

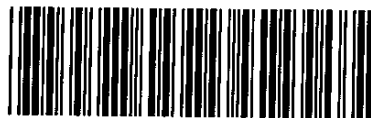
**LIQ03**

**Notice of progress report in voluntary  
winding up**



**Companies House**

FRIDAY



A22 \*A7KBONOR\*  
07/12/2018 #102  
COMPANIES HOUSE

<b>1 Company details</b>		Filing in this form Please complete in typescript or in bold black capitals.
Company number	9337636	
Company name in full	Central K9 Limited	
<b>2 Liquidator's name</b>		
Full forename(s)	Malcolm	
Surname	Cohen	
<b>3 Liquidator's address</b>		
Building name/number	55 Baker Street	
Street	London	
Post town	W1U 7EU	
County/Region		
Postcode		
Country		
<b>4 Liquidator's name •</b>		
Full forename(s)	Shane	• Other liquidator Use this section to tell us about another liquidator.
Surname	Crooks	
<b>5 Liquidator's address •</b>		
Building name/number	55 Baker Street	• Other liquidator Use this section to tell us about another liquidator.
Street	London	
Post town	W1U 7EU	
County/Region		
Postcode		
Country		
<b>6 Period of progress report</b>		
From date	05/10/2017	
To date	04/10/2018	
<b>7 Progress report</b>		
<input checked="" type="checkbox"/> The progress report is attached		
<b>8 Sign and date</b>		
Liquidator's signature	Signature X  X	
Signature date	04/12/2018	

LIQ03

Notice of progress report in voluntary winding up

### 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 **Jamie Brown**

Company name **BDO LLP**

Address **55 Baker Street**

**London**

Post town **W1U 7EU**

County/Region

Postcode

Country

DX

Telephone **020 7486 5888**

### Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

### Important information

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

### Where to send

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

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

### Further information

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

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



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

5 Temple Square  
Temple Street  
Liverpool  
L2 5RH

TO ALL KNOWN CREDITORS AND SHAREHOLDERS

4 December 2018

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

Dear Sirs

**Central A1 Limited & 1,795 other Companies (together 'the Companies')  
- All In Creditors' Voluntary Liquidation**

I set out below an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period 5 October 2017 to 4 October 2018 ('the Period') and should be read in conjunction with my previous reports.

**1. Professional information regarding the Joint Liquidators**

The Joint Liquidators are Malcolm Cohen (officeholder number: 6825) and Shane Crooks (officeholder number: 15110) of BDO LLP, 55 Baker Street, London, W1U 7EU. The Joint Liquidators were appointed on 5 October 2016 and carry out their functions jointly and severally, meaning any action can be done by one Liquidator or by both of them.

**2. The Companies**

Please note that the Joint Liquidators are appointed over 1,796 separate companies, details of which can be found on the schedule attached as Appendix 1. Given the close relationship between the Companies and the similarities in their affairs, I am issuing one, consolidated annual report for all of the Companies, which includes a consolidated summary of my receipts and payments for the Period.

The Joint Liquidators consider that reporting on a consolidated basis maximises efficiencies and reduces the costs of reporting which would otherwise be borne by the liquidation estates.

My previous annual report dated 4 December 2017 set out in detail the background to the Companies and the events leading up to their liquidation, therefore I do not propose to repeat that information in this report.

**3. Settlement of the former liquidator's costs**

Creditors will recall that, shortly after the Joint Liquidators' appointment, the former liquidator, Paul Appleton of David Rubin & Partners Limited ('DRP'), requested that DRP's outstanding reporting accountant fees be paid as an expense of the liquidation. DRP advised that the entire balance of the Companies' cash (c£2.88m) had been transferred into DRP's client account prior to the commencement of the liquidations. As noted in our previous report, the level of fees sought



by DRP would have substantially extinguished the cash balance held across the combined liquidation estates.

In the circumstances, the Joint Liquidators were unable to agree the level of fees being charged by DRP, and requested additional information in support of the fees.

On 28 October 2016, DRP commenced a Court application, to which the Joint Liquidators were named as Respondents, seeking various orders and declarations to the effect that the reporting accountant fee sought by DRP should be immediately paid as a reasonable and necessary expense of the liquidations. The Joint Liquidators defended this application, which resulted in protracted litigation and a three-day trial set to commence on 13 June 2017.

Shortly before the commencement of the trial, and following discussions between DRP and the Joint Liquidators, the application was settled between the parties. The terms of the settlement are confidential and cannot be disclosed by the Joint Liquidators, although we are able to advise that, as noted on the attached consolidated summary of our receipts and payments, a payment of c£2.122m was made to DRP in full and final settlement of DRP's reporting accountant fee (inclusive of VAT which has since been reclaimed by the Joint Liquidators).

This left a cash balance of c£767k (plus the VAT to be reclaimed) across the liquidation estates, which could then be applied towards the costs and expenses of the liquidations and allow for a dividend to be paid to creditors of the Companies with agreed claims.

#### **4. Receipts and Payments**

I attach, for your information, a consolidated summary of my receipts and payments, showing a balance in hand of £460,768.51. I comment specifically on certain items elsewhere in this report, otherwise I consider that this summary is self-explanatory.

#### **5. Restoration of Dissolved Companies**

As previously reported, subsequent to the appointment of the Joint Liquidators, 92 of the Companies ('the Dissolved Companies') were struck off the Register and dissolved by Companies House, due to delays in the processing of documents by Companies House confirming the appointment of the Joint Liquidators. The Dissolved Companies are listed at Appendix 2 of this report.

Due to their dissolution, the Joint Liquidators were unable to deal with the Dissolved Companies' assets until such time as they had been restored to the Register. Of the total funds held by the Joint Liquidators, c£193k related to the Dissolved Companies.

Following protracted discussions with the Government Legal Department ('GLD'), it was agreed that the Joint Liquidators should make an application to the County Court for Orders that the Dissolved Companies be restored to the Register. These Orders were sealed on 8 May 2018 and I am pleased to report that the Dissolved Companies have since been restored to the Register. They are now correctly recognised as being in Creditors' Voluntary Liquidation following the re-filing of the necessary documentation.

The statutory cost of restoration of a single company (excluding legal costs) is usually in the region of £300. Due to the large number of companies being restored the Joint Liquidators were able to negotiate with the GLD a discounted restoration fee of £125 per company. Accordingly, a payment of £11,500 has been made to the GLD as payment in full of the statutory costs of the restoration of the Dissolved Companies.

This payment is shown on the enclosed consolidated summary of my receipts and payments, however it should be noted that the £11,500 cost is to be borne by the Dissolved Companies only, and as such the level of funds in the estate of each of the Dissolved Companies has been reduced by £125.



Further, it was agreed with DRP that it would meet half of the total legal costs of the Joint Liquidators' lawyers, Holman Fenwick Willan LLP ('HFW'), incurred in respect of the restoration of the Dissolved Companies, which totalled £49,640.32 plus VAT. Accordingly, a payment of £24,820.16 plus VAT was received from DRP in settlement of half of HFW's costs (albeit after the Period, therefore this is not included in the consolidated summary of our receipts and payments).

The balance of the legal costs of restoration (£24,820.16 plus VAT) was settled shortly after the Period. These costs were apportioned to the estate of each of the Dissolved Companies, on a pro-rata basis dependant on the quantum of funds held in each of the Dissolved Company's estates. This approach is consistent with our apportionment to date of all other legal and liquidators' costs across the liquidation estates.

## **6. Investigations**

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

In addition, I have carried out further investigations into the affairs of the Companies and the circumstances of their failure, to establish whether there are any other potential assets that could be realised for the benefit of the Companies' creditors. These investigations have included meeting with the director of the firm of accountants which previously provided services to the Companies, to discuss its role in the operations of the Companies, along with other stakeholders who might have been able to provide relevant information.

My investigations have now concluded and I am now taking steps to pay a dividend to unsecured creditors with agreed claims and close the liquidations.

## **7. Costs in the Liquidation**

Legal fees and disbursements totalling £130,000 have been paid in the Period in relation to the costs associated with the dispute with the former liquidator. Our legal advisors, HFW, have further accrued costs and disbursements totalling £228,700.81 in respect of the same matter, of which it is anticipated that £56,645.47 will be settled from the liquidation estates. The balance is likely to be written off, as agreed with HFW, on the basis that there are insufficient funds with which to settle all outstanding costs after allowing for a dividend to be paid to creditors.

In addition, and as referred to at Section 5 above, legal costs of £49,640.32 plus VAT were incurred dealing with the restoration of the Dissolved Companies. These were settled after the Period, with 50% having been paid by the former liquidator.

## **8. Future of the Liquidations**

Following completion of the restoration of the Dissolved Companies, the Joint Liquidators are now in a position to conclude outstanding matters in the liquidations and pay a first and final dividend to unsecured creditors, following which we should then take steps to close the liquidations.

## **9. Creditors**

### **9.1. Secured Creditors**

There are no secured creditors registered in respect of the Companies.



## **9.2. Preferential Creditors**

The Companies had no employees at the date of appointment and consequently there are no preferential claims.

## **9.3. Unsecured Creditors**

The Statements of Affairs prepared for each of the Companies stated that there were three creditors with aggregate unsecured creditor claims totalling £4,271,321.85. To date, unsecured claims of £35,893,135 have been received, predominantly consisting of HMRC's current claim of £35,533,935.

As has been previously reported, the Joint Liquidators have made provisions to allow for a 15% 'carve-out', which was specifically reserved from net realisations in the Companies' estates, to be made available for the benefit of creditors with agreed claims. The Joint Liquidators are now in a position to issue notice of intention to pay a first and final dividend in all of the liquidations, enclosed with this report.

## **9.4. Prescribed Part**

Under Section 176A of the Insolvency Act 1986 where, after 15 September 2003, a company has granted a floating charge to a secured creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors. The Companies have not granted floating charges to any creditor after 15 September 2003 and consequently there will be no Prescribed Part in these liquidations.

## **10. Joint Liquidators' Remuneration**

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

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

The Joint Liquidators' remuneration in respect of 1,704 of the Companies (being all of the Companies with the exception of the Dissolved Companies) was approved on a fixed set amount as detailed in the appendices to my previous report. These fees were approved by the majority of creditors and, as set out in my previous report, totalled c£411k.

To date, the Joint Liquidators have drawn £328,000 in respect of their remuneration, all of which was drawn in the Period as shown on the enclosed consolidated summary of the Joint Liquidators' receipts and payments. The balance of these fees will be drawn shortly.

We were not previously in a position to seek fee approval in respect of the Dissolved Companies, and instead awaited the outcome of our application for these to be restored to the Register. However, now that this matter has been resolved, the Joint Liquidators would like to seek approval of the basis of their remuneration in respect of the liquidations of the Dissolved Companies and wish to ask creditors to approve our remuneration on a fixed set amount.



We have therefore proposed a fixed fee of £131,211.94 across the liquidations of the Dissolved Companies which will ensure that, after settlement of the Joint Liquidators' fees and the remaining costs of the liquidations of those companies (being exclusively HFW's costs incurred in respect of the settlement of the former liquidator's costs, discounted as agreed with HFW), an overall sum equal to 15% of the net realisations received in all of the liquidations will be available for distribution to creditors with agreed claims. The request for fee approval on a fixed set amount is attached at Appendix 2.

For the purposes of comparison, I attach schedules detailing the time costs incurred by the Joint Liquidators and their staff for the Period and in the Liquidations to 4 October 2018. The consolidated time costs for dealing with the liquidations of the Companies are presently in the region of £729k, reflecting the considerable time that was required to be spent in dealing with the litigation and investigations into the Companies' affairs, including the Dissolved Companies. Creditors will therefore note that the consolidated fixed fee proposed by the Joint Liquidators (ie c£542k across all 1,796 companies, at an average of c£300 per company, including those which have already been approved) results in a far better outcome for the liquidation estates and the Companies' creditors than if fees were sought on a time costs basis.

Creditors are also advised that the combined time costs of the Joint Liquidators and their legal advisors accrued to date are significantly higher than the c£947k of net realisations after settlement of DRP's costs. Therefore, to ring-fence sufficient funds to enable the Joint Liquidators to pay a dividend to unsecured creditors as noted above, both the Joint Liquidators and their legal advisors (who in total have accrued but unpaid costs of circa £666k) will be required to write-off a substantial element of their time costs.

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

I would now ask creditors to consider approving the basis of the Joint Liquidators' remuneration for the Dissolved Companies. Under Section 246ZE of the Insolvency Act 1986, I attach a formal notice of a Decision Process by correspondence together with a written resolution for creditors' attention.

#### **11. Joint Liquidators' Disbursements**

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. Total category 1 disbursements of £18,142 incurred to date in these Liquidations are detailed as follows:

Statutory bonding	£14,368.00
Statutory advertising	£1,939.68
Legal disbursements	£1,475.00
Transportation	£348.20
Records storage	£11.50
<b>Total</b>	<b>£18,142.38</b>

The above category 1 disbursements were all paid in the Period. Since my last report, no additional category 1 disbursements have been incurred.

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



## **12. Liquidation Committee**

It is a requirement under Rule 6.19 of the Rules that, when convening a decision process, to at the same time deliver to creditors a notice inviting them to decide whether a Liquidation Committee should be established, if sufficient creditors are willing to be members of the committee.

To establish a committee there must be between three and five members. A guide to Liquidation Committees is available at <https://www.r3.org.uk/what-we-do/publications/professional/creditors-guides>.

If creditors wish to establish a Liquidation Committee, they should provide their consent on the attached Decision Process form.

In the event that a Liquidation Committee is not formed, I invite the creditors to consider approving the Joint Liquidator's remuneration. If a Liquidation Committee is appointed, it will be responsible for considering the resolutions.

## **13. Creditors' Decision Process**

Please note that formal notice of Decision Process by Correspondence is attached covering matters set out above. Creditors may indicate their decision by completing and returning the written resolution form to this office by no later than the Decision Date, which is 21 December 2018. If a creditor has not already submitted a proof of debt, they must include one when returning the written resolution. A proof of debt is attached. Votes received after the Decision Date will not be counted.

If creditors wish to consider the resolutions at a physical meeting they must notify me in writing within five business days of delivery of the attached notice. A meeting will be convened if sufficient creditors notify the Joint Liquidators within the timeframe. Section 246ZE of the Act sets the 'minimum number' of creditors for requisitioning a meeting at any of the following:

- (a) 10% in value of the creditors or contributories; or
- (b) 10% in number of the creditors or contributories; or
- (c) 10 creditors or contributories.

## **14. Creditors' rights**

I provide at the end of this report an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the liquidations. Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with my response then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.





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

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

Yours faithfully  
For and on behalf of  
Central A1 Limited & 1,795 other Companies

A handwritten signature in black ink, appearing to read 'Shane Crooks'. The signature is stylized with loops and a long horizontal stroke at the end.

Shane Crooks  
Joint Liquidator  
Authorised in the UK by the Institute of Chartered Accountants in England & Wales

Enclosures  
Receipts and Payments Account  
SIP 9 Time Cost Report for the Period of Report  
SIP 9 Time Cost Report for the Period of Liquidation  
BDO LLP Policy in Respect of Fees and Disbursements  
Notice of Decision Procedure  
Decision by Correspondence Voting Form  
Proof of Debt  
Statement of Creditors' Rights in respect of Fees and Disbursements  
Schedule of All the Companies  
Joint Liquidators' Proposed Remuneration

**Central A1 Limited & 1,795 other companies  
In Creditors' Voluntary Liquidation**

**Summary of the Joint Liquidators' Consolidated Receipts & Payments  
for the period from 5 October 2017 to 4 October 2018**

	Estimated to realise per Statement of Affairs (£)	Change since 4 October 2017 (£)	Total (£)
<b>RECEIPTS</b>			
Cash at Bank	2,880,247.64	-	2,880,247.64
Bank Interest gross	-	952.55	3,935.07
	<u>2,880,247.64</u>	<u>952.55</u>	<u>2,884,182.71</u>
<b>PAYMENTS</b>			
Joint Liquidators' Fees		328,000.00	328,000.00
Joint Liquidators' Disbursements		18,142.38	18,142.38
Reporting Accountant's Fees		-	1,769,000.00
Legal Fees		108,319.36	216,432.33
Legal Disbursements		21,680.64	80,233.67
Government Legal Department - Restoration Costs		11,500.00	11,500.00
Bank Charges		30.00	45.00
		<u>487,672.38</u>	<u>2,423,353.38</u>
<b>BALANCE IN HAND</b>			
Bank Account Current		(113,265.23)	460,768.51
VAT Control Account		<u>(373,454.60)</u>	<u>60.82</u>
		(486,719.83)	460,829.33
			<u>2,884,182.71</u>

8DO LLP  
55 Baker Street  
London  
W1U 7EU

Shane Crooks & Malcolm Cohen  
Joint Liquidators

4 December 2018

Central A1 Limited & 1,795 other companies - All In Creditors' Voluntary Liquidation

Detailed Time Charged and Rates Applicable for the Joint Liquidators for the Period From 5 October 2016 (date of appointment) to 4 October 2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR EXECUTIVE		EXECUTIVE		OTHER STAFF		GRAND TOTAL		AVERAGE RATE £
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
<b>B. Steps on Appointment</b>															
02. Statutory Documentation	8.00	5,808.00	11.50	5,773.00					59.50	8,678.75			71.00	14,451.75	
08. Detail Documentation Review	8.00	5,808.00	11.50	5,773.00					59.50	8,678.75			79.00	20,259.75	256.45
<b>B. Sub Total</b>															
<b>C. Planning and Strategy</b>															
07. Strategy Planning	1.25	933.00	1.90	925.30									3.15	1,858.30	
99. Other Matters	1.00	321.00	1.00	321.00									1.00	321.00	
<b>C. Sub Total</b>	<b>1.25</b>	<b>933.00</b>	<b>2.90</b>	<b>1,246.30</b>									<b>4.15</b>	<b>2,179.30</b>	<b>525.13</b>
<b>D. General Administration</b>															
01. Insurance Matters			1.80	518.40					94.10	12,906.95			95.90	13,425.35	
02. VAT			1.20	359.60					26.75	4,788.25			31.45	8,406.85	
03. Taxation	3.50	3,059.00							402.30	73,467.90			1,099.25	496,790.45	
04. Instruct/Liaise Solicitors	322.75	234,702.75	374.20	188,619.80					72.50	13,596.00			177.75	69,053.25	
05. Investigations	11.25	8,291.25	94.00	47,168.00									4.50	2,646.00	
06. Conduct Reports	1.50	1,140.00	3.00	1,506.00					12.55	1,547.40			26.40	3,733.45	
07. Receipts/Payments Accounts			7.15	1,369.70	4.40	545.60	1.75	232.90	30.75	6,477.25	0.55	36.85	30.75	6,477.25	
08. Remuneration Issues			0.30	153.90					2.00	446.00			2.30	599.90	
09. Statutory Matters	6.00	4,371.00	7.00	3,558.00					7.00	1,253.00			20.00	9,182.00	
13. General Meetings									0.50	78.50			0.50	78.50	
14. General Discussions	2.60	1,937.70	66.90	33,482.40			0.60	70.20	178.35	29,333.75			248.45	64,824.05	
15. Gen. Admin/Correspondence									4.50	811.50			4.50	811.50	
16. Maintain Internal Files			1.50	481.50									1.50	481.50	
99. Other Matters			557.05	277,417.30	4.40	545.60	2.35	303.10	831.30	144,706.30	0.55	36.85	1,743.25	676,311.05	388.07
<b>D. Sub Total</b>	<b>347.60</b>	<b>253,501.70</b>													
<b>H. Creditor Claims</b>															
04. Non Preferential Creditors			4.50	2,286.50									4.50	2,286.50	
<b>H. Sub Total</b>			<b>4.50</b>	<b>2,286.50</b>									<b>4.50</b>	<b>2,286.50</b>	<b>508.11</b>
<b>I. Reporting</b>															
01. Statutory Reporting	4.00	2,964.00	1.75	504.00	2.50	310.00	1.25	145.00	50.50	8,548.50			60.00	12,471.50	
02. Reporting to Appointer	2.50	1,815.00											2.50	1,815.00	
04. Reporting to Creditors	4.00	2,904.00	17.60	9,028.80					5.75	902.75			27.35	12,835.35	
06. Reporting to other Bodies	1.00	726.00											1.00	726.00	
99. Other Matters			19.35	9,532.80	2.50	310.00	1.25	145.00	56.25	9,451.25			90.85	27,848.05	306.53
<b>I. Sub Total</b>	<b>11.50</b>	<b>8,409.00</b>													
<b>GRAND TOTAL</b>	<b>368.35</b>	<b>268,651.70</b>	<b>595.30</b>	<b>296,255.90</b>	<b>6.90</b>	<b>855.60</b>	<b>3.60</b>	<b>448.10</b>	<b>947.05</b>	<b>162,836.30</b>	<b>0.55</b>	<b>36.85</b>			

Net Total	1,921.75	729,084.65
Disbursements		
Grand Total		£729,084.65

379.39

Central A1 Limited & 1,795 other companies - All In Creditors' Voluntary Liquidation

Detailed Time Charged and Rates Applicable for the Joint Liquidators for the Period From 5 October 2017 to 4 October 2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR EXECUTIVE		EXECUTIVE		OTHER STAFF		GRAND TOTAL		AVERAGE RATE	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	£	£
C. Planning and Strategy																
07 Strategy Planning	0.75	570.00	1.90	925.30									2.65	1,495.30		
C. Sub Total	0.75	570.00	1.90	925.30									2.65	1,495.30	564.26	
D. General Administration																
01 Insurance Matters			1.80	518.40					70.25	8,250.75			72.05	8,769.15		
02 VAT			0.20	57.60					0.20	57.60			108.00	45,923.90		
03 Taxation			48.50	24,851.90					44.25	9,771.75			74.70	33,914.90		
04 Instruct/Liaise Solicitors	15.25	11,300.25	46.30	23,682.40					20.25	4,119.25			1.50	1,140.00		
05 Investigations	8.25	6,113.25											22.90	3,377.30		
06 Conduct Reports	1.50	1,140.00	6.50	1,239.15	4.40	545.60	1.55	192.50	9.90	1,361.20	0.55	36.85	21.25	4,738.75		
07 Receipts/Payments Accounts									21.25	4,738.75			2.30	599.90		
08 Remuneration Issues									20.90	4,072.30			54.80	21,416.10		
09 Statutory Matters	0.30	156.00	0.30	153.90			0.60	70.20					357.70	119,937.60	335.30	
15 Gen. Admin/Correspondence	28.30	19,709.50	136.50	67,620.95	4.40	545.60	2.15	262.70	188.80	32,762.00	0.55	36.85				
D. Sub Total																
1. Reporting																
01 Statutory Reporting	4.00	2,964.00	1.75	504.00	2.50	310.00	1.25	145.00	24.50	4,059.50			34.00	7,982.50		
04 Reporting to Creditors			17.50	9,028.80									17.50	9,028.80		
I. Sub Total	4.00	2,964.00	19.35	9,532.80	2.50	310.00	1.25	145.00	24.50	4,059.50			51.60	17,011.30	329.68	
	30.05	22,243.50	157.75	78,079.05	6.90	855.60	3.40	407.70	213.30	36,821.50	0.55	36.85				

Net Total	411.95	138,444.20	336.07
Disbursements		6.00	
Billed:			
Grand Total		£138,450.20	



## **Central A1 Limited & 1,795 other Companies - All in Liquidation**

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

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

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

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

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

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

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

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

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



#### **Other Costs**

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

##### **Category 1**

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

##### **Category 2**

As previously reported, the policy of BDO LLP in respect of these liquidations is not to charge any category 2 disbursements. We also do not propose to recover from the estates the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency.

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

BDO LLP  
4 December 2018

**Notice to Creditors of Dividend (Rule 14.36) of the Insolvency (England and Wales) Rules 2016)**

**Central A1 Limited & 1,795 other companies (together 'the Companies')  
- All in Creditors' Voluntary Liquidation**

**In the Matter of the Insolvency Act 1986**

All of the Companies' assets have now been realised and a first and final dividend is intended to be declared in the above matter. You are listed as a possible creditor.

To receive a dividend, creditors owed more than £1,000 must have delivered a proof to the address below, by the last date for proving. A form of proof is attached. The dividend is to be declared within two months from the last date for proving. If you do not prove your claim you will be excluded from this dividend.

**Last date for proving: 4 January 2019**

**Address to deliver proof: BDO LLP, 55 Baker Street, London, W1U 7EU**

There will be no prescribed part in this case.



.....  
Shane Crooks

Joint Liquidator

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

The Joint Liquidators are Malcolm Cohen (Officeholder No: 6825) and Shane Crooks (Officeholder No: 15110) of BDO LLP, 55 Baker Street, London, W1U 7EU and were appointed on 5 October 2016. The Joint Liquidators may also be contacted via [BRCMT@bdo.co.uk](mailto:BRCMT@bdo.co.uk)



Central A1 Limited & 1,795 other companies - In Liquidation

**NOTICE OF ARRANGING A DECISION PROCEDURE FOR CREDITORS  
SECTION 246ZE OF THE INSOLVENCY ACT 1986**

**Approval of Remuneration**

**NOTICE** that the Creditors of the above-named Companies are invited to make decisions as to whether to approve or reject the resolutions below.

**Decision Procedure:** The creditors are invited to indicate by correspondence whether they approve or reject the resolutions. A Decision by Correspondence form is attached for recording your vote. The completed form, together with details of your claim if not already provided, must be sent to the Joint Liquidators, whose details are below and on the attached form. Your response must be delivered before the Decision Date below otherwise it cannot be counted.

**Decision date:** 21 December 2018.

Creditors may within five business days of this notice require a physical meeting be held to consider the matter. This is explained in further detail overleaf.

Any response may be sent by correspondence, using the attached form. To be valid, your response must be received by the Joint Liquidator by no later than the Decision Date, which is 21 December 2018

**RESOLUTION**

That:

- 1 That a Liquidation Committee be established if sufficient creditors are willing to be members.

In the event that a Liquidation Committee is not established to RESOLVE THAT

- 2 The Joint Liquidators' remuneration be approved on a fixed set amount as set out at Appendix 2.

**Date:** 4 December 2018

A handwritten signature in black ink, appearing to read 'Shane Crooks'.

**Shane Crooks  
Joint Liquidator**

The Joint Liquidators are Malcolm Cohen (officeholder number: 6825) and Shane Crooks (officeholder number: 15110) of BDO LLP, 55 Baker Street, London, W1U 7EU. The Joint Liquidators may also be contacted via Teddy Blankson at [BRCMT@bdo.co.uk](mailto:BRCMT@bdo.co.uk)





Certain Rules apply to decision procedures. The full text of the Rules is attached overleaf but the effect of those Rules is summarised here:

**Creditor Voting rights (R.15.28):** Every creditor who has this notice is entitled to vote in respect of the debt due to the creditor. Where there is a physical meeting the creditor must submit a proxy form (not relevant at this stage). Creditors, including creditors whose debt is treated as a 'small debt' (£1,000 or less) must still deliver a proof for voting purposes, if they have not already done so.

**Calculation of creditors voting rights (R.15.31):** In respect of these liquidations creditors' claims will be calculated as at the date of liquidation, being 5 October 2016. Claims that have an uncertain value will be valued at £1, or a higher value if the chair allows.

**Requisite majority of creditors for making a decision (15.34):** In a Creditors' Voluntary Liquidation a decision is approved if a majority of creditors, by value, vote in favour by the Decision Date.

**Appeals against decisions (R.15.35):** Decisions of the Joint Liquidators in convening the Decision Procedure and dealing with voting is subject to appeal to the court by a creditor. Any appeal must be made within 21 days of the Decision Date.

**Physical Meeting:** If creditors want to consider the resolutions at a physical meeting they must notify in writing the Joint Liquidators, whose details are above, within five business days of delivery of this notice. A meeting will be convened if sufficient creditors notify the Joint Liquidators within the timeframe. Section 246ZE of the Insolvency Act sets the 'minimum number' of creditors for requisitioning a meeting at any of the following:

- (a) 10% in value of the creditors or contributories; or
- (b) 10% in number of the creditors or contributories; or
- (c) 10 creditors or contributories.



**Extract from the Insolvency (England and Wales) Rules 2016**

**Creditors' voting rights**

**15.28.—**(1) In an administration, an administrative receivership, a creditors' voluntary winding up, a winding up by the court and a bankruptcy, a creditor is entitled to vote in a decision procedure or to object to a decision proposed using the deemed consent procedure only if—

- (a) the creditor has, subject to 15.29, delivered to the convener a proof of the debt claimed in accordance with paragraph (3), including any calculation for the purposes of rule 15.31 or 15.32, and
  - (b) the proof was received by the convener—
    - (i) not later than the decision date, or in the case of a meeting, 4pm on the business day before the meeting, or
    - (ii) in the case of a meeting, later than the time given in sub-paragraph (i) where the chair is content to accept the proof; and
  - (c) the proof has been admitted for the purposes of entitlement to vote.
- (2) In the case of a meeting, a proxy-holder is not entitled to vote on behalf of a creditor unless the convener or chair has received the proxy intended to be used on behalf of that creditor.
- (3) A debt is claimed in accordance with this paragraph if it is—
- (a) claimed as due from the company or bankrupt to the person seeking to be entitled to vote; or
  - (b) in relation to a member State liquidator, claimed to be due to creditors in proceedings in relation to which that liquidator holds office.
- (4) The convener or chair may call for any document or other evidence to be produced if the convener or chair thinks it necessary for the purpose of substantiating the whole or any part of a claim.
- (5) In a decision relating to a proposed CVA or IVA every creditor, secured or unsecured, who has notice of the decision procedure is entitled to vote in respect of that creditor's debt.
- (6) Where a decision is sought in an administration under sub-paragraph 3.52(3)(b) (pre administration costs), paragraph 18.18(4) (remuneration: procedure for initial determination in an administration) or paragraph 18.26(2) (first exception: administrator has made statement under paragraph 52(1)(b) of Schedule B1), creditors are entitled to participate to the extent stated in those paragraphs.

**Calculation of voting rights**

**15.31.—**(1) Votes are calculated according to the amount of each creditor's claim—

- (a) in an administration, as at the date on which the company entered administration, less—
  - (i) any payments that have been made to the creditor after that date in respect of the claim, and
  - (ii) any adjustment by way of set-off which has been made in accordance with rule 14.24 or would have been made if that rule were applied on the date on which the votes are counted;
- (b) in an administrative receivership, as at the date of the appointment of the receiver, less any payments that have been made to the creditor after that date in respect of the claim;
- (c) in a creditors' voluntary winding up, a winding up by the court or a bankruptcy, as set out in the creditor's proof to the extent that it has been admitted;
- (d) in a proposed CVA—
  - (i) at the date the company went into liquidation where the company is being wound up,
  - (ii) at the date the company entered into administration (less any payments made to the creditor after that date in respect of the claim) where it is in administration,
  - (iii) at the beginning of the moratorium where a moratorium has been obtained (less any payments made to the creditor after that date in respect of the claim), or
  - (iv) where (i) to (iii) do not apply, at the decision date;
- (e) in a proposed IVA—
  - (i) where the debtor is not an undischarged bankrupt—
    - (aa) at the date of the interim order, where there is an interim order in force,
    - (bb) otherwise, at the decision date,
  - (ii) where the debtor is an undischarged bankrupt, at the date of the bankruptcy order.

(2) A creditor may vote in respect of a debt of an unliquidated or unascertained amount if the convener or chair decides to put upon it an estimated minimum value for the purpose of entitlement to vote and admits the claim for that purpose.

(3) But in relation to a proposed CVA or IVA, a debt of an unliquidated or unascertained amount is to be valued at £1 for the purposes of voting unless the convener or chair or an appointed person decides to put a higher value on it.

(4) Where a debt is wholly secured its value for voting purposes is nil.

(5) Where a debt is partly secured its value for voting purposes is the value of the unsecured part.

(6) However, the value of the debt for voting purposes is its full value without deduction of the value of the security in the following cases—



- (a) where the administrator has made a statement under paragraph 52(1)(b) of Schedule B1 and the administrator has been requested to seek a decision under paragraph 52(2); and
  - (b) where, in a proposed CVA, there is a decision on whether to extend or further extend a moratorium or to bring a moratorium to an end before the end of the period of any extension.
- (7) No vote may be cast in respect of a claim more than once on any resolution put to the meeting; and for this purpose (where relevant), the claim of a creditor and of any member State liquidator in relation to the same debt are a single claim.
- (8) A vote cast in a decision procedure which is not a meeting may not be changed.
- (9) Paragraph (7) does not prevent a creditor or member State liquidator from—
- (a) voting in respect of less than the full value of an entitlement to vote; or
  - (b) casting a vote one way in respect of part of the value of an entitlement and another way in respect of some or all of the balance of that value.

#### **Requisite majorities**

- 15.34.—(1) A decision is made by creditors when a majority (in value) of those voting have voted in favour of the proposed decision, except where this rule provides otherwise.
- (2) In the case of an administration, a decision is not made if those voting against it—
- (a) include more than half in value of the creditors to whom notice of the decision procedure was delivered; and
  - (b) are not, to the best of the convener or chair's belief, persons connected with the company.
- (3) Each of the following decisions in a proposed CVA is made when three-quarters or more (in value) of those responding vote in favour of it—
- (a) a decision approving a proposal or a modification;
  - (b) a decision extending or further extending a moratorium; or
  - (c) a decision bringing a moratorium to an end before the end of the period of any extension.
- (4) In a proposed CVA a decision is not made if more than half of the total value of the unconnected creditors vote against it.
- (5) For the purposes of paragraph (4)—
- (a) a creditor is unconnected unless the convener or chair decides that the creditor is connected with the company;
  - (b) in deciding whether a creditor is connected reliance may be placed on the information provided by the company's statement of affairs or otherwise in accordance with these Rules; and
  - (c) the total value of the unconnected creditors is the total value of those unconnected creditors whose claims have been admitted for voting.
- (6) In a case relating to a proposed IVA—
- (a) a decision approving a proposal or a modification is made when three-quarters or more (in value) of those responding vote in favour of it;
  - (b) a decision is not made if more than half of the total value of creditors who are not associates of the debtor vote against it.
- (7) For the purposes of paragraph (6)—
- (a) a creditor is not an associate of the debtor unless the convener or chair decides that the creditor is an associate of the debtor;
  - (b) in deciding whether a creditor is an associate of the debtor, reliance may be placed on the information provided by the debtor's statement of affairs or otherwise in accordance with these Rules; and
  - (c) the total value of the creditors who are not associates of the debtor is the total value of the creditors who are not associates of the debtor whose claims have been admitted for voting.

#### **Appeals against decisions under this Chapter**

- 15.35.—(1) A decision of the convener or chair under this Chapter is subject to appeal to the court by a creditor, by a contributory, or by the bankrupt or debtor (as applicable).
- (2) In a proposed CVA, an appeal against a decision under this Chapter may also be made by a member of the company.
- (3) If the decision is reversed or varied, or votes are declared invalid, the court may order another decision procedure to be initiated or make such order as it thinks just but, in a CVA or IVA, the court may only make an order if it considers that the circumstances which led to the appeal give rise to unfair prejudice or material irregularity.
- (4) An appeal under this rule may not be made later than 21 days after the decision date.
- (5) However, the previous paragraph does not apply in a proposed CVA or IVA, where an appeal may not be made after the end of the period of 28 days beginning with the day—
- (a) in a proposed CVA, on which the first of the reports required by section 4(6) or paragraph 30(3) of Schedule A1 was filed with the court(a); or
  - (b) in a proposed IVA—
    - (i) where an interim order has not been obtained, on which the notice of the result of the consideration of the proposal required by section 259(1)(a) has been given, or
    - (ii) otherwise, on which the report required by section 259(1)(b)(b) is made to the court.



(6) The person who made the decision is not personally liable for costs incurred by any person in relation to an appeal under this rule unless the court makes an order to that effect.

(7) The court may not make an order under paragraph (6) if the person who made the decision in a winding up by the court or a bankruptcy is the official receiver or a person nominated by the official receiver.

**Eligibility for membership of creditors' or liquidation committee**

**17.4.—(1)** This rule applies to a creditors' committee in an administration, an administrative receivership, and a bankruptcy and to a liquidation committee in a creditors' voluntary winding up and a winding up by the court.

**(2)** A creditor is eligible to be a member of such a committee if—

- (a) the person has proved for a debt;
- (b) the debt is not fully secured; and
- (c) neither of the following apply—
  - (i) the proof has been wholly disallowed for voting purposes, or
  - (ii) the proof has been wholly rejected for the purpose of distribution or dividend.

**(3)** No person can be a member as both a creditor and a contributory.

**(4)** A body corporate may be a member of a creditors' committee, but it cannot act otherwise than by a representative appointed under rule 17.17.

**Extract from the Insolvency Act 1986 (as amended)**

**Section 246ZE** Decisions by creditors and contributories: general

**(1)** This section applies where, for the purposes of this Group of Parts, a person ("P") seeks a decision about any matter from a company's creditors or contributories.

**(2)** The decision may be made by any qualifying decision procedure P thinks fit, except that it may not be made by a creditors' meeting or (as the case may be) a contributories' meeting unless subsection (3) applies.

**(3)** This subsection applies if at least the minimum number of creditors or (as the case may be) contributories make a request to P in writing that the decision be made by a creditors' meeting or (as the case may be) a contributories' meeting.

**(4)** If subsection (3) applies P must summon a creditors' meeting or (as the case may be) a contributories' meeting.

**(5)** Subsection (2) is subject to any provision of this Act, the rules or any other legislation, or any order of the court—

- (a) requiring a decision to be made, or prohibiting a decision from being made, by a particular qualifying decision procedure (other than a creditors' meeting or a contributories' meeting);
- (b) permitting or requiring a decision to be made by a creditors' meeting or a contributories' meeting.

**(6)** Section 246ZF provides that in certain cases the deemed consent procedure may be used instead of a qualifying decision procedure.

**(7)** For the purposes of subsection (3) the "minimum number" of creditors or contributories is any of the following—

- (a) 10% in value of the creditors or contributories;
- (b) 10% in number of the creditors or contributories;
- (c) 10 creditors or contributories.

**(8)** The references in subsection (7) to creditors are to creditors of any class, even where a decision is sought only from creditors of a particular class.

**(9)** In this section references to a meeting are to a meeting where the creditors or (as the case may be) contributories are invited to be present together at the same place (whether or not it is possible to attend the meeting without being present at that place).

**(10)** Except as provided by subsection (8), references in this section to creditors include creditors of a particular class.

**(11)** In this Group of Parts "qualifying decision procedure" means a procedure prescribed or authorised under paragraph 8A of Schedule 8.

**Proof of Debt/Claim Form**  
**Central A1 Limited & 1,795 other companies**  
**Together ("the Companies") - All in Creditors' Voluntary Liquidation**

**Note: Please state total amount of claim for all Companies, with back up split per individual company.**

Debt as at the date of the winding up Resolution: 5 October 2016

1	Name of creditor (If a company please also give company registration number and where registered).	
2	Address of creditor including email address for correspondence.	
3	Total amount of claim, including any Value Added Tax at the above date.	
4	If amount in 3 above includes outstanding uncapitalised interest please state amount.	£
5	Particulars of how and when debt incurred. (If you need more space append a continuation sheet to this form).	
6	Particulars of any security held, the value of the security, and the date it was given.	
7	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.	
8	Provide details of any documents by reference to which the debt can be substantiated. (Note: There is no need to attach them now but the Liquidator may call for any document or evidence to substantiate the claim at his discretion as may the Chair or convener of any meeting).	
9	Signature of creditor or person authorised to act on his behalf  _____	Dated  _____
Name in BLOCK LETTERS  _____		
Position with or in relation to creditor  _____		
Address of person signing (if different from 2 above)  _____		

Deliver to the Joint Liquidators, Shane Crooks & Malcolm Cohen, Business Restructuring, BDO LLP, 55 Baker Street, London, W1U 7EU.



**SECTION 246ZE OF THE INSOLVENCY ACT 1986  
DECISION BY CORRESPONDENCE**

**Central A1 Limited & 1,795 other companies - In Liquidation**

**RESOLUTION**

(\* Please indicate voting preference)

**RESOLUTION**

That:

- 1            That a Liquidation Committee be established if sufficient creditors are willing to be members.

In the event that a Liquidation Committee is not established to RESOLVE THAT

- 2            The Joint Liquidators' remuneration be approved on a fixed set amount as set out at Appendix 2.

\*Approved/Rejected

**TO BE COMPLETED BY THE CREDITOR WHEN RETURNING FORM**

Name of Creditor

\_\_\_\_\_

Signature of Creditor

\_\_\_\_\_

(If signing on behalf of creditor, state capacity e.g. director/solicitor etc)

NOTE: This form must be accompanied by a proof of the amount due to the creditor unless a proof of debt/claim form has already been delivered. Creditors whose debt is treated as a small debt (£1,000 or less) must still deliver a proof for voting purposes otherwise their vote will be disregarded. Joint Liquidators' Proposed Remuneration

***This form must be returned to Shane Crooks (officeholder IP No: 15110) of  
BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH, by no later  
than the Decision Date of 21 December 2018.***

The Joint Liquidators may also be contacted via Teddy Blankson at BRCMT@bdo.co.uk

**Shane Crooks  
Joint Liquidator  
4 December 2018**

**Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:****Creditors' and members' requests for further information in administration, winding up and bankruptcy**

**18.9.—**(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

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

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

**18.34.—**(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
  - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
  - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
  - (b) an unsecured creditor with either—
    - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
    - (ii) the permission of the court, or
  - (c) in a members' voluntary winding up—
    - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or



(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report').

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

**18.36.**—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

(2) Where the court has given permission, it must fix a venue for the application to be heard.

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

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

**18.37.**—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(2) Unless the application is dismissed, the court must fix a venue for it to be heard.

(3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.



## Appendix 1

Client Name	Co.Reg.No.	Client Name	Co.Reg.No.
Central A1 Limited	9151185	Central AA123 Limited	9447393
Central A2 Limited	9151328	Central AA124 Limited	9447452
Central A3 Limited	9151217	Central AA125 Limited	9447494
Central A4 Limited	9151386	Central AA126 Limited	9447830
Central A5 Limited	9151354	Central AA127 Limited	9447919
Central A6 Limited	9151221	Central AA128 Limited	9448004
Central A7 Limited	9151290	Central AA130 Limited	9449453
Central A8 Limited	9151245	Central AA131 Limited	9449463
Central A9 Limited	9151338	Central AA132 Limited	9449592
Central A10 Limited	9151325	Central AA133 Limited	9449655
Central A11 Limited	9164912	Central AA134 Limited	9449505
Central A12 Limited	9152413	Central AA135 Limited	9449662
Central A13 Limited	9152345	Central AA136 Limited	9449731
Central A14 Limited	9152439	Central AA137 Limited	9449722
Central A15 Limited	9152493	Central AA138 Limited	9449679
Central A16 Limited	9152530	Central AA139 Limited	9449710
Central A17 Limited	9152607	Central AA140 Limited	9451395
Central A18 Limited	9152772	Central AA141 Limited	9451537
Central A19 Limited	9152712	Central AA142 Limited	9451588
Central A20 Limited	9152723	Central AA143 Limited	9451568
Central A21 Limited	9083480	Central AA144 Limited	9451709
Central AA1 Limited	9017071	Central AA145 Limited	9451182
Central AA2 Limited	9001253	Central AA146 Limited	9451112
Central AA3 Limited	8991575	Central AA147 Limited	9451306
Central AA4 Limited	8992868	Central AA148 Limited	9451190
Central AA5 Limited	9007754	Central AA149 Limited	9451221
Central AA6 Limited	8992707	Central AA150 Limited	9449559
Central AA7 Limited	9044407	Central AA151 Limited	9449735
Central AA101 Limited	9444534	Central AA152 Limited	9449652
Central AA102 Limited	9446609	Central AA153 Limited	9449632
Central AA103 Limited	9446730	Central AA154 Limited	9449699
Central AA104 Limited	9446830	Central AA155 Limited	9449767
Central AA105 Limited	9446850	Central AA156 Limited	9449867
Central AA106 Limited	9446973	Central AA157 Limited	9449802
Central AA107 Limited	9446888	Central AA158 Limited	9449881
Central AA108 Limited	9447310	Central AA159 Limited	9449968
Central AA109 Limited	9445364	Central AA160 Limited	9449776
Central AA110 Limited	9445379	Central AA161 Limited	9449787
Central AA111 Limited	9445608	Central AA162 Limited	9449848
Central AA112 Limited	9445341	Central AA163 Limited	9449955
Central AA113 Limited	9445551	Central AA164 Limited	9449838
Central AA114 Limited	9445319	Central AA165 Limited	9449870
Central AA116 Limited	9445526	Central AA166 Limited	9449969
Central AA117 Limited	9445848	Central AA167 Limited	9450026
Central AA118 Limited	9445522	Central AA168 Limited	9451189
Central AA119 Limited	9447222	Central AA169 Limited	9451465
Central AA120 Limited	9447276	Central AA170 Limited	9451151
Central AA121 Limited	9447328	Central AA171 Limited	9451309
Central AA122 Limited	9447363	Central AA172 Limited	9451130

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central AA173 Limited	9451300
Central AA174 Limited	9451600
Central AA175 Limited	9451057
Central AA176 Limited	9451136
Central AA177 Limited	9451202
Central AA178 Limited	9451257
Central AA179 Limited	9451408
Central AA180 Limited	9456653
Central AA181 Limited	9456631
Central AA182 Limited	9456836
Central AA183 Limited	9456804
Central AA184 Limited	9456927
Central AA185 Limited	9456971
Central AA186 Limited	9457096
Central AA187 Limited	9457266
Central AA188 Limited	9457162
Central AA189 Limited	9457235
Central AA190 Limited	9456455
Central AA191 Limited	9456583
Central AA192 Limited	9456559
Central AA193 Limited	9456600
Central AA194 Limited	9456588
Central AA195 Limited	9456770
Central AA196 Limited	9456789
Central AA197 Limited	9456868
Central AA198 Limited	9456494
Central AA199 Limited	9456571
Central AA200 Limited	9456812
Central AA201 Limited	9456989
Central AA202 Limited	9460212
Central AA203 Limited	9456366
Central AA204 Limited	9456512
Central AA205 Limited	9456540
Central AA206 Limited	9456549
Central AA207 Limited	9456778
Central AA208 Limited	9456630
Central AA209 Limited	9456761
Central AA210 Limited	9456991
Central AA211 Limited	9457040
Central AA212 Limited	9457063
Central AA213 Limited	9457205
Central AA214 Limited	9457265
Central AA215 Limited	9456918
Central AA216 Limited	9456875
Central AA217 Limited	9456970
Central AA218 Limited	9456941
Central AA219 Limited	9456998
Central AA220 Limited	9457039
Central AA221 Limited	9460319

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central AA222 Limited	9461257
Central AA223 Limited	9461328
Central AA224 Limited	9461425
Central AA225 Limited	9461470
Central AA226 Limited	9461302
Central AA227 Limited	9461324
Central AA228 Limited	9461417
Central AA229 Limited	9461466
Central AA230 Limited	9473729
Central AA231 Limited	9473760
Central AA232 Limited	9473748
Central AA233 Limited	9473796
Central AA234 Limited	9473660
Central AA235 Limited	9473649
Central AA236 Limited	9473800
Central AA237 Limited	9473720
Central AA238 Limited	9473654
Central AA239 Limited	9473659
Central AA240 Limited	9473707
Central AA241 Limited	9473741
Central AA242 Limited	9473676
Central AA243 Limited	9473747
Central AA244 Limited	9473871
Central AA245 Limited	9484462
Central AA246 Limited	9484536
Central AA247 Limited	9484614
Central AA248 Limited	9484701
Central AA249 Limited	9484779
Central AA250 Limited	9473663
Central AA251 Limited	9473685
Central AA252 Limited	9473695
Central AA253 Limited	9473667
Central AA254 Limited	9473664
Central AA255 Limited	9473687
Central AA256 Limited	9473726
Central AA257 Limited	9473771
Central AA258 Limited	9473671
Central AA259 Limited	9473762
Central AA260 Limited	9473672
Central AA261 Limited	9473719
Central AA262 Limited	9473691
Central AA263 Limited	9473673
Central AA264 Limited	9473849
Central AA265 Limited	9473743
Central AA266 Limited	9473858
Central AA267 Limited	9481737
Central AA268 Limited	9473853
Central AA269 Limited	9481747
Central AA270 Limited	9479023

Client Name	Co.Reg.No.	Client Name	Co.Reg.No.
Central AA271 Limited	9478969	Central AA325 Limited	9501705
Central AA272 Limited	9478971	Central AA326 Limited	9501730
Central AA273 Limited	9479146	Central AA331 Limited	9501682
Central AA274 Limited	9476668	Central AA332 Limited	9501713
Central AA275 Limited	9476138	Central AA333 Limited	9501718
Central AA276 Limited	9476206	Central AA334 Limited	9501740
Central AA277 Limited	9476188	Central AA346 Limited	9521885
Central AA278 Limited	9476330	Central AA347 Limited	9522407
Central AA279 Limited	9476359	Central AA348 Limited	9522354
Central AA280 Limited	9481717	Central AA349 Limited	9524718
Central AA281 Limited	9481677	Central AA350 Limited	9525702
Central AA282 Limited	9481751	Central AA351 Limited	9916058
Central AA283 Limited	9476092	Central AA352 Limited	9917532
Central AA284 Limited	9476110	Central AA353 Limited	9916203
Central AA285 Limited	9476146	Central B1 Limited	9151379
Central AA286 Limited	9481714	Central B2 Limited	9166938
Central AA287 Limited	9476150	Central B3 Limited	9166711
Central AA288 Limited	9476236	Central B4 Limited	9152975
Central AA289 Limited	9476204	Central B5 Limited	9152878
Central AA290 Limited	9479133	Central B6 Limited	9153211
Central AA291 Limited	9478947	Central B7 Limited	9153205
Central AA292 Limited	9478958	Central B8 Limited	9153976
Central AA293 Limited	9478965	Central B9 Limited	9154201
Central AA294 Limited	9478980	Central B10 Limited	9153798
Central AA295 Limited	9478978	Central B11 Limited	9153012
Central AA296 Limited	9478982	Central B12 Limited	9153761
Central AA297 Limited	9478986	Central B13 Limited	9154000
Central AA298 Limited	9478985	Central B14 Limited	9153772
Central AA299 Limited	9476093	Central B15 Limited	9154277
Central AA300 Limited	9476100	Central B16 Limited	9154332
Central AA301 Limited	9500209	Central B17 Limited	9154649
Central AA302 Limited	9500253	Central B18 Limited	9154683
Central AA303 Limited	9500303	Central B19 Limited	9165039
Central AA304 Limited	9500341	Central B20 Limited	9165071
Central AA305 Limited	9500473	Central BB1 Limited	9842179
Central AA306 Limited	9499926	Central BB2 Limited	9832541
Central AA307 Limited	9499962	Central BB3 Limited	9832612
Central AA308 Limited	9500012	Central BB4 Limited	9832586
Central AA309 Limited	9500383	Central BB5 Limited	9832819
Central AA314 Limited	9500620	Central BB6 Limited	9832635
Central AA315 Limited	9500772	Central BB7 Limited	9839791
Central AA316 Limited	9500882	Central BB8 Limited	9842133
Central AA317 Limited	9501066	Central BB9 Limited	9832705
Central AA319 Limited	9501053	Central BB10 Limited	9832829
Central AA320 Limited	9528276	Central BB11 Limited	9833596
Central AA321 Limited	9501710	Central BB12 Limited	9839756
Central AA322 Limited	9501707	Central BB13 Limited	9833626
Central AA323 Limited	9501676	Central BB14 Limited	9833618
Central AA324 Limited	9501704	Central BB15 Limited	9833622

Client Name	Co.Reg.No.
Central BB16 Limited	9833640
Central BB17 Limited	9833636
Central BB18 Limited	9833643
Central BB19 Limited	9839782
Central BB20 Limited	9833751
Central BB21 Limited	9844432
Central BB22 Limited	9846732
Central BB26 Limited	9842146
Central BB31 Limited	9842257
Central BB37 Limited	9843096
Central BB39 Limited	9842982
Central BB44 Limited	9844424
Central BB46 Limited	9844409
Central BB51 Limited	9847276
Central BB52 Limited	9847320
Central BB61 Limited	9848392
Central BB62 Limited	9848417
Central BB63 Limited	9848469
Central BB64 Limited	9848439
Central BB65 Limited	9848422
Central BB66 Limited	9848461
Central BB71 Limited	9848550
Central BB72 Limited	9848381
Central BB73 Limited	9848385
Central BB74 Limited	9848395
Central BB75 Limited	9848408
Central BB76 Limited	9852330
Central BB77 Limited	9848473
Central BB78 Limited	9848499
Central BB79 Limited	9848470
Central BB81 Limited	9848466
Central BB82 Limited	9848397
Central BB100 Limited	9848514
Central BB101 Limited	9848458
Central BB102 Limited	9848547
Central BB103 Limited	9848429
Central BB104 Limited	9848484
Central BB105 Limited	9848485
Central BB106 Limited	9848459
Central BB107 Limited	9848518
Central BB108 Limited	9848509
Central BB109 Limited	9848566
Central BB110 Limited	9849147
Central BB111 Limited	9849240
Central BB112 Limited	9848465
Central BB113 Limited	9848463
Central BB114 Limited	9849483
Central BB115 Limited	9849299
Central BB116 Limited	9849667

Client Name	Co.Reg.No.
Central BB117 Limited	9849605
Central BB118 Limited	9849864
Central BB163 Limited	9848490
Central BB193 Limited	9850604
Central BB194 Limited	9850454
Central BB197 Limited	9850471
Central C1 Limited	9165099
Central C2 Limited	9165165
Central C3 Limited	9165176
Central C4 Limited	9165141
Central C5 Limited	9165223
Central C6 Limited	9165161
Central C7 Limited	9166617
Central C8 Limited	9164944
Central C9 Limited	9165059
Central C10 Limited	9164997
Central C11 Limited	9164769
Central C12 Limited	9164901
Central C13 Limited	9165085
Central C14 Limited	9165108
Central C15 Limited	9165124
Central C16 Limited	9165109
Central C17 Limited	9165175
Central C18 Limited	9165229
Central C19 Limited	9165142
Central C20 Limited	9165130
Central CC101 Limited	9495480
Central CC102 Limited	9495426
Central CC103 Limited	9495493
Central CC104 Limited	9495517
Central CC107 Limited	9497029
Central CC108 Limited	9497022
Central CC109 Limited	9497046
Central CC110 Limited	9497037
Central CC111 Limited	9497042
Central CC112 Limited	9497093
Central CC113 Limited	9497056
Central CC114 Limited	9497058
Central CC115 Limited	9497406
Central CC116 Limited	9497310
Central CC118 Limited	9497542
Central CC119 Limited	9497563
Central CC120 Limited	9497590
Central CC121 Limited	9497678
Central CC122 Limited	9497032
Central CC125 Limited	9497066
Central CC126 Limited	9497035
Central CC127 Limited	9497039
Central CC128 Limited	9497074

Client Name	Co.Reg.No.
Central CC129 Limited	9497081
Central CC130 Limited	9497088
Central CC131 Limited	9497068
Central CC132 Limited	9497051
Central CC133 Limited	9497006
Central CC134 Limited	9497012
Central CC135 Limited	9497015
Central CC139 Limited	9495154
Central CC140 Limited	9495214
Central CC141 Limited	9495588
Central CC142 Limited	9495532
Central CC143 Limited	9496992
Central CC144 Limited	9496998
Central CC145 Limited	9497107
Central CC146 Limited	9497439
Central CC147 Limited	9498082
Central CC149 Limited	9498165
Central CC150 Limited	9497907
Central CC151 Limited	9497998
Central CC152 Limited	9498062
Central CC153 Limited	9498167
Central CC156 Limited	9498160
Central CC157 Limited	9498324
Central CC158 Limited	9498356
Central CC162 Limited	9498488
Central CC164 Limited	9500082
Central CC165 Limited	9500592
Central CC166 Limited	9500038
Central CC167 Limited	9499981
Central CC169 Limited	9500141
Central CC170 Limited	9500067
Central D1 Limited	9165921
Central D3 Limited	9166250
Central D4 Limited	9166433
Central D5 Limited	9166393
Central D6 Limited	9166491
Central D7 Limited	9166518
Central D8 Limited	9166637
Central D9 Limited	9166387
Central D10 Limited	9166451
Central D11 Limited	9166485
Central D12 Limited	9166510
Central D13 Limited	9166601
Central D14 Limited	9166647
Central D15 Limited	9166333
Central D16 Limited	9166479
Central D18 Limited	9166569
Central D19 Limited	9166521
Central D20 Limited	9166613

Client Name	Co.Reg.No.
Central E1 Limited	9180969
Central E2 Limited	9181048
Central E3 Limited	9181094
Central E4 Limited	9181203
Central E5 Limited	9181139
Central E6 Limited	9181121
Central E7 Limited	9181441
Central E8 Limited	9182615
Central E9 Limited	9182556
Central E10 Limited	9182705
Central E11 Limited	9182684
Central E12 Limited	9181302
Central E13 Limited	9181064
Central E14 Limited	9181091
Central E15 Limited	9181128
Central E16 Limited	9181175
Central E17 Limited	9181149
Central E18 Limited	9181187
Central E19 Limited	9182814
Central E20 Limited	9182885
Central F1 Limited	9184004
Central F2 Limited	9184266
Central F3 Limited	9184168
Central F4 Limited	9184375
Central F5 Limited	9186086
Central F6 Limited	9185615
Central F7 Limited	9187272
Central F8 Limited	9185603
Central F9 Limited	9185711
Central F10 Limited	9185895
Central F11 Limited	9185942
Central F12 Limited	9185847
Central F13 Limited	9185709
Central F14 Limited	9187368
Central F15 Limited	9185965
Central F16 Limited	9187423
Central F17 Limited	9185960
Central F18 Limited	9186039
Central F19 Limited	9185852
Central F20 Limited	9185974
Central G1 Limited	9286778
Central G2 Limited	9286714
Central G4 Limited	9286764
Central G5 Limited	9286913
Central G6 Limited	9286954
Central G7 Limited	9287006
Central G8 Limited	9287152
Central G9 Limited	9287126
Central G10 Limited	9287029

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central G11 Limited	9286924
Central G12 Limited	9287014
Central G13 Limited	9287070
Central G14 Limited	9290158
Central G15 Limited	9288360
Central G16 Limited	9288267
Central G17 Limited	9288334
Central G18 Limited	9288333
Central G19 Limited	9288561
Central G20 Limited	9288352
Central GG102 Limited	9524015
Central GG104 Limited	9524137
Central GG106 Limited	9524084
Central GG107 Limited	9525687
Central GG109 Limited	9525694
Central GG110 Limited	9525699
Central GG111 Limited	9526123
Central GG112 Limited	9525717
Central GG113 Limited	9525748
Central GG114 Limited	9525695
Central GG115 Limited	9525706
Central GG116 Limited	9523502
Central GG117 Limited	9523602
Central GG118 Limited	9523622
Central GG119 Limited	9523851
Central GG120 Limited	9523893
Central GG121 Limited	9523753
Central GG122 Limited	9524013
Central GG123 Limited	9523975
Central GG124 Limited	9526397
Central GG125 Limited	9524089
Central GG127 Limited	9523950
Central GG128 Limited	9524079
Central GG129 Limited	9524146
Central GG130 Limited	9523986
Central GG131 Limited	9524067
Central GG134 Limited	9524284
Central GG135 Limited	9524410
Central GG139 Limited	9524095
Central GG140 Limited	9524192
Central GG142 Limited	9525660
Central GG143 Limited	9525651
Central GG144 Limited	9525675
Central GG146 Limited	9524141
Central GG147 Limited	9524167
Central GG148 Limited	9525654
Central GG149 Limited	9525668
Central GG150 Limited	9525679
Central GG151 Limited	9525731

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central GG152 Limited	9525714
Central GG153 Limited	9526286
Central GG154 Limited	9526211
Central GG155 Limited	9526220
Central GG156 Limited	9526282
Central GG157 Limited	9526389
Central GG158 Limited	9525645
Central GG159 Limited	9525641
Central GG160 Limited	9525676
Central GG161 Limited	9525658
Central GG162 Limited	9525680
Central GG164 Limited	9525689
Central GG165 Limited	9525683
Central GG167 Limited	9525727
Central GG169 Limited	9525678
Central GG170 Limited	9525768
Central GG171 Limited	9525710
Central GG172 Limited	9525752
Central GG173 Limited	9525757
Central GG174 Limited	9525700
Central GG175 Limited	9525707
Central GG176 Limited	9525713
Central GG177 Limited	9525718
Central GG178 Limited	9525809
Central GG179 Limited	9525704
Central GG180 Limited	9525723
Central GG181 Limited	9525720
Central GG182 Limited	9525711
Central GG187 Limited	9525758
Central GG188 Limited	9525807
Central GG189 Limited	9525949
Central GG190 Limited	9525960
Central GG191 Limited	9525928
Central GG192 Limited	9526249
Central GG193 Limited	9525735
Central GG194 Limited	9525755
Central GG195 Limited	9525739
Central GG196 Limited	9525778
Central GG197 Limited	9525842
Central GG198 Limited	9526279
Central GG199 Limited	9526254
Central GG202 Limited	9526436
Central GG203 Limited	9525712
Central GG204 Limited	9525750
Central GG205 Limited	9525722
Central GG206 Limited	9525765
Central GG207 Limited	9525792
Central GG208 Limited	9525821
Central GG209 Limited	9525843

Client Name	Co.Reg.No.
Central GG210 Limited	9526297
Central GG211 Limited	9525860
Central GG212 Limited	9526275
Central GG213 Limited	9525728
Central GG215 Limited	9525762
Central GG216 Limited	9525788
Central GG218 Limited	9525896
Central GG219 Limited	9525940
Central GG220 Limited	9526259
Central GG221 Limited	9526334
Central GG222 Limited	9526463
Central GG223 Limited	9526007
Central GG224 Limited	9526747
Central GG226 Limited	9526461
Central GG227 Limited	9526427
Central GG229 Limited	9526577
Central GG230 Limited	9526001
Central GG231 Limited	9526318
Central GG232 Limited	9526439
Central GG233 Limited	9526752
Central GG234 Limited	9526576
Central GG235 Limited	9526443
Central GG236 Limited	9526445
Central GG237 Limited	9526499
Central GG238 Limited	9526067
Central GG239 Limited	9526288
Central GG240 Limited	9526324
Central GG241 Limited	9526519
Central GG989 Limited	9523928
Central GG990 Limited	9523925
Central GG991 Limited	9524043
Central GG992 Limited	9524030
Central GG993 Limited	9525650
Central GG994 Limited	9525673
Central GG995 Limited	9525657
Central GG996 Limited	9525647
Central GG998 Limited	9525685
Central H1 Limited	9288513
Central H2 Limited	9288519
Central H4 Limited	9290148
Central H5 Limited	9288299
Central H6 Limited	9288268
Central H7 Limited	9288297
Central H9 Limited	9288323
Central H10 Limited	9288306
Central H11 Limited	9288336
Central H12 Limited	9288341
Central H13 Limited	9288384
Central H14 Limited	9288402

Client Name	Co.Reg.No.
Central H15 Limited	9288387
Central H16 Limited	9288606
Central H17 Limited	9288276
Central H18 Limited	9288273
Central H19 Limited	9288391
Central H20 Limited	9288339
Central H21 Limited	9288303
Central I1 Limited	9288377
Central I2 Limited	9288371
Central I4 Limited	9288475
Central I5 Limited	9288530
Central I6 Limited	9288549
Central I7 Limited	9288483
Central I8 Limited	9288639
Central I9 Limited	9288640
Central I10 Limited	9288689
Central I11 Limited	9289238
Central I12 Limited	9290246
Central I13 Limited	9290237
Central I14 Limited	9290229
Central I15 Limited	9290269
Central I17 Limited	9329173
Central I18 Limited	9329178
Central I19 Limited	9329317
Central I20 Limited	9329459
Central J1 Limited	9329521
Central J2 Limited	9329593
Central J3 Limited	9330940
Central J4 Limited	9331103
Central J5 Limited	9331280
Central J6 Limited	9329290
Central J7 Limited	9329293
Central J9 Limited	9329321
Central J10 Limited	9329388
Central J11 Limited	9329494
Central J12 Limited	9329511
Central J13 Limited	9329554
Central J14 Limited	9331386
Central J15 Limited	9331330
Central J16 Limited	9330796
Central J17 Limited	9336184
Central J18 Limited	9336163
Central J19 Limited	9336341
Central J20 Limited	9337278
Central K1 Limited	9337505
Central K2 Limited	9337577
Central K3 Limited	9337421
Central K4 Limited	9331441
Central K5 Limited	9331368

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central K6 Limited	9350910
Central K7 Limited	9337887
Central K8 Limited	9337603
Central K9 Limited	9337636
Central K10 Limited	9337547
Central K11 Limited	9337512
Central K12 Limited	9337814
Central K13 Limited	9337891
Central K14 Limited	9331311
Central K15 Limited	9350938
Central K16 Limited	9350943
Central K17 Limited	9337682
Central K18 Limited	9337813
Central K19 Limited	9338384
Central K20 Limited	9339726
Central L2 Limited	9339972
Central L3 Limited	9340023
Central L4 Limited	9340061
Central L5 Limited	9339780
Central L6 Limited	9339873
Central L7 Limited	9339807
Central L8 Limited	9340065
Central L9 Limited	9340089
Central L10 Limited	9340191
Central L11 Limited	9340297
Central L12 Limited	9339719
Central L13 Limited	9340933
Central L14 Limited	9340985
Central L15 Limited	9341021
Central L16 Limited	9341256
Central L17 Limited	9341558
Central L18 Limited	9350924
Central L20 Limited	9350958
Central M1 Limited	9350915
Central M2 Limited	9340928
Central M3 Limited	9340973
Central M4 Limited	9340980
Central M5 Limited	9341152
Central M6 Limited	9350934
Central M7 Limited	9350940
Central M8 Limited	9340967
Central M9 Limited	9340950
Central M10 Limited	9340990
Central M11 Limited	9340953
Central M12 Limited	9340968
Central M13 Limited	9340988
Central M15 Limited	9341001
Central M16 Limited	9347161
Central M18 Limited	9347162

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central N1 Limited	9347223
Central N3 Limited	9347159
Central N4 Limited	9347169
Central N6 Limited	9347174
Central N7 Limited	9347165
Central N8 Limited	9347268
Central N9 Limited	9347241
Central N10 Limited	9347244
Central N11 Limited	9352721
Central N12 Limited	9349084
Central N13 Limited	9352804
Central N14 Limited	9352728
Central N15 Limited	9350951
Central N16 Limited	9352717
Central N17 Limited	9352938
Central N18 Limited	9350947
Central N20 Limited	9349047
Central O1 Limited	9352746
Central O3 Limited	9349056
Central O4 Limited	9349077
Central O6 Limited	9349110
Central O7 Limited	9349148
Central O8 Limited	9349025
Central O9 Limited	9349122
Central O10 Limited	9349065
Central O11 Limited	9352761
Central O12 Limited	9352754
Central O13 Limited	9352709
Central O14 Limited	9356803
Central O15 Limited	9356808
Central O17 Limited	9356859
Central O18 Limited	9356827
Central O19 Limited	9356816
Central O20 Limited	9356847
Central O21 Limited	9349189
Central P1 Limited	9356869
Central P2 Limited	9356952
Central P3 Limited	9357014
Central P5 Limited	9356946
Central P6 Limited	9356848
Central P7 Limited	9356984
Central P9 Limited	9357161
Central P10 Limited	9357172
Central P11 Limited	9358708
Central P13 Limited	9358691
Central P14 Limited	9358658
Central P15 Limited	9358647
Central P16 Limited	9358590
Central P17 Limited	9358726



Client Name	Co.Reg.No.
Central P18 Limited	9358580
Central P19 Limited	9358747
Central P20 Limited	9358564
Central Q1 Limited	9358757
Central Q2 Limited	9358748
Central Q3 Limited	9358754
Central Q4 Limited	9358762
Central Q5 Limited	9358606
Central Q6 Limited	9360367
Central Q7 Limited	9360385
Central Q8 Limited	9360315
Central Q9 Limited	9360408
Central Q10 Limited	9360324
Central Q11 Limited	9360389
Central Q12 Limited	9360405
Central Q13 Limited	9360424
Central Q14 Limited	9360521
Central Q15 Limited	9360348
Central Q17 Limited	9360449
Central Q18 Limited	9360399
Central Q19 Limited	9360359
Central Q20 Limited	9360413
Central R1 Limited	9360458
Central R3 Limited	9362044
Central R4 Limited	9362040
Central R6 Limited	9362055
Central R7 Limited	9362118
Central R9 Limited	9362100
Central R10 Limited	9362095
Central R11 Limited	9362069
Central R12 Limited	9362150
Central R13 Limited	9362063
Central R14 Limited	9362105
Central R15 Limited	9362350
Central R16 Limited	9362090
Central R17 Limited	9362147
Central R18 Limited	9362512
Central R20 Limited	9364189
Central S1 Limited	9364391
Central S3 Limited	9364441
Central S4 Limited	9364190
Central S5 Limited	9364161
Central S6 Limited	9364174
Central S7 Limited	9364276
Central S8 Limited	9364466
Central S9 Limited	9364166
Central S10 Limited	9364257
Central S11 Limited	9364287
Central S12 Limited	9364472

Client Name	Co.Reg.No.
Central S13 Limited	9364488
Central S14 Limited	9364175
Central S15 Limited	9365757
Central U1 Limited	9028563
Central U2 Limited	9037691
Central U3 Limited	9037617
Central U5 Limited	9050438
Central U6 Limited	9053608
Central U8 Limited	9059139
Central U9 Limited	9114940
Central U10 Limited	9006925
Central U12 Limited	8999200
Central U13 Limited	9011175
Central U15 Limited	9007614
Central U16 Limited	9003329
Central U17 Limited	9011118
Central U18 Limited	9012992
Central U20 Limited	8999449
Central V3 Limited	9048416
Central V5 Limited	9050947
Central V6 Limited	9012069
Central V9 Limited	9081536
Central V11 Limited	9096759
Central V12 Limited	8979270
Central V13 Limited	9105804
Central V14 Limited	9003020
Central V17 Limited	9002657
Central V30 Limited	9045995
Central V31 Limited	9064779
Central V32 Limited	9076535
Central V33 Limited	9106947
Central V34 Limited	9117351
Central V35 Limited	9119776
Central V36 Limited	9120970
Central V37 Limited	9130990
Central V38 Limited	9174244
Central V40 Limited	8992750
Central V41 Limited	9028397
Central V42 Limited	9019051
Central V43 Limited	8992937
Central V44 Limited	9028365
Central V45 Limited	8992966
Central V46 Limited	9000770
Central V47 Limited	8983631
Central V48 Limited	9012623
Central V49 Limited	8992907
Central V52 Limited	9003367
Central V53 Limited	8984357
Central V54 Limited	8984280

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central V55 Limited	9055280
Central V57 Limited	9003388
Central V58 Limited	8993005
Central V59 Limited	9017313
Central V60 Limited	9012003
Central V61 Limited	9013058
Central V62 Limited	9012035
Central V63 Limited	9000622
Central V65 Limited	9098993
Central V66 Limited	8978523
Central V67 Limited	8998453
Central V68 Limited	9010127
Central V69 Limited	9002662
Central V70 Limited	9019029
Central V71 Limited	9026120
Central W1 Limited	8986073
Central W3 Limited	9124369
Central W6 Limited	9126931
Central W7 Limited	9132524
Central W8 Limited	9134955
Central W11 Limited	9152291
Central W12 Limited	9155297
Central W14 Limited	9170733
Central W16 Limited	9191148
Central W17 Limited	9217272
Central X1 Limited	9048968
Central X2 Limited	9023445
Central X3 Limited	9012775
Central X4 Limited	8997061
Central X5 Limited	9045781
Central X7 Limited	8977932
Central X8 Limited	9006720
Central X10 Limited	9019271
Central X12 Limited	9017416
Central X13 Limited	9009858
Central X14 Limited	9006804
Central X17 Limited	9002291
Central XX101 Limited	9449301
Central Y2 Limited	9030561
Central Y7 Limited	8993002
Central Y9 Limited	9002969
Central Y11 Limited	8992885
Central Y12 Limited	8992861
Central Y15 Limited	8982067
Central Y16 Limited	8992774
Central Y18 Limited	9012040
Central Z3 Limited	8984300
Central Z5 Limited	8985419
Central Z6 Limited	8984477

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central Z10 Limited	9413570
Central Z11 Limited	8985299
Central Z12 Limited	9002725
Central Z13 Limited	9002766
Central Z19 Limited	8992918
Central Z21 Limited	8984066
Central Z7 Limited	9000887
Central Z8 Limited	9002149
Central ZZ1 Limited	9428341
Central ZZ3 Limited	9429056
Central ZZ4 Limited	9429051
Central ZZ5 Limited	9427690
Central ZZ6 Limited	9428358
Central ZZ7 Limited	9428378
Central ZZ8 Limited	9429034
Central ZZ9 Limited	9429057
Central ZZ10 Limited	9428949
Central ZZ11 Limited	9429050
Central ZZ12 Limited	9427626
Central ZZ13 Limited	9429075
Central ZZ14 Limited	9427632
Central ZZ15 Limited	9429094
Central ZZ16 Limited	9427619
Central ZZ17 Limited	9429067
Central ZZ18 Limited	9429152
Central ZZ19 Limited	9433362
Central ZZ20 Limited	9433406
Central ZZ21 Limited	9433229
Central ZZ22 Limited	9433481
Central ZZ23 Limited	9433262
Central ZZ24 Limited	9433461
Central ZZ25 Limited	9433304
Central ZZ26 Limited	9429012
Central ZZ27 Limited	9428869
Central ZZ28 Limited	9428942
Central ZZ29 Limited	9429065
Central ZZ30 Limited	9429069
Central ZZ31 Limited	9428890
Central ZZ32 Limited	9428938
Central ZZ33 Limited	9427606
Central ZZ34 Limited	9427600
Central ZZ35 Limited	9432595
Central ZZ36 Limited	9432808
Central ZZ37 Limited	9432651
Central ZZ38 Limited	9445703
Central ZZ39 Limited	9435918
Central ZZ40 Limited	9445792
Central ZZ41 Limited	9447391
Central ZZ42 Limited	9446011

Client Name	Co.Reg.No.
Central ZZ43 Limited	9447515
Central ZZ44 Limited	9445830
Central ZZ45 Limited	9447554
Central ZZ46 Limited	9433173
Central ZZ47 Limited	9439684
Central ZZ49 Limited	9439253
Central ZZ50 Limited	9439258
Central ZZ51 Limited	9427585
Central ZZ52 Limited	9429024
Central ZZ53 Limited	9427687
Central ZZ54 Limited	9427693
Central ZZ55 Limited	9428820
Central ZZ56 Limited	9427594
Central ZZ57 Limited	9428935
Central ZZ58 Limited	9427617
Central ZZ59 Limited	9428831
Central ZZ60 Limited	9427586
Central ZZ61 Limited	9427588
Central ZZ62 Limited	9427603
Central ZZ63 Limited	9427591
Central ZZ64 Limited	9428787
Central ZZ65 Limited	9429112
Central ZZ66 Limited	9429077
Central ZZ67 Limited	9427609
Central ZZ68 Limited	9427638
Central ZZ69 Limited	9432971
Central ZZ70 Limited	9433035
Central ZZ71 Limited	9433233
Central ZZ72 Limited	9433359
Central ZZ74 Limited	9433284
Central ZZ75 Limited	9433426
Central ZZ76 Limited	9428350
Central ZZ77 Limited	9427583
Central ZZ78 Limited	9427592
Central ZZ80 Limited	9428364
Central ZZ81 Limited	9428724
Central ZZ82 Limited	9429031
Central ZZ83 Limited	9429039
Central ZZ84 Limited	9428756
Central ZZ85 Limited	9427601
Central ZZ87 Limited	9429068
Central ZZ88 Limited	9429070
Central ZZ89 Limited	9429063
Central ZZ90 Limited	9429071
Central ZZ91 Limited	9429106
Central ZZ92 Limited	9429029
Central ZZ93 Limited	9427608
Central ZZ94 Limited	9429082
Central ZZ95 Limited	9429111

Client Name	Co.Reg.No.
Central ZZ96 Limited	9433163
Central ZZ97 Limited	9433226
Central ZZ98 Limited	9433232
Central ZZ99 Limited	9433032
Central ZZ100 Limited	9433063
Central ZZ101 Limited	9428282
Central ZZ102 Limited	9427589
Central ZZ103 Limited	9427593
Central ZZ104 Limited	9428372
Central ZZ105 Limited	9429021
Central ZZ106 Limited	9429062
Central ZZ107 Limited	9427627
Central ZZ108 Limited	9428880
Central ZZ109 Limited	9429083
Central ZZ110 Limited	9427607
Central ZZ111 Limited	9427604
Central ZZ112 Limited	9427631
Central ZZ113 Limited	9434879
Central ZZ114 Limited	9434945
Central ZZ115 Limited	9435160
Central ZZ116 Limited	9435279
Central ZZ117 Limited	9435223
Central ZZ118 Limited	9435226
Central ZZ119 Limited	9435295
Central ZZ120 Limited	9435359
Central ZZ121 Limited	9435330
Central ZZ122 Limited	9435350
Central ZZ123 Limited	9435368
Central ZZ124 Limited	9435500
Central ZZ125 Limited	9435584
Central ZZ126 Limited	9427698
Central ZZ127 Limited	9427587
Central ZZ128 Limited	9427590
Central ZZ129 Limited	9429016
Central ZZ130 Limited	9428876
Central ZZ131 Limited	9427595
Central ZZ132 Limited	9427596
Central ZZ133 Limited	9428817
Central ZZ134 Limited	9427622
Central ZZ135 Limited	9428743
Central ZZ136 Limited	9428731
Central ZZ139 Limited	9429073
Central ZZ140 Limited	9427597
Central ZZ141 Limited	9428824
Central ZZ142 Limited	9428953
Central ZZ143 Limited	9432955
Central ZZ144 Limited	9432966
Central ZZ145 Limited	9432986
Central ZZ146 Limited	9433013

Client Name	Co.Reg.No.
Central ZZ147 Limited	9433180
Central ZZ148 Limited	9437741
Central ZZ149 Limited	9433214
Central ZZ150 Limited	9433250
Central ZZ151 Limited	9433121
Central ZZ152 Limited	9433138
Central ZZ153 Limited	9435110
Central ZZ154 Limited	9435047
Central ZZ155 Limited	9435287
Central ZZ156 Limited	9435328
Central ZZ157 Limited	9437722
Central ZZ158 Limited	9437830
Central ZZ159 Limited	9435352
Central ZZ160 Limited	9435366
Central ZZ161 Limited	9446577
Central ZZ162 Limited	9439264
Central ZZ163 Limited	9435510
Central ZZ164 Limited	9435461
Central ZZ165 Limited	9439239
Central ZZ166 Limited	9439261
Central ZZ167 Limited	9439254
Central ZZ168 Limited	9439262
Central ZZ169 Limited	9439285
Central ZZ171 Limited	9433584
Central ZZ172 Limited	9433594
Central ZZ174 Limited	9433328
Central ZZ175 Limited	9435565
Central ZZ176 Limited	9435774
Central ZZ177 Limited	9435562
Central ZZ178 Limited	9435604
Central ZZ179 Limited	9435585
Central ZZ180 Limited	9435632
Central ZZ181 Limited	9435685
Central ZZ182 Limited	9435740
Central ZZ183 Limited	9495626
Central ZZ184 Limited	9439306
Central ZZ185 Limited	9439323
Central ZZ186 Limited	9439292
Central ZZ187 Limited	9439520
Central ZZ188 Limited	9439530
Central ZZ189 Limited	9439702
Central ZZ190 Limited	9439619
Central ZZ191 Limited	9433109
Central ZZ192 Limited	9433365
Central ZZ193 Limited	9433140
Central ZZ194 Limited	9433146
Central ZZ195 Limited	9433337
Central ZZ196 Limited	9434696
Central ZZ197 Limited	9434644

Client Name	Co.Reg.No.
Central ZZ198 Limited	9434652
Central ZZ199 Limited	9434658
Central ZZ200 Limited	9434719
Central ZZ201 Limited	9439252
Central ZZ202 Limited	9439269
Central ZZ203 Limited	9439247
Central ZZ204 Limited	9439244
Central ZZ205 Limited	9439274
Central ZZ206 Limited	9439268
Central ZZ207 Limited	9439270
Central ZZ208 Limited	9445897
Central ZZ209 Limited	9439559
Central ZZ210 Limited	9439573
Central ZZ211 Limited	9433192
Central ZZ212 Limited	9433150
Central ZZ213 Limited	9433425
Central ZZ214 Limited	9433217
Central ZZ216 Limited	9434656
Central ZZ217 Limited	9434663
Central ZZ218 Limited	9434668
Central ZZ219 Limited	9434689
Central ZZ220 Limited	9434659
Central ZZ221 Limited	9448832
Central ZZ222 Limited	9439271
Central ZZ223 Limited	9439242
Central ZZ224 Limited	9439257
Central ZZ225 Limited	9439246
Central ZZ226 Limited	9439263
Central ZZ227 Limited	9439265
Central ZZ228 Limited	9439260
Central ZZ229 Limited	9439275
Central ZZ230 Limited	9439286
Central ZZ231 Limited	9437677
Central ZZ232 Limited	9437623
Central ZZ233 Limited	9437796
Central ZZ234 Limited	9438060
Central ZZ235 Limited	9437899
Central ZZ236 Limited	9439272
Central ZZ237 Limited	9439237
Central ZZ238 Limited	9439580
Central ZZ239 Limited	9439259
Central ZZ240 Limited	9439267
Central ZZ241 Limited	9439266
Central ZZ242 Limited	9495685
Central ZZ243 Limited	9439312
Central ZZ244 Limited	9439299
Central ZZ245 Limited	9439291
Central ZZ246 Limited	9439297
Central ZZ247 Limited	9439293

Client Name	Co.Reg.No.
Central ZZ248 Limited	9439310
Central ZZ249 Limited	9439317
Central ZZ250 Limited	9439366
Central ZZ251 Limited	9439522
Central ZZ252 Limited	9439439
Central ZZ253 Limited	9439589
Central ZZ254 Limited	9440002
Central ZZ255 Limited	9439786
Central ZZ256 Limited	9439929
Central ZZ257 Limited	9439279
Central ZZ258 Limited	9439288
Central ZZ259 Limited	9439361
Central ZZ260 Limited	9439434
Central ZZ261 Limited	9439471
Central ZZ262 Limited	9439514
Central ZZ263 Limited	9439592
Central ZZ264 Limited	9439627
Central ZZ265 Limited	9439741
Central ZZ267 Limited	9439658
Central ZZ268 Limited	9439733
Central ZZ269 Limited	9439756
Central ZZ270 Limited	9439916
Central ZZ271 Limited	9439958
Central ZZ272 Limited	9439742
Central ZZ273 Limited	9439853
Central ZZ274 Limited	9440077
Central ZZ275 Limited	9445744
Central ZZ276 Limited	9440365
Central ZZ277 Limited	9445553
Central ZZ278 Limited	9445575
Central ZZ279 Limited	9445691
Central ZZ280 Limited	9440100
Central ZZ281 Limited	9440157
Central ZZ282 Limited	9439496
Central ZZ283 Limited	9439867
Central ZZ284 Limited	9439813
Central ZZ285 Limited	9439981
Central ZZ286 Limited	9439986
Central ZZ287 Limited	9445589
Central ZZ288 Limited	9446108
Central ZZ289 Limited	9445612
Central ZZ290 Limited	9445643
Central ZZ291 Limited	9445639
Central ZZ292 Limited	9445742
Central ZZ501 Limited	9460833
Central ZZ502 Limited	9460931
Central ZZ503 Limited	9460841
Central ZZ504 Limited	9460844
Central ZZ505 Limited	9460925

Client Name	Co.Reg.No.
Central ZZ506 Limited	9460866
Central ZZ507 Limited	9460868
Central ZZ508 Limited	9460846
Central ZZ509 Limited	9460937
Central ZZ510 Limited	9460889
Central ZZ511 Limited	9460938
Central ZZ512 Limited	9460855
Central ZZ513 Limited	9460861
Central ZZ514 Limited	9460857
Central ZZ515 Limited	9460948
Central ZZ516 Limited	9460920
Central ZZ517 Limited	9460831
Central ZZ518 Limited	9460860
Central ZZ519 Limited	9460894
Central ZZ520 Limited	9460875
Central ZZ521 Limited	9460859
Central ZZ522 Limited	9460849
Central ZZ523 Limited	9460852
Central ZZ524 Limited	9460839
Central ZZ525 Limited	9460843
Central ZZ526 Limited	9460900
Central ZZ527 Limited	9460867
Central ZZ528 Limited	9458952
Central ZZ529 Limited	9458956
Central ZZ530 Limited	9460811
Central ZZ531 Limited	9460840
Central ZZ532 Limited	9460851
Central ZZ533 Limited	9460944
Central ZZ534 Limited	9460959
Central ZZ535 Limited	9460865
Central ZZ536 Limited	9460896
Central ZZ537 Limited	9460858
Central ZZ538 Limited	9460904
Central ZZ539 Limited	9460910
Central ZZ540 Limited	9460892
Central ZZ541 Limited	9460914
Central ZZ542 Limited	9460870
Central ZZ543 Limited	9460927
Central ZZ544 Limited	9460934
Central ZZ545 Limited	9460946
Central ZZ546 Limited	9460832
Central ZZ547 Limited	9461097
Central ZZ548 Limited	9461092
Central ZZ549 Limited	9460929
Central ZZ550 Limited	9461089
Central ZZ551 Limited	9460856
Central ZZ552 Limited	9458902
Central ZZ553 Limited	9460837
Central ZZ554 Limited	9459103

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central ZZ555 Limited	9458976
Central ZZ556 Limited	9459195
Central ZZ557 Limited	9459180
Central ZZ558 Limited	9459322
Central ZZ559 Limited	9459401
Central ZZ560 Limited	9459346
Central ZZ561 Limited	9461334
Central ZZ562 Limited	9461294
Central ZZ564 Limited	9461341
Central ZZ565 Limited	9461393
Central ZZ566 Limited	9461364
Central ZZ567 Limited	9461354
Central ZZ568 Limited	9461426
Central ZZ569 Limited	9458940
Central ZZ570 Limited	9461381
Central ZZ571 Limited	9461438
Central ZZ572 Limited	9459026
Central ZZ573 Limited	9459244
Central ZZ574 Limited	9459352
Central ZZ575 Limited	9459351
Central ZZ576 Limited	9459522
Central ZZ577 Limited	9459685
Central ZZ578 Limited	9459555
Central ZZ579 Limited	9459626
Central ZZ580 Limited	9459632
Central ZZ581 Limited	9460864
Central ZZ582 Limited	9460915
Central ZZ583 Limited	9460876
Central ZZ584 Limited	9460955
Central ZZ585 Limited	9460919
Central ZZ586 Limited	9460881
Central ZZ587 Limited	9460869
Central ZZ589 Limited	9460848
Central ZZ590 Limited	9460854
Central ZZ591 Limited	9458900
Central ZZ592 Limited	9458958
Central ZZ593 Limited	9459070
Central ZZ594 Limited	9459202
Central ZZ595 Limited	9459079
Central ZZ596 Limited	9459029
Central ZZ597 Limited	9459174
Central ZZ598 Limited	9459333
Central ZZ599 Limited	9459429
Central ZZ600 Limited	9459456
Central ZZ601 Limited	9460769
Central ZZ602 Limited	9460793
Central ZZ603 Limited	9460783
Central ZZ604 Limited	9460806
Central ZZ605 Limited	9460817

<b>Client Name</b>	<b>Co.Reg.No.</b>
Central ZZ606 Limited	9460792
Central ZZ607 Limited	9460797
Central ZZ608 Limited	9460825
Central ZZ609 Limited	9459275
Central ZZ610 Limited	9460830
Central ZZ611 Limited	9461111
Central ZZ612 Limited	9460802
Central ZZ613 Limited	9460809
Central ZZ614 Limited	9460814
Central ZZ615 Limited	9460842
Central ZZ616 Limited	9458922
Central ZZ617 Limited	9459039
Central ZZ618 Limited	9461104
Central ZZ619 Limited	9459082
Central ZZ620 Limited	9458990
Central ZZ621 Limited	9461864
Central ZZ622 Limited	9461941
Central ZZ623 Limited	9458907
Central ZZ624 Limited	9460917
Central ZZ625 Limited	9459164
Central ZZ626 Limited	9459278
Central ZZ627 Limited	9459398
Central ZZ629 Limited	9462302
Central ZZ630 Limited	9462068
Central ZZ631 Limited	9460945
Central ZZ632 Limited	9460964
Central ZZ633 Limited	9461315
Central ZZ634 Limited	9461790
Central ZZ635 Limited	9459840
Central ZZ636 Limited	9463097
Central ZZ637 Limited	9463090
Central ZZ638 Limited	9463096
Central ZZ639 Limited	9463079
Central ZZ640 Limited	9463105
Central ZZ641 Limited	9461436
Central ZZ642 Limited	9461355
Central ZZ643 Limited	9461420
Central ZZ644 Limited	9458975
Central ZZ645 Limited	9461398
Central ZZ646 Limited	9461632
Central ZZ647 Limited	9461810
Central ZZ648 Limited	9461957
Central ZZ649 Limited	9462007
Central ZZ651 Limited	9461330
Central ZZ652 Limited	9461358
Central ZZ653 Limited	9461475
Central ZZ654 Limited	9461449
Central ZZ655 Limited	9461610
Central ZZ656 Limited	9461646

Client Name	Co.Reg.No.
Central ZZ657 Limited	9461692
Central ZZ658 Limited	9461749
Central ZZ659 Limited	9461678
Central ZZ660 Limited	9461828
Central ZZ661 Limited	9463018
Central ZZ662 Limited	9463025
Central ZZ664 Limited	9461649
Central ZZ665 Limited	9461718
Central ZZ666 Limited	9461699
Central ZZ667 Limited	9461776
Central ZZ668 Limited	9463019
Central ZZ669 Limited	9461619
Central ZZ670 Limited	9461651
Central ZZ671 Limited	9461660
Central ZZ673 Limited	9461779
Central ZZ674 Limited	9461636
Central ZZ675 Limited	9461721
Central ZZ676 Limited	9461768
Central ZZ677 Limited	9461792
Central ZZ678 Limited	9461837
Central ZZ679 Limited	9461891
Central ZZ680 Limited	9462059
Central ZZ681 Limited	9462057
Central ZZ682 Limited	9462031
Central ZZ683 Limited	9462176
Central ZZ684 Limited	9461836
Central ZZ685 Limited	9462260
Central ZZ686 Limited	9462133
Central ZZ687 Limited	9463059
Central ZZ688 Limited	9462138
Central ZZ689 Limited	9461915
Central ZZ690 Limited	9461988
Central ZZ691 Limited	9461992
Central ZZ692 Limited	9461991
Central ZZ693 Limited	9462177
Central ZZ694 Limited	9462075
Central ZZ695 Limited	9462181
Central ZZ696 Limited	9462094
Central ZZ697 Limited	9462304
Central ZZ698 Limited	9462235
Central ZZ699 Limited	9463119
Central ZZ700 Limited	9463027
Central ZZ701 Limited	9463046
Central ZZ702 Limited	9463039
Central ZZ703 Limited	9463088
Central ZZ704 Limited	9463057
Central ZZ705 Limited	9463068
Central ZZ706 Limited	9463087
Central ZZ707 Limited	9463091

Client Name	Co.Reg.No.
Central ZZ708 Limited	9463134
Central ZZ709 Limited	9463030
Central ZZ710 Limited	9463055
Central ZZ711 Limited	9463078
Central ZZ712 Limited	9463061
Central ZZ713 Limited	9463042
Central ZZ714 Limited	9463060
Central ZZ715 Limited	9463049
Central ZZ716 Limited	9463064
Central ZZ717 Limited	9463081
Central ZZ718 Limited	9463077
Central ZZ719 Limited	9463034
Central ZZ720 Limited	9463020
Central ZZ721 Limited	9463040
Central ZZ722 Limited	9463024
Central ZZ723 Limited	9463053
Central ZZ724 Limited	9463069
Central ZZ725 Limited	9463047
Central ZZ726 Limited	9463050
Central ZZ727 Limited	9463084
Central ZZ728 Limited	9463045
Central ZZ729 Limited	9463021
Central ZZ730 Limited	9463037
Central ZZ731 Limited	9463023
Central ZZ732 Limited	9463029
Central ZZ733 Limited	9463073
Central ZZ734 Limited	9463052
Central ZZ735 Limited	9463054
Central ZZ736 Limited	9463032
Central ZZ737 Limited	9463063
Central ZZ738 Limited	9463071
Central ZZ739 Limited	9463118
Central ZZ740 Limited	9463124
Central ZZ741 Limited	9463113
Central ZZ742 Limited	9463213
Central ZZ743 Limited	9463227
Central ZZ744 Limited	9463383
Central ZZ745 Limited	9463456
Central ZZ746 Limited	9463395
Central ZZ747 Limited	9463472
Central ZZ748 Limited	9463506
Central ZZ749 Limited	9468617
Central ZZ750 Limited	9468644
Central ZZ751 Limited	9468625
Central ZZ752 Limited	9468608
Central ZZ753 Limited	9468598
Central ZZ754 Limited	9468650
Central ZZ755 Limited	9468663
Central ZZ756 Limited	9468660

Client Name	Co.Reg.No.
Central ZZ757 Limited	9468685
Central ZZ758 Limited	9468707
Central ZZ759 Limited	9468588
Central ZZ760 Limited	9468599
Central ZZ761 Limited	9468630
Central ZZ762 Limited	9468654
Central ZZ763 Limited	9468676
Central ZZ764 Limited	9468677
Central ZZ765 Limited	9468627
Central ZZ767 Limited	9468670
Central ZZ768 Limited	9468712
Central ZZ769 Limited	9468613
Central ZZ770 Limited	9468603
Central ZZ771 Limited	9468593
Central ZZ772 Limited	9468596
Central ZZ773 Limited	9468666
Central ZZ774 Limited	9468692
Central ZZ775 Limited	9468681
Central ZZ776 Limited	9468914
Central ZZ777 Limited	9468816
Central ZZ778 Limited	9468980
Central ZZ779 Limited	9468607
Central ZZ780 Limited	9468619
Central ZZ781 Limited	9468649
Central ZZ782 Limited	9468610
Central ZZ783 Limited	9468616
Central ZZ784 Limited	9468696
Central ZZ785 Limited	9468690
Central ZZ786 Limited	9468675
Central ZZ787 Limited	9468753
Central ZZ788 Limited	9468999
Central ZZ789 Limited	9469694
Central ZZ790 Limited	9469760
Central ZZ791 Limited	9469906
Central ZZ792 Limited	9469763
Central ZZ793 Limited	9469835
Central ZZ794 Limited	9469753
Central ZZ795 Limited	9469831
Central ZZ796 Limited	9469808
Central ZZ797 Limited	9470053
Central ZZ798 Limited	9470001
Central ZZ799 Limited	9470251
Central ZZ800 Limited	9470253
Central ZZ801 Limited	9470222
Central ZZ802 Limited	9470283
Central ZZ803 Limited	9470236
Central ZZ804 Limited	9471255
Central ZZ805 Limited	9471241
Central ZZ806 Limited	9471193

Client Name	Co.Reg.No.
Central ZZ807 Limited	9471326
Central ZZ808 Limited	9471340
Central ZZ809 Limited	9471219
Central ZZ810 Limited	9471302
Central ZZ811 Limited	9471362
Central ZZ812 Limited	9471355
Central ZZ813 Limited	9471404
Central ZZ815 Limited	9471210
Central ZZ816 Limited	9471205
Central ZZ817 Limited	9471230
Central ZZ818 Limited	9471220
Central ZZ819 Limited	9471242
Central ZZ820 Limited	9471256
Central ZZ821 Limited	9471320
Central ZZ822 Limited	9471262
Central ZZ823 Limited	9471283
Central ZZ824 Limited	9471207
Central ZZ825 Limited	9471406
Central ZZ826 Limited	9471227
Central ZZ829 Limited	9471213
Central ZZ830 Limited	9484986
Central ZZ831 Limited	9484949
Central ZZ832 Limited	9485001
Central ZZ833 Limited	9485065
Central ZZ834 Limited	9485134
Central ZZ836 Limited	9485070
Central ZZ837 Limited	9485175
Central ZZ838 Limited	9485268
Central ZZ839 Limited	9487543
Central ZZ840 Limited	9487586
Central ZZ841 Limited	9485600
Central ZZ842 Limited	9485647
Central ZZ843 Limited	9485805
Central ZZ844 Limited	9486636
Central ZZ845 Limited	9486638
Central ZZ847 Limited	9487218
Central ZZ848 Limited	9487243
Central ZZ849 Limited	9487355
Central ZZ850 Limited	9487277
Central ZZ851 Limited	9487844
Central ZZ852 Limited	9487905
Central ZZ853 Limited	9488228
Central ZZ854 Limited	9488985
Central ZZ855 Limited	9489076
Central ZZ857 Limited	9489067
Central ZZ858 Limited	9489063
Central ZZ859 Limited	9489034
Central ZZ860 Limited	9489066
Central ZZ861 Limited	9489080



Client Name	Co.Reg.No.
Central ZZ862 Limited	9489023
Central ZZ863 Limited	9489118
Central ZZ864 Limited	9489303
Central ZZ865 Limited	9489220
Central ZZ866 Limited	9489312
Central ZZ867 Limited	9489429
Central ZZ868 Limited	9489431
Central ZZ869 Limited	9489248
Central ZZ870 Limited	9489140
Central ZZ871 Limited	9489187
Central ZZ873 Limited	9489105
Central ZZ874 Limited	9488989
Central ZZ875 Limited	9489010
Central ZZ876 Limited	9489002
Central ZZ877 Limited	9489008
Central ZZ878 Limited	9489069
Central ZZ879 Limited	9489071
Central ZZ880 Limited	9489009
Central ZZ881 Limited	9489007
Central ZZ882 Limited	9489019
Central ZZ883 Limited	9489029
Central ZZ884 Limited	9488980
Central ZZ886 Limited	9489030
Central ZZ888 Limited	9489144
Central ZZ889 Limited	9489194
Central ZZ891 Limited	9489471
Central ZZ893 Limited	9489388
Central ZZ896 Limited	9513182
Central ZZ898 Limited	9489798
Central ZZ900 Limited	9489933
Central ZZ901 Limited	9489882
Central ZZ902 Limited	9490062
Central ZZ903 Limited	9489971
Central ZZ904 Limited	9489974
Central ZZ905 Limited	9490088
Central ZZ906 Limited	9494654
Central ZZ907 Limited	9494622
Central ZZ908 Limited	9494687
Central ZZ909 Limited	9494629
Central ZZ910 Limited	9494648
Central ZZ911 Limited	9494842
Central ZZ913 Limited	9495092
Central ZZ914 Limited	9494998
Central ZZ915 Limited	9495158
Central ZZ916 Limited	9497063
Central ZZ918 Limited	9497038
Central ZZ919 Limited	9497083
Central ZZ920 Limited	9497105
Central ZZ922 Limited	9497244

Client Name	Co.Reg.No.
Central ZZ923 Limited	9497259
Central ZZ924 Limited	9497836
Central ZZ925 Limited	9497645
Central ZZ926 Limited	9494672
Central ZZ927 Limited	9494640
Central ZZ928 Limited	9494749
Central ZZ929 Limited	9494684
Central ZZ930 Limited	9494769
Central ZZ931 Limited	9494851
Central ZZ932 Limited	9513250
Central ZZ933 Limited	9495011
Central ZZ934 Limited	9495039
Central ZZ935 Limited	9495190
Central ZZ936 Limited	9494635
Central ZZ937 Limited	9494671
Central ZZ938 Limited	9494660
Central ZZ939 Limited	9494668
Central ZZ940 Limited	9494692
Central ZZ941 Limited	9494874
Central ZZ942 Limited	9494873
Central ZZ943 Limited	9495024
Central ZZ944 Limited	9495099
Central ZZ945 Limited	9495062
Central ZZ946 Limited	9497599
Central ZZ947 Limited	9497715
Central ZZ949 Limited	9497812
Central ZZ950 Limited	9497835
Central ZZ951 Limited	9497914
Central ZZ952 Limited	9498256
Central ZZ953 Limited	9498106
Central ZZ954 Limited	9498128
Central ZZ955 Limited	9498327
Central ZZ956 Limited	9498183
Central ZZ957 Limited	9498378
Central ZZ958 Limited	9500484
Central ZZ959 Limited	9500293
Central ZZ960 Limited	9500497
Central ZZ961 Limited	9500224
Central ZZ962 Limited	9500478
Central ZZ963 Limited	9500444
Central ZZ964 Limited	9508165
Central ZZ965 Limited	9508172
Central ZZ966 Limited	9508378
Central ZZ967 Limited	9513372
Central ZZ969 Limited	9513300
Industrial Temps 1 Limited	9852352
Industrial Temps 2 Limited	9852238
Industrial Temps 3 Limited	9851896
Industrial Temps 4 Limited	9851455

<b>Client Name</b>	<b>Co.Reg.No.</b>
Industrial Temps 5 Limited	9852284
Industrial Temps 6 Limited	9852164
Industrial Temps 7 Limited	9851780
Industrial Temps 8 Limited	9853906
Industrial Temps 9 Limited	9852335
Industrial Temps 10 Limited	9852353
Industrial Temps 11 Limited	9852370
Industrial Temps 12 Limited	9852025
Industrial Temps 13 Limited	9852048
Industrial Temps 14 Limited	9851331
Industrial Temps 15 Limited	9851152
Industrial Temps 16 Limited	9852159
Industrial Temps 17 Limited	9852215
Industrial Temps 18 Limited	9851891
Industrial Temps 19 Limited	9852361
Industrial Temps 20 Limited	9852020
Industrial Temps 21 Limited	9852171
Industrial Temps 22 Limited	9852604
Industrial Temps 23 Limited	9852592
Industrial Temps 24 Limited	9852213
Industrial Temps 25 Limited	9852226
Industrial Temps 26 Limited	9852235
Industrial Temps 27 Limited	9852241
Industrial Temps 28 Limited	9852488
Industrial Temps 29 Limited	9851209
Industrial Temps 30 Limited	9852702
Industrial Temps 31 Limited	9852580
Industrial Temps 32 Limited	9852372
Industrial Temps 33 Limited	9852285
Industrial Temps 34 Limited	9852295
Industrial Temps 35 Limited	9852325
Industrial Temps 36 Limited	9852318
Industrial Temps 37 Limited	9851268
Industrial Temps 38 Limited	9852042
Industrial Temps 39 Limited	9852089
Industrial Temps 40 Limited	9852256
Industrial Temps 41 Limited	9852310
Industrial Temps 42 Limited	9852351
Industrial Temps 43 Limited	9852359
Industrial Temps 44 Limited	9852027
Industrial Temps 45 Limited	9852210
Industrial Temps 46 Limited	9852373
Industrial Temps 47 Limited	9852388
Industrial Temps 48 Limited	9852394
Industrial Temps 49 Limited	9851153
Industrial Temps 50 Limited	9852258
Industrial Temps 51 Limited	9851319
Industrial Temps 52 Limited	9852092
Industrial Temps 53 Limited	9852077

<b>Client Name</b>	<b>Co.Reg.No.</b>
Industrial Temps 54 Limited	9851912
Industrial Temps 55 Limited	9851915
Industrial Temps 56 Limited	9851920
Industrial Temps 57 Limited	9852018
Industrial Temps 58 Limited	9852012
Industrial Temps 59 Limited	9851487
Industrial Temps 60 Limited	9852056
Industrial Temps 61 Limited	9875420
Industrial Temps 62 Limited	9875510
Industrial Temps 63 Limited	9875731
Industrial Temps 64 Limited	9877110
Industrial Temps 65 Limited	9878785
Industrial Temps 66 Limited	9876542
Industrial Temps 67 Limited	9876626
Industrial Temps 68 Limited	9876642
Industrial Temps 69 Limited	9876645
Industrial Temps 70 Limited	9876592
Industrial Temps 71 Limited	9876855
Industrial Temps 72 Limited	9876944
Industrial Temps 73 Limited	9877098
Industrial Temps 74 Limited	9877133
Industrial Temps 75 Limited	9878792
Industrial Temps 76 Limited	9878778
Industrial Temps 77 Limited	9878724
Industrial Temps 78 Limited	9878759
Industrial Temps 79 Limited	9877245
Industrial Temps 80 Limited	9878750
Industrial Temps 81 Limited	9878734
Industrial Temps 82 Limited	9878720
Industrial Temps 83 Limited	9877328
Industrial Temps 84 Limited	9878702
Industrial Temps 85 Limited	9877387
Omni Payroll Services 1 Limited	9628700
Omni Payroll Services 2 Limited	9626642
Omni Payroll Services 3 Limited	9626814
Omni Payroll Services 5 Limited	9628697
Omni Payroll Services 8 Limited	9626784
Omni Payroll Services 9 Limited	9626631
Omni Payroll Services 12 Limited	9631996
Omni Payroll Services 14 Limited	9632230
Omni Payroll Services 15 Limited	9631549
Omni Payroll Services 19 Limited	9632369
Omni Payroll Services 21 Limited	9850366
Omni Payroll Services 22 Limited	9850403
Omni Payroll Services 23 Limited	9850413
Omni Payroll Services 24 Limited	9850447
Omni Payroll Services 25 Limited	9850424
Omni Payroll Services 26 Limited	9850396
Omni Payroll Services 27 Limited	9850394

<b>Client Name</b>	<b>Co.Reg.No.</b>
Omni Payroll Services 29 Limited	9850439
Omni Payroll Services 30 Limited	9850426
Omni Payroll Services 31 Limited	9850373
Omni Payroll Services 32 Limited	9850408
Omni Payroll Services 33 Limited	9850407
Omni Payroll Services 34 Limited	9850353
Omni Payroll Services 35 Limited	9850401
Omni Payroll Services 36 Limited	9850415
Omni Payroll Services 37 Limited	9850433
Omni Payroll Services 38 Limited	9850441
Omni Payroll Services 39 Limited	9850390
Omni Payroll Services 40 Limited	9850395
Omni Payroll Services 41 Limited	9850478
Omni Payroll Services 42 Limited	9850420
Omni Payroll Services 43 Limited	9850419
Omni Payroll Services 44 Limited	9850481
Omni Payroll Services 45 Limited	9850464
Omni Payroll Services 46 Limited	9850457
Omni Payroll Services 47 Limited	9850412
Omni Payroll Services 48 Limited	9850456
Omni Payroll Services 49 Limited	9850409
Omni Payroll Services 50 Limited	9850445
Omni Payroll Services 51 Limited	9850404
Omni Payroll Services 52 Limited	9850386
Omni Payroll Services 53 Limited	9850382
Omni Payroll Services 54 Limited	9850435
Omni Payroll Services 55 Limited	9850429
Omni Payroll Services 56 Limited	9850418
Omni Payroll Services 57 Limited	9850430
Omni Payroll Services 58 Limited	9850359
Omni Payroll Services 59 Limited	9850399
Omni Payroll Services 60 Limited	9850371

## Appendix 2

### Joint Liquidators' Proposed Remuneration

Company Name	BDO Fixed Set Fee (£)
Central B12 Limited	1,533.07
Central B2 Limited	1,597.02
Central D16 Limited	464.25
Central E11 Limited	903.87
Central E12 Limited	1,179.18
Central E13 Limited	639.92
Central E14 Limited	1,049.19
Central E15 Limited	443.86
Central E16 Limited	1,932.09
Central E17 Limited	3,206.89
Central E18 Limited	1,186.49
Central E19 Limited	1,121.88
Central E2 Limited	95.19
Central E20 Limited	1,000.18
Central E3 Limited	186.84
Central E4 Limited	876.94
Central E5 Limited	1,188.01
Central E6 Limited	92.86
Central E7 Limited	181.88
Central E8 Limited	981.84
Central E9 Limited	876.07
Central F1 Limited	372.94
Central F10 Limited	1,271.80
Central F11 Limited	331.29
Central F12 Limited	1,569.63
Central F13 Limited	2,359.69
Central F14 Limited	597.86
Central F15 Limited	1,203.60
Central F16 Limited	154.46
Central F4 Limited	781.47
Central F5 Limited	597.45
Central F6 Limited	1,880.82
Central F7 Limited	1,425.08
Central F8 Limited	1,202.40
Central F9 Limited	3,813.34
Central G1 Limited	1,247.41
Central G10 Limited	741.34
Central G11 Limited	687.29
Central G12 Limited	1,763.98
Central G13 Limited	1,187.77
Central G14 Limited	1,414.88
Central G15 Limited	2,862.66
Central G16 Limited	234.40

Central G17 Limited	977.96
Central G18 Limited	1,277.04
Central G19 Limited	4,052.03
Central G2 Limited	310.66
Central G20 Limited	3,774.44
Central G4 Limited	1,102.73
Central G5 Limited	1,110.19
Central G6 Limited	3,287.16
Central G7 Limited	612.50
Central G8 Limited	2,048.39
Central G9 Limited	1,739.42
Central H1 Limited	943.32
Central H10 Limited	865.63
Central H11 Limited	837.89
Central H12 Limited	996.96
Central H13 Limited	1,343.81
Central H14 Limited	4,065.75
Central H15 Limited	1,161.42
Central H16 Limited	4,759.28
Central H17 Limited	1,606.64
Central H18 Limited	765.36
Central H19 Limited	500.77
Central H2 Limited	1,434.22
Central H20 Limited	938.92
Central H21 Limited	1,133.61
Central H4 Limited	1,867.41
Central H5 Limited	3,049.52
Central H6 Limited	596.84
Central H7 Limited	1,137.01
Central H9 Limited	4,387.94
Central I1 Limited	1,968.16
Central I10 Limited	268.90
Central I11 Limited	1,803.72
Central I12 Limited	3,964.23
Central I13 Limited	1,182.62
Central I14 Limited	1,415.79
Central I15 Limited	4,536.82
Central I2 Limited	1,378.88
Central I4 Limited	1,897.50
Central I5 Limited	1,245.58
Central I6 Limited	293.87
Central I7 Limited	2,115.68
Central I8 Limited	1,038.35
Central I9 Limited	1,209.42
Central V38 Limited	1,550.22
Central V53 Limited	1,510.82
Central V61 Limited	1,860.33
Central W17 Limited	164.88
Central X5 Limited	682.27

<b>Dissolved Companies Total</b>	<b>131,211.94</b>
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