

# WU07

## Notice of progress report in a winding-up by the court



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 6 2 6 6 6 3 3

Company name in full Direct Assist Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Louise

Surname Brittain

### 3 Liquidator's address

Building name/number Gladstone House

Street 77-79 High Street

Post town Egham

County/Region Surrey

Postcode T W 2 0 9 H Y

Country

### 4 Liquidator's name ①

Full forename(s) Stephen

Surname Grant

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Regis House

Street 2nd Floor

45 King William Street

Post town

County/Region London

Postcode E C 4 R 9 A N

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

WU07

Notice of progress report in a winding-up by the court

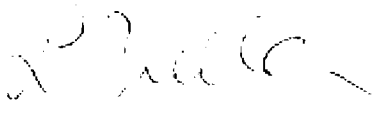
**6** Period of progress report

From date	<div><div>d</div><div>0</div></div> <div><div>d</div><div>3</div></div> <div><div>m</div><div>0</div></div> <div><div>m</div><div>6</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div>	
To date	<div><div>d</div><div>0</div></div> <div><div>d</div><div>2</div></div> <div><div>m</div><div>0</div></div> <div><div>m</div><div>6</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>1</div></div>	

**7** Progress report

<input checked="" type="checkbox"/> The progress report is attached	
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**8** Sign and date

Liquidator's signature	<div>Signature</div> <div><div>X</div></div> <div><div>X</div></div>	
Signature date	<div><div>d</div><div>0</div></div> <div><div>d</div><div>1</div></div> <div><div>m</div><div>0</div></div> <div><div>m</div><div>7</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>1</div></div>	

**Presenter information**

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

Contact name Louise Brittain

Company name Azets

Address Gladstone House

77-79 High Street

Post town Egham

County/Region Surrey

Postcode TW20 9HY

Country

DX

Telephone 01784435561

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

# **Direct Assist Limited - In Compulsory Liquidation**

## **Joint Liquidators' Annual Progress Report to Creditors**

**1 July 2021**

## **CONTENTS**

- 1** Introduction and Statutory Information
- 2** Receipts and Payments
- 3** Progress of the Liquidation
- 4** Creditors
- 5** Joint Liquidators' Remuneration
- 6** Creditors' Rights
- 7** Next Report

## **APPENDICES**

- A** Receipts and Payments Account for the Period 3 June 2020 to 2 June 2021 together with Cumulative Receipts and Payments Accounts from 3 June 2015 to 2 June 2021
- B** Time Analysis for the Period 3 June 2020 to 2 June 2021
- C** Cumulative Time Analysis from 3 June 2015 to 2 June 2021
- D** Azets Fees and Expenses Policy
- E** Additional Information in Relation to Joint Liquidators' Expenses

## **1 Introduction and Statutory Information**

- 1.1 Louise Brittain and Keith Stevens of Azets (formerly Wilkins Kennedy), Gladstone House, 77-79 High Street, Egham, Surrey, TW20 9HY, were appointed Joint Liquidators of Direct Assist Limited (“the Company”) on 3 June 2015 following the presentation of a petition for the compulsory winding up of the Company. The winding-up order was made on 23 March 2015 in the Bolton County Court under court reference 30 of 2015. This progress report covers the period from 3 June 2020 to 2 June 2021 (“the Period”) and should be read in conjunction with any previous reports which have been issued.
- 1.2 On 27 December 2018 Keith Stevens was replaced as Joint Liquidator by way of Court Order by Matthew Waghorn of Azets following Mr Steven’s departure from the firm. Matthew Waghorn has been replaced as Joint Liquidator by Stephen Grant of Azets, 2<sup>nd</sup> Floor, Regis House, 45 King William Street, London, EC4R 9AN following Mr Waghorn’s departure from the firm.
- 1.3 Wilkins Kennedy changed its name to Azets on 7 September 2020.
- 1.4 Information about the way that we will use, and store personal data on insolvency appointments can be found at <https://www.azets.co.uk/about-us/privacy-cookie-policy/>. If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.5 The trading address of the Company was 41 Chorley New Road, Bolton, BL1 4QR.
- 1.6 The registered office of the Company has been changed to Gladstone House, 77-79 High Street, Egham, Surrey, TW20 9HY and its registered number is 06266633.

## **2 Receipts and Payments**

- 2.1 At Appendix A is my Receipts and Payments Account for the Period of this report together with a Cumulative Receipts and Payments Account from the date of my appointment as Joint Liquidator to 2 June 2021.
- 2.2 In Section 3 below, you will find an update on the progress made during the Period in realising the Company’s assets and dealing with its affairs.

## **3 Progress of the Liquidation**

- 3.1 This section of the report provides creditors with an update on the progress made in the Liquidation during the Period and an explanation of the work done by the Joint Liquidators and their staff together with details of matters remaining to be dealt with.

### ***Administration (including statutory compliance & reporting)***

- 3.2 The Joint Liquidators must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. This work includes dealing with the Company’s creditors and employees together with administrative tasks associated with the appointment, such as agreeing the strategy for the liquidation, filing notices of appointment, statutory advertising, opening and maintaining the estate cash book and bank accounts and reporting periodically to creditors, HMRC and the Registrar of Companies.
- 3.3 Creditors should note that this work will not necessarily bring any financial benefit to creditors, but is required on every case by statute.

### ***Realisation of Assets***

- 3.4 It is anticipated that the work the Joint Liquidators and their staff have undertaken to date will bring a financial benefit to creditors. This may be a distribution to secured creditors of the Company only (from which a Prescribed Part fund may be derived for the benefit of unsecured creditors) or may, depending on realisations and the extent of any 3<sup>rd</sup> party security, result in a distribution to the preferential and/or unsecured creditors of the Company.

***Creditors (claims and distributions)***

- 3.5 The Joint Liquidators are not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.
- 3.6 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.
- 3.7 The above work will not necessarily bring any financial benefit to creditors generally, however the Joint Liquidators are required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Joint Liquidators in dealing with those claims.
- 3.8 More information on the anticipated outcome for all classes of creditor in this case can be found in Section 4 below.

***Investigations***

- 3.9 As you may recall, in a compulsory liquidation, the duty to investigate the Company's affairs is the responsibility of the Official Receiver. There was no requirement on the Joint Liquidators to submit a report on the directors' conduct to the Department for Business, Energy & Industrial Strategy, however where matters are brought to the Joint Liquidators' attention these are reported as appropriate to the Official Receiver for further consideration.
- 3.10 As previously advised, Michelmores LLP ("Michelmores") were instructed to assist with contacting an individual who had received £383,571.49 from the Company. A response to the correspondence was received and further documentation and information provided to explain the nature of payments made to this individual.

Following a review of the individual's asset position, it appears the individual has limited assets. The costs of issuing a claim against this individual would be significantly higher than the available assets to pursue and any realisations made would be defrayed by the costs and expenses of the Liquidation and therefore of no benefit to the general body of creditors. Therefore this case will now be closed.

**4 Creditors**

***Secured Creditors***

- 4.1 The Company did not grant fixed or floating charges over the Company's assets to any secured creditors.

***Preferential Creditors***

- 4.2 There are no known preferential creditors.

***Unsecured Creditors***

- 4.3 We have received claims totalling £1,388,796.21 from 3 creditors. We have yet to receive claims from 2 creditors whose debts are estimated to total £16,748.58.
- 4.4 The Company did not grant any floating charges to a secured creditor. Accordingly, there is no requirement to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part), which only applies where a floating charge was created after 15 September 2003.
- 4.5 Further updates on the anticipated outcome to creditors will be provided in subsequent reports, however you will note that it is currently anticipated there will be insufficient funds realised after defraying the expenses of the Liquidation to pay a dividend to unsecured creditors.

## **5 Joint Liquidators' Remuneration**

- 5.1 The Creditors approved that the basis of the Joint Liquidators' remuneration be fixed by reference to the time properly spent by the Joint Liquidators in managing the Liquidation.
- 5.2 Our time costs for the Period are £6,238.70. This represents 34.4 hours at an average rate of £181.36 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by us in managing the Liquidation. To date, £83,583.63 has been drawn on account.
- 5.3 Also attached as Appendix C is a cumulative Time Analysis for the period from 3 June 2015 to 2 June 2021 which provides details of our time costs since my appointment. The cumulative time costs incurred to date are £103,063.00. This represents 567.7 hours at an average rate of £181.54 per hour.
- 5.4 In considering the remaining work to be done in this Liquidation, we currently anticipate that our time costs to complete the Liquidation will be approximately £5,000.00. We will update creditors on this in our next progress report.
- 5.5 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <https://www.azets.co.uk/media/ilsf31qb/creditors-guide-to-liquidators-fees-from-1-nov-2011.pdf>.
- 5.6 Attached as Appendix D is the firm's fees and expenses policy and at Appendix E is additional information in relation to the Joint Liquidators' expenses, including where relevant, information on the use of subcontractors and professional advisers.

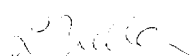
## **6 Creditors' rights**

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

## **7 Next Report**

- 7.1 We are required to provide a further report on the progress of the Liquidation within two months of the end of the next anniversary of the Liquidation, unless we have concluded matters prior to this, in which case we will write to all creditors with our final account.
- 7.2 If you have any queries in relation to the contents of this report, please contact Priya Visram by telephone on 01784 435 561 or by email at [Priya.visram@azets.co.uk](mailto:Priya.visram@azets.co.uk).

Yours faithfully



**Louise Mary Brittain**  
**Joint Liquidator**



Direct Assist Limited – In Compulsory Liquidation  
In the Bolton County Court, No. 30 of 2015

## **Appendix A**

**Receipts and Payments Account for the Period 3 June 2020 to 2 June 2021 together with Cumulative Receipts and Payments Accounts from 3 June 2015 to 2 June 2021**

**Direct Assist Limited**  
**(In Compulsory Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 03/06/2020 to 02/06/2021 £	From 03/06/2015 to 02/06/2021 £
<b>ASSET REALISATIONS</b>		
Bank Interest Gross	0.66	409.33
Business Rates Refund	69.68	8,366.40
Cash at Bank	NIL	123,864.35
	70.34	132,640.08
<b>COST OF REALISATIONS</b>		
Bank Charges	66.00	66.00
BIS Audit Fees	NIL	48.23
BIS Bank Charges	32.53	652.66
DTI Cheque Fees	NIL	1.10
Income Tax	NIL	81.73
IT Admin Fee	NIL	110.00
Land Registry	NIL	11.00
Legal Fees (1)	NIL	16,395.93
O.R. Debit Balance	NIL	1,150.00
Office Holders Fees	NIL	83,583.63
Petitioners Costs	NIL	2,170.00
Search fees	NIL	14.00
Secretary of State Fees	NIL	24,733.02
Specific Bond	NIL	220.00
Stationery, Postage, Courier Charges	NIL	362.94
Statutory Advertising	NIL	213.00
Storage Costs	NIL	1,861.86
Tax on Interest Earned	0.13	0.13
Tracing Costs	NIL	235.00
Transcription Fees	NIL	93.75
Travel	NIL	17.20
	(98.66)	(132,021.18)
	<b>(28.32)</b>	<b>618.90</b>
<b>REPRESENTED BY</b>		
ISA NIB		603.90
Vat Control Account		24.85
Vat Receivable		(9.85)
		<b>618.90</b>

Direct Assist Limited – In Compulsory Liquidation  
In the Bolton County Court, No. 30 of 2015

## **Appendix B**

### **Time Analysis for the Period 3 June 2020 to 2 June 2021**

**Azets**

Joint Liquidators' time costs analysis for the Period from 3 June 2020 to 2 June 2021

for

**DIRECT ASSIST LIMITED**

HOURS						Time Cost £	Average hourly rate £
Classification Of work function	Partner	Manager	Other senior Professionals	Assistants & support staff	Total Hours		
Administration & planning	0.4	1.8	1.9	4.2	8.3	1,495.90	180.23
Cashiering and Accounting	0.3	0.1	0.2	2.5	3.1	458.20	147.81
Investigations	0.7	4.4	5.5	5.9	16.5	3,296.00	199.76
Realisation of assets	-	0.4	-	0.3	0.7	148.10	211.57
Creditors	-	0.2	-	0.1	0.3	69.00	230.00
Statutory	-	1.0	-	4.5	5.5	771.50	140.27
Total hours	1.4	7.9	7.6	17.5	34.4	6,238.70	181.36
Total fees claimed (£)						-	

**Azets Charge out Rates**

**1 January 2017 to 2 December 2018**

**£**

**3 December 2018 to date**

**£**

Partners	410.00 - 460.00	Partners	430.00 - 470.00
Directors/Managers	230.00 - 360.00	Directors/Managers	210.00 - 390.00
Senior Administrators	145.00 - 200.00	Administrators	110.00 - 210.00
Administrators	100.00 - 160.00	Junior/Trainee Administrators	95.00 - 200.00
Junior/Trainee Administrators	50.00 - 110.00	Cashiers/Secretaries	60.00 - 100.00
Cashiers/Secretaries	75.00 - 90.00		

Direct Assist Limited – In Compulsory Liquidation  
In the Bolton County Court, No. 30 of 2015

## **Appendix C**

### **Cumulative Time Analysis from 3 June 2015 to 2 June 2021**

**Azets**

Joint Liquidators' time costs analysis for the Period from 3 June 2015 to 2 June 2021

for

**DIRECT ASSIST LIMITED**

HOURS						Time Cost £	Average hourly rate £
Classification Of work function	Partner	Manager	Other senior Professionals	Assistants & support staff	Total Hours		
Administration & planning	18.0	10.7	49.2	51.75	129.65	23,302.45	179.73
Cashiering and Accounting	5.3	2.5	24.55	17.95	50.3	7,596.55	151.02
Investigations	21.5	36.6	114.55	86.25	258.9	46,025.90	177.77
Realisation of assets	14.9	1.8	14.85	1.3	32.85	8,401.50	255.75
Creditors	3.2	1.7	10.7	0.5	16.1	3,410.50	211.83
Statutory	2.9	12.4	58.1	6.5	79.9	14,326.10	179.30
Total hours	65.8	65.7	271.95	164.25	567.7	103,063.00	181.54
Total fees claimed (£)						83,583.63	

**Azets Charge out Rates**

**1 January 2017 to 2 December 2018**

**£**

**3 December 2018 to date**

**£**

Partners	410.00 - 460.00	Partners	430.00 - 470.00
Directors/Managers	230.00 - 360.00	Directors/Managers	210.00 - 390.00
Senior Administrators	145.00 - 200.00	Administrators	110.00 - 210.00
Administrators	100.00 - 160.00	Junior/Trainee Administrators	95.00 - 200.00
Junior/Trainee Administrators	50.00 - 110.00	Cashiers/Secretaries	60.00 - 100.00
Cashiers/Secretaries	75.00 - 90.00		

**Appendix D**

**Azets Fees and Expenses Policy**

## AZETS HOLDINGS LIMITED – FEES AND EXPENSES POLICY

### Introduction

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk>.

Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency 9 (SIP 9) and can be accessed at <https://www.azets.co.uk/restructuring-and-insolvency-downloads/>. A hard copy may be requested from Azets Holdings Limited, Gladstone House, 77-79 High Street, Egham, Surrey, TW20 9HY or [Priya.visram@azets.co.uk](mailto:Priya.visram@azets.co.uk).

### Staff Allocation and Charge Out Rates

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

The constitution of the case team will usually consist of a Partner, Senior Manager or Manager and a Senior or Associate. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and on larger, more complex cases, several Seniors or Associates may be allocated to meet the demands of the case.

We operate a time recording system which allows staff working on the assignment along with the office holders to allocate their time to an assignment in 6 minute units.

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. The work is generally recorded under the following categories:

- Administration and planning
- Investigations
- Realisation of assets
- Creditors
- Trading
- Case specific matters

Time costs are recorded at the individual's hourly rate in force at that time. Our charge out rates effective from 3 December 2018 are shown below and the rates shown are exclusive of VAT.

1 January 2017 to 2 December 2018	£	3 December 2018 to date	£
Partners	410.00 - 460.00	Partners	430.00 - 470.00
Directors/Managers	230.00 - 360.00	Directors/Managers	210.00 - 390.00
Senior Administrators	145.00 - 200.00	Administrators	110.00 - 210.00
Administrators	100.00 - 160.00	Junior/Trainee Administrators	95.00 - 200.00
Junior/Trainee Administrators	50.00 - 110.00	Cashiers/Secretaries	60.00 - 100.00
Cashiers/Secretaries	75.00 - 90.00		

Where necessary and appropriate, members of staff from other departments of the practice will undertake work on a case. They will be charged at their normal charge out rate for undertaking such work.

**Please note that charge out rates are reviewed annually and may be subject to change.**



### **Expenses**

On insolvency appointments, an office holder will typically incur expenses which relate to that assignment. Expenses (or costs) are amounts properly payable by an office holder from an insolvency estate which are not otherwise categorised as the office holder's remuneration or a distribution to a creditor or shareholder. These expenses may include, but are not limited to, agent's costs for disposal and realisation of assets, legal costs, specialist pension advice, tax services or other routine expenses associated with an insolvency appointment such as statutory advertising costs, the office holder's specific penalty bond and costs associated with storing the books and records. Expenses also include disbursements which are payments that are first met by the office holder and then reimbursed at a later date from the estate, usually when realisations permit. Details of the anticipated expenses on an insolvency assignment will be outlined in the office holder's fees estimate or other information provided to creditors about the fee basis or bases being proposed.

Expenses recharged to, or incurred directly by, an insolvent estate are subject to VAT at the applicable rate where appropriate.

Some expenses can be paid without prior approval from creditors (referred to as Category 1 expenses) and other expenses which may have an element of shared costs or are proposed to be paid to an associate of the office holder, require approval before they can be paid (referred to as Category 2 expenses).

Category 1 expenses are directly referable to an invoice from a third party that is not an associate of the office holder or the firm, which is either in the name of the estate or Azets Holdings Limited; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the insolvency estate. These costs are recoverable without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party.

Category 2 expenses are directly attributable to the estate but include an element of shared costs or is a payment to an associate of the office holder or the firm. These expenses are recoverable from the estate, subject to the prior approval of the creditors, in the same manner as the approval of the office holder's remuneration.

The Category 2 expenses which include an element of shared costs and are charged by this firm are as follows:

- Postage – charged in accordance with the current Royal Mail price guide for first class.
- Business mileage – charged at standard rates which comply with HM Revenue & Customs limits. The current rate is 45 pence per mile.
- Internal photocopying - charged at 5 pence per sheet for reports and circulars issued to creditors, shareholders, employees and other stakeholders. No additional charge is made for individual items of correspondence.

**Please note that these category 2 expenses are reviewed annually and may be subject to change.**

Payments to associates (as defined in Section 435 of the Insolvency Act 1986 and the Insolvency Code of Ethics), which are also classified as a category 2 expense requiring creditor approval, are not routinely made by this firm. Any such payments will be considered on a case by case basis and when seeking approval for the payments, the office holder will provide creditors with an explanation of the work to be done, why the work is necessary and the estimated payment that will be made. The form and nature of the relationship with the associate will also be provided.

### **Provision of Services Regulations**

When carrying out all professional work relating to an insolvency appointment, Insolvency Practitioners are bound by the Insolvency Code of Ethics.

To comply with the Provision of Service Regulations, some general information about Azets Holdings Limited, including our complaints policy and Professional Indemnity Insurance and the Insolvency Code of Ethics, is available on our website using the following link: [www.azets.co.uk/about-us/legal-regulatory-information/](http://www.azets.co.uk/about-us/legal-regulatory-information/).

## Appendix E

### Additional Information in Relation to Joint Liquidators' Expenses

#### 1 Use of Sub-Contractors

- 1.1 I am not proposing to utilise the services of any sub-contractors in this case.

#### 2 Professional Advisors

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

Name of Professional Advisor	Basis of Fee Arrangement
Michelmores LLP (legal advice)	Hourly rate and disbursements

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

#### 3 Joint Liquidators' Expenses

##### *Current position of Liquidator's expenses*

- 3.1 An analysis of the expenses paid to the date of this report, together with those incurred but not paid at the date of this report is provided below:

	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total anticipated cost £
Statutory Bond	220.00	-	-	230.00
Companies House Search Fee	14.00	-	-	14.00
Courier	319.00	-	-	319.00
IT Admin Fee	110.00	-	-	110.00
Legal Fees	16,395.93	-	4,421.00	25,000.00
Postage	22.74	-	-	25.00
Statutory Advertising	213.00	-	-	213.00
Storage	1,861.86	-	618.66	3,000.00
Tracing Agents	235.00	-	-	235.00
Transcription Fees	93.75	-	-	93.75
Travel	17.20	-	-	17.20
Petitioner's Costs	2,170.00	-	-	2,170.00
Stationery	21.20	-	-	25.00