

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

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

### 1 Company details

Company number 00169249

Company name in full API Group Limited (in Creditors' Voluntary Liquidation)

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Kristopher Stewart

Surname Aspin

### 3 Liquidator's address

Building name/number Ernst & Young LLP

Street Atria One

141 Morrison Street

Post town Edinburgh

County/Region

Postcode EH38EX

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Timothy Graham

Surname Vance

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Ernst & Young LLP

Street 1 Bridgewater Place

Post town Leeds

County/Region

Postcode LS115QR


Country United Kingdom

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>															
From date	d	1	d	1	m	1	m	2	y	2	y	0	y	2	y	2
To date	d	1	d	0	m	1	m	2	y	2	y	0	y	2	y	3
<b>7</b>	<b>Progress report</b>															
<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	<b>Sign and date</b>															
Liquidator's signature	<div>Signature</div> <div>  </div>															
Signature date	d	0	d	9	m	0	m	2	y	2	y	0	y	2	y	4

**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 Lucy McWalters

Company name Ernst & Young LLP

Address G1 Building

5 George Square

Post town Glasgow

County/Region

Postcode G 2 1 D Y

Country United Kingdom

DX

Telephone 0141 226 9202

**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)**

TO ALL MEMBERS AND ALL CREDITORS  
WHO ARE NOT OPTED OUT

9 February 2024

Ref: KA/LJ/LM/D16  
Direct line: +44 141 226 9220  
Lucy McWalters

apigroup@uk.ey.com

Dear Sir or Madam

## API Group Limited (in Creditors' Voluntary Liquidation) ('the Company')

I write to provide you with a report on the progress of the Liquidation for the period from 11 December 2022 to 10 December 2023. This report should be read in conjunction with the previous progress reports, dated 8 February 2022 and 9 February 2023.

On 11 December 2020, Robert Hunter Kelly and Colin Peter Dempster were appointed as Joint Liquidators of the Company, following their previous appointment as Joint Administrators on 31 January 2020. Following their retirements from EY, and in accordance with Court Orders dated 27 June 2022 and 19 June 2023 respectively ("the Orders"), Robert Hunter Kelly and Colin Peter Dempster were replaced as Joint Liquidators of the Company by Timothy Graham Vance and Kristopher Stewart Aspin, Insolvency Practitioners licenced by The Institute of Chartered Accountants of Scotland. In compliance with the terms of the Orders, block advertisements were placed in the London Gazette on 7 July 2022 and 28 June 2023, respectively.

At Appendix A of this report we provide information about the Company and the Joint Liquidators. A copy of our receipts and payments account for the period from 11 December 2022 to 10 December 2023 is provided at Appendix B.

A copy of the Joint Administrators' final progress report to creditors dated 13 November 2020 is available to view at [www.ey.com/en\\_uk/ey-api-group-administrations](http://www.ey.com/en_uk/ey-api-group-administrations).

## Progress during the period of the report

### Asset realisations

#### Investments in API Hong Kong

As creditors are aware, API Hong Kong is in a solvent wind down process. The latest update on that process advises there are outstanding tax liabilities that will likely result in little to no assets being available for distribution to the Company as shareholder.

#### Intercompany debtor – API Netherlands

We continue to liaise with the Dutch Curator/Receiver of API Netherlands B.V. ('API Netherlands') with regard to the intercompany debt of c.£5.1m due to the Company. The Curator/Receiver previously indicated that there is likely to be a dividend available for non-preferential, unsecured creditors, and he hopes this will be increased materially by successful claims to the Netherlands Employees Insurance Agency for Covid subsidies. These claims have now been submitted after a ten month process.

Correspondence received from the Dutch Curator/Receiver in December 2023 confirms he is hopeful that these claims can be settled out of court, which would allow for funds to be distributed to creditors within the year.

We will continue to maintain a close dialogue with the Dutch Curator/Receiver. If the recovery of amounts from API Netherlands B.V. is likely to take an extended period, we will consider other options to realise value from the amounts due to the Company.

#### Terminal Loss Relief Claim ('TLRC')

As creditors are aware, upon the closure of the Administration of APIL Realisations Limited ('APIL'), another company in the API Group, in January 2023, an outstanding TLRC claim for £137,692 was assigned from APIL to the Company. At the date of the assignation, the Joint Administrators had been advised by HM Revenue & Customs ('HMRC') that it intended to apply set-off to the claim, however, the extent of its ability to do so was uncertain. We now consider that HMRC set-off will apply to the entire claim and there will be no amounts recovered by the Company.

#### Other matters

#### Tax position

The Company was appointed as the representative member of the VAT group in February 2023. The Joint Liquidators submitted monthly VAT returns for the VAT group until 31 May 2023. Shortly after the final VAT return submission, an application was made to disband and deregister the VAT group with effect from 1 June 2023. This process required extended correspondence with HMRC and was completed in November 2023.

At the time of submitting the final VAT return, we were still awaiting refunds totalling £42,689.05 covering the period from 1 February 2022 to 30 April 2023. I am pleased to advise that during the period, HMRC made VAT repayments to the Company totalling £35,221.69, and a further £6,711.03 was received in January 2024 (outside of the period covered by this report). A small balance of £851.84 has been retained by HMRC which we have queried.

#### Investigations

We concluded our investigations into the Company's affairs in accordance with Statement of Insolvency Practice 2 (Investigations by Office Holders) and the Company Directors Disqualification Act 1986 during the Administration. No further investigations were required as a result of the Company moving into Creditors' Voluntary Liquidation on 11 December 2020. No third-party funding has been required or provided.

#### Work which remains to be done

#### Asset realisations

We will continue to engage with API Hong Kong and the Dutch Curator/Receiver of API Netherlands regarding amounts due to the Company.

## Distributions to creditors

### Preferential creditors

We are not aware of the existence of any preferential creditor claims given that the Company had no employees at the time of the Joint Administrators' (now Liquidators') appointment.

### Non-preferential creditors

As previously reported, there are sufficient funds available to distribute a dividend to the non-preferential creditors of the Company. We had previously intended to declare a dividend during the period of our last report, however, we assessed that the dividend amount could be significantly improved by recoveries from API Netherlands. We therefore determined to delay a distribution to allow the Dutch Curator/Receiver time to pay a dividend from API Netherlands.

As noted above, if the recovery of amounts from API Netherlands B.V. is likely to take an extended period, we will consider other options to realise value from the amounts due to the Company. We will also reassess the timing of a distribution to the Company's non-preferential unsecured creditors.

As a reminder, should creditors wish to submit a claim in the Liquidation and have yet to do so, a hard copy proof of debt form can be downloaded from our website [https://www.ey.com/en\\_uk/ey-api-group-administrations](https://www.ey.com/en_uk/ey-api-group-administrations) and returned by email together with supporting invoices and statements to [apigroup@uk.ey.com](mailto:apigroup@uk.ey.com).

Please note that, in accordance with Rule 14.3(2) of the Insolvency (England and Wales) Rules 2016, creditors who have proved their debt in the Administration are deemed to have proved their debt in the Liquidation and are therefore not required to submit a new claim.

## Joint Liquidators' remuneration

In accordance with Rule 18.20(4) of the Insolvency (England and Wales) Rules 2016, where an Administrator becomes Liquidator, the basis of remuneration fixed under Rule 18.18 for the Joint Administrators is treated as having been fixed for the Joint Liquidators. Details of the basis of remuneration fixed and time costs incurred for the period of this report are outlined in the table below.

The fee estimate approved by creditors in the Administration did not cover the work to be completed in the Liquidation, and we sought separate approval for Liquidation fees. The Joint Liquidators' fee estimate was dated 8 February 2022 and was approved with fees up to the limit of the fee estimate drawn in full in this period.

Basis of remuneration (fixed in the Administration)	Joint Liquidators' Fee Estimate, dated 8 February 2022	Time costs incurred during period	Time costs incurred to date
Time-cost basis	£36,135	£52,073	£117,537

An analysis of the time spent and a comparison with the fee estimate dated 8 February 2022 is attached at Appendix D to this report. Various areas of work were not anticipated at the time of the Liquidation fee estimate, including but not limited to (i) the extent of engagement with the Dutch Curator/Receiver regarding the API Netherlands debt, (ii) resolving the TLRC claim and (iii) the time spent liaising with HMRC regarding VAT refunds and deregistration issues. The time incurred to date has exceeded the amount provided for in the initial Joint Liquidators' Fee Estimate and consequently in the coming weeks the Joint Liquidators will seek creditor approval to an increase in the fee estimate.

For the avoidance of doubt, the Joint Liquidators will not draw remuneration in excess of the fee estimate without the approval of creditors.

A narrative explanation of work done to date and why it was necessary to be done is provided at Appendix E.

### Joint Liquidators' statement of expenses incurred

During the period covered by this report, we have incurred and paid expenses totalling £2,077. At Appendix C there is a breakdown of the expenses paid in this period, to date, and a comparison to the estimate provided to creditors dated 8 February 2022.

Where the expenses incurred have exceeded the estimates at the date of our last report, the reasons for this have been provided at Appendix C. For the avoidance of doubt, the Joint Liquidators will not draw Category 2 expenses in excess of the estimate dated 8 February 2022 without the approval of creditors.

### Creditors' rights to further information about, and challenge, remuneration and expenses

The statutory provisions relating to remuneration are set out in Chapter 4 of Part 18 of the Insolvency (England and Wales) Rules 2016. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Liquidators' Fees', a copy of which may be accessed from the web site of the Institute of Chartered Accountants in England and Wales at <https://www.icaew.com/en/technical/insolvency/creditors-guides> or is available in hard copy upon written request to the Joint Liquidators.

In certain circumstances, creditors are entitled to request further information about our remuneration or expenses, or to apply to court if they consider the costs to be excessive (Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016). Further information is provided in 'A Creditors' Guide to Liquidators' Fees' referred to above.

## Subsequent reporting

I will report to all creditors again in approximately 12 months or at the conclusion of the Liquidation, whichever is sooner.

Should you have any queries regarding any of the contents of this report, please do not hesitate to contact my colleague, Lucy McWalters, by sending an email to [apigroup@uk.ey.com](mailto:apigroup@uk.ey.com).

Yours faithfully  
for the Company



K S Aspin  
Joint Liquidator

K S Aspin and T G Vance are both licensed in the United Kingdom to act as Insolvency Practitioners by The Institute of Chartered Accountants of Scotland.

The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Companies may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment. The Office Holder Data Privacy Notice can be found at [www.ey.com/uk/officeholderprivacy](http://www.ey.com/uk/officeholderprivacy).



## API Group Limited (in Creditors' Voluntary Liquidation)

## Information about the Company and the Joint Liquidators

Registered office address of the Company:	c/o Ernst & Young LLP, 2 St. Peter's Square, Manchester, M2 3EY	
Registered number:	00169249	
Date of appointment of the Joint Liquidators:	11 December 2020	
Details of any changes of Liquidator:	Robert Hunter Kelly replaced as office holder by Tim Graham Vance on 27 June 2022  Colin Peter Dempster replaced as office holder by Kristopher Stewart Aspin on 19 June 2023.	
Full names of the Joint Liquidators:	Kristopher Stewart Aspin and Tim Graham Vance	
Office holder numbers:	25250 and 26710	
Liquidators' addresses:	Kristopher S Aspin Ernst & Young LLP Atria One, 144 Morrison Street Edinburgh EH3 8EX	Timothy G Vance Ernst & Young LLP 1 Bridgewater Place Leeds LS11 5QR
Telephone number:	+44 141 226 9202	
Name of alternative person to contact with enquiries about the case:	Lucy McWalters	

## API Group Limited (in Creditors' Voluntary Liquidation)

Joint Liquidators' receipts and payments account for the period from 11 December 2022  
to 10 December 2023

	Total in reporting period to 10 December 2022 (£)	Transactions since 11 December 2022 (£)	Total in reporting period to 10 December 2023 (£)
Receipts			
Cash from Administration	371,399	-	371,399
Pre-appointment Debtors	1,064	-	1,064
Bank Interest	10	-	10
Total	<u>372,472</u>	<u>-</u>	<u>372,472</u>
Payments			
Public Notices	95	-	95
Storage Charges	1,220	872	2,092
Liquidators' Fees	0	36,135	36,135
Liquidators' Disbursements	0	1,202	1,202
Corporation Tax	247	-	247
Bank Charges & Interest	6	3	9
Total	<u>1,568</u>	<u>38,212</u>	<u>39,779</u>
Balance in hand	<u>370,905</u>	<u>(38,212)</u>	<u>332,693</u>
Represented by:			
Royal Bank of Scotland - current account			342,841
VAT Receivable			7,629
Administration Control Account (due to Secured Creditor)			(17,778)
Total			<u>332,693</u>

### Notes

1. These accounts do not reflect estimated future realisations or associated costs.

## API Group Limited (in Creditors' Voluntary Liquidation)

## Joint Liquidators' statement of expenses paid

Type of Expense	Notes	Revised estimate dated 8 February 2024 £	Paid as at 10 December 2022 £	Paid in reporting period £	Total paid to date £	Outstanding £
Payments made from the estate which are not expenses						
	1 & 2					
Legal Fees		5,000	-	-	-	5,000
Statutory costs		500	95	-	95	406
Storage costs		2,500	1,220	872	2,092	408
Bank charges and interest		100	6	3	9	91
Corporation tax		500	247	-	247	253
Total		8,600	1,568	875	2,442	6,158
Category 1 expenses	2					
Specific penalty bond	3	1,120	-	960	960	160
Travel & accommodation	4	153	-	153	153	-
Subtotal		1,273	-	1,113	1,113	160
Category 2 expenses	2					
Printing & postage	5	1,522	-	88	88	1,433
Subtotal		1,522	-	88	88	1,433
Total		11,395	1,568	2,077	3,644	7,751

## Notes

- Statement of Insolvency Practice 9 ('SIP 9') defines expenses as amounts properly payable from the insolvency estate which are not otherwise categorised as office holders' remuneration or distributions to creditors.
- SIP 9 defines expenses as a type of expense which is met by, and reimbursed to, an office holder in connection with an insolvency appointment. Expenses fall into two categories: Category 1 and Category 2.
  - Category 1 expenses are payments to independent third parties where there is specific expenditure directly referable to the appointment.
  - Category 2 expenses are payments which are directly referable to the appointment but not a payment to an independent third party. They may include shared and allocated costs.
- Of the £960 of specific penalty bond expenses paid in the period, £480 relates to expenses incurred but not paid in the Administration period.
- The £153 of travel & accommodation costs paid in the period relate to expenses incurred but not paid in the Administration period.
- Of the £88 of printing & postage category 2 expenses paid in the period, £21.68 relates to expenses incurred but not requested or paid in the Administration period.

## API Group Limited (in Creditors' Voluntary Liquidation)

Joint Liquidators' time costs for the period from 11 December 2022 to 10 December 2023  
and a comparison with the fee estimate dated 8 February 2022

Type of work	Per Liquidation Fee Estimate dated 8 February 2022			Actual in this report period			Cumulative total to Date		
	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)
Accounting & Administration	23.6	6,754	286	34.1	15,730	461	79.3	31,632	399
Bank & Statutory Reporting	4.9	2,419	494	19.9	5,934	298	23.6	8,639	366
Creditors	16.3	7,513	461	8.2	3,776	460	26.4	11,366	431
Debtors	6.2	2,855	461	1.3	913	702	8.6	5,048	587
Employee Matters	5.2	1,598	307	0.1	44	440	5.3	1,611	304
Investigation & CDDA	1.6	898	561	-	0	-	1.6	859	537
Legal Issues	0.8	424	530	-	0	-	0.3	67	222
Members	-	-	-	1.8	1,195	664	1.8	1,195	664
Out of Scope	-	-	-	3.0	1,371	457	3.0	1,371	457
Statutory Duties	26.4	10,396	394	17.5	8,052	460	94.2	36,949	392
VAT & Taxation	10.9	3,278	301	32.6	15,060	462	44.8	18,802	420
<b>Total</b>	<b>95.9</b>	<b>36,135</b>	<b>377</b>	<b>118.5</b>	<b>52,073</b>	<b>439</b>	<b>288.9</b>	<b>117,537</b>	<b>407</b>

	Staff Grade						Total Hours	Total Cost £	Average Rate £
	Partner	Director	Assistant Director	Manager	Executive	Analyst			
Accounting & Administration	0.2	-	0.1	12.2	14.9	6.7	34.1	15,730	461
Bank & Statutory Reporting	-	-	-	0.7	-	19.2	19.9	5,934	298
Creditors	0.2	-	-	0.5	7.5	-	8.2	3,776	460
Debtors	0.4	-	-	0.2	0.7	-	1.3	913	702
Employee Matters	-	-	-	-	0.1	-	0.1	44	440
Members	-	-	-	1.8	-	-	1.8	1,195	664
Out of Scope	-	-	0.2	0.3	2.5	-	3.0	1,371	457
Statutory Duties	-	-	-	4.3	12.0	1.2	17.5	8,052	460
VAT & Taxation	1.4	-	-	6.9	13.6	10.7	32.6	15,060	462
<b>Total Hours</b>	<b>2.2</b>	<b>-</b>	<b>0.3</b>	<b>26.9</b>	<b>51.3</b>	<b>37.8</b>	<b>118.5</b>		
<b>Time Costs (£)</b>	<b>2,530</b>	<b>-</b>	<b>208</b>	<b>18,164</b>	<b>20,315</b>	<b>10,857</b>		<b>52,073</b>	
<b>Average Hourly Rate (£)</b>	<b>1,150</b>	<b>-</b>	<b>692</b>	<b>675</b>	<b>396</b>	<b>287</b>		<b>439</b>	

## API Group Limited (in Creditors' Voluntary Liquidation)

### Narrative explanation of the work done and why it was necessary to be done

Work in the Liquidation to date has primarily related to establishing the recoverability of assets due to the Company from overseas entities, preparations to make a distribution to unsecured creditors, reviewing unsecured claims (including potential guarantor claim with regard to API-Stage Limited (formerly in Administration)) and complying with statutory requirements of the Liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Accounting & Administration	<ul style="list-style-type: none"> <li>Opening and closing bank account</li> <li>Dealing with receipts and payments vouchers.</li> <li>Carrying out bank reconciliations.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items)</li> </ul>
Bank & Statutory Reporting	<ul style="list-style-type: none"> <li>Regular reporting to the unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the Liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Adjudicating and admitting claims for dividend purposes.</li> <li>Making a distribution to unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items)</li> </ul>
Debtors	<ul style="list-style-type: none"> <li>Collection of the debtor book, negotiations with directors of overseas entities and appointed practitioners of insolvent debtors, where relevant.</li> <li>Monitoring and recording cash receipts</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items)</li> </ul>
Employee Matters	<ul style="list-style-type: none"> <li>Investigating unsecured claim from Pension Protection Fund</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit</li> </ul>
Investigation & CDDA	<ul style="list-style-type: none"> <li>Investigations into the Company's affairs in accordance with Statement of Insolvency Practice 2 "Investigations by Office Holders".</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Legal Issues	<ul style="list-style-type: none"> <li>Dealing with any legal issues which may arise during the course of Liquidation (from a statutory perspective and to protect value in the estate)</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Statutory Duties	<ul style="list-style-type: none"> <li>Notification of appointment and change of liquidators to relevant parties including filing at the Register of Companies</li> <li>Annual progress reports as required</li> <li>Completion of internal statutory monitoring system.</li> <li>Preparation of formal statutory papers in line with institute policies.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items)</li> <li>For creditor benefit</li> <li>Statute</li> </ul>

## Appendix E

	<ul style="list-style-type: none"> <li>• Preparation for the closure of the Liquidation.</li> <li>• Matters relating to the initial planning and ongoing oversight of the Liquidation strategy, including update meetings to formulate the strategy adopted.</li> </ul>	<ul style="list-style-type: none"> <li>• To be performed</li> <li>• In progress</li> </ul>	<ul style="list-style-type: none"> <li>• Statute</li> <li>• For creditor benefit</li> </ul>
VAT & Taxation	<ul style="list-style-type: none"> <li>• Recovery of outstanding VAT refunds due for the pre-appointment and Administration periods.</li> <li>• Submission of VAT returns on a monthly basis.</li> <li>• Deregistration of the Company for VAT purposes.</li> <li>• Preparation and submission of outstanding tax returns for the pre-appointment and Administration periods and liaising with HMRC as appropriate.</li> <li>• Preparation and submission of tax returns for future Liquidation periods and liaising with HMRC as appropriate to secure tax clearance</li> </ul>	<ul style="list-style-type: none"> <li>• Work done</li> <li>• Work done</li> <li>• Work done</li> <li>• Work done</li> <li>• In progress</li> </ul>	<ul style="list-style-type: none"> <li>• Statute (all items)</li> </ul>