

AM03

Notice of administrator's proposals



Companies House

SATURDAY



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22/07/2023

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COMPANIES HOUSE

1 Company details

Company number 0 6 5 3 5 3 2 4

Company name in full Planet X Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Administrator's name

Full forename(s) Howard

Surname Smith

3 Administrator's address

Building name/number c/o Interpath Ltd

Street 4th Floor, Tailors Corner, Thirsk Row

Post town Leeds

County/Region

Postcode L S 1 4 D P

Country

4 Administrator's name

Full forename(s) Richard John

Surname Harrison

① Other administrator

Use this section to tell us about
another administrator.

5 Administrator's address

Building name/number c/o Interpath Ltd

Street 10th Floor, One Marsden Street

Post town Manchester

County/Region

Postcode M 2 1 H W


Country

② Other administrator

Use this section to tell us about
another administrator.

AM03

Notice of Administrator's Proposals

6	Statement of proposals																	
	<input checked="" type="checkbox"/> I attach a copy of the statement of proposals																	
7	Qualifying report and administrator's statement ^①																	
	<input type="checkbox"/> I attach a copy of the qualifying report <input type="checkbox"/> I attach a statement of disposal	^① As required by regulation 9(5) of The Administration (Restrictions on Disposal etc. to Connected Persons) Regulations 2021)																
8	Sign and date																	
Administrator's Signature	Signature X  X																	
Signature date	<table border="1"><tr><td>d</td><td>2</td><td>d</td><td>1</td><td>m</td><td>0</td><td>m</td><td>6</td><td>y</td><td>2</td><td>y</td><td>0</td><td>y</td><td>2</td><td>y</td><td>3</td></tr></table>	d	2	d	1	m	0	m	6	y	2	y	0	y	2	y	3	
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AM03

Notice of Administrator's Proposals



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 **Rose Bevan**

Company name **Interpath Ltd**

Address **5th Floor, 130 St Vincent Street**
Glasgow

Post town **G2 5HF**

County/Region

Postcode

Country

DX

Telephone **Tel +44 (0) 113 521 7510**



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 and dated the form.



Important information

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



Where to send

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

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



Further information

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

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

Joint Administrators' proposals

Planet X Ltd - in Administration

22 June 2023

Deemed delivered: 26 June 2023

Notice to creditors

We have made this document available to you to set out the purpose of the administration and to explain how we propose to achieve it.

We have also explained why the Company entered administration and how likely it is that we will be able to pay each class of creditor.

You will find other important information in the document such as the proposed basis of our remuneration.

A glossary of the abbreviations used throughout this document is attached (Appendix 8).

Finally, we have provided answers to frequently asked questions and a glossary of insolvency terms on the following website, www.ia-insolv.com/case+INTERPATH+PN52692539.html. We hope this is helpful to you.

Please also note that an important legal notice about this statement of proposals is attached (Appendix 9).

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1 Executive summary

- Planet X Limited (the 'Company') was incorporated on 14 March 2008, trading as an independent online B2C retailer selling road, gravel and mountain bikes, and cycling accessories. It operated from leasehold premises in Rotherham, South Yorkshire. At the date of appointment, there were 33 members of staff employed.
- The Company performed strongly throughout COVID-19, growing its revenue to £19.1 million and achieving a gross profit margin of 28% during FY21. Customer demand in FY22 and FY23 reduced, following the end of pandemic restrictions. (Section 2 - Background and events leading to the administration).
- In August 2022, Santander Bank Plc (the 'Bank') introduced Interpath to the Company to conduct an independent business review as the business was experiencing cash flow pressures.
- The Company was continuing to make losses and, despite ongoing discussions, had been unable to secure additional finance. In view of this, the Company engaged Interpath on 20 April 2023 to undertake an accelerated marketing exercise for the business and assets of the Company.
- The Company received three offers, all on an insolvent pre-pack basis.
- Immediately following the Joint Administrators' appointment on 9 June 2023, the business and assets of the Company was sold to Winlong Garments Limited (the 'Purchaser'). The sale consideration due to the Company was £535,000 which was payable on completion.
- Following completion of the sale to the Purchaser, all 33 employees transferred to the Purchaser under TUPE regulations. (Section 3 - Strategy and progress of the administration to date).
- The Company's Secured creditor is Santander Bank Plc (the 'Bank'). Santander held a fixed and floating charge over the Company's assets and their total indebtedness was £6.26 million. Based on current estimates, we anticipate that the Bank will receive a partial dividend (Section 4 - Dividend prospects).
- Based on current estimates, it is highly unlikely that there will be a dividend to preferential creditors. (Section 4 - Dividend prospects).
- Based on current estimates, it is highly unlikely that there will be a dividend to unsecured creditors (Section 4 - Dividend prospects).
- We intend to seek approval of the Joint Administrators' proposals by way of deemed approval, with no requirement to seek deemed consent or use a decision procedure as it appears that the Company has insufficient property to enable us to make a distribution to preferential and unsecured creditors (Section 6 - Approval of proposals).
- We intend to seek approval from the Secured creditor that our remuneration is drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate provided in Appendix 3 and the charge-out rates included in Appendix 5, and that pre-administration costs are paid as an expense of the administration. This approval is not part of the Joint Administrators' proposals

(Section 7 - Joint Administrators' remuneration, expenses and pre-administration costs).

- ▣ We anticipate that the most likely exit route will be dissolution. (Section 5 - Ending the administration).
- ▣ This document in its entirety is our statement of proposals. A summary list of the proposals is shown in Section 8 together with all relevant statutory information included by way of appendices. Unless stated otherwise, all amounts in the proposals and appendices are stated net of VAT.



Howard Smith
Joint Administrator

2 Background and events leading to the administration

2.1 Background information

Planet X Limited (the 'Company') is an online cycling B2C retailer selling road, gravel and mountain bikes. The business had been designing and assembling bikes for 30 years and was incorporated on 14 March 2009.

The Company operated from leasehold premises in Rotherham, South Yorkshire.

The statutory directors of the Company are Richard Mostyn-Jones, Gerard Cahill, Catherine Lyons and Trevor Parker (together, the 'Directors'). The Company has one secured lender, Santander. At the date of our appointment, the Company employed 33 members of staff.

2.2 Funding and financial position of the Company

The Company's principal lender was Santander, who funded the Company through a term loan and a trade loan. Santander's indebtedness is secured by way of fixed and floating charges.

The Company filed audited accounts at Companies House, with the most recent filed being for the year 29 March 2022.

Below is a summary of the Company's financial position for FY20, FY21 and FY22.

Summarised Financial Information	FY20 y/e 29 March 2020	FY21 y/e 29 March 2021	FY22 y/e 29 March 2022
	£'000	£'000	£'000
Turnover	15,063	19,124	16,895
Gross Profit	3,037	5,307	3,990
Gross Profit %	20%	28%	24%
Operating Profit (Loss)	1,205	3,404	1,470
Profit (Loss) before tax	1,212	3,394	1,376
Net assets (liabilities)	3,210	2,397	409

Source: Statutory annual accounts as at 29 March 2020, 29 March 2021, 29 March 2022 from Companies House

2.3 Events leading to the administration

The Company performed strongly throughout COVID-19, growing its revenue to £19.1 million and achieving a gross profit margin of 28% during FY21. Customer demand in FY22 and FY23 reduced, following the end of COVID-19 national lockdowns and reduced consumer confidence generally.

In August 2022, the business experienced cash flow pressure and Interpath conducted an independent business review, following an introduction from Santander.

The Company continued to make losses and, despite ongoing discussions, had been unable to secure additional finance. Accordingly, Interpath was engaged on 20 April 2023 to undertake an Early Options process with the aim of exploring a potential sale of the business or to obtain external investment.

Following an extensive marketing process over seven weeks, which generated significant interest from financial and trade investors, the Company received three offers, all on an insolvent pre-pack basis.

Given the increasing creditor pressure, and as all efforts to find a solvent solution had failed, the Directors concluded, with specialist restructuring legal advice from Hill Dickinson LLP ('Hill Dickinson'), that it was in the best interests of creditors to file a Notice of Intention ('NOI') to appoint administrators, while a sale to the Purchaser was pursued. This was lodged at Court on 1 June 2023.

At the time of our appointment, we disclosed to the Court details of the work carried out by Interpath up to that time.

We are satisfied that the work carried out by Interpath before our appointment, including the pre-administration work summarised below, has not resulted in any relationships which create a conflict of interest or which threaten our independence.

Furthermore, we are satisfied that we are acting in accordance with the relevant guides to professional conduct and ethics.

2.4 Pre-administration work

The following work was carried out prior to our appointment, with a view of placing the Company into administration:

- We advised the Company on its available options, the impact of an administration appointment and the requirement for the Directors to seek independent legal advice.
- The proposed Joint Administrators assisted with the progression of the sale to the Purchasers, including negotiating the terms of the sale agreement with the Purchasers and other parties relevant to the transaction, as well as to ensure it delivered the best possible outcome for the Company's creditors.
- The proposed Joint Administrators reviewed and signed the relevant appointment documentation.
- Hill Dickinson assisted preparing the sales documentation, deed of release and the licence to occupy agreements, together with other additional sales documents, as well as the appointment documents; and
- Hilco Valuation Services ('Hilco'), a firm of independent valuers, was engaged to review Company assets and provide a recommendation on the value of business offers compared with likely realisations in a break-up sale of assets out of administration. Hilco also produced asset schedules required for the sale contract.

The costs incurred by Interpath, Hill Dickinson and Hilco have not been paid to date. Approval for these costs will be sought from the secured creditors.

It was necessary to undertake this work prior to the Company entering administration in order to facilitate the sale of the Company's business and assets. This maximised the realisations for creditors (as opposed to alternative courses of action, such as a wind-down administration) and assisted with achieving the purpose of the administration in accordance with the Paragraph 3(1)(b) of Schedule B1, Insolvency Act 1986.

We are satisfied that the work carried out by Interpath Advisory before our appointment has not resulted in any relationships which would result in a conflict of interest or would threaten our independence.

Furthermore, we are satisfied that we are acting in accordance with the relevant guides to professional conduct and ethics.

2.5 Appointment of Joint Administrators

The Directors filed an NOI to appoint administrators at Court on 1 June 2023.

The Directors resolved on 9 June 2023 to appoint us as Joint Administrators.

The notice of appointment was lodged at the High Court of Justice Business & Property Courts in Manchester Insolvency & Companies List (Chd) on 9 June 2023 and we were duly appointed.

3 Strategy and progress of the administration to date

3.1 Strategy to date

Strategy

We are of the opinion that the pre-packaged sale of the business and certain assets has enabled the objective of achieving a better result for the Company's creditors as a whole than if the Company were wound up. This is primarily due to net realisations (after expected costs) being higher than in a wind-down scenario, and because creditor claims (e.g. employee claims) were mitigated.

As detailed in the SIP 16 memorandum at Appendix 7, it was considered that trading on in an administration was not possible in the absence of funding, and considering the high level of costs, as well as execution risks.

Our ongoing strategy is to realise the remaining assets that were excluded from the sale (i.e. cash at bank, book debts and the leasehold premises). Additionally, we continue to fulfil our statutory duties, including carrying out statutory investigations.

Property

The Company's leasehold warehouse and office site was situated at its registered office. As part of the sale of business, The Joint Administrators granted a licence for the Purchaser to occupy the property.

Sale of business

As part of Interpath's options process for the Company, outlined in Section 2.3, a detailed marketing process was undertaken. 151 interested parties (130 financial & turnaround investors and 21 trade parties) were contacted in total, and were invited to provide offers on any basis, including a solvent purchase of the Company's shares.

Concurrently, various alternatives were considered by the Company and the proposed Joint Administrators, including trading on solvently and alternative insolvency processes. However, given the Company's ongoing cash flow pressures and working capital requirement, no solvent options were available, and the other insolvent options were not expected to deliver a better outcome for the Company's creditors.

It was concluded that it was best to proceed with the business and assets offer received as part of Interpath's options process. As a result, an agreement for the sale of the business and certain assets was reached with the Purchaser, which maximised the value achieved for the Company's assets. The sale completed on 9 June 2023.

Immediately following the appointment on 9 June 2023, the Joint Administrators sold the business and assets to Winlong Garmets Ltd, (a BAAJ Capital portfolio company) on the basis that this offer represented the best outcome for creditors.

As a result of the sale, all 33 employees of the Company transferred to the Purchaser under TUPE regulations.

Please note that further details are available in the SIP 16 memorandum (at Appendix 7), which was made circulated to all known creditors on the Insolvency Portal on 13 June 2023.

3.2 Asset realisations

Realisations from the date of our appointment to 14 June 2023 are set out in the attached receipts and payments account (Appendix 2). We had received no amounts as at that date.

Summaries of the most significant realisations to date are provided below.

Sale of business

Assets sold – Allocation of consideration			
Asset	Buyer	Consideration (£)	Fixed/Floating
Business information	Winlong Garments Limited	1	Fixed
Business contracts	Winlong Garments Limited	1	Fixed
Goodwill	Winlong Garments Limited	1	Fixed
Intellectual property	Winlong Garments Limited	150,000	Fixed
Plant and Machinery	Winlong Garments Limited	1	Floating
Fixtures, fittings and equipment	Winlong Garments Limited	1	Floating
Stock	Winlong Garments Limited	384,995	Floating
Total		535,000	

Hilco, an independent valuation firm with significant experience in the sale of assets in distressed situations, was instructed review the Company's assets and make a recommendation as to the value of the offer for the business compared to likely realisations in a break up sale of assets in administration.

A valuation of the intangible assets was not sought due to the challenges valuing assets of this nature, given the value is dependent on the ongoing delivery of the services.

Consideration totalling £535,000 was paid to Hill Dickinson on completion, and will be transferred to the administration bank account shortly.

Investigations

We are reviewing the affairs of the Company to find out if there are any actions which can be taken against third parties to increase recoveries for creditors.

In this regard, if you wish to bring to our attention any matters which you believe to be relevant, please do so by writing to Mariya Patel at Interpath Advisory, 5th Floor, 130 St Vincent Street, Glasgow G2 5HF, United Kingdom or by email to mariya.patel@interpathadvisory.com.

3.3 Costs

An estimate of all the anticipated costs likely to be incurred throughout the duration of the administration is set out in the attached summary of expenses (Appendix 4).

No payments made from the date of our appointment to 14 June 2023 are set out in the attached receipts and payments account (Appendix 2). We had made no payments by that date.

4 Dividend prospects

4.1 Secured creditor

The Company's secured creditor is Santander Bank Plc. Schofield Sweeney LLP is reviewing the validity of appointment, with Shoosmiths LLP being instructed to review the validity of security held against the Company.

As at the date of appointment, we understand from the Company's records that approximately £6.26 million is outstanding to the Bank. At present, the Bank will receive a partial dividend under its fixed and floating charge security.

4.2 Ordinary preferential creditors (employees)

Claims from employees in respect of (1) arrears of wages up to a maximum of £800 per employee, (2) unlimited accrued holiday pay and (3) certain pension benefits, rank preferentially (in advance of floating charge holders and ordinary unsecured creditors) and in priority to other preferential creditors (see 5.3 below). These claims are therefore referred to as "ordinary preferential creditors".

The amount of ordinary preferential claims is currently unknown.

Based on current estimates, it is highly unlikely that there will be a dividend to ordinary preferential creditors.

4.3 Secondary preferential creditors (HMRC)

Certain claims from HMRC rank preferentially, but secondary to the employee, ordinary preferential creditors above. These claims are therefore referred to as "secondary preferential creditors".

The amount of secondary preferential claims is estimated to be £361,527 as per the Statement of Affairs (Appendix 6).

Based on current estimates, it is highly unlikely that there will be a dividend to secondary preferential creditors.

4.4 Unsecured creditors

Based on current estimates, it is highly unlikely that there will be a dividend to unsecured creditors.

5 Ending the administration

5.1 Exit route from administration

We consider it prudent to retain all of the options available to us, as listed in Section 8 to bring the administration to a conclusion in due course.

However, at this stage we anticipate that the most likely exit route will be dissolution.

5.2 Discharge from liability

We propose to seek approval from the Bank that we will be discharged from liability in respect of any action as Joint Administrators upon the filing of our final receipts and payments account with the Registrar of Companies.

Discharge does not prevent the exercise of the Court's power in relation to any misfeasance action against us.

Should the circumstances of the administration change, we reserve the right to revert to the unsecured creditors in order to obtain discharge from liability.

6 Approval of proposals

6.1 Deemed approval of proposals

The administrators' proposals will be deemed approved, with no requirement to seek deemed consent or use a decision procedure, as it appears that the Company has insufficient property to enable us to make a distribution to the unsecured creditors.

On expiry of eight business days from the date our proposals were delivered to the creditors, they will be deemed to have been approved by the creditors unless 10% in value of creditors request that a decision procedure is convened.

Further details of the steps to convene a procedure are detailed below.

6.2 Creditors' right to request a decision

We will use a decision making procedure or deemed consent to seek approval of our proposals (1) if asked to do so by creditors whose debts amount to at least 10% of the total debts of the Company, and (2) if the procedures set out below are followed.

Requests for a decision must be made within eight business days of the date on which our proposals were delivered. They must include:

- a statement of the requesting creditor claim;

- ▣ a list of the creditors concurring with the request, showing the amounts of their respective debts in the administration;
- ▣ written confirmation of their concurrence from each concurring creditor; and
- ▣ a statement of the purpose of the proposed meeting;

In addition, the expenses of the decision procedure at the request of a creditor must be paid by that creditor. That creditor is required to deposit security for such expenses with us.

If you wish to request a decision, please complete and return the decision requisition form found at www.ia-insolv.com/case+INTERPATH+PN52692539.html.

7 Joint Administrators' remuneration, expenses and pre-administration costs

7.1 Approval of the basis of remuneration and expenses

We propose to seek approval from the Bank that:

- ▣ our remuneration will be drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate provided in Appendix 3 and the charge-out rates included in Appendix 5;
- ▣ Category 2 expenses (as defined in Statement of Insolvency Practice 9) will be charged and drawn in accordance with Interpath Advisory's policy as set out in Appendix 5.

Agreement to the basis of our remuneration and the drawing of Category 2 expenses is subject to specific approval. It is not part of our proposals.

Should the circumstances of the administration change, we reserve the right to revert to the unsecured creditors in order to seek approval for the basis of remuneration and the drawing of Category 2 expenses.

Time costs

From the date of our appointment to 14 June 2023, we have incurred time costs of £13,615. These represent 22.9 hours at an average rate of £595 per hour.

Expenses

We have incurred no expenses from the date of our appointment to 14 June 2023.

Additional information

We have attached (Appendix 5) an analysis of the time spent, the charge-out rates for each grade of staff and the expenses paid directly by Interpath for the period from our

appointment to 14 June 2023. We have also attached our charging and expenses recovery policy.

7.2 Pre-administration costs

The following pre-administration costs have been incurred in relation to the pre-administration work detailed in Section 2.4:

Pre-administration costs			
	Paid (£)	Unpaid (£)	Total (£)
Interpath fees	NIL	13,790.50	13,790.50
Hill Dickinson fees	NIL	18,445.50	18,445.50
Hill Dickinson expenses	NIL	50.00	50.00
Hilco fees	NIL	2,250.00	2,250.00
Hilco fees expenses	NIL	100.00	100.00
Total	NIL	34,636.00	34,636.00

The payment of unpaid pre-administration costs as an expense of the administration is subject to the same approval as our remuneration, as outlined above. It is not part of our proposals.

8 Summary of proposals

Due to no viable solvent offers being proposed, rescuing the Company in accordance with Paragraph 3(1)(a) is not achievable.

Therefore, our primary objective is to achieve a better result for the Company's creditors as a whole than would be likely if the Company were wound up, in accordance with Paragraph 3(1)(b).

In addition to the specific itemised proposals below, this document in its entirety constitutes our proposals.

We propose the following:

General matters

- to continue to do everything that is reasonable, and to use all our powers appropriately, in order to maximise realisations from the assets of the Company in accordance with the objective as set out above;
- to investigate and, if appropriate, to pursue any claims the Company may have;
- to seek an extension to the administration period if we consider it necessary.

Distributions

- to make distributions to the secured and preferential creditors (if applicable) where funds allow;
- to make distributions to the unsecured creditors if funds become available, and to apply to the Court for authority to do so, where applicable.

Ending the administration

We might use any or a combination of the following exit route strategies in order to bring the administration to an end:

- apply to Court for the administration order to cease to have effect from a specified time and for control of the Company to be returned to the Directors;
- formulate a proposal for either a company voluntary arrangement (CVA) or a scheme of arrangement and put it to meetings of the Company's creditors, shareholders or the Court for approval as appropriate;
- place the Company into creditors' voluntary liquidation. In these circumstances we propose that we, Howard Smith and Rick Harrison, be appointed as Joint Liquidators of the Company without any further recourse to creditors. If appointed Joint Liquidators, any action required or authorised under any enactment to be taken by us may be taken by us individually or together. The creditors may nominate different persons as the proposed Joint Liquidators, provided the nomination is received before these proposals are approved;
- petition the Court for a winding-up order placing the Company into compulsory liquidation and to consider, if deemed appropriate, appointing us, Howard Smith and Rick Harrison, as Joint Liquidators of the Company without further recourse to creditors. Any action required or authorised under any enactment to be taken by us as Joint Liquidators may be taken by us individually or together;
- file notice of move from administration to dissolution with the Registrar of Companies if we consider that liquidation is not appropriate because (1) no dividend will become available to creditors, and (2) there are no other outstanding matters that require to be dealt with in liquidation. The Company will be dissolved three months after the registering of the notice with the Registrar of Companies.

Alternatively, we may allow the administration to end automatically.

Joint Administrators' remuneration and pre-administration costs

We propose that:

- our remuneration will be drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate provided in Appendix 3 and the charge-out rates included in Appendix 5;
- Category 2 expenses (as defined in Statement of Insolvency Practice 9) will be charged and drawn in accordance with Interpath Advisory's policy as set out in Appendix 5;
- unpaid pre-administration costs be an expense of the administration.

Discharge from liability

We propose that we shall be discharged from liability in respect of any action of ours as Joint Administrators upon the filing of our final receipts and payments account with the Registrar of Companies.

Appendix 1 Statutory information

Company information

Company and Trading name	Planet X Ltd
Date of incorporation	14 March 2008
Company registration number	06535324
Trading address	Units 38-41 Aldwarke Wharfe Business Park, Waddington Way, Rotherham, South Yorkshire, England, S65 3SH
Previous registered office	Units 38-41 Aldwarke Wharfe Business Park, Waddington Way, Rotherham, South Yorkshire, England, S65 3SH
Present registered office	Interpath Limited, 4th Floor, Tailors Corner, Thirsk Row, Leeds, LS1 4JF
Company Directors	Mr Richard Mostyn-Jones Mr Gerard Cahill Ms Catherine Lyons Mr Trevor Parker
Company Secretary	N/A

Administration information

Administration appointment	The administration appointment granted in High Court of Justice Business & Property Courts in Manchester Insolvency & Companies List (Chd), 000691 of 2023
Appointor	Directors
Date of appointment	9 June 2023
Joint Administrators	Howard Smith and Rick Harrison
Purpose of the administration	Achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up.
Functions	The functions of the Joint Administrators are being exercised by them individually or together in accordance with Paragraph 100(2).
Current administration expiry date	8 June 2024
Prescribed Part	The Prescribed Part is not applicable on this case. given the estimated Net Property is NIL. It has been taken into account when determining the dividend prospects for unsecured creditors (Section 4).
Estimated values of the Net Property and Prescribed Part	Estimated Net Property is £NIL. Estimated Prescribed Part is £NIL.

Administration information

Prescribed Part distribution

The Joint Administrators do not intend to apply to Court to obtain an order that the Prescribed Part shall not apply.

This is because it is anticipated that the Prescribed Part will be automatically disapplied given that the estimated Net Property is less than £10,000 and the costs of making a distribution are anticipated to be disproportionate to the benefits.

However, if the circumstances of the administration change, the Joint Administrators may make a distribution to the unsecured creditors; or if appropriate, may apply to the Court to obtain an order that the Prescribed Part shall not apply on the grounds that the cost of making a distribution to the unsecured creditors would be disproportionate to the benefits.

Application of EU Regulations

EU Regulations apply and these proceedings will be the COMI Proceedings as defined in Article 3 of the EU Regulations.

Appendix 2

Joint Administrators' receipts and payments account

Planet X Ltd - in Administration		
Abstract of receipts & payments		
Statement of affairs (£)	From 09/06/2023	From 09/06/2023
	To 14/06/2023 (£)	To 14/06/2023 (£)
	NIL	NIL

Appendix 3

Joint Administrators' fees estimate

Estimated time costs for the engagement				
	Narrative	Estimated total hours	Estimated time cost (£)	Estimated average hourly rate (£)
Administration & Planning				
Cashiering - processing receipts, payments and bank reconciliations	Note 1	18.80	8,301.00	441.54
General - books & records, fees & work in progress	Note 2	42.00	19,210.00	457.38
Statutory and compliance - appointment & related formalities, bonding, checklist & reviews, reports to secured creditors, advertising, strategy	Note 3	111.50	48,730.00	437.04
Tax - VAT & Corporation tax, initial reviews, pre and post appointment tax	Note 4	90.00	48,095.00	534.39
Creditors				
Creditors and claims - general correspondence, notification of appointment, statutory reports	Note 5	116.00	50,780.00	437.76
Employees - correspondence	Note 6	15.00	6,350.00	423.33
Investigations				
Directors - correspondence, statement of affairs, questionnaires	Note 7	61.00	24,825.00	406.97
Investigations - director conduct and affairs of the Company	Note 8	118.00	48,715.00	412.84
Realisation of Assets				
Asset Realisation - including insurance of assets	Note 9	100.10	45,571.00	455.25
Total		672.40	300,577.00	447.02

Please note, while the above table estimates that our time costs will total £300,577 the fees drawn in this case will be limited dependent upon the total level of asset realisations. Fee approval will be sought, and fees will be drawn in accordance with the approvals to be obtained from the creditors.

Should we seek to draw remuneration in excess of this sum, we will revert to the appropriate class of creditors for further approval in due course.

Below is further detail of the work to be undertaken for this engagement:

Note 1 – Cashiering

Following our appointment, a floating charge bank account has been opened with Barclays for the future receipts and payments relating to the administration.

Receipts and payments accounts will be prepared, reviewed, and reconciled to internal system as part of our statutory duties to provide updates on the progress of the administration to the Company's creditors.

Note 2 – General

This will include general time spent on administration matters, including time spent on arranging for our fees to be settled in line with approvals received.

Our time costs will be subject to regular review and compared to our fees estimate to minimise potential costs overruns.

Note 3 – Statutory and compliance

We are required to complete our statutory duties, as appropriate, as the Joint Administrators of the Company. This includes notifying the Company's creditors of our appointment.

The strategy for the administration will be set and updated on a cyclical basis throughout the course of our appointment. This will include the completion of checklists, reviews, and regular staff meetings to ensure the administration is progressing in an efficient and effective manner.

We are required to comply with bonding requirements and have spent time in arranging the required cover based on the value of the Company's assets at our appointment.

Time has been incurred to date on initial appointment related formalities, which included making notifications to creditors and other third parties regarding our appointment as Joint Administrators.

Note 4 – Tax

The Company is registered for VAT purposes and as such, time will be spent preparing, reviewing and submitted the Company's VAT returns.

Time will also be spent in reviewing the Company's corporate tax position and assessing whether any historic losses are available to be utilised against any disposal of the Company's business and assets.

Note 5 – Creditors and claims

Our time spent in relation to creditors and claims includes, but is not limited to, the following:

- Preparing our Proposals and circulating to creditors in accordance with our statutory duties;
- Preparing and circulating our six-monthly progress reports to creditors;
- Dealing with creditor queries as they arise throughout the administration and in particular, any creditors who claim retention of title;
- Arranging for distributions to be made to the secured, preferential and unsecured as appropriate; and
- Various other matters relating to creditors and claims.

Note 6 – Employees

Our work includes assisting with any queries they may have, as well as carrying out statutory pension searches and ensuring compliance with our duties to issue statutory notices.

Note 7 – Directors

This estimate includes time corresponding with Directors regarding various matters pertaining to the administration, including seeking completion of Statement of Affairs and Director's Questionnaires.

Note 8 – Investigations

Time will be spent reviewing the Company's records and addressing any matters brought to our attention by the Company's creditors in this regard as part of our directors' investigations. This includes drafting of our directors' investigations report and submitting this to the Insolvency Service. This report is confidential.

This also includes time spent in arranging for a mail redirection to be put in place from the Company's registered address.

Note 9 – Realisation of assets

Estimated time costs in relation to various post administration matters, including realising assets such as those mentioned above.

We will also conduct a review of the Company's books and records to assess whether there are any other potential asset recoveries in the administration.

Appendix 4 Joint Administrators' expenses estimate

Expenses estimate		
	Note	Expenses estimate (£)
Costs of realisations		
Joint Administrators' pre administration fees	1	13,790.50
Legal pre-administration fees	1	18,445.50
Legal disbursements pre-administration	1	50.00
Agents' fees pre-administration	1	2,250.00
Agents' disbursements pre-administration	1	100.00
Legal fees	2	10,000.00
Agents' fees	3	1000.00
Insurance	4	336.00
Storage costs	5	250.00
Statutory advertising	6	109.20
Bank charges	7	200.00
TOTAL		46,531.20

Note 1 – Pre-administration costs

Please refer to section 7.2 of this report.

Note 2 – Legal fees & expenses

We have estimated legal fees and expenses in relation to various matters we are required to consult with our legal advisors on. This includes a validity of appointment review and validity of security review. This also reflects the apportionment of legal costs and disbursements Hill Dickinson incurred in relation not the sale of the business and assets to the Purchasers.

Note 3 – Agents fees

We have estimated agents fees and expenses in relation to the pre-administration recommendation letter for the sale of the business and assets to the Purchaser.

Note 4 – Insurance

Howdens has been engaged to provide insurance cover of the Company's assets. This includes an estimated cost for the ongoing public liability insurance of the premises during the LTO period.

Note 5 – Storage costs

Costs for collection and storage of the Company's physical books and records in line with statutory requirements.

Note 6 – Statutory advertising

Costs for advertising notice of appointment in the London Gazette and any further advertisements, as and when required.

Note 7 – Bank charges

Estimated bank charges incurred throughout the course of the administration associated with making CHAPS/BACS payments.

Appendix 5 Joint Administrators' charging and expenses policy

Joint Administrators' charging policy

The time charged to the administration is by reference to the time properly given by us and our staff in attending to matters arising in the administration. This includes work undertaken in respect of in-house Interpath Advisory tax, VAT and employee specialists.

Our policy is to delegate tasks in the administration to appropriate members of staff considering their level of experience and requisite specialist knowledge, supervised accordingly, so as to maximise the cost effectiveness of the work performed. Matters of particular complexity or significance requiring more exceptional responsibility are dealt with by senior staff or us.

A copy of "A Creditors' Guide to Joint Administrators Fees" from Statement of Insolvency Practice 9 ('SIP 9') produced by the Association of Business Recovery Professionals is available at:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/more/29113/page/1/guide-to-administrators-fees/>

If you are unable to access this guide and would like a copy, please contact Mariya Patel on 0161 529 8868.

Hourly rates

Set out below are the relevant hourly charge-out rates for the grades of our staff actually or likely to be involved on this administration. Time is charged by reference to actual work carried out on the administration, using a minimum time unit of six minutes.

All staff who have worked on the administration, including cashiers and secretarial staff, have charged time directly to the administration and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the administration but is reflected in the general level of charge-out rates.

Charge-out rates (£) for: CRS	
Grade	From 01 Mar 2023 £/hr
Managing Director	725
Director	675
Associate Director	590
Manager	495
Senior Associate	345
Associate	245
Support	155

The charge-out rates used by us might periodically rise (for example to cover annual inflationary cost increases) over the period of the administration. In our next statutory report, we will inform creditors of any material amendments to these rates.

Policy for the recovery of expenses

Where funds permit the officeholders will seek to recover both Category 1 and Category 2 expenses from the estate. For the avoidance of doubt, such expenses are defined within SIP 9 as follows:

Expenses: These are any payments which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements which are payments first met by the office holder, and then reimbursed to the office holder from the estate.

Category 1 expenses: These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the officeholder or his or her staff.

Category 2 expenses: These are payments to associates or which have an element of shared costs. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Associates: are defined in the insolvency legislation but also extends to parties where a reasonable and informed third party might consider there would be an association between the third party and the office holder or their firm

Category 2 expenses charged by Interpath Restructuring include mileage. This is calculated as follows:

Mileage claims fall into three categories:

- Use of privately-owned vehicle or car cash alternative – 45p per mile.
- Use of company car – 60p per mile.
- Use of Managing Director's car – 60p per mile.

For all of the above car types, when carrying Interpath passengers an additional 5p per mile per passenger will also be charged where appropriate.

We have not incurred any expenses during the period 9 June 2023 to 14 June 2023.

We have the authority to pay Category 1 expenses without the need for any prior approval from the creditors of the Company.

Category 2 expenses are to be approved in the same manner as our remuneration.

Narrative of work carried out for the period 9 June 2023 to 14 June 2023

The key areas of work have been:

Statutory and compliance	<ul style="list-style-type: none">■ collating initial information to enable us to carry out our statutory duties, including creditor information, details of assets and information relating to the licences;■ providing initial statutory notifications of our appointment to the Registrar of Companies, creditors and other stakeholders, and advertising our appointment;■ issuing regular press releases and posting information on a dedicated web page;■ preparing statutory receipts and payments accounts;■ arranging bonding and complying with statutory requirements;
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	<ul style="list-style-type: none"> ■ ensuring compliance with all statutory obligations within the relevant timescales.
Strategy documents, Checklist and reviews	<ul style="list-style-type: none"> ■ formulating, monitoring and reviewing the administration strategy, including the decision to trade and meetings with internal and external parties to agree the same; ■ briefing of our staff on the administration strategy and matters in relation to various work-streams; ■ regular case management and reviewing of progress, including regular team update meetings and calls; ■ meeting with management to review and update strategy and monitor progress; ■ reviewing and authorising junior staff correspondence and other work; ■ dealing with queries arising during the appointment; ■ reviewing matters affecting the outcome of the administration; ■ allocating and managing staff/case resourcing and budgeting exercises and reviews; ■ liaising with legal advisors regarding the various instructions, including agreeing content of engagement letters; ■ complying with internal filing and information recording practices, including documenting strategy decisions.
Reports to debenture holders	<ul style="list-style-type: none"> ■ providing written and oral updates to representatives of the Bank regarding the progress of the administration and case strategy.
Cashiering	<ul style="list-style-type: none"> ■ setting up administration bank accounts and dealing with the Company's pre-appointment accounts; ■ ensuring compliance with appropriate risk management procedures in respect of receipts and payments.
Tax	<ul style="list-style-type: none"> ■ gathering initial information from the Company's records in relation to the taxation position of the Company; ■ submitting relevant initial notifications to HM Revenue and Customs; ■ analysing and considering the tax effects of the bonded warehouse; ■ reviewing the Company's duty position to ensure compliance with duty requirements;
Shareholders	<ul style="list-style-type: none"> ■ providing notification of our appointment; ■ providing copies of statutory reports to the shareholders.
General	<ul style="list-style-type: none"> ■ reviewing time costs data and producing analysis of time incurred which is compliant with Statement of Insolvency Practice 9; ■ locating relevant Company books and records.
Asset realisations	<ul style="list-style-type: none"> ■ collating information from the Company's records regarding the assets; ■ liaising with agents regarding the sale of assets;
Property matters	<ul style="list-style-type: none"> ■ reviewing the Company's leasehold properties, including review of leases; ■ communicating with landlords regarding rent, property occupation and other issues;
Sale of business	<ul style="list-style-type: none"> ■ completing the sale of the Company's business and assets, including post-completion matters.
Health and safety	<ul style="list-style-type: none"> ■ liaising with health and safety specialists in order to manage all health and safety issues and environmental issues, including ensuring that legal and licensing obligations are complied with; ■ liaising with the Health and Safety Executive regarding the administration and ongoing health and safety compliance.
Open cover insurance	<ul style="list-style-type: none"> ■ arranging ongoing insurance cover for the Company's business and assets; ■ liaising with the post-appointment insurance brokers to provide information, assess risks and ensure appropriate cover in place;
Employees	<ul style="list-style-type: none"> ■ dealing with queries from employees regarding various matters relating to the administration and their employment; ■ dealing with statutory employment related matters, including statutory notices to employees and making statutory submissions to the relevant government departments; ■ communicating and corresponding with HM Revenue and Customs; ■ ensuring security of assets held by employees.
Pensions	<ul style="list-style-type: none"> ■ collating information and reviewing the Company's pension schemes; ■ ensuring compliance with our duties to issue statutory notices;
Creditors and claims	<ul style="list-style-type: none"> ■ drafting and circulating our proposals; ■ creating and updating the list of unsecured creditors;
Investigations/ Directors	<ul style="list-style-type: none"> ■ reviewing Company and directorship searches and advising the directors of the effect of the administration; ■ liaising with management to produce the Statement of Affairs and filing this document with the Registrar of Companies;

Time costs

SIP 9 – Time costs analysis (07/06/2023 to 08/06/2023)

	Hours	Time Cost (£)	Average Hourly Rate (£)
Pre-administration			
Asset Realisation			
Pre-Administration Sale of business - preparation	11.50	7,302.50	635.00
Statutory and compliance			
Pre-Admin Appointment documents	3.30	2,574.00	780.00
Pre-administration checks	9.80	3,914.00	399.39
Total in period	24.60	13,790.50	560.59

SIP 9 – Time costs analysis (09/06/2023 to 14/06/2023)

	Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & planning			
Cashiering			
General (Cashiering)	0.80	296.00	370.00
General			
Fees and WIP	0.40	212.00	530.00
Statutory and compliance			
Appointment and related formalities	8.80	5,369.00	610.11
Statutory advertising	0.20	106.00	530.00
Strategy documents	3.00	1,110.00	370.00
Tax			
Post appointment corporation tax	1.30	825.50	635.00
Investigation			
Directors			
Directors' questionnaire / checklist	0.50	317.50	635.00
Realisation of assets			
Asset Realisation			
Sale of business	7.90	5,379.00	680.89
Total in period	22.90	13,615.00	594.54

Brought forward time (appointment date to SIP 9 period start date)	0.00	0.00
SIP 9 period time (SIP 9 period start date to SIP 9 period end date)	22.90	13,615.00
Carry forward time (appointment date to SIP 9 period end date)	22.90	13,615.00

All staff who have worked on this assignment, including cashiers and secretarial staff, have charged time directly to the assignment and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the assignment but is reflected in the general level of charge out rates.

Appendix 6 Statement of Affairs, including creditor list

This is the Statement of Affairs for the Company as at the date of our appointment.

The Statement of Affairs for the Company was prepared by Gerard Cahill, one of the directors.

We have not carried out anything in the nature of an audit on the information provided. The figures do not take into account the costs of the administration.

Rule 3.30

Statement of Affairs

Name of company
Planet X Limited

Company number
6535324

In the
High Court of Justice Business & Property Courts in Manchester
Insolvency & Companies List (Chd)

Court case number
CR-2023-Man-0006

Statement as to the affairs of (a)

Planet X Limited, 38-41 Aldwarke Wharf Business Park, Waddington Way, Rotherham. S65 3SH

(a) Insert name and address of registered office of the company

on the (b) 09/06/2023 the date that the company entered administration.

(b) Insert date of appointment

Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) [date of appointment], the date that the company entered administration.

Full name Gerard Cahill

Signed Gerard Cahill

Dated 20/06/2023

A - Summary of Assets

Assets

	Book Value £	Estimated to Realise £
Assets subject to fixed charge: goodwill and intellectual property	book value	150,000
Total assets subject to fixed charge	0	150,000
Less: Amount(s) due to fixed charge holder(s)		-6,260,808
Shortfall/surplus to fixed charge holder(s) c/d	0	-6,110,808
Assets subject to floating charge:		
Fixed Assets	214,202	0
FAUC	204,016	0
Stock	3,028,100	385,000
Trade debtors	-14,243	0
Prepayments	232,313	0
Other Debtors	531,294	0
Holdsworth Pro Racing Intercompany	29,550	0
Bank & Cash	138,967	138,967
Total assets subject to floating charge	4,364,199	523,967
Uncharged assets:		
Total uncharged assets	0	0
Estimated total assets available for preferential creditors	4,364,199	523,967

Signature *Grand Cell*

Date 20/06/2023

A1 - Summary of Liabilities

	£	Estimated to Realise £
Estimated total assets available for preferential creditors (carried from page A)		523,967
Liabilities		
Ordinary preferential creditors:		-4,468
Ordinary preferential (employee) creditors (No.)		0
Other preferential creditors		0
		-4,468
Estimated total assets available for secondary preferential creditors		519,499
Secondary preferential creditors (HMRC)		-361,527
Estimated deficiency/surplus as regards preferential creditors		157,972
Less uncharged assets		0
Net property		157,972
Estimated prescribed part of net property where applicable (to carry forward)		-34,594
Estimated total assets available for floating charge holders		123,378
Debts secured by floating charges		-6,110,808
Estimated deficiency/surplus of assets after floating charges		-5,987,430
Estimated prescribed part of net property where applicable (brought down)		34,594
Uncharged assets		0
Total assets available to unsecured creditors		34,594
Unsecured (trade) (non-preferential) creditors		-1,883,708
Unsecured (employee) creditors (No.)		0
Unsecured (pre-paid consumer) creditors (No.)		-133,362
Estimated deficiency/surplus as regards unsecured creditors		-1,982,476
Shortfall to fixed charge holders (brought down)		0
Shortfall to preferential creditors (brought down)		0
Shortfall to floating charge holders (brought down)		-5,987,430
Estimated deficiency/surplus as regards creditors	0	-7,969,906
Issued and called up capital		0
Estimated total deficiency/surplus as regards members	0	-7,969,906
 Signature <i>Gerard Cahill</i>		 20/06/2023

COMPANY TRADE CREDITORS

NOTE: You must include all creditors with the EXCEPTION of employee creditors and pre-paid consumer creditors. You must confirm if any of the creditors are under hire-purchase, chattel leasing or conditional sale agreements by stating which of these (if any) are applicable in the column below. You must also identify any creditors claiming retention of title over property in the Company's possession by including a tick in the ROT column below.

Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by creditor	Date security given	Value of security £	HP/Chattel/ Conditional Sale	Claiming ROT
ANON	United Kingdom	4.99					
ANON	United Kingdom	6.52					
3 K ENGINEERING CO LTD	3 K ENGINEERING CO LTD, MACHYNYS ROAD, 0, LLANELLI, CARMARTHENSHIRE, United Kingdom, SA15 2DN	17.99					
A Bryant		10.00					
A J Hood		14.99					
A M Waterson		3.99					
A. Campbell Moffat		2.00					
Aaron Bruce		0.99					
Aaron F Wilson		5.99					
Aaron Goehry		0.01					
Aaron Haigh		24.99					
Aaron Palmer		20.00					
Aaron Speight		2.07					
aaron stamforth		11.99					
Aaron Wadey		3.02					
AB Benoso		144.85					
Actek Composite Tech. Corp.,	No. 27, Sun-Li Road, Sec 2 Feng-Xing Road , Taichung, Tiawan, 42743	50					
Adam Byrne		0.03					
Adam Byrne		49.98					
Adam Colvin		4.02					
Adam Cousins		1.98					
Adam Dodsworth		0.59					
Adam Gale		69.99					
Adam Gardner		9.99					
Adam Gleeson		0.82					
Adam Gomme		39.98					
Adam Hjerpe		0.01					
Adam Hunneyball		20.00					
Adam Hutcherson		0.05					
Adam Kerfoot		100.00					
Adam Mash		15.98					
adam millington		19.98					
Adam Porello		3.98					
Adam Richards		39.98					
Adam Rose		100.00					
Adam Scattergood		0.54					
Adam Scholes		14.99					
Adam Scott		2.27					
Adam Skitt		3.98					
Adam Turner		3.25					
Adam Wallace		9.99					
Adam Wilson		4.04					
Adhesive Specialities Limited	Ticktape House, 31 Bone Lane, Newbury, Berkshire, RG14 5SH	614					

Adrian Barrett		4.99					
adrian east		0.99					
adrian fearn		11.49					
Adrian Feek		23.98					
adrian lamb		39.98					
Adrian Morley		4.97					
Adrian Odds		25.00					
Adrian Rowe		8.80					
Adrian Splizzo		0.99					
Adrian Vanner		50.00					
ADRIANO LUCCHESI		0.57					
Adriel Cruz		3.92					
AECOM		30.00					
AG Group Ltd (DD)	Canon House, Harvest Lane, Sheffield, , S3 3EF	216					
AG Renkema		0.64					
AG Rentals Ltd DD	Harvest Lane, Sheffield, South Yorkshire, , S3 3EF	343					
Ahmed Hassan		5.99					
Aidan Bell		0.05					
Aidan Harvey		15.00					
Aidas Beliauskas		8.56					
Aileen Thomson		100.00					
Alan Beattie Consultancy Limited	3 Gledhow Grange View, Leeds, West Yorkshire, United Kingdom, LS8 1PH	29.99					
ALAN BENIANS		0.01					
Alan Callow		69.99					
Alan Cole		24.91					
Alan Cook		0.09					
alan dixon		19.99					
Alan Drake		0.01					
Alan Flower		100.00					
Alan Grosvenor		17.49					
ALAN HOWSON		0.99					
alan hughes		38.96					
alan jardine		101.98					
ALAN LORD		3.99					
Alan Robson		30.00					
Alan Rogers		14.00					
alan salama		49.99					
Alan Townsin		4.03					
Alan Twinney		79.99					
Alan Urquhart		2.85					
Alan Ward		9.98					
Alasdair Crawford		1.52					
Alasdair Menmuir		50.00					
Alastair Kay		46.98					
Alastair Liddell		0.99					
Alastair Scott-Kiddie		1.00					
Alastair Wood		1,190.00					
Albert Lee Possible Fraud		196.99					
Albert Maher		14.65					
Alex Allcock		39.99					

Alex Billington	1.98					
Alex Cooksley	45.00					
Alex Ferrier	0.08					
Alex Foster	20.00					
Alex Hibbard	48.01					
Alex Hopkins	0.16					
Alex John	25.00					
alex jones	20.48					
alex reid	25.00					
Alex Stott	35.00					
Alex Tait	1.00					
Alex Taylor	1.99					
Alex Whitworth	0.01					
Alex Wright	19.98					
Alexander Andersson	1.82					
Alexander Clark	1.01					
alexander Davis	4.00					
Alexander Muir	1.80					
Alexander Pitt	30.00					
Alexander Ritter	100.00					
Alexandr eucha	212.99					
Alexandre Francois	15.00					
Alexis Vray	10.00					
Ali Ferozshani	19.59					
Alice Constantine	49.99					
Alice Wagstaffe	14.99					
Ailsdair Kinniburgh	29.85					
Alison Croughton	1.10					
Alison Diffley	0.03					
Alison Hawken	19.99					
Alison Pinkney	35.19					
Alison Sharp	21.98					
Alison Shears	5.00					
Alison Skubala	13.00					
Alison White	20.00					
Alistair Bouttell	81.98					
Alistair FitzPatrick	10.00					
Alistair McLaren	0.99					
Alistair Parkes	4.60					
Alistair Faine	2.50					
Aika Jotangia	2.70					
Allan Brisbane	27.05					
Allan Bruford	1.00					
Allan Fraser	54.10					
Allan Love	0.25					
Allan Phillips	7.99					
Allister Hogg	5.00					
ALSER ONDER	0.99					
ALTITUDE	630					
Altitude Angel	0.01					

Alvin Lee	2.05					
Alyson Kelly	79.99					
Amanda Buckley	46.65					
Amardeep Sitara Sitara	0.10					
Amazon	4,000					
Amazon	0.05					
Amazon Generic Customer Apr-23	49.99					
Amazon Generic Customer Nov-22	89.97					
Amazon Generic Customer Oct-22	76.64					
Amber Torrington	0.08					
Amir Cohen	2.35					
Amy Thwaites	3.99					
Andrea Goodall	4.99					
Andreas Bergvall	412.53					
Andreas Egginger-Dnser	0.46					
Andreas Engst	50.00					
Andreas Reiter	5.49					
Andreas Sattler	0.01					
Andrei Hudson	1.00					
Andrej Lazarovski	0.01					
Andrew Allcock	0.77					
Andrew Ball	50.01					
Andrew Barrick	29.99					
Andrew Beckerman	13.00					
Andrew Bloodworth	29.99					
Andrew Bone	19.00					
Andrew Bourne	21.00					
Andrew Bradbury	7.96					
Andrew Brookes	108.50					
Andrew Brown	5.00					
Andrew Bruce	0.50					
Andrew Bullock	15.00					
Andrew Campbell	31.99					
Andrew Chippendale	17.99					
Andrew Christy	1.00					
andrew clarke	5.64					
Andrew Clarke	6.00					
Andrew Clarke	12.99					
andrew coburn	2.03					
Andrew Connor	49.98					
Andrew Crafter	3.40					
Andrew Devine	6.30					
Andrew Evangelou	9.99					
Andrew Firth	3.80					
Andrew Fraser	0.99					
Andrew Fraser	3.02					
Andrew Garcia	0.64					
andrew garthwaite	15.00					
Andrew Ganwood	1.00					
Andrew Greenwood	20.00					

Andrew Harkin		0.95					
Andrew Harries		2.60					
Andrew Harrison		2.00					
Andrew Heard		8.00					
Andrew Hedges		5.00					
Andrew Hopkins		35.98					
Andrew Hulland		0.01					
Andrew ILES		0.03					
Andrew Isaacs		20.99					
Andrew Jennings		0.50					
Andrew Jones		2.49					
Andrew Jones		49.99					
Andrew Keating		23.99					
andrew kerr		2.99					
Andrew Knott		45.97					
Andrew Long		20.00					
Andrew Lusher		53.98					
Andrew Macdougall		15.99					
andrew marshall		3.99					
Andrew McIntyre		14.36					
andrew mews		44.91					
Andrew Miller		5.00					
Andrew Myers		1.50					
Andrew Nelson		74.97					
Andrew Nichols		2.00					
andrew nickless		11.66					
Andrew Oattes		14.99					
Andrew O'Neill		23.95					
Andrew Palmer		1.10					
Andrew Paterson		11.99					
Andrew Paul		0.07					
Andrew Pearson		1.00					
Andrew Pearson		14.96					
Andrew Pickup		19.02					
Andrew Roots		24.99					
Andrew Rowat		25.99					
Andrew saunders		1.01					
Andrew Saville		10.00					
Andrew Scholes		44.96					
andrew setchell		3.00					
Andrew Smith		2.50					
Andrew Smith		3.00					
Andrew Sneddon		69.99					
Andrew spelman		6.99					
Andrew Stalker		4.99					
Andrew Stead		2.05					
Andrew Stoneman		20.00					
Andrew Strong		4.00					
Andrew Winning		3.99					
Andrey Romanovitch		9.95					

Andrzej Klosowski		2.90					
Andrzej Konikiewicz		18.60					
Andrzej Skocz		39.99					
Andy Furlong		7.00					
andy jones		8.00					
Andy King		14.02					
Andy Matthews		7.09					
andy millar		1.99					
Andy Neilson		7.53					
andy pestridge		25.00					
Andy Purkis		3.00					
Andy Roberts		0.07					
Andy Sharman		0.03					
andy sharp		19.99					
Andy Shanvill		0.02					
Andy Sims		49.99					
Andy Warburton		0.66					
Andy Whitcombe		1.00					
Angela Duffy		33.98					
Angus MacDonald		1.20					
angus Mackay		14.08					
angus taggart		24.99					
Ania Wronski		11.99					
ANITA CLAYDON		23.98					
ann barwell		3.99					
Anna Dutton		3.00					
Anna Kent		24.98					
Anna Litwinska Sygnowska		3.08					
Anna Williams		2.99					
Anna-Lisa Beese		30.00					
Annette Zschau		5.00					
Anni Piontkowski		44.98					
Annie McBain		11.95					
Ansar Jawaid		8.00					
anthony alcock		0.01					
Anthony Ballinger		4.99					
Anthony Bell		15.00					
Anthony Blenkinsopp		2.99					
Anthony Campbell		80.00					
Anthony Crimin		25.00					
Anthony Hancorn		1.05					
Anthony Jane		7.99					
anthony kitsberg		0.64					
Anthony Leonard		1.02					
Anthony Macdonald		0.98					
Anthony McCoy		0.03					
anthony Rogers		14.99					
Anthony Smith		14.14					
Anthony Wadsworth		5.00					
Anthony Waters		0.06					

Anthony Woodford		5.00					
Antoine Massoni		50.00					
Antoinette Burgess		34.00					
Anton Deak		5.00					
Antonin Cezard		22.35					
Antony Blake		49.98					
Antony Doney		19.99					
antony hall		25.00					
ANTONY PIPER		5.66					
Anurag Sharma		2.00					
Apostolos Papadopoulos		17.93					
ARBOLES UK LTD		0.09					
ARNAUD GUEZOU		0.01					
Arnaud Teston		8.00					
ARNAUD VIGANON		0.01					
Arnout Schekkerman		60.00					
ARV BOLTON		79.99					
Ash Hallam		0.05					
ashley edwards		12.99					
Ashley Gadd		4.98					
Ashley Hill		100.00					
Ashley Minney		187.49					
Ashley Scott		0.63					
Ashley Stone		10.00					
Ashlin Doorgakant		127.90					
Assured Cleaning	Unit 4, Preston, PR2 2YL	1.108					
ASSURED CLEANING SERVICES LTD	Unit 4, Hardy Close, Nelson Court Business Centre, Chain Caul Way, Preston, , PR2 2XP	1.330					
ASSYSTEM UK LTD	15 The Old Orchard, Mangotsfield, Bristol, Gloucestershire, United Kingdom, BS16 9AE	14.98					
Atanas Mantarov		69.99					
Atkins Ltd	24 ALMA COURT, Clifton, BRISTOL, BRISTOL, United Kingdom, BS8 2HH	0.04					
Audrius Slimkus	Fiat 3, 105 Gleneldon Road, London, London, United Kingdom, SW16 2BH	29.99					
Aurelien Collignon		71.31					
Austen Reid		4.80					
Austin Wilcock		10.00					
Axel Wannerskog		0.52					
Babcock		6.99					
Barnaby Knight		9.99					
Barney Fountain		9.99					
Barney Nolan		2.64					
barry french		18.71					
barry harman		19.99					
Barry Harman		20.00					
Barry Haves		2.40					
Barry Keeys		10.00					
Barry Riley		20.00					
Barry Wilding		20.00					
Bart Mertens		1.13					
Ben Atkinson		0.45					
Ben Chapman		15.04					
Ben Clark		0.02					

Ben Clayforth-Carr	216.05					
Ben Cleghorn	15.00					
Ben Craddock	8.88					
BEN CUMBERBATCH	9.99					
Ben Curry	19.99					
Ben Dea	1.35					
Ben Eppel	0.16					
Ben Fish	20.03					
Ben Flannagan	29.98					
Ben Hamilton	11.01					
Ben Hemery	15.98					
Ben Hewett	19.99					
Ben Hewett	100.00					
Ben Homa	39.99					
Ben Irving	5.99					
Ben Mayne	0.01					
Ben Moriarty	28.97					
ben myers	5.05					
Ben Nicholls	10.33					
Ben Noble	4.00					
Ben O'Sullivan	1.07					
Ben Parkin	0.08					
Ben Pritchard	7.08					
Ben Richards	85.20					
Ben Robinson	0.01					
Ben Rogers	56.99					
Ben Skinner - Watts	19.99					
Ben smalley	3.99					
Ben Wilkes	49.98					
Ben Williams	0.52					
Bence Csiba	2.99					
BENJAMIN CACKETT	0.01					
Benjamin Colchester Hall	99.99					
Benjamin Driedger	18.99					
Benjamin Fern	24.99					
Benjamin Hloucal	10.00					
Benjamin Johansen	50.00					
benjamin landier	37.43					
Benjamin Lehmann	0.02					
Benjamin Mukherjee	9.99					
benjamin roman	0.17					
Benjamin Thornton	13.98					
Benjamin Verity	6.00					
Benjamin Webb	5.24					
BENJAMIN WILLIAMS	30.00					
Bentley	158.33					
Bernard Beavan	0.50					
Bernard Gillard	10.95					
Bernardo Vega Aranz	2.02					
Bernd Mockel	0.67					

Bernhard Belej		44.38					
bernie west		10.00					
Bertie Goffe		3.99					
BHP LLP	2 Rutland Park, Sheffield, South Yorkshire, , S10 2PD	6,714					
BHP LLP	2 Rutland Park, Sheffield, South Yorkshire, , S10 2PD	24,000					
BHP LLP	2 Rutland Park, Sheffield, South Yorkshire, , S10 2PD	36,000					
BHP LLP	2 Rutland Park, Sheffield, South Yorkshire, , S10 2PD	2,400					
BHP LLP	2 Rutland Park, Sheffield, South Yorkshire, , S10 2PD	4,000					
Bicycle Association Of Great Britain	Weavers, 6 Hamlet Road, Haverhill, Suffolk, CB9 8EE	2,955					
BIKE FUN International S.r.o.	Areal Tatry 1445/2, 742 21 Kopřivnice, Czechia, ,	23					
Bill Dolan		0.01					
Bipesh Bhowmick		10.79					
Birtalan László		1.66					
Bjarne Frederiksen		10.00					
Black Rainbow		0.62					
Blackrock		0.14					
Blae Quayle		2.09					
Blake Stobie		6.30					
Bloomberg LP		2.12					
Bob Allan		35.99					
Bob Atkinson		38.44					
Bob Draijer		0.01					
Bob Maddison		10.00					
Bob Perry		3.99					
Bogdan Maran		4.99					
Bol Adviseurs		290					
Bouke Gerritsma		19.15					
Brad Moore		9.99					
Bradleigh Mimms		24.99					
bradley best		1.00					
Bradley Williams		19.20					
Brendan Gallagher		2.99					
Brent Doberstein		7.00					
Briain O'Shea		2.00					
Brian Ashworth		10.00					
Brian Blease		9.99					
Brian Christensen		89.00					
Brian Doull		5.00					
Brian James		1.00					
Brian McMorris		19.99					
Brian Morrison		8.00					
Brian O'Toole		4.80					
Brian Telford		14.99					
Brian Usher		3.07					
Brian Watt		10.98					
British Gas		11,981					
British Triathlon Federation	PO BOX 25 British Triathlon Federation, Loughborough, Leicestershire, , LE11 3WX	558					
Bruce Gillibrand		10.79					
Bruce Mackie		9.99					
Bruce Marr		10.00					

BRUNO ESTREBEL		16.53				
Bruno Linder		0.03				
Bryan Deans		2.96				
Bryn Jones		110.04				
BT Plc		31				
Budapest Kozut Zrt.		6.49				
Business Stream	PO box 1255, Bradford, BD1 9AE	63				
C J Woodhead & Co Ltd	158 Hemper Lane, Greenhill, Sheffield, S8 7FE	1.597				
Cadie Hibberd	SUNNY COTTAGE,, CASTLEB469:B499 HILL UPPER, BRAILES, BANBURY, OXFORDSHIRE, United Kingdom, OX15 5AZ	19.99				
Callin Mackintosh		46.30				
Calum Davies		26.16				
Calum Macpherson		14.99				
Calum Stewart		3.00				
Calvin Gratrix		3.73				
cam leadley		6.99				
Cameron Davies		0.49				
Camilla Andersson		18.74				
Camille Savory		29.99				
Camilo Andres Mantilla Hernandez		6.30				
campbell noon		3.99				
carl dixon		10.00				
Carl Langston		0.01				
Carlton Forbes		200.00				
Carmen Craven		1.98				
Carmen Craven		14.99				
Carol Atha		9.98				
Carole Plumbe		16.04				
Caroline Chapman		75.00				
Caroline Clinch		2.98				
Caroline Gray		1.82				
Caroline Nicol		3.35				
Carsten Beyer		50.00				
carsten michelmann		0.51				
Casper Hammond		7.99				
Cathal Gorman		44.97				
Cathal Murray		5.00				
Catherine Cruickshank		25.00				
catherine kendall		6.65				
Catriona Dick		24.99				
CBI Global Freight Management Ltd	The Counting House, 4a Moss Lane, Swinton, Manchester, M27 9SA	13.530				
Ceri Davies		27.01				
Cesar Lamerand		59.06				
Charles Bennett		0.01				
CHARLES BRIDGE		0.11				
Charles Chenvert		8.81				
Charles George		7.20				
Charles McNair		1.99				
charles penman		24.99				
CHARLES STRONACH		19.98				
Charles Ward		33.29				

Charlie Goddard		0.25					
Charlotta Sundgren		5.00					
charlotte janusewski		1.11					
Charlotte Michaelis		9.52					
Chelsey Sankey		3.99					
Chicken CycleKit Ltd	Unit 82, Cherrycourt Way, Leighton Buzzard, Bedfordshire, LU7 4UH	13.383					x
Chlo Bocquillon		14.65					
Chloe Cook		10.00					
Chloe Raggett		13.33					
Chloe Webb		1.57					
CHONG LIU		5.44					
chris allen		19.96					
Chris Atkinson		39.99					
chris beattie		14.99					
Chris Bennett		5.00					
Chris Champion-Jones		1.68					
chris clarke		2.49					
Chris Dodds		14.99					
Chris Dorey		33.00					
Chris Dye		58.02					
chris emmenegger		1.69					
Chris Gorman		2.00					
Chris Grime		7.99					
Chris Hall		20.14					
Chris Hall		36.98					
Chris Hannant		50.00					
Chris Harrop		10.00					
chris hughes		2.00					
Chris Johnstone		2.61					
Chris Jones		2.04					
Chris Jones		7.50					
Chris Law		9.99					
chris leivers		100.00					
CHRIS LEVERTON		1.12					
Chris Lewis		9.13					
chris martin		8.00					
Chris Mercer		90.00					
Chris Mollaghan		11.13					
Chris Pickles		2.34					
Chris Poole		0.51					
chris pritchard		19.99					
Chris Quigley	1	0.04					
Chris Reid		5.00					
Chris Rufus		25.00					
Chris Rush		0.06					
Chris Spencer		44.98					
Chris Stothard		2.00					
Chris Stridgeon		100.00					
Chris Strutt		20.00					
Chris Waters		6.99					

Chris Whorton	16.00					
chris wilson	14.99					
Christian Arnoux	1.99					
Christian Williams	24.99					
Christina Lees	6.67					
Christine Dickinson	10.49					
Christine Peacock	33.99					
christine ROBERTSON	19.99					
christine smitton	1.58					
Christoph Kluge	39.00					
Christopher Atkinson	2.78					
Christopher Bates	25.00					
Christopher Cole	264.31					
Christopher Coughlan	5.00					
Christopher Coumbe	2.04					
CHRISTOPHER CZUHRA	5.00					
Christopher D Johnson	1.19					
Christopher Dizon Marquez	5.00					
Christopher Hardy	23.55					
Christopher Hughes	100.00					
Christopher John	0.41					
Christopher John MATTHAMS	19.98					
christopher Larkin	6.79					
Christopher Lewis	5.59					
Christopher McAllan	9.99					
Christopher Muir	35.99					
Christopher Platts	0.01					
Christopher Scott	29.99					
Christopher Smith	4.05					
Christopher Smith	139.99					
Christopher Symons	1.36					
Christopher Thomas	0.07					
Christopher Young	5.86					
Cian Nation	2.48					
Ciaran Smyth	12.24					
Ciro Genovese	5.01					
Civil Nuclear Constabulary	30.58					
Claire Dicken	3.99					
Claire Jeffers	16.00					
Claire Sapwell	49.99					
Claire Styles	28.99					
Clare Dooris	20.75					
Clare Johnson	8.00					
Clare Peats	14.00					
Clarke Ellison	0.01					
Clarks Cycle Systems	70					
Claude Frere-Smith	4.00					
Clayton Bulmer	1.02					
Click Consult	39,670					
Clifford Baker	7.55					

Clive Owen		1.99					
Clodagh Finn		7.86					
Clwyd Parry		5.00					
Clyde & Co (Scotland) LLP	58 Albany Street, Edinburgh, EH1 3QR	1,040					
Cody Knauss		4.00					
colin adams		0.63					
Colin Brearley		0.01					
Colin Burgess		0.63					
Colin Campbell		14.99					
Colin Henwood		7.99					
Colin Lutley		3.99					
Colin McPherson		5.00					
Colin Nicolson		6.00					
COLIN PIERCE		7.99					
Colin Quigley		30.00					
colin widler		9.82					
colm bradley		1.33					
Colm McClean		16.99					
colum mcminimee		6.99					
Conner Foley		5.00					
connery mcgill		435.60					
Connor McLean		19.99					
Conor Bush		0.06					
Conor Coyle		74.99					
conor magee		3.51					
Conor Scott		0.25					
Corin Michael Oliver Wright		1.01					
Cormac Eason		0.01					
CORNERWAYS MEDICAL CENTRE	35 College Rd., Ringwood, HAMPSHIRE, United Kingdom, BH24 1NU	99.99					
CRAFTY CRITTERS CLUB	47 Rickman Hill, Coulsdon, Surrey, United Kingdom, CR5 3DT	0.19					
craig black		610.00					
Craig Brown		40.00					
Craig Conner		0.03					
Craig Herring		1.02					
Craig Jones		1.06					
Craig McDowell		5.59					
Craig Muir		7.99					
craig palin		9.99					
craig walsh		0.43					
Credit Card	38-41 Waddington Way, Rotherham, South Yorkshire, United Kingdom, S65 3SH	1,818.19					
Credit Card Euro	52 Summercove, Lahinch, Clare, Republic Of Ireland, V95 EH10	48.64					
Crispin Cooper		4.99					
Crispin Mortimer		0.99					
Csaba Petrik		34.36					
Csar Esquivel		2.50					
Culligan (UK) Limited (Waterlogic GB Ltd)	Fourth Floor Abbots House, Abbey Street, Reading, Berkshire, RG1 3BD	874					
Currency Cloud	9 Villebon Way, Whitnash, Leamington Spa, Warwickshire, United Kingdom, CV31 2RD	2.16					
Cyclexperts Brest	5 rue Rosemonde Grard, Gouesnou, France, 29850	73.45					
Dale Jefferies		13.52					
Dale Williams		10.00					

Damian Keller		30.00					
Damon Brown		24.99					
Damon Parsons		270.03					
Dan Barlow		19.98					
Dan Bentley		2.07					
Dan Carter		24.99					
Dan Colman		29.99					
Dan Creech		0.01					
Dan Crossley		3.49					
Dan Gilbert		59.99					
Dan Roddy		9.99					
Dan Sneller		17.94					
Dan Thomas		11.01					
Dan Troup		3.30					
Dan Walk		9.99					
Daniel Albin		26.98					
Daniel Bradbeer		20.00					
daniel bulman		3.90					
Daniel Caldwell		89.12					
Daniel Corden		19.98					
daniel craddock		7.00					
DANIEL CRESSY		19.99					
Daniel Daly		29.99					
Daniel Davis		15.95					
Daniel Evans		14.00					
Daniel Greening		24.99					
Daniel Healy		5.99					
Daniel Heelas		27.50					
Daniel Higgs		179.24					
Daniel Hobday		19.98					
Daniel Holmes		100.00					
Daniel Isgrove		5.05					
daniel johnson		29.99					
Daniel Lees		3.15					
Daniel Marsh		2.98					
Daniel Morawiecki		29.98					
Daniel Muir		21.99					
Daniel Naylor		29.99					
Daniel Osborne		36.73					
Daniel Owen		24.73					
Daniel Price		41.99					
Daniel Race		17.49					
Daniel Scholes-Lawrence		0.02					
Daniel Scott		20.09					
daniel shippam		0.03					
Daniel skaarup		0.01					
Daniel Swatton		24.99					
Daniel Tyson		24.00					
Daniel Underwood		49.99					
Daniel Unger		5.18					

DANIEL VERDIN		10.48					
Daniel Vol		0.41					
Daniel Wallace		15.99					
Daniel Warr		0.76					
Daniel White		50.00					
daniel wilson		21.00					
Danielle Goudy		20.00					
Danielle lee		2.50					
Danny Chong		11.25					
Danny Davies		3.99					
Danny Gallagher		4.00					
danny peters		100.00					
Danny Stoner		20.00					
Danny Theobald		3.98					
DANWAY BUSINESS SOLUTIONS LIMITED	West Midlands House, Gypsy Lane, Willenhall, West Midlands, WV13 2HA	11.486					
Danyel Pfeiffer		69.27					
Daren RAVENSCROFT		0.01					
daren squirrel		6.00					
Darragh Devaney		5.49					
Darrell Stevens		100.00					
Darren Adam		0.01					
Darren Andrews		2.00					
Darren edwards		0.52					
Darren Harker		21.98					
darren haywood		0.02					
DARREN HUMPHREY		5.98					
Darren Metcalfe		135.14					
Darren Plume		5.00					
Darren Pyke		6.02					
Darren Salmon		13.99					
Darren Squires		200.00					
Darren Tham		39.99					
darren thomas		4.14					
Darren ward		7.16					
Darren Ward		23.00					
Darren Wynne		3.99					
Darren Yap		16.49					
Darryl Cox		39.98					
Darryl MASTROPIETRO		0.01					
Dave Britton		5.59					
Dave Chou		12.29					
dave cook		1.99					
Dave Cutts		10.00					
Dave FINCH		12.00					
Dave Hammerton		15.00					
dave kennedy		39.92					
Dave Livesey		20.00					
Dave Mars		9.99					
Dave Patchitt		2.00					
dave purnell		0.22					

Dave Smith		250.00					
Dave Stevens		3.08					
dave Tilley		15.99					
Davi Harris		0.01					
david allen		0.02					
david ayers		879.99					
David Barber		3.99					
David Baxter		1.01					
David Baxter		49.99					
David Beevers		3.30					
David Blake		3.99					
David Brooks		79.99					
David Brown		3.99					
David Burley		24.99					
David Caldwell		3.57					
David Chapman		5.97					
David Chapman		20.00					
David Clare		1.00					
David Clark		0.06					
David Collington		21.00					
David Conway		5.97					
David Cormack		9.99					
David Corr		98.16					
David D Howard		0.02					
David Dawn		16.99					
David Dean		97.07					
David Duggan		13.00					
David Ellis		11.99					
david fickling		610.00					
David Fleming		29.99					
david glover		10.00					
David Greenwood		6.07					
David Griffiths		3.99					
David Halsey		1.56					
David Hamilton		3.08					
David Heath		44.99					
david henderson		100.00					
David Hill		3.99					
David Hodgson		56.02					
David Hull		24.98					
David Imrie		0.02					
David j Peacock		21.00					
David Jackson		0.99					
David Jordan		1.20					
david lane		9.60					
David Lappöhn		3.99					
david lawrance		100.00					
David Leeb		1.02					
David Livingstone		2.00					
David Mack		24.99					

David Mackie	14.99					
David Marsden	20.99					
David Mills	119.89					
David Monaghan	29.99					
David Morris	7.99					
David Morris	43.99					
David Murray	30.00					
David Neil	25.00					
David Niewola	6.99					
David Norris	66.00					
david ogg	25.00					
David Pieksma	0.02					
david richardson	100.00					
David Rickword	1.02					
david roberts	1.19					
David Robinson	5.00					
David Rumble	6.49					
David Simpson	18.90					
david smith	4.99					
David Stimpson	4.50					
David Storey	1.66					
David Sutton	44.98					
David Taylor	15.20					
David Taylor	18.99					
David Thorpe	33.51					
David Tomlinson	7.96					
David Townsend	2.69					
David Townsend	30.00					
David VERNER-JEFFREYS	24.99					
David Walker	0.65					
David Wall	100.06					
David Watson	7.00					
David Watson	57.32					
David Willis	55.99					
David Willis	75.00					
David Wither	39.99					
David Wombell	53.02					
David Wright	0.02					
David Wyant	0.01					
Davis Davis	0.97					
Dawn McGeachie	1.01					
dawn-marie eyles	2.00					
Dax Vismale	1.32					
DE Carney	79.69					
Dean Clapworthy	0.01					
Dean Marshall	3.70					
Dean Pike	1.03					
dean trony	0.70					
dean williamson	1.00					
Deborah Hinchliffe	305.02					

Debra Sampson-Scott		59.98					
Declan Fee		2.99					
Declan Fitzgerald		7.59					
Declan O'Connor		7.99					
Deirdre Clarke		8.33					
Denis Kieley		85.95					
Denise Cater		29.74					
Dennis Andersen		9.99					
Dennis Kessler		8.53					
Dennis Wecke		3.98					
Derek Cambers		28.99					
Derek Finnegan		21.00					
Derek Schofield		4.99					
Derek Schofield		9.99					
Derek Snyder		11.39					
Derrick Austin Blower		3.23					
Derrick Jones		100.00					
Derry McIl		0.31					
Des McCrum		20.00					
Dexter Bushell		3.15					
DHL		2,345					
DHL International		21,321					
diane bunyan		14.99					
Diane Gray		0.03					
Diane MacLellan		0.01					
Dirk Haubrich		3.99					
Dirk Nithammer		9.99					
Dirk Paschwitz		0.01					
DJB Hire Ltd	Burton Weir Works, Warren Street, Sheffield, , S4 7DZ	1,083					
Dmitrijs Jegunovs		39.99					
Dom Mason		19.99					
Dominic Ansbro		0.11					
Dominic Banner		9.00					
Dominic Halfpenny		1,490.67					
DOMINIC MEARS		5.00					
Dominic Shaikh		499.99					
Dominic Skerratt		2.76					
Dominic Smith		0.99					
Dominic Sunderland		29.01					
Dominic Vickers		0.99					
Don Cronin		13.22					
Don Davis		2.64					
Donal Brown		6.36					
Donald Barrell		26.01					
Donald Kerr		3.99					
Dongguan Geek Photoelectric Technology Co Ltd	2F Building A, No 5 Lianhu Street, Sanzhong Village, Dongguan City Guangdong, China,	359					
Donna		5.99					
Donna Abbott		28.00					
Donna Lorne		18.50					
Donna Wharton		5.00					

Dorcas Otsi		0.02					
Doug Palmer		0.01					
douglas clarke		7.50					
Douglas Leckie		100.00					
Douglas Vass		0.51					
Douwe Dros		28.13					
DPD Group Ltd	Roebuck Lane, Smethwick, West Midlands, , B66 1BY	44,889					
Dr Andrew Jones		62.79					
Dr Chris gonga		6.74					
Dr Christo Albor		1.95					
Dr Daniel Richardson		172.95					
Dr David Connell		3.99					
Dr Erik Risberg		33.33					
Dr Filip Gertz Lysdal		0.84					
Dr Jago Snook		5.00					
Dr Krzysztof Galkowski		7.00					
Dr Matthew Lockheart		2.00					
Dr Michael George		23.98					
Dr Phil Chadwick		19.99					
Dr Sven Kurzenhäuser		50.46					
Dr. Carsten Schmidt		6.93					
Drew Lennie		19.99					
Duncan Cobb		0.02					
Duncan erwin		0.13					
Duncan Godfrey		20.00					
Duncan Gowans		25.00					
duncan jeffery		49.99					
Dustyn Benedict		0.82					
Dylan Bevan		6.99					
dylan watson		16.00					
E Malkin		21.80					
E Waddington		15.500					
E Waddington		33.040					
Ed Hare		829.98					
Ed Healey		80.00					
Eddy Short		0.10					
Edgaras Uskoraitis		0.91					
Eduardo Rocha		2.50					
Edward Bodley		260.00					
Edward Carter-Pegg		25.00					
Edward Cummings		15.00					
Edward Green		5.00					
Edward Jarman		69.99					
Edward Pridy		0.01					
Edward Scotle		8.00					
Edward Simpkins		99.99					
Edward Stainton		3.03					
Edwin Haan		14.03					
Elaine Rees		14.99					
ELANDRE SHYMAN		15.99					

Elavon Merchant Services	Level 15 Citypoint One Ropemaker Street, London, EC2Y 9AW	94				
Eliot Taylor		50.00				
Elisabeth LAVAILL		87.35				
Elizabeth Burge		3.99				
Elizabeth Gant		6.99				
Elliott Willis		13.99				
Elwyn Malethan		2.25				
Emil Ryge Christoffersen		100.00				
Emily Allan		4.99				
Emily Iredale		0.01				
Emily McDougall		21.00				
Emma El-Hadidi		0.30				
Emma Gibson		33.81				
Emma Moss		10.00				
Emmanuel Arthur		55.00				
Emmanuel George		1.00				
Enrique Killinger		0.01				
Eoin Hallissey		35.48				
Eoin Hogan		11.85				
Eoin Morrissey		10.52				
Eric Detabre		2.74				
Erica Coe		6.22				
Erica Johnson		3.00				
Erik Alcala		1.22				
Erik Jahnsen		1.00				
Ernest Pang		7.92				
Esben Bach-Srensen		7.99				
Esther Hughes		69.98				
Ethan Davies		30.00				
Euan Aston		3.35				
Euan Holmes		45.00				
Eugenio Rubio		1.97				
Eugeniu Scifos		1.00				
Eugeniu Scifos		4.74				
EUR_Aleksi Kankaanp_EUR		27.03				
EUR_Bernd-Christian Renner_EUR		100.00				
EUR_Brian McKenna_EUR		2.07				
EUR_Darran O'Leary_EUR		4.60				
EUR_Jürgen Thaler_EUR		14.25				
EUR_Ksawery Mulinski_EUR		3.71				
EUR_Luciano Fatone_EUR		69.70				
EUR_Mr Eser ERKAL_EUR		5.31				
EUR_Mr NP000072562 Yevhenii Vladarskiy_EUR		2.61				
EUR_Mr Peter Krieger Bysttrup_EUR		21.93				
EUR_Mr Petr Vitek_EUR		25.51				
EUR_Raymond Choc_EUR		8.81				
Europcar Group UK Ltd	1, Great Central Square, Leicester, LE1 4JS	181				
Evan Pritchard		19.99				
EVANS CLEANING SERVICES LTD	ballydaly, tultamore, Offaly, Republic Of Ireland, R35YE00	166.67				
Even Splits Ltd	2 Stepping Stones, East Morton, Keighley, BD20 5UG	957				

Evert Van der Spoel		0.01					
Ewan Baxter		3.35					
Ewan Snow		18.30					
Fabian Unterhofer		2.73					
fabio vieira		106.98					
Faiyasa Waka		3.99					
Fameland Holding Ltd	5F, Mingdao Mansion, No. 8 Ganhe Road, Shanghai, Shanghai, China, 200000	446					
Far Logistics	Unit B1, Ennis Close, Manchester, M23 9LE	770					
FAR Logistics (Manchester) Ltd	Leestone Road Sharston Industrial Estate, Wythenshawe, Manchester, , M22 4RB	1,677					
Faruk Khangoria		1.99					
Fasil Bogale		9.99					
Faycal Debbou		16.98					
Faye Allanson		5.00					
FedEx Express UK Limited	Express House, Holly Lane, Atherstone, , CV9 2RY	44,186					
Fergal Tuffy		20.00					
Fergus Houston		24.99					
Fergus McIver		100.00					
Filip Johansson		4.30					
Filip Slomski		0.27					
Filipe Carreiras		5.28					
Financial Conduct Authority	25 The North Colonnade, Canary Wharf, London, , E14 5HS	250					
Finbarr Doohar		0.54					
Findel Education		3.03					
Finlay Pollock		34.98					
Finn Davis		14.99					
Fiona McKay		6.01					
Fiona Wilson		100.00					
Flo Armitage		13.00					
Florian Schöpf Schöpf		14.12					
Fotis Gratsanis		26.43					
Fran Hale		10.00					
Fran Nicholls		14.99					
Frances Heaton		19.99					
Francis Burke		19.99					
Francis Lopez		5.33					
Francisco Javier Pena		21.27					
Franco Della Mura		39.98					
Franco MERLO		20.04					
Frank Backofen		34.38					
Frank Grigg		29.99					
Frank Roach		14.99					
Frank Shanley		2.07					
Frankie Bettler		30.00					
Fransis Xavier DEVINEAU		3.99					
Franz Hammer		13.72					
Fraser Cameron		10.00					
Fraser Dickey		171.98					
Fraser Jamieson		56.39					
Fraser Wood		1.50					
Fraser Herald		19.46					

Fred Shenton		4.64				
Frederick Parsons		4.00				
Frederick William broughton		15.99				
Fredrik Johansson		1.25				
FSA Full Speed Ahead (Euros)	Via del Lavoro, 56, 20874 - Busnago (MB), Italy, .	5,663				
G Kackley		0.34				
G Rose		27.00				
G. Schenau		10.00				
Gabriel Fleming		3.99				
gabriel refalt		26.35				
Gail Watson		10.99				
galenda Flavio		32.80				
Gareth Ayres		0.01				
Gareth Brown		12.14				
Gareth Hall		6.99				
gareth jones		3.99				
Gareth Kelly		3.15				
Gareth Kemp		13.99				
Gareth Mckerr		3.00				
Gareth Pugh		7.68				
Gareth Stewart		1.11				
Garret G. Delfin		0.55				
Garry Harper		9.99				
GARRY LAY		15.23				
Garry Phillips		15.00				
Garry Wall		136.53				
Gary Bilotta		2.02				
gary calton		39.99				
Gary Cann		69.99				
Gary Cannon		0.30				
Gary Carl Dunstan		19.99				
gary chatfield		59.99				
Gary Collins		36.99				
Gary Davies		20.00				
GARY DIXON		14.99				
GARY ERSKINE		10.00				
gary essam		35.99				
Gary Gibbons		14.99				
Gary Hedges		3.99				
gary hughes		9.99				
Gary Kinnear		0.02				
Gary Lee		0.02				
Gary McVeigh		0.99				
Gary Miles		19.99				
Gary Mitchelson		5.99				
Gary Noakes		6.85				
Gary Sands		3.99				
Gary Saunders		0.02				
Gary Shaw		100.00				
Gary Swift		10.00				

Gary Touyz		0.07					
Gavin Barker		10.00					
Gavin Kay		2.03					
Gavin Morris		2.00					
gavin raphael		5.99					
Gavin Rowlands		181.97					
Gavin Sharp		3.99					
Gavin Tuckley		11.98					
GBP_Frank Nieves_GBP		15.83					
GBP_GBP_Mr Claudio Della Penna_GBP_GBP		9.99					
GBP_Gregor Volker Schoeck_GBP		5.00					
GBP_Matthew Cox_GBP		2.00					
GBP_michael göbel_GBP		0.01					
GBP_Michael Scanlon_GBP		30.28					
GBP_Mr Przemyslaw Stodkiewicz_GBP		75.00					
GBP_STEPHEN CLAWSON_GBP		15.00					
Gemma Thorp		6.30					
Gemma Traviss		11.48					
Geoff Fisher		4.99					
Geoff Fisher		69.99					
Geoff Smith		40.50					
Geoff Wynn		0.12					
Geoffrey Platten		10.00					
Geoffrey Wild		63.97					
George Bridges		3.00					
George Burles		24.99					
george colville		40.00					
George Glasspool		2.00					
GEORGE GREENALL		7.50					
George Hannan		2.02					
george lombardi		7.31					
george mack		74.97					
George McCall		2.01					
George Moore		54.98					
George Scattergood		10.00					
George Tucker		0.07					
Georgia Stedman-Pink		3.56					
GEORGIE WARREN		4.99					
Georgina Paul		24.99					
Ger Neeson		2.32					
Gerald Maillet		1.25					
Gerard Cordelier		9.49					
Gerard Cox		1.66					
Gerard Ke		0.02					
Gerard Murray		10.97					
GERARD ORMEROD		3.99					
Gethin Sheppard		2.99					
gianni sammarro		56.85					
Gil Gavel		1.99					
gilbert youngs		9.99					

Giles Grover		3.00					
Giles Harrison		0.06					
Giles Kennedy		4.99					
Giles Shepherd		10.00					
Gillian Baxter Fraud		182.99					
Gillian Ravenscroft		15.00					
Giorgos Mihos		0.01					
Girts Morgensteins		9.73					
glen coffey		10.34					
GLEN EACOTT		10.00					
Glenn Horton		0.01					
glenn tasker		100.00					
Glenn TYLER		21.98					
Glenn Wilson		0.04					
Glenys Page		14.99					
Gordon Andrews		0.66					
Gordon Clifford		20.00					
Gordon Eadie		20.00					
gordon eastman		6.99					
Gordon Thomson		2.00					
GR Berry		1.05					
graeme blair		9.90					
Graeme Brown		3.77					
Graeme Challs		30.00					
Graeme Davies		0.91					
Graeme Hawker		9.99					
Graeme Murray		30.00					
Graeme Watson		2.05					
Graham Ashton		14.99					
Graham Best		9.74					
Graham Carter		25.00					
Graham Davison		0.04					
Graham Emmett		24.99					
Graham McKee		49.99					
Graham Menzies		29.99					
Graham Rumsey		14.99					
Graham Rumsey		59.99					
Graham White		26.01					
Grant Craig		240.74					
Grant Mawby		9.99					
Grant Taylor		2.40					
Greg Costello		5.00					
Greg Jones		3.99					
Greg Lesoine		24.17					
GREG MARKS		49.99					
Greg Trefeaven		9.99					
Grégoire Rétil		8.70					
Gregory Beriman		13.69					
Gregory George		13.00					
Gregory Schey		34.99					

Greif Denmark		104.96					
Grzegorz Repinski		18.65					
GS1 UK Ltd		809					
Gus Bicknell		22.98					
Guy Breaton		8.50					
guy brown		2.99					
Guy Gibson		4.98					
guy Lillotson		142.30					
Guy Wilby		24.99					
Gwyn Williams		29.99					
Gytis Glodenis		3.22					
Halide Ozdenya		6.99					
Hamish Crow		25.00					
Hamish Lees		8.97					
Hannah Bagby		5.99					
Hannah Gatt		3.99					
Hannah Gribble		0.01					
Hannah Hughes		4.99					
Hannah Jones		0.01					
Hannah Molt		12.99					
Hannah Searle		14.99					
Hans Brjesson		5.00					
Hans Feldmann		3.75					
Hans Peter Nielsen		1.99					
Hans Stiles		12.02					
harith siddeeq		16.96					
Harry Ades		7.97					
Harry Beevor		6.17					
Harry Creighton		9.46					
Harry Fisher		0.03					
Harry Horsman		10.00					
Harry Moss		21.47					
Harry Walsh		56.00					
Harry Wiltshire		99.99					
Harry Wright		0.02					
Harvey Williamson		0.60					
Hassan Hinaoui		2.97					
Haus der Fotografie		2.99					
Hayley Coles		35.99					
Hazel Duffy		35.23					
HBR Outdoors LTD	Velocity Point, Wreakes Lane, Dronfield, Derbyshire, United Kingdom, S18 1PN	39.98					
Heales Ltd	477 Hale End Road, Highams Park, London, United Kingdom, E4 9PT	0.01					
Heeraluwaqe perera		6.99					
Helen Bevan		4.99					
HELEN CAMERON		34.97					
Helen Lancaster		26.99					
Helen Stainsby		3.82					
Helen Stamp		0.01					
Helen Thompson		27.12					
Helene Alexander		20.00					

HELITUNE LTD	HELITUNE LTD HATCHMOOR, INDUSTRIAL ESTATE, TORRINGTON, DEVON, United Kingdom, EX38 7HP	25.78					
Henry Bond		29.99					
Henry Bryan		100.00					
Henry cowley		5.99					
Henry Easterbrook		0.05					
Henry Limpus		19.99					
Henry Reynolds		2.97					
Henry Stoess		13.00					
Herbert Brooks		12.50					
herson rapoc		104.94					
Hester Gebbels		2.00					
Heyberger Jonas		5.01					
Hilary Stewart		2.99					
Hiroumi Takashima		33.98					
holger doebert		17.98					
Holger Schmidt		44.20					
Hollinsend Fire Safety Ltd	38 Carley Drive, Sheffield, South Yorkshire, , S20 8 NQ	246					
Hotel City Krone		19.65					
Howard Thomas		0.02					
HR THOMAS OSBORNE		3.84					
Hua Shine Cycles Co., Ltd.	1F., NO.631, JHONGMEI ST, WEST DISTRICT, Taichung City, Taiwan, 42841	120					
Hugh Clark		1.60					
Hugh Jackson		24.99					
Hugh Marsden		16.00					
Hugh Russell		13.49					
I DRABBLE		3.96					
Iain Bell		29.99					
Iain Ballantyne		10.04					
Iain Bartlett		0.17					
Iain Carr		4.00					
Iain Cole		19.98					
Iain Cowden		14.99					
Iain Hill		19.94					
Iain Jackson		1.00					
Iain McShane		60.05					
Iain Platts		19.99					
Iain Robertson		1.03					
Iain sutton		3.99					
Iain waite		2.99					
Iain Ward		0.01					
Ian Alden		0.87					
Ian Baker		3.00					
Ian Banks		10.00					
Ian Beer		1.98					
Ian Bell		9.99					
Ian Black		7.83					
Ian Blakeley		10.00					
Ian Burgin		2.02					
Ian Cameron		19.99					
Ian Canaway		9.99					

Ian cannons		11.97					
Ian Coggle		25.00					
Ian Cross		100.00					
Ian Elder		0.97					
Ian Evans		15.96					
Ian Faller		100.00					
Ian ford		37.07					
Ian Gillen		5.99					
Ian Halliwell		21.00					
Ian Hough		10.99					
Ian Hughes		13.52					
Ian Jewitt		37.00					
Ian Johnson		29.99					
Ian Jones		0.04					
Ian Kelly		6.01					
Ian Lankshear		70.01					
Ian Letford		3.04					
Ian Marsh		3.00					
Ian Marshall		42.00					
Ian McAllister		3.07					
Ian McClure		1.99					
Ian Millward		35.00					
Ian moore		3.96					
Ian mouat		49.99					
Ian Newton		139.96					
Ian nicholson		2.50					
Ian Noons		0.02					
Ian Pittam		1.07					
Ian Prenelle		0.68					
Ian Roberts		9.99					
Ian Ross		10.00					
Ian Sanderson		0.22					
Ian Stockley		19.99					
Ian Tautz		0.02					
Ian Thomas		3.00					
Ian Tilley		0.01					
Ian Tilotson		1.50					
Ian Tivey		3.00					
Ian Topliss		19.99					
Ian tucker		10.99					
Ian Varley		19.99					
Ian Wall		29.99					
IAN WEBB		1.64					
Ian williams		0.02					
Ian Williams		2.00					
Ian woodward		5.00					
ID 80175 Stefan Draganov		17.99					
Ieso Health		3.16					
Igor Kalucki		0.72					
Imanol Leon alza		44.83					

Imogen Hawes		16.99					
Imran Raza		1.01					
Ineos		0.37					
INGUS HALL		0.99					
Interpath		25.500					
IP River Ltd		3.998					
i-Ride (The Martlet Group Ltd)	Unit 5, Swallow Enterprise Park Diamond Drive, Lower Dicker, Hailsham, BN27 4EL	119					
Ivan Bell		0.22					
J Griffiths		0.01					
J P M G PRINT & MAIL SERVICE LTD	2 BRAMBLETYNE CLOSE, ANGMERING, LITTLEHAMPTON, United Kingdom, BN16 4DD	1.01					
Jack Ames		84.95					
Jack Bretherton		28.98					
Jack Caldecott		11.53					
Jack chapman		20.99					
Jack Cunliffe		36.01					
Jack Davies		28.98					
Jack Ferguson		15.00					
Jack Galloway		14.99					
Jack Knivett		100.00					
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Jack McNicol		3.33					
Jack Pooley		5.04					
Jack Ratcliffe		9.05					
Jack Robinson		9.99					
Jack thurston		11.20					
Jack Warner		0.05					
Jack winfield		5.04					
Jackie Fidler		30.00					
Jackie Hurst		14.99					
Jacky Bingham-Morton		0.01					
Jacob Ball		12.00					
Jacob Jelling		10.00					
Jacob Lindenbauer		10.99					
Jacob Vickery		14.99					
Jacqueline Probyn		21.99					
Jaffson Enterprises (PVT) Ltd	Safeem Town, Pasrur Road, Sialkot, Pakistan, 51310	4,644					
Jaguar Land Rover	178 Cubbington Road, Leamington Spa, Warwickshire, United Kingdom, CV32 7AJ	8.52					
Jai Watson		59.99					
Jake Sanders		3.98					
Jake Steward		140.99					
jake walker		1.30					
jake wood-gee		5.60					
Jakub Charvat		0.02					
James Acworth		55.99					
James Adams		120.98					
James Allwright		1.01					
James Andrews		19.99					
James Arrow		22.99					
James Barber		5.00					
James Bentley		7.00					

James Boden	12.99					
James Bonney	6.02					
James Bowden	33.98					
James Butcher	2.07					
James Byrne	12.24					
James Carter	7.00					
James Case	14.99					
James Cheetham	40.00					
James Cleary	29.98					
James Coates	24.99					
James Cole	0.41					
James Cowan	39.98					
James Cunningham	5.00					
James Deeks	5.00					
James Dyball	30.00					
James England	1.92					
James Evans	30.00					
James Felix	25.00					
James Fern	0.03					
James Gill	69.99					
James Haddow	14.99					
James Hadley	10.00					
James Harris	7.20					
James Harvey	4.00					
James Hedley	70.04					
James Holbrook	40.47					
James Holley	1.06					
James Hopper	143.99					
James Hunter	6.49					
James Kemp	59.99					
James Keyworth	0.02					
James Logan	0.59					
James Lowndes	2.41					
James Maher	5.00					
James May	8.00					
James McBowen	5.02					
James McDermott	49.83					
James McDonnell	13.00					
James McLean	56.99					
James McVey	9.99					
James Middleton	1.49					
James Mills	5.00					
James Moulton-treadwell	30.87					
James Mulroy	1.98					
James Payen	47.17					
James Pearson	0.11					
James Perkins	1.98					
James Perryer	0.01					
James Phillips	19.01					
James Richardson	5.00					

James Robin Henson		50.00					
james robinson		24.99					
james rodgers		0.49					
james sampson		29.99					
James Smith		1.99					
James Smith		24.99					
James Steven		0.04					
James Sturdy		2.50					
James Taylor		1.79					
James Thompson		10.00					
James Walton		2.01					
james watkinson		10.00					
James Webb		13.99					
James Wellings		18.75					
James Whitty		48.42					
James Williams		10.00					
james youell		29.99					
JAMIE baker		2.49					
Jamie Bambridge		19.99					
Jamie Baxter		19.99					
Jamie Greenhalgh		16.98					
jamie insley		0.40					
Jamie Lewis		0.05					
Jamie Luxmoore		1.49					
Jamie McGill		20.62					
Jamie Sharman		4.00					
Jamie Simpson		8.97					
Jamie Slee		0.06					
Jamie Slessor		10.00					
Jamie Welch		24.99					
Jamie Windle		11.99					
Jan Nikolajsen		0.03					
Jan Paulus		339.11					
Jan Sittig		11.15					
Jan Urbanowski		2.52					
Jan Warnoordien		3.30					
Jane Coates		29.99					
Jane Hawkes		29.99					
Jane Williamson		18.98					
Janet Green		3.99					
janet peguero		12.99					
jani bremer		5.49					
Janice Coglin-Hibbert		24.99					
Janusz Hadzik		9.99					
Jared Southerland		53.29					
Jari Wiksten		21.00					
Jarrod Clarke		34.98					
Jason Andrews		9.99					
Jason Belben		19.99					
jason evans		8.25					

Jason Howell		7.48					
Jason Jones		6.00					
Jason Jones		19.99					
Jason Knaepel		7.96					
Jason McNeill		5.00					
Jason Rogers		44.98					
Jason Ross		29.99					
Jason uyflta		100.00					
Jason Villada		1.03					
Jason Walker		10.00					
Javi Folgoso		64.98					
Jay Finikin		6.99					
Jay Kaminski		0.02					
Jayne Priddy		14.99					
Jean-Francois MARTIN		4.23					
jean-marc warion		43.31					
jeevan Dhoot		0.59					
Jeff Branch		25.69					
JEFF COOK		29.99					
jeff warmerdam		241.23					
Jeffery James NHS Foundation Trust		5.00					
Jeffery Parker		0.01					
JEFFREY GASKELL		5.00					
Jelle Groen		9.01					
Jennifer Clapperton		14.99					
Jennifer Wells		9.86					
Jenny Edlington		7.48					
Jenny Waddington		29.98					
Jenny Whitty		13.59					
Jens Jacob Madsen		0.97					
Jens Palmer		8.05					
Jens Schipkowski		3.00					
jeremy atkinson		20.00					
Jeremy Bohl		39.99					
Jeremy Burchett		14.00					
Jeremy Delaney		9.99					
Jeremy Galman		3.99					
Jeremy Hartill		30.00					
jeremy moxham		17.49					
jeremy nicklin		35.00					
Jeroen van Eijk		38.16					
jerome clarke		31.98					
Jessica Harkness		6.99					
Jessica Hartley		10.49					
jessica macklin-mitchell		49.98					
JeTi vzw		10.00					
Jill Wesley		100.00					
Jim Bailey		19.99					
Jim Collins		3.00					
Jim hardman		100.00					

Jim Parker	69.98					
Jim Powell	1.59					
Jim Tulloch	0.05					
jin kanal	18.97					
JLR	0.18					
Joan McGalliard	25.49					
Joanne Arkinstall	22.49					
Joanne Phelan	6.00					
Joanne Shepherd	10.00					
Jeanne Wilcox	10.00					
Joe Browne	0.01					
Joe Carpenter	5.02					
Joe Everett	19.99					
Joe Love	84.00					
Joe Ray	8.48					
Joe Rowan	63.06					
Joe Secret	3.31					
Joe Sentance	6.00					
Joe Shaw	50.00					
Joel Ansellin	0.02					
JOEL LEVINE	109.94					
Joel Newman	7.20					
Joel Richardson	14.99					
Joel Toombs	3.99					
Johan Bournonville	25.00					
john	54.99					
John Ayers	2.70					
John Barnes	10.01					
John Bishop	19.99					
john bladen	19.99					
John Boslem	5.00					
John Clancy	98.11					
John Coleman	1.16					
John Corrigan	10.00					
John Currie	3.38					
John Dale	6.99					
john dunlop	9.99					
John Dunn	42.48					
John Eylander	7.95					
John Forster	1.50					
John Godsall	89.96					
John Griffiths	21.00					
John Grogan	3.00					
John Hammond	4.95					
john hammett	2.99					
JOHN HODGES	0.05					
John Holloway	15.00					
John Holmes	3.99					
John Langborne	7.99					
John Lees	3.99					

John Leigh	11.99					
John Lovell	3.99					
John Maguire	69.54					
John Mahon	19.99					
JOHN MATTHEWS	9.60					
John McCormack	1.60					
John McEwan	7.00					
John McLaughlin	19.99					
John Moran	2.91					
John Newton	0.30					
John Nicol	1.00					
John O'Grady	0.01					
John Oldale	1.50					
John Pearson	29.99					
John Prosser	19.99					
John Robinson	0.03					
John Russell	1.66					
John Sanders	1.00					
John Scott	100.00					
John Shirley	12.99					
John Smart	20.00					
John Stuart Bolton	3.99					
John Swan	3.09					
John Synnott	1.86					
John Tarrant	10.00					
John Thompson	0.01					
John Trumper	25.00					
John Vocking	20.00					
John Watts	9.67					
John Williams	3.99					
Johnathan Ireland	6.99					
Johnydon holdstock	19.99					
Jon Frost	7.99					
Jon Goldingay	13.99					
Jon Goldingay	25.00					
Jon Hancock	14.99					
Jon Holah	1.99					
Jon Ingledew	0.30					
Jon Knight	6.01					
Jon Lyons	16.74					
Jon Miller	18.00					
Jon Nicholls	1.65					
Jon Parkes	0.01					
Jon Pike	4.60					
Jon Wilkinson	0.01					
Jon Wynn	3.99					
Jonas Dagerman	100.00					
Jonas Nielsen	6.99					
Jonas Sören Schäfer	0.92					
Jonathan A Kinnear	20.00					

Jonathan Arundel	21.99					
Jonathan Bevan	10.00					
Jonathan Beynon	16.00					
Jonathan Bird	29.99					
Jonathan Blunn	24.99					
Jonathan Bocquet	42.83					
Jonathan Brittan	99.99					
Jonathan Cantrell	7.00					
Jonathan Chowney	0.01					
Jonathan curthoys	79.73					
Jonathan Dennison	33.32					
Jonathan Dowling	25.00					
Jonathan Edgar	1.00					
Jonathan evans	17.99					
Jonathan gee	29.99					
Jonathan griffin	258.93					
Jonathan Hacking	13.97					
Jonathan Hall	4.01					
Jonathan Hall	9.97					
Jonathan Harrison	20.00					
Jonathan Hull	0.12					
Jonathan Keefe	8.99					
Jonathan Marsh	21.00					
Jonathan Maycock	24.99					
Jonathan McLean	2.50					
Jonathan Miller	46.04					
Jonathan Morgenbesser	12.96					
Jonathan Paines	14.99					
Jonathan Reinhart	8.99					
Jonathan Sadler	3.99					
Jonathan Saxby	2.99					
Jonathan Simpson	0.02					
Jonathan Tattersall	35.98					
Jonathan Taylor	59.99					
Jonathan Taylor	208.83					
Jones Hargreaves	5.12					
Jonny Davis	14.00					
Jonny parry	350.00					
Jonny Price	5.00					
jono doetate	1.01					
Joonas Makkonen	0.01					
Jordan Brazier	0.52					
Jordan Hickman	4.99					
Jordan Lane	3.00					
Jordan Thompson	25.98					
Jorge Robledo	116.55					
Jose Garcia	59.02					
Joseph Aston	2.00					
Joseph Charlesworth	100.00					
Joseph Clark	0.01					

Joseph Cotton	0.60					
Joseph Cotton	1.99					
Joseph Feeney	9.99					
Joseph Harrison	12.99					
Joseph McLean	24.60					
Joseph Osborne	3.98					
Joseph Robinson	59.99					
JOSEPH WHITE JR	9.98					
Josephine Hattersley	29.99					
Josh Bevan	2.50					
Josh Purdy	2.60					
Joshua Aspland	7.99					
Joshua Gupwell	0.78					
Joshua King	0.50					
Joshua Page	5.99					
Joshua Rogers	3.74					
Joshua Tokarsky	7.99					
Joshua Tumbridge	100.00					
Juan carlos vicente	3.47					
Jules PARIOT	89.99					
Julia Whetlor	3.72					
Julian Cochrane	3.98					
Julian Dean	8.00					
Julian Olson	3.49					
Julian Ouxbury	35.98					
Julian Gascolgne	40.59					
Julian house	0.49					
Julian Lynch	2.81					
Julian price	249.99					
Julian wilkes	100.00					
Julian Wilson	14.99					
Julie Gibbs	9.99					
Julie McAndrew	6.01					
Julie Steward	25.00					
Juliette McGrath	42.99					
Julio cesar morel espinal	24.99					
Junaid Fox	42.98					
Junsu Oh	5.00					
Jürgen Knupe	0.01					
Juri Kusin Fraud	238.99					
Justin clark	0.01					
Justin Hassall	104.99					
Justin hoy	1.79					
Justin Mutton Penman	0.35					
Justin Jones	23.99					
Justin Jones	23.99					
Justin kellett	1.00					
Justin lynch	0.99					
Justin Smith	0.51					
K N WILSON	19.99					

Kadi Mbanefo		74.38					
Kalle Leekso		20.86					
KAMAL AHMED		15.90					
Kamil Pieloch		16.00					
Karen Crossman		29.99					
karen davey		20.00					
Karen Smith		9.08					
Kari Kareinen		599.98					
Karl Barlow		2.08					
Karl Hughes		0.07					
Karl Kuma		15.96					
Karl Sorensen		0.02					
Karl Stobbs		2.37					
Karl Wass		1.96					
Karly Harris		14.02					
Karsten Aagaard		0.01					
Kasper Gabbs Hansen		14.99					
Kat Harris		3.95					
Kate Knott		34.99					
Katharine Garland		200.00					
Katherine Jenkins		112.49					
Katherine Reynolds		16.04					
Kathleen Heseltine		39.99					
Katie Rogers		71.07					
katie warburton		5.39					
Katrina Berriman		48.02					
Katy Madgwick		40.37					
Keith Chilvers		3.20					
Keith Hardy		1.04					
Keith Harrison		125.00					
keith mc cann		5.83					
keith scott		19.99					
keith snell		0.04					
Keith Wood		1.79					
Kelham Island Arts Collective Ltd	40 Ball Street, Sheffield, S3 8DB	65					
Ken Macnamara		7.03					
Kenneth Holroyd		2.24					
Kerr Gibb		20.00					
Kerrie Dolman		24.99					
kerry		29.99					
Kerry Gilles-Brown		41.99					
Kerry Rochester		9.99					
Keshan Alwis		14.03					
Kew Jones		2.09					
Kevin Alexander		8.06					
Kevin Calcutt		2.29					
Kevin Caldicott		3.04					
Kevin Christie		2.63					
Kevin Curran		0.05					
Kevin Dwyer		8.91					

Kevin Faulkner		1.00					
KEVIN IRVING		19.99					
Kevin Johnson		20.74					
kevin mclean		50.04					
kevin mercer		10.00					
Kevin Mochrie		10.50					
KEVIN MORTON		5.99					
Kevin O'Neill		15.00					
Kevin Osborne		6.99					
Kevin Pasby		3.96					
kevin phillips		9.99					
Kevin Roddam		100.00					
kevin smith		2.99					
Kevin Strachan		19.99					
Kevin Strawbridge		50.00					
Kevin Tilbrook		16.99					
kevin tunmore		3.02					
kevin webbley		1.00					
Kevin Winchcombe		2.09					
Khaos Control Solutions Ltd (Keystone)	Units 1 - 3 Priest Court, Springfield Business Park, Grantham, Lincolnshire, NG31 7BG	7.761					
Kieran Day		3.99					
KIERAN LOW		10.00					
Kieran Power		90.00					
Kieran Rowley		30.00					
Kirklees Council		2.09					
Kirsten Danielsen		2.00					
Kirsten Doherty		0.02					
Kit Harvey		5.98					
Kite Packaging Limited	Puma Park, 102-106 Scimitar Way, Coventry, , CV3 4GB	1,645					
Klaus Hickmann-Rother		23.13					
Klaviyo - Global HQ		14,776					
Klem Johnston		26.83					
Klevu Oy		1,635					
koen dehaes		0.01					
Kokila Williams		3.00					
Konrad Zimmerman		0.05					
Kosta Koteski		49.99					
KPMG LLP		42,000					
Kristoffer Fegan		1.02					
krystian jones		34.99					
Krzysztof Lukaszewski		70.02					
Kwadjo Aboagye		19.99					
Kyle Bailey		4.01					
L A BOWLES		0.28					
L Wood & Co Ltd	Kylerhea Street Lane, West Morton, Keighley, , BD20 5UP	1,924					
Ladislav Stanke		1.66					
Lambda Medical		1,091					
Lancaster University		0.07					
Lance Nesbitt		23.97					
Lance Reid		1.64					

Lara Moran		34.00					
Lars Gustav Gudbrandsen		58.31					
Lasse Furuseeth		13.89					
Lasse Schnack		0.01					
Laszlo Csikar		16.99					
Laszlo Fekete		2.81					
Laura A Linsell		14.99					
Laura Milligan		1.20					
Laura Sanzberro		15.00					
Laura Windle		24.99					
Lauren Gallagher		66.94					
Lauren McCarthy		0.01					
Laurence Abbott		9.99					
Laurence Abbott		51.95					
Laurence Begley		1.01					
Lawrence Jones		20.00					
Lawrence Smith		99.99					
Lawrence Tierney		4.99					
Lea Belsey		0.01					
lee campbell		0.50					
Lee Corbett		30.00					
Lee Croggs		59.98					
Lee Curran		15.98					
Lee Eglén		1.03					
lee Ford		15.00					
Lee Hutchinson		10.05					
Lee Keepin		14.55					
LEE MONKS		100.00					
Lee Nix		38.26					
Lee Piper		209.99					
Lee Shardlow		6.40					
lee souster		24.99					
Lee Suthard		3.99					
Lee Turnock		1.99					
Lee Whitehouse		2.05					
Leeanne Mc Ginley		39.99					
LEFAIRE Hugo		9.15					
Lehrstuhl fr Pharmazeutische Technologie	Birkenallee 69, Bubenreuth, Deutschland, Germany, 91088	17.58					
Leigh Baron		0.01					
Leigh Bichard		4.04					
Leigh Kennaugh		2.99					
Leigh Wilkins		2.00					
Leila Sheldrick		9.99					
Lenka Vosurdova		1.03					
Lennard Hartley		12.49					
LENSON KIMATHI		12.98					
Leo Sen		6.74					
Lesia Horlaj		39.98					
Leslie fell		3.07					
leslie wray		25.00					

Lesters Packaging		1.797					
Lewis Amphlett-Thomas		39.99					
Lewis Andrews		0.50					
Lewis Chadwick		0.57					
lewis chappell		20.00					
Lewis Jones		26.63					
Lewis Pearson		5.01					
lewis Warrington		14.99					
Lewis Williams		3.99					
Lewys Jenkins		2.02					
Leyton Jones		13.99					
liam berry		47.19					
Liam Chapman		10.00					
Liam Collins		2.01					
Liam Crews		0.46					
Liam Geary		0.02					
liam gray		3.00					
Liam Killeen		10.00					
Liam Whyte		14.99					
LIGGETT DEWSNAP & LIGGETT		25.01					
Lilian Corrigan		4.99					
Linda Batare		35.00					
Linda Batley		19.99					
Linda Evans		59.99					
Lindsay Donaldson		15.00					
Lisa Chan		85.22					
Lisa Pollard		12.07					
lisa storey		12.99					
Lisa Trueman		0.53					
Liz Robertshaw		11.24					
Loch Lomond Group		1.04					
Lois Fife		3.00					
Lola's Cupcakes		0.01					
London Machine Works Ltd	Unit 2, Pavilion6 Road, Unit 2, Pavilion Road, Aldershot, Hampshire, GU11 3NX	3,713					
Loretta Cooper		10.06					
Lorna Froud		0.29					
Low Smitynski		10.00					
LOUIS DYSON		0.02					
Louise Mckinlay		6.99					
louise pritchard		0.18					
luc Vanhoef		11.15					
Luca Geretto		49.99					
luca stegani		44.98					
Lucas Antonio Galán Valderrama		0.01					
Lucas Winzenburg		13.66					
Lucie Chardac		25.00					
Lucie Rey		76.90					
Luis Adrian		0.02					
Luis Gaspar		34.99					
Luke Arthur		2.06					

Luke Carpenter		50.00					
Luke Dutton		19.99					
Luke Fitcher		10.00					
Luke Hancox		13.49					
Luke Hazell		24.99					
Luke Heaver		24.99					
Luke Johnson		4.00					
luke ryan		10.00					
Luke Simpson		29.99					
Luke Threlfall		0.03					
Luke Walker		40.00					
luke waterman		14.99					
Luke Williams		25.00					
Luminet Solutions Ltd	G.06 Wenlock Studios, 50-52 Wharf Road, London, , N1 7EU	4,623					
Luncheon Express Limited	Unit 1a Valley Works, Grange Lane, SHEFFIELD, South Yorkshire, S5 0DQ	129					
Lusa Maria Martinho Varela		19.99					
Lynn Hoodless		7.49					
Lynne Dunley		3.99					
M Kirwan		2.79					
Maciej Bialogonski		44.98					
Maclean De Guzman		207.95					
Macro Packaging Ltd	Henwood House, Henwood, Ashford, Kent, , TN24 8DH	2,230					
Madeleine Havill		19.99					
MADS FINSETH		3.33					
Mads Pili Astrup		22.49					
Magnus Lageson		305.22					
Malri Jones		14.99					
Maksim Sych		29.85					
Malachy Sturgeon		17.98					
MALCOLM JOHNSON		3.99					
malcom walker		23.50					
Mamoru Awata		0.01					
MANAGEMENT OFFICE	Caledonia Park outlet, village GLASGOW ROAD, 0, GRETNA, DUMFRIESSHIRE, United Kingdom, DG16 5GG	0.03					
Mandy Rosamond		9.90					
Mani Teherani		7.10					
mannix devlin		100.00					
MANUEL GARCIA COSTALES		25.00					
Manuel Mascarenhas		0.24					
Marc Buckwalter		7.99					
Marc david Harrison		20.99					
Marc Davies		0.01					
Marc Hawes		20.98					
Marc Newland		36.63					
Marc Potts		121.49					
Marc Stadler		22.70					
Marc van Rooij		3.99					
Marc Verhagen		0.33					
Marc Voelcker		19.34					
marc wilcox		606.98					
Marc Willis		15.00					

Marcel Kral	5.00					
Marcin Chromik	4.49					
Marcin Szezepanski	3.99					
Marcin Wojcik	10.00					
MARCOS JANEIRO	3.99					
marcus chesney	74.39					
Marcus McChesney	35.00					
Marcus Pearce	16.99					
Marcus Smith	49.99					
marcus tillotson	36.00					
Marcus Turner	2.50					
MAREK GLOWINSKI	19.99					
Marek Hernik	15.00					
Marek Wrobel	0.03					
Margaret Connor	7.49					
Margaret Cooke	19.99					
mariano duya	2.00					
Marle Yeo	4.99					
Mario Iannelli	50.00					
Marit Smeets	5.83					
Mariusz Buras	1.33					
Marjon van der Pol	0.05					
mark aldrich	250.00					
Mark Askey	9.99					
Mark Ballard	12.99					
mark barrett	92.43					
Mark Bax	30.00					
Mark Bowerman	0.56					
Mark Bywater	87.98					
mark cameron	29.99					
mark chapman	4.99					
Mark Claxton	8.00					
Mark Croman	14.99					
Mark de Villiers	29.99					
Mark Dixon	0.04					
Mark Evans	11.97					
Mark Fisher	3.01					
Mark Flashman	3.99					
Mark Forrest	20.00					
Mark Gilmour	69.99					
mark grafton	0.49					
mark harvey	100.00					
Mark Hawes	0.33					
mark hirst	17.07					
Mark Hyman	22.49					
Mark Jarvis-Hook	1.06					
Mark Johnson	7.98					
Mark Johnson	15.00					
Mark Jones	3.03					
Mark Kingsland	10.03					

Mark Kinsella		0.16					
mark leaney		0.02					
Mark Lister		25.00					
Mark Loveland		55.99					
Mark Martin		18.02					
Mark Mc Keigue		2.00					
Mark Neenan		39.90					
Mark Neville		8.00					
Mark Nicholls		19.99					
Mark O'Shea (Private Dairyman)		434					
Mark Percival		24.75					
Mark Preston		0.03					
Mark Rampton-Carter		3.98					
Mark Reynolds		120.00					
Mark Robinson		100.00					
Mark Robison		2.01					
Mark Rodbert		64.99					
Mark Rodley		40.00					
Mark Ruskell		75.00					
Mark Seabrook		9.99					
Mark Shilliday		39.99					
Mark Spindler		9.99					
Mark Strachan		69.99					
Mark Sudwell		7.00					
Mark Sweeney		16.99					
mark swetman		29.99					
MARK TEAGUE		24.99					
Mark Templeton		4.99					
Mark Tucker		12.99					
Mark Wall		3.04					
Mark Warwicker		19.99					
mark watson		16.03					
Mark Webb		3.02					
Mark Webber		2.02					
Mark Westbrook		49.99					
Mark Whittaker-Smith		9.99					
Mark Wilcox		3.00					
Mark Willett		60.00					
Mark Wilson		1.80					
Mark Wood		100.00					
Mark Wynne		10.00					
Mark Wynn-Mackenzie		4.62					
Markus Brink		19.99					
Markus Larsson		12.99					
Markus Viikka		20.02					
Marlon Plein		17.90					
Martin Aston		15.00					
Martin Barker		20.00					
Martin Chisholm		50.00					
martin clark		9.99					

Martin Collins	0.21					
martin cook	19.99					
Martin d'Abrigeon	175.00					
Martin Dudel	23.63					
Martin Edman	20.00					
Martin Fisher	4.00					
Martin Fowler	4.99					
Martin Gordon	0.06					
Martin Hawke	0.06					
Martin Jones	6.00					
Martin Krumm	3.05					
MARTIN LAMBERT	29.99					
martin mccabe	0.03					
Martin Michel	9.86					
Martin Nilsson	14.99					
martin pale	12.25					
Martin Peacock	1.99					
Martin Phillips	4.00					
Martin Saunders	100.00					
martin shaun	2.02					
martin simmons	19.99					
Martin Smith	0.03					
Martin Stocks	34.00					
Martin Sudds	5.99					
martin sullivan	3.99					
Martin Tobin	1.00					
Martin Turner	20.00					
Martin Wake	14.99					
Martin Watkin	29.97					
Martin Webster	9.99					
Martin Wilde	4.99					
Martin Williams	32.54					
Martin Wright	3.06					
Martina Perkuhn Hoppe	8.81					
Martine Moosdorff	200.00					
Martinez Oscar	10.33					
Martyn Barry	62.98					
marvin joyce	7.99					
marvin uy	136.96					
Mary Kay	10.99					
Mary Norden	29.99					
Maryann Soper	15.00					
MARZANA SOLUS Jean Claude	0.02					
Massud Mamarvar	5.98					
Mat Livesey	55.00					
Matchpoint Ltd	1.24					
Mathew Devereux	114.00					
Mathew Turner	250.00					
matt burrows	49.99					
Matt Cook	39.48					

Matt Davey	0.01				
Matt Davies	1.18				
Matt Firth	2.25				
matt golding	1.05				
Matt Hill	2.08				
matt j lockyear	79.97				
matt nequest	19.99				
Matt Neville	3.75				
Matt Northrop	5.00				
Matt Panighetti	275.99				
Matt Poore	25.00				
Matt Treweek	0.20				
matt williams	129.99				
Matt Yorke	59.00				
Matthew Allmark	3.99				
matthew aspley	50.00				
Matthew Barnes	0.99				
Matthew Beech	23.98				
Matthew Bentley	0.01				
Matthew Beverley	1.25				
Matthew Blackledge	1.01				
Matthew Boulton	8.00				
Matthew Catchpole	0.99				
Matthew Dare	0.02				
Matthew Ebbage	1.03				
Matthew Evans	25.00				
matthew feehily	100.00				
Matthew Flynn	6.04				
matthew funnell	8.97				
Matthew Griffin	7.40				
matthew hayden	13.01				
Matthew Hooper	49.99				
Matthew Houlton	4.54				
Matthew Johnson	6.99				
Matthew Lauder	8.33				
Matthew Lawson	10.00				
Matthew McLaughlin	19.99				
matthew norridge	50.00				
Matthew Peet	52.99				
Matthew Poxon	16.99				
matthew pye	6.99				
matthew roe	1.00				
Matthew Routledge	2.84				
matthew rowe	1.03				
Matthew Senior	3.99				
Matthew Shemilt	0.11				
Matthew Sim	0.09				
Matthew Starr	12.99				
Matthew Stephens	19.99				
Matthew Thompson	1.05				

Matthew Warne		29.99					
Matthew Wheat		4.99					
matti meri		26.29					
Mattias Nyman		34.99					
Max Oh		4.00					
Max Secunda		20.00					
max stirling		4.49					
Maxwell Thomson		18.00					
Mayi Chivizhe		39.95					
mazin daoud		4.98					
McCann Manchester		16.595					
Medwyn Hughes		4.02					
Medwyn Hughes		22.99					
Megan Burgess		28.98					
Megan Carr		0.75					
Megan Hill		3.47					
Megan Newsome		23.01					
Melanie Cassells		24.99					
melanie rowles		3.19					
melanie scanlan		9.99					
Melvyn Seale		14.99					
Mery Jose Wolke		5.00					
Micael Gouveia		18.98					
Michael A. Akupiec		8.00					
Michael Ashpool		23.98					
Michael Atkinson		2.52					
Michael Bamber		30.00					
Michael Beard		4.80					
Michael Bennett		0.37					
Michael Black		4.33					
Michael Bradley		3.00					
Michael Branchfield		25.00					
Michael Cooper		100.00					
Michael de Lemos		4.00					
Michael Dreiling		49.99					
michael elliott		0.96					
MICHAEL FAWCETT		19.99					
Michael Göbel		104.83					
Michael Goodwin		400.00					
Michael Haddon		6.08					
Michael Hart		66.97					
michael hewes		2.11					
Michael Jacklin		3.99					
Michael Josiger		22.28					
Michael Kelly		3.99					
Michael Kirkman Photography		696					
Michael Laing		6.99					
Michael Leonard		9.99					
Michael Lister		2.04					
Michael Lozano		0.70					

michael McBride		4.60					
Michael McClelland		3.99					
michael murphy		10.00					
Michael Ormiston		1.10					
Michael Orvis		215.00					
Michael Panzeri		0.01					
michael parkes		4.99					
Michael Raynor		8.00					
michael riley		15.92					
Michael Smyth		3.98					
michael stallard		64.98					
Michael Tiverton		5.00					
Michael Troup		3.99					
Michael Turner		49.98					
Michael Valentine		19.99					
Michael Vernon		11.96					
Michael Wady		1.70					
Michael Weidener		0.01					
Michael Yule		2.00					
Michal Lepkowski		10.00					
Michael Jervis		20.05					
Michelle Walsh		9.99					
Mick Simmons		17.49					
Mickey Piper		24.99					
Microsoft Ireland Operations Ltd	One Microsoft Place, South County Business Park, Leopardstown, Dublin 18, Ireland,	912					
Miguel Llompart Zarco		5.94					
Mihai Dobrescu		7.14					
mike clements		49.97					
Mike Cocking		24.99					
Mike Davies		29.99					
Mike East		3.99					
mike knight		54.99					
Mike McGrath		5.01					
mike merrell		25.00					
Mike Nield		1.72					
mike padfield		0.99					
Mike Pearson		2.00					
Mike Pickering		3.00					
Mike Shaw		29.99					
Mike Wheeler		2.94					
mike wood		10.00					
mike young		30.00					
Mikkel Lauridsen		5.00					
Mikolas Fromm		0.33					
Miles Houghton		7.72					
MILTON PRECISION ENGINEERING	59 Brickhills, Willingham, CAMBRIDGE, United Kingdom, CB24 5JH	9.77					
Miranda Money		6.30					
Mirosław Jakubczyk		16.35					
Miska Malinen		2.47					
Miss Amy Jones		0.01					

Miss Bethany Waddington	28.99					
Miss Helen Kehoe	80.36					
Miss J Macaulay	14.99					
Miss Joanna Innes-Hopkins	5.00					
Miss Kati Gale	25.00					
Miss Laura Gara	0.03					
Miss LINDA BECKETT	24.93					
Miss Lisa Stevens	24.98					
Miss Liz Hanwell	39.94					
Miss Maddie Sanders	0.02					
Miss Marie Gallacher	2.78					
Miss N R Heron	12.99					
Miss Nerys van Becking	27.48					
Miss Phoebe Cooper	0.01					
Miss Ruta Abramauskaite	4.38					
Miss Zoe McDougall	899.99					
Mitchell Pierce	79.98					
Mitchell Pye	3.89					
Mohamad Afiq	9.99					
Mohamed Abdulla	3.53					
Mohammad Bahrami	3.20					
Mohammad Sarfraz Chowdry	1,000.00					
Mohammad Talha Qamar	300.00					
Molly Chilton	126.00					
Monica Jurado	54.70					
Monika Agoston	19.99					
Moranne Cdric	5.83					
Morgan Evans	0.02					
Morgan Holtham	0.04					
Moritz Gittinger	100.00					
Moritz Lank	50.00					
Mount Pleasant Practice	29.40					
Mr	0.03					
Mr	1.01					
Mr	64.98					
Mr A B Allcoat	14.99					
Mr A Vincent	3.98					
MR A W GELLATLY	34.99					
Mr Aaron Straker	6.17					
Mr Adam Ankudowicz	19.99					
Mr Adrian Finbow	10.00					
Mr Ahmed Abdul Cader	15.92					
Mr Ahmed Salem	29.99					
Mr Aksell Escartin	39.99					
Mr Al Williams	8.03					
Mr Alex Frascina	2.99					
Mr Alexander Erke	4.99					
Mr Alexander Hertzog	7.15					
Mr Alexander Hradetsky	19.03					
Mr Alexandru Capatana	5.58					

Mr Alistair Davis		159.49					
Mr Alistair Goulding		4.99					
Mr Allan Waller		8.00					
Mr Andrea Segreti		7.17					
Mr Andrei Loghin		5.23					
Mr Andres Maineri		68.18					
Mr Andrew Coope		14.99					
Mr andrew foster		0.59					
Mr Andrew Hallas		69.99					
mr andrew j lightwood		5.00					
Mr Andrew London		0.01					
Mr Andrew Newton		12.99					
Mr Andrew Scholes		0.16					
Mr Andrew Smith		23.10					
Mr Andrew Styles		19.99					
Mr Andrzej Malkowski		0.03					
Mr Andy Birrell		9.99					
Mr Andy Lee		38.23					
Mr angel adell		4.37					
Mr ANTHONY BROWN		3.99					
Mr Anthony Dorrian		4.99					
Mr Anthony Toye		23.46					
Mr Antoine morthier		13.64					
Mr Antti Arajärvi		110.04					
Mr ARISTIDIS POLYZOS		4.99					
Mr arme decorte		11.66					
Mr Arron Dowdeswell		1.83					
Mr Artem Karavan		0.01					
Mr Arturs Kalhins		10.00					
Mr Ash Johnston		25.00					
Mr Ashley Martin		8.75					
Mr Asko Taina		38.65					
Mr Austin Morris		6.99					
Mr Axel COHEN-JONATHAN		16.61					
Mr B F Monahan		41.47					
Mr B Mackle		14.99					
Mr Bartosz Busz		3.03					
Mr Ben Burgess		59.99					
Mr Ben Coleman		4.99					
Mr Ben Dodman		0.05					
Mr Ben Harapat		110.01					
Mr Ben Nurser		56.42					
Mr Ben Shutt		8.20					
Mr Benjamin Lee		0.01					
Mr Benjamin Leslie		5.99					
Mr Brian Osler		22.99					
Mr Brio Anderson		4.57					
Mr Bruno Salvado		17.05					
Mr Calum Grimsley		12.99					
Mr Cameron Ross		5.52					

Mr CAMPBELL PERRINS	25.00					
Mr Cheng Chang Wu	0.01					
Mr Chesney Key	3.01					
Mr Chris Allcard	3.99					
Mr Chris Burbeary	250.00					
Mr Chris Doddington	14.99					
Mr Chris Jackson	0.25					
Mr Chris Lowe	0.03					
Mr Chris Sheerin	14.99					
Mr Chris Stamp	10.00					
Mr Chris Whittam	0.04					
Mr chris woods	1.14					
Mr CHRISTIAN MONTORO	0.07					
Mr Christian Przbilla	45.84					
Mr Christoffer Jansson	20.44					
Mr Christopher Dixon	29.99					
Mr Claire Cutting	3.99					
Mr Claudio Corbetta	25.93					
Mr Cliff Brown	0.02					
Mr Coal Clough	87.90					
Mr Colin Lin	40.00					
Mr Colin Regan	21.00					
Mr Conan Fraser	29.99					
Mr Connor Swain	6.98					
Mr Conor Docherty	14.99					
Mr Cosmas Browne	10.00					
Mr Craig Waddell	0.50					
Mr D Winters	24.99					
Mr Dale Bloomer	9.40					
Mr dale norman	2.02					
Mr Dale Wilkes	54.00					
Mr Damian Grimley	29.99					
Mr Dan Green	4.03					
Mr Dan Jones	29.98					
Mr Daniel Auty	14.99					
Mr Daniel Capstick	19.99					
Mr Daniel Preston	0.23					
Mr Daniel Richardson	0.01					
Mr Daniel Wade	0.04					
Mr Darren Binks	9.98					
Mr Darren Hill	15.00					
Mr Darren Muenchow	152.37					
Mr Dave Muller	2.07					
Mr David Arnot	0.03					
Mr David Hill	5.99					
Mr David Meikle	50.00					
Mr David Morris	0.03					
Mr David Raeside	18.01					
Mr david roberts	25.00					
Mr David Stewart	30.00					

Mr David Williams	19.99					
Mr DAVID Williams	200.99					
Mr Dean Jones	94.98					
Mr Dean Sharma	100.00					
Mr Denis Hren	4.32					
Mr Deniz Durmus	4.50					
Mr Derek Graham	6.03					
Mr Dionisis Kourasls	2.60					
Mr Dominic Brown	1.02					
Mr Dominic Welling	21.55					
Mr Douglas Allan	0.07					
Mr Dudley Graham	25.00					
Mr Duncan Thorp	1.61					
Mr Dylan Connor	26.00					
Mr Dylan Hayes	6.00					
Mr Edward-Wyn Roberts	7.11					
Mr Emanuel Fasunan	40.06					
Mr Enrique Gomez	4.17					
Mr Eric Tavener	8.24					
Mr Ervin Byekirov	3.99					
Mr Federico Lucchetti	14.65					
Mr Filip Kdgl	13.60					
Mr Filippo Lazzarini	4.00					
Mr Francesco Grifoni	0.01					
Mr Francesco Santini	11.36					
Mr Frank Youkhana	2.99					
Mr Fraser Dawson	81.50					
Mr Gareth Martin	9.99					
Mr Gary Lyons	15.00					
Mr Geoff Hart	4.12					
Mr George Knight	0.01					
Mr George Rees	16.02					
Mr gerrard English	19.99					
Mr Giles Wilkinson	40.47					
Mr Glomen Damien	22.49					
Mr Glenn Berger	30.00					
Mr Goeran Sachse	2.73					
Mr Gordon Garradd	8.34					
Mr graeme wood	18.00					
Mr Graham Kates	76.99					
Mr Graham Pickard	39.99					
Mr Graham Ross	20.00					
Mr Grant Hindle	10.00					
Mr GREGOR Mockle	8.04					
Mr Gregory BOUTIER	14.97					
Mr Grzegorz Czubkowski	15.00					
Mr Grzegorz Dumara	0.06					
Mr Guillaume Longchamps	5.00					
Mr Guus Jansen	20.17					
Mr Guy Fabron	89.12					

Mr Gwyn Andrews	42.03					
Mr Hans Scheerder	25.91					
Mr Hendrik Vinken	1.05					
Mr Henrik Almlöf	5.60					
Mr Henry Herbas Torrez	6.42					
Mr Henry Ting	8.61					
Mr Hiroshi Michikawa	6.87					
Mr Iain McMillan	0.01					
Mr Ian Jay Griffiths	2.00					
Mr Ian Marks	1.04					
Mr Ian McCartney	5.04					
Mr Ian Morrison	31.91					
Mr Ian O'Donnell	20.00					
Mr Ian Stewart	0.98					
Mr Igor Faglon	7.64					
Mr Ivo Miesen	3.30					
Mr Işo Péter	11.66					
Mr Jack Cruwys-Finnigan	3.10					
Mr Jack Ferrell	5.00					
Mr Jack Reynolds	6.60					
Mr Jacopo Flammia	12.98					
Mr Jaime Otamias	0.08					
Mr James Birch	2.37					
Mr James Callaghan	14.47					
Mr James Dickson	1.99					
Mr James Gadd	20.00					
Mr James Gross	86.42					
Mr James McCafferty	34.00					
Mr James Pearce	0.01					
Mr James Pitzard	23.96					
Mr James Smith	101.04					
Mr James Stevens	100.00					
Mr Jamie Harrison-Grundy	0.06					
Mr Jan Brasil	1.05					
Mr Jared Kieser	14.99					
Mr Jason Fretwell	1.10					
Mr Jason Kirk	2.81					
Mr Jason Sharp	1.74					
Mr Javier Nafria	3.48					
Mr Jay Houghton	1.99					
Mr Jeremy Lim	299.99					
Mr Jeremy Ross	3.03					
Mr Jernej Juvan	0.01					
Mr Jerry Whitoley	27.05					
Mr JESUS MANUEL SANCHEZ SIERRA	1.02					
Mr Jia Zhu	14.99					
Mr Jin Kanai	1.53					
Mr Joan Lopez	5.00					
Mr Joao Ferreira	35.99					
Mr Joe Coughlan	19.99					

Mr Joe Lanza	0.01					
Mr Joe Tack	45.04					
Mr John Addis	141.50					
Mr John Bannister	15.00					
Mr John Cliff	1.30					
Mr John Dempster	9.60					
Mr John Heeley	20.00					
Mr John Johnson	1.26					
Mr John Kay	25.00					
Mr John Massingham	0.02					
Mr john monaghan	33.98					
Mr John Penman	3.99					
Mr John Pick	1.43					
Mr John Riley	17.95					
Mr John Steven Blackett	0.30					
Mr John Walkden	6.84					
Mr jon roach	0.98					
Mr Jonathan Ruzska	40.00					
Mr Jonathan Shawyer	116.99					
Mr Jonathan Smith-Willis	0.09					
Mr Joost van Hassel	0.01					
Mr Jose Hsu	29.82					
Mr Joseph Buck	15.99					
Mr joseph healy	3.99					
Mr Josh Doyle	9.99					
Mr Joshua Briley	0.01					
Mr Juan elvira	18.74					
Mr Jude Whale	5.02					
Mr Julian Cane	5.92					
Mr Julian Enicknap	50.01					
Mr Justin Van Uytrecht	8.00					
Mr Kane Saunders	1.76					
Mr Karl Evans	4.75					
Mr Kees van der Meulen	14.88					
Mr Keiran Elliott	15.08					
Mr Ken Flewitt	3.99					
Mr Kennerley	23.08					
Mr Kenneth Brown	5.10					
Mr kevin field	14.96					
Mr Kevin Fishwick	4.99					
Mr Kim Lowenstein	2.99					
Mr Laurens Vliegen	15.00					
Mr Lee Atkins	21.00					
Mr Lee Black	265.99					
Mr Lee Blayden	7.09					
Mr lee calins	3.99					
Mr LEE DICKENS	5.00					
Mr Leo Brady	14.99					
Mr Liam Hogan	6.53					
Mr Liam Rougvie	0.04					

Mr Lucas Roberts	17.21					
Mr Luis Ferreira	7.16					
Mr Lukasz Krucek	0.01					
Mr Luke Bloodworth	5.04					
Mr luke speeding	5.03					
Mr Luke Willis	2.68					
Mr m m mason Matthew	10.00					
Mr Marc Barber	15.28					
Mr Marc Schoeler	60.92					
Mr marc voeljs	16.74					
Mr Marcin Górk	59.98					
Mr Marco Düwell	50.00					
Mr Marco Fantin	158.09					
Mr Marco Giovinzio	64.96					
Mr Marco Matriciano	0.08					
Mr marco van Veen	243.74					
Mr MARCOS PAVÓN VARELA	0.12					
Mr Marek Wawrzyniak	59.98					
Mr Mark Colmer	87.98					
Mr Mark Ewin	206.78					
Mr Mark Foyn	0.66					
Mr mark gray	6.04					
Mr Mark Kerry	24.99					
Mr Mark Smith	42.49					
Mr Mark Walters	22.61					
Mr Markus Kastrup	25.00					
Mr Marlon Williams	6.00					
Mr Martin Booker	2.69					
Mr Martin Dallaghan	21.56					
Mr Martin Moore	4.37					
Mr martin murray	2.99					
Mr Martin Wenz	15.00					
Mr Masaki Kadowaki	15.46					
Mr Massimo Vannucci	9.02					
Mr Matt Breakwell	2.79					
Mr matt clark	14.99					
Mr Matt Crichton	14.99					
Mr Matt Morgan	0.65					
Mr Matt Pont	2.39					
Mr Matt Price	23.98					
Mr Matthew Ashton	1.02					
Mr Matthew Broughton	30.00					
Mr Matthew Cheung	1.53					
Mr MATTHEW LOCKWOOD	194.95					
Mr Matthew Stone	20.00					
Mr matthew webster	20.00					
Mr Max Taylor	5.00					
Mr Michael Beggs	30.00					
Mr Michael Begley	2.50					
Mr Michael Crilly	0.43					

Mr Michael Gaumnitz	53.59					
Mr Michael Husar	100.00					
Mr Michael Imber	1.06					
Mr Michael Kontos	0.04					
Mr Michael Miller	29.99					
Mr Michael Minehane	12.53					
Mr Michael Mullen	30.03					
Mr Michael Price	30.00					
Mr Michal Cervinka	20.00					
Mr Michelangelo Damics	7.32					
Mr miguel philppson	2.20					
Mr mike fricker	4.99					
Mr Mike Kelly	0.68					
Mr Milles Lloyd	0.37					
Mr Mugur Ciou	7.00					
Mr N M Lowe	2.50					
MR N S Roberts	19.99					
Mr Nathan cozens	10.00					
Mr Nathan McCarley-O'Neill	6.01					
Mr Nathan Pearce	0.01					
Mr Nathan Saulle	0.03					
Mr Nauman Ahmad	77.04					
Mr Neil McAra	7.00					
Mr Neil Ogden	3.99					
Mr Neville Fletcher	3.99					
Mr Nicholas Kay	3.00					
Mr Nicholas Willingham	0.15					
Mr Nick Bullock	2.05					
Mr Nick Green	7.99					
Mr Nick Neill	37.98					
Mr Nick Sarson	14.99					
Mr Nick Tattersall	34.00					
Mr Nigel Cosford	0.60					
Mr Nigel Elliott	1.83					
Mr Nigel Moody	0.01					
Mr Oliver Hayward	60.00					
Mr Oliver McQuitty	7.52					
Mr Ondrej Liska	0.01					
Mr padraig mccarthy	23.21					
Mr Pascal Lally	0.89					
Mr Paul Cartledge	1.01					
Mr Paul Crooks	59.49					
Mr Paul Dignam	200.00					
Mr Paul Duke	0.61					
Mr Paul Hardy	68.91					
Mr Paul Harvey	25.01					
Mr Paul Knowlton	20.00					
Mr Paul Lees	1.01					
Mr Paul Morris	6.66					
Mr Paul Richards	2.00					

Mr Paul Rogers		2.02					
Mr Paul Stafford		108.06					
Mr Paul Thompson		10.00					
Mr Paul Webber		29.99					
Mr PAUL WILLIAMS		0.01					
Mr Pete Rutt		13.99					
Mr Peter Bow		1.18					
Mr Peter Connolly		21.98					
Mr Peter Iaccarino		24.07					
Mr Peter Wibberley		6.28					
Mr Petri Eskelinen		1.78					
Mr Phil Austin		0.07					
Mr Phil Hyde-Barker		35.94					
Mr Phil McGuire		14.99					
Mr Philip Baynes		25.01					
Mr Philipp Mavridis		1.48					
Mr Phillip Grainger		0.01					
Mr Phillip Powderill		9.98					
Mr Rajat Singh		7.62					
Mr Rajinder Singh		4.47					
Mr Raphael Dogon		6.79					
Mr Raphael Velloso de Almeida		30.00					
Mr Reece Hamilton		5.98					
Mr Reidy plumbing Jonathan reidy		5.00					
Mr Rhobaldd Armstrong		4.14					
Mr Richard Bradshaw		3.99					
Mr Richard Dillon		16.96					
Mr Richard Farrell		1.03					
Mr Richard Gillan		1.07					
Mr Richard Harvey		178.60					
Mr Richard Heckmann		8.03					
Mr Rob Lightfoot		10.11					
Mr Rob Smith		0.09					
Mr rob snaith		20.00					
Mr Robert Brain		0.01					
Mr Robert Devonport		20.00					
Mr Robert Michler		2.55					
Mr Robin barber		20.00					
Mr Robin Barker		14.98					
Mr Robin May		0.07					
Mr roger page		19.99					
Mr Roger Whitely		0.17					
Mr Roger Young		15.00					
Mr Rollo de Sausmarez		2.50					
Mr Ronan O'Keefe		5.84					
Mr Ross Fraser		0.01					
Mr ruiyu lin		1.39					
Mr Ruud Jonkers		7.20					
Mr Ruud van Straten		25.09					
Mr Ryan Fleming		0.68					

Mr Sam Crowther		1.48				
Mr Sam Harper		44.99				
Mr Sam McCormack		74.97				
Mr Samuel Silva		3.60				
Mr Sandro Sammarco		8.97				
Mr SATOKI NAGAI		12.50				
Mr Scott Chapman		79.93				
Mr Scott Jefferies		0.10				
Mr Scott Wakefield		0.05				
Mr Sean Egan		21.00				
Mr Sean Williamson		1.35				
Mr Serban Bara		10.00				
Mr Sergio Carasa		123.36				
Mr SHANE O'CONNOR		2.99				
Mr Shaun Oldale		40.00				
Mr shlomi Itzhak		1.14				
Mr Shyam Radia		17.55				
Mr Simon Abson		19.99				
Mr Simon Bottrill		100.00				
Mr Simon Ellis		8.09				
Mr Simon Evans		27.99				
Mr Simon Jones		44.55				
Mr Simon Rowe		1.99				
Mr simon runnett		3.67				
Mr Simon Thompson		9.99				
Mr Simon Tutton		3.09				
Mr Sindiso Moyo		219.02				
Mr Stephen Brown		0.12				
Mr Stephen Robinson		1.98				
Mr stephen Smyth		29.99				
Mr Steve Angus		0.02				
Mr Steve Dobson		14.99				
Mr Steve Owen		0.07				
Mr Steven Kearney		0.05				
Mr steven marks		100.00				
Mr stewart woodward		19.99				
Mr Stijn van oirschot		19.99				
Mr Stu McGregor		20.00				
Mr Stuart Andrews		0.32				
Mr Stuart Foster		100.00				
Mr Stuart Haynes		7.04				
Mr Stuart Mcgee		24.99				
Mr Stuart Stephenson		0.11				
Mr Tee Hoon Chew		0.25				
Mr Telmo Valdo		0.02				
Mr Thomas Brace		19.99				
Mr Thomas Lauterbach		0.10				
Mr Tim Cosh		26.01				
Mr Tim Franklyn		23.02				
Mr Tim Walsh		7.00				

Mr Timothy Ellis	0.02					
mr timothy j blackshaw	17.97					
Mr Tom Preston	0.01					
Mr Tomas Novotny	0.02					
Mr Tony Birbeck	14.99					
Mr Travers Hogan	39.66					
Mr Trevor Jackson	0.08					
Mr Ulrich Hoyer	88.15					
Mr Wayne Brown	1.13					
Mr wayne downey	8.85					
Mr wayne sambrook	0.02					
Mr Will Williams	2.23					
Mr willfredo herrera	40.93					
Mr Will Bennett	7.08					
Mr William Lucken	0.67					
Mr William Moore	20.00					
Mr Yoav Bear	200.00					
Mr Yoshiaki Yokota	14.99					
Mr Zoltan Grosz	21.00					
Mrs Agnieszka Szymanska-Kolasa	4.99					
Mrs Alessio Ilarietti	22.36					
Mrs Allison Lister	9.99					
Mrs Amie Vaughan	11.05					
Mrs Birgit Troy	299.16					
Mrs Carlene Crust	24.99					
Mrs Jess Edwards	0.46					
Mrs joanne busby	5.00					
Mrs Julia Brook	4.99					
Mrs Kelly Burkinshaw	7.00					
Mrs Leah Greetham	24.88					
Mrs M V Castaneda	7.96					
Mrs M. Goodhand	39.99					
Mrs Michelle Crowther	3.00					
Mrs Michelle Wilson	0.20					
Mrs Sandra Gomez	7.99					
Mrs Sudefeen Hussain-Shah	0.08					
Ms Caroline Lloyd	19.00					
Ms Celia Duncan	14.99					
Ms Elouise Kjellstad	2.38					
Ms emily ashton-Hughes	24.99					
Ms Hayley Harding	3.06					
Ms Kate Davies	6.59					
Ms Katie Burch	29.99					
Ms Kirstin Gaymer	99.54					
Ms Laura Barnett	60.00					
Ms lisa stobbs	7.50					
Ms Lola Olaleye	12.99					
Ms Mary Ring	10.00					
Ms Nicola Gordon	5.00					
Ms Susan Bedwell-Smith	7.99					

Muriel Snowden		1.66					
Murray Anderson		6.00					
Myra McKinnon		37.48					
N Grahame		5.25					
N Stewart-Long		3.00					
Nadia Diachenko		3.05					
Naomi Davies		24.99					
Nasser Aziz		32.00					
Nataliya Hera		4.98					
nathalie wallet		4.58					
Nathan Anscombe		54.99					
Nathan Earland		74.97					
Nathan Hill		7.35					
Nathan Manning		5.02					
Nathan Monk		2.03					
Nathan Oz		18.98					
Nathan slattery		33.98					
Nathan Turner		103.98					
Nathaniel Walker		30.00					
NATS		0.02					
neil anthoney		19.99					
Neil Barnsley		1.03					
Neil Burton		3.99					
Neil Butler		24.99					
Neil Clarkson		25.25					
Neil Cocklin		11.99					
Neil Cornish		49.99					
Neil Cosgrove		0.40					
Neil Cruickshank		6.99					
Neil Daniels		3.00					
Neil Edward		9.04					
Neil Elliot		2.79					
Neil Griffiths		233.00					
Neil Hutchinson		9.99					
Neil Macleod		14.99					
Neil Manson		9.99					
Neil Martin		0.97					
Neil Mason		100.00					
Neil McGhee		2.00					
Neil Myers		10.00					
neil ramsbottom		21.98					
Neil Williamson		14.57					
Neill Hunter		29.99					
Nerius Pocijus		0.80					
Nevander Holland		5.97					
Nevander Holland		5.99					
Niall Kelly		2.50					
niall mays		15.20					
niall murphy		14.99					
Nic Robinson		4.99					

Nicholas Andrew	3.99				
NICHOLAS ARNOLD	22.49				
Nicholas Bird	35.98				
Nicholas Butler	0.01				
Nicholas Crowe	71.03				
Nicholas Dart	39.99				
Nicholas Griffiths	0.89				
Nicholas Handley	10.00				
Nicholas Keable	5.00				
Nicholas Kelland	47.92				
Nicholas Lefty	6.99				
Nicholas Mizen	7.22				
Nicholas Pryer	0.23				
NICHOLAS PULLEN	7.11				
Nicholas Reid	9.99				
Nicholas Sorgato	1.66				
Nicholas Turton	109.00				
Nick Baugniet	2.01				
Nick Blackham	4.99				
Nick Borland	10.00				
Nick Challand	5.00				
Nick Cox	3.99				
Nick Cushion	4.17				
Nick Edmondson	34.99				
Nick Ford	74.99				
Nick James	11.02				
Nick Morgan	18.70				
Nick Rymer	79.98				
Nicol Pearce	14.99				
Nicola Gower	47.98				
Nicola Johnson	24.99				
Nicola Lancaster	11.98				
Nicola Lendy	2.00				
Nicola Moss	1.80				
Nicola Stein	62.95				
Nicolas Berger	30.00				
nicolas bonnet piecoup	100.00				
Nicolas Jones	62.92				
Niels Munk	0.32				
nigel blake	15.43				
Nigel Brown	3.15				
Nigel Cameron	7.34				
Nigel Goldswain	52.50				
Nigel Hooper-Hinks	5.01				
Nigel Mitchell	165.97				
Nigel Price	34.97				
Niki Varley	14.99				
Nikki Hay	3.05				
nikki oliver	25.00				
nikster banez	12.99				

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Nini Mohammadi		9.99				
niv olita		105.00				
Noel Hegarty		6.49				
Noel Melvin		38.99				
Noel Melvin		50.00				
Norman Carr		3.03				
NorthCo		15.000				
NUFFIELD HEALTH FITNESS & WELLBEING CENTRE	2 SHELDON SQUARE, GREATER LONDON, United Kingdom, W2 6EZ	8.04				
OAKHAM SCHOOL	CHAPEL CLOSE, MARKET PLACE, OAKHAM, RUTLAND, United Kingdom, LE15 6DT	20.01				
Oghor Ikpasa		1.50				
Oisin Moule		0.33				
Olaf O'Moore		8.00				
Olgierd Graca		11.28				
Oliver Dunjic		150.00				
Oliver Firth		16.00				
oliver forster		17.91				
Oliver Griffin		0.02				
Oliver Hampden-Martin		63.63				
Oliver Laurence Sutherland		4.00				
Oliver Mawby		1.63				
Oliver Pendleton		2.03				
Oliver Pritchard		20.00				
Oliver Shurville		25.98				
OLIVIER DUCHENE		4.16				
Olle Jones		9.99				
Olympic Pro Manufacturing	Lot C5, Road N4, Nam Tan Uyen Industrial Park, Khanh Binh Ward, Tan Uyen Town, Binh Duong Province, Vietnam, ADD LOT C5	7,833				
Omkar Thopte		19.99				
Orlul Puig		5.49				
Ormit Solutions Ltd	2a Church Lane, Leyland, Lancs, PR25 3EJ	6,272				
Oscar Cech		10.00				
Oscar Montes		6.54				
Oscar Spyrou		19.99				
Oscar Stanbury		19.99				
Oscar Terron Cebrian		35.85				
owain rowlands		10.00				
Owen Faunt		1.49				
Owen Flinn		0.01				
owen glaysher		15.00				
Owen Matthews		14.99				
Owen Wall		50.00				
Oxfordshire Fire & Rescue	31 Back Lane, Eynsham, Witney, Oxfordshire, United Kingdom, OX29 4QP	4.00				
P Cliff		63.06				
P WILSON		5.00				
Paddy Francis		39.98				
Padraic Buckley		9.14				
Panaracer Corporation (USD)	250 Isou, Hikami-cho, Tamba City, Hyogo 6693464, Japan	9,270				
paolo falkner		11.96				
Pascale Gara		40.00				
pat mccaffery		14.99				

patricia mcdoskey		2.99					
Patrick Longson		29.99					
Patrick Mccarroll		24.99					
Patrick Morrissey		245.02					
patrick O'Sullivan		10.05					
Patrik Johansson		2.00					
Paul M Thomas		14.99					
Paul Ruffy		18.02					
Paul Ambrose		0.98					
Paul Ayling		19.98					
Paul Batty		6.90					
Paul Beadnall		2.58					
Paul Bennett-Hughes		1.10					
Paul Binnie		10.00					
Paul Board		0.03					
Paul Carey		25.01					
Paul Carlin		4.51					
Paul Cartwright		149.99					
Paul Chimber		0.03					
Paul Clarke		2.99					
Paul Clough		3.98					
Paul Clough		29.99					
Paul Coggins		39.01					
Paul Collins		4.99					
Paul Collins		5.04					
Paul Collins		14.99					
Paul Cope		19.99					
Paul Cre		693.78					
Paul Croft		28.73					
Paul Crossland		15.99					
Paul Dack		6.30					
Paul Dean		3.00					
Paul Dixon		20.99					
Paul Dobbie		15.00					
Paul Donnelly		0.01					
Paul Duncan		23.97					
Paul Dunn		11.04					
Paul Durkin		10.01					
Paul Dutton		20.00					
Paul Edwards		5.99					
Paul Endersby		1.67					
Paul FitzPatrick		10.00					
Paul Fulker		25.00					
Paul Giles		2.03					
paul golding		34.99					
Paul Green		1.00					
Paul Hanson		24.98					
Paul Harris		0.01					

paul hawley		79.99					
Paul Hazell		24.49					
Paul Hobson		44.99					
paul hodge		19.99					
Paul Hough		20.00					
Paul James Sawyer		100.00					
paul johnston		3.94					
Paul Kearns		39.99					
paul kendall		19.99					
Paul Le Malstre		9.99					
Paul Lester		7.99					
Paul Lowry		0.51					
Paul Lumsden		1.33					
Paul Mabley		3.99					
Paul Macdonald		0.09					
Paul Marriott		29.99					
Paul Massey		157.95					
Paul Meadows		20.99					
paul miles		180.00					
paul minton		11.99					
Paul Monaghan		0.01					
Paul Moorhead		3.00					
paul mores		6.01					
Paul Mullens		0.01					
Paul Nesbitt		8.02					
PAUL O'CARROLL		19.98					
Paul Orum		100.00					
Paul Patras		11.01					
Paul Quinsee		1.92					
Paul Rees		89.65					
Paul Reid		4.24					
paul richards		19.99					
paul robb		3.98					
Paul Rodman		0.04					
Paul Rogger		2.50					
Paul Rosati		25.01					
Paul Rose		14.99					
Paul Rosewarne		25.40					
Paul Roshier		16.99					
Paul Ross		24.99					
Paul Rowland		0.01					
Paul Savage		13.00					
Paul Shiels		22.95					
paul shiret		8.00					
Paul Skillend		31.97					
Paul Slattey		14.85					
Paul Spalding		30.00					
Paul Stokes		40.00					
paul stoveld		0.01					
Paul Streeter		0.01					

paul symons		43.99					
Paul Tait		12.06					
Paul Tutton		5.00					
Paul Vennard		0.01					
paul ward		100.00					
Paul Williams		40.00					
Paul Wilson		2.00					
Paul Young		2.00					
Paul Young		6.49					
Paula Baker		2.07					
paula evans		32.99					
Paulius Serelis		0.42					
Pawel Wysocki		61.98					
PDP London LLP		59.99					
Pedro morgado		0.88					
Penn Chan		249.59					
per morten abrahamsen		9.99					
PERISSE Margot		0.01					
Pete Childs		19.99					
Pete Forsyth		3.33					
Pete Kavanagh		4.03					
Pete Lumsden		5.60					
Pete Weeks		5.95					
Peter Booth		44.98					
Peter Boyle		1.47					
Peter Broad		20.00					
Peter Bunyan		1.00					
Peter Carroll		17.99					
Peter Cobb		3.98					
PETER COSBY		2.49					
Peter COWAN		18.99					
Peter Crew		8.53					
Peter Davies		14.99					
Peter Dew		30.00					
Peter dorrington		5.97					
Peter Friend		19.98					
Peter Glover		14.99					
Peter Hadingue		3.99					
Peter Hall		8.53					
Peter Hedin		39.98					
Peter Heyworth		22.49					
Peter Horne		24.88					
Peter John Mullarkey		1.60					
Peter Lee		20.00					
Peter Longman		9.78					
Peter Mansfield		8.00					
PETER MC DONALD		39.99					
peter mclaughlin		19.99					
Peter Minto		100.00					
peter miller		10.00					

Peter Moody		20.00					
Peter Nicholl		5.99					
Peter Norden		9.59					
Peter Regan		1.56					
Peter Rogerson		7.03					
peter rushton		6.99					
PETER SAWOSZCZENIA		0.01					
Peter Scott		3.99					
Peter Slater		69.99					
Peter Smith		0.01					
Peter Staggs		14.99					
Peter Tettinger		0.08					
Peter Thompson		3.99					
Peter Thompson		19.98					
Peter Thomson		3.98					
Peter Vigil		34.98					
Peter Woolley		3.58					
Petr Fikejz		0.06					
Petra Daxenberger		100.00					
PGI Financial Ltd		0.71					
Phelim McAdam		29.99					
Phil bage		31.20					
Phil Bartlett		19.99					
Phil Bloom		6.57					
Phil Bresnen		30.98					
phil bridge		1.03					
Phil Brown		59.98					
Phil Davies		13.99					
Phil Feldman		3.99					
phil geary		100.00					
Phil Giles		23.60					
Phil Grainger		24.99					
Phil Hood		1.04					
Phil Laverick		13.10					
Phil Little		19.99					
Phil Stuchfield		0.19					
Phil Sumner		5.00					
Phil Young		10.00					
philip allen		0.99					
philip barrett		0.05					
Philip Bentley		10.04					
Philip Brackin		7.00					
Philip Green		23.98					
Philip Guy		4.06					
philip mannall		5.00					
Philip McArthur		41.98					
Philip Onions		9.99					
Philip Swanbury		19.99					
Philip Taylor		1.29					
philip tennyson		0.02					

Philip Thompson		0.01					
Philip Walker		29.99					
philip watts		0.99					
Philip Wilson *		144.00					
Philip Wood		2.00					
Philipp Gréne		52.92					
Philipp Kuhlmann		13.33					
Philippa Gaisford		19.99					
philippe conanec		33.22					
Phill Watson		39.99					
Philip Milnes		1.57					
Phoebe Connellan		6.49					
PHS Group		710					
Pierre Coing		5.92					
Pierre Noel		15.05					
Pierre-Luc Provencal		25.46					
Pieter Van Mullem		0.01					
Pim Bazuin		0.33					
Pip Mournie		11.71					
Pippa Hardisty		25.23					
Please Select		13.97					
pjm evans		14.99					
Polina Bayvel		200.12					
Pontus Ljungblad		2.69					
Poppy Disley-May		4.28					
Powerline Top Taiwan Co.,Ltd	No. 238, Sec. 1, Jiatou Rd, Longjing Shiang, Taichung County, 434	262					
Prasad Prasad		14.99					
Precious Tamakloe		19.99					
QEDL		20.00					
Quality Freight Services Ltd	Unit 1 Peel House, Taunton Street, Shipley,, BD18 3NA	5.734					
R Davies		29.91					
R Goodey		0.01					
R.M TEGGARTY		0.02					
R Stuart		24.99					
R&D - Kingsley Design		39.00					
R. Maarseeven		2.63					
Rachael Sutherland		3.99					
Rachel Doyle		14.99					
Rachel Farrimond		14.99					
Rachel Galloway		43.98					
Rachel Jones		0.03					
Radbude-Dortmund		0.02					
Rafael Vazquez		36.15					
Raivis Sarkans		5.49					
Rakesh Amin		1,054.00					
Rakesh Thapa		48.58					
Raleigh UK Ltd		30,151					x
Ralf Stuhlfauth		71.61					
Ramon Baker		10.00					
randee licera		5.99					

Ray Cottam	0.50					
Raymond Chenier	13.94					
Raymond Lucas	58.99					
Razvan Botez	0.02					
Rebecca Cooper	39.99					
Rebecca Fleming	7.99					
Rebecca Kimberley	3.99					
Redfish Group	41.394					
Reece Scammell	10.00					
Reilton Bernardes	5.00					
Reine Fyr	216.62					
Reinhard Potocnik	29.99					
Remi Stewart	30.02					
Ren Martens Pedersen	3.98					
Rene Held	1.45					
Rey Cariquitan	36.83					
Rhett Brown	49.62					
Rhian Roxburgh	25.00					
Rhianne Scothmer-Clay	10.03					
Rhys Clayhills	0.01					
Rhys Garricks	4.99					
Rhys Howell-Walmsley	7.07					
Rhys Jones	80.00					
Rhys Wheeler	4.50					
Rhys Williams	14.99					
riccardo rinaldini	1.77					
Rich Kent	0.01					
rich taylor	100.00					
Richard Mather	24.99					
Richard Ager	25.00					
Richard Beeson	3.99					
Richard Bell	1.00					
Richard Bell	99.98					
Richard Bradley	0.99					
Richard Brown	40.01					
Richard Burne	35.01					
Richard Carey	3.98					
Richard Clegg	15.00					
Richard Corkery	49.99					
Richard Craven	24.00					
Richard Curran	3.00					
richard dinsdale	24.99					
Richard Everett	19.99					
Richard gatheridge	3.20					
richard glover	48.99					
richard golding	5.50					
richard gray	0.99					
Richard Greig	2.56					
Richard Griffiths	7.20					
richard hall	1.79					

Richard Heald		14.99					
richard henderson		1.66					
Richard Herbert		2.66					
Richard Hext		5.59					
Richard Hoare		13.00					
RICHARD HOGAN		9.99					
richard jelf		0.04					
Richard Jones		0.01					
richard lake		0.01					
Richard Lander		49.98					
Richard Langford		6.09					
Richard Latham		23.08					
Richard May		9.99					
richard mcgill		39.99					
Richard Milligan		50.00					
Richard Mitchell		2.00					
Richard Moss		15.00					
Richard Nelson		24.99					
Richard Oakman		20.00					
Richard Paige		99.99					
Richard Payne		9.15					
Richard Peacock		19.99					
Richard Platt		5.99					
Richard Pollard		14.99					
Richard Rowley		29.99					
Richard Sadler		19.99					
Richard SADLER		125.01					
Richard Sherwood		25.00					
Richard Smith		1.50					
Richard Southcott		4.99					
richard sunman		7.99					
Richard Sutton		0.09					
Richard Taylor		0.01					
Richard Taylor		0.01					
richard thompson		10.00					
Richard Trout		0.08					
Richard Vining		25.99					
Richard Wassell		0.06					
Richard Westlake		1.04					
richard williams		9.99					
Richard Young		67.48					
Richella King		16.66					
Richie Williams		0.01					
Ricky Baba		1.53					
Rico Vazquez		2.40					
RIDE Sheffield		2.000					
Riley Sato		29.44					
Riley Stokes		0.18					
Rob Archer		14.99					
Rob Brodie		10.00					

Rob Demetriou		2.99					
Rob Hepworth		18.99					
Rob Hunter		10.49					
Rob Moorhouse		2.82					
Rob Neale		0.02					
Rob Sarahs		1.05					
Rob Saunders		0.05					
rob sharman		11.16					
Robert Berry		55.99					
Robert Branston		7.51					
robert brignell		20.00					
Robert Brown		10.00					
Robert Cooke		21.00					
Robert Donald		7.01					
Robert Doorly		0.14					
Robert Flynn		29.99					
Robert Grimes		23.98					
Robert Heggs		0.01					
Robert Houston		29.99					
Robert Iggleston		19.99					
Robert Jones		5.99					
Robert Keranen-Hill		1.97					
Robert Knapton		9.99					
Robert King		0.01					
Robert Miles		0.80					
Robert Moncreiff		19.99					
Robert Morgan		2.99					
Robert Morgan		49.99					
Robert Perryman		24.99					
Robert Powell		19.99					
Robert Saxby		109.94					
Robert Shaw		4.00					
Robert Slatcher		7.20					
Robert Smith		24.99					
Robert Soane		1.01					
Robert Vowler		17.00					
robert walsh		1.20					
robert williams		22.00					
Robert Woodger		13.50					
Robert Yokota		4.99					
Roberto Colantoni		39.99					
robin calverley		4.99					
Robin Kappen-Rutterford		30.45					
Robin Laney		7.00					
robin lawrence		1.99					
robin little		0.02					
Robin Longstaff		100.00					
Robin Messer		0.08					
Robina Mayled		5.00					
Roger Bruce		2.03					

Roger Durowse		11.98					
roger hobby		11.00					
Roger Maclean		24.99					
Roger van Egmond		0.01					
Roland Dr. Geisel		0.37					
Roland Strange		20.00					
Rolls-Royce		0.03					
romain thoin		71.63					
Roman Kuznetsov		34.99					
Romuel Castrance		11.78					
Ronan Cunningham		166.48					
ronan kimbley		1.00					
Rory Auld		15.29					
Rose		3.35					
rose dee		69.99					
Rose Saunders		50.00					
Rosie Green		3.99					
Rosie Harris		29.99					
Rosie Watkins		29.99					
Ross Adamson		3.99					
Ross Barden		7.99					
Ross Cowan		1.04					
Ross Crilly		5.99					
Ross Fraser		1.50					
Ross Herbert		0.02					
Ross Holding		0.04					
Ross Mackenzie-Wood		19.99					
Ross Martin		14.99					
Ross Power		19.99					
Ross Sinclair		0.99					
Rossazzurri Ltd	102 RICKMANSWORTH ROAD, WATFORD, United Kingdom, WD18 7JG	3.04					
Rotherham Metropolitan Borough Council	Riverside House, Main Street, Rotherham, S60 1AE	49,560					
ROUZOT denis		65.27					
Rovertos Savvides		10.39					
roy arapoc		132.44					
Roy Perkins		11.98					
Roy Roulston		2.31					
Roy Scott		10.35					
Royal Mail (D/D)	185 Farringdon Road, London, EC1A 1AA	12,817					
Ru Chimbuya		10.00					
Ruaraidh Wells		3.99					
Ruediger Dederichs		0.88					
rusl ibanez		139.96					
Rui Pacheco		17.56					
Rupert Bagenal		0.10					
Rupert Holloway		80.00					
Rupert Peters		5.00					
Rupert Silman		10.00					
Russ Horswood		24.00					
Russ McCoy		9.89					

Russell Nash	10.00				
RUSSELL ANLEY	9.10				
Russell Broster	29.99				
RUSSELL EVANS	100.00				
Russell Fleck	69.01				
Russell Pittam	0.02				
Ryan Evans	10.00				
Ryan Healey	24.99				
Ryan Kerrigan	5.00				
Ryan Rolph	34.00				
Ryan Rooney	0.07				
Ryan Shea	119.98				
Ryan Veenstra	1.00				
Ryan White	381.57				
Ryoma Kumazawa	4.90				
Sabbir Delowar	2.73				
sallim ravat	23.99				
sally cabo	50.00				
sally ferrer	5.99				
sam broadbent	22.59				
Sam Callaghan	0.01				
Sam Endor	7.99				
Sam Gledhill	60.00				
Sam Glover	8.00				
Sam Harper	0.01				
Sam Leese	0.01				
Sam Leng	5.61				
sam munowenyu	39.99				
Sam Rentmeester	22.06				
Sam Rowe	0.52				
sam Sharples	0.53				
Sam Smith	29.99				
Sam Townsley	24.00				
Sam Trewin	3.04				
Sam Twomey	11.99				
Samantha Fleming	30.00				
samantha hassall	20.00				
Samantha Horsley	25.95				
Samantha Paine	2.90				
Samantha Sharp	29.99				
Samantha Tassiker	1.52				
SAMI SAIED	24.54				
Sampsa Lintunen	0.01				
Samuel Dean	1.00				
samuel kerr	14.99				
Samuel Leonard	3.07				
Samy Aurignac	30.81				
Sandy Legge	56.99				
Sandy Rogers	5.99				
Sanjeev Viji	89.00				

Sanne de Roever		14.99				
sarah Adams		14.99				
Sarah Elson		31.48				
Sarah Hart		3.99				
sarah hurst		31.99				
Sarah Little		19.99				
sarah quinnney		14.99				
Sarah Rutter		34.99				
Sarah Whitehouse		94.98				
Sarunas Valaskevicius		4.61				
Sasa Brcrevic		33.32				
Satwaant Singh		7.99				
Schneider Electric	1 LEEBURN VIEW, CARDRONA, PEEBLES, United Kingdom, EH45 9LS	0.14				
Scott Anderson		39.99				
Scott Antony Thompson		1.06				
scott evans		10.00				
Scott Falconer		100.00				
Scott Gibson		80.00				
Scott Luttrell		4.04				
Scott Machin		0.01				
Scott Martin		8.00				
Scott McAleer		24.99				
Scott McNaughton		59.96				
Scott Moss		3.99				
Scott Probert		3.99				
Scott Shick		114.50				
scott waters		0.01				
Scott Wright		9.99				
Sean Anderson		0.01				
SEAN BARKER		2.01				
Sean Farrell		0.01				
Sean Farrell		29.98				
Sean Flanagan		19.99				
Sean Flannery		22.97				
Sean Herbert		9.99				
sean long		3.61				
Sean McCarthy		14.99				
Sean Nolan		1.66				
sean o'toole		0.01				
sean parry		20.00				
Seb Moore		49.99				
Seb Thursby		2.53				
Sebastian Körner		8.50				
Sebastian Milster		0.55				
Sebastian Schabowski		50.00				
Sebastian Siciarz		2.98				
Selle Italia S.r.l		5,085				
Shamus Gilles*		16.99				
Shandong Taishan Ruibao Composite Material Co.,Ltd	(West Of No.4 Road), Leling City, Putuo District Shanghai, Shanghai,	118,713				
Shane Brennan		2.01				

Shane Kaplicz		0.90					
Shane McConnell		18.17					
Shane Pecock		10.00					
Sharon Swindells		0.07					
Shaun Bradshaw		0.02					
SHAUN HILL		15.00					
Shaun Leonard		29.99					
Shaun Maher		0.02					
Shaun O'Neill		3.99					
Shaun Robinson		9.16					
Shelley Jones		100.00					
Shelley Renzow		9.99					
Sheona Southern		64.97					
Sherif Khalifa		9.99					
Shopify		1.639					
SIMON BAILEY		112.51					
simon baker		8.98					
simon baker		49.98					
Simon Bennett		11.94					
Simon Blackwell		6.30					
Simon Boakes		6.00					
simon bowers		14.99					
Simon Bowker		74.00					
simon bromley		15.10					
Simon Daish		1.03					
Simon Davies		39.99					
Simon Deakin		37.97					
Simon Dobson		34.99					
Simon Duck		19.99					
Simon Dunning		30.57					
Simon Edwards		29.99					
Simon Estell		2.52					
Simon Evans		11.99					
Simon Everett		29.99					
simon fields		9.00					
Simon Fisher		9.98					
Simon Foley		30.00					
Simon Fouracre		27.82					
simon fuller		44.98					
Simon Fuller		62.08					
simon gill		41.96					
Simon Golding		62.91					
Simon Harper		2.04					
Simon Hart		0.47					
Simon Hawkes		33.98					
Simon Hosking		2.50					
Simon Hugl		159.93					
Simon Hyslop		0.42					
Simon Jones		0.01					
Simon Kitson		1.57					

simon lam		24.68				
Simon Landrum		5.78				
Simon Long		0.01				
Simon Lovelock		6.40				
Simon Marshall		47.98				
Simon Neve		1.00				
Simon Olewicz		29.99				
Simon Pain		7.00				
Simon Payne		10.00				
Simon Pigkin		24.98				
Simon Poole		24.99				
simon rawlinson		15.49				
Simon Roberts		5.00				
Simon Router		20.00				
simon shaw		7.20				
Simon Taylor		0.54				
Simon Taylor		3.00				
Simon Thorbek		305.96				
Simon TRAVELL		12.99				
Simon Triffitt		19.07				
Simon Webb		105.60				
Simon West		44.99				
simon wharton		80.00				
Simon White		2.13				
simon WILLIAMS		0.02				
Simon Wood		0.59				
simone carturan		2.99				
sinan canibeyaz		1.66				
Smart service Zempilopoulos	Leoforos Hraklelou 156, Rizoupoli, Athens, Greece, 11142	11.61				
Smarty Co Ltd	Green Park, Reading, Berkshire,, RG2 6GF	20				
sobla moavia		34.99				
Soma Borsos		6.99				
Sonia Bell		16.99				
Sound electrics ltd	27 BANKFOOT PLACE, NEWTON MEARNS, GLASGOW, United Kingdom, G77 5UL	209.38				
Spencer Cross		16.00				
Spencer Kelly		6.00				
SRAM Europe (EURO)	Maritana Gate, Waterford, Ireland,,	9.188				X
SRAM Europe (USD)	Paasbosweg 16, 3862 ZS Nijkerk, Netherlands,,	761.212				X
SSE	Southern Electric (SSE), PO Box 6324, Basingtoke, RG21 8WP	85				
ST. ANNES OLD LINKS GOLF CLUB	13 DALTON STREET, LYTHAM ST. ANNES, United Kingdom, FY8 2HX	2.25				
ST. JUDES CARE LTD	45018, STAVORDALE ROAD, WEYMOUTH, Dorset, United Kingdom, DT4 0AB	24.99				
Staffordshire police	WESTON GREEN COTTAGE, THE GREEN, WESTON, STAFFORD, Staffordshire, United Kingdom, ST18 0IH	2.50				
Stanislaw MacLeod		28.98				
Stanley Miles		27.95				
Ste Brow		2.80				
Stefan Blandow		20.99				
Stefan Hagen		14.00				
Stefan Naumczyk		5.01				
Stefan Webster		54.94				
stefano fratesi		14.99				

Steffan Cooling	4.99					
Steffen Bruns	5.48					
Steffen Hohn	0.16					
Stephan Füllmich	0.01					
Stephan Haagsmans	41.94					
Stephanie austin	2.02					
Stephanie Reeley	12.99					
Stephen Bradbrook	9.99					
Stephen Breen	7.99					
Stephen Brinklow	0.80					
Stephen Bulpitt	24.99					
stephen clark	25.00					
Stephen Dean	0.11					
Stephen Duckworth	3.30					
Stephen Farnfield	111.04					
stephen froggatt	34.99					
Stephen Gates	34.99					
Stephen Gee	4.99					
Stephen Harrison	23.03					
stephen Hart	0.02					
stephen horwood	34.99					
STEPHEN HUDDLESTON	59.49					
STEPHEN JOHN GOODE	15.00					
Stephen Lindley	0.03					
Stephen Mclean	0.02					
stephen mcmeel	6.74					
Stephen McShannon	19.99					
stephen morris	39.98					
stephen pike	2.02					
Stephen Radic	14.00					
Stephen Rayner	1.99					
stephen sellek	164.99					
Stephen Shields	9.05					
Stephen Steele	2.00					
Stephen Stoneman	9.99					
Stephen Tate	9.98					
Stephen Thompson	1.23					
Stephen Twomey	38.00					
Stephen Wilson	1.00					
Steve Barnitt	0.09					
Steve Cavanagh	0.01					
Steve Chemwor	31.99					
Steve Costigan	39.99					
Steve Glidewell	64.98					
steve Kennedy	1.46					
steve lenn	28.04					
Steve Malone	0.10					
Steve Noble	6.20					
steve nott	0.04					
Steve Potters	25.07					

Steve Rodgers	14.99					
Steve Rosewarne	0.02					
Steve Shackleton	45.48					
Steve Shepherd	3.99					
steve smalley	1.99					
steve thomas	6.00					
Steve Thorp	0.37					
STEVE TURNOR	0.50					
steve welch	31.99					
Steve Wright	9.99					
steven adam	5.00					
Steven Bailey	5.01					
Steven Banks	15.00					
STEVEN BETTS	45.97					
Steven Crocombe	0.01					
Steven Cuypers	3.64					
Steven Fergus	15.00					
Steven Gilray	99.99					
Steven Hall	19.99					
Steven hinchliffe	0.05					
Steven Lightfoot	2.39					
Steven McNulty	3.99					
Steven Moyes	19.99					
Steven Murphy	150.00					
Steven Robertson	0.32					
steven smith	44.99					
Steven Vanlerberghe	0.04					
Stewart Smith	11.99					
Stonyhurst College	410.00					
Stuart Allen	10.00					
Stuart Burdett	19.99					
Stuart Chalmers	1.28					
Stuart Charnley	33.28					
Stuart Coombe	5.00					
Stuart Freshwater	4.85					
stuart galbraith	100.00					
Stuart Green	55.99					
Stuart Helmn	4.00					
Stuart Hill	0.24					
Stuart Johnstone	5.00					
stuart mcready	7.98					
Stuart McIlroy	1.14					
Stuart McIntyre	10.00					
stuart melody	9.99					
stuart paffett	13.06					
Stuart ROBERTSON	1.92					
Stuart Rohnstock	10.26					
Stuart Sheridan	14.99					
Stuart Taylor	0.60					
Stuart Thompson	33.92					

Stuart Townson		10.50					
stuart white		1.42					
Stuart Williams		9.00					
Stuart Wilthey		46.53					
Sue Herriman		17.99					
sue spindler		17.49					
Supplyant Ltd		18,212					
Susan Armitage		29.99					
Susan Matthews		39.95					
susan redfern		6.50					
Susan Susan		22.99					
Susan Walker		11.99					
Susan Williams		8.60					
Sylvain Boudreau		6.65					
T J Back		17.99					
Taha Boujane		0.54					
tammie wells		3.95					
Tati Young		50.00					
Taylor Stannard		9.99					
Teddy Humphrey		3.99					
Teesdale Event And Site Services Ltd	Woodlands Depot, Longtown, Carlisle, , CA6 5TR	373					
Teleperformance	118 WOOTTON ROAD, BRISTOL, SOMERSET, United Kingdom, BS4 4AT	1.01					
Tencho Baharov		8.00					
tero saarela		0.83					
Tero Tidenberg		4.28					
Terry O'Donovan		1.07					
TERRY SLADE		11.01					
Terry Zack		0.40					
That Sports Photo	Chestnut Ave, Doncaster, South Yorkshire, , DN2 5SP	200					
THE OUTWARD BOUND TRUST	ACHDALIEU, FORT WILLIAM, INVERNESS-SHIRE, United Kingdom, PH33 7NN	3.02					
THEIN AUNG		22.98					
Theodoros Tsikouris		0.99					
Thierry Jalaguier		100.00					
THIERRY SOUCHE		2.32					
Thomas Bartlett		34.99					
Thomas Baumann		0.99					
THOMAS Beattie		39.99					
Thomas Clayton		1.25					
thomas cockerill		39.99					
Thomas Davies		1.00					
Thomas Freitag		16.63					
Thomas Guest		24.99					
Thomas Hall-Wilson		145.00					
Thomas Harrison		69.97					
Thomas Hergenrther		10.66					
thomas hillion		0.50					
Thomas Hipwell		0.01					
Thomas Hodgson		24.99					
Thomas Jones		11.99					
Thomas Keegan		4.06					

Thomas kemish		2.49					
Thomas Köppen		22.61					
Thomas Michalak		10.00					
Thomas Murphy		3.00					
Thomas Panton		20.00					
Thomas Parker		19.99					
Thomas Pinkham		17.99					
Thomas Rawlins		6.98					
Thomas Smith		19.99					
Thomas Sutherland		9.99					
Thomas Swallow		1.05					
THOMAS TELFORD SCHOOL	THOMAS TELFORD SCHOOL, OLD PARK, TELFORD, SHROPSHIRE, United Kingdom, TF3 4NW	0.01					
Thomas Timmins		2.07					
Thomas Toet		0.01					
Thomas Warren		13.99					
Thomas Wilcock		6.48					
Trije Veldman		0.06					
Tillie Pearson		50.00					
Tim Baker		11.00					
Tim Besien		99.95					
Tim Brock		51.03					
Tim Cooper		22.99					
Tim Doole		49.99					
Tim Fox		7.00					
Tim Kingston		9.99					
Tim Le Breuilly		1.66					
Tim Morgan		11.94					
tim nash		7.95					
Tim Newman		36.99					
Tim Percy		5.00					
Tim Plunkett		9.98					
Tim Rusbridge		0.75					
Tim Russell		0.82					
Tim Smith		10.00					
Tim Smith		38.06					
Tim Sparenberg		15.98					
Tim Upston		3.04					
tim walker		4.53					
Tim Wheeler		2.99					
TIM young		30.98					
Timothy Finn		2.39					
Timothy Harwood		15.77					
Timothy Hellwell		7.47					
Timothy Humpton		0.67					
Timothy Lim		2.48					
Timothy MacCawley		30.00					
Timothy Rowsell		3.99					
tina Downie		0.80					
Tobias Grice		29.99					
Toby Baldwin		34.00					

Toby Gee	5.00					
TOBY J WILSON	10.00					
Toby Rainland	19.98					
Todd Bennett	29.99					
Tom Ashworth	0.99					
Tom Atkins	12.97					
Tom Barton	59.99					
Tom Beeley	0.02					
Tom Boyd	0.49					
Tom Brown	10.00					
Tom Butcher	64.98					
Tom Carter	17.86					
Tom Coles	0.01					
Tom Crowther	29.99					
Tom Eaton	14.99					
Tom Elliott	8.97					
Tom Francombe	73.96					
Tom Hampson	5.00					
TOM HILL	2.02					
Tom Johnson	0.77					
Tom King	17.49					
Tom Knight	15.00					
Tom Knowles	2.00					
Tom Knowles	4.99					
Tom Marner	6.99					
tom neal	40.75					
Tom Newton	4.95					
Tom Penkethman	25.00					
Tom Pettigrew	0.01					
tom rhead	43.98					
Tom Smith	37.98					
Tom Spivey	43.98					
Tom Swallow	0.13					
Tom Sykes	11.78					
Tom White	30.00					
Tom Wrobel	10.00					
Tomasz Grzywnowicz	0.97					
TOMASZ STUDZINSKI	39.99					
Tommy Wilson	3.00					
Toni Gandy	60.00					
Tony Eustace	4.00					
Tony harrison	5.00					
Tony Meades	0.03					
Tony Pape	3.99					
Tony Peach	20.00					
Tony Weimer	0.03					
Torbjorn Viktorsson	60.00					
Torque Law	1.313					
Torsten Lang	44.99					
Tracey Sample	186.84					

Tracy Knowles		74.96					
Tracy kydd		15.00					
Transpennine express	Summerhill, Ulgham, Northumberland, United Kingdom, NE61 3AH	56.65					
Trevor Antoni Brown		20.00					
Trevor Cartee		15.00					
trevor gard		5.48					
Trevor Lingard		4.00					
Trevor Page		30.23					
Trevor Parker Bonus Accrual		32,482					
Trevor Pound		1.26					
Trevor Williams		0.06					
TRISOFT LTD	2 Brooklands Way, Lincoln, United Kingdom, LN6 0RH	13.00					
Tristan Finbow		34.97					
Tristan Bower		124.90					
TRUST PLUS	191 LINKS ROAD, LONDON, GREATER LONDON, United Kingdom, SW17 9EP	50.01					
Trustpilot	Pilestræde 58, 1112 Copenhagen K, Denmark, ,	4.795					
tselane mead		149.00					
Tudor Morris		33.96					
tunga kayim		0.04					
Tuomas Renvall		5.00					
Tuomas Virkkula		8.97					
Turner & Townsend		1.42					
Tyler Waldron		29.34					
Tysand Tadeusz Szewczyk		3.18					
Ulf Sther		0.68					
Ulrich Siebert		35.00					
UPS Limited		26					
UPSTIX		1.54					
Uros Zohl		40.00					
USD_Arturo yañez_USD		8.76					
USD_Luis Destro_USD		3.60					
USD_Mr takahiro oisi_USD		108.26					
Uwe Scheufen		24.99					
valentin rajenkov		0.03					
Valerie Potter		44.99					
VAYSSIER Sébastien		0.88					
Velitchka Wood		4.20					
Velomotion LTD	23 Louise Rise, Hitchin, United Kingdom, SG5 4SE	0.01					
Venus Ruskin		24.95					
vernion smith		22.98					
Vicky O'Callaghan		24.49					
Victor Lacoste		0.01					
Victor Silbermann		50.00					
victoria bovill-lamb		2.52					
Victoria Gooderson		8.04					
Victoria Rosevink		34.98					
victoria smith		1.46					
vidal chris		5.00					
Viking		288					
Vilius Paulauskas		30.00					

Vincent Ng		3.54				
Vincent Shreeve		15.00				
Vincent Wong		10.99				
Vladut Marosin		49.99				
Volker Hilsenstein		15.65				
VPI Power Ltd	18 Green Field Close, Brighton, West Sussex, United Kingdom, BN42 4TQ	0.19				
Vytautas Burokas		32.74				
W G HERRINGTON		0.02				
Walter Sutherland		3.99				
Waltty Titanium Technology (Xiamen) Co Ltd	No. 98 XingBei 2nd Rd, Xinglin, Xiamen, 361022 Fujan, China	149,276				
warren Alburt		0.54				
Warren Lyndon		0.09				
Warren Reid		247.07				
Wasil Mahmood		3.00				
wayne burden		54.99				
wayne cockerill		14.94				
Wayne Crabb		5.94				
Wayne Davies		11.98				
Wayne Eastaugh		0.01				
Wayne McIntosh		12.00				
Wayne Moran		40.00				
wayne pass		8.00				
Webgains Testing		22.33				
Wedge Group Galvanizing		19.98				
Wesley Boyd		119.99				
Wessel du Preez		3.90				
Wiaczer Patrick		11.03				
Wiggle Ltd		30				
Wiff Dinham-Peren		9.99				
Will Byrd		12.00				
Will Kane		3.99				
Will May		4.30				
Will Steel		0.02				
Will White		9.99				
William Alexander		39.98				
William Baldwin		7.05				
William Beckett		5.06				
William Brown		19.99				
william byrne		14.97				
william campbell		3.99				
William Chick		1.99				
William Doherty		6.99				
William Elliott		0.10				
William Hardy		6.54				
William Howard		0.99				
william huxham		0.50				
william marshall		3.04				
William Rollo		1.04				
William Rudd		101.04				
William Totten		30.54				

William Turner		1.03			
william turner		15.00			
William Wood		20.00			
Wilson Gunn		5,203			
Winson Ngai		0.03			
Wintech Limited		0.04			
Wolfgang Hiltcher		117.18			
Wolfgang Obstmayer		10.12			
Wouter Linssen		19.14			
WSP, Environment and infrastructure, Bridges and s	28 The Finches, Hertford, Hertfordshire, United Kingdom, SG13 7TB	15.04			
Yngvar Johansen		14.98			
Yodel	Atlantic Pavillion, Liverpool, L3 4AE	4,099			
Yuchi Sato		11.28			
Yumi Parker		50.00			
yusuf ravat		10.00			
Yvette Solomon		50.00			
Yvonne BURR		5.00			
Yvonne Pidgion		44.99			
Zach Jeffery		0.01			
Zack Cruz		33.29			
Zak Uwawithya		94.97			
Zeiss Ltd	14 BLYTON ROAD, PAPWORTH EVERARD, CAMBRIDGE, United Kingdom, CB23 3XY	7.99			
Zendesck, Inc	989 Market St, San Francisco, California , 94103	100			
zH Alexander Hradetzky		8.65			
Zoe Smiih		6.72			
		0			
Total		1,883,708		0	
Signature	Grand Odell	Date	20/06/2023		

Appendix 7

SIP 16 memorandum

Planet X Limited – in Administration SIP 16 memorandum of sale of business

This statement is made in order to comply with the Joint Administrators' responsibilities under Statement of Insolvency Practice ("SIP") 16, the latest version of which is effective from 30 April 2021. Statements of Insolvency Practice are guidance notes issued by the insolvency regulatory authorities with a view to maintaining standards by setting out required practice and harmonising practitioners' approach to particular aspects of insolvency.

SIP 16 concerns arrangements where the sale of all or part of a company's business and assets is negotiated with a purchaser prior to the appointment of an administrator, who affects the sale immediately on, or shortly after, his appointment or for the case of a substantial disposal to a connected person, within eight weeks of appointment. A connected person is defined in SIP 16 as a person with any connection to the directors, shareholders or secured creditors of the company or their associates.

SIP 16 can be located via this link:

<https://www.icaew.com/-/media/corporate/files/technical/insolvency/regulations-and-standards/sips/england/sip-16---england-and-wales-300421.ashx>

Overview

Howard Smith and Rick Harrison were appointed as Joint Administrators of Planet X Limited – in Administration (the Company) on 9 June 2023.

Shortly following the Joint Administrators' appointment, a sale of the business and certain assets of the Company was completed, on 9 June 2023, to Winlong Garments Ltd ('WGL' or the 'Purchaser').

Initial introduction

Interpath Limited ('Interpath') was initially introduced to the Company in August 2022 by the Company's secured creditor, Santander UK Plc ('Santander' or the 'Bank'), to conduct an independent business review, as the Company was experiencing cash flow pressure and was unable to make repayments on its debt. Howard Smith met with Gerard Cahill on 18 August 2022.

The Company continued to make losses but, through a stock reduction process and agreed loan, payment rescheduling, continued to trade. The Bank reintroduced Interpath on 18 April 2023, leading to the Company engaging Interpath on 20 April 2023 to commence an Early Options engagement to seek an investment or sale of the business.

Pre-appointment considerations

Background

The Company was incorporated on 14 March 2008, trading as an online cycling B2C retailer selling road, gravel and mountain bikes. As per the Company's statutory accounts, in the financial year ended 29 March 2022, it achieved a turnover of £16.9 million, resulting in an EBITDA of £1.6 million.

The Company operated from leasehold premises in Rotherham, South Yorkshire. At the date of our appointment, the Company employed 33 members of staff.

The statutory directors of the Company are Richard Mostyn-Jones, Gerard Cahill, Catherine Lyons and Trevor Parker (together, the 'Directors'). The Company's 100% shareholder is an Employee Ownership Trust ('EOT'). The Company has one secured lender, Santander.



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Events leading up to our appointment:

The Company performed strongly throughout COVID-19, growing its revenue to £19.1 million and achieving a gross profit margin of 28% during FY21. Customer demand in FY22 and FY23 reduced, following the end of COVID-19 national lockdowns and reduced consumer confidence generally.

In August 2022, the business experienced cash flow pressure and Interpath conducted an independent business review, following an introduction from Santander.

In April 2023, the Company was continuing to make losses, and despite ongoing discussions had been unable to secure additional finance. Accordingly, the Company engaged Interpath to seek investment from, or a potential sale of the business to, a financial investor or trade buyer.

Following an extensive marketing process over 7 weeks, the Company received three indicative offers from two financial investors (on a business and assets basis) and one "trade" investor (on a break-up basis). One of the financial investors was the Purchaser. All offers were on an insolvent, pre-pack basis.

As the business was coming under increasing pressure from its creditors, the Directors sought advice from Hill Dickinson on putting down a notice of intention to appoint administrators, providing a moratorium to protect the business, while management explored the three offers.

Given the increasing creditor pressure, the value of the offer from the Purchaser and that all efforts to find a solvent solution had failed, the Directors concluded, with specialist restructuring legal advice from Hill Dickinson, it was in the best interest of creditors to file a Notice of Intention to appoint administrators ('NOI'). This was lodged at Court on 1 June 2023 (consent from the FCA was provided in advance).

Pre-appointment considerations

Prior to appointment, the Joint Administrators undertook a review of the other possible courses of action, both on a solvent and insolvent basis, comparing the likely outcome for creditors where applicable. These included but were not limited to:

1. **Trade on solvently** – In order to continue trading the business solvently, the Directors would have needed to obtain sufficient funding to support the additional cash requirement of the business and meet its liabilities as they fell due. In the absence of a deliverable refinance to provide immediate working capital, investment from the current shareholders, or a sale to a third party, this option was not considered viable.
2. **Trading administration** – A trading administration was not considered for the following reasons:
 - No funding was available to meet costs of trading including wages, stock purchases, and other day-to-day costs.
 - Trading in administration was unlikely to be profitable given that the business was low on saleable stock and had been making losses in recent months.
 - Trading was unlikely to improve the prospect of a sale of business given the process had been run for 7 weeks resulting in the offers already in consideration.
 - Accordingly, continuing to trade would not be in the best interests of the creditors.
3. **Wind-down administration** – This option would have seen the Company cease to trade upon the appointment of the Joint Administrators, with assets realised on a break-up basis. This was the likely option if a sale could not be achieved, as it was not deemed viable or in the interest of the Company's creditors to continue to trade in the administration (as noted above). Ceasing to trade and winding down the Company's operations would significantly reduce any goodwill.

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in the business and most employees would face redundancy following the Joint Administrators' appointment. This would inhibit the ability to agree a sale of the business on a business and assets basis.

Hilco provided a letter of recommendation which stated that realisations in a break-up scenario would be worse than accepting the offer from the Purchaser.

4. **Company voluntary arrangement** – In the absence of additional funding, high levels of debt, ongoing trading losses and growing working capital pressures, it was not considered that a CVA would be feasible in the time frames.
5. **Creditors voluntary liquidation** – This was a likely outcome, if a sale of the business and assets could not be achieved, but, similarly to a wind-down administration, the impact of the Company ceasing to trade on the overall net realisations would have resulted in a worsened outcome for creditors as a whole.
6. **Restructuring plan** – A restructuring plan is a formal arrangement between a company and its creditors. It was not considered feasible to explore this option due to ongoing losses and no available finance in the timescales required.

Creditor consultation & other matters

The Bank was consulted throughout the Early Options process and was supportive of the Company exploring the sale, refinance or investment options. The wider body of creditors has not been consulted on the business and assets sale as this could have jeopardised the Company's ability to trade whilst a sale was being finalised, which would have eroded value.

The Directors consulted with the major unsecured creditor, its parent company (the EOT) to understand whether this debt could be consensually compromised to assist with a solvent solution. The relevant individuals confirmed that they would not agree such a compromise.

The Company and its assets have not been acquired from an insolvency process in the previous 24 months.

We are not aware that any of the Directors have provided guarantees for the Company's debts.

The details of the Company's registered charges are provided below:

Charges	Date created	Charge code	Security
Santander UK Plc	12 November 2020	0653 5324 0004	Fixed and floating charge

Marketing of the business and assets

As noted above, on 20 April 2023, Interpath was engaged to undertake an options process for the Company, an integral part of which was an accelerated marketing process to seek to identify a potential purchaser or investment in the Company. Given the cash flow pressure within the Company, the marketing period was set to be 7 weeks.

The Directors considered the most appropriate strategy was to market the Company to a range of parties, given the limited time available. As a result, the Directors made direct approaches and liaised directly with several parties. The key focus of Interpath's engagement was to approach turnaround and financial investors, alongside certain trade parties, with the approval of the Directors.

A teaser document was prepared and circulated by email to Interpath's distressed investor list (130 parties) on 26 April 2023, as well as to 21 trade parties. The business was not marketed online or via publication due to concerns regarding the potential erosion of business value that this marketing may cause, specifically noting that the Company was a retailer. Therefore, customers becoming aware of the Company's financial position could have restricted or precluded a potential sale of the business and assets.

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20 parties expressed their interest in the opportunity, 18 of which signed a Non-Disclosure Agreement ('NDA') and received an information memorandum. Financial information provided by the Company was sent out to each of the financial parties who had returned a signed NDA, and discussions were held with those holding or registering an interest. Financial information was only sent out to trade parties after obtaining approval from the Directors.

Due to the financial position of the Company, a deadline for indicative offers was set for 12pm on Thursday 11 May 2023. The deadline for indicative offers was extended to allow certain interested parties more time to assess the opportunity, with some ongoing discussions taking place beyond that date.

Three parties submitted indicative offers. Two of these were for the business and assets of the Company, and one was for the assets only. One of the business offers was initially a solvent offer, predicated on a debt compromise with the employee ownership trust which was explored but not agreed. The solvent option was therefore withdrawn and replaced with an insolvent offer.

During the Directors' decision-making process, and given the increasing level of creditor pressure, a NOI was filed at Court on 1 June 2023.

On 2 June 2023, Management agreed to progress to contract with the Purchaser on the basis that this was the highest offer and represented the best outcome for creditors.

Hilco Valuation Services ('Hilco') was instructed to provide a recommendation on the Purchaser's offer as opposed to a break up basis.

Hill Dickinson was instructed to prepare the legal documents to assist with the delivery of a proposed transaction, subject to a formal recommendation from Hilco and consultation with the Bank.

Hilco recommendation

Hilco was instructed to provide a recommendation on the Purchaser's offer as opposed to realising assets out of an administration. Hilco is an independent valuation firm with significant experience in the sale of assets in distressed situations, and is a RICS-registered firm. Hilco carries professional indemnity insurance on a per claim basis, which is adequate in respect of this instruction.

The letter was prepared by Jason Hall, who has the experience, skills and knowledge necessary to undertake this work and is an accredited RICS valuer. Hilco has confirmed its independence from the Company, the Purchaser, and the Directors.

Hilco attended the Company's premises on 6 June 2023 to inspect the tangible assets and obtain other information from the Directors.

Hilco recommended that the offer made by the Purchaser is accepted in a formal letter of recommendation provided to the Joint Administrators on 7 June 2023. This recommendation was based on the quantum of the offer against alternative realisation outcomes. It noted that trading was not viable, and that there would be significant costs incurred to realise the assets on a breakup basis. It noted that retention of title claims of up to £1 million would reduce the assets available to realise.

Further to Hilco's recommendation, in addition to the transferring of all 33 employees to the Purchaser thus mitigating preferential claims, the Joint Administrators determined that a 'pre-pack' sale therefore represented the best outcome to creditors as a whole.

The transaction

The transaction was completed immediately following the Joint Administrators' appointment on 9 June 2023 with the assets detailed below sold to the Purchaser.

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Purchaser and related parties

The identity of the Purchaser is Winlong Garments Ltd ('WGL') which is unconnected to the Company.

WGL is a company incorporated in England & Wales on 3 September 2019 with a registered office at 32a Albion Street, Castleford, West Yorkshire, England, WF10 1EN. The sole statutory director and a 100% shareholder is Mr Jaswinder Singh.

Three of the four statutory directors of the Company, Richard Mostyn-Jones, Gerard Cahill, and Catherine Lyons, are also employees and have transferred to WGL as part of the transaction. We understand that they will maintain management roles. Neither Richard Mostyn-Jones, Gerard Cahill, Catherine Lyons or Trevor Parker were statutory directors or shareholders of the purchasing entity at the date of the transaction. Trevor Parker is a statutory director of the Company, but not an employee, and accordingly, will not transfer to WGL.

The Purchaser was made aware of the benefits of preparing a viability statement by Interpath; however, no viability statement has been provided by the Purchaser.

Assets

All rights, title and interest to the following assets was included in the sale and purchase agreement:

Assets	Net Book Value (NBV) (£)
Fixtures, fittings and equipment	191,069
Business information	-
Business contracts	-
Goodwill	-
Intellectual property	105,027
Plant and machinery	48,894
Stock	3,004,106

N.B. Stock NBV as at June 2023, other NBVs per March 2023 management accounts.

As part of the sale, 33 employees (including three of the Directors mentioned above) have transferred to WGL on completion (subject to the Transfer of Undertakings (Protection of Employment) Regulations 2006) ('TUPE'), with the arrears of wages to be settled by the Purchaser.

Certain assets were specifically excluded from the sale to the Purchaser. These assets included cash at bank, book debts and the leasehold premises. The Joint Administrators will seek to realise these excluded assets, if it is of benefit to creditors to do so.

Sale consideration

The consideration was allocated, based on the values ascribed to inventory by Hilco, with the majority of the balance being attributed to the Company's intangible assets (primarily, intellectual property):

Allocation of consideration			
Asset	Buyer	Consideration (£)	Fixed / floating
Business information	Winlong Garments Limited	1	Fixed
Business contracts	Winlong Garments Limited	1	Fixed
Goodwill	Winlong Garments Limited	1	Fixed
Intellectual property	Winlong Garments Limited	150,000	Fixed
Plant and machinery	Winlong Garments Limited	1	Floating
Fixtures, fittings and equipment	Winlong Garments Limited	1	Floating
Stock	Winlong Garments Limited	384,995	Floating
Total		535,000	

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The consideration of £535,000 was paid in full on completion.

Conclusion

The Joint Administrators accepted the Directors' administration appointment with the objective of achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up (without first being in administration) (in line with Paragraph 3(1)(b) of Schedule B1 of the Insolvency Act 1986).

We are satisfied that this pre-packaged sale has enabled the Joint Administrators to achieve this purpose, with our considerations summarised below:

- The business and assets were extensively marketed to both trade and turnaround investors, with a sale to an unconnected party delivered through that process.
- The continuation of the business should help to maximise realisations from trade/other debtors.
- The transaction has enabled us to preserve employment for 33 employees, through the TUPE transfer to the Purchaser, which has reduced the value of claims against the Company.
- Alternative courses of action, such as a trading/wind-down administration or a creditors' voluntary liquidation would have likely led to a significant deterioration in asset realisations, coupled with potentially increased costs of realisations.
- Acceptance of the offer from the Purchaser was recommended by independent specialist agents.

The Joint Administrators have acted in the best interests of the creditors as a whole when negotiating this pre-packaged sale and are satisfied that the sale price achieved was the best reasonably obtainable in all the circumstances.

Howard Smith, Joint Administrator

The affairs, business and property of the Company are being managed by the Joint Administrators. The Joint Administrators contract as agents of the Company without personal liability.

Howard Smith and Richard Harrison are authorised to act as insolvency practitioners by the Institute of Chartered Accountants in England & Wales.

We are bound by the Insolvency Code of Ethics.

The Officeholders are Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see our Privacy policy at:

www.interpathadvisory.com/privacy-insolvency

Appendix 8 Glossary

Bank/Secured creditor	Santander Bank Plc
Company	Planet X Ltd- in Administration
Court	High Court of Justice, Business and Property Courts in Leeds, Insolvency and Companies List (Ch.)
Directors	Richard Mostyn-Jones, Gerard Cahill, Catherine Lyons, Trevor Parker
Joint Administrators/we/our/us	Howard Smith and Rick Harrison
Hilco	Hilco Valuation Services
Interpath/Interpath Advisory	Interpath Ltd
NOI	Notice of Intention
Property	Units 38-41 Aldwarke Wharfe Business Park, Waddington Way, Rotherham, South Yorkshire, England, S65 3SH
Purchaser	Winlong Garments Ltd
Schofield Sweeney	Schofield Sweeney LLP
Solicitors/ Hill Dickinson	Hill Dickinson LLP
TUPE	Transfer of Undertakings (Protection of Employment) Regulations 2006

Any references in these proposals to sections, paragraphs and rules are to Sections, Paragraphs and Rules in the Insolvency Act 1986, Schedule B1 of the Insolvency Act 1986 and the Insolvency Rules (England and Wales) 2016 respectively.

Appendix 9 Notice: About this statement of proposals

This statement of proposals ('proposals') has been prepared by Howard Smith and Rick Harrison, the Joint Administrators of Planet X Ltd – in Administration (the 'Company'), solely to comply with their statutory duty under Paragraph 49, Schedule B1 of the Insolvency Act 1986 to lay before creditors a statement of their proposals for achieving the purposes of the administration, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

These proposals have not been prepared in contemplation of them being used, and are not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in the Company.

Any estimated outcomes for creditors included in these proposals are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any person that chooses to rely on these proposals for any purpose or in any context other than under Paragraph 49, Schedule B1 of the Insolvency Act 1986 does so at their own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any responsibility and will not accept any liability in respect of these proposals.

Howard Smith and Richard John Harrison are authorised to act as insolvency practitioners by the Institute of Chartered Accountants in England & Wales.

We are bound by the Insolvency Code of Ethics.

The Officeholders may be Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see our Privacy policy at – www.interpathadvisory.com/privacy-insolvency.

The Joint Administrators act as agents for the Company and contract without personal liability. The appointments of the Joint Administrators are personal to them and, to the fullest extent permitted by law, Interpath Ltd does not assume any responsibility and will not accept any liability to any person in respect of these proposals or the conduct of the administration.

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