The Insolvency Act 1986

Administrator's progress report

2.24

Name of Company

Chirip Limited

Company Number

5931662

In the

High Court of Justice, Chancery Division, **Companies Court**

[full name of court]

Court case number (For court use only)

8407 of 2008

Insert full name(s) and address(es) of the administrator(s)

(b) Insert dates

We(a)

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

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

From

29 September 2018

Τo

28 March 2019

Signed

For the Joint Administrators

Dated 25 April 2019

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



26/04/2019 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

25 April 2019

Our Ref: 00137290/C2/MC/TB

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

Dear Madams/Sirs

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

It is now 10 years and 6 months since my appointment in respect of the Company. In accordance with Rule 18.6 of the Insolvency (England and Wales) Rules 2016 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 2018 to 28 March 2019 ('the Period').

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 to the Insolvency Act 1986 the Administrators carry out their functions jointly and severally meaning any action can be done by one Administrator or by both of them.

The Administrators were appointed by the Corporate Director of the Companies, pursuant to Paragraph 12 of Schedule B1 to 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.

2 Receipts and Payments

I enclose, for your information, a summary of my receipts and payments to date showing a balance in hand of £142,845, together with a copy of my summary account covering the Period.

2.1 Receipts

There have been no receipts during the Period other than bank interest of £1,672.





2.2 Payments

The payments shown are largely self-explanatory, although I would comment specifically on:

Safe Business Services ('SBS') Settlement

As you may recall, the Companies settled a legal claim with SBS in 2017. As part of the settlement SBS were entitled to claim their legal fees, the quantum of which was disputed. In December 2018, following protracted negotiations, the sum of £150,000 was paid to SBS in full and final settlement of this matter.

Corporation Tax

Corporation tax of £22 has been paid to HM Revenue & Customs in the Period.

Storage Costs

Total Data Management has been paid £2,111 in the Period for the storage of the Company's records.

Legal Fees & Disbursements - Isadore Goldman

Isadore Goldman have been paid £78,204 for their assistance with the settlement of the SBS claim and the extension of the period of Administration.

The payment made in relation to the Joint Administrators' fees is discussed in section 7 of my report.

No further professional costs are expected.

3 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
6 Months	Court application	27 September 2019



The period of Administration is due to expire on 27 September 2019. The Joint Administrators do not anticipate that a further extension will be required. This is discussed further in section 5 below.

4 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.

5 Extension of Administration

An application was made to court in order to extend the Administration to 27 September 2019. The only remaining matter is the recovery of the final VAT reclaims from HMRC. It is not anticipated that a further extension will be required and the Joint Administrators aim to finalise their statutory obligations prior to the expiration of the Administration.

6 Prospects for Creditors

Secured and Preferential Creditors

The Companies do not have any secured or preferential creditors.

Unsecured Creditors and the Prescribed Part

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 that 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 and unless by virtue of the Prescribed Part.

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.

The Joint Administrators recently sought and received the approval of the Court to pay a second and final distribution to HMRC, being the sole remaining unsecured creditor. The final distribution will be paid following receipt of the final VAT reclaim from HMRC.

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 Joint Administrators were obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Joint Administrators and the staff have spent attending to matters in the Administration; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

The creditors of the Companies initially 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. This fee was drawn in full.

Additionally, HMRC as the sole creditor has provided additional consent that the Joint Administrators may draw a further £88,000 + VAT, which has been paid.

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 sums totalling £1,276,014 in respect of remuneration, £117,027 of which was drawn in the Period, 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. This records time costs of £36,573, which represents 144 hours, spent at an average charge out rate of £254 per hour.

The second schedule covers the whole period of the Administration and records time costs of £1,502,117 which represents 4,350 hours spent at an average charge out rate of £345 per hour. The outstanding £226,103 of time costs will be written off.

Detail of Work Undertaken

During the period the majority of time spent was in relation to agreeing a settlement of the costs of the SBS claim. This involved significant correspondence with legal representatives. The settlement involved senior staff with appropriate levels of experience to resolve this complex matter.

Additionally, time has been spent undertaking statutory reporting including periodic reporting, creditor correspondence, requesting tax clearance, and preparing for the final distribution to unsecured creditors.

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

Joint Administrators' 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. £92 of category 1 disbursements accrued during the Period.



Some Administrators recharge expenses, for example printing, photocopying and telephone costs, 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 in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage on the basis of the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. No category 2 disbursements have accrued during the Period.

Total disbursements of £84,318 have been incurred in this Administration as detailed below.

	Incurred since	
Type of disbursement	29/09/2018	
	£	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	25.20	839.80
Storage	66.32	318.32
Total	91.52	84,318.00

To date category 1 disbursements of £84,318 have been drawn, £135 of which were paid in the Period. No category 2 disbursements have been incurred or drawn.

8 Creditor rights and enquiries

Creditors with the concurrence of at least 5% in value of the unsecured creditors may within 21 days of this report request in writing further information regarding the remuneration and expenses set out in this report. In accordance with Rule 18.9(3) of the Rules within 14 days of a request we will provide further information or explain why further information is not being provided. Creditors may access information setting out creditors' rights in respect of the approval of Administrator's remuneration at https://www.r3.org.uk/what-we-do/publications/professional/fees.

Creditors with the concurrence of at least 10% of the creditors may apply to the court if they consider that the remuneration of the administrators, or the basis fixed for the remuneration of the administrator or expenses charged by the administrator are excessive (Rule 18.34 of the Rules). Such an application must be made within 8 weeks of receiving this draft report. The text of Rules 18.9 and 18.34 are set out at the end of this report.

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.

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 Companies

M Cohen

Joint Administrator

Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Enclosures

Receipts and Payments Account
SIP 9 Time Cost Report for the Period of Report
SIP 9 Time Cost Report for the period of Administration
BDO LLP Policy in Respect of Fees and Disbursements
Statement of Creditors' Rights in respect of Fees and Disbursements

Summary of Joint Administrators' Receipts And Payments from 29 September 2008 (date of Administration) to 28 March 2019

RECEIPTS	29/09/18 -	Estimated Outcome
	28/03/19	Total (£)
	£	
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	1,672.16	82,648.30
Bank Interest - Net	-	23,256.74
	1,672.16	4,231,778.75
PAYMENTS		
Joint Administrators' Fees	117,027.00	1,276,014.00
Joint Administrators' Disbursements	134.52	84,318.00
Legal Fees & Disbursements	78,204.40	346,572.82
SBS Settlement	-	127,225.00
SBS Settlement Costs	150,000.00	150,000.00
Professional Fees	-	10,613.66
PAYE Services	•	900.00
Corporation Tax	21.91	16,465.07
Storage Costs	2,110.60	11,227.90
ISA Charge	•	25.75
Bank Charges	10.20	62.66
Irrecoverable VAT	•	50.00
Input VAT	39,476.30	58,561.24
	386,984.93	2,082,036.10
DISTRIBUTIONS		
Payment in full to 2 unsecured creditors		6,897.34
Interim dividend to remaining sole creditor		2,000,000.00
Balance in Hand		142,845.31
		4,231,778.75
BDO LLP		
55 Baker Street		M Cohen & A Nygate
London		Joint Administrators
W1U 7EU		23 April 2019
		•

Algrave Limited and 726 other companies Limited - In Administration

Detailed Time Charged and Rates Applicable for the Period From 29 September 2018 to 28 March 2019 (Reporting Period)

	PAR	PARTNER	MANAGER	GER	ASSISTANT	ANT	SENIOR	OR	ADMINISTRATOR	FRATOR	OTHER STAFF	TAFF	GRAN	GRAND TOTAL	AVERAGE
															£
Description	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	ų
C. Planning and Strategy				-					3.00	621.00			3.00	621.00	207.00
D. General Administration	10.60	7,806.30	37.10	37.10 13,666.70			2.25	285.75	27.95	27.95 4,293.15	0.02	5.80	77.95	77.95 26,057.70	334.29
H. Creditor Claims									2.25	371.25			2,25	371.25	165.00
l. Reporting			12.65	4,794.35			1.85	223.75	33.25	3,000.75			47.75	8,018.85	167.93
J. Distribution and Closure			2.30	663.20			0.15	19.05	10.75	821.75			13.20	1,504.00	113.94
	10.60	10.60 7,806.30	52.05	52.05 19,124.25	0.00	00.00	4.25	528.55	77.20	77.20 9,107.90	0.05	5.80			

253.71		
144.15 36,572.80	0.00	£36,572.80
Net Total	Other Disbursements:	Grand Total

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 2019

	Ϋ́d	DADTNED	NAM.	MANAGED	TWAT 2004	1									
					MANAGER	VGER	ADMIN	ADMINISTRATOR	A CANADA	ADMINIST KATOR	OTHEK STAFF		GRAN	GRAND TOTAL	AVERAGE RATE
Description															
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total E	Hours	Total £	ř.
B. Steps on Appointment															
02.Statutory Documentation							18.10	4,562.70					18.10	4.562.70	
04. Meet Directors/Debtors etc.			42.80	17,334.00									42.80	17,334.00	
09. Preparation of Proposals	_					-	12.00	3,024.00					12.00	3,024.00	
10. Prepare Financial Data			8.75	4,900.00								•	8.75	4,900.00	
B. Sub Total			51.55	22,234.00			30.10	7,586.70					81.65	29,820.70	365.23
C Planning and Strategy															
02. Review Financial Position			0.10	43.60					0.75	151.50			0.85	195,10	
07.Strategy Planning			2.50	1,094.40	6.40	1,676.80	1.80	453.60	3.00	621.00			13.70	3,845.80	
08. Reporting	•				33.70	8,660.90							33.70	8,660.90	
C. Sub Total			2.60	1,138.00	40.10	10,337.70	1.80	453.60	3.75	772.50			48.25	12,701.80	263.25
D. General Administration															
02. VAT	2.50	1,747.50	1.20	454.80			71.50	31,301.50	46.25	8,058.50			121.45	41.562.30	
03. Taxation			61.75	33,069.25	0.80	209.60	1.50	661.50	38.80	6,203.25		-	102.85	40,143,60	
04. Instruct/Liase Sobcitors	103.50	70,954.50	566.55	251,090.30	97.45	25,365.85			3.00	354.00			770.50	347.804.65	
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	
96. Conduct Reports			1.80	212.00		-							1.00	212.00	
07. Receipts / Payments Accounts			12.30	3,865.10	1.65	411.30	7.20	1,294.90	81.30	13,100.55	2.75	234.30	105.20	18,906.15	
08. Remuneration Issues									10.75	1,939.75			10.75	1,939.75	
09. statutory Matters	56.50	39,806.00	1.50	432.00	19.50	5,011.50	1.10	139.70	8.75	1,081.25		•	87.35	46,470.45	
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	37.90	25,6C3.60	372.15	125,620.45	194.75	50,213.20	285.10	89,830.70	256.35	29,666.70	59.15	5,173.50	1,205.40	326, 108. 15	
16. Maintaining Internal Files						_			8.05	1,399.25			8.05	1,399.25	
99. Other Matters				276.00									2.8	526.00	
D. Sub Total	202.40	139,535.60	1,556.80	638,861.55	386.05	99,743.75	386.40	132,048.30	498.90	69,171.35	61.90	5,407.80	3,092.45	1,084,768.35	350.78
										•	-	•	-	-	-

1,000 1,00	E. Assets Realisation / Dealing 03. Asset Tracing			10.00	4,050.00		=		-	0.70	88.20		10.70	4,138.20	
179 186,185 15 15 15 15 15 15 15	07. Debt Collection 09. Dealing with Other Assets					107,30	27,605.60	38.60	9,878.20	7.00	861.00		152.90	38,344.80	
173.50 88.193.50 10.00 4,000.00 133.40 13,135.20 45,411.00 7,70 949.20 11,000.00 11,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00 13,135.20 14,000.00	99. Other Matters					2	4,727.60	1.75	458.50				23.40	6,014.80	
130 23 142 30 145 30 145 402 30 14	E. Sub Total			10.00	4,050.00	125.60	32,335.20	45.45	11,621.90	7.70	949.20		188.75	48,956.30	259.3
179.50 1	F. Trading Related Matters				-						-				
190.23 19.20	05 Attendance at Premises	129.50	86,195.50					• · · · •					129.50	86.195.50	
190,256 146,250 146,420,400 146,420,420 146,420,	99. Other Matters	0.75	513.75									-	0.75	513.75	
0.50 342.50 346.50 16.420.50 2 642.50	r. sub lotal	130.25	86,705,25				===						130.25	86,709.25	665.7
0.50 34.20 3.6.60 16,405.30	G. Employee Matters														
1.50 1.62.50 342.30 16.705 16.420.50 12.50 642.50 12.80 128.50 12	99. Other Matters	0.50	342.50		16,420.50					3.65	1,241.00		40.75	18,004.00	
2.59 642.50 1.50 1,027.50 16.70 5,130.33 15.20 642.50 0.50 178.50 2.25 371.25 371.25 2.25 371.25 371.25 2.25 371.25 37	G. Sub total	0.50	342,50		16,420.50					3.65	1,241.00		40.75	18,004.00	441.8;
1150 1,027.50 (47.30)	H. Creditor Claims				-									•	
1.50	04. Reporting to Creditors					2.50	642.50						2.50	642.50	
1.50 1,027.50 16.70 5,130.35 15.20 44.56 10 10.80 128.50 10.80 118.04.10 17.90 4,225.35 139.55 17.36	06. Other Creditors							0.50	128.50				0.50	128.50	
1.50 1,027.50 16.70 2,580.20 16.70 2,580.20 16.70 4,225.55 139.55 12.360.20 24.804.10 17.30 4,225.55 139.55 13.30 100.80 24,804.10 17.30 4,225.55 13.50.20 36.50.20 187.75 81,283.15 173.30 44,656.10 118.70 29,029.65 12.50 10.20 224.00 187.75 25.30.20 36.32.20 2.30.20 19.55 12.70 18.00.20 19.55 12.70 19.05	99. Other Matters									2.25	371.25		2.25	371.25	
1.50	H. Sub Total					2.50	642.50	0.50	128.50	2.25	371.25		5.25	1,142.25	217.5.
1.50 1,027.50 16.70 6.75 1.30.35 1.5.20 3,973.40 17.90 4,125.55 13.60.20 19.08.8 12.30.25 1.30.35 1.30	l. Reporting										-				
52.50 34,333.50 6.75 2,558.25 84.40 1,00.80 24,804.10 11.50 2,233.05 31.43 5,233.05 31.43 5,233.05 31.43 5,233.05 31.43 5,233.05 31.43 5,233.05 31.43 31.43 5,233.05 31.43 31.43 5,233.05 31.43 31.43 5,233.05 31.43 31.43 5,233.05 31.60.39 31.50.39	01. Statutory Reporting	1.50	1,027.50		5,130.35	15.20	3,973.40	17.90	4,225.55	139.55	12,360.20		190.85	26,717.00	
164.30	02. Reporting to Appointer	52.50	34,332.50	6.75	2,558.25								59.25	36,890.75	
55.00	04. Reporting to Creditors			164.30	73,594.55	84 40	21,733.30	100.80	24,804.10	31.45	5,253.05		380.95	125,385.00	
1.00 663.00 1.50 863.20 36,045.00 173.30 44,656.10 118.70 29,029,65 175.10 18,085.05 3.60 36,045.00 36,045.00 36,045.00 36,045.00 36,045.00 44,656.10 118.75 29,029,65 175.10 18,085.05 709.85 209,098.95 55.00 36,045.00 36,045.00 36,045.00 36,000 37.50 9,187.50 0.50 114.50 38.00 9,302.00 1.50 36,000 36,000 36,000 37.65 9,206.55 12,75 1,045.75 224.00 224.00 38.15 262,632.35 1,847.60 764,650.40 727.55 187715.25 190,073.20 704.10 91,636.10 61.90 5,407.80 91,00.50	06. Reporting to other bodies		;			73.70	18,949.40	-		1.50	219.00		75.20	19,168.40	
303.750	99. Utner Matters	00.1	685.00	7		i,	-	1	:	2.60	252.80		3.60	937.80	
1.50 303.20 114.50 0.80 303.20 1.14.50 1.14.50 1.14.50 1.0.80 303.20 1.10.25 2.4.00 2.4.00 2.4.00 0.15 1.0.07.25 1.2.75 1.87.15.25 1.27.15.25 1.87.15.25 1.27.15.25 1			200		61,202,10	1/3.30	44,030.10	0/.8	69,670,67	01.6/1	18,085.05		709.85	209,098.95	294.57
1.50 38.15 262,632.35 1,847.60 764,650.40 7727.55 187715.25 187715.25 160.075.20 170.75 1.00.75.20 1.00.75 1.00.75.20 1.0	J. Distribution & Closure														
1.50 36.000 1.50 360.00 1.50 360.00 1.50 360.00 1.50 360.00 1.50 360.00 1.50 360.00 1.50 36.00 1.005.25 1.005.2	01. Closure Planning		•	08.0	303.20								0.80	303.20	
1.50 360.00 0.15 10.05 224.00 2.20 224.00 2.20 2.20 2.20 2.20	02. Distributions							37.50	9,187.50	0.50	114.50		38.00	9,302.00	
2.30 663.20 663.20 664.650.40 727.55 187715.25 620.60 190.075.20 704.10 91,636.10 61.90 5,407.80	04. Closure Documentation			1.50	360.00					10.25	707.25		11.75	1,067.25	
2.30 663.20 664.650.40 727.55 187715.25 620.60 704.075.20 704.10 91,636.10 61.90 5,407.80	Us. Closure Meetings									2.00	224.00		2.00	224.00	
388.15 262,632.35 1,847.60 764,650.40 727.55 187715.25 620.60 190,075.20 704.10 91,636.10 61.90 5,407.80	06. Closing Statutory Duties							0.15	19.05				0.15	19.05	
262,632,35 1,847.60 764,650.40 727.55 187715.25 620.60 190,075.20 704.10 91,636.10 61,90	J. Sub Total		<u> </u>	2,30	663.20			37.65	9,206.55	12,75	1,045.75		52.70	10,915.50	207.13
		388.15	262,632,35	1,847.60	764,650.40		187715.25	620.60	190,075.20	704.10	91,636.10	- 1			

4,349.90 1,502,117.10

Net Total



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:

GRADE	£
Partner	760
Manager	336-586
Assistant Manager	302
Senior Administrator	283-302
Administrator	105-255
Other Staff	105

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LL 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

We propose to recover from the estate 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 (England and Wales) Rules 2016 to recover this disbursement.

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

BDO LLP 25 April 2019



Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Administrators' fees and expenses:

Creditors' and members' requests for further information in administration, winding up and bankruptcy

- **18.9.**—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—
 - (a) a secured creditor;
 - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
 - (a) providing all of the information requested;
 - (b) providing some of the information requested; or
 - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
 - (a) the time or cost of preparation of the information would be excessive; or
 - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
 - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
 - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
 - (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive



- **18.34.**—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—
 - (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
 - (a) a secured creditor.
 - (b) an unsecured creditor with either-
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
 - (c) in a members' voluntary winding up-
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (ii) a member of the company with the permission of the court.
- (3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Applications under rules 18.34 and 18.35 where the court has given permission for the application

- 18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.
- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (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 office-holder is entitled to charge;
 - (b) an order reducing any fixed 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 is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by -
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.



- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

- **18.37.**—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.
- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (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 office-holder is entitled to charge;
 - (b) an order reducing any fixed 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 or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.

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Bagnara 3 Limited	5662522
Balestrata 3 Limited	5662636
Balju Limited	5906143
Bamus Limited	5932027
Banaan 2 Limited	5596827
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Bandol 3 Limited	5662638
Banduk Limited	5726264
Baseio Limited	5854327
Batswanda Limited	5776268
Baxtra Limited	5717513
Bedoeling Limited	5906103
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Belize 3 Limited	5596945
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Chikasha Limited Chirip Limited Chirotonser Limited Chirotonser Limited Chotu Limited Cicore 2 Limited Cicore 2 Limited Cicore Limited Ciatskaine 2 Limited Coamenel Limited Cogner 2 Limited Cogner Limited Coham Limited Cokata 2 Limited Cokata 2 Limited Colfat Limited Coffat Limited Conover 2 Limited Coffat Conover 2 Limited Conover 3 Limited Conover 2 Limited Conover 3 Limited Conover 3 Limited Conover 4 Limited Conover 5596435 Conover 5596436 Consert 5596843 Conover 5596843 Conover 5596843 Corapolis 2 Limited Corapolis 5596843 Corapolis 2 Limited Corapolis 5596932	Chapa Limited	5717519
Chirip Limited Chirotonser Limited Chotu Limited Cicore 2 Limited Cicore Limited Cicore Limited Clatskaine 2 Limited Coamenel Limited Cogner 2 Limited Cogner 2 Limited Coham Limited Coham Limited Cokata 2 Limited Cokata 2 Limited Cokata 2 Limited Cokata 2 Limited Cometer Limited Comover 2 Limited Consert 2 Limited Cogner 2 Limited Coffat Limited Coham Limited Comover 2 Limited Comover 2 Limited Comover 2 Limited Comover 2 Limited Conover 2 Limited Consert 2 Limited Consert 2 Limited Consert 2 Limited Consert 2 Limited Corapolis 2 Limited S596932	Chikasha 2 Limited	5596609
Chirotonser Limited 5931557 Chotu Limited 5726262 Cicore 2 Limited 5597344 Cicore Limited 5546045 Clatskaine 2 Limited 5596623 Clatskaine Limited 5546152 Coamenel Limited 5596432 Cogner 2 Limited 5526030 Coham Limited 5526030 Coham Limited 5906117 Cokata 2 Limited 5596434 Cokata Limited 5522372 Colfat 2 Limited 5596841 Colfat Limited 5931872 Conover 2 Limited 5596622 Conover Limited 5596435 Consert 2 Limited 5596843 Consert 2 Limited 5596843 Consert Limited 5596435 Consert Limited 5596843 Corapolis 2 Limited 5596843 Corapolis 2 Limited 5596843 Corapolis 2 Limited 5596832	Chikasha Limited	5546149
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Cicore 2 Limited 5597344 Cicore Limited 5546045 Clatskaine 2 Limited 5596623 Clatskaine Limited 5596623 Coamenel Limited 5821802 Cogner 2 Limited 5596432 Cogner Limited 5526030 Coham Limited 5906117 Cokata 2 Limited 5596434 Cokata Limited 5596841 Colfat 2 Limited 5596841 Colfat Limited 5489981 Conneter Limited 5931872 Conover 2 Limited 5596622 Conover Limited 5596435 Consert 2 Limited 5596435 Consert Limited 5596843 Corapolis 2 Limited 5490158 Cornea 2 Limited 5596932	Chirotonser Limited	5931557
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Coxeton 2 Limited	5596438
Coxeton Limited	5526050
Crotona 3 Limited	5679391
Cuanto Limited	5931981
Culpiper Limited	5490250
Curtisville 2 Limited	5596734
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Gushty Limited	5525800
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Guysborough Limited	5468065
Guza Limited	5761293
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Hajmola Limited	5726270
Halatir Limited	5821810
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Heeia 2 Limited	5596486
Heeia Limited	5522337
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Heraklis Limited	5717842
Herford 3 Limited	5679432
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Jumri Limited	5760682
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Kalifomsky 2 Limited	5596864
Kamburu Limited	5717528
Kanyau Limited	5717535
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Kavoski 2 Limited	5596511
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Kelvyn 3 Limited	5679443
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Kennesaw 2 Limited	5596872
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Kimbali 2 Limîted	5596523
Kimbali Limited	5526569
Kinemant Limited	5717555
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Kotka 3 Limited	5679452
Kovee Limited	5596662
Krogner 2 Limited	5596632
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Lapuna 3 Limited	5679454
Lasila 3 Limited	5679453
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Lipi 2 Limited	5596869
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Lonwe Limited	5854162
Loraaga Limited	5931758
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Marog Limited	5931595
Mattox 3 Limited	5679455
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Mckimi Limited	5526008
Meester Limited	5931621
Meneer Limited	5931615
Meoki 2 Limited	5596541
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Merlart Limited	5468286
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Metville Limited	5526093
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Mineota Limited	5522384
Mitaur Limited	5717547
Moberly 2 Limited	5596639
Moberly Limited	5549868
Moeve Limited	5760380
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Masamba Limitad	l5717987
Mogambo Limited Mojoh 2 Limited	15596883
Mojoh Limited	5490026
Monrow 2 Limited	5596543
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Moontlik Limited	5906101
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Moson Limited	5906095
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Nipigon 2 Limited	5596885
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Nortonville 2 Limited	5596888
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Octubre Limited	5906262
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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

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Orimen Limited	5776326
Orlovista Limited	5468380
Oskaloosa 2 Limited	5596644
Oskaloosa Limited	5549907
Osteen 2 Limited	5596886
Osteen Limited	5469011
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Pappu Limited	5550182
Pataya 2 Limited	5596554
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Pathle Limited	5821761
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Peachland Limited	5469021
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Permitir Limited	5931784
Pesadilla Limited	5931803
Pevem Limited	5821795
Phenta Limited	5726363
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Pinardville Limited	5549909
Pindi Limited	5726349
Pinetahs Limited	5931757
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Poleen Limited	5526061
Politu Limited	5932092
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Polytic Limited	5776323
Ponemah 2 Limited	55968 99
Ponemah Limited	5490209
Postrado Limited	5906253
Poxle 2 Limited	5596559
Poxle Limited	5522729
Priary 2 Limited	5596567
Priary Limited	5522445
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Quantlev Limited	5854177
Quiper 2 Limited	5596904
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Quoro Limited	5854335
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Ranchoson 2 Limited	5596669
Randia Limited	5854183
Ratliff 2 Limited	5596906
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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
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Robbinsdale 2 Limited	5596905
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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
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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
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Seminole 2 Limited	5596912
Seminole Limited	5468309
Senegal 2 Limited	5596914
Serinde Limited	5854192
Sesem 2 Limited	5596913
Sesem Limited	5490079
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Shiekh 2 Limited	15596569
Shiekh Limited	5525821
Shimersworth 2 Limited	5596572
Shimersworth Limited	5522814
Shisho 2 Limited	15596923
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Sholt Limited	1
Shomov Limited	5776342
Shren 2 Limited	5596916
Shren Limited	5490062
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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
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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
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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