

The Insolvency Act 1986

## Administrator's progress report

**2.24B**

Name of Company Bergvliet Limited
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Company Number 5776281
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In the High Court of Justice, Chancery Division, Companies Court [full name of court]
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Court case number (For court use only) 8407 of 2008
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Insert full name(s) and  
address(es) of the  
administrator(s)

We<sup>(a)</sup>

Malcolm Cohen and Antony Nygate of BDO LLP, 55 Baker Street, London, W1U 7EU

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

(b) Insert dates

From (b) 29 September 2017
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To (b) 28 March 2018
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Signed \_\_\_\_\_  
For the Joint Administrators

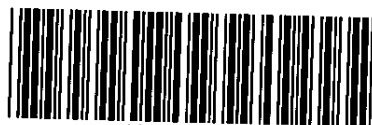
Dated 24 April 2018 \_\_\_\_\_

## Contact Details:

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

Malcolm Cohen 55 Baker Street, London, W1U 7EU Tel 01512 374 500 DX Number DX Exchange
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FRIDAY

A30 27/04/2018 #91  
COMPANIES HOUSE

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



Tel: +44 (0)151 237 4500  
Fax: +44 (0)151 237 4545  
www.bdo.co.uk

5 Temple Square  
Temple Street  
Liverpool  
L2 5RH

TO ALL KNOWN CREDITORS AND SHAREHOLDERS

24 April 2018

Our Ref: 00137290/C2/MC/TB

Please ask for: Teddy Blankson  
Direct dial: 0151 237 4421  
Email: BRCMT@bdo.co.uk

Dear Sirs

**Algrave Limited and 726 Other Companies - In Administration ('the Companies')**

It is now nine years and six months since my appointment in respect of the Companies. In accordance with Rule 2.47 of the Insolvency Rules 1986 I am now reporting the progress made in implementing the approved Proposals and achieving the statutory purpose of the Administration for the period from 29 September 2017 to 28 March 2018.

**1 Statutory Information**

The Joint Administrators are Malcolm Cohen and Antony David Nygate of BDO LLP, 55 Baker Street, London, W1U 7EU and they were appointed in respect of the Companies on 29 September 2008. Under the provisions of paragraph 100(2) of schedule B1 of the Insolvency Act 1986, the Joint Administrators carry out their functions jointly and severally meaning any action can be done by one Administrator or by both of them.

The Joint Administrators were appointed by the Corporate Director of the Companies, pursuant to Paragraph 12 of Schedule B1 of the Insolvency Act 1986. As previously advised, an application was made to the High Court of Justice to consolidate the insolvency proceedings into one Administration. This report has, therefore, been prepared on a consolidated basis. The court case number is 8407 of 2008.

The registered office of the Companies is c/o BDO LLP, 55 Baker Street, London, W1U 7EU and the registered numbers are listed on the attached schedule.

I enclose, for your information, a summary of my receipts and payments to date showing a balance in hand of £527,682, together with a copy of my summary account covering the last six month period, and report as follows:

**2 Receipts**

There have been no receipts in the period of this report other than bank interest of £671.

**3 Payments**Legal fees & Disbs

Legal fees of £2,300 have been paid to Isadore Goldman, the solicitors retained by the Joint Administrators, in respect of defending the claim from Safe Business Services Limited ('SBS') in relation to a purported debt, details of which were given in my previous report.

Corporation Tax

Corporation tax of £196 has been paid in the period of this report.

Storage Cost

Total Data Management were paid a total of £796 for the storage of the Companies records during the period of this report.

**4 Future of the Administration**

The Joint Administrators' proposals, agreed on 5 December 2008, stated that the Companies would exit Administration by way of dissolution under the provisions of Paragraph 84 of Schedule B1 of the Insolvency Act 1986.

As previously reported, the table below summarises the extensions to the period of Administration that have previously been granted by the Court.

Duration	Source of extension	Extended until
12 Months	Court application	28 September 2010
12 Months	Court application	28 September 2011
12 Months	Court application	28 September 2012
18 Months	Court application	28 March 2014
12 Months	Court application	28 March 2015
12 Months	Court application	28 March 2016
24 Months	Court application	28 March 2018
12 Months	Court application	28 March 2019

In my previous report, it was anticipated that the Administration would be concluded within six months following which the Companies would move to dissolution. However, a further application has been made to Court in order to extend the Administration for 12 months to 28 March 2019.

As previously reported, the Joint Administrators settled a legal claim with SBS during 2017. The quantum of the settlement costs that are payable as part of the claim, have been disputed. I am continuing to liaise with solicitors acting for SBS and hope that a final agreement can be reached in the near future.

**5 Investigations**

The Joint Administrators have a duty to investigate the affairs of the Companies and also the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed my review of the affairs of the Companies and their assets to establish where there are any actions that can be investigated for the benefit of the creditors and concluded that there are no causes of action to be pursued.

**6 Prospects for Creditors**

Under Section 176A of the Insolvency Act 1986 where after 15 September 2003 a company has granted to a creditor a floating charge a proportion of the net property of the company must be made available purely for the unsecured creditors. The Companies have not granted a floating charge to any creditor after the 15 September 2003 and consequently there will be no prescribed part in this Administration.

The Joint Administrators may not make payments by way of distribution, under Paragraph 65 of Schedule B1 of the Insolvency Act 1986, to a creditor of the Companies who is neither secured nor preferential unless the Court provides permission.

As previously reported, I have received four creditor claims totalling £6,648,252, one of which was rejected in the sum of £228,991. Pursuant to a Court order made on 28 May 2014, an interim distribution of £2,006,897 was made to the unsecured creditors. Once the SBS cost claim has been concluded the Joint Administrators will make a further application to Court to make a final distribution to the sole creditor.

Upon payment of the final distribution it is the Joint Administrators' intention to exit the Administration by way of dissolution.

**7 Joint Administrators' Remuneration**

The creditors of the Companies have approved that the Joint Administrators' remuneration be fixed as a percentage of the value of the property, with which I have to deal with and this has been capped at £1,750 plus VAT inclusive of general disbursements, per company.

I can confirm that no work that is usually carried out by the Joint Administrators has been subcontracted outside my firm.

To date, the Joint Administrators have drawn £1,158,987 in respect of remuneration. No fees were drawn in the period of this report, as shown on the enclosed receipts and payments account.

I attach two schedules detailing the time costs incurred to date. The first schedule covers the period of this report, 29 September 2017 to 28 March 2018. This records time costs of £22,617 which represents 73 hours spent at an average charge out rate of £309 per hour.

The second schedule covers the whole period of this Administration and records time costs of £1,446,969 which represents 4,135 hours spent at an average charge out rate of £350 per hour.

For guidance, I enclose a document that outlines the policy of BDO LLP in respect of fees and disbursements.

## **8 Joint Administrator's Disbursements**

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as Category 1 disbursements. These disbursements have been detailed below.

Type of disbursement	Incurred since 29/09/2017 £	Total £
Advertising	-	62,120.99
Bonding	-	14,600.00
Printing / photocopying / postage / courier services (specifically allocated)	-	6,203.89
Forensics imaging equipment	-	200.00
Companies House searches	-	35.00
Travel	-	824.60
Storage	-	252.00
Total	-	<b>84,236.48</b>

No disbursements have been drawn during the period of this report.

Some Administrators recharge expenses for example printing, photocopying, telephone, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors, before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP is not to charge any category 2 disbursements in relation to this assignment.

## **9 Creditor rights and enquiries**

I attach an extract from the Insolvency Rules 1986 that sets out the rights of creditors to request further information and/or challenge the remuneration or fees within the Administration.

The Joint Administrators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at <http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>.

Creditors may access information setting out creditors' rights in respect of the approval of Joint Administrators' remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are

not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

If you require any further information, please contact me or my colleague Teddy Blankson at [BRCMT@bdo.co.uk](mailto:BRCMT@bdo.co.uk).

**Please note, the affairs, business and property of the Companies are being managed by the Joint Administrators who act only as agents of the Companies and without personal liability.**

Yours faithfully  
For and on behalf of  
Algrave Limited and 726 other Co's



Malcolm Cohen  
Joint Administrator  
Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Enc

**Statement from the Insolvency Rules 1986 (as amended) regarding the rights of creditors in respect of the Joint Administrators' fees and expenses:-****Rule 2.48A Creditors' request for further information**

(1) If—

(a) within 21 days of receipt of a progress report under Rule 2.47—

(i) a secured creditor, or

(ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question), or

(b) with the permission of the court upon an application made within that period of 21 days, any unsecured creditor, makes a request in writing to the administrator for further information about remuneration or expenses (other than pre-administration costs) set out in a statement required by Rule 2.47(1)(db) or (dc), the administrator must, within 14 days of receipt of the request, comply with paragraph (2).

(2) The administrator complies with this paragraph by either—

(a) providing all of the information asked for, or

(b) so far as the administrator 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 administration or might reasonably be expected to lead to violence against any person, or

(iii) the administrator is subject to an obligation of confidentiality in respect of the information, giving reasons for not providing all of the information.

(3) Any creditor, who need not be the same as the creditor who requested further information under paragraph (1), may apply to the court within 21 days of—

(a) the giving by the administrator of reasons for not providing all of the information asked for, or

(b) the expiry of the 14 days provided for in paragraph (1),  
and the court may make such order as it thinks just.

(4) Without prejudice to the generality of paragraph (3), the order of the court under that paragraph may extend the period of 8 weeks provided for in Rule 2.109(1B) by such further period as the court thinks just.

**Rule 2.109 Creditors' claim that remuneration is or other expenses are excessive**

(1) Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to the court for one or more of the orders in paragraph (4).

(1A) Application may be made on the grounds that—

(a) the remuneration charged by the administrator,

(b) the basis fixed for the administrator's remuneration under Rule 2.106, or

(c) expenses incurred by the administrator,

is or are, in all the circumstances, excessive or, in the case of an application under sub-paragraph (b), inappropriate.

(1B) The application must, subject to any order of the court under Rule 2.48A(4), be made no later than 8 weeks after receipt by the applicant of the progress report which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

(2) The court may, if it thinks that no sufficient cause is shown for a reduction, dismiss it without a hearing but it shall not do so without giving the applicant at least 5 business days' notice, upon receipt of which the applicant may require the court to list the application for a without notice hearing. If the application is not dismissed, the court shall fix a venue for it to be heard, and give notice to the applicant accordingly.

**Statement from the Insolvency Rules 1986 (as amended) regarding the rights of creditors in respect of the Joint Administrators' fees and expenses (continued):-****Rule 2.109 (continued)**

(3) The applicant shall, at least 14 days before the hearing, send to the administrator 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.

(4) 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 administrator 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 administration;

(e) an order that the administrator or the administrator'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.

(5) Unless the court orders otherwise, the costs of the application shall be paid by the applicant, and are not payable as an expense of the administration.



**Algrave Limited and 726 other Companies**  
**All In Administration**

**Summary of the Joint Administrators' Receipts And Payments from 29 September 2008 (date of Administration) to 28 March 2018**

<b>RECEIPTS</b>	<b>29/09/2017 to 28/03/2018 £</b>	<b>Estimated Outcome Total (£)</b>
Book Debts	-	33,311.61
Tax Refunds	-	402.63
Book Debts	-	14,468.01
VAT Refunds (Pre Appointment)	-	36.31
Cash at Bank	-	3,960,997.20
Cash at Solicitors	-	116,657.95
Bank Interest - Gross	670.78	80,500.12
Bank Interest - Net	-	23,256.74
VAT	-	-
	<u>670.78</u>	<u>4,229,630.57</u>

**PAYMENTS**

Joint Administrators' Fees	-	1,158,987.00
Joint Administrators' Disbursements	-	84,183.48
Legal Fees & Disbursements	2,300.00	268,368.42
SBS Settlement	-	127,225.00
Professional Fees	-	10,613.66
PAYE Services	-	900.00
Corporation Tax	195.83	16,443.16
Storage Costs	795.80	9,117.30
ISA Charge	-	25.75
Bank Charges	0.20	52.66
Irrecoverable VAT	-	50.00
Input VAT	(48,152.02)	19,084.94
	<u>(44,860.19)</u>	<u>1,695,051.37</u>

**UNSECURED CREDITOR DISTRIBUTIONS**

Payment in full to 2 unsecured creditors	6,897.34
Interim dividend to HMRC, the sole remaining creditor	2,000,000.00

Balance in Hand	527,681.86
	<u>4,229,630.57</u>

Represented by Administration Bank Account	527,681.86
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**BDO LLP**  
**55 Baker Street**  
**London**  
**W1U 7EU**

**M Cohen & A Nygate**  
**Joint Administrators**  
**23 April 2018**

N.B. A statement of affairs was not submitted in respect of the Administration

Algrave Limited and 726 other companies Limited - In Administration

Detailed Time Charged and Rates Applicable for the Period From 29 September 2017 to 28 March 2018 (Reporting Period)

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AVERAGE RATE	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	£	
C. Planning and Strategy			0.30	130.80									0.30	130.80	436.00	
D. General Administration	7.10	5,239.00	29.15	13,064.90	0.55	68.20	1.45	175.80	8.65	828.15	0.15	10.05	47.05	19,386.10	412.03	
I. Reporting			5.75	1,570.00			1.05	121.80	19.00	1,408.00			25.80	3,099.80	120.15	
	7.10	5,239.00	35.20	14,765.70	0.55	68.20	2.50	297.60	27.65	2,236.15	0.15	10.05				
Net Total													73.15	22,616.70	309.18	
Other Disbursements:														34.00		
Grand Total														£22,616.70		

Algrave Limited and 726 other companies Limited - In Administration

Detailed Time Charged and Rates Applicable for the Period From 29 September 2008 (date of appointment) to 28 March 2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AVERAGE RATE
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	£
<b>B. Steps on Appointment</b>															
02. Statutory Documentation															
04. Meet Directors /Debtors etc.			42.80	17,334.00			18.10	4,562.70					18.10	4,562.70	
09. Preparation of Proposals							12.00	3,024.00					42.80	17,334.00	
10. Prepare Financial Data			8.75	4,900.00									12.00	3,024.00	
<b>B. Sub Total</b>			51.55	22,234.00			30.10	7,586.70					8.75	4,900.00	
													81.65	29,820.70	365.23
<b>C Planning and Strategy</b>															
07. Strategy Planning			0.30	130.80	6.40	1,676.80	1.80	453.60					8.50	2,261.20	
08. Reporting					33.70	8,660.90							33.70	8,660.90	
<b>C. Sub Total</b>			0.30	130.80	40.10	10,337.70	1.80	453.60					42.20	10,922.10	
															258.82
<b>D. General Administration</b>															
02. VAT	2.50	1,747.50					71.50	31,301.50	37.25	6,520.50			111.25	39,569.50	
03. Taxation			61.75	33,069.25	0.80	209.60	1.50	661.50	36.05	5,623.00			100.10	39,563.35	
04. Instruct/Liase Solicitors	98.00	66,843.00	530.50	237,462.35	97.45	25,365.85			3.00	354.00			728.95	330,025.20	
05. Investigations	1.50	1,041.50	425.75	176,870.65	65.50	16,855.50	20.00	8,820.00	45.15	7,278.60			557.90	210,866.25	
06. Conduct Reports			1.00	212.00									1.00	212.00	
07. Receipts/Payments Accounts			11.90	3,774.10	1.65	411.30	5.60	1,093.05	71.65	11,931.10	2.65	225.15	93.45	17,434.70	
08. Remuneration Issues									10.75	1,939.75			10.75	1,939.75	
09. Statutory Matters	46.00	31,883.00	1.00	286.00	19.50	5,011.50			7.50	997.50			74.00	38,180.00	
13. General Meetings			2.00	892.00	6.40	1,676.80							8.40	2,568.80	
14. General Discussions	0.50	342.50	111.60	45,829.00					0.50	89.50			112.60	46,261.00	
15. Gen. Admin/Correspondence	37.30	25,316.30	350.20	117,882.10	194.75	50,213.20	284.45	89,754.70	250.85	29,107.10	59.15	5,173.50	1,176.70	317,446.90	
16. Maintaining Internal Files									3.50	569.50			3.50	569.50	
99. Other Matters			1.00	526.00									1.00	526.00	
<b>D. Sub Total</b>	185.80	127,173.80	1,496.70	616,805.45	386.05	99,743.75	383.05	131,630.75	466.20	64,410.55	61.80	5,398.65	2,979.60	1,045,162.95	350.77
<b>E. Assets Realisation / Dealing</b>															
03. Asset Tracing			10.00	4,050.00					0.70	88.20			10.70	4,138.20	
07. Debt Collection					107.30	27,605.60	38.60	9,878.20	7.00	861.00			152.90	38,344.80	
09. Dealing with Other Assets					18.30	4,729.60	5.10	1,285.20					23.40	6,014.80	
99. Other Matters							1.75	458.50					1.75	458.50	
<b>E. Sub Total</b>			10.00	4,050.00	125.60	32,335.20	45.45	11,621.90	7.70	949.20			188.75	48,956.30	259.37
<b>F. Trading Related Matters</b>															
05. Attendance at Premises	129.50	86,195.50											129.50	86,195.50	
99. Other Matters	0.75	513.75											0.75	513.75	
<b>F. Sub Total</b>	130.25	86,709.25											130.25	86,709.25	665.71
<b>G. Employee Matters</b>															
99. Other Matters	0.50	342.50	36.60	16,420.50					3.65	1,241.00			40.75	18,004.00	
<b>G. Sub total</b>	0.50	342.50	36.60	16,420.50					3.65	1,241.00			40.75	18,004.00	441.82

Algrave Limited and 726 other companies Limited - In Administration

Detailed Time Charged and Rates Applicable for the Period From 29 September 2008 (date of appointment) to 28 March 2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AVERAGE RATE
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
H. Creditor Claims															
04. Reporting to Creditors					2.50	642.50							2.50	642.50	
06. Other Creditors							0.50	128.50					0.50	128.50	
H. Sub Total					2.50	642.50	0.50	128.50					3.00	771.00	257.00
I. Reporting															
01. Statutory Reporting	1.50	1,027.50	12.65	3,748.50	15.20	3,973.40	16.05	4,001.80	87.65	8,827.40			133.05	21,578.60	
02. Reporting to Appointer	52.00	33,962.00							19.95	2,955.05			52.00	33,962.00	
04. Reporting to Creditors			160.55	72,173.30	84.40	21,733.30	100.80	24,804.10					365.70	121,665.75	
06. Reporting to other bodies					73.70	18,949.40			1.00	118.00			74.70	19,067.40	
99. Other Matters	1.00	685.00							2.60	252.80			3.60	937.80	
I. Sub Total	54.50	35,674.50	173.20	75,921.80	173.30	44,656.10	116.85	28,805.90	111.20	12,153.25			629.05	197,211.55	313.51
J. Distribution & Closure															
02. Distributions													37.50	9,187.50	
05. Closure Meetings									2.00	224.00			2.00	224.00	
J. Sub Total									2.00	224.00			39.50	9,411.50	238.27
	371.05	249,900.05	1,768.35	735,562.55	727.55	187,715.25	615.25	189,414.85	590.75	78,978.00	61.80	5,398.65			

Net Total	4,134.75	1,446,969.35	349.95
Other Disbursements:		84,236.48	
Billed		1,243,180.48	
Grand Total		£288,025.35	



## **Algrave Limited and 726 Other Companies - In Administration**

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm who may be involved in working on the insolvency, follows:

<b>GRADE</b>	<b>£</b>
Partner	741
Manager	328-572
Assistant Manager	295
Senior Administrator	276-295
Administrator	102-249
Other staff	67-102

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP are reviewed in December and July each year and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories:-

Pre Appointment  
Steps upon Appointment  
Planning and Strategy  
General Administration  
Asset Realisation/Management  
Trading Related Matters  
Employee Matters  
Creditor Claims  
Reporting  
Distribution and Closure  
Other Issues.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

### **1) Other Costs**

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories.



## **2) Category 1**

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case the recharge will be reimbursement of a specific expense incurred.

## **3) Category 2**

Insolvency practice additionally provides for the recharge of expenses such as printing, stationery, photocopying charges, telephone, email and other electronic communications eg webhosting, which cannot be economically recorded in respect of each specific case. Such expenses, which are apportioned to cases, must be approved by the creditors in accordance with the Insolvency Rules 1986, before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP, in respect of this appointment is not to recharge any expense which is not a specific cost to the case, therefore there will be no category 2 disbursements charged.

A further disbursement under this heading is the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency Rules 1986 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP  
24 April 2018

<b>Company name</b>	<b>Company number</b>
Adatra Limited	5931640
Adelado 2 Limited	5596818
Adelado Limited	5432916
Aibon 2 Limited	5596591
Aibon Limited	5546011
Ajosko 2 Limited	5596397
Ajosko Limited	5525759
Akosombo limited	5776149
Alaro 2 Limited	5596825
Alduya Limited	5821769
Aleza Limited	5821814
Algrave 2 Limited	5596403
Algrave Limited	5522233
Almelos 3 Limited	5662509
Anchorage 3 Limited	5662529
Anchura Limited	6020300
Andoore Limited	5821845
Ankara 3 Limited	5662612
Antipia 3 Limited	5662515
Anyox Limited	5821829
Aparri 3 Limited	5662517
Apgar 3 Limited	5662516
Apharan Limited	5821849
Apodaca 2 Limited	5596826
Apodaca Limited	5446656
Arcamenel Limited	5726254
Arecibo 2 Limited	5596594
Arecibo Limited	5545938
Arequa 3 Limited	5662520
Aripeka 2 Limited	5596821
Aripeka Limited	5468150
Arkdell 3 Limited	5662519
Arkoe 2 Limited	5596595
Arkoe Limited	5546012
Arksby 3 Limited	5662521
Arvada 3 Limited	5662531
Ashand 2 Limited	5596405
Ashand Limited	5522824
Asquins 2 Limited	5596406
Asquins Limited	5521288
Astatula 2 Limited	5596824
Astatula Limited	5468195
Atney 2 Limited	5596430
Atney Limited	5522280
Attalla 3 Limited	5662614
Autagua 2 Limited	5596823
Autagua Limited	5434397
Avola 3 Limited	5662615
Ayondip 2 Limited	5596592

Ayondip Limited	5546027
Babli Limited	5726261
Babuya 2 Limited	5596601
Babuya Limited	5546201
Bachina 3 Limited	5662616
Bagnara 3 Limited	5662522
Balestrata 3 Limited	5662636
Balju Limited	5906143
Bamus Limited	5932027
Banaan 2 Limited	5596827
Banaan Limited	5490238
Bandol 3 Limited	5662638
Banduk Limited	5726264
Baseio Limited	5854327
Batswanda Limited	5776268
Baxtra Limited	5717513
Bedoeling Limited	5906103
Bekende Limited	5906324
Belize 3 Limited	5596945
Bellakula Limited	5821794
Bellemina 3 Limited	5662635
Bendinat 3 Limited	5662634
Benestar 3 Limited	5662637
Bengan Limited	5726274
Benzel 2 Limited	5596422
Benzel Limited	5525775
Bergie Limited	5931549
Bergvliet Limited	5776281
Berholtz 2 Limited	5596603
Berholtz Limited	5546162
Bevorder Limited	5906135
Bhatura Limited	5776282
Bhikari Limited	5821820
Biari Limited	5776280
Binneland Limited	5906137
Bist 2 Limited	5596831
Bist Limited	5490243
Blountstown 2 Limited	5596839
Blountstown Limited	5459779
Bockner 2 Limited	5596602
Bockner Limited	5546293
Bodgett 2 Limited	5596736
Bodgett Limited	5546374
Bogre Limited	6020312
Bokul 2 Limited	5596604
Bokul Limited	5546644
Borde Limited	5931871
Bosberaad Limited	5931556
Bralome Limited	5821768
Brevedad Limited	5931836



Brogo Limited	5761874
Bufort 2 Limited	5596414
Bufort Limited	5525787
Burbank 2 Limited	5596850
Burbank Limited	5483478
Caddoa 3 Limited	5679389
Cahora Limited	5761280
Campeon Limited	5761290
Cantebus 3 Limited	5679390
Canuelo 2 Limited	5596605
Canuelo Limited	5545957
Carpia Limited	5717518
Carreine 2 Limited	5596415
Carreine Limited	5530450
Catawaba Limited	5547735
Catoosa 2 Limited	5596607
Catoosa Limited	5546147
Cattaragus 2 Limited	5596608
Cattaragus Limited	5546148
Cayoosh Limited	5854127
Cegled Limited	5931670
Centrako 2 Limited	5596416
Centrako Limited	5522331
Chapa Limited	5717519
Chikasha 2 Limited	5596609
Chikasha Limited	5546149
Chirip Limited	5931662
Chirotonser Limited	5931557
Chotu Limited	5726262
Cicore 2 Limited	5597344
Cicore Limited	5546045
Clatskaine 2 Limited	5596623
Clatskaine Limited	5546152
Coamenel Limited	5821802
Cogner 2 Limited	5596432
Cogner Limited	5526030
Coham Limited	5906117
Cokata 2 Limited	5596434
Cokata Limited	5522372
Colfat 2 Limited	5596841
Colfat Limited	5489981
Cometer Limited	5931872
Conover 2 Limited	5596622
Conover Limited	5546178
Consert 2 Limited	5596435
Consert Limited	5522721
Corapolis 2 Limited	5596843
Corapolis Limited	5490158
Cornea 2 Limited	5596932
Cornea Limited	5490154

Coxeton 2 Limited	5596438
Coxeton Limited	5526050
Crotona 3 Limited	5679391
Cuanto Limited	5931981
Culpipe Limited	5490250
Curtisville 2 Limited	5596734
Curtisville Limited	5546204
Dalm Limited	5489975
Debrece Limited	6020355
Declive Limited	5932113
Dedo Limited	6020315
Degli 3 Limited	5679392
Denryan Limited	5821819
Despedida Limited	5931776
Dexiades Limited	5717520
Dexor Limited	5906077
Dhibi Limited	5726267
Dieselfde Limited	5906121
Digbeth 2 Limited	5596842
Digbeth Limited	5489971
Dilquim Limited	5854131
Diltesh 2 Limited	5596449
Diltesh Limited	5522829
Dinges Limited	5931555
Dinji 2 Limited	5596936
Dinji Limited	5490258
Dollerson 2 Limited	5596454
Dollerson Limited	5526006
Dothin 2 Limited	5596450
Dothin Limited	5522817
Doxus Limited	5776290
Drel 2 Limited	5596845
Drel Limited	5490264
Dukono Limited	5931962
Duta 3 Limited	5679403
Eamane Limited	5821799
Eastmesa 3 Limited	5679404
Ebeko Limited	5550130
Eienaar Limited	5906119
Einsco Limited	5854329
Eldarin Limited	5760672
Eldarissa Limited	5726271
Eldarwen Limited	5763311
Elemmire Limited	5726277
Elghorn 2 Limited	5596596
Elghorn Limited	5546239
Elicona 3 Limited	5679401
Elkhart 2 Limited	5596618
Elkhart Limited	5546184
Elyburg 2 Limited	5596452

Elyburg Limited	5526015
Empezar Limited	5931823
Empujar Limited	5931835
Engolia Limited	5906084
Enyala Limited	5726285
Escambia 3 Limited	5679408
Eshowel Limited	5931659
Eszak Limited	6020360
Ethmoid 2 Limited	5596847
Ethmoid Limited	5490146
Etoshia Limited	5931688
Eupora 2 Limited	5596467
Eupora Limited	5522489
Evan 3 Limited	5596944
Evan Limited	5489969
Fareb Limited	5726275
Fayal Limited	6020400
Feanaro Limited	5822066
Feildo 2 Limited	5596846
Feildo Limited	5490270
Fennville 2 Limited	5596941
Fennville Limited	5490135
Feori 2 Limited	5596466
Feori Limited	5522438
Fernon 2 Limited	5596848
Fernon Limited	5489963
Festburo 2 Limited	5596460
Festburo Limited	5525911
Fievos Limited	5854148
Flacq 3 Limited	5679411
Flexlel Limited	5854150
Folleto Limited	5854333
Formenya Limited	5726278
Forya Limited	5760187
Framite Limited	5717838
Frikkadel Limited	5931560
Fritcher 2 Limited	5596610
Fritcher Limited	5550013
Fuine Limited	5776289
Furnera 3 Limited	5679409
Gabes 3 Limited	5680196
Gacine Limited	5717533
Galia Limited	5761282
Gambo 2 Limited	5596937
Gambo Limited	5489956
Gardendale 3 Limited	5680198
Gatundu Limited	5821801
Gedeelte Limited	5906126
Geldza Limited	5854163
Genado 2 Limited	5596462

Genado Limited	5525907
Gesippe Limited	5726295
Ghent 2 Limited	5596612
Ghent Limited	5549736
Gjoa 2 Limited	5596849
Gjoa Limited	5468101
Glanny 3 Limited	5679431
Glascok 2 Limited	5596499
Glascok Limited	5522300
Glyndon 2 Limited	5596942
Glyndon Limited	5490113
Gogama 2 Limited	5596474
Gogama Limited	5526018
Gohn 2 Limited	5596863
Gohn Limited	5490052
Gomy 2 Limited	5596854
Gomy Limited	5489901
Goodhue 2 Limited	5596946
Goodhue Limited	5490076
Goon 2 Limited	5596477
Goshine 2 Limited	5596855
Goshine Limited	5489896
Gosis Limited	5821742
Grood 2 Limited	5596476
Grood Limited	5525814
Gushty 2 Limited	5596475
Gushty Limited	5525800
Guysborough 2 Limited	5596857
Guysborough Limited	5468065
Guza Limited	5761293
Hajam Limited	5726269
Hajmola Limited	5726270
Halatir Limited	5821810
Harrisburg 2 Limited	5596856
Harrisburg Limited	5489894
Harrodsburg 2 Limited	5596598
Harrodsburg Limited	5550022
Haselton 2 Limited	5596506
Haselton Limited	5525702
Hatillo 2 Limited	5596619
Hatillo Limited	5550019
Hayak Limited	5717530
Haymon 2 Limited	5596630
Haymon Limited	5549846
Heeia 2 Limited	5596486
Heeia Limited	5522337
Helea Limited	5761281
Hengelo 3 Limited	5679430
Heraklis Limited	5717842
Herford 3 Limited	5679432

Herkoms Limited	5906138
Heves Limited	5906094
Hinai Limited	5821752
Hinza Limited	5761307
Hivak Limited	5821754
Hollo Limited	6020318
Honduras 2 Limited	5596860
Hossle 2 Limited	5596933
Hossle Limited	5490046
Hostia Limited	5932097
Howeeb 2 Limited	5596505
Howeeb Limited	5525717
Hoxter 3 Limited	5679429
Humzard Limited	5906097
Huza Limited	5761287
Hyanda Limited	5726268
Hycle Limited	5821800
Ibarra 2 Limited	5596859
Ibarra Limited	5372191
Ifirin Limited	5726301
Inanoki Limited	5726296
Indessi Limited	5761284
Indialantic 2 Limited	5596862
Indialantic Limited	5468282
Indicado Limited	5931982
Ingresos Limited	5931851
Innolia Limited	5717557
Innvec Limited	5776287
Intazio Limited	5776210
Iregi Limited	5726294
Isilra Limited	5726290
Iswara 3 Limited	5679446
Itaro Limited	5906254
Izako Limited	5931964
Izibonga Limited	5931590
Jambazi Limited	5717538
Jastia Limited	5760577
Jatol 3 Limited	5679441
Jazmel Limited	5821854
Jemez Limited	5906088
Joensuu 3 Limited	5679445
Joyda 2 Limited	5596631
Joyda Limited	5549860
Judia Limited	5906089
Jumbari Limited	5760185
Jumri Limited	5760682
Kalang 2 Limited	5596861
Kalifomsky 2 Limited	5596864
Kamburu Limited	5717528
Kanyau Limited	5717535

Kavoski 2 Limited	5596511
Kavoski Limited	5525805
Keewana 2 Limited	5596512
Keewana Limited	5525608
Kektele Limited	5821803
Kelvyn 3 Limited	5679443
Kenava 2 Limited	5596875
Kenava Limited	5489886
Kengeles Limited	5822107
Kenjami Limited	5821755
Kennesaw 2 Limited	5596872
Kennesaw Limited	5468284
Kepon Limited	5760128
Keysburg 3 Limited	5679444
Khashab Limited	5726297
Kimball 2 Limited	5596523
Kimball Limited	5526569
Kinemant Limited	5717555
Kobole Limited	5854165
Kolding 2 Limited	5596868
Komlo Limited	5931934
Kotka 3 Limited	5679452
Kovee Limited	5596662
Krogner 2 Limited	5596632
Krogner Limited	5549851
Kutatas Limited	6020389
Kygan Limited	5761289
Lacborne 2 Limited	5596525
Lacborne Limited	5522841
Ladu Limited	5726355
Lakeer Limited	5726346
Lanchid Limited	6020391
Langila Limited	6020453
Lapuna 3 Limited	5679454
Lasila 3 Limited	5679453
Lavado Limited	6020345
Leatale Limited	5821756
Lefcosia Limited	5717847
Lemosos Limited	5717550
Lencse Limited	6020432
Leonia 2 Limited	5596871
Leonia Limited	5468285
Letford 3 Limited	5681423
Ligonier 2 Limited	5596742
Ligonier Limited	5549853
Lipi 2 Limited	5596869
Lipi Limited	5490048
Locien Limited	5854161
Lonwe Limited	5854162
Loraaga Limited	5931758

Lorreto 2 Limited	5596529
Lorreto Limited	5522413
Lufkin 2 Limited	5596876
Lufkin Limited	5490064
Lylope Limited	5717559
Machias 2 Limited	5596634
Machias Limited	5550030
Madawaska 2 Limited	5596935
Madawaska Limited	5468970
Madonie 3 Limited	5679474
Maglor Limited	5726356
Maires 2 Limited	5596636
Maires Limited	5549861
Makaba 2 Limited	5596528
Makaba Limited	5522310
Makaha 2 Limited	5596878
Makaha Limited	5490233
Malding 2 Limited	5596530
Malding Limited	5522806
Mampara Limited	5931575
Mampoer Limited	5931596
Manbon 2 Limited	5596531
Manbon Limited	5522347
Mancha Limited	5854167
Mandazi Limited	5726318
Marakeesh 2 Limited	5596546
Marakeesh Limited	5522429
Marino 3 Limited	5679456
Marog Limited	5931595
Mattox 3 Limited	5679455
Mbuzi Limited	5726322
Mckimi 2 Limited	5596538
Mckimi Limited	5526008
Meester Limited	5931621
Meneer Limited	5931615
Meoki 2 Limited	5596541
Meoki Limited	5526064
Merenwen Limited	5776307
Merilia Limited	5854170
Merlart 2 Limited	5596877
Merlart Limited	5468286
Metville 2 Limited	5596544
Metville Limited	5526093
Mewmander Limited	5931668
Mineota 2 Limited	5596542
Mineota Limited	5522384
Mitaur Limited	5717547
Moberly 2 Limited	5596639
Moberly Limited	5549868
Moeve Limited	5760380

Mogambo Limited	5717987
Mojoh 2 Limited	5596883
Mojoh Limited	5490026
Monrow 2 Limited	5596543
Monrow Limited	5522725
Moontlik Limited	5906101
Moorali Limited	5726319
Moson Limited	5906095
Moushumi 2 Limited	5596635
Moushumi Limited	5549874
Muestra Limited	5932127
Muldox Limited	5821848
Mumpi 2 Limited	5596638
Mumpi Limited	5549896
Najaf 3 Limited	5679468
Nakuru Limited	5717548
Nappanee 2 Limited	5596646
Nappanee Limited	5549904
Ndizi Limited	5726328
Nelipot Limited	5931553
Nemaha 2 Limited	5596645
Nemaha Limited	5550028
Nemoze Limited	5717551
Nienna Limited	5760699
Nikhu Limited	5726334
Nilo 2 Limited	5596889
Nilo Limited	5490222
Ninnon Limited	5761292
Ninqua Limited	5854166
Niohad Limited	5854178
Nipigon 2 Limited	5596885
Nipigon Limited	5468987
Nolio Limited	5776209
Nortonville 2 Limited	5596888
Nortonville Limited	5490217
Octubre Limited	5906262
Odum 3 Limited	5680201
Okefenokee 2 Limited	5596887
Okefenokee Limited	5469002
Okele Limited	5821760
Olathe 2 Limited	5596643
Olathe Limited	5549921
Olor Limited	5906246
Onderwyser Limited	5906146
Onieda 2 Limited	5596647
Onieda Limited	5549903
Onisha Limited	5760689
Onod Limited	6020414
Ontwerp Limited	5906160
Opele Limited	5726333



Orimen Limited	5776326
Orlovista Limited	5468380
Oskaloosa 2 Limited	5596644
Oskaloosa Limited	5549907
Osteen 2 Limited	5596886
Osteen Limited	5469011
Overos Limited	5717560
Owosso 2 Limited	5596550
Owosso Limited	5522352
Panvale 2 Limited	5596891
Pappu 2 Limited	5596743
Pappu Limited	5550182
Pataya 2 Limited	5596554
Pataya Limited	5526571
Pathle Limited	5821761
Pavano Limited	5761918
Peachland 2 Limited	5596890
Peachland Limited	5469021
Pelile Limited	5931623
Pelus Limited	5821765
Permitir Limited	5931784
Pesadilla Limited	5931803
Peven Limited	5821795
Phenta Limited	5726363
Pillico 2 Limited	5596894
Pillico Limited	5490160
Pinardville 2 Limited	5596648
Pinardville Limited	5549909
Pindi Limited	5726349
Pinetahs Limited	5931757
Pinetta 2 Limited	5596901
Pinetta Limited	5468359
Pinnie 2 Limited	5596907
Pinnie Limited	5490216
Pinns Limited	5490156
Piqueta Limited	5931852
Pishto 2 Limited	5596555
Pishto Limited	5525908
Poleen Limited	5526061
Polifu Limited	5932092
Polvorn 2 Limited	5596660
Polvorn Limited	5550124
Polytic Limited	5776323
Ponemah 2 Limited	5596899
Ponemah Limited	5490209
Postrado Limited	5906253
Poxle 2 Limited	5596559
Poxle Limited	5522729
Priary 2 Limited	5596567
Priary Limited	5522445

Pritchards 2 Limited	5596570
Pritchards Limited	5526054
Qualin Limited	5854173
Quantlev Limited	5854177
Quiper 2 Limited	5596904
Quiper Limited	5490108
Quispamsis 2 Limited	5596903
Quispamsis Limited	5468300
Quoro Limited	5854335
Raava Limited	5726359
Ranchoson 2 Limited	5596669
Randia Limited	5854183
Ratliff 2 Limited	5596906
Ratliff Limited	5468307
Rebora Limited	5776324
Red Cedar Consulting Limited	5710383
Reinbeck 2 Limited	5596902
Reinbeck Limited	5432935
Remoe Limited	5760679
Rienda Limited	5906247
Rivas 2 Limited	5596661
Rivas Limited	5550230
Robbinsdale 2 Limited	5596905
Robbinsdale Limited	5490094
Rogun Limited	5760424
Roquen Limited	5726350
Rotundo Limited	5931984
Rucima Limited	5726351
Rugido Limited	5931988
Rulate Limited	5717556
Rusas Limited	5776325
Rushted 2 Limited	5598343
Rushted Limited	5525707
Sabetha 2 Limited	5596908
Sabetha Limited	5490189
Sapulpa 2 Limited	5596666
Sapulpa Limited	5550242
Sedalia 2 Limited	5596668
Sedalia Limited	5550253
Sedle 2 Limited	5596921
Sedle Limited	5490185
Sekunde Limited	5906136
Selly 2 Limited	5596920
Selly Limited	5490183
Seminole 2 Limited	5596912
Seminole Limited	5468309
Senegal 2 Limited	5596914
Serinde Limited	5854192
Sesem 2 Limited	5596913
Sesem Limited	5490079

Shiekh 2 Limited	5596569
Shiekh Limited	5525821
Shimersworth 2 Limited	5596572
Shimersworth Limited	5522814
Shisho 2 Limited	5596923
Sholt Limited	5717563
Shomov Limited	5776342
Shren 2 Limited	5596916
Shren Limited	5490062
Sikia Limited	5726358
Silhot 2 Limited	5596574
Silhot Limited	5522740
Silletz 2 Limited	5596678
Silletz Limited	5550316
Simnasho 2 Limited	5596676
Simnasho Limited	5550315
Skelm Limited	5931599
Skoonheid Limited	5906127
Solocate Limited	5717601
Soporte Limited	5931873
Sormax 2 Limited	5596573
Sormax Limited	5522827
Sorpresd Limited	5931830
Sotho Limited	5776377
Soulaxe Limited	5931752
Spanspek Limited	5931598
Stareon Limited	5906098
Stewah Limited	5931730
Steyben 2 Limited	5596748
Steyben Limited	5550274
Stigter Limited	5931641
Stopeka 2 Limited	5596751
Stopeka Limited	5550273
Streator 2 Limited	5596918
Streator Limited	5432926
Sueldo Limited	5931990
Suswa Limited	5854191
Tami 2 Limited	5596571
Tammi Limited	5526004
Taralm Limited	5726360
Tarred Limited	5776337
Tathar Limited	5726365
Taung Limited	5776340
Tazlewon 2 Limited	5596587
Tazlewon Limited	5526066
Teegarden 2 Limited	5596752
Teegarden Limited	5550276
Teelido 2 Limited	5596749
Teelido Limited	5550322
Teki Limited	5490173

Tellmont 2 Limited	5596588
Tellmont Limited	5525810
Tepres Limited	5821764
Tidalin Limited	5854195
Tignish 2 Limited	5596917
Tippcity 2 Limited	5596679
Tippcity Limited	5550292
Tiraspol Limited	5932041
Tithia Limited	5776345
Tonopah 2 Limited	5596750
Tonopah Limited	5550336
Torreya 2 Limited	5596926
Torreya Limited	5468310
Tribbey 2 Limited	5596797
Tribbey Limited	5550324
Trinello Limited	5776421
Trusville 2 Limited	5596927
Trusville Limited	5335296
Tumbo Limited	5726570
Tunzi Limited	5760186
Tuscarawas 2 Limited	5596928
Tuscarawas Limited	5490167
Tuth Limited	5717566
Twende Limited	5726379
Tyelle Limited	5854200
Umbanda Limited	5776411
Umpqua 2 Limited	5596791
Umpqua Limited	5550337
Undome Limited	5760660
Usawa Limited	5931660
Utvo Limited	5854336
Vallec Limited	5854205
Valm Limited	5854204
Vaniel Limited	5854203
Vatame Limited	5717564
Veerzarra Limited	5717565
Velskoen Limited	5931611
Venzo Limited	5761882
Verline Limited	5932052
Verowering Limited	5906144
Viajar Limited	5931828
Vicbay Limited	5776424
Vijandi 2 Limited	5596934
Vijandi Limited	5335900
Viville Limited	5760426
Vonnis Limited	5906145
Vordot Limited	5776408
Vorio Limited	5821776
Wakarusa 2 Limited	5596794
Wakarusa Limited	5550397

Wakeson Limited	5717570
Walatun Limited	5760179
Wapun 2 Limited	5596930
Wapun Limited	5489906
Washoe 2 Limited	5596798
Washoe Limited	5550408
Werlock Limited	5776407
Wetsel 2 Limited	5596793
Wetsel Limited	5550416
Wiham Limited	5932107
Windele Limited	5854207
Wobash 2 Limited	5596796
Wobash Limited	5550432
Wyoshee 2 Limited	5596590
Wyoshee Limited	5525627
Yamaka Limited	5931666
Yasvet Limited	5776442
Yeldari Limited	5776451
Yonlans Limited	5760686
Zare Limited	5717851
Zavano Limited	5776454
Zhalu Limited	5776443
Zilwaukee 2 Limited	5596593
Zilwaukee Limited	5522391
Zirgrass Limited	5854210
Zocoon Limited	5854208
Zolachs Limited	5931728
Zopad Limited	5717567