-company loan, distributed in specie	1,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	1,000
Estimated surplus	<u>1,000</u>	Balance in hand	<u>Nil</u>

Willis Corroon North Limited**Declaration of Solvency****Receipts and payments for the period from
30/07/2012 to 21/01/2013**

	£		£
Assets		Receipts	
Inter-company loan	5,000	Inter-company loan, distributed in specie	5,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	5,000
Estimated surplus	<u>5,000</u>	Balance in hand	<u>Nil</u>

Willis Risk Management Limited**Declaration of Solvency****Receipts and payments for the period from
30/07/2012 to 21/01/2013**

	£		£
Assets		Receipts	
Inter-company loan	300,862	Inter-company loan, distributed in specie	300,862
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	300,862
Estimated surplus	<u>300,862</u>	Balance in hand	<u>Nil</u>

Willis Safety Solutions Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	32,768	Inter-company loan, distributed in specie	32,768
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	32,768
Estimated surplus	<u>32,768</u>	Balance in hand	<u>Nil</u>

Willis Transportation Risks Limited

Declaration of Solvency

Receipts and payments for the period from
30/07/2012 to 21/01/2013

	£		£
Assets		Receipts	
Inter-company loan	1,000	Inter-company loan, distributed in specie	1,000
Liabilities		Payments	
	Nil	Shareholder capital distribution, distributed in specie	1,000
Estimated surplus	<u>1,000</u>	Balance in hand	<u>Nil</u>

Note.

The distributions in specie referred to in the above receipts and payments accounts were valued by reference to the last filed accounts and management accounts for each company and the declarations of solvency, for each company, dated 30 July 2012

Appendix 3 - Rule 4.49E: Members' request for further information (edited for application to a members' voluntary liquidation)

- 1 Members of the company with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company, or with the permission of the court upon an application, may make a request in writing to the liquidator for further information about remuneration or expenses set out this report
- 2 The periods in which the request or application should be made are
 - (a) 7 business days of receipt (by the last of them in the case of an application by more than one member) of the notice and account of his administration of the winding-up where it relates to the resignation of the liquidator under Rule 4.142, and
 - (b) 21 days of receipt (by the last of them in the case of an application by more than one member) of the report or draft report in any other case
- 3 The liquidator must, within 14 days of receipt of the request, either
 - (a) provide all of the information asked for, or
 - (b) so far as the liquidator considers that
 - (i) the time or cost of preparation of the information would be excessive, or
 - (ii) disclosure of the information would be prejudicial to the conduct of the liquidation or might reasonably be expected to lead to violence against any person, or
 - (iii) the liquidator is subject to an obligation of confidentiality in respect of the information, give reasons for not providing all of the information
- 4 Any member of the company, who need not be the same as the member(s) who asked for the information, may apply to the court within 21 days of the giving by the liquidator of reasons for not providing all of the information asked for, or the expiry of the 14 days from the date the information was requested, and the court may make such order as it thinks just

Appendix 4 - Rule 4.148C: Members' claim that a liquidator's remuneration is excessive (edited for application to a members' voluntary liquidation)

- 1 Members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or any member with the permission of the court, may apply to the court for one or more of the orders in paragraph 6 on the grounds that
 - (a) the remuneration charged by the liquidator,
 - (b) the basis fixed for the liquidator's remuneration under Rule 4.148A, or
 - (c) expenses incurred by the liquidator,is or are, in all the circumstances, excessive or, in the case of an application under sub-paragraph (b), inappropriate
- 2 An application must be made no later than 8 weeks (or 4 weeks when the liquidator has resigned in accordance with Rule 4.142) after receipt by the applicant of the report or account which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report'). The court may extend these periods as it sees fit
- 3 The court may, if it thinks that no sufficient cause is shown for a reduction, dismiss the application, but it must not do so unless the applicant has had the opportunity to attend the court for a hearing of which the applicant has been given at least 5 business days' notice but which is without notice to any other party
- 4 If the application is not dismissed under paragraph 3, the court must fix a venue for it to be heard and give notice to the applicant accordingly
- 5 The applicant must at least 14 days before the hearing send to the liquidator a notice stating the venue and accompanied by a copy of the application and of any evidence which the applicant intends to adduce in support of it
- 6 If the court considers the application to be well-founded, it must make one or more of the following orders
 - (a) an order reducing the amount of remuneration which the liquidator was entitled to charge,
 - (b) an order fixing the basis of remuneration at a reduced rate or amount,
 - (c) an order changing the basis of remuneration,
 - (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the liquidation,
 - (e) an order that the liquidator or the liquidator's personal representative pay to the company the amount of the excess of remuneration or expenses or such part of the excess as the court may specify,and may make any other order that it thinks just, but an order under sub-paragraph (b) or (c) may be made only in respect of periods after the period covered by the relevant report
- 7 Unless the court orders otherwise, the costs of the application must be paid by the applicant and are not payable as an expense of the liquidation