

The Insolvency Act 1986

Notice of result of meeting of creditors

Name of Partnership
Chipatiso & Co Solicitors LLP

Partnership number
OC344710

In the High Court of Justice, Manchester District Registry

[full name of court]

Court case number
573 of 2010

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

I, Daryl Warwick, consultant of Robson Scott Associates Limited, 47/49 Duke Street,
Darlington, County Durham, DL3 7SD

*Delete as applicable

hereby report that *a meeting of the creditors of the above company was held at

(b) Insert place of meeting

(b) Robson Scott Associates Limited, 47/49 Duke Street, Darlington, County Durham, DL3 7SD

(c) Insert date of meeting

on (c) 26 May 2010 at which

*1 Proposals were approved

*Delete as applicable

The modifications made to the proposals are as follows

(d)None

(d) Give details of the
modifications (if any)

(e) Insert time and date of
adjourned meeting

None

(f) Details of other resolutions
passed

The revised date for automatic end to administration is 11 March 2011

A creditors' committee was not formed

Signed

Administrator

Dated

26 May 2010

*Delete as applicable

FRIDAY



AJ27YKRB

A26

11/06/2010

464

COMPANIES HOUSE

AODHJKID

A21

02/06/2010

167

COMPANIES HOUSE

WED

CHIPATISO & CO SOLICITORS LLP - IN ADMINISTRATION

ADMINISTRATOR'S REPORT & PROPOSALS

5 MAY 2010

**Robson Scott Associates Limited
47-49 Duke Street
County Durham
DL3 7SD**

CONTENTS

Section	Title
1	Details of Appointment
2	Statutory Information
3	Background Information
4	Purpose of Administration
5	Future Conduct of Administration
6	Statement of Affairs
7	Administrator's Receipts & Payments
8	Prescribed Part
9	Administrator's Remuneration & Disbursements
10	Administrator's Proposals

APPENDICES

1	Statutory Information & Security Details
2	Estimated Statement of Affairs
3	Estimated Outcome Statement
4	Administrator's Receipts & Payments
5	A Creditors' Guide to Administrator's Fees
6	Time Analysis of Costs
7	Disbursement Policy & Charge Out Rate

1. Details of Appointment

Date of Appointment	12 March 2010
Court Reference	High Court of Justice, Chancery Division Manchester District Registry No 573 of 2010
Administrator	Daryl Warwick IP No 9500 Robson Scott Associates Limited 47/49 Duke Street, Darlington, County Durham, DL3 7SD
Authorising Body	Institute of Chartered Accountants in England & Wales
Appointed by	The appointment was made on the application of the partners pursuant to Paragraph 22(2) of Schedule B1 of the Insolvency Act 1986, as modified by the Insolvent Partnerships Order 1994

The EC Regulations on Insolvency Proceedings apply to this report and that these proceedings will be main proceedings as defined in article 3 (1) of the EC Regulations

2. Statutory Information

Under the provisions of the Insolvency Act 1986, the Administrator is required to send to creditors a statement of his proposals for achieving the purpose(s) of the Administration. This document together with its appendices includes all matters which are required to be disclosed under Paragraph 49 of Schedule B1 of the Insolvency Act 1986 and Rule 2.33 of the Insolvency Rules 1986 and amended by the Insolvency (Amendment) Rules 2003 and the Insolvent Partnerships Order 1994 and together constitute the Administrator's statement of proposals to creditors.

A meeting of creditors will take place at Robson Scott Associates Limited, 47/49 Duke Street, Darlington, County Durham, DL3 7SD on 26 May 2010 commencing at 10am. A notice convening the meeting with a form of proxy is enclosed.

The statutory details of the partnership are attached at Appendix A.

In preparing the report we have relied upon information provided by the partners and other third parties and, as investigations are continuing into the partnership's affairs, it has not been possible to verify all such information and we therefore take no responsibility for the completeness of this information.

3. Background Information

Pamela Chipatiso and Alexander Abiloye set up Chipatiso & Co Solicitors in 2001 with the business running as a partnership until April 2009 when under advice from their accountant they transferred their business into the current limited liability partnership entity.

CHIPATISO & CO SOLICITORS LLP – In Administration

Administrator's Report & Proposals

Pamela had qualified as a solicitor in 2000, and worked for various different solicitors' practices, specialising in immigration

In 2002, she set up Chipatiso and Co solicitors, specialising in immigration, mainly for clients from Zimbabwe, which is where my family originate

In order to bring down the costs of the professional indemnity insurances and also to receive assistance from someone more experienced, she set the business up as a partnership with another solicitor, Alexander Abiloye, who had been practising for over ten years

At the same time, she became a partner in Mr Abiloye's practice, Abiloye & Co. However, she had no involvement in the day to day running of this partnership

In 2004, the business was informed of an opportunity to take over an existing partnership, Amersargent which specialised in criminal law. Mr Abiloye and Miss Chipatiso purchased the business, and appointed Mr AJ Offiah as the Managing Partner

Unfortunately, problems began to occur, when in December 2008, Miss Chipatiso's mother died and she was subsequently away from work for prolonged periods of time

To compound the issue of Miss Chipatiso's absence, her mother had also acted as Practice Manager for Chipatiso & Co, which meant that the enforced loss of both from the business meant that its in-house management suffered

Also, problems occurred with Amersargent as it was not generating the level of expected work

Then in early 2009, Mr Abiloye fell ill whilst holidaying in Zimbabwe, with an unknown virus. The virus has caused paralysis to Mr Abiloye, and has meant that he was unable to attend work, or speak. Mr Abiloye died in November 2009

Miss Chipatiso also gave birth to her second child in October 2009, the father of whom was Mr Abiloye

Because of the lack of input from its Partners, the business generated approximately 40% less work than previously, and fell into arrears with its tax payments, along with their own personal tax

It was decided to shut Amersargent on 10 August 2008, and concentrate on the remaining two businesses. However, legal action had been commenced by HM Revenue & Customs, who issued a bankruptcy petition against Pamela Chipatiso in February 2009 and although, the level of work has since increased and has returned to net profitability, the business is unable to meet its historical liabilities

Miss Chipatiso looked to deal with her personal financial problems by attempting to enter into an Individual Voluntary Arrangement ("IVA"), of which Daryl Warwick, working for Robson Scott Associates Limited had agreed to act as Nominee. However, after a protracted period of negotiations with HMRC, it became evident that it was no longer a viable option. Accordingly, a supplemental nominee's report was filed stating such on 23 February 2010, and Pamela Chipatiso was made bankrupt 5 May 2010

Robson Scott Associates Limited was instructed to act by the Partnership in October 2009, and has advised the Business that it is insolvent on both a cash flow and balance sheet basis. Since October 2009, Robson Scott Associates Limited has examined the possibility of the Business entering into a Partnership Voluntary Arrangement, but has concluded that, due to the bankruptcy of its lead partner, and the position of HM Revenue & Customs, this would not be viable.

I was appointed Administrator on 12th March 2010.

4. Purpose of the Administration

Following my appointment as Administrator, I took control of the business and assets of the partnership with a view to establishing a strategy to meet the prioritised objectives of the proposed Administration as follows:

- (a) Rescue the partnership as a going concern, or
- (b) Achieve a better result for the partnership's creditors as a whole than would be likely if the partnership were to be wound up (without first being in Administration), or
- (c) Realise property in order to make a distribution to one or more secured or preferential creditors.

The partnership financial projections were reviewed and tested against potential further loss of customers. It was concluded that, due to its high level of debt, the imminent bankruptcy of the lead partner, and the lack of funding options available to the Partner, the Partnership was not able to be rescued as a going concern.

When considering b), it was decided to market the assets to ascertain saleability and market value. The assets were advertised for sale from January to March 2010 on IP-bid.com, a specialist platform to advertise insolvent businesses.

Two expressions of interest were received, and sales packs were forwarded to the two interested parties who did not proceed to offer.

An offer to purchase the office equipment, work in progress and goodwill for £190,000 was received from Chipatiso Associates LLP, a business consisting of some of former management of the Partnership.

The purchaser has retained the employees of the partnership, thus reducing the potential for employee claims to increase the liabilities of the business. The former partner, Pamela Chipatiso, is also working under a consultancy agreement with the new owner of the business.

As the offer for the business exceeded the valuations carried out by independent agents and valuers, JPS Chartered Surveyors, and Duru Management Consultancy, the offer was accepted and the sale completed on 24 March 2010. The consideration is payable in 35 equal instalments payable from 1 April 2010. It was secured by way of a debenture over the purchasing LLP, and a personal guarantee from Babatunde Abiloye.

It was envisaged that as part of the transfer of the business, the LSC contract would be novated to the purchasing business. However, as of to date, the LSC have refused to novate the contract.

This has had a detrimental effect on the business of the new LLP, which is experiencing cash flow problems. I am working with the new LLP and the LSC to find a resolution. To date no payments have been made under the agreement, and I will review my position regarding security dependant on how negotiations with the LSC progress.

5. Future Conduct of the Administration

The Administrator has requested that all accounts held by the Partnership are frozen, however no accounts have credit balances to be paid across into the Administration.

The Administrator will manage the affairs, business and property of the Partnership to achieve the purpose of the Administration. This will also include, but not be limited to:

- Realising any other assets that come to light
- Finalising and making payment of any Administration liabilities
- Agreeing preferential and unsecured creditor claims
- Conducting investigations into the conduct of the partners, and reporting the outcome of the investigations
- Dealing with statutory reporting and compliance obligations
- Dealing with employee claims and queries

It is proposed that, once the purpose of the Administration has been achieved, the partnership will be dissolved.

6. Statement of Affairs

A signed statement of affairs has not yet been supplied by the partners, however, the Administrator has prepared a draft statement of affairs from the records of the partnership which is attached at appendix 2 of this report.

The draft statement of affairs, together with the estimated outcome, demonstrates that unsecured creditors are likely to receive a pro rata distribution of approximately 36p/£ subject to assets realising the values shown in that document.

7. Administrator's Receipts & Payments

A summary of the Administrator's receipts and payments for the period to 5 May 2010 is attached at appendix 4.

8. Prescribed Part

Section 176 (A) of the Insolvency Act 1986, as amended, does not apply in this matter

9. Administrator's Remuneration & Disbursements

A Creditors' Guide to Administrator's Fees has not been appended to this report but is available to view via the following website - www.r3.org.uk If, however, you do not have access to the internet and require a hard copy, please contact my office and a copy will be posted to you

Time costs in respect of work carried out prior to my appointment have been incurred These are not recoverable and in effect will be written off

I have not drawn fees for acting as Administrator against post Administration time costs of £17,506, as these require creditor approval Attached at Appendix 5 is a time analysis of these costs in accordance with SIP 9

The work undertaken by the Administrator and Robson Scott Associates' staff is briefly detailed below

- Case Administration & Planning – includes dealing with case and strategy reviews, along with the set up and maintenance of records
- Statutory – includes dealing with statutory matters required by legislation and professional guidelines, including statutory returns and reports
- Realisation of assets – related to the sale of the partnership's assets and collection of its book debts and cash at bank
- Creditors – General communication, receipts and agreement of creditors claims
- Investigations – Review of the Partnership records and investigation towards the submission of returns

It is proposed that the Administrator's remuneration for acting as such be charged by reference to time necessarily incurred by the Administrator and members of Robson Scott Associates' staff, at that firm's designated charge out rates up to my release Such remuneration to be drawn as and when funds are available without further reference to creditors

Details of the rates at which disbursements are charged are attached at Appendix 6

10. Administrator's Proposals

In accordance with Paragraph 49 of Schedule B1 of the Insolvency Act 1986, as amended by the Insolvent Partnerships Order 1994, the following proposals are made for achieving

CHIPATISO & CO SOLICITORS LLP – In Administration
Administrator's Report & Proposals

the purpose(s) of Administration to the creditors of the partnership for consideration and, if thought fit, approval at the meeting of the creditors to be held on 26 May 2010 it is proposed that –

Resolution 1

The Administrator continues to manage the business, affairs and property of the partnership with a view to achieving the purpose(s) of Administration.

The Administrator do all such other things and generally exercise all the powers of an administrator as set out in Schedule 1 of the Insolvency Act 1986 as the Administrator considers desirable, necessary or expedient to achieve the purpose(s) of Administration

Once the purpose(s) of the Administration have been achieved the Administrator will apply to the court for leave to agree creditors' claims and distribute any available funds accordingly Thereafter the partnership will be dissolved

In the unlikely event that once all assets have been realised, and if there are no funds available to enable a distribution to the unsecured creditors, I propose filing a notice at Court for the dissolution of the partnership

Resolution 2

In the event that no Creditors Committee is formed, the Administrator be permitted to charge fees on a time cost basis and be authorised to draw fees on account

The Administrator be authorised to charge disbursements as an expense of the Administration Such disbursements to be charged from time to time

The Administrator be permitted to appoint and retain agents and advisers of his choice

Creditors will be entitled to vote on these proposals at the forthcoming meeting and appoint a Creditors' Committee if desired A form of proxy is enclosed for your use should you require it

Signed
Daryl Warwick



Dated 5 May 2010

CHIPATISO & CO SOLICITORS LLP – In Administration
Administrator's Report & Proposals

APPENDIX 1

STATUTORY INFORMATION & SECURITY

Partnership Number	OC344710
Date of Incorporation	6 April 2009
Registered Office and trading address	612/614 Romford Road, Manor Park, London, E12 5AF
Principal Activity	Solicitors
Partners	Pamela Mazvita Chipatiso Alexander Oladapo Abiloye (deceased) Babatunde Abiloye
Members Capital	£1 Pamela Mazvita Chipatiso £1 Alexander Oladapo Abiloye (deceased)
Registered Charges	None

APPENDIX 2
ESTIMATED STATEMENT OF AFFAIRS AS AT 12 MARCH 2010

	<u>Book Value</u>	<u>Estimated to Realise</u>
	<u>£</u>	<u>£</u>
UNCHARGED ASSETS		
Office equipment	9,400	10,000
Goodwill	Nil	10,000
Work in progress	<u>153,161</u>	<u>170,000</u>
	162,561	190,000
LIABILITIES		
Preferential creditors		Nil
Unsecured Creditors		
Trade creditors		(164,703)
HM Revenue & Customs		<u>(157,084)</u>
Total Liabilities		(321,787)
Shortfall to creditors		<u>(131,787)</u>

CHIPATISO & CO SOLICITORS LLP – In Administration

Administrator's Report & Proposals

Creditor Name	Address	Balance
12 Old Square Chambers	12 Old Square, Lincolns Inn London WC2A 3TX	6,505 00
A Akindele Legal Services	6 Church Elm Lane, Dagenham Essex RM10 9QS	600 00
Argent	5 Bell Yard London WC2A 2JR	850 00
Bank of Scotland	C/o Daniel Silverman, 210-212 Queens Dock Commercial Centre, Norfolk Street Liverpool L1 0BG	1,455 60
Bank of Scotland	Direct Legal & Collections, Buckingham Road Northands NN13 7DN	5,126 12
BPP Professional Education	Credit Control, 3 London Wall London EC2M 5PD	1,551 01
British Gas Business	Insolvency Dept, Spinneryside, Grove Park, Enderby, Leicester LE19 1ZE	1,114 72
British Gas Business	Insolvency Dept, Spinneryside, Grove Park, Enderby, Leicester LE19 1ZE	1,065 28
Cellmark Forensics	16 Blacklands Way, Abingdon Business Park, Abingdon, Oxfordshire OX14 1DY	546 38
Davenham Trust	8 St John Street Manchester M3 4DU	1,000 00
De Lage Landen Leasing Ltd	PO Box 430, Building 8 Croxley Green Business Park, Watford Herts WD18 8EZ	38,498 00
Dudley Group of Hospitals	Russells Hall Hospital, Dudley West Midlands DY1 2HQ	150 00
Duru Management Consultancy	59 Gainsborough Avenue London E12 6JJ	11,500 00
E ON Energy Ltd	Newland House, 49 Mount Street Nottingham NG1 6PG	1,133 60
E ON Energy Ltd	Newland House, 49 Mount Street Nottingham NG1 6PG	2,246 93
E ON Energy Ltd	Newland House, 49 Mount Street Nottingham NG1 6PG	1 00
ERT Solicitors	145 Great Charles Street Birmingham B3 3LP	26,091 92
GE Capital Equipment Finance	Capital House, Bond Street Bristol BS1 3LA	13,482 02
GE Capital Equipment Finance	Capital House, Bond Street Bristol BS1 3LA	12,995 76
ING Lease UK Ltd	Apex Court, Camphill Road, West Byfleet Surrey KT14 6SQ	14,897 00
Kings Bench Walk Chambers	9 Kings Bench Walk Chambers, Temple London EC4Y 7DX	625 00
LexisNexis	Tolley House, 2 Addiscombe Road Croyden CR9 5AF	376 35
Lyreco UK Limited	Deer Park Court, Donnington Wood, Telford Shropshire TF2 7NB	777 00
Newham Council	London Borough of Newham, Newham Town Hall East, Ham E6 2RP	4,287 05
Newham Council	London Borough of Newham, Newham Town Hall East, Ham E6 2RP	3,714 50
Newham Council	London Borough of Newham, Newham Dockside, 1000, Dockside Road London E16 2QU	1,815 05
Orchid Cellmark Ltd	C/o Brethertons LLP, Strathmore House 2-3 Watperry, Court Middleton Road, Banbury Oxfordshire OX16 4QD	1,820 96
Peter Osator	9 Greenwich Quay, Clarence Road London SE8 3EY	1 00
Smarteck UK Plc	Epworth House, 25 City Road London EC1Y 1AA	239 04
Staple Inn Chambers	9 Staple Inn London WC1V 7QV	3,118 90
Temple Chambers	Chambers of Paul Williams, Temple London EC4Y 9AU	1,026 00

CHIPATISO & CO SOLICITORS LLP
Administrator's Report and Proposals

The Solicitors Group	3 Charnwood Street Derby DE1 2GT
United Business Machine	66 Banstead Road, Carshalton Surrey SM5 3NP
XDT Chipatis	93/95 Berough High Road, Southwark London SE1 1NL
Xerox Finance	PO Box 64, Bridge House, 80 Oxford Road Uxbridge UB8 1HS
HM Revenue & Customs	ICHU, Benton Park View, Newcastle upon Tyne, NE98 1ZZ

Totals	Trade	164,703 91
	HMRC	157,084 00
	Total	321,787 91

CHIPATISO & CO SOLICITORS LLP – In Administration
Administrator's Report & Proposals

Estimated Outcome Statement

	<u>ADM (£)</u>
ASSETS	
Work in progress, goodwill & office equipment	<u>190,000</u>
Total Estimated Realisations	190,000
ESTIMATED COSTS	
Administrator's fees	(45,000)
Agent's fees	(9,000)
Legal fees	(13,000)
Disbursements	<u>(4,500)</u>
Total costs	<u>(71,500)</u>
Estimated Amount Available to Creditors	118,500
LIABILITIES	
Trade creditors	(164,703)
HM Revenue & Customs	<u>(157,084)</u>
Total unsecured creditors	(321,787)
Total Deficiency	<u><u>(203,287)</u></u>
Estimated dividend to unsecured creditors p/£	36.83

CHIPATISO & CO SOLICITORS LLP
Administrator's Report and Proposals

NOTES TO ESTIMATED OUTCOME STATEMENT

- 1 The office equipment has been valued by independent agents, JPS Chartered Surveyors
- 2 The Business did not account for Goodwill, and therefore has no book or liquidation value. The value attributed within the Administration scenario mirrors the current offer for sale. The work in progress has been valued by Duru Management Consulting, whose report detailing the basis of the valuation is attached within the appendices. These have now been sold to Chipatiso Associates LLP for above the going concern valuation.
- 3 Due to the fact that the purchaser of the business plans to retain all employees, it is not anticipated that there will be any employee claims.
- 4 Robson Scott Associates Limited has reviewed the aged creditors ledger to ascertain the level of trade creditors. As claims are received from creditors, this figure is likely to change.
- 5 The level of debt due to HM Revenue & Customs includes VAT and is the Revenue's estimated claim as at 30 March 2010. This figure is likely to change following the submission of outstanding returns.
- 6 The costs of insolvency have been estimated but are likely to vary from this figure depending on the investigations, level of work required in relation to realisations, and any other sundry issues that may arise. In accordance with the Administration Order, the costs of the application, including the legal and accountancy costs thereof, shall be paid as an expense of the Administration.

CHIPATISO & CO SOLICITORS LLP
Administrator's Report and Proposals

APPENDIX 4
ADMINISTRATOR'S RECEIPTS & PAYMENTS

ASSET REALISATIONS

Goodwill, Office Equipment & Work in Progress	Nil
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COST OF REALISATIONS

Nil

REPRESENTED BY

Cash at Bank	Nil
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CHIPATISO & CO SOLICITORS LLP – In Administration
Administrator's Report & Proposals

APPENDIX 5
TIME ANALYSIS OF COSTS

L1982 - CHIPATISO & CO SOLICITORS LLP (L1982)

Details of the basis of the Administrator's remuneration and disbursements charged in accordance with SIP 9

Classification Of Work Function	Other Director	Insol. Practit.	Senior Manager	Manager	Admin	Junior Admin	Cashier	Hours	Average Hourly Rate £	Total Cost £
Administration/ Planning	0 0	1 0	26 4	0 0	14 0	0 0	0 0	41 4	£170 58	£7,062 00
Investigations	0.0	2 0	4 5	0 0	14 0	0 0	0.0	20 5	£144 00	£2,952 00
Realisations/ Contributions	0 0	0 0	0.0	0 0	0 0	0 0	0 0	0 0	£0 00	£0 00
Statutory	0 0	2 0	21 0	0 0	8 0	0 0	0 0	31 0	£180 77	£5,604 00
Creditors	0 0	0.0	3 5	0 0	11 0	0 0	0 0	14 5	£130 21	£1,888 00
Total	0.0	5.0	55.4	0.0	47.0	0.0	0.0	107.4	£163.00	£17,506.00

APPENDIX 6
DISBURSEMENT POLICY AND CHARGE OUT RATE

INTRODUCTION

This policy applies where a licensed insolvency practitioner in this firm is seeking appointment, or is currently acting, as an office holder of an insolvent estate and a resolution will be proposed or has been approved authorising fees to be drawn on a time cost basis and category 2 expenses (defined below) to be paid as outlined below

REMUNERATION

Time is charged in 6 minute units Charge out rates per hour are as follows

Insolvency Practitioner	£270	Manager	£162
Other Director	£243	Case Administrator	£108
Senior Manager	£200	Cashier	£81

DISBURSEMENTS

Category 1 disbursements are expenses that are directly related to a particular insolvency case, where the cost of the expense incurred is referable against an independent external supplier's invoice or published tariff of charges Approval is not required for these disbursements

Category 2 disbursements are expenses that are of an incidental nature and cannot, or cannot easily, be directly related to a particular insolvency case because there is an element of shared or allocated cost Where the cost of the expense incurred is estimated, unitised cost, the charging policy will be based on external costs or opportunity cost They are charged as follows

Car mileage is re-charged at the rate of 50 pence per mile,

Storage of books and records (when not rechargeable as a Category 1 expense) is recharged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates,

Printing and photocopying at 15p per copy,

File set up at £15 00 per file,

Meeting room hire, when not rechargeable as a Category 1 disbursement is charged at £50 for the first half hour, and £25 per half hour thereafter, with a minimum of £50 being payable per meeting

Please note that charge out rates and disbursements are reviewed annually on 1 January and are subject to change

Proxy (Administration)

CHIPATISO & CO SOLICITORS LLP

Name of Creditor

Address

Name of Proxy Holder

1

2

3

Please insert name of person (who must be 18 or over) or the Chairman of the Meeting. If you wish to provide for alternative proxy holders in the circumstances that your first choice is unable to attend please state the name(s) of the alternatives as well. Please delete words in brackets if the proxy holder is only to vote as directed i.e. he has no discretion.

I appoint the above person to be my/the creditor's proxy holder at the meeting of creditors to be held on 26 May 2010, or at any adjournment of that meeting. The proxy holder is to propose or vote as instructed below (and in respect of any resolution for which no specific instruction is given, may vote or abstain at his/her discretion).

Voting Instructions for resolutions

*Please delete as appropriate

1 For the acceptance/rejection* of the administrator's proposals/revised proposals* as circulated

2 For the appointment of

of

representing

as a member of the creditors' committee

This form must be signed

Signature _____ Date _____

Name in CAPITAL LETTERS _____

Only to be completed if the creditor has not signed in person

Position with creditor or relationship to creditor or other authority for signature

Remember there may be resolutions on the other side of this form

STATEMENT OF CLAIM – GENERAL FORM

CHIPATISO & CO SOLICITORS LLP

1	Name of Creditor	
2	Address of Creditor	
3	Total amount of claim, including any VAT and outstanding uncapitalised interest as at the date of the creditors' meeting	
4	Details of any documents by reference to which the debt can be substantiated (Note the Supervisor may call for any document or evidence to substantiate the claim at his discretion)	
5	If the total amount shown above includes VAT, please show a amount of VAT b amount of claim NET of VAT	
6	If total amount above includes outstanding uncapitalised interest please state amount	
7	If you have filled in both box 3 and box 5, please state whether you are claiming the amount shown in box 3 or 5(b)	
8	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under S386 of, and Sch 6 to, the Insolvency Act 1986 (as read with Sch 3 to the Social Security Pensions Act 1975)	Category Amount(s) claimed as preferential £
9	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form)	
10	Particulars of how any security held, the value of the security, and the date it was given	
11	Signature of creditor or person authorised to act on his behalf	
	Name IN BLOCK LETTERS	
	Position with or relation to creditor	

FOR OFFICE USE ONLY

Admitted to vote for £	Admitted for dividend for £
Date	Date
Supervisor	Supervisor