

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 03166163

Company name in full Fluid Design Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Grace

Surname Jones

3 Liquidator's address

Building name/number 5th Floor

Street The Union Building

Post town 51-59 Rose Lane

County/Region Norwich

Postcode NR11BY

Country

4 Liquidator's name ①

Full forename(s) David

Surname Perkins

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 5th Floor

Street The Union Building

Post town 51-59 Rose Lane

County/Region Norwich

Postcode NR11BY

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up


6 Period of progress report

From date	^d	3	^d	1	^m	0	^m	1	^y	2	^y	0	^y	2	^y	3	
To date	^d	3	^d	0	^m	0	^m	1	^y	2	^y	0	^y	2	^y	4	

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
---	--

8 Sign and date

Liquidator's signature	Signature X 	X															
Signature date	^d	0	^d	4	^m	0	^m	3	^y	2	^y	0	^y	2	^y	4	

**Presenter information**

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

Contact name **Laura Alfs**

Company name **Parker Andrews Limited**

Address **5th Floor**

The Union Building

Post town **51-59 Rose Lane**

County/Region **Norwich**

Postcode

N	R	1		1	B	Y
---	---	---	--	---	---	---

Country

DX

Telephone **01603 284284**

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

All information on this form will appear on the public record.

**Where to send**

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Fluid Design Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 31/01/2023 To 30/01/2024 £	From 31/01/2023 To 30/01/2024 £
	ASSET REALISATIONS		
	Bank Interest Gross	1.78	1.78
54.00	Cash at Bank	8.07	8.07
	Funds on Account	280.63	280.63
Uncertain	Prepayments - Credit Card	NIL	NIL
		290.48	290.48
	SECONDARY PREFERENTIAL CREDITORS		
(109,225.16)	HMRC - VAT and PAYE	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(300.00)	Directors	NIL	NIL
(19,334.49)	Employees	NIL	NIL
(33,727.87)	Inter-Company Loans	NIL	NIL
(17,744.00)	Trade Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(180,377.52)		290.48	290.48
	REPRESENTED BY		
	Interest Bearing: Barclays Bank UK PI		290.48
			290.48

Note:

The above figures do not include VAT. Where the entity was not VAT registered, VAT payable is shown as a separate entry in VAT Irrecoverable.



Grace Jones
Joint Liquidator

ANNUAL PROGRESS REPORT

FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

ANNUAL PROGRESS REPORT OF FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Content

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Ethics
- Fees and Expenses
- Creditors' Rights
- Conclusion

Appendices

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period from 31 January 2023 to 30 January 2024
- Appendix III - Detailed list of work undertaken in the period
- Appendix IV - Time cost information for the period from 31 January 2023 to 30 January 2024
- Appendix V - Expenses summary for period, cumulative & comparison with estimate

EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

Asset	Estimated to realise per Statement of Affairs £	Realisations to date £	Anticipated future realisations £	Total anticipated realisations £
Bank Interest Gross	-	1.78	Uncertain	Uncertain
Cash at Bank	54.00	8.07	Nil	8.07
Funds on Account	-	280.63	Nil	280.63
Prepayments – Credit Card	Uncertain	Nil	Nil	Nil
TOTAL	Uncertain	290.48	Uncertain	Uncertain

Expenses

Expense	Amount per fees and expenses estimates £	Expense incurred to date £	Anticipated further expense to closure £	Total anticipated expense £
Joint Liquidators' Expenses	N/A	822.29	Uncertain	Uncertain
Joint Liquidators' Fees	N/A	13,803.50	Uncertain	Uncertain
TOTAL	N/A	14,625.79	Uncertain	Uncertain

Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	N/A	N/A
Preferential creditors	N/A	N/A
Secondary Preferential creditors	Nil	Uncertain
Unsecured creditors	Nil	Uncertain

Summary of key issues outstanding

- Finalise investigations into the affairs of the Company.

Closure

Due to the issues outstanding as listed above, it is difficult to estimate the timing of any dividend to creditors and the closure of the liquidation.

ADMINISTRATION AND PLANNING

Statutory information

Statutory information may be found at Appendix I.

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix III.

Other administration tasks

During the Review Period, the following material tasks in this category were carried out:

- Meetings between members of staff to discuss strategy on more complex matters;
- Case and file reviews;

ANNUAL PROGRESS REPORT OF FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

- Monitoring the Company's bank account and carrying out reconciliations;
- Filing returns in respect of corporation tax and VAT; and
- Reviewing bond position monthly.

ENQUIRIES AND INVESTIGATIONS

During the Review Period, the Joint Liquidators carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the directors by means of questionnaires (and interviews); making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The directors provided the books and records and a completed questionnaire as well as a Statement of Affairs.

The information gleaned from this process enabled the Joint Liquidators to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment revealed matters that the Joint Liquidators considered merited further investigation. As a result, the Joint Liquidators have undertaken further preliminary reviews to establish whether any claims can be brought forward to improve returns to creditors generally. However, whilst this work is ongoing, no details of such claims can be released at present in order not to prejudice the likelihood of success. Further details will be released to all stakeholders as and when appropriate to do so. Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

REALISATION OF ASSETS

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III. The Joint Liquidators formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

Bank Interest (Gross)

Interest totalling £1.78 was received on funds held in the designated liquidation client account.

Cash at Bank

Cash at Bank was detailed in the Statement of Affairs with a book value of £2,475.69 taken from the Company's management accounts for the period ended 1 December 2022 and an estimated to realise value of £54 provided by the directors. Funds totaling £8.07 have been received from the Company's bankers, being the remaining credit balance in the Company's account as at the date of Liquidation. No further recoveries are anticipated in this regard.

Funds on Account

Funds were received totalling £280.63 from Moore Kingston Smith & Partners LLP relating to funds held in their client account prior to the Joint Liquidators' appointment. Confirmation has been received that all funds held by MKS have now been transferred to the Liquidation and no further recoveries are therefore anticipated in this regard.

Prepayments – Credit Card

Prepayments – Credit Card was detailed in the Statement of Affairs with a book value of £2,671.65, taken from the Company's management accounts for the period ended 1 December 2022. Confirmation has been received that no credit remained on account at the date of Liquidation, and therefore no further recoveries are anticipated in this regard.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks which are detailed in the list at Appendix III. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Reporting

The Joint Liquidators have met their statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- This progress report

Secured creditors

The Company had granted the following security: -

Type of charge	Date created	Beneficiary
Debenture	16 September 2004	National Westminster Bank PLC

National Westminster Bank Plc hold a fixed and floating charge, delivered on 22 September 2004 over the undertaking and all property and assets present and future including goodwill, book debts, uncalled capital, buildings, fixtures, fixed plant and machinery.

The Company's net property is less than the prescribed minimum (currently £10,000) and the Joint Liquidators think that the cost of distributing the prescribed part would be disproportionate to the benefits. Therefore there will be no prescribed part in this Liquidation.

Preferential creditors

Employee claims

No preferential claims have been received, as expected from the outset of the Liquidation.

Secondary Preferential creditors

In any insolvency process started from 1 December 2020, HMRC is a secondary preferential creditor for the following liabilities:

- VAT
- PAYE Income Tax
- Employees' NIC
- CIS deductions
- student loan deductions

This will mean that, if there are sufficient funds available, any of the above amounts owed by the Company will be paid after the preferential creditors have been paid in full.

HMRC was estimated to have a secondary preferential claim of £109,225.16. HMRC's claim has not yet been received.

Unsecured creditors

HMRC was not listed on the statement of affairs with respect to their unsecured liability. HMRC's claim has not yet been received.

The trade and expense creditors as per the statement of affairs totalled £71,106.36. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

Dividend prospects

Insufficient funds have been realised to allow a distribution to any class of creditor at this stage.

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

As detailed above, there are no outstanding charges in relation to the Company. Therefore there will be no prescribed part in this Liquidation.

ETHICS

Please also be advised that Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

General ethical considerations

Prior to the Joint Liquidator's appointment, a review of ethical issues was undertaken and no ethical threats were identified.

During the Review Period, the following threats to compliance with the Code of Ethics were identified:

- Self-Review – this is a threat to the fundamental principle of Objectivity, as set out in the Code of Ethics.

The threat of Self-Review arises from the fact that whilst acting as Joint Liquidator of the Company, Grace Jones may be required to revisit or review work completed by Nicholas Cusack and her firm. Grace Jones and Nicholas Cusack are covered by the same Professional Indemnity Insurance which it could be perceived may influence the decision to take any actions in respect of any matters arising taken by the former Joint Administrator due to the impact on their firm.

The following safeguards will be implemented where required:

An independent third party (for example an insolvency practitioner from another firm or a speciality Insolvency Solicitor) will be instructed to undertake a review of the decisions made. Any issues arising will also be notified to the Office Holder's regulatory body.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

FEES AND EXPENSES

Pre-Appointment Costs

Paid by Company prior to appointment

A fixed fee of £5,000 was agreed and paid by the Company prior to the winding-up resolution. The payment was made to Moore Kingston Smith & Partners LLP for its assistance in preparing the Statement of Affairs and for its assistance in seeking a decision of the Company's creditors on the nomination of a liquidator.

The Joint Liquidators' Fees

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day-to-day administration on cases and a manager and director then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a senior manager or director.

ANNUAL PROGRESS REPORT OF FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

The basis of the Joint Liquidators' fees have not yet been fixed. The Joint Liquidators' proposals in relation to the setting of this basis will be issued under separate cover.

Expenses

The expenses, which include disbursements, which have been incurred and not yet paid during the period are detailed on Appendix V.

No category 1 expenses were paid for in the period 31 January 2023 to 30 January 2024. Category 1 expenses are detailed at Appendix II and represent payments to parties not associated with the firm, who have provided services or goods for the administration of the assignment.

Information about this insolvency process may be found on the R3 website at www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and expenses policy may be found at <http://www.thecompliancealliance.co.uk/cgflig.pdf> A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

Other professional costs

No other professional costs have been incurred during the Review Period.

CREDITORS' RIGHTS

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

CONCLUSION

The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- Finalise investigations into the affairs of the Company.

If you require any further information, please contact this office.

Signed _____



Grace Jones MIPA MABRP
For and on behalf of Nicholas Cusack FIPA FABRP
Joint Liquidator
4 March 2024

Appendix I

Statutory Information

Company Name	Fluid Design Limited
Former Trading Name	None
Company Number	03166163
Registered Office	c/o Parker Andrews Ltd, 5th Floor, The Union Building, 51-59 Rose Lane, Norwich, Norfolk, NR1 1BY
Former Registered Office	6th Floor, 9 Appold Street, London, EC2A 2AP
Office holders	Grace Jones and David Perkins
Office holders' address	Parker Andrews Limited, 5th Floor, The Union Building, 51-59 Rose Lane, Norwich, NR1 1BY
Date of appointment	31 January 2023

By way of reminder, Nicholas Cusack and David Perkins were appointed as Joint Liquidators' of Fluid Design Limited ("the Company") on 31 January 2023. I confirm that Nicholas Cusack was removed as officeholder by an Order of the Court dated 24 January 2024 and I, Grace Jones, was appointed Joint Liquidator of the Company on the same date. I am licensed to act as insolvency practitioner in the UK by the ICAEW. Please note, David Perkins remains appointed as Joint Liquidator.

Appendix II

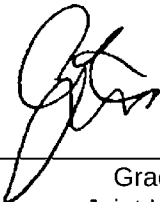
Receipts and Payments account for the period from 31 January 2023 to 30 January 2024

Fluid Design Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

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(300.00)	Directors	NIL	NIL
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(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(180,377.52)		290.48	290.48
	REPRESENTED BY		
	Interest Bearing: Barclays Bank UK PI		290.48
			290.48

Note:

The above figures do not include VAT. Where the entity was not VAT registered, VAT payable is shown as a separate entry in VAT Irrecoverable.



Grace Jones
Joint Liquidator

Appendix III

Detailed list of work undertaken for Fluid Design Limited in Creditors' Voluntary Liquidation for the review period 31 January 2023 to 30 January 2024

Below is detailed information about the tasks undertaken by the Joint Liquidators.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Investigations	
SIP 2 Review	Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reviewing company's books and records
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Submission of report with the Insolvency Service
Realisation of Assets	
Cash at Bank	Making enquiries of banks and credit card providers to collect credit balance held on account.
Creditors and Distributions	
Reports	Circulating initial report to creditors upon appointment
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend

ANNUAL PROGRESS REPORT OF FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

PARKER ANDREWS

TIME COSTS AND EXPENSES CHARGING POLICY – FEBRUARY 2023

Our approach is that we should work on a results-based service. Therefore, we do not charge up front for initial meetings and we are realistic when it comes to asking for funds to be paid on account to us, as we appreciate that most of our clients are facing financial difficulties. In many cases we can act without receiving funds in advance of being formally appointed. This may not always be the case where significant work is required prior to being appointed.

We will always agree with clients either a fixed fee, or a basis for charging (such as our hourly rates below) before commencing work. Where we agree to charge on our hourly rates, we will give you an estimate of what we think our fee will be in advance. We record our time in units of 6 minutes, similar to solicitors and other professionals. Our time recording system insists on our staff providing narrative to detail what work was carried out.

In most formal insolvency appointments, the basis of our fees from the date of our appointment will be agreed by creditors.

Our charge out rates are reviewed annually. Support staff are charged at their individual staff grades shown below, for specific work conducted on individual cases. Our hourly rates are subject to VAT at the applicable rate. Fees and Expenses charged in relation to Voluntary Arrangements are not usually subject to VAT.

Grade	1 January 2021 to 31 January 2023 £	1 February 2023 to date £
Insolvency Practitioner / Director (Appointment taking)	425	490
Insolvency Practitioner / Director (Non-appointment taking)	375	460
Associates	350	400
Senior Manager	325	380
Manager	295	350
Assistant Manager	260	325
Senior Administrator	230	250
Administrator	200	225
Assistant / Support	125	175

Expenses charged in insolvency cases are classified as either Category 1 or Category 2.

Expenses are amounts properly payable by the office holder from the estate which are not otherwise categorised as the office holder's remuneration or as a distribution to a creditor or creditors. These may include, but are not limited to, legal and agents' fees, trading expenses and tax liabilities.

Category 1 expenses are payments to persons providing a service to which the expense relates who are not associates and where the specific expenditure is directly referable to the appointment in question. These are charged to the estate at cost, with no uplift. These include, but are not limited to, such items as advertising, bonding and other insurance premiums. Legislation provides that liquidators may discharge Category 1 expenses from the funds held in the insolvent estate without further recourse to creditors.

Category 2 expenses are other expenses which are payable to associates or which have an element of shared cost. Payments may only be made in relation to Category 2 expenses after the creditors have approved the bases of their calculation.

Typically, the only expense incurred on this basis is Mileage at rates given by HM Revenue & Customs, which is currently set at 45p per mile.

For charge out rates prior to the above dates, please contact the office.

Appendix IV

Time cost information for the period from 31 January 2023 to 30 January 2024

Time Entry - SIP9 Time & Cost Summary

F0060 - Fluid Design Limited
All Post Appointment Project Codes
From: 31/01/2023 To: 30/01/2024

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	3.50	2.00	16.40	0.00	21.90	6,461.50	295.05
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.60	0.00	0.20	0.00	0.80	339.00	423.75
Investigations	5.20	6.30	8.80	0.00	20.30	6,933.00	341.53
Realisation of Assets	0.00	0.00	0.30	0.00	0.30	70.00	233.33
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	9.30	8.30	25.70	0.00	43.30	13,803.50	318.79
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

ANNUAL PROGRESS REPORT OF FLUID DESIGN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix V

**Expenses summary for period, cumulative & comparison with estimate
for Fluid Design Limited in Creditors' Voluntary Liquidation**

Below are details of the Joint Liquidators' expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
Category 1 Expenses				
Advertising	-	199.60	199.60	No fee estimate provided to date.
Books and records storage	-	548.09	548.09	No fee estimate provided to date.
Bonding	-	40.00	40.00	No fee estimate provided to date.
Printing and postage	-	34.60	34.60	No fee estimate provided to date.
TOTAL	-	822.29	822.29	