

# Liquidator's Progress Report

# S.192

Pursuant to Sections 92A and 104A and 192  
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

01750578

Name of Company

AA Appointments Limited

I / We

Brendan P Hogan

the liquidator(s) of the company attach a copy of my/our Progress Report  
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 19/05/2015 to 11/03/2016

Signed

Date

Berry & Cooper Limited  
First Floor Lloyds House  
18 Lloyd Street  
Manchester  
M2 5WA

Ref AAAP01/BH/PJA/AW/LL

MONDAY



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09/05/2016

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COMPANIES HOUSE

**AA Appointments Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**

| Statement of Affairs |                                      | From 19/05/2015<br>To 11/03/2016 | From 11/11/2014<br>To 11/03/2016 |
|----------------------|--------------------------------------|----------------------------------|----------------------------------|
|                      | <b>HIRE PURCHASE</b>                 |                                  |                                  |
| 5,945 00             | Encumbered IT Equipment              | NIL                              | NIL                              |
| (2,145 00)           | Lombard Asset Finance                | NIL                              | NIL                              |
|                      |                                      | <u>NIL</u>                       | <u>NIL</u>                       |
|                      | <b>ASSET REALISATIONS</b>            |                                  |                                  |
| NIL                  | Land and Buildings                   | NIL                              | NIL                              |
| 2,300 00             | Plant & Machinery                    | NIL                              | NIL                              |
| 200 00               | Office Equipment                     | NIL                              | NIL                              |
| 7,025 00             | Book Debts                           | NIL                              | 4,692 43                         |
| NIL                  | Intercompany Loan                    | NIL                              | NIL                              |
| 44,022 26            | Cash at Bank                         | NIL                              | 44,022 16                        |
|                      | Bank Interest Gross                  | 8 44                             | 22 54                            |
|                      | Sundry Receipts                      | 52 39                            | 52 39                            |
|                      |                                      | <u>60 83</u>                     | <u>48,789 52</u>                 |
|                      | <b>COST OF REALISATIONS</b>          |                                  |                                  |
|                      | Office Holder's Pre Appointment Fees | NIL                              | 10,000 00                        |
|                      | Office Holder's Fees                 | 7,000 00                         | 30,206 67                        |
|                      | Agents/Valuers Fees (1)              | NIL                              | 1,775 00                         |
|                      | Books and Records postage            | NIL                              | 284 64                           |
|                      |                                      | <u>(7,000 00)</u>                | <u>(42,266 31)</u>               |
|                      | <b>PREFERENTIAL CREDITORS</b>        |                                  |                                  |
| (3,659 95)           | BIS Preferential Claim               | NIL                              | NIL                              |
| (964 13)             | Employees' Preferential Claims       | NIL                              | NIL                              |
|                      |                                      | <u>NIL</u>                       | <u>NIL</u>                       |
|                      | <b>UNSECURED CREDITORS</b>           |                                  |                                  |
| (18,860 02)          | Trade & Expense Creditors            | NIL                              | NIL                              |
| (2,850 34)           | Employees' Non-Preferential Claims   | NIL                              | NIL                              |
| (25,523 61)          | BIS Non-Preferential Claim           | NIL                              | NIL                              |
| (220,250 00)         | Shareholder Loan                     | NIL                              | NIL                              |
| (5,336 08)           | HM Revenue & Customs (PAYE/NIC)      | NIL                              | NIL                              |
| (15,238 04)          | HM Revenue & Customs (VAT)           | NIL                              | NIL                              |
|                      |                                      | <u>NIL</u>                       | <u>NIL</u>                       |
|                      | <b>DISTRIBUTIONS</b>                 |                                  |                                  |
| (100 00)             | Ordinary Shareholders                | NIL                              | NIL                              |
|                      |                                      | <u>NIL</u>                       | <u>NIL</u>                       |
| <u>(235,434.91)</u>  |                                      | <u>(6,939.17)</u>                | <u>6,523.21</u>                  |
|                      | <b>REPRESENTED BY</b>                |                                  |                                  |
|                      | VAT Receivable                       |                                  | 3,681 33                         |
|                      | Bank 1 Current                       |                                  | 2,841 88                         |
|                      |                                      |                                  | <u>6,523.21</u>                  |

**Liquidator's  
Progress Report to Creditors**

**AA Appointments Limited -  
In Liquidation**

**11 March 2016**



FIRST FLOOR LLOYDS HOUSE, 18 LLOYD STREET, MANCHESTER, M2 5WA

## **AA APPOINTMENTS LIMITED - IN LIQUIDATION**

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- 2 Realisation of Assets
- 3 Investigations
- 4 Creditors
- 5 Liquidator's Remuneration
- 6 Liquidator's Expenses
- 7 Creditors' Rights
- 8 Next Report

### **APPENDICES**

- A Receipts and Payments Account for the period from 19 May 2015 to 11 March 2016 and Cumulative Receipts and Payments Account for the period from 11 November 2014 to 11 March 2016
- B Time Analysis for the period from 19 May 2015 to 11 March 2016
- C Cumulative Time Analysis for the period from 11 November 2014 to 11 March 2016
- D Additional Information in relation to Liquidator's fees pursuant to Statement of Insolvency Practice No 9

## **AA APPOINTMENTS LIMITED - IN LIQUIDATION**

### **1 Introduction and Statutory Information**

- 1 1 Stephen Allen Clark of Berry & Cooper Limited was appointed Liquidator of AA Appointments Limited ("the Company") on 11 November 2014. I, Brendan P Hogan replaced him as Liquidator by Order of the court on 19 May 2015. Alan David Fallows and Peter James Anderson of Kay Johnson Gee replaced me as Joint Liquidators by Order of the Court on 11 March 2016 ("order"). Alan David Fallows is licensed to act as an Insolvency Practitioner in the UK by the Insolvency Practitioners Association. Peter James Anderson is licensed to act in the UK as an Insolvency Practitioner by the Institute of Chartered Accountants in England & Wales.
- 1 2 This report provides an update on the progress in the liquidation for the period between 19 May 2015 and 11 March 2016.
- 1 3 The trading address of the Company was 3rd Floor 122 The Minories, London, EC3N 1NT. The business traded under the name AA Appointments Limited.
- 1 4 The registered office of the Company was changed to First Floor Lloyds House, 18 Lloyd Street, Manchester, M2 5WA and its registered number is 01750578.

### **2 Realisation of Assets**

- 2 1 The Directors' Estimated Statement of Affairs shows an outstanding liability to Lombard asset finance in respect of IT equipment which was subject to a hire purchase agreement. This has since been satisfied.
- 2 2 The Directors' Estimated Statement of Affairs shows Land & Buildings with a nil estimated to realise value, this was in respect of improvements paid for by the Company to the leased premises.
- 2 3 The Directors' Estimated Statement of Affairs shows plant & machinery with an estimated to realise value of £2,300. To date no funds have been received in respect of plant & machinery.
- 2 4 The Directors' Estimated Statement of Affairs shows office equipment with an estimated to realise value of £200.
- 2 5 The Directors' Estimated Statement of Affairs shows book debts with an estimated to realise value of £7,025. To date the sum of £4,692.43 has been received in respect of book debts.

## AA APPOINTMENTS LIMITED - IN LIQUIDATION

- 2 6 The Directors Estimated Statement of Affairs shows an intercompany loan with a nil estimated to realise value This was in respect of funds paid to AA Appointments (Jersey) Limited, of which Theresa Dempsey is a shareholder AA Appointments (Jersey) Limited is insolvent and as such no funds are expected
- 2 7 The Directors Estimated Statement of Affairs shows cash at bank with an estimated to realise value of £44,022 26 The sum of £44,022 26 has been received in respect of cash at bank
- 2 8 Lanwood Group ("the Agent") is holding £5,001 in respect of the purchase of the web domain addresses and database of the Company to Theresa Dempsey completed on 19 November 2014
- 2 9 In accordance with Statement of Insolvency Practice No 13 ("SIP13"), I would advise you that the following assets were sold to a Director of the Company

| Date of Transaction | Asset Involved and Nature of Transaction          | Consideration Paid and Date | Sold To         | Relationship |
|---------------------|---|-----------------------------|-----------------|--------------|
| 19 November 2014    | Purchase of the web domain addresses and database | £5,001 paid on              | Theresa Dempsey | Director     |

- 2 10 The sum of £19 24 has been received in respect of gross interest accrued
- 2 11 At Appendix A, I have provided an account of my Receipts and Payments for the period from 19 May 2015 to 11 March 2016 with a comparison to the Directors' Statement of Affairs values, together with a Cumulative Receipts and Payments Account for the period 11 November 2014 to 11 March 2016 which provides details of the remuneration charged and expenses incurred by the Liquidator during the period of this report
- 2 12 Further information on the Liquidator's remuneration can be found in section 5 below

### 3 Investigations

- 3 1 In accordance with the Company Directors Disqualification Act 1986 I have submitted a report on the conduct of the Directors of the Company to the Department for Business Innovation & Skills ("BIS") As this is a confidential report, I am not able to disclose the contents
- 3 2 Shortly after appointment, I made an initial assessment of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate This assessment took into account information provided by creditors either at the

## **AA APPOINTMENTS LIMITED - IN LIQUIDATION**

initial meeting or as a response to my request to complete an investigation questionnaire. My investigations have not revealed any issues requiring further report.

### **4 Creditors**

#### ***Secured Creditors***

- 4.1 The Company has no secured creditors.

#### ***Preferential Creditors***

- 4.2 To date a claim has been received for the sum of £ 5,116.17 in respect of six employees from the Redundancy Payments office.
- 4.3 The dividend prospect to preferential creditors is currently uncertain.

#### ***Unsecured Creditors***

- 4.4 The Directors' Estimated Statement of Affairs indicated that the sum of £ 288,058.09 was due to 22 creditors, to date only 5 creditors have submitted claims totalling £73,779.39.
- 4.5 An unsecured claim of £23,752.33 in respect of unsecured employee claims has also been received.
- 4.5 The dividend prospect to unsecured creditors is currently uncertain.

### **5 Liquidator's Remuneration**

- 5.1 The basis of the Liquidator's remuneration was approved on a time costs basis at the first meeting of creditors on 11 November 2014.
- 5.2 At the meeting of creditors, Berry & Cooper Limited was authorised to draw £10,000 plus VAT in respect of convening the meetings of members and creditors and providing assistance in the preparation of the Directors' Estimated Statement of Affairs.
- 5.3 The sum of £10,000 plus VAT has been drawn in respect of the above fee.
- 5.4 The Liquidator's time costs as at 11 March 2016 total £31,423.75. This represents 109.60 hours at an average rate of £286.71 per hour. I can confirm that £30,206.67 plus VAT has been drawn to date.

## AA APPOINTMENTS LIMITED - IN LIQUIDATION

- 5 5 I would advise that as per Statement of Insolvency Practice 9 ("SIP9") the majority of time spent can be attributed as follows

### Administration and Planning

This is in respect of the day to day administration and reviewing of the case This includes preparation of statutory documents

### Creditors

This includes correspondence with creditors in relation to their claims and updates on the progress of the Liquidation This also includes time spent dealing with specific queries raised by creditors

### Realisation of Assets

This includes all correspondence with the debtors and the collection of the ledger together with correspondence with agents and agreeing a sale for the assets

### Investigations

This includes all statutory investigations with regard to the conduct of the Directors and the trading of the Company together with investigations into the concerns raised by creditors

- 5 6 Attached as Appendix B is a Time Analysis in accordance with the provisions of SIP9, which provides details of the activity costs incurred by staff grade for the period 19 May 2015 to 11 March 2016
- 5 7 Attached as Appendix C is a Cumulative Time Analysis in accordance with the provisions of SIP9, which provides details of the activity costs incurred by staff grade for the period from 11 November 2014 to 11 March 2016
- 5 8 Attached as Appendix D is additional information in relation to our policy on staffing, the use of sub-contractors, disbursements and details of our current charge-out rates by staff grade

## **6 Liquidator's Expenses**

- 6 1 Under R4 49B(1)(f) of the Insolvency Rules 1986, the Liquidator is required to provide creditors with a statement of the expenses incurred by him during the period of this report
- 6 2 The Liquidator has incurred agent's fees of £1,775 in respect of a third party valuation of the Company's assets These fees have been paid in full however, further fees are expected to be due



## **AA APPOINTMENTS LIMITED - IN LIQUIDATION**

- 6 3 The Liquidator has also incurred third party books and records storage charges in the sum of £284 64 These funds have been paid in full however, further fees are expected to be due
- 6 3 The Liquidator has incurred category one disbursements totalling £579 46 made up of bonding of £352 and statutory advertising of £227 46 These disbursements are yet to be recovered

### **7 Creditors' rights**

- 7 1 Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provide further information about his remuneration or expenses which have been itemised in this progress report
- 7 2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in this progress report, are excessive

### **8 Next Report**

- 8 1 I am required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final progress report ahead of convening the final meeting of creditors

Yours faithfully



**Brendan P Hogan**  
**FORMER LIQUIDATOR**

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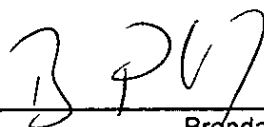
**AA APPOINTMENTS LIMITED - IN LIQUIDATION**

**Receipts and Payments Account for the period from 19 May 2015  
to 11 March 2016 and Cumulative Receipts and Payments Account for  
the period from 11 November 2014 to 11 March 2016**

**Appendix A**

**AA Appointments Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**

| Statement of Affairs |                                      | From 19/05/2015<br>To 11/03/2016 | From 11/11/2014<br>To 11/03/2016 |
|----------------------|--------------------------------------|----------------------------------|----------------------------------|
|                      | <b>HIRE PURCHASE</b>                 |                                  |                                  |
| 5,945 00             | Encumbered IT Equipment              | NIL                              | NIL                              |
| (2,145 00)           | Lombard Asset Finance                | NIL                              | NIL                              |
|                      |                                      | NIL                              | NIL                              |
|                      | <b>ASSET REALISATIONS</b>            |                                  |                                  |
| NIL                  | Land and Buildings                   | NIL                              | NIL                              |
| 2,300 00             | Plant & Machinery                    | NIL                              | NIL                              |
| 200 00               | Office Equipment                     | NIL                              | NIL                              |
| 7,025 00             | Book Debts                           | NIL                              | 4,692 43                         |
| NIL                  | Intercompany Loan                    | NIL                              | NIL                              |
| 44,022 26            | Cash at Bank                         | NIL                              | 44,022 16                        |
|                      | Bank Interest Gross                  | 8 44                             | 22 54                            |
|                      | Sundry Receipts                      | 52 39                            | 52 39                            |
|                      |                                      | 60 83                            | 48,789 52                        |
|                      | <b>COST OF REALISATIONS</b>          |                                  |                                  |
|                      | Office Holder's Pre Appointment Fees | NIL                              | 10,000 00                        |
|                      | Office Holder's Fees                 | 7,000 00                         | 30,206 67                        |
|                      | Agents/Valuers Fees (1)              | NIL                              | 1,775 00                         |
|                      | Books and Records postage            | NIL                              | 284 64                           |
|                      |                                      | (7,000 00)                       | (42,266 31)                      |
|                      | <b>PREFERENTIAL CREDITORS</b>        |                                  |                                  |
| (3,659 95)           | BIS Preferential Claim               | NIL                              | NIL                              |
| (964 13)             | Employees' Preferential Claims       | NIL                              | NIL                              |
|                      |                                      | NIL                              | NIL                              |
|                      | <b>UNSECURED CREDITORS</b>           |                                  |                                  |
| (18,860 02)          | Trade & Expense Creditors            | NIL                              | NIL                              |
| (2,850 34)           | Employees' Non-Preferential Claims   | NIL                              | NIL                              |
| (25,523 61)          | BIS Non-Preferential Claim           | NIL                              | NIL                              |
| (220,250 00)         | Shareholder Loan                     | NIL                              | NIL                              |
| (5,336 08)           | HM Revenue & Customs (PAYE/NIC)      | NIL                              | NIL                              |
| (15,238 04)          | HM Revenue & Customs (VAT)           | NIL                              | NIL                              |
|                      |                                      | NIL                              | NIL                              |
|                      | <b>DISTRIBUTIONS</b>                 |                                  |                                  |
| (100 00)             | Ordinary Shareholders                | NIL                              | NIL                              |
|                      |                                      | NIL                              | NIL                              |
| <b>(235,434 91)</b>  |                                      | <b>(6,939.17)</b>                | <b>6,523.21</b>                  |
|                      | <b>REPRESENTED BY</b>                |                                  |                                  |
|                      | VAT Receivable                       |                                  | 3,681 33                         |
|                      | Bank 1 Current                       |                                  | 2,841 88                         |
|                      |                                      |                                  | <b>6,523.21</b>                  |



Brendan P Hogan  
Liquidator  
06 May 2016 10 51

**AA APPOINTMENTS LIMITED - IN LIQUIDATION**

**Time Analysis for the period from 19 May 2015 to 11 March 2016**

**Appendix B**

# Time Entry - SIP9 Time & Cost Summary

AAAP01 - AA Appointments Limited  
Project Code POST  
From 19/05/2015 To 11/03/2016

| Classification of Work Function    | Partner     | Manager     | Other Senior Professionals | Assistants & Support Staff | Total Hours  | Time Cost (£)    | Average Hourly Rate (£) |
|------------------------------------|-------------|-------------|----------------------------|----------------------------|--------------|------------------|-------------------------|
| Admin & Planning                   | 0.00        | 3.35        | 2.50                       | 0.00                       | 5.85         | 2,010.50         | 343.68                  |
| Case Specific Matters              | 1.40        | 0.00        | 0.00                       | 0.00                       | 1.40         | 630.00           | 450.00                  |
| Cashiering                         | 0.00        | 0.00        | 0.00                       | 3.00                       | 3.00         | 375.00           | 125.00                  |
| Creditors                          | 0.00        | 0.00        | 1.00                       | 0.00                       | 1.00         | 295.00           | 295.00                  |
| Investigations                     | 0.00        | 0.00        | 0.50                       | 0.00                       | 0.50         | 60.00            | 120.00                  |
| Marketing                          | 0.00        | 0.00        | 0.00                       | 0.00                       | 0.00         | 0.00             | 0.00                    |
| Non Chargeable                     | 0.00        | 0.00        | 0.00                       | 0.00                       | 0.00         | 0.00             | 0.00                    |
| Realisation of Assets              | 7.00        | 0.00        | 0.00                       | 0.00                       | 7.00         | 3,150.00         | 450.00                  |
| Trading                            | 0.00        | 0.00        | 0.00                       | 0.00                       | 0.00         | 0.00             | 0.00                    |
| <b>Total Hours</b>                 | <b>8.40</b> | <b>3.35</b> | <b>4.00</b>                | <b>3.00</b>                | <b>18.75</b> | <b>6,520.50</b>  | <b>347.78</b>           |
| <b>Total Fees Claimed</b>          |             |             |                            |                            |              | <b>30,206.67</b> |                         |
| <b>Total Disbursements Claimed</b> |             |             |                            |                            |              | <b>0.00</b>      |                         |

**AA APPOINTMENTS LIMITED - IN LIQUIDATION**

**Cumulative Time Analysis for the period from 11 November 2014 to 11  
March 2016**

**Appendix C**

# Time Entry - SIP9 Time & Cost Summary

AAAP01 - AA Appointments Limited  
Project Code POST  
From 11/11/2014 To 11/03/2016

| Classification of Work Function    | Partner      | Manager     | Other Senior Professionals | Assistants & Support Staff | Total Hours   | Time Cost (£)    | Average Hourly Rate (£) |
|------------------------------------|--------------|-------------|----------------------------|----------------------------|---------------|------------------|-------------------------|
| Admin & Planning                   | 0.50         | 3.35        | 42.60                      | 9.75                       | 56.20         | 14 998.75        | 266.88                  |
| Case Specific Matters              | 1.40         | 0.00        | 0.00                       | 0.00                       | 1.40          | 630.00           | 450.00                  |
| Cashiering                         | 0.00         | 0.00        | 1.90                       | 4.00                       | 5.90          | 1 060.50         | 179.75                  |
| Creditors                          | 5.00         | 0.00        | 6.70                       | 0.00                       | 11.70         | 4 226.50         | 361.24                  |
| Investigations                     | 0.00         | 0.00        | 16.40                      | 4.00                       | 20.40         | 5 250.50         | 257.38                  |
| Marketing                          | 0.00         | 0.00        | 0.00                       | 0.00                       | 0.00          | 0.00             | 0.00                    |
| Non Chargeable                     | 0.00         | 0.00        | 0.00                       | 0.00                       | 0.00          | 0.00             | 0.00                    |
| Realisation of Assets              | 7.00         | 0.50        | 6.00                       | 0.00                       | 13.50         | 5 110.00         | 378.52                  |
| Trading                            | 0.00         | 0.00        | 0.50                       | 0.00                       | 0.50          | 147.50           | 295.00                  |
| <b>Total Hours</b>                 | <b>13.90</b> | <b>3.85</b> | <b>74.10</b>               | <b>17.75</b>               | <b>109.60</b> | <b>31,423.75</b> | <b>286.71</b>           |
| <b>Total Fees Claimed</b>          |              |             |                            |                            |               | <b>30,206.67</b> |                         |
| <b>Total Disbursements Claimed</b> |              |             |                            |                            |               | <b>0.00</b>      |                         |

**ADDITIONAL INFORMATION RELATING TO LIQUIDATOR'S FEES  
PURSUANT TO STATEMENT OF INSOLVENCY PRACTICE 9 (SIP9)**

**Appendix D**

**Policy**

Detailed below is Berry & Cooper Limited's policy in relation to

- Staff allocation and the use of subcontractors
- Professional advisors
- Disbursements

**Staff allocation and the use of subcontractors**

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case

The constitution of the case team will usually consist of a Director, Manager, Administrator and Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and on larger, more complex cases, several staff at all grades may be allocated to meet the demands of the case.

We have not utilised the services of any subcontractors in this case.

**Professional advisors**

On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

| <b>Name of Professional Advisor</b>                 | <b>Basis of Fee Arrangement</b> |
|---|---------------------------------|
| Insolvency Risk Services (insurance)                | Standard rate                   |
| Marsh Limited (insurance)                           | Standard Rate                   |
| Landwood Group (valuation and disposal advice)      | Fixed fee                       |
| JPS Chartered Surveyors (books and records storage) | Fixed fee                       |

Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

**Disbursements**

Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and



## AA APPOINTMENTS LIMITED - IN LIQUIDATION

external printing, room hire and document storage Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case

Category 2 disbursements do require approval from creditors These disbursements can include costs incurred which include an element of recharged overhead

### Charge-out rates

A schedule of Berry & Cooper Limited's charge-out rates for this assignment effective from 8 December 2014 is detailed below

| Title                   | (Per hour)<br>£ |
|-------------------------|-----------------|
| Insolvency Practitioner | 450             |
| Director                | 420             |
| Manager                 | 380             |
| Senior Administrator    | 295             |
| Administrator           | 200             |
| Cashier/Secretary       | 125             |

A schedule of Berry & Cooper Limited's charge-out rates for this assignment effective from 23 May 2014 to 7 December 2014 is detailed below

| Title                            | (Per hour)<br>£ |
|----------------------------------|-----------------|
| Director/Insolvency Practitioner | 450             |
| Manager                          | 380             |
| Senior Administrator             | 295             |
| Administrator                    | 200             |
| Cashier/Secretary                | 125             |

Please note that this firm records its time in minimum units of 6 minutes