

The Insolvency Act 1986

Statement of administrator's proposals

2.17B

Name of Company BHS Limited	Company number 00229606
In the High Court of Justice (full name of court)	Court case number 2220 of 2016

(a) Insert full name(s) and
address(es) of administrators

We (a)

Philip Duffy
Duff & Phelps Ltd
The Chancery
58 Spring Gardens
Manchester
M2 1EW

Benjamin Wiles
Duff & Phelps Ltd
The Shard
32 London Bridge Street
London
SE1 9SG

attach a copy of our proposals in respect of the administration of the above company

* Delete as appropriate

A copy of these proposals was sent to all known creditors on

(b) Insert date

(b) 7 June 2016

Signed

Joint/Administrator(s)

Dated

7 June 2016

Contact Details

You do not have to give any
contact information in the box
opposite but if you do, it will help
Companies House to contact you
if there is a query on the form
The contact information that you
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u have completed and signed this form please send it to the Registrar of Companies at

ies House, Crown Way, Cardiff CF14 3UZ

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COMPANIES HOUSE

Report to Creditors

6 June 2016

BHS Limited

(In Administration)

*Joint Administrators' Report to Creditors and Statement of Proposals
for the period from 25 April 2016 to 3 June 2016
Pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986*

NB The Company Voluntary Arrangement of BHS Limited approved by creditors on 23 March 2016 is still valid and creditors at that time are still bound by that arrangement

**Duff & Phelps Ltd.
The Shard
32 London Bridge Street
London
SE1 9SG**

Definitions

Word or Phrase	Definition
the Act	The Insolvency Act 1986 (as amended)
the Appointment Date	25 April 2016 being the date of appointment of the Joint Administrators
Arcadia	Arcadia Group Limited
Barclays	Barclays Bank Plc with whom the Company banked
BHS Limited	BHS Limited (In Administration)
BHS Group Limited	BHS Group Limited (In Administration)
BHS Group	BHS Group Limited and its subsidiaries
BHS Properties	BHS Properties Limited (In Administration)
BHS Services	BHS Services Limited (In Administration)
Carmen Properties	Carmen Properties Limited
Category 2 Disbursements	The Joint Administrators' internal costs and expenses in dealing with the Administration
the Company	BHS Limited, Company Number 00229606
Davenbush	Davenbush Limited (In Administration)
DBIS	The Department for Business, Innovation and Skills
the Directors	Dominic Chandler Dominic Chappell Lennart Henningson Darren Topp
DLA	DLA Piper UK LLP, the Joint Administrators instructed legal advisors
EC Regulation	EC Regulation on Insolvency Proceedings 2000
Epoch	Epoch Properties Limited
GB Europe	GB Europe Management Services Limited
the Group/BHS	BHS Group Limited and its subsidiaries
Grovepoint	Grovepoint Credit Funding 2 Limited
HMRC	HM Revenue and Customs
HRSL	Hilco Retail Services Limited
HSBC	HSBC Bank Plc

Ikano	Ikano Bank UK
the Joint Administrators	Philip Duffy of Duff & Phelps Ltd, The Chancery, 58 Spring Gardens, Manchester, M2 1EW and Benjamin Wiles of Duff & Phelps Ltd, The Shard, 32 London Bridge Street, London, SE1 9SG
Lowland	Lowland Homes Limited (In Administration)
PPF	Pension Protection Fund
Prescribed Part	Pursuant to Section 176A of the Act where a floating charge is created after 15 September 2003 a designated amount of the Company's net property (floating charge assets less costs of realisation) shall be made available to non-preferential unsecured creditors
the Property Agents	Savills Plc and CBRE, both independent agents who have been instructed to advise on the sale of the properties of the Company
RAL	Retail Acquisitions Limited, the ultimate shareholder
RPS	Redundancy Payments Service
the Rules	The Insolvency Rules 1986 (as amended)
Secured Creditors	The holders of a fixed and/or floating charge over the Company's assets
SIP 9	Statement of Insolvency Practice 9 – Industry best practice for Insolvency Practitioners in relation to disclosure of remuneration and disbursements
SOA	Statement of Affairs, documentation to be supplied by the Directors outlining the Company's financial position as at the Appointment Date
TPR	The Pensions Regulator
TUPE	The Transfer of Undertaking (Protection of Employment) Regulations 2006

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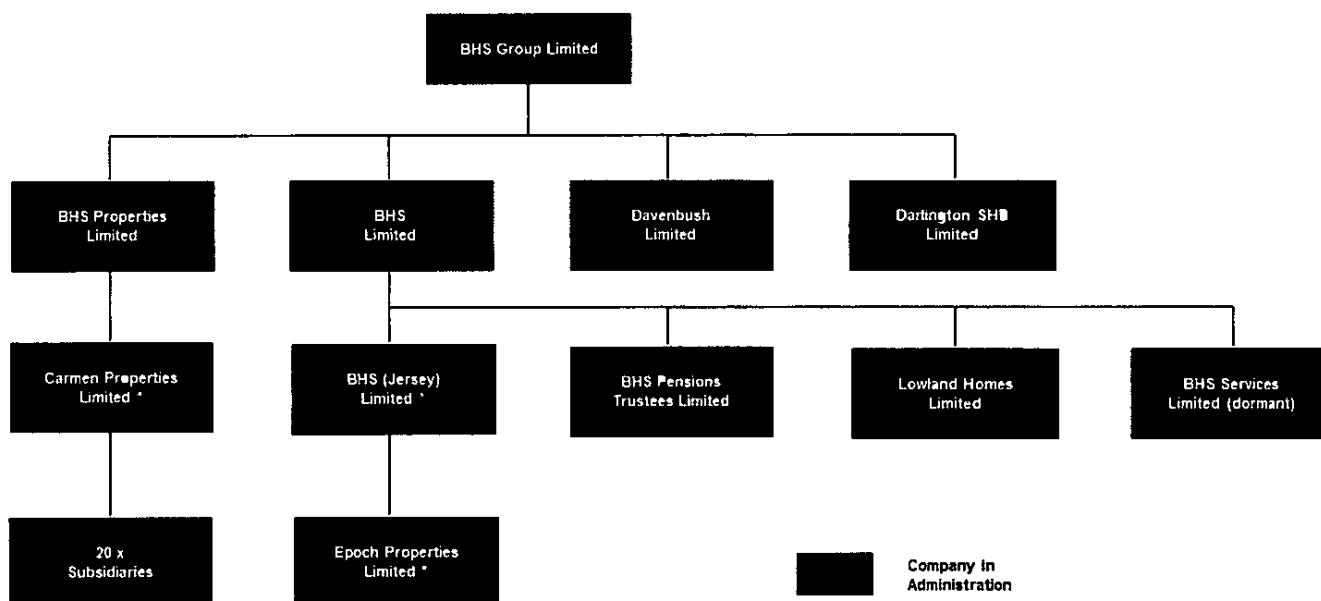
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1. Introduction

- 1 1 The Joint Administrators were appointed on the Appointment Date by the Directors of the Company pursuant to Paragraph 22 of Schedule B1 to the Insolvency Act 1986
- 1 2 The Court Reference is High Court of Justice no 2220 of 2016
- 1 3 In accordance with Paragraph 100(2) of Schedule B1 to the Act the functions of the Joint Administrators may be exercised by any of the Joint Administrators
- 1 4 This report sets out the circumstances leading up to the appointment of the Joint Administrators and the steps taken by them to date

2. Background

- 2 1 Statutory information on the Company and a summary of its financial history is included at Appendix 1
- 2 2 The Company was incorporated in 1928 and has traded as a retailer of clothing, household goods furniture and lighting since incorporation
- 2 3 The Joint Administrators have also been appointed over a number of other companies in the BHS Group as highlighted below. The other companies in the Group were either property holding companies or dormant



- 2 4 The Company traded from 164 retail sites located throughout the UK and Jersey as well as online. The business additionally provides products and services to 67 franchise stores located in 16 countries. BHS Limited is the principal trading company in the BHS Group, operating the UK retail outlets and supplying stock to the overseas franchise business
- 2 5 In addition to the stores, the Company operated from a leasehold head office in Marylebone, London

- 2 6 The Company employed 7,669 staff of which 431 were based at the Company's head office
- 2 7 The Company banked with Barclays and historically with HBOS
- 2 8 Worldpay Merchant Service provided the Company with merchant services facilities allowing the Company to receive customer card payments

3. Events Leading up to the Administration

- 3 1 Changes in the UK retail environment over the last decade have had a significant detrimental effect on the trading performance of the BHS Group. The retail market has become much more competitive with value retailers and supermarkets entering and growing their involvement in sectors such as clothing and housewares which have always been BHS Group's core offerings
- 3 2 The BHS Group has incurred increasing losses over each of the last seven consecutive years of trading. The reported BHS Limited loss for the year ended 30 August 2014 was £69 million. Management accounts for the year ended 31 August 2015 indicated a further loss of around £93 million (net profit before interest, tax and exceptionals)
- 3 3 In early 2015, trade credit insurers cut or withdrew cover for a large number of BHS Group's major suppliers. Up until that point BHS Limited had traded with most suppliers on credit terms and did not use letters of credit on any significant scale. As a result of this withdrawal of cover, and the fact the whole market knew this, including parties who were interested in buying BHS Limited, the Company was faced with having to fund over £25 million of letters of credit and £10 million of security deposits. This had a significant detrimental impact on BHS Limited's cashflow. Despite attempts to have credit cover reinstated this was not achieved.
- 3 4 BHS Group Limited, BHS Limited's sole shareholder, was sold by Taveta Investments (No. 2) Limited (the owner of the Arcadia group) to Retail Acquisitions Limited on 11 March 2015.
- 3 5 In accordance with the terms of the sale, Arcadia Group Limited wrote off £215 million of inter-company debt, and took a floating charge in respect of a remaining £40 million loan to BHS Group Limited.
- 3 6 Following the acquisition, BHS management, together with RAL, prepared a three year turnaround plan with the primary aim of returning the business to profitability. Under the turnaround plan, BHS Limited sought to reduce costs through closure of unviable stores, renegotiation of property lease terms and savings in payroll costs. It also negotiated new contracts in relation to its food business and concessions.
- 3 7 In June 2015 the BHS Group obtained a £25 million loan from Allied Commercial Exporters Limited with the objective of refinancing two properties and providing additional working capital. Security was granted to Allied Commercial Exporters Limited over Group properties at Oxford Street and Manchester.
- 3 8 In September 2015, in order to alleviate BHS Limited's short term cash flow pressures, and repay existing borrowings, BHS Limited obtained a short term £62.4 million facility with Grovepoint. The facility was secured on Group properties at Scunthorpe, Carmarthen, Milton Keynes, Exeter, Grimsby, Manchester, Taunton, Blackpool, Sunderland and Oxford Street.

- 3 9 Christmas 2015 was a particularly poor trading period for the UK retail sector due to the unseasonably mild weather and deep discounting over an extended period. Sales at BHS Limited during November and December 2015 were some £25 million below prior year and £18 million below budget. This performance was poorer than anticipated in the turnaround plan and placed additional pressure on BHS Limited's ability to continue to trade. This performance compared to UK retail sales falling by 0.5% year-on-year (non-seasonally adjusted) in December 2015 according to the Retail Economics Sales Index. Over Christmas 2015 as a whole UK retail sales through physical stores saw their sharpest decline since 2009.
- 3 10 On 4 March 2016 BHS Limited proposed a Company Voluntary Arrangement to its creditors. In that proposal it was stated that 'without a reduction in BHS Limited's lease obligations as planned under the CVA Proposal, the business does not have the working capital capability to meet its debt and working capital requirements beyond the next rent quarter date.'
- 3 11 The CVA proposal outlined a 're-setting' of the business focusing on three key areas. These were to align rents with market levels and exit loss making stores, reduce central overheads and reduce the store cost base.
- 3 12 The CVA proposal stated that the Directors were engaged in discussions with the Pension Protection Fund, the Pensions Regulator and the Trustees of the BHS Limited defined benefit pension schemes in respect of a deficit in those schemes. The Directors believed that there was a reasonable prospect that a compromise would be agreed whereby the schemes would enter the Pension Protection Fund and BHS Limited, post-CVA, would have no further liability in relation to either the deficit or ongoing funding requirements of either of the pension schemes. This consisted of an injection of £18m plus the PPF taking a third of the equity within the group, this proposal was being led by the Directors and their advisors Grant Thornton. The CVA proposal for BHS Limited was approved by creditors on 23 March 2016.
- 3 13 In order to fully implement the CVA the business required additional funding of around £100 million. It was proposed to generate this level of funding primarily through property disposals, introduction of a new asset based lending facility ('ABL') and the un-wind of letters of credit. Unfortunately the first tranche of ABL funding was offered on terms which would not generate the required net level of funding. The principal property disposal, of the store in Oxford Street, was at a much lower value than anticipated and a number of other property sales fell through.
- 3 14 On 15 April 2016 the BHS board sought the advice of Weil, Gotshal & Manges on their options including advice on insolvency.
- 3 15 At a meeting of the BHS board and Arcadia on Monday 18 April 2016 the BHS board advised that in light of reduced property sales resulting in the funding facility obtained from Gordon Brothers being insufficient, it had insufficient funds to continue to trade in the short to medium term and that an insolvency process was likely.
- 3 16 As a result of the meeting, Arcadia agreed with the BHS board and requested the board to meet with an Insolvency Practitioner. As a result of several other firms being conflicted Arcadia contacted Duff & Phelps and requested them to meet with the Directors on 19 April 2016. At that meeting the BHS board advised that it had no alternative but to put the BHS Group, including BHS Limited, into administration and asked Duff & Phelps to prepare to be appointed Administrators.
- 3 17 At board meetings of the six companies, now in Administration, on Thursday 21 April 2016, the boards resolved to put the companies into administration on Friday 22 April 2016.

3 18 On the evening of 21 April 2016 the RAL board was approached by an unconnected UK retailer with a view to rescuing the BHS Group. Negotiations took place between RAL, their lawyers and the UK retailer over the weekend of 23 and 24 April 2016 but on the evening of 24 April 2016 these negotiations failed. Consequently the board resolved to place the Companies into Administration on Monday 25 April 2016.

3 19 The Joint Administrators considered the position prior to accepting the appointment and having regard to the Insolvency Practitioners Association's ethical guidelines, and having had no prior involvement with the BHS Group prior to 19 April 2016, considered that there were no circumstances preventing them from accepting the appointment.

3 20 Subsequently the Joint Administrators were appointed to the Company on the Appointment Date.

4. Purpose of the Administration

4 1 The purpose of an Administration is to achieve one of the following hierarchical objectives:

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

4 2 In accordance with Paragraph 49(2) of Schedule B1 to the Act the Joint Administrators note the following:

- The first objective will not be achieved as there are insufficient funds and assets available to enable the Company to be rescued as a going concern.
- The Joint Administrators are pursuing the second objective as it is likely that a better result for the Company's creditors as a whole will be achieved than if the Company were wound up without first being in Administration for the following reasons:
 - The Company has continued to trade during the Administration thereby enhancing the realisations from stock held at the Appointment date through retail sale through the stores and online.
 - Continued trading enabled the Joint Administrators to pursue a sale of the Company's business and assets as a going concern with the objective of maximising realisations from remaining stock, goodwill and property assets.
 - If the Company had been wound up it is likely that the employees would have been made redundant shortly after appointment resulting in an increase in both preferential and non-preferential unsecured claims.
 - Based on current expectations it is likely that there will be sufficient net realisations from which to make a distribution to non-preferential creditors, following the enhanced realisations and mitigation of creditor claims.
- The third objective should also be achieved as it is anticipated that a dividend will be paid to both Secured Creditors and the Preferential Creditors of the Company.

4 3 The Joint Administrators' proposals for achieving the purpose of the Administration are set out in the remainder of this report.

5. Progress of the Administration to Date

- 5 1 The manner in which the affairs and business of the Company have been managed, since the appointment of Joint Administrators and will continue to be managed and financed are set out below

Administration trading period

- 5 2 Upon their appointment the Joint Administrators attended the Company's head office to take charge of and secure the assets of the Company and to undertake an immediate review of the Company's financial and operational position
- 5 3 Following consultation with stakeholders, the decision was immediately taken by the Joint Administrators to continue to trade the business whilst a strategy was devised to attempt to sell the business as a going concern. It was believed that if a sale as a going concern could be achieved, realisations would be maximised and creditor claims against the Company would be minimised. A going concern sale would also protect the employment of the majority of the Company's workforce
- 5 4 The Company's major asset consisted of stock located at the Company's warehouse and retail stores throughout the UK and Jersey. The Joint Administrators are of the opinion that a period of trading would enhance realisable value of the stock
- 5 5 The Company's principal debtors were the international franchisees for stock supplied to them. Continued trading in Administration would help to preserve the debtor balances, particularly if any potential purchaser continues to supply the international franchises following a sale as a going concern
- 5 6 In order to maximise the value of the business and realise stock, it was essential that support of key suppliers was obtained to maintain the operating functions of the business during the Administration trading period. In most cases, suppliers, including shippers and port facility providers, have continued to be supportive
- 5 7 At the Appointment Date, the Company's employees had significant salary arrears. In order to maintain goodwill and assist with the stock realisation strategy, the Joint Administrators paid the arrears of wages in respect of all retained staff. A large proportion of these wages would have ranked as a preferential claim and would therefore have been payable in full before any distribution to secured and unsecured creditors
- 5 8 Following a review of operations, the Joint Administrators implemented overhead reductions and cost savings where possible and this included making 5 head office staff redundant on the Appointment Date. All redundancies were made for economic reasons
- 5 9 In addition, the Company had already commenced redundancy consultation with a further 89 employees as their role was no longer required within the Company. These employees left the business on 29 April 2016
- 5 10 As at 31 May 2016 the Joint Administrators have achieved gross sales totalling £92.1m (including concession sales and subject to refunds). Of the £92.1m the Company's income and share of the concession income is estimated at £69.8m
- 5 11 Accrued trading costs are estimated at £50.7m with the principal areas including wages & salaries of c£12m, warehousing and logistics of £4m, stock, retention of title and commercial settlement payments of c£13m, store related costs including rent, rates and service charges of £16.7m

- 5 12 Due to good trading sales in the first two weeks of the Administration, it was necessary for the Joint Administrators to purchase stock to replenish certain lines. To date, the Joint Administrators have purchased £3.9m of stock which is included in the £13m above.
- 5 13 The trading surplus to 31 May 2016 is estimated at £19m subject to further reconciliation. The Joint Administrators Receipts & Payments account is reflective of the sales income collected and costs paid to date.
- 5 14 The Joint Administrators are continuing to trade the business and are working with HRSL to conclude an orderly wind down of the business.
- 5 15 Once the orderly wind down is complete, the Joint Administrators will seek to settle all the outstanding trading costs incurred, it is expected that the trading period will achieve a significantly higher surplus than the £19m achieved to date, however, it is likely to be several weeks before the final outcome is known.
- 5 16 An update on the final trading position will be provided in the next report to creditors.

Sale of business and assets

- 5 17 The appointment of Administrators created a large amount of press interest not only in the UK, but overseas and as such there was significant interest in the business and its assets.
- 5 18 In addition the Joint Administrators identified and directly contacted a number of parties known to have an interest in retail businesses.
- 5 19 13 parties returned a Non-Disclosure Agreement ("NDA") and were provided with an Information Memorandum which contains details about the business, its operations and its forecast performance.
- 5 20 A number of parties who had expressed credible interest for the business were provided with a process letter setting out key milestones and requirements and access to the Virtual Data Room ("VDR") which contained detailed information about the business in order to assist them in their assessment of the business.
- 5 21 A deadline for indicative offers was set for 10 May 2016 upon which date interested parties were asked to provide an offer, supported by proof of funding for that offer.
- 5 22 During this time the Joint Administrators spent considerable time providing information and answering queries from interested parties.
- 5 23 It was noted that any offer for the business would need to address a number of fundamental points:
- Funding for the acquisition,
 - A proposal to deal with properties, and
 - Working capital for the business,
- 5 24 Those parties displaying a credible level of interest also confirmed that any offer made would be subject to them receiving clearance from TPR. With this in mind the Joint Administrators maintained regular dialogue with both the PPF and TPR.
- 5 25 Due to the inherent uncertainty of an Administration sale process, the Joint Administrators contingency plan was to undertake a managed wind down in conjunction with a retail advisory firm. Two retail advisory firms and HRSL were each asked to provide a proposal, which included underwriting a guaranteed minimum return to the Administration estate.

- 5 26 In addition to providing a contingency option, this also served as a benchmarking exercise against which to measure offers for the business as a going concern
- 5 27 Across the property portfolio there is equity in a number of properties, including those subject to specific security in respect of Group borrowings. The Joint Administrators invited bidders to allocate consideration against this equity or grant a licence to occupy those properties whilst the Joint Administrators realised that value for the benefit of the Administration estate. HRSL provided the best underwritten return to creditors.
- 5 28 Because of the disruption of Administration, supply chain fragmentation and delays in ordering stock it was apparent that significant working capital would be required in the business to reach optimal stock levels. This became a deterrent for a number of interested parties.
- 5 29 Upon expiry of the deadline for indicative offers, the Joint Administrators received a number of offers, varying from specific assets to the whole (or substantially the whole) of the business as a going concern. The main going concern offers can be summarised as follows:

Offer 1

- £35m for the entire business and assets,
- Encumbered properties to be omitted,
- Consideration to be paid in full on completion

Offer 2

- 30p in the £ for stock on hand (at cost price) which equated to circa £15m payment on a deferred basis,
- £6.8m for unencumbered leasehold properties,
- Licence to occupy properties
- The Joint Administrators retain the right to realise lease premium and value from freehold properties

Offer 3

- £30m for all of the assets in the business,
- Free title to be delivered to the purchaser,
- This offer assumed that the Joint Administrators would settle all Secured Debt at their expense and was therefore a negative offer

Offer 4

- £30m for all of the assets in the business including property equity,

Offer 5

- A going concern offer which would secure employment,
- No quantum was provided

- 5 30 The Joint Administrators then asked selected parties to provide full and final offers for the business by 17 May 2016.

- 5 31 Each of the offers were revised during the days following this and the key changes were as follows

Offer 1 reduced the headline value to £25m

Offer 2 increased to £25m, albeit still on a deferred basis

Offer 3 reduced to £10m, no proof of funding was provided

Offer 4 remained at £30m

Offer 5 was not progressed

- 5 32 Discussions were held with all parties and a draft Sale Purchase Agreement ("SPA") was issued to parties 1, 2, 4 and 5. All of the offers above were benchmarked against the underwritten return to creditors which could be achieved via a managed wind down of the business

- 5 33 On 16 May 2016, 23 May 2016 and 24 May 2016 Bidders 3, 1 and 2 withdrew their offers respectively. The main challenges bidders faced were uncertainty around the supply chain, concerns around the Pension Scheme deficit and the substantial working capital required in the business. This was compounded by the lack of certainty regarding the property portfolio, notably future rental costs which may not be subject to the CVA

- 5 34 The Joint Administrators continued negotiations with Bidder 4 and their legal advisors proceeded to seek clearance from TPR whilst at the same time continuing with due diligence. The Joint Administrators sought confirmation from Bidder 4 that they had placed their legal advisors in funds. Whilst receiving assurances that those funds were in transit, the Joint Administrators became increasingly concerned that the funds had not materialised. This raised concerns as to whether Bidder 4 had the ability to complete the transaction

- 5 35 Despite Bidder 4's interest for a number of weeks, by 2 June 2016 the Joint Administrators had still not seen evidence of funds

- 5 36 Meanwhile there were a small number of last minute informal bids. None of these came close to providing the return to creditors that Bidder 4 would, or that could be achieved in a managed wind down. Bidder 4 was therefore provided with a final opportunity to provide proof of funding but this deadline passed and as such, in the absence of any other viable going concern offers, the Joint Administrators had no alternative but to announce the managed wind down of the business

- 5 37 Following an appraisal of the quotations from the three retail advisory firms, the Joint Administrators appointed HRSL with effect from 3 June 2016. The basis for a underwritten return has been agreed however the details of this cannot be reported yet as it may prejudice ongoing sale negotiations. Should selected stores and/or assets be sold separately there will be a pro-rata adjustment to the guaranteed minimum return

- 5 38 With the commencement of the managed wind down of the business, the Joint Administrators approached all parties who had previously displayed an interest in the different classes of asset within the business. A further update on the process of realising these assets will be provided in the next report as it is likely to take several months to dispose of all of the Group's assets

International Franchise Debtors

- 5 39 The Company trades with 15 franchise partners operating 72 stores in 19 countries worldwide. These are a mix of stock and royalty based agreements

- 5 40 According to the Company's books and records the outstanding debts due to the Company totalled £6.5m as at the Appointment Date

5 41 To date, £1 5m has been received into the Company's pre-appointment bank account. These funds will be transferred to the Administration Estate Account. The Joint Administrators are aware of impairments on certain franchise accounts but these are yet to be investigated and agreed.

5 42 An update on debtor recoveries will be provided in the next report to creditors.

Ikano – Provider of Interest Free Credit

5 43 Ikano provided Interest Free Credit to finance customers for the purchase of homeware orders.

5 44 At the point of the transaction the customer enters into a finance agreement with Ikano to defer payment for the goods over an agreed period. Ikano pay to the Company an amount equal to the transaction value less an agreed commission at the point the Company can evidence delivery.

5 45 At the date of the appointment finance agreements totalling £396,075 had been agreed but the Company had not completed these orders. The Joint Administrators are continuing to fulfil these orders and amounts totalling £14,081 62 have been remitted by Ikano.

5 46 Ikano are currently withholding £400,000 to cover their perceived exposure including customer claims.

5 47 An update on receipts from Ikano will be provided in the next report to creditors.

Inter-Company Debtors

5 48 The Company is owed the following amounts from Group companies:

	£'000
Carmen Properties Limited	4,817
BHS Group	48,793
	<u>54,136</u>

5 49 At this stage it is uncertain whether Carmen Properties can repay the amount due.

5 50 The Company is the sole unsecured creditor of BHS Group Limited. It is currently anticipated that there will be funds available to the Company from BHS Group once the joint secured debt due to Arcadia has been discharged, which is likely to mean that the Company is then subrogated to that security over BHS Group. The amount and timing of any payment is dependent on the realisations in other Group companies and is currently uncertain.

Utility Bonds

5 51 The Company has provided bonds totalling approximately £2 9m to its utility providers, to secure the ongoing supply to all stores and head office.

5 52 The bonds are subject to deduction for any unpaid amounts at the appointment date and any liability arising as a result of the termination of the supply contracts.

5 53 The Joint Administrators are liaising with the suppliers to ensure any deductions are mitigated where possible.

5 54 A further update will be provided in the next report when the level of realisations should be known.

Duty Deferment Guarantee

- 5 55 The Bank provided a Duty Deferment Guarantee to the Company totalling £1m. The Guarantee was cash backed and the Bank held £1m in a separate account to cover this liability.
- 5 56 Notice to cancel the Guarantee was received from HMRC shortly after the Appointment Date. According to Company records an amount of c£280k will be deducted before the balance is remitted by the Bank.

Letters of Credit

- 5 57 The Company issued Letters of Credit to overseas suppliers totalling £433k. In addition the Company provided Standby Letters of Credit to 18 UK suppliers with a value of approximately £10.2m. The Bank held sufficient cash in a separate account to cover these liabilities.
- 5 58 It was necessary to provide these guarantees as suppliers were unable to secure credit insurance and would not supply goods without the security.
- 5 59 All suppliers have called upon the Letters of Credit issued and the Joint Administrators are currently reconciling the final position. On current information it is anticipated that there will be a return to the Administration, the amount will not be known until the final position is reconciled.

Cash at Bank

- 5 60 As at the Appointment Date, the Company had cash at bank of £10.1m, which was held at Barclays Bank plc.
- 5 61 Under the terms of the Bank's security the overdrawn balances and all outstanding bank charges and interest of other Group companies were offset against this figure, which resulted in a reduction to £8.8m.
- 5 62 Following the appointment these funds were used to make payments totalling £6,663,669 in respect of the April payroll.
- 5 63 The balance of £2.1m has been remitted in full.
- 5 64 For the purposes of the Receipts and Payments account the cash at bank is shown gross.

Cash at Worldpay Merchant Service

- 5 65 An amount of £6.705m in respect of card receipts was outstanding as at the Appointment Date.
- 5 66 Following the appointment the Joint Administrators were able to secure the support of Worldpay and continue to utilise the existing merchant services facilities during the Administration.
- 5 67 In order to mitigate Worldpay's exposure it was agreed an amount of £5m would be withheld to cover any legitimate customer claims under the Consumer Credit Act.
- 5 68 The balance of £1.705m has been received by the Joint Administrators.
- 5 69 The Joint Administrators continue to work with Worldpay to mitigate claims against this bond. A further update will be provided in our next report to creditors.

Cash In Transit / Floats

- 5 70 An amount of £3.8m in respect of cash in transit or in stores was outstanding at the Appointment Date. Amounts continue to be received each day in respect of cash takings.

5 71 At the date of this report this balance was £1 8m

5 72 Following the completion of the orderly wind down these funds will be received into the Administration Estate Account in due course

Investigation

5 73 The Joint Administrators' investigations into the Company's affairs are currently ongoing

5 74 There are now a number of public investigations currently underway in relation to the administration of the Companies

- The Insolvency Service has launched an investigation into the extent to which the conduct of the directors of Companies led to the administration,
- TPR has opened an anti-avoidance investigation in relation to the two defined benefit pension schemes,
- The Business, Innovation and Skills Committee of Parliament has launched an inquiry into the sale of the Companies to RAL in March 2015, and
- The Business, Innovation and Skills Committee and Work and Pensions Committee of parliament are collating evidence in relation to the Pension liabilities of the Companies

5 75 The Joint Administrators have a statutory obligation to file a report with DBIS regarding the conduct of the Directors that held office in the three years prior to the Administration. This report must be filed within three months from the Appointment Date and the content of this report is confidential

5 76 The Joint Administrators also have a duty to investigate antecedent and other transactions which include

- Transactions at an undervalue, Section 238 of the Act,
- Preferences, Section 239 of the Act, and
- Transactions to defraud creditors, Section 423 of the Act
- Wrongful trading, Section 214 of the Act

Such investigations may or may not lead to additional realisations for the benefit of creditors

5 77 To date the Joint Administrators' work has primarily concentrated on

- Securing and listing key Company books and records,
- Collecting in mobile phones, laptops, PDAs and other hardware from the Directors and senior management and imaging the contents,
- Corresponding with directors and senior management,
- Arranging meetings and interviewing Directors and senior management,
- Meeting with, and obtaining explanations and copy documentation from, the Company's professional advisers in respect of key transactions entered into by the Company,
- Analysing financial information,
- Meeting with The Insolvency Service, TPR and the PPF to co-ordinate the various investigations outlined above

These tasks are currently ongoing

- 5 78 During our preliminary investigations there are a number of transactions that on the face of it may require investigation. Additional information is required to understand the true nature of the transactions. The Joint Administrators will keep the creditors informed of any significant developments.
- 5 79 The Joint Administrators are fully co-operating with the investigations being undertaken by The Insolvency Service and TPR. Further information regarding Investigation work is included in the narrative to the Joint Administrators' fee estimate at Appendix 5.
- 5 80 The Joint Administrators have been asked by The Insolvency Service, TPR and The Pension Protection Fund to co-operate with the investigations or reviews that they are undertaking. TPR has served a Section 72 notice under the Pensions Act 2004 on the Joint administrators seeking copies of Company books and records including electronic media.

Receipts and Payments

- 5 81 A Receipts and Payments account is provided at Appendix 2 and is self explanatory.
- 5 82 A separate Receipts and Payments account has been prepared for the Administration trading period. This is also attached at Appendix 2.
- 5 83 The sales shown in the trading account represent cash received in respect of sales up to 3 June 2016. The remainder of the cash is in transit between banks or cash collection companies.
- 5 84 The trading surplus shown is significantly higher than the trading surplus expected. This is due to accrued trading liabilities which will be paid in the forthcoming weeks.

6. Statement of Affairs

- 6 1 In accordance with Paragraph 47 of Schedule B1 to the Act the Joint Administrators have requested that the Directors provide a SOA. To date a full SOA has not been received because the Directors had been assisting the Joint Administrators with the sale of the business and assets of the BHS Group.
- 6 2 In the absence of a full SOA the Joint Administrators attach a schedule of creditors' names and addresses and an Estimated Financial Position for the Company and this can be found at Appendix 3 in accordance with Rule 2.33(2) of the Rules.
- 6 3 Some creditor amounts shown may differ from the actual amount owed. This does not affect their claim.

7. Statement of Pre-Administration Costs

- 7 1 Pre-Administration costs are defined in the Rules as fees, charges and expenses incurred by the administrators or their firm, or another person qualified to act as an insolvency practitioner, before the company entered administration but with a view to its doing so.
- 7 2 The agreement under which the pre-administration costs were incurred was the Letter of Engagement to Duff & Phelps from the Company dated 19 April 2016.
- 7 3 The pre-administration costs total £192,379.50 plus VAT and disbursements. A breakdown of the pre-administration time costs is attached at Appendix 4.

- 7 4 The pre-administration costs were incurred in meetings with the Company's management to review the financial and operational position of the Company. This work was essential in allowing the Joint Administrators to assess the ability of the Company to trade for a period in Administration.
- 7 5 Costs were also incurred in meeting and liaising with Arcadia, who in addition to having security, provided a lot of back office support without which the BHS Group would have been unable to trade.
- 7 6 The total pre-administration costs, including the Joint Administrators' advisors, are detailed below:

	Comment	Basis	£
Duff & Phelps	See above	Time Cost	£192,379 50
Duff & Phelps disbursements	Subsistence and travel		£9,367 54
Weil, Gotshal & Manges	Solicitors – Preparation of appointment documents and provision of ad-hoc advice	Time Cost	£117,483 00
Harbottle & Lewis LLP	Solicitors – PR Work	Time Cost	£8,765 00
DLA	Solicitors – Preparatory work in advance of the appointment	Time Cost	£40,000 00
TOTAL unpaid pre administration costs			£367,995.04

- 7 7 No remuneration in respect of pre-administration costs have been drawn in respect of Duff & Phelps, Weil, Gotshal & Manges or DLA. Harbottle & Lewis have been paid £8,765.
- 7 8 The Joint Administrators confirm that payment of the unpaid pre-Administration costs, as an expense of the Administration, is subject to approval under Rule 2.67A of the Rules, and not part of the proposals subject to approval under Paragraph 53 of Schedule B1 to the Act.

8. Joint Administrators' Costs

Estimated Fees and Expenses

- 8 1 It is proposed that the Joint Administrators' fee basis is based on time costs.
- 8 2 The time costs already charged since appointment are analysed at Appendix 4. Time is charged in six minute units.
- 8 3 The amount expected to be drawn in fees over the life of the case by the Joint Administrators is £3.513m, as shown in Appendix 5 - Fee Estimate. The total amount indicated effectively acts as a cap on the level of fees to be drawn by the Administrators.
- 8 4 The Joint Administrators estimate the expenses of the Joint Administration to total about £2.77m (as shown in Appendix 6 Estimated Expense Schedule). This amount does not include what will be paid to advisors that are on a % of costs fee structure, as the Joint Administrators do not want to jeopardise the marketing of the properties that is being undertaken. This Schedule illustrates the estimated expenses for the whole of the Administration and is for information purposes only. No approval is required from creditors. This estimate may change over the course of the Administration, but creditors will be informed of any variations with associated reasons in the six monthly Progress Reports. The majority of this estimate is legal fees of £2.29m.

8 5 Also attached at Appendix 7 is the Fees Narrative, a summary of key issues, to assist creditors in understanding the strategy of the Administrators, the associated costs and expenses of the related activities and the financial benefit to creditors. Further details of assets and liabilities and the estimated return to creditors, if any, are in the body of this report.

8 6 Information regarding the fees and disbursements of administrators, including details of the Duff & Phelps' disbursements policy and hourly charge out rates for each grade of staff that may undertake work on this case, is in a document called "A Creditors' Guide to Administrators' Fees". This can be viewed and downloaded from the Joint Administrators' website at <http://www.duffandphelps.com/uk-restructuring/creditor-guides> (click on the document 'Administration (appointment from 1 October 2015)'). Should you require a copy, please contact this office.

9. Dividend Prospects / Prescribed Part

Secured Creditors

Arcadia

9 1 The Company has granted a debenture, containing a floating charge, to Arcadia covering all of the property (excluding certain real property assets) and undertaking of the Company. The charge was created on 14 April 2015 and registered on 23 April 2015. The charge was granted in accordance with the agreement for the sale of the entire share capital of BHS Group Limited on 11 March 2015 and the write-off of £215 million of intercompany debt referred to in section 3.5. These floating charges secure a debt of up to £40 million due to Arcadia. The debt outstanding at the Appointment Date was £35 million.

9 2 The validity of Arcadia's charge has been confirmed by the Joint Administrators' legal advisors, DLA. The Joint Administrators estimate the secured debt will be repaid in full from floating charge realisations.

Grovepoint

9 3 The Company has granted a legal charge dated 11 September 2015 to Grovepoint over a property portfolio covering freehold and leasehold properties owned by it. This charge secured a principal debt of £8,481 million due to Grovepoint at the Appointment Date.

9 4 The Joint Administrators estimate that Grovepoint will be repaid in full from distributions from BHS Properties, Davenbush and the Company.

GB Europe

9 5 The Company has granted a legal charge dated 4 February 2016 to GB Europe over a leasehold property in Bristol. This charge secured a principal debt of £9.4 million due to GB Europe.

9 6 The Joint Administrators estimate that there will be sufficient realisations to repay GB Europe in full.

Barclays

9 7 The Company has granted three charges over credit balances held on bank accounts to Barclays (dated 1 May 2015 (2) and 4 June 2015 (1)). Please refer to section 5.61 regarding the offset of credit balances on Barclays' accounts.

Preferential Creditors

- 9 8 Following their appointment, in order to maintain the goodwill of the staff and continue to trade the stores with minimal disruption, the April payroll due immediately was honoured in full
- 9 9 The arrears of pay for the period 1 April to 24 April totalling £5,266,344 were paid in full. Of this amount it is estimated that £4,123,310 would have ranked as a preferential claim. Therefore, all arrears of pay have been paid in full
- 9 10 The holiday year commenced on 1 April 2016, any accrued holiday pay prior to the appointment date will rank as a preferential claim
- 9 11 It is likely that a significant element of the preferential claim will be employees' claims which are mostly subrogated to the Secretary of State, following payment by the RPS
- 9 12 There will be sufficient realisations under the floating charge to enable preferential claims to be paid in full

Prescribed Part

- 9 13 The Prescribed Part is calculated as a percentage of net property, as follows -

Net property less than £10,000	50% unless the Joint Administrator considers that the costs of making a distribution to the non-preferential unsecured creditors would be disproportionate to the benefits
Net property greater than £10,000	50% up to £10,000 plus 20% thereafter to a maximum of £600,000

- 9 14 The Company granted a floating charge to Arcadia on 14 April 2015 and the prescribed part provisions will apply. The Joint Administrators' estimate of the financial position of the Company, is £72m therefore the prescribed part of the net property for unsecured creditors will be £600k

Non-Preferential Unsecured Creditors

- 9 15 According to the books and records of the Company, non-preferential unsecured creditors total £1,124,763,000. The non-preferential unsecured creditors can be summarised as follows

Creditor	Claim £'000
Trade & Expense Creditors	48,540
HMRC – VAT	15,355
HMRC – Corporation Tax	963
Finance Leases	3
Inter-Company Creditors	110,102
Pension Scheme Deficit	571,000
Customer Claims	1,000

Residual Employee Claims	20,000
Landlord Claims – As Per CVA	357,800
Total	1,124,763

9 16 Based upon the current information available, it is anticipated that there will be sufficient realisations to enable a distribution to the non-preferential unsecured creditors of the Company

9 17 An update on the quantum and timing of the dividend to creditors will be provided in subsequent reports

9 18 If not already done so creditors of the Company should complete the proof of debt forms at Appendix 10 and return same to the Joint Administrators

10. EC Regulation

10 1 It is the Joint Administrators' opinion that the EC Regulation applies and these proceedings are main proceedings as defined in Article 3 of the EC Regulation. The centre of main interest of the Company is in England

11. Creditors' Meeting

11 1 In accordance with Paragraph 51 of Schedule B1 to the Act, a creditors' meeting will be held at Park Plaza Westminster Bridge Hotel, 200 Westminster Bridge Road, London, SE1 7UT on 23 June 2016 at 10 30am. A notice of the meeting of creditors is enclosed with this report at Appendix 8. We have enclosed a proxy form and proof of debt form, at Appendix 9 and 10, for the purpose of that meeting

11 2 The purpose of this meeting is to vote on the Joint Administrators' proposals as outlined in section 13 of this report

11 3 Given the number of people expected, please allow plenty of time to register prior to the start of the meeting. Photo ID will also be required to attend the meeting

12. End of the Administration

12 1 The options available to the Joint Administrators for the exit from the Administration are as follows

- Compulsory Liquidation
- Creditors' Voluntary Liquidation
- Company Voluntary Arrangement
- Return of control to the Director(s)
- Dissolution of Company

12 2 The final outcome of the Administration will be dependent upon the realisation of the Company's business and/or assets, the realisation of outstanding assets, and the future strategy of the Administration

- 12 3 Whilst it is likely that the Administration strategy will change from time to time, the Joint Administrators are currently of the view that it is likely a distribution can be made to the unsecured creditors at a level greater than the prescribed part, and thus the Joint Administrators are likely to recommend that the Company be moved into Creditors' Voluntary Liquidation ("CVL") once all assets have been realised
- 12 4 It is proposed that the Joint Administrators, currently Philip Duffy and Benjamin Wiles of Duff & Phelps Ltd be appointed as Joint Liquidators of the Company should it be placed into CVL
- 12 5 In the unlikely event that there are insufficient realisations to permit a distribution to the non-preferential creditors, the Joint Administrators recommend that the Company be dissolved. In this unlikely event, it is proposed that once all outstanding matters have been satisfactorily completed, the Joint Administrators will give notice to the Registrar of Companies under Paragraph 84 of the Act to the effect that the Company has no property to realise which might permit a distribution to the non-preferential creditors at which time the Administration will cease. The Company will be dissolved three months following the registration of the notice at the Registrar of Companies
- 12 6 You will note from the proposals section below that the Joint Administrators have left the choice of exit route from Administration open so that an alternative strategy can be adopted, should this prove more appropriate at the time

13. Joint Administrators' Proposals

- 13 1 The Joint Administrators propose the following
- 13 1 1 That the Joint Administrators continue the Administration to deal with such outstanding matters in relation to the Company as the Joint Administrators consider necessary until such time as the Administration ceases to have effect
- 13 1 2 That the Joint Administrators do all such other things and generally exercise all of their powers as contained in Schedule 1 of the Act, as they, in their sole and absolute discretion consider desirable or expedient in order to achieve the purpose of the Administration
- 13 1 3 That the Joint Administrators, once all outstanding matters have been satisfactorily completed, take the necessary steps to give notice under Paragraph 84 of Schedule B1 of the Act to the Registrar of Companies to the effect that the Company has no remaining property which might permit a distribution to its creditors, at which stage the Administration will cease
- 13 1 4 That the Joint Administrators, where they consider that there are funds available to be distributed to the unsecured creditors (other than under the prescribed part) take the necessary steps to put the Company into either creditors' voluntary liquidation or into compulsory liquidation as they deem appropriate. It is proposed that the Joint Administrators, currently Philip Duffy and Benjamin Wiles of Duff & Phelps would act as Joint Liquidators should the Company be placed into creditors' voluntary liquidation. In accordance with Paragraph 83(7) of Schedule B1 to the Act and Rule 2.117A of the Rules creditors may nominate a different person as the proposed liquidator, provided the nomination is received at this office prior to the approval of these proposals. In the absence of such nomination, the Joint Administrators will be appointed Joint Liquidators and in accordance with Section 231 of the Act any act required or authorised under any enactment to be done by the Joint Liquidators is to be done by all or any one or more of them

- 13 1 5 That the Joint Administrators be discharged from all liability pursuant to Paragraph 98 of Schedule B1 to the Insolvency Act 1986, upon filing the end of the Administration or their appointment otherwise ceasing
- 13 1 6 That the Joint Administrators' remuneration, where a Creditors' Committee is not established, be fixed by reference to the time properly given by them and their staff in attending to matters arising in the Administration
- 13 1 7 That, where a Creditors' Committee is not established, the Joint Administrators' Fee Estimate in the total sum of £3,513,095 is approved
- 13 1 8 That the Joint Administrators be authorised, where a Creditors' Committee is not established, to draw their company's internal costs and expenses in dealing with the Administration ("Category 2 Disbursements")

14. Other Matters

- 14 1 If any creditor has any information concerning the Company's affairs that they would like to bring to the Joint Administrators' attention, then they would be pleased to hear from them

If you require further information or assistance, please do not hesitate to contact the Joint Administrators staff on 0121 214 1120



Philip Duffy
Joint Administrator

Enc

The affairs, business and property of the Company are being managed by the Joint Administrators, Philip Duffy and Benjamin Wiles, who act as agents for the Company and without personal liability. Both are licensed by the Insolvency Practitioners Association.

Appendix 1

Statutory Information

Statutory Information

Date of Incorporation	12 April 1928
Registered Number	00229606
Company Director(s)	Dominic Chandler Dominic Chappell Lennart Henningson Darren Topp
Company Secretary	Emma Reid
Shareholders	BHS Group Limited – 214,530,881 Ordinary Shares
Trading Address	129-137 Marylebone Road London
Registered Office	Current: c/o Duff & Phelps Ltd The Shard 32 London Bridge Street London Former: 129-137 Marylebone Road London
Any Other Trading Names	N/a

Financial Information

Balance Sheet

		As at 30 April 2016 (Management) £'000		As at 30 August 2014 (Audited) £'000
Fixed Assets				
Tangible assets	£	133,722	£	183,136
Investments	£	1,600	£	1,600
	£	135,322	£	184,736
Current Assets				
Stocks	£	91,065	£	78,306
Debtors	£	127,374	£	26,762
Cash at bank and in hand	£	28,689	£	5,496
	£	247,128	£	110,564
Current Liabilities				
Creditors – amounts falling due within one year	£	(256,175)	£	(296,850)
	£	(9,047)	£	(186,286)
Total Assets less Current Liabilities	£	126,275	£	(1,550)
Long Term Liabilities				
Creditors – amounts falling due after more than one year	£	(1,506)	£	(4,762)
Deferred tax	£	(10,823)	£	(10,823)
Other provisions	£	(122,594)	£	(128,017)
	£	(134,923)	£	(143,602)

Net Liabilities excluding pension deficit	£	(8,649)	£	(145,152)
Pension deficit	£	(65,401)	£	(111,136)
Net Liabilities	£	(74,050)	£	(256,288)
Capital and Reserves				
Called up share capital	£	(53,633)	£	(53,633)
Share premium account	£	(13,094)	£	(13,094)
Profit and loss account B/F	£	209,121	£	323,015
CY Profit & Loss	£	(25,012)	£	-
Pension Reserve	£	(43,333)	£	-
Total shareholders' funds	£	74,050	£	256,288

Profit and Loss

	18 Month Period from September 2015 to February 2016 (Management) £'000		As at 30 August 2014 (Audited) £'000	
Turnover	£	732,821	£	668,037
Cost of Sales	£	(760,301)	£	(695,327)
Gross Loss	£	(27,480)	£	(27,290)
Administrative Expenses	£	(66,366)	£	(49,649)
Operating Loss	£	(93,846)	£	(76,939)
Interest Receivable and similar income	£		£	7
Interest Payable and similar charges	£		£	(8,203)
Other finance income/costs	£		£	18
Loss on ordinary activities before taxation	£		£	(85,117)
Tax on loss on ordinary activities	£		£	16,037
Loss for the financial year	£		£	(69,080)

Appendix 2

Receipts and Payments Account

**BHS Limited
(In Administration)
Joint Administrators' Trading Account**

**From 25/04/2016
To 03/06/2016**

POST APPOINTMENT SALES	
Sales	25,455,238.28
Credit Card Sales	68,725,635.70
Change Orders	-77,250.00
	94,103,623.98
 PURCHASES	
Stock	4,997,028.92
Duty and Freight	33,370.53
Food	646,753.97
	-5,677,153.42
 OTHER DIRECT COSTS	
Warehousing & Logistics	6,523,495.45
Customer Care	81,801.34
	-6,605,296.79
 TRADING EXPENDITURE	
Contractors & Freelancers	364,032.54
Rents	7,175,965.70
Charities	216,077.00
Concessions	7,958,840.94
Employee Pension Contributions	245,676.48
Store Costs	874,661.30
Licensing	66,103.35
Worldpay Bank Charges	96,203.70
Professional Fees	36,263.73
PAYE/NI	361,766.32
Arcadia Shared Services	432,000.00
Lease/HP Payments	159.44
Hire of Equipment	44,488.60
Repairs & Maintenance	46,705.53
Sundry Expenses	265,026.30
Cash Collection	29,248.00
Vehicle Running Costs	36,644.85
Other Staff Costs	17,643.37
IT Services	3,146,954.26
Duress Payments	2,257.50
Staff Expenses	149,214.88
Service and Insurance charges	78,453.15
Employee Wages	8,805,711.50
Security Costs	106,152.50
Merchant Services Fee	37,168.98
Pre-Appointment Insurance	63,050.00
Other Payroll	20,730.81
Marketing	89,350.00
ROT Claim Settlement	1,944,059.76
Furniture Deposit Refund	18,209.23
	-32,728,819.72
 TRADING SURPLUS/(DEFICIT)	 49,092,354.05

**BHS Limited
(In Administration)
Joint Administrators' Abstract of Receipts & Payments**

**Statement
of Affairs**

**From 25/04/2016
To 03/06/2016**

ASSET REALISATIONS

Cash at Bank	8,806,901.00
Credit Card Cash in Transit	1,704,699.00
Bank Interest Gross	3,233.62
Sundry Refunds	25.00
TRADING SURPLUS/(DEFICIT)	49,092,354.05
	59,607,212.67

COST OF REALISATIONS

Payments on behalf of group Companies	423.00
Agents/Valuers Fees	16,796.29
Legal Fees	19,703.00
Legal Disbursements	1,585.00
Legal fees pre insolvency	8,765.00
Stationery & Postage	10,505.58
Statutory Advertising	84.60
Insurance of Assets	3,614.80
Bank Charges	4,320.00
	-65,797.27

PREFERENTIAL CREDITORS

Preferential Claim	4,123,310.02
	-4,123,310.02

FLOATING CHARGE CREDITORS

Floating Charge Creditor	1,033,513.54
	-1,033,513.54

54,384,591.84

REPRESENTED BY

VAT Receivable	3,211,601.97
Floating/main current account	49,289,456.76
Floating charge No2 Properties	1,883,533.11

54,384,591.84

Appendix 3

Estimated Financial Position

BHS Limited - In Administration

Summary of the Estimated Financial Position of the Company as at 25 April 2016

	Book Value £'000	Estimated to Realise £'000	Notes
<u>Assets subject to fixed charge</u>			
GB Europe			
Leasehold properties	13,500	TBC	1
Less: Amount due to GB Europe	<u>(10,560)</u>	<u>(10,560)</u>	2
	2,940	(10,560)	
Grovepoint			
Freehold & Leasehold Properties		TBC	1
Less: Amount due to Grovepoint	<u>(20,388)</u>	<u>(20,388)</u>	3
	(20,388)	(20,388)	
Other Fixed Charge Assets			
Freehold Property & Leasehold - Unencumbered		TBC	1
Basingstoke Leasehold Premium		TBC	1
Goodwill / Intellectual Property	5,000	TBC	4
Franchise Agreements - International	5,000	TBC	4
Investments - Carmen/Epoch/Belfast		0	
	<u>10,000</u>	<u>0</u>	
<u>Assets subject to floating charge</u>			
Fixed Charge Surplus	0	0	
Trading surplus	0	19,000	
Stocks	91,065	40,000	5
Franchise Debtors	6,600	TBC	6
Compass Debtor	2,839	0	7
Amounts due from RAL	6,100	0	7
Inter-company debt - BHS Group Limited	48,973	0	7
Inter-company debt - Carmen Properties Limited	4,817	0	7
Inter-company debt - EPOCH	2,257	0	7
Non-trade Debtors	54,130	0	7
Duty Deferment Bond	1,000	720	8
Letters of credit	10,714	TBC	9
Prepayments	3,905	0	7
Utility / Rent / Other Deposits	2,900	TBC	10
Cash at Bank	10,125	8,807	11
Cash at Worldpay	6,705	TBC	12
Cash in Transit	3,803	3,803	13
Akano - IFC on furniture	400	TBC	14
Total floating charge assets	<u>256,333</u>	<u>72,330</u>	
Preferential creditors		<u>(4,123)</u>	15
Amount available for floating charge creditors		68,207	
Less: Amounts due to Arcadia		<u>(35,000)</u>	16
Estimated surplus as regards to preferential and floating charge creditors		<u>33,207</u>	
Trade & Expense Creditors	(48,540)		17
HMRC - VAT	(15,355)		17
HMRC - Corporation Tax	(963)		17
Finance Leases	(3)		17
Inter-Company Creditors	(110,102)		17
Pension Scheme Deficit	(571,000)		18
Customer Claims	(1,000)		19
Estimated Residual Employee Claims	(20,000)		20
Landlord Claims - As per CVA	(357,800)		21
Total liabilities		<u>(1,124,763)</u>	
Estimated deficiency as regards to creditors		(1,091,556)	
Issued and called up share capital		<u>(53,663)</u>	
Estimated total deficiency as regards members		<u>(1,145,219)</u>	

Notes

- 1 The Joint Administrators have instructed Savills and CBRE to market the properties and cannot disclose valuations at this stage
- 2 Amount due to GB Europe
- 3 The amount due to Grovepoint guaranteed by BHS Limited There may be a call on BHS to pay part of this debt
- 4 The Joint Administrators may sell the Intellectual property and Franchise Agreements
- 5 The Joint Administrators anticipate realising £40m in respect of the stock
- 6 The Joint Administrators will continue to collect the Franchise Debtors
- 7 No realisations are expected from these classes of assets
- 8 The Joint Administrators expect to realise £720k from the Deferment Bond
- 9 It is currently uncertain as to whether there will be any realisations in respect of the Letters of Credit issued
- 10 As the utility companies had little arrears, the Joint Administrators are hopeful that recoveries will be made in respect of this
- 11 Under the terms of the Bank's security the overdrawn balances and all outstanding bank charges and interest of other Group companies were offset against this figure, which resulted in a reduction to £8,806,901
- 12 Worldpay have retained a £5m bond to cover any charge backs
- 13 Cash in transit or at stores on the appointment date
- 14 Akano have retained £400k to cover any charge backs
- 15 Estimated Preferential Creditors
- 16 Amounts due to Arcadia under their floating charge
- 17 Creditor claims as per Company balance Sheet
- 18 Estimated Pension Fund Deficit
- 19 Estimated customer claims from orders not being delivered or faulty goods
- 20 Estimated residual employee claims
- 21 Estimated landlord claims from CVA document

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC38			0 00
CH16			0 00
CP10			0 00
C200	2 ANYWHERE LIGHT REMOVALS & DELIVERIES	2 RAILWAY CROSSING, MURTON WAY, MURTON, YORK, YO19 5UN	135.00
C201	2110 CONSULT	5 PARKWAY, PORTERS WOOD, ST ALBANS, HERTFORDSHIRE, AL3 6PA	4,441 15
C300	3663 (BIDVEST)	BUCKINGHAM COURT, KINGSMEAD BUSINESS PARK, LONDON ROAD, HIGH WYCOMBE, HP11 1JU	(59 69)
CA02	A & J CARTER HK LTD FOB PAY ACC	1602-03 16/FL PARK BUILDING, 476 CASTLE PEAK ROAD, CHEUNG SHA WAN KOWLOON, HONG KONG, AA11 1AA	(405 00)
CA03	A & M SMITH SKIP HIRE LTD	BANKHEAD RECYCLING CENTRE, DUFFSHILL ROAD, PORTLEHEN, ABERDEEN, AB12 4RX	233 76
CA04	A FULTON CO LTD	UNIT 1 PREMIER PARK, PREMIER PARK ROAD, PARK ROYAL, LONDON, NW10 7NZ	(2 59)
CA05	A J DAVITT	5 BREME LODGE, BROMSGROVE, WORCESTERSHIRE, B60 3GH	65 70
CA06	A M MEEHAN	134 SOUTH AVENUE, ABINGDON, OX14 1QU	244 90
CA07	A MIR & CO	MIR HOUSE, TAYLORS LANE, OLDBURY, WESW MIDLANDS, B69 2BN	72,277 34
CA08	AARON FORD	20 ARROWFIELD CLOSE, WHITCHURCH, BRISTOL, AVON, BS14 0UQ	717 21
CA09	AATHAVA GARMENTS INDIA LTD FOB PAY ACC	2/166A PRAGA COMPOUND, NAVA INDIA STOP, PEELAMEDU, COIMBATORE INDIA 641004, AA11 1AA	121,405.50
CA0A	ABBEYLANDS FURNITURE (NAVAN) LTD	NEWGATE, KELLS ROAD, RAVAN, CO MEATH, AA11 1AA	(65 52)
CA0B	ACCERTIFY INC	1075 HAWTHORN DRIVE, ITASCA, IL 60143, USA, AA11 1AA	5,500.00
CA0C	ACTIVITY SUPERSTORE DO NOT USE	PO BOX 123, SAFFRON WALDEN, ESSEX, CB10 1XX	815 03
CA0D	ACTONA CO A S	SMEDEGAARDSVEJ 6, TVIS, HOLSTEBRO, DENMARK 7500, AA11 1AA	(414.99)
CA0E	ACTONA CO A S BULK STOCK	SMEDEGAARDSVEJ 6, TVIS, HOLSTEBRO, DENMARK 7500, AA1 11A	538 67
CA0F	ADAM CRAWFORD-TAYLOR	IVY COTTAGE, 78 WYCOMBE ROAD, PRINCES RISBOROUGH, BUCKINGHAMSHIRE, HP27 0EN	392 04
CA0G	ADAM MITCHINSON	FLAT 1, 27 MOUNT PLEASANT LANE, CLAPTON, LONDON, E5 9DW	2,820 00
CA0H	ADB FURNITURE SP ZOO BULK STOCK ONLY	UL SEJENSKA 57, SUWALKI, 16-400, POLAND, AA11 1AA	(349.46)
CA0I	ADDIS HOUSEWARES LTD	ZONE3 WATERTON POINT, BROCASTLE AVENUE, WATERTON INDUSTRIAL ESTATE, BRIDGEND, CF31 3US	1,705.12
CA0J	ADDLESHAW GODDARD	SOVEREIGN HOUSE, SOVEREIGN STREET, LEEDS, LS1 1HQ	4,221.17
CA0K	ADDLESHAW GODDARD LLP	SOVEREIGN HOUSE, PO BOX 8, SOVEREIGN STREET, LEEDS, LS1 1HQ	4,200 00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CA0L	ADREM GROUP	1-3 DUFFERIN STREET, LONDON, EC1Y 8NA	808 49
CA0M	ADVANCED COMMUNICATION SERVICES LTD	47 GRAND AVENUE, CAMBERLEY, SURREY, GU15 3QJ	258 00
CA0N	ADVANCED PROCESSING LTD	606 BUILDING WHARFEDALE ROAD, EUROWAY TRADING ESTATE, BRADFORD, BD4 6SG	198,744 07
CA0O	AEQUITAS ESTATES LIMITED	7TH FLOOR METROPOLITAN HOUSE, DARKERS LANE, POTTERS BAR, HERTFORDSHIRE, EN6 1AG	77,200 00
CA0P	AFFINITY WATER	TAMBLIN WAY, HATFIELD, HERTFORDSHIRE, AL10 9EZ	2,550.73
CA0Q	AGURA LTD	TEACH AN FHIR CIUIN, BRIDGTOWN CO WEXFORD, IRELAND, AA11 1AA	27,550.00
CA0R	AIRFIELD STUDIO LTD	WENDOVER (THE AIRFIELD), DALBY ROAD, MELTON MOWBRAY, LEICESTERSHIRE, LE13 0BL	500 00
CA0S	AIRTRICITY ENERGY SUPPLY LTD	3RD FLOOR MILLENNIUM HOUSE, 83-85 GREAT VICTORIA STREET, BELFAST, BT2 7AF	27 74
CA0T	AJ UNIT TRUST	C/O PEARL & COUTTS LTD, 3RD FLOOR, 9 WHITE LION STREET, LONDON, N1 9PD	2,825 00
CA0U	ALAN NUTTALL LTD	STORE FITTING, NATIONAL WORKS, HALL STREET, DUDLEY, WEST MIDLANDS, DY2 7DQ	95,535 00
CA0V	ALBION LTD	PANTON HOUSE LEVEL ONE, VICTORIA VIADUCT, CARLISLE, CA3 8AN	(121,651.64)
CA0W	ALBION LTD	PANTON HOUSE LEVEL ONE, VICTORIA VIADUCT, CARLISLE, CA3 8AN	198 00
CA2S	ALEXANDRA TRUSTEE IE398906 COMPANY LIM	CANAL MILL, BOTANY BROW, CHORLEY, LANCASHIRE, PR6 9AF	0 00
CA0X	ALFRED FRANKS & BARTLETT PLC	UNIT 2, ALBAN PARK, HATFIELD ROAD, ST ALBANS, HERTS, AL4 0JJ	49,973.47
CA0Y	ALGRETA SOLUTIONS LTD T/A CATALYST	THE VALLEY CENTRE, GORDON ROAD, HIGH WYCOMBE, BUCKINGHAMSHIRE, HP13 6EQ	630 00
CA0Z	ALICORN SOURCING	202 VARIJARAMA APARTMENTS 15 CROSS, 3RD TEMPLE STREET, MALLESWARAM 560003 BAANGALORE, INDIA, AA11 1AA	97,947.92
CA10	ALISON HAYES UK LTD	361B-363B LIVERPOOL ROAD, ISLINGTON, LONDON, N1 1NL	613,484 84
CA11	ALISON ROLLSTON	39 ANSON ROAD, LONDON, N7 0AR	440.00
CA12	ALLPORT FREIGHT LTD	ALLPORT HOUSE, THURROCK PARK WAY, TILBURY, ESSEX, RM18 7HZ	82 88
CA13	ALLPORT LTD	HAYES ROAD, LONDON, HEATHROW AIRPORT, UB2 5ND	2,457.81
CA14	ALLSEA TECHNOLOGIES LTD	UNIT 5, 88 KETTLES WOOD DRIVE, WOODGATE BUSINESS PARK, B32 3DB	4,029 60
CA15	ALLSORTED LTD	16 CHALK HILL, WATFORD, WD19 4BG	7,245.46
CA16	ALPHABET KIDZ LTD	DAISY BUSINESS PARK, UNIT 19, 19-35 SYLVAN GROVE, LONDON, SE15 1PD	1,182.50
CA17	ALSTONS UPHOLSTERY LTD	GOSBECKS ROAD, COLCHESTER, ESSEX, CO3 9JU	(240 07)
CA18	ALTIN IPLIK VE CORAP SANAYI AS	ATATURK OTO SANAYI SITESI 2, KISIM 9 SOKAK, NO 310 ATA PLAZA KAT 2 MASLAK, 34398 ISTANBUL, AA11 1AA	39,594 84

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CA19	AMAN KNITTINGS LTD FOB PAY ACC	KULASHUR HEMAYETPUR SAVAR, DHAKA, 1340, BANGLADESH, AA11 1AA	59,678 96
CA1A	AMAS LTD	CLERICAL MEDICAL INVESTMENT GR, C/O JONES LANG LASALLE, PO BOX 55790, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WR	81,303 48
CA1B	AMAS LTD	PROPERTY ACCOUNTS DEPARTMENT, PO BOX 55791, DOCKLANDS, E14 5WQ	240.00
CA1C	AMAS LTD	PROPERTY ACCOUNTS DEPT, PO BOX 55791, DOCKLANDS, E14 5WQ	(7,981 58)
CA1D	AMAS LTD (CLIENTS ACCOUNT)	C/O JONES LANG LASALLE, PO BOX 62442, LONDON, E14 1HA	24,533 00
CA1E	AMAS LTD (CLIENTS ACCOUNT)	C/O JONES LANG LASALLE, PO BOX 62442, LONDON, E14 1HA	103,393.83
CA1F	AMAS LTD (CLIENTS ACCOUNT)	C/O JONES LANG LASALLE, PO BOX 62442, LONDON, E14 1HA	21,034 74
CA1G	AMAS LTD/COMMON RECEIPTS ACCOUNT	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	45,468.60
CA1H	AMAS LTD/COMMON RECEIPTS ACCOUNT	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	391,608 10
CA1I	AMAS LTD/COMMON RECEIPTS ACCOUNT	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	70,987 96
CA1J	AMAS LTD/SCOTTISH WIDOWS/RENT	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	31,780 13
CA1K	AMAS LTD/SCOTTISH WIDOWS/RENT	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	252,750.58
CA1L	AMAS LTD/SCOTTISH WIDOWS/RENT	C/O JONES LANG LASALLE, PO BOX 55790, 40 BANK STREET, LONDON, E14 5WR	37,700.62
CA1M	AMEFA UK LTD	2 ORGREAVE DRIVE, HANDSWORTH, SHEFFIELD, S13 9NR	42,981 58
CA1N	AMMAYAPPER TEXTILES PVT LTD FOB PAY ACC	PERAMBAKKAM HIGH ROAD, GANDHIPET VILLAGE ULANDAI POST, THIRUVALLUR DIST TAMIL NADU STATE, INDIA 602105, AA11 1AA	197,059 76
CA1O	AMTICO COMPANY LIMITED	FAO ROY OATES, PO BOX 42, KINGFIELD ROAD, COVENTRY, CV6 5AA	(107 76)
CA2T	AMX Design Ltd	Unit 1 Woodside IND Estate, Pedmore Road, Dudley, West Midlands, DY2 0RL	0.00
CA1P	ANDY THORNTON	ROSEMOUNT, HUDDERSFIELD ROAD, ELLAND, WEST YORKSHIRE, HX5 0EE	2,479 64
CA2V	ANGLO ACCESSORIES LTD	WIMBELDON BUSINESS CENTRE, THE OLD TOWN HALL, BORG SUITE, FIRST FLOOR, 4 QUEENS ROAD, WIMBELDON, SW19 8YB	0 00
CA2W	ANNA MARTIN PLANT AND GARDEN CONSULTA	25 KINGSWOOD ROAD, SHORTLANDS, BROMLEY, KENT, BR2 0HG	0.00
CA1Q	ANOTECH INTL	THE CHANDLERY, POOLE ROAD, WOKING, SURREY, GU21 6DY	24,024 87
CA2Y	ANS	127/C VARDHAMAN CHAMBERS, KALYAN STREET, MASJID (EAST), MUMBAI 400 009, INDIA	0 00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CA1R	ANTLER LTD	11-21 NORTHDOWN HOUSE, NORTHDOWN STREET, LONDON, N1 9BN	(309.74)
CA1S	ANTLER LTD PAY ACC (BHS)	11-12 NORTHDOWN HOUSE, NORTHDOWN STREET, LONDON, N1 9BN	171,529.63
CA1T	APERTURE PHOTOGRAPHIC	33 PRIORY AVENUE, SOUTHEND ON SEA, SS2 6LA	2,700.00
CA1U	APL LOGISTICS EUROPE BV	GREDLEY HOUSE, 11 BROADWAY, STRATFORD, LONDON, E15 4BQ	15,053.00
CA1V	APSU	APSU HOUSE, THE MALLARDS, BROADWAY, SOUTH CERNEY, CIRENCESTER, GLOUCESTERSHIRE, GL7 5TQ	5,760.00
CA1W	APVCO 25 LIMITED	KNOX HOUSE, 16-18 FINCH ROAD, DOUGLAS, ISLE OF MAN, IM1 2PT	13,250.00
CA1X	AQUALONA PRODUCTS LTD	50 MOXON STREET, BARNET, HERTFORDSHIRE, EN5 5TS	(47.91)
CA2X	AQUARELLE INTERNATIONAL LIMITED	BOUNDARY ROAD, QUATRE BORNES, MAURITIUS	0.00
CA1Y	AQUENT	ACCOUNTS DEPARTMENT, 279 TOTTENHAM COURT ROAD, LONDON, W1T 7RJ	7,368.00
CA1Z	ARC INTERNATIONAL TABLEWARE UK PAY ACC	SUITE 52, OAKHURST AVENUE, LEEDS, LS11 7DF	(253.20)
CA20	ARCADIA GROUP (HK) LTD	ROOM 3508, 35/F MANHATTAN PLACE, 23 WANG TAI ROAD, KOWLOON BAY, KOWLOON, HONG KONG, AA11 1AA	1,671,853.31
CA21	ARCADIA GROUP LTD PROPERTY	PROPERTY SALES LEDGER - MAC, TORRE ROAD, LEEDS, LS9 7DN	13,888.78
CA22	ARGUS FIRE	HENDGLADE HOUSE, 46 NEW ROAD, STOURBRIDGE, WEST MIDLANDS, DY8 1PA	6,126.00
CA23	ARIELLA FASHIONS LTD	ARIELLA HOUSE, 94-96 GREAT NORTH ROAD, LONDON, N2 0NL	(1,349.99)
CA24	ARISTOCRATE DISTRIBUTORS LTD	VALBRO BUSINESS PARK, BARKBY ROAD, LEICESTER, LE4 9LF	54,602.12
CA25	ARLENE CONWAY	43A RICHMOND PARK ROAD, KINGSTON UPON THAMES, SURREY, KT2 6AQ	217.80
CA26	ARMITAGES PET PRODUCTS	ARMITAGE HOUSE, COLWICK, NOTTINGHAM, NG4 2BA	1,952.09
CA27	ARMONDI UK LTD	ALPHA HOUSE, REGIS ROAD, LONDON, NW5 3EW	502,375.54
CA28	ARMOUR HOME ELECTRONICS LTD	STORTFORD HALL INDUSTRIAL, DUNMOW ROAD, BISHOPS STORTFORD, HERTS, CM23 5GZ	664.96
CA29	ARTIFICIAL IMAGES LTD	BRIDGE ROAD, FRAMPTON ON SEVERN, GLOUCESTER, GL2 7LA	100,036.00
CA2A	ARTISTS PRODUCTIONS LTD	17 VINCENT ROAD, LONDON, E4 9PP	2,310.00
CA2B	ARTKO LTD	THE BIRCHES, PARK ROAD, DUKINFIELD, CHESHIRE, SK16 5LP	22,441.40
CA2C	ARVAL PHH BUSINESS SOLUTION LT	PO BOX 483, WINDMILL HILL, SWINDON, SN38 4PH	1,635.60
CA2D	ASCALON BULK STOCK	704 CHAPEL ROAD, ROTHERWAS IND ESTATE, HEREFORD, HR2 6LD	(204.60)
CA2E	ASCENSOS LIMITED	250 AIRBLES ROAD, MOTHERWELL, ML1 3AT	68,617.28
CA2F	ASCOT (S&F) INTERNATIONAL LTD	KINGFISHER HOUSE, RESTMOR WAY, HACKBRIDGE ROAD, HACKBRIDGE, SURREY, SM6 7AH	(220.63)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CA2G	ASHDOWN PHILLIPS & PARTNERS	PIPPINGFORD MANOR, PIPPINGFORD PARK, NUTLEY, EAST SUSSEX, TN22 3HW	25,684 78
CA2H	ASHLEY DEANS	APARTMENT 5, 41 SACKVILLE ROAD, HOVE, EAST SUSSEX, BN3 3WD	135 40
CA2I	ASHLEY MANOR UPHOLSTERY LTD	UNIT 1, WOODSIDE INDUSTRIAL ESTATE, PEDMORE ROAD, DUDLEY, DY2 0RL	(777 69)
CA2J	ASIATIC CARPETS LTD	105 EADE ROAD, LONDON, N4 1TJ	375,973.50
CA2U	ASSOCIATED BRITISH FOODS PLC	WESTON CENTRE, 10 GROSVENOR STREET, LONDON, W1K 4QY	0.00
CA2K	ASSOCIATED CLOTHING CO (HK)LTD	RM 08-09 PENINSULA SQ 18/F, 18 SUNG ON ST HUNG HOM, KOWLOON, HONG KONG, AA11 1AA	39,275 00
CA2L	ASSOCIATED CLOTHING COMPANY (HK) LTD	22/F PENINSULA SQUARE, 18 SUNG ON STREET, HUNG HOM, KOWLOON, HONG KONG, AA11 1AA	69,040 73
CA2M	ASSOCIATED NEWSPAPERS LTD	A&N MEDIA FINANCE SERVICES, PO BOX 8667, LEICESTER, LE1 8BE	111 74
CA2N	AVANSTEKS DIS TIC. VE TEKSTIL SAN. LTD	AEGEAN FREE ZONE (ESE SERBEST BOLGESI), MUMTAZ SOK NO:19, GAZIEMIR, IZMIR, 35410, TURKEY, AA11 1AA	10,563 10
CA2O	AWARD APPAREL LTD	AWARD HOUSE, 185 PARK AVENUE, LONDON, NW10 7XH	(13,636 98)
CA2P	AXIS SECURITY SERVICES LTD	361-373 City Road, London, EC1V 1LR	106,427 08
CA2Q	AYCEM TEKSTIL SANAYI TICARET	GAKMAKLI MAHALLESI AKGARURGAZ, CADRESI 72 SOEAK NO15, ESENYURST KIRAG, ISTANBUL TURKEY, AA11 1AA	17,297 20
CA2R	AYKROYD AND SONS LTD	UNIT 17, BALA ENTERPRISE PARK, BALA, GWYNEDD, LL23 7NJ	236,519 56
CB00	B LOONY LTD	BUCK HOUSE, SUNNYSIDE ROAD, CHESHAM, BUCKS, HP5 2AR	1,647 90
CB01	B M FASHIONS LTD T/A FASHION UK	11 ST GEORGES WAY, LEICESTER, LE1 1SH	77,790.53
CB02	B SORABJI PAY ACC	PLOT NO 28/II SILVERDALE HOUSE, MIDC MAROL CENTRAL ROAD, ANDHERI -E, MUMBAI, INDIA, 400093, AA11 1AA	80,156.35
CB03	BAGS ETC LIMITED	RIVERSIDE HOUSE, RIVER WAY, HARLOW, ESSEX, CM20 2DW	4,098.95
CB04	BAISEMARK LTD	T/A NORTHERN SUEDE & LEATHER, 12 STOCKS STREET, MANCHESTER, M8 8QG	27,366 03
CB1S	Bank of Scotland Plc		137,418.00
CB05	BARCODE FASHION LIMITED	UNIT 1B, 31C FRENCH ROAD, LEICESTER, LE5 4AH	22,213 77
CB06	BARRATTS PRICELESS IN ADMINISTRATION	C/O DELOITTE LLP, 1 CITY SQUARE, LEEDS, LS1 2AL	852.01
CB07	BARRY BENNETT LTD	BENNETT HOUSE, VIKING STREET, BOLTON, BL3 2RR	492.24
CB08	BARTON SQUARE LTD	THE MANAGEMENT SUITE, THE TRAFFORD CENTRE, MANCHESTER, M17 8AA	30,661.26
CB09	BARTUF SYSTEMS LTD	SYDENHAM ROAD, HOLBECK, LEEDS, LS11 9RU	4,607.67
CB0A	BASIC THINKING LTD	106 GRACE ROAD, LEICESTER, LE2 8AZ	40,628 97

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CB0B	BAUER RADIO LTD T/A RADIO CITY LTD	ST JOHNS BEACON, 1 HOUGHTON STREET, LIVERPOOL, L1 1RL	1,974.36
CB1R	BAZAARVOICE INC	10901 STONELAKE BLVD., AUSTIN, TX 78759	0.00
CB0C	BELFIELD FURNISHINGS - MTO	FURNACE ROAD, ILKESTON, DERBYSHIRE, DE7 5EP	12,594.95
CB0D	BELFIELD FURNISHINGS LTD	SITE 3, FURNACE ROAD, ILKESTON, DE7 5EP	111,578.10
CB0E	BELLROCK PROPERTY&FACILITIES MANAGEMENT	ENTERPRISE HOUSE, SUNNINGDALE ROAD, LEICESTER, LE3 UR	1,002.84
CB0F	BELLROCK PROPERTY&FACILITIES MANAGEMENT	ENTERPRISE HOUSE, SUNNINGDALE ROAD, LEICESTER, LE3 UR	37,500.00
CB0G	BENTLEY DESIGN LTD	UNIT 1 TERA 40, AURIOL DRIVE, GREENFORD, UB6 0TP	6,767.49
CB0H	BENTLEY DESIGN UK LTD DTW	UNIT 1 TERA 40, AURIOL DRIVE, GREENFORD, UB6 0TP	7,140.58
CB0I	BERRYMAN'S LACE MAWER LLP	SALISBURY HOUSE, LONDON WALL, LONDON, EC2M 5QN	61.68
CB0J	BEST TOP INTERNATIONAL LTD	UNIT 18 6F, CHEVALIER COMMERCIAL CENTRE, NO 8 WANG HOI ROAD, KOWLOON BAY KOWLOON, AA11 1AA	64,682.53
CB0K	BETAFAC TA ELAN POLO FOB PAY ACC	SUITE NO 3803 8, 38F SKYLINE TOWER, 39 WANG KWONG ROAD, KOWLOON BAY, AA11 1AA	73,041.16
CB0L	BETTER LANGUAGES	5 NURSERY ROAD, BINGHAM, NOTTINGHAM, NG13 8EH	896.71
CB0M	BEVERLEY HOPWOOD	THE OLD POST OFFICE, MAIN STREET, THEDDINGWORTH, LEICESTERSHIRE, LE17 6QP	1,250.00
CB0N	BHIS APPARELS LTD PAY ACC	671 DATTI PARA, HOSSIAN MARKET, TONGI GAZIPUR 1712, BANGLADESH, AA11 1AA	(75.00)
CB0O	BHM INTERNATIONAL LTD	MARLBOROUGH DRIVE, FLECKNEY, LEICESTER, LE8 8UR	3,787.76
CB0P	BIRLEA FURNITURE LTD	UNIT 6A-1 WEST MEADOW RISE, CASTLE DONINGTON, DERBYSHIRE, DE74 2HL	(94.63)
CB0Q	BISCUITEERS		320.00
CB0R	BLOOMING ARTIFICIAL LTD	LEFEVRE WAY, GAPTON HALL IND ESTATE, GREAT YARMOUTH, NORFOLK, NR31 0NW	179.75
CB0S	BLUEBONE IMPORTS LTD BULKSTOCK	RIVER MILL II, PARK ROAD, DUKINFIELD, SK16 5PD	976.80
CB0T	BLUES CLOTHING LTD	BRIGADE HOUSE, PARSONS GREEN, LONDON, SW6 4TN	101,847.49
CB0U	BMO REAL ESTATES PARTNERS	PARK LODGE, LONDON ROAD, DORKING, SURREY, RH4 1QP	19,358.00
CB0V	BOARDMAN BROS	50 REDBANK, CHEETHAM HILL, MANCHESTER, M4 4HF	(145.30)
CB0W	BORDERS BISCUITS LIMITED	SOUTH FAULDS ROAD, LANARK, ML11 7SR	30,313.04
CB0X	BOROUGH OF WATFORD	BOROUGH TREASURERS DEPT, TOWN HALL, WATFORD, WD1 3EX	19,085.65
CB0Y	BOROUGH OF WATFORD	BOROUGH TREASURERS DEPT, TOWN HALL, WATFORD, WD1 3EX	148,638.29
CB0Z	BOTEX DESIGN LTD	BERISFORD HOUSE, FOUNDRY BANK, CHESHIRE, CW12 1EE	8,051.30
CB10	BOUTIQUE INTERNATIONAL PVT LTD	D14/1 PHASE 2, OKHLA INDUSTRIAL AREA, NEW DELHI, 110020, AA11 1AA	(330.57)
CB11	BPP PROFESSIONAL EDUCATION	142-144 UXBRIDGE ROAD, LONDON, W12 8AA	3,514.40

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CB12	BRABNERS LLP	55 KING STREET, MANCHESTER, M2 4LQ	12,768 00
CB13	BRADSHAW INTERNATIONAL HOLDINGS LTD F		(12.18)
CB14	BRADSHAW INTL HOLDINGS HONG KONG LTD	C/O BRADSHAW INTL HOLDINGS HK LTD, BRADSHAW FURNISHING LTD, 20 FLETCHER GATE, NOTTINGHAM, NG1 2FZ	5,492 32
CB15	BRAND AGENCY LONDON LTD	3RD FLOOR, SHAND HOUSE, 14-20 SHAND STREET, LONDON, SE1 2ES	5,204.34
CB16	BRAND COLLECTION LTD	CHECKNET HOUSE, 4TH FLOOR, 153 EAST BARNET ROAD, BARNET, HERTS, EN4 8QZ	(223.78)
CB17	BRIDSTOCK GATE LTD T/A BEDMAKER PAY ACC VITHAL HOUSE, PARKWAY, DENTON, MANCHESTER, M34 3SG		30,822.58
CB18	BRISTOL ALLIANCE NOMINEE NO 1&2 LTD	C/O WORKMAN LLP, CASHIER DEPT RIVERGATE HOUSE, 70 REDCLIFFE STREET, BRISTOL WILTSHIRE, BS1 6AL	58,125 00
CB19	BRITANNIA LABELS LTD	22B CENTURION WAY, MERIDIAN BUSINESS PARK, LEICESTER, LE19 1WH	9,436 79
CB1A	BRITANNIA SERVICES GROUP LTD	45 BRITANNIA WAY, BRITANNIA BUSINESS PARK, LICHFIELD, STAFFS, WS14 9UY	16,304.37
CB1B	BROADGATE ESTATES	2 KINGDOM STREET, PADDINGTON CENTRAL, W2 6BD	131,865 88
CB1C	BROADGATE ESTATES RETAIL MGMT RENT BH	MANAGEMENT SUITE 1 THE OASIS, MEADOWHALL CENTRE, SHEFFIELD, S9 1EP	43,585 66
CB1D	BROADGATE ESTATES RETAIL MGMT S/C BHS	MANAGEMENT SUITE 1 THE OASIS, MEADOWHALL CENTRE, SHEFFIELD, S9 1EP	53,773.42
CB1E	BROADWAY SHOPPING CENTRE ASS	BROADWAY, BEXLEYHEATH, KENT, DA6 7JN	16,236 92
CB1F	BROOKSTREET DES ROCHES LLP	25 MILTON PARK, ABINGDON, OXFORDSHIRE, OX14 4SH	(360 00)
CB1G	BROOKSTREET DES ROCHES LLP	25 MILTON PARK, ABINGDON, OXFORDSHIRE, OX14 4SH	(1,440.00)
CB1H	BRUCE AND BROWN LONDON KIDS	17 LONSDALE ROAD, LONDON, NW6 6RA	14,841.00
CB1I	BS PENSION FUND TRUSTEES LTD	17TH FLOOR, 125 OLD BROAD STREET, LONDON, EC2N 1AR	105,563.69
CB1J	BUCHANAN COMMUNICATIONS LTD	107 CHEAPSIDE, LONDON, EC2V 6DN	48,000 00
CB1K	BUOYANT UPHOLSTERY LTD	HALLAM ROAD, NELSON, LANCASHIRE, BB9 8AJ	24,131 58
CB1L	BUOYANT UPHOLSTERY LTD BULK STK	HALLAM ROAD, NELSON, LANCASHIRE, BB9 8AJ	(1,736.78)
CB1M	BUREAU VERITAS do not use see 406381	OAKHURST HOUSE, 57 ASHBOURNE ROAD, DERBY, DE22 3FS	591 00
CB1N	BURT BROS HOSIERY LTD	UNITS A-C, WILLOW ROAD, LENTON, NOTTINGHAM, NG7 2TA	18,353.90
CB1O	BUSSTOP CLOTHING LTD	45-46 BERNERS STREET, LONDON, W1T 3NE	300,340.90
CB1P	BUZZ BRAND LTD	3 STEPHENSON ROAD, NORTH EAST INDUSTRIAL SITE, PETERLEE, CO DURHAM, SR8 5AA	337,886.81
CB1Q	BVB TEKSTIL SAN VE TIC LTD	MURATPASA MAH, ATA CAD KAR SK NO 12 4A, 34040 BAYRAMPASA, ISTANBUL TURKEY, AA11 1AA	18,343 86
CC00	C J CAMERON	82 JUNIPER AVENUE, GREENHILLS, EAST KILBRIDE, G75 9JS	8 60

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC01	C LEES	3 BRYNTEG AVENUE, OLD COLWYN, COLWYN BAY, PLWYD, LL29 9TP	9 45
CC02	C RIGBY	71 COLWYN CLOSE, CALLANDS, WARRINGTON, WA5 9SL	32.75
CC03	C/O JONES LANG LASALLE	C/O JONES LANG LASALLE, PO BOX 2534, 40 BERKELEY SQ, BRISTOL, BS8 9AQ	2,970 06
CC04	CADEN RADIO	UNIT 14C, OLD MARSH FARM BARNS, SEALAND, FLINTSHIRE, CH5 2LY	117 00
CC05	CAKE STUDIO	6A PADDOCK CLOSE, BELTON, GREAT YARMOUTH, NORFOLK, NR31 9NT	420 00
CC06	CALDEIRA LTD	VILLIERS ROAD, KNOWSLEY BUSINESS PARK, LIVERPOOL, L34 9ET	189,210 23
CC07	CAMELOT UK LOTTERIES	MAGDELEN HOUSE, TOLPITS LANE, WATFORD, HERTFORDSHIRE, WD18 9RN	14,009.83
CC39	CAMPDEN BRI (CHIPPING CAMPDEN LTD	STATION ROAD, CHIPPING CAMPDEN, GLOUCESTERSHIRE, GL55 6LP	0.00
CC08	CANON REGIONAL COMPETENCE CENTER	130 CENTENNIAL PARK, ELSTREE, HERTFORDSHIRE, WD6 3SE	276.92
CC09	CAPITA	PO BOX 212, FAVERDALE INDUSTRIAL ESTATE, DARLINGTON, DL1 9HN	49,981 20
CC0A	CAPITA P AND I LTD CLIENT ACC	65 GRESHAM STREET, LONDON, EC2V 7NQ	(2,501 82)
CC0B	CAPITA P AND I LTD CLIENT ACC	65 GRESHAM STREET, LONDON, EC2V 7NQ	121,178.66
CC0C	CAPITA SYMONDS LTD	, C/O CAPITA SYMONDS, 65 GRESHAM STREET, LONDON, EC2V 7NQ	18,920 00
CC0D	CAPITAL & REGIONAL	C/O CAPITAL & REGIONAL, 52 GROSVENOR GARDENS, LONDON, SW1W 0AU	43,471 68
CC0E	CAPITAL COMPACTORS LTD	HEAD OFFICE, CAPITAL HOUSE, 26 SUDLEY ROAD, BOGNOR REGIS, WEST SUSSEX, PO21 1ER	207 28
CC0F	CARDINAL SECURITY LTD	THE STATION, STATION APPROACH, GREAT CHESTERFORD, SAFFRON WALDEN, CB10 1NY	764 40
CC0G	CAREER LEGAL LTD	4TH FLOOR, CAMOMILE COURT, 23 CAMOMILE STREET, LONDON, EC3A 7LL	524 16
CC0H	CAREER MOVES GROUP	SIXTH FLOOR, THE CORNER BUILDING, 91-93 FARRINGDON ROAD, LONDON, EC1M 3LN	1,479 38
CC0I	CARLTON SHOES LTD DDP BHS ONLY	38 CHIGWELL LANE, LOUGHTON, ESSEX, IG10 3NY	(409.22)
CC0J	CARLTON SHOES T/A MK ASSOCIATE	38 CHIGWELL LANE, LOUGHTON, ESSEX, IG10 3NY	(333.70)
CC0K	CARMARTHENSHIRE COUNTY COUNCIL	MRS J ELMS, CHEIF CASHIER, 3 SPILMAN STREET, CARMARTHEN, SA31 1LE	1,104 52
CC0L	CARMEL CLOTHING LTD	UNIT 1, 55-57 HOLMES ROAD, KENTISH TOWN, LONDON, NW5 3AN	62,486.18
CC0M	CARPETRIGHT PLC	FAO MRS JULIA WEBB, HARRIS HOUSE, PURFLEET BYPASS, PURFLEET, ESSEX, RM19 1TT	(320.00)
CC0N	CARTE BLANCHE GREETINGS	UNIT 3, CHICHESTER BUSINESS PARK, TANGMERE, CHICHESTER, WEST SUSSEX, PO20 2FT	14,066.78
CC0O	CARTER JONAS	SOUTH PAVILLION, SANSAW BUSINESS PARK, HADNALL, SHREWSBURY, SY4 4AS	15,750 00
CC0P	CARTER TOWLER	4TH FLOOR, CORONET HOUSE, QUEEN STREET, LEEDS, LS1 2TW	291 35

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC0Q	CASCADE ELECTROLITE MTO	GORSE MILL, GORSE STREET, CHADDERTON, OLDHAM, OL9 9RL	(618 14)
CC0R	CASCADE HOLDINGS LTD	GORSE MILL, GORSE STREET, CHADDERTON, OLDHAM, OL9 9RL	1,733,007 65
CC0S	CASCADE WATER SYSTEMS	35A KING STREET, HOYLAND, BARNESLEY, S74 9JU	1,220.42
CC0T	CASTELAN GROUP	ALPHA HOUSE, SUNNYSIDE ROAD NORTH, WESTON SUPER MARE, BS23 3QY	8,408.22
CC0U	CATER KWIK LTD	THE LAKELAND CATERING CENTRE, NEWLANDS, ULVERSTON, CUMBRIA, LA12 7QG	3,358 76
CC0V	CATHERINE DENHAM	87 HERNE HILL ROAD, LONDON, SE24 9NE	(687 00)
CM1W	CATHERINE MACMILLAN	6/36 GOLDENACRE TERRACE, EDINBURGH, EH3 5RE	0.00
CC0W	CB RICHARD ELLIS	1ST FLOOR, PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	7,828 00
CC0X	CB RICHARD ELLIS	PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	65,022 75
CC0Y	CB RICHARD ELLIS	ST MARTINS COURT, 10 PATERNOSTER ROW, LONDON, EC4M 7HP	58 50
CC0Z	CB RICHARD ELLIS	ST MARTINS COURT, 10 PATERNOSTER ROW, LONDON, EC4M 7HP	8,964 60
CC10	CB RICHARD ELLIS LTD	PACIFIC HOUSE, FIRST FLOOR, 70 WELLINGTON STREET, GLASGOW, G2 6UA	77,911 33
CC11	CB SOURCING PAY ACCOUNT	ALEXANDRA HALL, 163 ALEXANDRA ROAD, GATESHEAD, TYNE & WEAR, NE8 1RB	10,730 52
CC12	CBRE LTD	ASSET MANAGEMENT, PACIFIC HOUSE, 1ST FLOOR 70 WELLINGTON STREET, GLASGOW, G2 6UA	20,325.26
CC13	CBRE LTD	ASSET MANAGEMENT, PACIFIC HOUSE, 1ST FLOOR 70 WELLINGTON STREET, GLASGOW, G2 6UA	230,070 17
CC14	CBRE LTD CLIENT ACCOUNT	C/O CBRE PRUDENTIAL LTD, PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	93,393.20
CC15	CBRE LTD CLIENT ACCOUNT	C/O CBRE PRUDENTIAL LTD, PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	26,094.88
CC16	CBRE NI LTD	IMPERIAL HOUSE, DONEGALL SQUARE EAST, BELFAST, BT1 5HD	1,416.40
CC17	CCI TECH	PO BOX 305, WOODBRIDGE, IP12 9EY	9,600 00
CC18	CCS MCLAYS	LONGWOOD DRIVE, FOREST FARM, CARDIFF, CF14 7ZB	5,049 26
CC19	CENTRAL RETAIL SUPPORT LTD	40 POLPERRO DRIVE, COVENTRY, CV5 7PU	30,200.40
CC1A	CH DISTRIBUTION LTD	UNIT 23, ROMSEY INDUSTRIAL ESTATE, ROMSEY, HAMPSHIRE, SO51 0HR	0.80
CC1B	CHARACTER WORLD LTD	CHARACTER HOUSE, 1 OAK GREEN, STANLEY GREEN BUSINESS PARK, CHEADLE HUME, SK8 6QL	11,160 66
CC1C	CHARITY BAG FOR LIFE	MAC	25.00
CC37	Charles Palmer Property Limited	West End House, 11 Hills Place, London, W1F 7SE	0 00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC1D	CHARLOTTE GIBSON	1 FOX CLOSE, ABBEYMEAD, GLOUCESTER, GLOUCESTERSHIRE, GL4 5YH	153 31
CC1E	CHERRY BODY FASHIONS MFY	36 MAN YUE STREET, 4F, UNIT B WINNER BUILDING, HUNGHOM, KOWLOON, HONG KONG, AA11 1AA	12 16
CC1F	CHES LOGISTICS TECHNOLOGY LTD	AVOCADO COURT, COMMERCE WAY, TRAFFORD PARK, MANCHESTER, M17 1HW	3,231.36
CC1G	CHIMES MERCHANT ASS LTD	THE CHIMES SHOPPING CENTRE, PO BOX 368 HIGH STREET, UXBRIDGE, UB8 1GE	59,898.83
CC3A	CHONGXING SHOES CO LTD	RENMING ROAD, JILENG TOWN, HUIDONG COUNTY, HUIZHOU CITY, GUANGDONG PROVINCE, CHINA	0 00
CC1H	CHORTEX LTD	VICTORIA MILL, CHORLEY NEW ROAD, HORNWICH, BOLTON, BL6 6EB	19,990 82
CC1I	CHRISTOPHER HOLMES	42 WHITTON CHURCH LANE, IPSWICH, SUFFOLK, IP1 6LN	146.72
CC1J	CIARAN MCCLOSKEY	12 EVORA ROAD, WYMONDHAM, NORFOLK, NR18 9NE	1,110 40
CC1K	CITILITES LTD	MR PATEL, 397-399 HORNSEY ROAD, LONDON, N19 4EZ	(43 38)
CC1L	CITY AND COUNTY OF SWANSEA DIRECT CREDIT	FAO RUTH EVANS, CIVIC CENTRE, OYSTERMOUTH ROAD, SWANSEA, SA1 3SN	236.25
CC1M	CITYFAX LTD PAY ACC	1 CRONIN ROAD, WELON SOUTH IND EST, CORBY, NN18 8AQ	5,492.71
CC1N	CK DESIGNS LTD	7A BOLTON ROAD, SOUTHPORT, PR8 4BE	65,929.27
CC1O	CLAIRE BRAND	94 MAYS LANE, HIGH BARNET, HERTS, EN5 2DZ	1,500 00
CC1P	CLAIRE GARRETT	46 NORMANBY DRIVE, CONNAHS QUAY, FLINTSHIRE, CH5 4LT	167 88
CC1Q	CLAIRE WOODWARD	22 HILLCREST, THORNBURY, BRISTOL, BS35 2JA	(200.00)
CC1R	CLAIRES ACCESSORIES LTD	UNIT 4 BROMFORD GATE, BROMFORD LANE, BIRMINGHAM, B24 8DW	3,895 80
CC1S	CLAUDIA FUMAGALLI	30B YORK STREET, TWICKENHAM, TW1 3LJ	450.00
CC1T	CLEAN GUARD LTD	UNIT 5, DOUE HOUSE, LONGUEVILLE ROAD, ST SAVOIR, JERSEY, JE4 7SA	7,008.76
CC1U	CLEAN HEELS	FAO ELAINE LAWRENCE, 210 MAURETANIA ROAD, NURSING INDUSTRIAL ESTATE, SOUTHAMPTON, HAMPSHIRE, SO16 0YS	349 13
CC1V	CLICKS PRINT LIMITED	10 BAKERS YARD, BAKERS ROW, LONDON, EC1R 3DD	10,804 80
CC1W	CLINTON CARDS ESSEX LTD	LANGSTON ROAD, LOUGHTON, IG10 3TH	3.84
CC1X	CLOTHING MANAGEMENT TECHNOLOGY LTD	2 JULIAS WAY, KIRKBY IN ASHFIELD, NOTTINGHAMSHIRE, NG17 7RB	(21.34)
CC1Y	CMS CAMERON MCKENNA	160 ALDERSGATE STREET, LONDON, EC1A 4DD	1,620.00
CC1Z	CMT	DBM INDUSTRIAL ESTATE, PHOENIX, REPUBLIC OF MAURITIUS, AA11 1AA	841,711.17
CC20	COELIMA PORTUGAL	RUA DO TRABALHADOR TEXTIL, GUIMARAES, 4839-020, PORTUGAL, AA11 1AA	19,286.29
CC21	COHEN & WILKS INTERNATIONAL	AQUATITE HOUSE, MABGATE, LEEDS, LS9 7DR	101,558 80
CC22	COHEN & WILKS INTERNATIONAL FOB STOCK	AQUATITE HOUSE, MABGATE, LEEDS, LS9 7DR	385,028.24

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC23	COHEN AND WILKS INT LTD	CASKET OWN LABEL CLOTHING, AQUATITE HOUSE, MABGATE, LEEDS WEST YORKSHIRE, LS9 7DR	96,913.82
CC24	COLE FABRICS PLC	ROMANDUS HOUSE, LUDLOW HILL ROAD, WEST BRIDGFORD, NOTTINGHAM, NG2 6HF	(418.33)
CC25	COLEBY INVESTMENTS LTD (BHS)	FESTIVAL HOUSE, JESSOP AVENUE, CHELTENHAM, GL50 3SH	300,000.00
CC26	COLLAS CRILL JERSEY	40 DON STREET, ST HELIER, JERSEY, JE1 4XD	157.50
CC27	COLLIERS INTERNATIONAL	COLLIERS INTERNATIONAL, GROUND FLOOR, 9-13 WARING STREET, BELFAST, BT1 2DW	33,454.12
CC28	COLLIERS INTERNATIONAL	50 GEORGE STREET, LONDON, W1U 7GA	20,830.91
CC29	COLYER GROUP	12 ROSEBURY AVENUE, LONDON, EC1R 4TD	206.68
CC3B	COMPAGNIE MAURICIEENNE DE TEXTILE LTEE	DBM INDUSTRIAL ESTATE , PHOENIX, REPUBLIC OF MAURITIUS	0.00
CA00	Company's accountants		0.00
CI04	Company's insurer		0.00
CA01	Company's other advisers		0.00
CP00	Company's pension company		0.00
CS00	Company's Solicitors		0.00
CC2A	COMPASS CONTRACT SERVICES (UK) LTD	PARKLANDS COURT, 24 PARKLANDS, BIRMINGHAM, B45 9PZ	3,538.81
CC2B	COMPASS GROUP	PARKLANDS COURT, 24 PARKLANDS, BIRMINGHAM GREAT PARK, RUBERY, BIRMINGHAM, B45 9PZ	16,694.55
CC2C	COMPASS GROUP T/A EUREST	PARKLANDS COURT, 24 PARKLANDS, RUBERY, BIRMINGHAM, B45 9PZ	2,784.00
CC2D	COMTEXTILE HK LTD FOB PAY ACCOUNT	FLAT P, 11F KAISER ESTATE, PHASE III, 11 HOK YUEN STREET, HUNG HOM, KOWLOON, HONG KONG, AA11 1AA	(227.21)
CC2E	COMTRADING APPAREL JLT	302-08 MSLI SERVICED OFFICES, JLT JUMERIAH BAY TOWER PLOT NO, X2 JUMERIAH LAKES TOWERS, DUNAI, AA11 1AA	671,915.04
CC2F	COMTRADING APPAREL JT FOB STOCK ACC	302-08 MSLI SERVICED OFFICES JLT, JUMEIRAH BAY TOWER, PLOT NO X2 JUMEIRAH LAKES TOWERS, DUBAI, AA11 1AA	(15.86)
CC2G	CONCESSION UNASSIGNED	ARCADIA GROUP PLC, ACCOOUNTS DEPT, HUDSON ROAD, LEEDS, LS9 7DN	38,559.54
CC2H	CONTRACT SERVICES NI LTD	UNIT 4, SWORDS ENTERPRISE PARK, FELTRIM ROAD KINSEALY, CO DUBLIN, AA11 1AA	(48.84)
CC36	COOKE FUELS	THE OIL CENTRE, BURY NEW ROAD, HEAP BRIDGE, BURY, BL9 7HY	0.00
CC2I	COONEEN BY DESIGN LTD	23 COONEEN ROAD, FIVEMILETOWN, COUNTY TYRONE, BT75 0NE	250,078.78
CC2J	COOPER AND BARTLE	81 ST MATTHEWS PARADE, NORTHAMPTON, NN2 7HD	89.13

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CC2K	COPPERNOB LTD	4TH FLOOR, COLECHURCH HOUSE, 1 LONDON BRIDGE WALK, LONDON, SE1 2SX	(914 96)
CC2L	CORDING REAL ESTATE GROUP	18 SAVILLE ROW, LONDON, W1S 3PW	62,077 48
CC2M	CORDELL QUALITY FURNITURE LTD	WINDRUSH INDUSTRIAL ESTATE, WITNEY, OX29 7DZ	(23,996 99)
CC2N	COTTON WEB LTD	KAMAHAN ATTARI ROAD, 16 KM OFF FEROTZPUR ROAD, LAHORE, PAKISTAN, AA11 1AA	61,887.43
CC2O	COTTRILLS	102-104 CHESTERGATE, MACCLESFIELD, CHESHIRE, SK11 6DU	1,055 40
CC2P	COURIER NETWORK SYSTEMS	UNIT H03A, TOWER BRIDGE BUSINESS COMPLEX, 100 CLEMENTS ROAD, LONDON, SE16 4DG	82 46
CC2Q	COURTAULDS BRAND LTD	PO BOX 54, HAYDN ROAD, NOTTINGHAM, NG5 1DH	21.04
CC2R	COURTAULDS FOOTWEAR FOB	BOOTH'S PARK, CHELFORD ROAD, KNUITSFORD, CHESHIRE, WA16 8GS	4,499 33
CC2S	COURTAULDS UK LTD	WEST MILL, BRIDGE FOOT, BELPER, DERBYSHIRE, DE56 1BH	(180 48)
CC2T	COURTAULDS UK LTD	INTIMATES DIVISION, PO BOX 54, HAYDN ROAD, NOTTINGHAM, NG5 1DH	(34,169 95)
CC2U	CPL TRAINING	EGERTON HOUSE, 2 TOWER ROAD, BIRKENHEAD, WIRRAL, CH41 1FN	240.00
CC2V	CRAGHOPPERS	UNIT 8 & 9 MERCURY PARK, URMSTON, MANCHESTER, M41 7RR	(240.00)
CC2W	CRAIGWOOD GARMENT FACTORY (BHS ONLY)	LLUEN FAT NO 3, IND BLDG 8/F, 123-9 WO YI HOP RD, KWAI CHUNG, HONG KONG, AA11 1AA	357,880 30
CC2X	CRANLEIGH FREIGHT SERVICES	BUILDING 68, DUNSFOLD PARK, DUNSFOLD, CRANLEIGH, GU6 8TB	46,247.15
CC3D	CREATIVE CONCEPTS UK LIMITED	UNIT 1 IVATT WAY, WESTWOOD, PETERBOROUGH, PE3 7EZ	0.00
CC2Y	CREATIVE TOPS LTD	CREATIVE HOUSE, 47-48 CAUSEWAY ROAD, EARLSTREES INDUSTRIAL ESTATE, CORBY, NN17 4DU	56,556 87
CC2Z	CROYDON COUNCIL	TABERNER HOUSE, PARK LANE, CROYDON, CR9 3JS	5,529 60
CC30	CSC COMPUTER SCIENCES LTD	FAO ACCOUNTS RECEIVABLE, ROYAL PAVILION, WELLESLEY ROAD, ALDERSHOT, GU11 1PZ	1,967,832.50
CC31	CTDC-BEIJING FOUNDER SC & TECH	ROOM 1008, 10/F, CHINA TEXTILE MANSION NO 6, DONGZHMEN SOUTH STREET, DONGCHENG DIS BEIJING 100027, AA11 1AA	8,178 27
CC32	CUK CLOTHING LTD	West Mill, Bridgefoot, Belper, Derbyshire, DE56 1BH	27,942.38
CC33	CURVER UK LTD	CARDREW WAY, REDRUTH, CORNWALL, TR15 1ST	(22.39)
CC34	CUSHIONS UK LTD	UNIT 1, TOWERS BUSINESS CENTRE, CAREY WAY, WEMBLEY, MIDDLESEX, HA9 0LQ	492,725.33
CC35	CUSHMAN&WAKEFIELD HEALY&BAKER	ASSET MANAGEMENT DEPARTMENT, 9 COLEMORE ROW, BIRMINGHAM, B3 2BJ	48,452.88
CD01	D C K CONCESSIONS LTD	FAO JANE FORDE, PORTERS HOUSE, STATION COURT, RADFORD WAY, BILLERICAY, CM12 0DZ	160,804.55

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CD02	D JACOBSON & SONS LTD	BACUP ROAD, CLOUGHFOLD, RAWTENSTALL, LANCs, BB4 7PA	81,415 40
CD03	D P T (WEAR) LTD	FAO K PARRISH, D P T HOUSE, MARTINFIELD BUSINESS CENTRE, MARTINFIELD WELWYN GARDEN, CITY HERTS, AL7 1HG	16,132 70
CD04	DANBAR DISTRIBUTION UK LTD	33 COLLINGWOOD STREET, BROUGHTY FERRY, DUNDEE, DD5 2UF	31.13
CD05	DANIELLA SOLIS	209 VICTORIA ROAD, RUISLIP, MIDDLESEX, HA4 9BP	343.67
CD06	DANIELLE GROUP PLC	DANIELLE HOUSE, SOUTHMOOR ROAD, WYTHENSHAW, MANCHESTER, M23 9GP	107,792 12
CD07	DANIELLE INTERNATIONAL	DANIELLE HOUSE, SOUTHMOOR ROAD, WYTHENSHAW, MANCHESTER, M23 9GP	(498.68)
CD08	DAR LIGHTING	WILDMERE ROAD, WILDMERE INDUSTRIAL ESTATE, BANBURY, OX16 7JZ	428,133.90
CD09	DAVID GOLDMAN	ARDEN, SOUTH STRAND, EAST PRESTON, WEST SUSSEX, BN16 1PN	4,639 38
CD0A	DAVID GOYMER	21 CLYDE CRESCENT, CHELMSFORD, ESSEX, CM1 2LJ	580.00
CD0B	DAVID HOWARD UK LTD	17 19 BALDOCK STREET, WARE, HERTFORDSHIRE, SG12 9DH	4 20
CD0C	DAVID WEST	86 CROSSWAY, PLYMPTON, PLYMOUTH, DEVON, PL7 4HY	186.84
CD0D	DAVIES TURNER & CO LTD	c/o Atradius Collections Ltd, 3 Harbour Drive, Capital Waterside, Cardiff, CF10 4WZ, Ref: 1605060231	235 00
CD1L	DAWN BENSON	128 VICTORIA ROAD, LONDON, N22 7XQ	0.00
CD0E	DCK CONCESSIONS LTD	DCK HOUSE, STATION COURT, RADFORD WAY, BILLERICAY, CM12 0DZ	31,496 45
CD0F	DDSB LIMITED	THE BLACK & WHITE BUILDING, 74 RIVINGTON STREET, SHOREDITCH, LONDON, EC2A 3AY	12,000 00
CD00	Debenture Holder	PACKSADDLE, WREXHAM ROAD, RHOSTYLLEN, WREXHAM, LL14 4EH	0.00
CD0G	DEE VALLEY WATER PLC	KIMBERLEY HOUSE, 31 BURNT OAK BROADWAY, EDGWARE, MIDDLESEX, HA8 5LD	2,044 42
CD0H	DEEKAY MANAGEMENT LTD	700 AVENUE WEST, SKYLINE 120, GREAT NOTLEY, BRIANTREE, CM77 7AA	15,166 67
CD1N	DELAMODE PLC	ORUCREIS MAH TEKSTILKENT TIC, MERKEZI A18 NO46 ESENLER, ISTANBUL 34100, TURKEY, AA11 1AA	0.00
CD0I	DELICATEKS TEKSTIL TIC LTD STI	DC BUILDING, 2 WILMINGTON GROVE, LEEDS, LS7 2BQ	109,632 18
CD0J	DELTA CONNEX	153-157 BLACKHORSE LANE, WALTHAMSTOW, LONDON, E17 5QZ	22,576.61
CD0K	DELTA DISPLAY LTD	1 HARMON PLAZA, 5TH FLOOR, SECAUCUS, NEW JERSEY 07094, AA11 1AA	483 57
CD0L	DELTA GALIL USA INC	DENBY POTTERY, DENBY, DERBYSHIRE, DE5 8NX	212,940.99
CD0M	DENBY HOLDINGS LTD	111B REGENTS PARK ROAD, PRIMROSE HILL, LONDON, NW1 8UR	1,021.77
CD0N	DENNIS DAY LTD	218-220 ABBEY STREET, DERBY, DE22 3SX	18,738 22
CD0O	DERBY STOREWATCH ASSOCIATION		180 00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CD0P	DESCARTES SYSTEMS (GB) LIMITED	1ST FLOOR, SALISBURY HOUSE, 27 SALISBURY ROAD, TOTTON, SOUTHAMPTON, SO40 3HX	202.50
CD0Q	DESIGN & MORE UK LTD	28 KENTWELL GROVE, WEST DERBY, LIVERPOOL, L12 4DB	91,831.92
CD0R	DESIGN HOUSE LTD	21 TURTLE ROAD, LONDON, N4 3LZ	(22.62)
CD0S	DEYONGS LTD	UNIT 3 MAXTED COURT, MAXTED ROAD, HEMEL HEMPSTEAD, HERTFORDSHIRE, HP2 7BL	(124.58)
CD0T	DHL INTERNATIONAL (UK) LTD	PO BOX 524, 178-188 GREAT SOUTH WEST ROAD, HOUNSLOW, MIDDLESEX, TW3 9LP	15,185.68
CD0U	DHL SUPPLY CHAIN LIMITED	C/O ACCENTURE, PO BOX 391, BEDFORD, MK40 2XQ	(38,786.84)
CD0V	DIANNE STONE	FLAT D72 DU CANE COURT, BALHAM HIGH ROAD, LONDON, GREATER LONDON, SW17 7JH	3,176.56
CD0W	DIGITAL DISGUISE	11 PEPPERMINT ROAD, HITCHIN, HERTS, SG5 1RY	6,900.00
CD0X	DIGITAL WINDOW LTD	5th FLOOR, 2 THOMAS MORE SQUARE, LONDON, E1W 1YN	6,328.69
CD0Y	DIRECT COMMUNICATIONS RADIO	EDISON ROAD, ST IVES, HUNTINGDON, CAMBS, PE27 3LH	561.60
CD0Z	DIRECT FOOTWEAR SOURCING LTD FOB PAY A	FRESH HOUSE, 33 PARK ROAD, BUSHEY, HERTS, WD23 3EE	(732.52)
CD10	DISPLAY MODE LIMITED	4 PRINCEWOOD ROAD, EARLSTREE INDUSTRIAL ESTATE, CORBY, NORTHANTS, NN17 4AP	157.20
CD11	DKB HOUSEHOLD UK LTD	BRIDGE HOUSE, EELMOOR ROAD, FARNBOROUGH, HAMPSHIRE, GU14 7UE	16,119.19
CD12	DLA PIPER RUDNICK GRAY CARY	PRINCES EXCHANGE, PRINCES SQUARE, LEEDS, LS1 4BY	46,203.00
CD13	DONG ENERGY SALES (UK) LIMITED	1-3 STRAND, LONDON, WC2N 5EJ	(3,102.95)
CD14	DOUGLAS SIGNS & DESIGNS UK LTD	UNIT 2 CHERTSEY BUSINESS CENTRE, GOGMORE LANE, CHERTSEY, KT16 9AP	1,320.00
CD15	DPR PRESS LIMITED T/A RIVERSIDE PRINTERS	THISTLE DOWN BARN, HOLCOT LANE, SYWELL, NORTHAMPTON, NN6 0BG	276.00
CD1M	DPT (HOLDINGS) LTD	1 ALDENS COURT, WATCHMEAD, WELWYN GARDEN CITY, HERTS, AL7 1LT	0.00
CD16	DREAMS N DRAPES	PO BOX 54, 158 BURY ROAD, RADCLIFFE, MANCHESTER, M26 2JR	32,461.77
CD17	DREW BRADY & CO LTD	DOVE MILL, BACK DEANE CHURCH LANE, DEANE, BOLTON, BL3 4ET	23,202.32
CD18	DTZ	FAO DAVE TIMMINS, 1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	1,161.60
CD19	DTZ	FAO DAVE TIMMINS, 1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	65,689.10
CD1A	DTZ	1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	450.00
CD1B	DTZ CLIENT A/C COMMON RECEIPTS NAT	FAO PAUL SMITH, COLMORE SQUARE, BIRMINGHAM, B4 6AJ	19,875.00
CD1C	DTZ DEBENHAM TIE LEUNG	1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	16,497.39
CD1D	DTZ DEBENHAM TIE LEUNG	125 OLD BROAD STREET, LONDON, EC2N 1AR	16,993.73

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CD1E	DTZ DEBENHAM TIE LEUNG	1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	(5,346 30)
CD1F	DTZ DEBENHAM TIE LEUNG	1 COLMORE SQUARE, BIRMINGHAM, B4 6AJ	(10,403 57)
CD1G	DUK PROPERTY MANAGEMENT LIMITED	2ND FLOOR, 14 CORK STREET, LONDON, W1S 3NS	34,000 00
CD1H	DUK PROPERTY MANAGEMENT LIMITED	14 CORK STREET, LONDON, W1S 3NS	16,362.47
CD1I	DUK PROPERTY MANAGEMENT LIMITED	14 CORK STREET, LONDON, W1S 3NS	115,894 88
CD1J	DWF SOLICITORS	1 SCOTT PLACE, 2 HARDMAN STREET, MANCHESTER, M3 3AA	9,169.20
CD1K	DZD BLYCO	145 TOTTENHAM COURT ROAD, LONDON, W1T 7NE	146.40
CE01	E DESIGN LTD TA PATCHEZ	55 FOREST ROAD, LEICESTER, LE5 0DW	156,316 87
CE02	E ON ENERGY LTD	WESTWOOD WAY, WESTWOOD BUSINESS PARK, COVENTRY, WEST MIDLANDS, CV4 8LG	18.17
CE1F	EASTOWN INTERNATIONAL (HK) LIMITED	21ST FLOOR, PARK BUILDING, 476 CASTLE PEAK ROAD, CHEUNG, SHA WAN, KOWLOON, HONG KONG	0.00
CE03	ECOLAB LTD	CHANCERY HOUSE, ST NICHOLAS WAY, SUTTON, SURREY, SM1 1JB	933 41
CE04	ECT ENVIRONMENTAL LTD	UNIT 16 HODGSON COURT, HODGSON WAY, WICKFORD, ESSEX, SS11 8XR	2,904.00
CE05	EDDISONS	35 NEW BRIDGE STREET, LONDON, EC4V 6BW	10,396 66
CE06	EDDISONS	35 NEW BRIDGE STREET, LONDON, EC4V 6BW	53,610 07
CE07	EDDISONS	35 NEW BRIDGE STREET, LONDON, EC4V 6BW	120.00
CE08	EDENRED	C/O CHILDCARE VOUCHERS LTD, 50 VAUXHALL BRIDGE RD, LONDON, SW1V 2RS	11,795 87
CE09	EDENRED INCENTIVES & MOTIVATION LTD	NORTHGATE, THE PAVILLIONS, CHESTER BUSINESS PARK, CHESTER, CH4 9QJ	1,024.40
CE1D	Edgwick Tyres Banbury Ltd	24 Thorpe Place, Banbury, Oxfordshire, OX16 4XH	0 00
CE0A	EDMUNDSON ELECTRICAL LTD	UNIT 26 FORWARD DRIVE, WEALDSTONE, HARROW, MIDDLEX, HA3 8NT	270 67
CE0B	EGAIN COMMUNICATIONS LTD	258 BATH ROAD, SLOUGH, SL1 4DX	24,422.40
CE0C	ELAT DIS TIC LTD STI	MERMECILER SAN SITESI, 5 CAD NO:9, BEYLIKDUZU, ISTANBUL 34520, AA11 1AA	24,589 89
CE0D	ELECTRIC IRELAND GBP	BUILDING 2, SWIFT SQUARE, NORTHWOOD, SANTRY DUBLIN 9, AA11 1AA	4,190.19
CE00	Electricity company		0.00
CE0E	ELITE CREATIONS	THE COURTYARD, 100 VILLIERS ROAD, LONDON, NW2 5PJ	24,841.02
CE1C	ELITE MODEL MANAGEMENT LONDON LTD	1 ISLINGTON HIGH STREET, LONDON, N1 9LQ	0.00
CE0F	ELIZABETH SCOTT	FLAT C, 5 MANOR AVENUE, LONDON, SE4 1PE	3,000.00
CE0G	ELLIOTT GROUP LIMITED	MANOR DRIVE, PETERBOROUGH, PE4 7AP	2,746.80
CE0H	EMI MUSIC GROUP T/A LOUD DISTRIBUTION	27 WRIGHTS LANE, LONDON, W8 5SW	(4 68)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CE1B	EMI TEKSTIL SAN DIS TIC A.S.	BAGLAR MAH MIMAR SINAN CAD, MERCAN SOK YILDIZLAR PLAZA, NO 10 KAT 3 GUNESLI BAGCILAR, ISTANBUL, TURKIYE	0 00
CE0I	EMILY BROOKE	76 CONSTABLE ROAD, IPSWICH, SUFFOLK, IP4 2UZ	350 00
CE0J	EMILY RUSBY	43 ASHFORD ROAD, LONDON, E6 2AP	786 40
CE0K	EMMA PACKER	51 DALYELL ROAD, LONDON, SW9 9SA	316 25
CE0L	ENDON LIGHTING LTD	9 CABOT LANE, CREEKMOOR, POOLE, DORSET, BH17 7BY	234,375 30
CE0M	ENERGYPAC FASHIONS LTD PAY ACC	270/B 2ND FLOOR, TEJGOAN NEW I/A, DHAKA 1208, BANGLADESH, AA11 1AA	(270 00)
CE0N	ENGLISH TEA SHOP UK LTD	DEVONSHIRE HOUSE, 1 DEVONSHIRE STREET, LONDON, W1W 5DR	(55.70)
CE0O	INSPIRATION CLOTHING PVT LTD FOB PAY AC	132 6/3 EXPO GRAND HEIGHTS, NEW CHETTY STREET, KOTAHENA, COLOMBO-13, SRI LANKA, AA11 1AA	28,114.30
CE0P	INSPIRATION CLOTHING PVT LTD STK ACC	132 6/3 EXPO GRAND HEIGHTS, NEW CHETTY STREET, KOTAHENA, COLOMBO-13, SRI LANKA, AA11 1AA	(135 00)
CE0Q	ENTERTAINMENT ALLIANCE LIMITED	23/31 GREAT TITCHFIELD STREET, LONDON, W1W 7PA	15,961 79
CE0R	ENTIRE ESTATES LTD	C/O CARTER TOWER CHARTERED SURVEYORS, 4TH FLOOR, CORONEK HOUSE, QUEEN STREET, LEEDS, LS1 2TW	3,030 00
CE0S	EQL SOLUTIONS LIMITED	6200 DARESBURY PARK, DARESBURY, WARRINGTON, WA4 4GE	33,057 00
CE0T	ERA TEKSTIL SAN VE TIC A S (BHS PAY ACC)	3/19 SOK NO 10 BUCA, IZMIR, 35160, TURKEY, AA11 1AA	91,368 94
CE1E	ERIC YOUNG CCO LLP	WAVERLEY GATE, 2-4 WATERLOO PLACE, EDINBURGH, EH1 3EG	0 00
CE0U	ESSES FASHIONS LTD FOB PAY ACC	BEXIMCO INDUSTRIAL PARK, SARABO KASHIMPUR, GAZIPUR, 1346 BANGLADESH, AA11 1AA	(143 04)
CE0V	ESSEX AND SUFFOLK WATER	CUSTOMER ACCOUNTS OFFICE, P O BOX 1, LOWESTOFT, SUFFOLK, NR32 5JT	215.96
CE0W	ESTATES DUMMY SUPPLIER	PROPERTY DIVISION, LEEDS, XX1 1XX	21,978.80
CE0X	ETERNITY BRIDAL LTD	UNIT 10, VALLEY HOUSE, HORNBEAM PARK, HARROGATE, HG2 8QT	31 41
CE0Y	ETHNIC INDIA	HOSIERY COMPLEX, PHASE-II, NOIDA, 201306 INDIA, AA11 1AA	6,677 55
CE0Z	EUREST SERVICES	PARKLANDS COURT, 24 PARKLANDS, BIRMINGHAM GREAT PARK, RUBERY, BIRMINGHAM, B45 9PZ	89,399 29
CE10	EURO PRESSING SERVICES LTD	ROSS WALK BUSINESS PARK, 100 ROSS WALK, LEICESTER, LE4 5HH	(240 00)
CE11	EUROPASONIC UK LTD	11 SHERBORNE STREET, STRANGEWAYS, MANCHESTER, M3 1JS	107,550 54
CE12	EUROPEAN MERCHANDISING SERVICES UK LTD	30 BEAUFORT COURT, DOCKLANDS, LONDON, E14 9XL	84,054 85
CE13	EURO-ROD LONDON	10 WOODRUSH WAY, CHADWELL HEATH, ROMFORD, ESSEX, RM6 5BL	3,408.00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CE14	EUROWRAP LTD	UNIT 2 PIKELAW PLACE, WEST PIMBO, SKELMERSDALE, LANCASHIRE, WN8 9PP	338,725.80
CE15	EVERSHEDS LLP	ONE WOOD STREET, LONDON, EC2V 7WS	33,044.70
CE16	EVITEX APPARELS LIMITED	PLOT 33 SECTION, 07 MIRPUR, DHAKA, 1216 BANGLADESH, AA11 1AA	24,884.67
CE17	EXETER CITY COUNCIL	ASSISTANT DIRECTOR FINANCE, CIVIC CENTRE, EXETER, EX1 1JW	5,375.00
CE18	EXPEDITORS INTERNATIONAL UK LTD	1 ASCOT ROAD, BEDFONT, MIDDLESEX, TW14 8QH	569.98
CE19	EXPERIAN CHEETAHMAIL LTD - RECEIPTS	ABBEY HOUSE, WELLINGTON WAY, WEYBRIDGE, SURREY, KT13 0TT	7,063.08
CE1A	EYEFIX INTERNATIONAL LTD	2ND FLOOR, 57A GREAT SUFFOLK STREET, LONDON, SE1 0BB	960.00
CF01	F&C REIT ASSET MANAGEMENT	C/O F & C REIT ASSET MANAGEMENT, PARK LODGE, LONDON ROAD, DORKING, RH4 1QP	56,470.09
CF00	Factoring company		0.00
CF02	FAILSWORTH HATS LTD	CROWN STREET, FAILSWORTH, MANCHESTER, M35 9BD	(177.75)
CF03	FAIRMONT & MAIN LTD	JUNILEE PARK, JUBILEE WAY, GRANGE MOOR, WEST YORKSHIRE, WF4 4TD	15,469.32
CF04	FANCY FASHIONS	B1/F3 MOHAN COOPERATIVE IND ES, MATHURA ROAD, NEW DELHI 110044, INDIA, AA11 1AA	6,578.60
CF14	FANCY SOHO ENTERPRISE LIMITED	6A INVEST BLD, 414 ZHONGSHAN, SOUTH ROAD, NANJING	0.00
CF11	FARCASTLE LIMITED	C/O LEE BARON LIMITED, 7 SWALLOW PLACE, LONDON, WAB 2AG	0.00
CF05	FARMHOUSE BISCUITS LTD	BROOK STREET, NELSON, LANCASHIRE, BB9 9PX	5,631.02
CF06	FASHION FLARE INTL PVT LTD	A 189 OKHLA INDUSTRIAL AREA, PHASE 1, NEW DELHI, 110020, AA11 1AA	139,640.62
CF12	FDL GENERATORS LTD	1 JUPITER HOUSE, CALLEVA PARK, ALDERMASTON, BERKSHIRE, RG7 8NN	0.00
CF07	FEDERAL EXPRESS EUROPE INC	PO BOX 119, COVENTRY, CV1 4QD	626.37
CF08	FEDEX	PO BOX 371461, PITTSBURGH, PA 15250 7461, AA11 1AA	(23.44)
CF09	FERRYSPEED CI LTD	BLUEPRINT 2000, PORTFIELD ROAD, PORTSMOUTH, HAMPSHIRE, PO3 5FJ	1,104.53
CF13	Festival Place No1 & No2 Ltd	c/o Amas Ltd	500,000.00
CF0A	FHP ENGINEERING SERVICES SOLUTIONS LTD	WEST ONE, WELLINGTON STREET, LEEDS, LS1 1BA	1,860.00
CF0B	FIELDING MANUFACTURING LTD DISSOLVED	COMPANY DISSOLVED 06/04/2016, C/O RESOLVED PARTNERS LTD, ONE AMERICAN SQUARE, 17 CROSSWALL, LONDON, EC3N 2LB	(21.97)
CF0C	FIMEX LTD	FIMEX LTD, 53 DOLLY LANE, LEEDS, LS9 7TU	87,184.18
CF0D	FIRST FRIDAY LTD	LOWER HOLLISES, RIGNALL ROAD, GREAT MISSENDEN, BUCKS, HP16 9AJ	3,276.48
CF0E	FIRST INTUITION LIMITED	COUNTY HOUSE, CONWAY MEWS, LONDON, W1T 6AA	1,790.00
CF0F	FIRST INVESTMENTS LIMITED	CANAL MILL, BOTANY BROW, CHORLEY, LANCASHIRE, PR6 9AF	645.42

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CF0G	FITTINGS DIVISION	21 FOLEY STREET, LONDON, W1W 6DR	762 00
CF0H	FIVE STAR FREIGHT SYSTEMS LTD	THE MILL, HORTON ROAD, STANWELL MOOR, STAINES, MIDDLESEX, TW19 6BJ	202 00
CF0I	FLOREAL INTERNATIONAL	PO BOX 45, MAURITIUS, AA11 1AA	68,451 35
CF0J	FLUXE LTD	18-20 PANCRAS WAY, LONDON, NW1 0QG	(233 28)
CF0K	FLYERS GROUP PLC DDP PAY ACC	UNIT 1 WINDSOR INDUSTRIAL ESTATE, 424 WARE ROAD, HERTFORD, SG13 7EW	(61 50)
CF0L	FOCUS ASSURED	KINETIC HOUSE, THEOBALD STREET, ELSTREE, HERTFORDSHIRE, WD6 4PJ	6,507.00
CF0M	FOCUS MULTIMEDIA LTD	THE STUDIOS, LEA HALL ENT PARK, WHEELHOUSE ROAD, RUGELEY, STAFFS, WS15 1LH	12.79
CF0N	FOGARTY (FILLED PRODUCTS) LTD	HAVENSIDE, BOSTON, LINCOLNSHIRE, PE21 0AH	159,076 47
CF0O	FOOTBALL MANIA LTD	UNIT 4, MERE HALL FARM BUSINESS CENTRE, BUCKLOW HILL LANE, KNUITSFORD, WA16 6LE	(226.80)
CF0P	FPD SAVILLS COMMERCIAL LTD	MANAGEMENT TREASURY DEPT, BELVEDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	1,216 19
CF0Q	FPDSAVILLS MANAGEMENT CLNT A/C	TREASURY DEPT (M RIMMER), BELVEDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	415,883.07
CF0R	FRANCK ALLAIS	30 CLARENCE ROAD, HARINGEY, LONDON, N15 5BB	1,980.00
CF0S	FRAZER KIDD & PARTNERS	C/O FRAZER KIDD & PARTNERS, TELFAIR HOUSE, 87/89 VICTORIA STREET, BELFAST, BT1 4PB	11,825 00
CF0T	FREEMONT LIMITED	C/O BHAILOK FIELDING SOLICITORS, CLAYTON HALL, HARRIS PARK, 253 GARSTANG ROAD, PRESTON, LANCASHIRE, PR2 9AB	35,550.00
CF0U	FRESH TREND DESIGN	UNIT 1A, TOWN MILL, BAGSHOT ROAD, CHOBHAM, GU24 8BZ	9,048.00
CF0V	FT INTERNATIONAL	THE MILLENIUM CENTRE, CROSBY WAY, FARNHAM, GU9 7XX	(102.01)
CF0W	FUNCTION	UNIT 402 CLERKENWELL WORKSHOPS, 31 CLERKENWELL CLOSE, LONDON, EC1R 0AT	2,380.80
CF0X	FUNDAMENTAL FASHIONS LTD	SUITE 8, THE ALCORA BUILDING, MUCKLOW HILL, HALESOWEN WEST MIDLANDS, B62 8DG	403,416.12
CF0Y	FURNICO LTD T/A LA Z BOY PAY ACC	BRADFORD HOUSE, PHILLIPS LANE, COLNE, B88 9PQ	19,078.80
CF0Z	FURNITURE ORIGINS UK LTD	13 BRO DAWEL, MAESTEG, MID GLAMORGAN, CF34 0LL	89,159.41
CF10	FWG SALES LTD	UNIT 2, BRYMAU 4 TRADING ESTATE, RIVER LANE, SALTNEY, CHESTER, CH4 8RF	(42.00)
CG01	G L HEARN LTD	ACCOUNTS DEPARTMENT, ANGLO CITY HOUSE, 2-6 SHIRLEY ROAD, SOUTHAMPTON, SO15 3EU	3,215.16
CG02	G L HEARN LTD	ACCOUNTS DEPARTMENT, ANGLO CITY HOUSE, 2-6 SHIRLEY ROAD, SOUTHAMPTON, SO15 3EU	389 70

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CG03	G PLAN UPHOLSTERY LTD	HAMPTON PARK WEST, MELKSHAM, WILTSHIRE, SN12 6GU	(998.57)
CG04	G4S SECURITY SERVICES (JERSEY) LTD	THE SECURITY CENTRE, RUE DES PRES TRADING, LONGEVILLE, JERSEY, JE2 7QP	913 50
CG05	GALLERY DIRECT LTD	CASTLE ROAD, EUROLINK COMMERCIAL PARK, SITTINGBOURNE, KENT, ME10 3RN	(254 04)
CG06	GALLERY DIRECT LTD	PALISADE HOUSE, BONHAM DRIVE, SITTINGBOURNE, KENT, ME10 3RY	3,123.62
CG07	GARDEN IGLOO BULK STOCK ONLY	SONNENALLE 24, AUFGANG 5, BERLIN, 12047, AA11 1AA	16,550 00
CG08	GARDENYA (UK) LTD	STABLE RIDGE, HAMPSTEAD LANE, DORKING, SURREY, RH4 3BU	679,213.52
CG09	GARDENYA UK LTD	STABLE RIDGE, HAMPSTEAD LANE, DORKING, SURREY, RH4 3BU	2,610.90
CG0A	GARDINERS OF SCOTLAND LTD	2-4 TURFHOLM, LESMAHAGOW, LANARKSHIRE, ML11 0ED	18,812.20
CG0B	GARY JONES	2 CASTELLAN AVENUE, GIDEA PARK, ROMFORD, ESSEX, RM2 6EL	(950 36)
CG00	Gas company		0 00
CG1D	GB EUROPE MANAGEMENT SERVICES LIMITED	13 HANOVER SQUARE, THIRD FLOOR, LONDON, W1S 1HN	0 00
CG0C	GEORGE BARKER AND COMPANY LEEDS LTD	HIGHFIELD WORKS, HIGHFIELD ROAD, BRADFORD, BD10 8RF	87,034.94
CG0D	GEORGIA VOLPE	40 PECCHIE PLACE, CHINEHAM, BASINGSTOKE, HAMPSHIRE, RG24 8AA	42 84
CG0E	GERALD EVE	7 VERE STREET, LONDON, W1G 0JB	2,268.00
CG0F	GHB FASHIONS LTD TA NEW GIRL	32/36 GARMEN ROAD, TOTTENHAM, LONDON, N17 0HW	(729 56)
CG0G	GIANANDREA TRAINA	51 SOUTHERTON ROAD, HAMMERSMITH, W6 0PJ	130.00
CG1E	GILES TRAVEL	3 LACEMAKER COURT, LONDON ROAD, AMERSHAM, HP7 0HS	0.00
CG0H	GINGER FOX LTD	STIRLING HOUSE, COLLEGE ROAD, CHELTENHAM, GLOUCESTERSHIRE, GL53 7YH	18,608 94
CG0I	GIOVANNI PALLADINO	78 HARLECH ROAD, ABBOTS LANGLEY, WD5 0BF	133 66
CG0J	GLOBAL BLUE UK LTD	11th FLOOR, GW2, GREAT WEST HOUSE, GREAT WEST ROAD, BRENTFORD, TW8 9HU	1,097 41
CG0K	GLOBAL CITY INDUSTRIAL LTD	ATTN MR EDMOND NGAI FINANCE, GLOBAL CITY IND RM 1801-1803, MIDAS PLAZA 1	1,558 27
CG0L	GLOBAL CITY INDUSTRIAL PAY ACC	TAI YAU ST, SAN PO KONG KOWLOON, AA11 1AA	(3,792 61)
CG0M	GLOBAL FURNITURE ALLIANCE (BULK STOCK)	7/F BLOCK A DING AN MING DU, 193 WEST LAKE AVENUE, HANGZHOU, CHINA 310002, AA11 1AA	(1,195 83)
CG0N	GLOBAL FURNITURE ALLIANCE DIRECT	UNIT 2 SEVERN LINK DISTRIBUTION CENTRE, NEWHOUSE FARM INDUSTRIAL ESTATE, CHEPSTOW, MONMOUTHSHIRE, NP16 6UN	(26.63)
CG0O	GLOBAL SHIRT BOX LTD	UNIT 2 SEVERN LINK DISTRIBUTION CENTRE, NEWHOUSE FARM INDUSTRIAL ESTATE, CHEPSTOW, MONMOUTHSHIRE, NP16 6UN	(11,214.03)
CG1A	GLOBEFILL INC	5 SPACE BUSINESS PARK, ABBEY ROAD, LONDON, NW10 7SU	0 00
		C/O HANSEL HENSON, FOURTH FLOOR, 22 NEWMAN STREET, LONDON, W1T 1PH	

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CG0P	GO CREATIVE DDP STOCK ACC	7A SKETCHLEY MEADOWS INDUSTRIAL EST, HINCKLEY, LE10 3EN	(43 34)
CG0Q	GOLDLINE UK LTD	LAMPORT CLOSE, KETTERING PARKWAY, KETTERING, NORTHANTS, NN15 6XY	95,401.39
CG18	GOLDLING UK LTD	KETTERING PARKWAY, KETTERING, NORTHANTS, NN15 68Y	0.00
CG0R	GOLDSET N V	RUE THEODOR KLUBER 3, DOTTIGNIES, BELGIUM, AA11 1AA	(276 48)
CG0S	GOOD NEWS	138 GREAT PORTLAND STREET, LONDON, W1W 6PZ	57.48
CG0T	GOSSARD LIMITED	PO BOX 54, HAYDN ROAD, NOTTINGHAM, ATTN CHARLES CRUXON, NG5 1DH	10 90
CG0U	GOTTEX SWIMWEAR BRANDS LTD FOB PAY ACC1	YONI NETANYAHU ST, OR YEHUDA, 60200, ISRAEL, AA11 1AA	(20 13)
CG0V	GRACE AND GALOR LTD	CLUB COTTAGE, GODSTONE GREEN, GODSTONE, SURREY, RH9 8DY	1,008 00
CG0W	GRAINMARKET ASSET MANAGEMENT LLP	BRIDEWELL GATE, 9 BRIDEWELL PLACE, LONDON, EC4V 6AW	51,650.00
CG0X	GRAND FORTUNA UK LTD FOB PAY ACC	4 WILLBYE GRANGE, WELLINGBOROUGH, NORTHANTS, NN8 3PS	99,656 11
CG1B	GRAND-BONANZA ENTERPRISE INC	13F, NO 296,, SHIN YI RID, SEC 4, TAIPEI, TAIWAN	0 00
CG0Y	GRANT BARNETT AND CO LIMITED	WATERFRONT HOUSE, 55 61 SOUTH STREET, BISHOPS STORTFORD, HERTFORDSHIRE, CM23 3AL	955 78
CG0Z	GRANT THORNTON UK LLP	GRANT THORNTON HOUSE, METLON STREET, EUSTON SQUARE, LONDON, NW1 2EP	223,911 60
CG1F	Grantchester Group Plc		700,000.00
CG19	GREEN PARK INTERIM & EXECUTIVE LTD	15, PORTLAND PLACE, LONDON, W1B 1PT	0 00
CG1C	GROVEPOINT CREDIT FUNDING 2 LIMITED	8-12 YORK GATE, LONDON, NW1 4QG	0.00
CG10	GS1 UK LTD	STAPLE COURT, 11 STAPLE INN BUILDINGS, LONDON, WC1V 7QH	179 75
CG11	GSCM HK LTD	UG CENTENNIAL BUILDING, 924-926 CHEUNG SHA WAN ROAD, KOWLOON, HONG KONG, AA11 1AA	(104.50)
CG12	GUARDSMAN INDUSTRIES LIMITED	FINANCE DEPARTMENT, 152 BROOK DRIVE, MILTON PARK ABINGDON, OXON, OX14 4SD	74.12
CG13	GURISAN SEDIE	VIA SOTTO RIVE, 28/1 FR DOLEGNANO, 33048 SAN GIOVANNI AL NATISONE, ITALY, AA11 1AA	72 43
CG14	GUYLIAN UK LTD	3 DANEBROOK COURT, LANGFORD LANE, KIDLINGTON, OXFORD, OX5 1LQ	(108.10)
CG15	GVA	RE PAVILION TRUSTEES- CHELMSFORD, (PMA321), PO BOX 8790, BIRMINGHAM, B1 2JJ	(8,167.84)
CG16	GVA GRIMLEY	PO BOX 8790, BIRMINGHAM, B1 2JJ	78,521.60
CG17	GVA GRIMLEY	GVA GRIMLEY (PMA 321), PO BOX 8790, BIRMINGHAM, B1 2JJ	31,213.24
CH03	H A HANCOCK	62 DEERLANDS ROAD, WINGERWORTH, CHESTERFIELD, S42 6UT	103.36
CH04	H WESTWOOD	114 ALANDALE ROAD, BRADLEY, HUDDERSFIELD, HD2 1RX	53 80

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CH1A	H M CUSTOMS AND EXCISE	MONTHLY VAT CERTIFICATE	0 00
CH17	HACCHE RETAIL LTD	STIRLING HOUSE, COLLEGE ROAD, CHELTENHAM, GLOUCESTER, GL53 7HY	0.00
CH05	HADDOW GROUP PLC	LISTERS MILL, HEATON ROAD, BRADFORD, BD9 4SH	46,704 06
CH06	HALF MOON SPORTSWEAR GMBH	FUGGERSTRASSE 32, D-51149 KOLN, GERMANY, AA11 1AA	(94.63)
CH07	HALLMARK CARDS	HALLMARK HOUSE, BINGLEY ROAD, BRADFORD, WEST YORKSHIRE, BD9 6SD	2 25
CH08	HANNAH SLANEY	9 CONNAUGHT ROAD, LONDON, E11 4AB	1,485.00
CH09	HAPPY FRIDAY SL PAY ACC	AVENIDA ALICANTE, 70 COCENTAINA, ALICANTE, SPAIN, 03820, AA11 1AA	52,944 97
CH0A	HARPER DENNIS HOBBS LIMITED	1 GREEN STREET, LONDON, W1Y 3RG	110,400 00
CH0B	HARRIET CRAWLEY	34 ST JOHNS AVENUE, LONDON, NW10 4EE	109.85
CH19	HARTSHORNE MOTOR SERVICES LTD	PHEASANT DRIVE, BIRSTALL, WEST YORKSHIRE, WF17 9LR	0 00
CH0C	HATQUARTER LTD	3B VIENNA MANSION, 55 PATERSON STREET, CAUSEWAY BAY, HONG KONG, AA11 1AA	43,150 67
CH0D	HAYS RETAIL SUPPORT SERVICES	HAYS HOUSE, ST GEORGES SQUARE, HIGH STREET, NEW MALDEN, SURREY, KT3 4JQ	6,768.00
CH18	HAYS SPECIALIST RECRUITMENT LIMITED	SHOOSMITHS LLP, 2 COLMORE SQUARE, 38 COLMORE CIRCUS QUEENSWAY, BIRMINGHAM, B4 6SH	0 00
CH0E	HAZEL NELSON	81 GROVE GREEN ROAD, LEYTON, E11 4EG	150.00
CH0F	HELA CLOTHING PVT LTD FOB	1ST FLOOR, 304 NEGOMBO ROAD, PELLYAGODA, SRI LANKA, AA11 1AA	23,966.65
CH0G	HELA CLOTHING PVT LTD FOB PAY ACC	1ST FLOOR, 304 NEGOMBO ROAD, PELLYAGODA, SRI LANKA, AA11 1AA	(276 61)
CH0H	HELEN MORTON	8 STURT AVENUE, CAMELSDALE, HASLEMERE, WEST SUSSEX, GU27 3SJ	16 39
CH0I	HELENA HICKEY	4 GOLDEN LEAVES, SANDHURST ROAD, TUNBRIDGE WELLS, KENT, TN2 3TQ	12.96
CH0J	HF CONTRACT FURNITURE LTD	UNIT 1, STAMFORD STREET, STOURBRIDGE, WEST MIDLANDS, DY8 4HR	648.00
CH0K	HIGH STREET TV (GROUP) LTD	CENTRAL HOUSE, BECKWITH KNOWLE, OTLEY ROAD, HARROGATE, HG3 1UF	12,822 37
CH0L	HIRDARAMANI INDUSTRIES PVT LTD	23 WEST TOWER, WORLD TRADE CENTRE, ECHELON SQUARE, COLOMBO SRI LANKA, AA11 1AA	(12.21)
CH0M	HIRDARAMANI INTERNTNL EXPRTS PRIVATE LT LEVEL 3, WEST TOWER, WORLD TRADE CENTRE, ECHELON SQUARE, COLOMBO 01, SRI LANKA,, AA11 1AA		(794 10)
CH02	HM Revenue & Customs	Enforcement & Insolvency Service (EIS), Durrington Bridge House, Worthing, West Sussex, BN12 4SE	0.00
CH0N	HMD GROUP LIMITED	OLYMPIA HOUSE, 4 GARNETT CLOSE, GREYCAINE ESTATE, WATFORD HERTFORDSHIRE, WD24 7JY	48.00
CH0O	HND (UK) LTD MTO	UNIT 3A WORCESTER TRADING ESTATE, WORCESTER, WORCESTERSHIRE, WR3 8HR	(442 59)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CH0P	HOGAN LOVELLS INTERNATIONAL LLP	ATLANTIC VIADUCT, HOLBORN VIADUCT, LONDON, EC1A 2FG	12,000.00
CH0Q	HOLLIE SANDERS	21 DORSET ROAD, ASHFORD, MIDDLESEX, TW15 3BZ	28.07
CH0R	HOLLY WATSON STYLIST	22 KEELING ROAD, KENILWORTH, CV8 2JP	2,825.00
CH0S	HOME & RETAIL DELIVERIES LTD	UNIT 44, PHOENIX DISTRIBUTION PARK, PHOENIX WAY, HESTON, TW5 9NB	(48.00)
CH0T	HOME & RETAIL LOGISTICS LTD	UNIT 44 PHOENIX DISTRIBUTION PARK, PHOENIX WAY, HESTON, MIDDLESEX, TW5 9NB	42,516.21
CH0U	HOME SERVE	UNIT 12A, DELPH ROAD INDUSTRIAL ESTATE, DELPH ROAD, BRIERLEY HILL, WEST MIDLANDS, DY5 2UA	2,776.97
CH0V	HOMEWORKS ASIA LTD	FAO LUCY EALES, 205 METROPOLITAN WHARF, 70 WAPPING WALL, LONDON, E1W 3SS	39,074.30
CH0W	HOP LUN BENELUX	NIEVELSTEENSTRAAT 4A, 6471 CB EYGELSHOVEN, THE NETHERLANDS, AA11 1AA	(138.55)
CH0X	HOP LUN HK LTD	32F 9 WING HONG STREET, CHEUNG SHA WAN, KOWLOON, HONG KONG, AA11 1AA	473,206.19
CH0Y	HOP LUN BRANDS LTD FOB	32/F 9 WING HONG STREET, CHEUNG SHA WAN, KOWLOON, HONG KONG, AA11 1AA	(135.00)
CH15	Horizon Environment Services Ltd	Graveoak, East Lancashire Road, Leigh, Lancashire, WN7 3SE	0.00
CH0Z	HORWOOD HOMEWARES	AVONMOUTH WAY, BRISTOL, BS11 9HX	34,396.97
CH1C	Houssam Hijazi		2,556.00
CH10	HTL UK LTD		(71.89)
CH11	HTL UK LTD	UNITS 9-11, PARKHALL BUSINESS VILLAGE, PARKHALL, LONGTON, STOKE ON TRENT, ST3 5XA	(745.41)
CH12	HUBBARD PEGLER LTD	UNITS 9-11, PARKHALL BUSINESS VILLAGE, PARKHALL, LONGTON, STOKE ON TRENT, ST3 5XA	
CH13	HUNGRY TIGER	LIME TREE HOUSE, 15 LIME TREE WALK, SEVENOAKS, KENT, TN13 1YH	1,147.50
CH14	HUNTERS PROPERTY INVESTMENT LTD	UNIT 16, THE PIPER BUILDING, PETERBOROUGH ROAD, LONDON, SW6 3EF	25,899.50
CH1B	Hutchinson 3G	PO BOX 141, EDENBRIDGE, KENT, TN8 9AP	21,350.00
CI05	I C S DISTRIBUTIONS LTD	ICS HOUSE, HALFORDS LANE, SMETHWICK, B66 1BP	3,223.00
CI06	I D LIGHTING COMPANY	XINLE INDUSTRIAL PARK, MA AN TOWN, HUIZHOU, CHINA, 516257, AA11 1AA	93,515.23
CI07	IBM GLOBAL FINANCING LTD	PO BOX 41, NORTH HARBOUR, PORTSMOUTH, HAMPSHIRE, PO6 3AU	864,128.35
CI08	ICI CONTRACT DIRECT	MANCHESTER ROAD, ALTRINCHAM, CHESHIRE, WA14 5PG	124,800.00
CI09	ICON	HEATHER COURT, 6 MAIDSTONE ROAD, SIDCUP, KENT, DA14 5HH	4,439.71
CI0A	ICON LIVE	ICON HOUSE, YORK ROAD, BURGESS HILL, WEST SUSSEX, RH15 9TT	2,148.74
CI0B	IGS TRADING LTD	22/F,PENINSULA SQUARE, 18 SUNG ON STREET, HUMG HOM, KOWLOON, HONG KONG, AA11 1AA	(90.00)
			52,617.35

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CI0C	IGUZZINI ILLUMINAZIONE UK LTD	ASTOLAT WAY, ASTOLAT BUSINESS PARK, OFF OLD PORTSMOUTH ROAD, GUILDFORD, SURREY, GU3 1NE	2,383.74
CI0D	IMAGE DATA GROUP	GRANGE PARK LANE, WILLERBY, EAST YORKSHIRE, HU10 6EB	4,110.00
CI0E	IMAGE FACTORY RETAIL GRAPHICS LTD	IMAGE CENTRE, BUMPERS WAY, CHIPENHAM, WILTSHIRE, SN14 6LH	4,107.60
CI0F	IMG MODELS	C/O ACCOUNTS DEPARTMENT, 8 FLITCROFT STREET, LONDON, WC2H 8DJ	(3,839.98)
CI0G	IMPEX FASHION ACCESSORIES LTD	38 PARK CRESNET, ELSTREE, HERTS, WD6 3PU	(17.05)
CI0H	IMPULSE INTERNATIONAL PVT LTD	IMPULSE CORPORATE TOWER, 41 ECHELON INST AREA, SECTOR 32, GURGAON, 122 001 HARYANA, INDIA, AA11 1AA	627.35
CI0I	INCOM TELECOMMUNICATIONS	INCOM HOUSE, WATERSIDE, TRAFFORD PARK, MANCHESTER, M17 1WD	708.50
CI0J	INTAGLIO COMMUNICATIONS	BANKS HOUSE, CHISLEHURST ROAD, CHISLEHURST, KENT, BR7 5LD	17,869.20
CI0K	INTEGRAL UK LTD	1290 AZIEC WEST, ALMONDSBURY, BRISTOL, BS32 4SG	633.60
CI0L	INTEGRATED CLEANING MANAGEMENT LTD	PARKLANDS COURT, 24 PARKLANDS, RUBERY, BIRMINGHAM, B45 9PZ	1,230,724.89
CI0M	INTELLIGENT CARD SOLUTIONS LIMITED	VICTOR HOUSE, WHEATLEY BUSINESS CENTRE, OLD LONDON ROAD, OXFORD, OX33 1XW	1,157.09
CI0N	INTELLIQ LTD	2ND FLOOR, 36 HARBOUR EXCHANGE SQUARE, DOCKLANDS, LONDON, E14 9GE	33,000.00
CI0O	INTERLOOP LIMITED	1KM JARANWALA ROAD, KHURRIANWALA, FAISALABAD, PAKISTAN 38000, AA11 1AA	36,988.00
CI0P	INTERSTIL	EGESKOVVEJ 15, DK-8700, HORSSENS, DENMARK, AA11 1AA	(134.18)
CI0Q	INTERSTIL	EGESKOWEJ 15, DK-8700, HORSSENS, DENMARK, AA1 11A	(516.79)
CI0R	INTERTEK INTERNATIONAL	ACADEMY PLACE, 1-9 BROOK STREET, BRENTWOOD, ESSEX, CM14 5NQ	647.90
CI0S	INTRAPORT PLC	CAPITAL BUSINESS CENTRE, ATHELON ROAD, ALPERTON, MIDDLESEX, HA0 1YU	44,584.99
CI0T	INTU	CO INTU, 40 BROADWAY, LONDON, SW1H 0BU	135,386.60
CI0U	INTU	40 BROADWAY, LONDON, SW1H 0BU	5,400.00
CI0V	INTU LAKESIDE LIMITED	40 BROADWAY, LONDON, SW1H 0BU	75,396.80
CI0W	INTU PROPERTIES LIMITED	40 BROADWAY, LONDON, SW1H 0BU	124,707.10
CI0X	INTU PROPERTIES PLC	40 BROADWAY, LONDON, SW1H 0BU	86,130.97
CI0Y	INTU UXBRIDGE LIMITED	40 BROADWAY, LONDON, SW1H 0BU	78,406.02
CI0Z	INVESTIGO	NEW BROAD STREET HOUSE, NEW BROAD STREET, LONDON, EC2M 1NH	7,482.00
CI10	IPSWICH CENTRAL MANAGEMENT LIMITED	PO BOX 700, IPSWICH, IP1 3AU	792.00
CI11	ISABELL BOETTCHER	4 LECONFIELD ROAD, FLAT 12 DOWNSTAIRS, LONDON, N5 2SN	750.00
CI12	IT LUGGAGE LIMITED "EDI ONLY"	THE CHASE, FOXHOLES BUSINESS PARK, JOHN TATE ROAD, HERTFORD, SG13 7NN	79,552.89

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CI13	ITALSED UK LTD MTO	UNIT 22 BRYGGEN ROAD, NORTH LYNN INDUSTRIAL ESTATE, KINGS LYNN, PE30 2HZ	(99 00)
CI14	ITS TESTING SERVICES	CALEB BRETT HOUSE, 734 LONDON ROAD, WEST THURROCK, GRAYS, ESSEX, RM20 3NL	106 03
CI15	ITV BREAKFAST LIMITED	IT V BUSINESS SERVICE CENTRE, OTC TRAFFORD WHARF ROAD, TRAFFORD, MANCHESTER, M17 1FZ	30,051.24
CI16	ITV BROADCASTING LTD	ITV BUSINESS SERVICE CENTRE, OTC TRAFFORD WHARF ROAD, TRAFFORD, MANCHESTER, M17 1FZ	248,698.44
CI17	ITV BROADCASTING LTD (AGENT FOR UTV)	ITV BUSINESS SERVICE CENTRE, OTC TRAFFORD WHARF ROAD, TRAFFORD, MANCHESTER, M17 1FZ	28,059 18
CJ00	J CARROTTE	ACORN COTTAGES, MILL LANE, SOUTH CLIFTON, NG23 7AN	9 11
CJ01	J HUDSON	4 MAYFAIR AVENUE, HEMEL HEMPSTEAD, HERTFORDSHIRE, HP2 4AE	138.47
CJ02	J R WEST	47 PARKWAY, HORLEY, RH7 6HY	17 92
CJ03	J SHINGLETON	55 MALPAS DRIVE, GREAT SANKEY, WARRINGTON, WA5 1HN	25 30
CJ04	J THORN ELECTRICAL	BRIDGE VIEW HOUSE, OAKBANK ROAD, WOOLSTON, SOUTHAMPTON, SO19 9DT	16,121 59
CA2Z	JACKIE ANDREWS	89 WHYKE ROAD, CHICHESTER, WEST SUSSEX, PO19 8JF	0.00
CJ05	JACQUES VERT GROUP LTD	PORTER TUN HOUSE, 500 CAPABILITY GREEN, LUTON, BEDFORDSHIRE, LU1 3FX	273.86
CJ06	JAMES RANDALL	6A LEIGH HALL ROAD, LEIGH ON SEA, ESSEX, SS9 1RN	(2,235 77)
CT1Z	JAMES THOMAS THADATHIL	32 SPITALFIELD LANE, CHICHESTER, WEST SUSSEX, PO19 6SQ	0 00
CJ07	JANINE LEIGHTLEY	THE STABLES, HOWLETTS FARM, SOLESHILL ROAD SHOTTENDEN, CANTERBURY, CT4 8JQ	162 06
CJ08	JARDEN CONSUMER SOLUTIONS EUROPE LTD	5400 LAKESIDE, CHEADLE ROYAL BUSINESS PARK, CHEADLE, SK8 3GQ	31,620.25
CJ09	JAYROMA FOB	90 TOTTENHAM COURT ROAD, LONDON, W1T 4TJ	(431 17)
CJ0A	JAYROMA LONDON LTD	90 TOTTENHAM COURT ROAD, LONDON, W1T 4TJ	(699 46)
CJ19	JERSEY ELECTRICITY PLC	THE POWERHOUSE , PO BOX 45, QUEENS ROAD, ST HELIER, JERSEY, JE4 8NY	0.00
CJ0B	JERSEY TELECOMS	PO BOX 53, 1 THE FORUM, GRENVILLE STREET, ST HELIER, JERSEY, JE4 8PB	262.24
CJ0C	JERSEY WATER	PO BOX 69, MULCASTER HOUSE, WESTMOUNT ROAD, ST HELIER, JERSEY, JE4 9PN	311 24
CJ0D	JESSICA BULLEN	9 PRIORS BARN HOUSE, 53 BEAUMOUNT DRIVE, WORCESTER PARK, SURREY, KT4 8FD	28.54
CJ0E	JESSICA FORSMAN	118 HILL VIEW DRIVE, LONDON, SE28 0LL	640.00
CJ0F	JH2 GROUP INC	SUITE 4A, THE GRAINSTORE, 4 WESTERN GATEWAY, DOCKLANDS LONDON, E16 1BA	30.48
CJ0G	JIANGSU SAINTY I&E CO LTD	203 RENMIN ROAD, NANTONG, 326000, CHINA, AA11 1AA	(294.90)
CJ0H	JIANGSU SAINTY SHENG TONG I&E CO LTD	203 RENMIN ROAD, NANTONG, 226000, CHINA, AA11 1AA	87,269.53

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CJ0I	JO Y JO LTD	4TH FLOOR, BASIL CHAMBERS, 65 HIGH STREET, MANCHESTER, M4 1FS	1,500 70
CJ0J	JOANNA REDFERN	48 ALBERT ROAD, MUSWELL HILL, LONDON, N22 7AH	(978 13)
CJ0K	JOANNE COTTON	35 PARKERS CIRCUS, CHIPPING NORTON, OX7 5LZ	127.15
CJ0L	JOANNE COWEN	28 LOWLANDS ROAD, BLACKWATER, CAMBERLEY, SURREY, GU17 0AL	110.00
CJ0M	JOE DAVIES MANCHESTER LTD	149 BROADSTONE ROAD, REDDISH, STOCKPORT, SK5 7GA	67,374.94
CJ0N	JOHN HINDE UK LTD	DERMOT CAFFEY, 12,B,C,D CARDREW INDUSTRIAL EST, REDRUTH, CORNWALL, TR15 1SS	25 72
CJ0O	JOHN MCCABE	4 ST MARGARETS ROAD, KNARESBOROUGH, NORTH YORKSHIRE, HG5 0JS	80 00
CJ0P	JOHN MILLS LTD	JML HOUSE, REGIS ROAD, LONDON, NW5 3EG	5,002.61
CJ1A	JOINVANTAGE INTERNATIONAL CO LTD	2, WENCHANG 3RD ST, TAICHUNG CITY, TAIWAN	0 00
CJ0Q	JON ADAM LTD	C/O MILLS CHODY LLP, 226-228 KENTON ROAD, KENTON HARROW, MIDDLESEX, HA3 8BZ	19,548.04
CJ0R	JONES & ANDREWS LTD	MELROSE CLOSE, SWANSEA ENTERPRISES PARK, MORRISTON, SWANSEA, SA6 8QE	1,894 80
CJ0S	JONES LANG LASALLE	PO BOX 2534, 40 BERKELEY SQUARE, BRISTOL, BS8 9AQ	(1,156 03)
CJ0T	JONES LANG LASALLE	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	13,751 25
CJ0U	JONES LANG LASALLE	PROPERTY ACCOUNTS DEPARTMENT, AMAS LTD PO BOX 55791, 40 BANK STREET, DOCKLANDS, LONDON, E14 5WQ	70,889 45
CJ0V	JONES LANG LASALLE	PO BOX 2534, 40 BERKELEY SQUARE, BRISTOL, BS8 9AQ	(32,834.15)
CJ0W	JONES LANG LASALLE	PO BOX 55791, 25 BANK STREET, DOCKLANDS, E14 5WQ	55,578 40
CJ0X	JONES LANG LASALLE	PROPERTY ACCOUNT DEPARTMENT, AMAS LTD, PO BOX 55791, DOCKLANDS, E14 5WQ	17,460 00
CJ0Y	JONES LANG LASALLE LIMITED	25 BANK STREET, CANARY WHARF, LONDON, E14 5EG	818.13
CJ0Z	JORDAN TYSON	140 MERSHAM ROAD, THORNTON HEATH, LONDON, CR7 8NQ	240 00
CJ10	JOSEPH JOSEPH LTD	UNIT 1-21, OXO TOWER WHARF, BARGE HOUSE STREET, SOUTH BANK, SE1 9PH	8,298 48
CJ11	JOTTA HOUSEWARES LTD	TEMPLAR STABLES, BROXBORNEBURY MEWS, WHITE STUBBS LANE, BROXBORNE, EN10 7JA	5,288.61
CJ12	JOYLINE	328/3 SULTANPUR, MEHRAULI, NEW DELHI, AA11 1AA	(926 99)
CJ13	JTS SERVICES	6 KESWICK ROAD, HANSLOPE, MILTON KEYNES, MK19 7NX	414.00
CJ14	JULIE BAILES	37 FENNEL DRIVE, BIGGLESWADE, BEDFORDSHIRE, SG18 8WD	156 00
CJ15	JUNC	WHARF SUITE, BRUNSWICK COURT, VICTORIA STREET, WETHERBY, LS22 6RE	4,632.00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CJ16	JUNIOR KIDS LTD	81 NEW ROAD, LONDON, E1 1HH	(192 00)
CJ17	JUST JAMIE & PAUL RICH	WOOLWORTH HOUSE, 242-246 MARYLEBONE ROAD, LONDON, NW1 6JQ	3,028.07
CK00	K HODGKISS	24 OAK TREE CLOSE, ARKWRIGHT TOWN, CHESTERFIELD, DERBYSHIRE, S44 5BW	98 20
CK01	K SHAW & COMPANY	A DIVISION OF COMFY QUILTS, ALBANY HOUSE, 7-17 CHURCH STREET, CHESHIRE, SK9 1AX	1,107,647.35
CK02	KAMICO LIMITED	HSBC INVOICE FINANCE (UK) LTD, FARNCOMBE ROAD, WORTHING, WEST SUSSEX, BN11 2BW	330,069 74
CK03	KANCHAN VANIJYA PVT LTD PAY ACC	13/3 MAHENDRA ROY LANE, KOLKATA, 700046, INDIA, AA11 1AA	(10 30)
CK04	KARE DESIGN GMBH BULK STOCK ACC	ZEPELINSTRASSE 16, GARCHING HOCHBRUCK, GERMANY, 85748, AA11 1AA	1,898.49
CK05	KAROLINA YORK	168 COPE STREET, WATERLOO, AUSTRALIA, NSW 1300, AA11 1AA	1,400 00
CK06	KAVSET EXPORTS PVT LTD	D-66, SITE IV, KASNA INDUSTRIAL AREA, GREATER NOIDA, INDIA, 201308, AA11 1AA	5,906 60
CK07	KAY HEELBECK	62 KIRKSTALL LANE, LEEDS	(12.59)
CK08	KENDU POS VISUAL MANAGEMENT	IRIBAR 2 C29, 20018 SAN SEBASTIAN, GUIPUZCOA, AA11 1AA	120,628.50
CK09	KENNEDYS	25 FENCHURCH AVENUE, LONDON, EC3M 5AD	250.00
CK0A	KENT BUILDING MAIN AND REFURB LTD	4 WEALD CLOSE, BROMLEY, KENT, BR2 8PD	1,971 60
CK0B	KERRIE NEWTON	59 SHAFTSBURY ROAD, READING, BERKSHIRE, RG30 2QR	175.00
CK0C	KEWILL SYSTEMS PLC	KEWILL LTD 1ST FLOOR, 4M BUILDING MALAGA AVENUE, MANCHESTER AIRPORT, MANCHESTER, M90 3RR	377 02
CK0D	KIDDERMINSTER FWEAR TA T BLUNT	NEW ROAD COMPLEX, NEW ROAD, WORCESTER, KIDDERMINSTER, DY10 1AL	72,806.00
CK0E	KIDS LONDON LTD	67 DULWICH ROAD, LONDON, SE24 0NJ	2,790 00
CK0F	KIMM & MILLER UK LTD	UNIT E, BEDFORD BUSINESS CENTRE, MILE ROAD, BEDFORD, MK42 9TW	(11.28)
CK0G	KINGS SECURITY SYSTEMS LTD	4 ST DUNSTONS TECHNOLOGY PARK, OFF RIPLEY STREET, BRADFORD, WEST YORKSHIRE, BD4 7HH	1,622 36
CK0H	KINGS SECURITY SYSTEMS LTD	4 ST DUNSTONS TECHNOLOGY PARK, OFF RIPLEY STREET, BRADFORD, WEST YORKSHIRE, BD4 7HH	(3,201.86)
CK0I	KNIGHT FRANK	PROPERTY ACCOUNTS DEPARTMENT, 55 BAKER STREET, LONDON, W1U 8AN	61,096.93
CK0J	KNIGHT FRANK	PROPERTY ACCOUNTS DEPARTMENT, 55 BAKER STREET, LONDON, W1U 8AN	52,283 32
CK0K	KNIGHT FRANK	55 BAKER STREET, LONDON, W1U 8AN	2,175.87
CK0L	KOLORCRAFT LIMITED	CONCEPT HOUSE, MILNER WAY, OSSETT, WF5 9JE	19,045 20
CK0M	KONDOR LIMITED	KONDOR HEADQUARTERS, CHRISTCHURCH BUSINESS PARK, RADAR WAY, CHRISTCHURCH, BH23 4FL	(21.17)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CK0N	KONICA MINOLTA BUSINESS SOLUTIONS (UK)	1 MILES GRAY ROAD, BASILDON, ESSEX, SS14 3AR	33,512.71
CK0O	KREERA LTD	17 HANOVER SQUARE, LONDON, W1S 1BN	7,417.85
CK0P	KRISTINA KEMP	135 SOUTHCHURCH BOULEVARD, SOUTHELD ON SEA, ESSEX, SS2 4UR	125.00
CL01	L TERRY	8 DOWNS ROAD, PENENDEN HEATH, MAIDSTONE, ME14 2JL	38.54
CL02	LA HACIENDA LTD	HANGAR 27, SITE C, ASTON DOWN AIRFIELD, NEAR STROUD, GLOUCESTERSHIRE, GL6 8HR	3,566.79
CL03	LAJ EXPORTS LIMITED	J-1 SECTOR-63 NOIDA (UP), NOIDA, 201301, INDIA, AA11 1AA	53,793.55
CL04	LAKE SIDE	LAKE SIDE SHOPPING CENTRE, WEST THURROCK WAY, WEST THURROCK GRAYS, ESSEX, RM20 2ZP	53,054.89
CL05	LAMBERT SMITH HAMPTON	UNITED KINGDOM HOUSE, PROPERTY MANAGEMENT ACCOUNTS, 180 OXFORD STREET, LONDON, W1D 1NN	31,730.66
CL06	LAMBERT SMITH HAMPTON	CLARENCE HOUSE, PROPERTY MANAGEMENT ACCOUNTS, 4-10 MAY STREET, BELFAST, BT1 4NJ	24,898.56
CL07	LAMBERT SMITH HAMPTON	C/O KEELEY LACK, UNITED KINGDOM HOUSE, 180 OXFORD STREET, LONDON, W1D 1NN	38,750.00
CL08	LANCHESTER WINE CELLAR LTD	UNIT 2, GREENSCROFT ESTATE, TOWER ROAD, STANLEY, DURHAM, DH9 7XP	5,700.10
CL09	LAND SECURITIES PROPERTIES LTD	5 STRAND, LONDON, WC2N 5AF	189,936.77
CL00	Landlord		0.00
CL0A	LANDSWOOD DE COY	95 MORTIMER STREET, LONDON, W1W 7ST	31,000.00
CL0B	LAURA A MILNE	PAYROLL, AA11 1AA	230.13
CL0C	LAURA JOHNSON	52 MILL WEIR GARDENS, SEFTON VILLAGE, LIVERPOOL, MERSEYSIDE, L29 7WH	119.33
CL0D	LAUREN RICHARDS LTD	WILLOUGHBY OAKS, CHAPEL LANE, WILLOUGHBY ON THE WOLDS, LEICESTERSHIRE, LE12 6SR	(317.41)
CL0E	LAUREN SPELLMAN	19 MOORHEN ROAD, BISHOP CUTHBERT, HARTLEPOOL, CLEVELAND, TS26 0SY	18.80
CL0F	LAZARI INVESTMENTS LTD	GREATER LONDON HOUSE, HAMPSTEAD ROAD, LONDON, NW1 7QX	30,350.00
CL0G	LEAVESLEY CONTAINER SERVICES	LICHFIELD ROAD, BRANSTON, BURTON ON TRENT, STAFFORDSHIRE, DE14 3HD	165.12
CL0H	LEE BARON	7 SWALLOW PLACE, LONDON, W1B 2AG	22,000.00
CL0I	LEE BARON & CO	LEE BARON GROUP, 7 SWALLOW PLACE, LONDON, W1B 2AG	32,530.80
CL0J	LEE BARON COMMERCIAL	C/O LEE BARON COMMERCIAL LTD, 7 SWALLOW PLACE, LONDON, W1B 2AG	49,405.21
CL0K	LEEDS CITY COUNCIL	DEPT OF FINANCE, PO BOX 60, 2 GREAT GEORGE STREET, LEEDS, LS2 8JR	1,195.00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CL1C	LEESHING METAL MANUFACTURING CO LTD	FLAT B, 11/F, JOLLY GARDEN, 151 RECLAMATION ST, YOU MA TEI, KOWLOON, IJK	0.00
CL0L	LEGEND SWIMWEAR FACTORY	UNIT C 9/F LEROY PLAZA, 15 CHEUNG SHUN STREET, LAI CHI KOK, KOWLOON HONG KONG, AA11 1AA	15,485.95
CL1D	Leicester City Council	91 Granby St, Leicester, LE1 6FB	0.00
CL0M	LEMONPATH LTD	UNIT 1, WANLIP ROAD, SYSTON, LEICESTER, LE7 1PD	3,780.72
CL0N	LEMPARK LTD	16 THORN HILL ROAD, NORTHWOOD, HA6 2LW	(300.00)
CL0O	LEND LEASE REAL ESTATE INVEST SRVCE LTD	BLUECO LTD, BLUEWATER MANAGEMENT SUITE, UPPER ROSE GALLERY, BLUEWATER, GREENHITHE, DA9 9ST	(9,500.98)
CL0P	LEWIS (AYR) LIMITED	CHELSEA HOUSE, WEST GATE, LONDON, W5 1DR	2,404.14
CL0Q	LI & FUNG (TRADING) LTD USD	1/F HK SPINNERS INDUSTRIAL BUILDING, PH I AND II 800, CHEUNG SHA WAN RD, KOWLOON, HONG KONG, AA11 1AA	14,872.46
CL0R	LI & FUNG GBP	1/F SPINNERS INDUSTRIAL BUILDING, PHASE I & II, 800 CHEUNG SHA WAN ROAD, KOWLOON, HONG KONG, AA11 1AA	(50.00)
CL0S	LI&FUNG PORTUGAL (EDI)	RUA DA LIONESA NR 446, CENTRO EMPRESARIAL LIONESA, EDIFICIO C24, 4465-671 LECA DO BALIO, AA11 1AA	33,156.84
CL0T	LIAM DAVID LTD	UNIT 14 JASOP HOUSE, PARAMOUNT BUSINESS PARK, WILSON ROAD, LIVERPOOL, L36 6AW	25,971.21
CL0U	LIBBEY DDP	LINGEDIJK 8, LEERDAM, 4142 LD, THE NETHERLANDS, AA11 1AA	(58.50)
CL0V	LIFE ENVIRONMENTAL SERVICES	4 DUCKETTS WHARF, SOUTH STREET, BISHOPS STORTFORD, HERTS, CM23 3AR	10,920.00
CL0W	LIFE ENVIRONMENTAL SERVICES	4 DUCKETTS WHARF, SOUTH STREET, BISHOPS STORTFORD, HERTS, CM23 3AR	3,324.00
CL0X	LIGENTIA FREIGHT	LIGENTIA HOUSE, 6 BUTLER WAY, LEEDS, LS28 6EA	57,522.92
CL0Y	LIGENTIA UK LTD VAT/DUTY	PAYROLL	51,738.63
CL19	LILYS LTD T/A LILY O'BRIENS CHOCOLATES	IDA BUSINESS PARK, GREEN ROAD, NEWBRIDGE, CO KILDARE, IRELAND	0.00
CD10	LINDSAY DRIMER	226 WEST PARK DRIVE WEST ROUNDHAY, LEEDS, LS8 2BD	0.00
CL0Z	LINDT AND SPRUNGLI UK LTD	4 NEW SQUARE, FELTHAM, MIDDLESEX, TW14 8HA	52,951.53
CL1B	LINNEX ENTERPRISE LIMITED	UNIT 1003, 10F, HARBOUR CENTRE,, TOWER 1, 1 HOK CHEUNG STREET, HUNG HOM,, KOWLOON, HONG KONG	0.00
CL10	LIQUIDLINE	11 HOLYWELLS CLOSE, IPSWICH, SUFFOLK, IP3 0AW	178.50
CL11	LISNEY	1ST FLOOR MONTGOMERY HOUSE, 29-33 MONTGOMERY STREET, BELFAST, BT1 4NX	(1,256.88)
CL12	LLOYD SHOE COMPANY LTD	COSMOPOLITAN HOUSE, 2 PHIPP STREET, LONDON, EC2A 4BP	23,977.16

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CL1A	LOBIA BI	123 WESTMINSTER ROAD, HANDSWORTH, B20 31U	0.00
CL13	LOCKHEART CATERING EQUIPMENT	LOCKHART HOUSE, BRUNEL ROAD, THEALE, READING BERKSHIRE, RG7 4XE	(113.57)
CL14	LOOCUST INCOMPAY ACC	S F NO 302/1 BEHIND TEXPORT SYNDICATE, 15 VELLAMPALAYAM, TIRUPUR 641652, INDIA, AA11 1AA	6,445 30
CL15	LOTUS HANDBAGS	19 GAMBREL ROAD, NORTHAMPTON, NORTHANTS, NN5 5DJ	10 85
CL16	LOTUS LTD	EDWIN HOUSE, BACUP ROAD, CLOUGHFIELD, RAWTENSTALL, BB4 7PA	57,398 52
CL17	LOUISE BRADY	130 SUTTON COURT ROAD, NORTH HILLINGDON, UXBRIDGE, UB10 9HT	42 50
CL18	LUTON BOROUGH COUNCIL	PAYROLL	23 00
CM00	M GOODMAN	11 MIDDLETHORNE RISE, LEEDS, WEST YORKSHIRE, LS17 8SE	26.00
CM01	M J MAPP	180 GREAT PORTLAND STREET, LONDON, W1W 5QZ	89,558 43
CM02	M J MAPP LTD	C/O M.J. MAPP LTD, 180 GREAT PORTLAND STREET, LONDON, W1W 5QZ	2,211.25
CM03	M R HILL	73 WHITGREAVE STREET, WEST BROMWICH, WEST MIDLANDS, B70 9AT	86 46
CM05	M STUART	25 SHALMSFORD STREET, CANTERBURY, CT4 7RZ	120 00
CM06	MACSEVEN CONSULTANTS	OFFICE 13 - ACCESS HOUSE, 30 RUGBY ROAD, TWICKENHAM, TW1 1DG	796 80
CM07	MAGLABS LIMITED	UNIT F TOMO ESTATE, PACKET BOAT LANE, COWLEY, UXBRIDGE, UB8 2JP	2,094 00
CM08	MAINETTI UK LIMITED	ANNFIELD EST, OXNAM ROAD, JEDBURGH, ROXBURGHSHIRE, TD8 6NN	65,391 39
CM09	MANCHESTER CITY COUNCIL RATES	PO BOX 314, MANCHESTER, M60 2JR	(350.00)
CM0A	MANCHESTER METROPOLITAN UNIVERSITY	FINANCE DIVISION, ALL SAINTS BUILDING, OXFORD ROAD, MANCHESTER, M15 6BH	2,303 87
CM0B	MANFUL BEADED FASHION LTD	RM 1701-1706 17/F, 118 CONNAUGHT ROAD WEST, HONG KONG, AA11 1AA	36,643 37
CM0C	MANFUL BEADED FASHION LTD(ABA)	ARCADIA GROUP HK LTD, ROOM 3508 35F, MANHATTAN PLACE, 23 WANG TAI ROAD, KOWLOON, AA11 1AA	(72 70)
CM0D	MARCUS KING & CO	MARCUS KING HAVE NOW CLOSED	20,272.13
CM0E	MARK H LTD	155 DIXONS HILL ROAD, WELHAM GREEN, HATFIELD, HERTS, AL9 7JE	24,948 00
CM0F	MARK O HORAN	39 LONGLANDS WAY, HEATHERSIDE, CAMBERLEY, SURREY, GU15 1RH	158.83
CP1M	MARK PERFECT	12 WOODLANDS ROAD, GILLINGHAM, KENT, ME7 2BG	0.00
CM0G	MARK SELBY	15b WESTON PARK, CROUCH END, LONDON, N8 9SY	(3,468.00)
CM0H	MARKET VILLAGE COMPANY LTD	FAO JOHN DOW, 8-10 MARKET ST, ABERDEEN, AB11 5NX	410.88
CM0I	MARMELO KITCHEN	97 DAWLISH ROAD, LONDON, E10 6QB	1,902 00
CM0J	MARSYLKA MANUFACTURING CO LTD	16 ROYSDALE WAY, EUROWAY TRADING ESTATE, BRADFORD, BD4 6SE	79,541 40
CM0K	MARVEL X LIMITED	UNIT 15 KEMBREY TRADE CENTRE, ASPEN CLOSE, SWINDON, SN2 8AJ	126,121 26

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CM0L	MAS INTIMATES (PVT) LTD	7TH LANE, OFF BORUPONA ROAD, RATHMALANA, SRI LANKA, AA11 1AA	51,073.29
CM0M	MASON OWEN & PARTNERS	GLADSTONE HOUSE, 11 UNION COURT, LIVERPOOL, L2 4UQ	148,641.90
CM1V	MASS CORPORATION LIMITED	HUABIANLING INDUSTRIAL AREA, XINXU TOWN, HUIZHON, CHINA	0.00
CM0N	MASTER CONCEPT GROUP INC	7TH FLOOR NINGYAN BUILDING, NO 258 XINGNING ROAD, NINGBO, CHINA, AA11 1AA	111,726.98
CM0O	MATERIAL FORCE DESIGNS	9 RED SQUARE, 3 PAINO LANE, LONDON, N16 9AW	2,880.00
CM0P	MAXGREAT INTERNATIONAL CO LTD PAY ACC	12F NO306 WEN SHIN ROAD SEC 1, TAICHUNG CITY TAIWAN ROC, 408, TIWAN, AA11 1AA	(353.80)
CM0Q	MAXUS COMMUNICATIONS LTD	LACON HOUSE, 84 THEOBALDS ROAD, LONDON, WC1X 8RW	5,160.47
CM0R	MAXWELL BATLEY	C/O BALJIT MATAHRU, 7TH FLOOR UK HOUSE, LONDON, W1D 1NN	19,687.20
CM0S	MAZE RATTAN LTD	UNIT 1, BOUNDARY ROAD, HAVERHILL, SUFFOLK, CB9 7YH	9,909.75
CM0T	MCKIBBIN & CO	C/O MCKIBBIN & CO, CALLENDER HOUSE, 58-60 UPPER ARTHUR STREET, BELFAST, BT1 4GP	94,016.84
CM0U	MEADOWS SHOPPING CENTRE	42-47 HIGH STREET, CHELMSFORD, ESSEX, CM2 6FD	480.00
CM0V	MEDICAL & OCCUPATIONAL HEALTH SERVICES	117A HARLEY STREET, LONDON, W1G 6AT	389.90
CM0W	MEDICASH	ONE DERBY SQUARE, LIVERPOOL, L2 1AB	196.00
CM0X	MEDICHEM MANUFACTURING LTD	STALHAM BUSINESS PARK, RUSHENDEN ROAD, QUEENSBOROUGH, KENT, ME11 5HE	3,398.31
CM0Y	MELAS GROUP LTD	REGENT HOUSE, HUBERT ROAD, BRENTWOOD, ESSEX, CM14 4JE	216,415.28
CM0Z	MELLER DESIGN SOLUTIONS PAY ACC	UNIT H BEDFORD BUSINESS CENTRE, MILE ROAD, BEDFORD, MK42 9TW	11,496.00
CM1U	MELLUR TOPS MAINTENANCE LTD	61 TONGE MOOR ROAD, BOLTON, BL2 2DL	0.00
CM1O	MEMBERS ONLY CLOTHING CO LTD	UNIT B1, SUTTONS BUSINESS PARK, NEW ROAD, RAINHAM, ESSEX, RM13 8DE	(668.09)
CM11	MEMO FASHIONS LIMITED	MEMO HOUSE, KENDAL AVENUE, ACTON, LONDON, W3 0XA	242,841.11
CM12	MERI MERI UK	NORFOLK HOUSE, WELL WALK, CHELTENHAM, GL50 3JX	23,971.84
CM13	MEYER GROUP LTD	WIRRAL INTERNATIONAL BUSINESS PARK, RIVERVIEW ROAD, BROMBOROUGH, WIRRAL, CH62 3RH	189,829.61
CM14	MICHAEL P GOODMAN	SHIRLEY, CRAYS HILL, BILLERICAY, ESSEX, CM11 2XN	26,063.79
CM15	MICHAEL PAGE INTERNATIONAL RECRUITMENT ACCOUNTS DEPARTMENT, 3RD FLOOR, WELLINGTON HOUSE, 20 QUEENSMERE, SLOUGH, BERKSHIRE, SL1 1DB		6,804.00
CM16	MICHELLE BOHAN	51 NOEL ROAD, ACTON, LONDON, W3 0JG	681.00
CM17	MICHELLE TODD	42 PORTELET ROAD, OLD SWAN, LIVERPOOL, L13 6SE	103.52
CM18	MICROSOFT ONLINE INC	6100 NEIL ROAD, STE 100, RENO, NV 89511 US, AA11 1AA	8,429.17

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CM19	MILLCOURT SHOPFITTINGS LTD	TEGOMETALL HOUSE, 10 MEADOWBANK WAY, EASTWOOD, NOTTINGHAM, NG16 3SB	58,606.30
CM1A	MILLENNIUM TEXTILES SOUTHERN LTD PAY AC	2ND FLOOR HOUSE 7A ROAD 41, GULSHAN 2, DHAKA 1212, BANGLADESH, AA11 1AA	(5.56)
CM1B	MILTON KEYNES SHOPPING CENTRE	C/O MERCER & HOLE, 420 SILBURY BOULEVARD, CENTRAL MILTON KEYNES, MILTON KEYNES, MK9 2AF	40,004.66
CM1C	MINDSIN SYNC LIMITED	LOWER GROUND FLOOR, 75 BAKER STREET, LONDON, W1U 6RE	(948.30)
CM1X	MINHOU MINXING WEAVING CO LTD	56 XIANSHANBIAN, BAISHA TOWN, MINHOU, FUJIAN, CHINA	0.00
CM1D	MITCHELL NICHOLLS	CLIFFORD HOUSE, 15 CLIFFORD STREET, LONDON, W1S 4JY	45,850.00
CM1E	MOBILE MINI UK LTD	RAVENSTOCK HOUSE, 28 FALCON COURT, PRESTON FARM BUSINESS PARK, STOCKTON ON TEES, TS18 3TX	280.61
CM1F	MODE INFORMATION LTD	FIRST FLOOR, EASTGATE HOUSE, 16-19 EASTCASTLE STREET, LONDON, W1W 8DA	368.97
CM1G	MODELS ONE LIMITED	12 MACKLIN STREET, COVENT GARDEN, LONDON, WC2B 5SZ	7,620.40
CM1H	MODS LUGGAGE UK LIMITED	T/A MODS LUGGAGE UK LIMITED, HELLEWELL SKYE FARM, 27 SYKE LANE, HALIFAX, HX3 8SY	194,852.88
CM1T	MOHAMMADI GROUP LTD	LOTUS KAMAL TOWER 1, 57 JOARSHARA C/A, 10TH FLOOR, NIKUNJA-2, DHAKA	0.00
CM1I	MOLYNEUX ROSE LTD	143 NEW BOND STREET, LONDON, W1S 2TP	42,300.00
CM1J	MOLYNEUX ROSE LTD	143 NEW BOND STREET, LONDON, W1S 2TP	5,409.84
CM1K	MONTAGU EVANS	4TH FLOOR, EXCHANGE TOWER, 19 CANNING STREET, EDINBURGH, EH3 8EG	59,314.80
CM1L	MONTAGU EVANS	4TH FLOOR EXCHANGE TOWER, 19 CANNING STREET, EDINBURGH, EH3 8EG	17,642.69
CM1M	MOOD MEDIA	FOREST LODGE, WESTERHAM ROAD, KESTON, KENT, BR2 6HE	11,334.00
CM1N	MORE UK LTD	TONG ROAD, BUSINESS PARK, AMBERLEY ROAD, LEEDS, LS12 4BF	(27.85)
CM1O	MORE UK LTD PAY ACC	TONG ROAD BUSINESS PARK, AMBERLEY ROAD, LEEDS, LS12 4BF	146,012.90
CM1P	MORPLAN	P O BOX 54, TEMPLE BANK, HARLOW, ESSEX, CM20 2TS	306.31
CM1Q	MPL HOME LTD	IMEX 1ST FLOOR, 575-599 MAXTED ROAD, HEMEL HEMPSTEAD, HERTFORDSHIRE, HP2 7DX	399,706.60
CT1Y	MR HASMUKH HARIDAS THAKERAR	61 AINSDALE ROAD, LEICESTER, LE3 0UD	0.00
CM04	M-R-S COMMUNICATIONS LTD	IMPERIAL COURT, VIADUCT ROAD, GWAELOD-Y-GARTH, CARDIFF, CF15 9JN	261.00
CM1R	MUNDO TEXTIL SA	LUGAR DOS ENXERTOS, APARTADO 23, CALDAS DE VIZELA, PORTUGAL, AA1 11A	518,846.26
CM1S	MUNROE K ASSET MANAGEMENT	C/O MUNROE K ASSET MANAGEMENT, 14 FLORAL STREET, LONDON, WC2E 9DH	53,687.20
CN00	N CRAGE	79 TACKFARM ROAD, WORDSLEY, STOURBRIDGE, DY8 5DR	9.50
CN01	N J JAMES	22 BADGERS BROOK DRIVE, YSTRADOWEN, COWBRIDGE, CF71 7TX	108.73

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CN02	NATALIE MOORE	31 CLARE CROFT, MIDDLETON, MILTON KEYNES, MK10 9HD	845 20
CN03	NATIONAL CAR PARKS LTD	PO BOX 4926, WALSALL ROAD, CANNOCK, WS12 9DD	847.14
CN04	NAUTILUS TRUST COMPANY LTD	NAUTILUS HOUSE, LA COUR DES CASERNES, ST HELIER, JERSEY, JE1 3NH	2,117 31
CN05	NAUTILUS TRUST COMPANY LTD	NAUTILUS HOUSE, LA COUR DES CASERNES, ST HELIER, JERSEY, JE1 3NH	867 49
CN06	NEW IMAGE TV LTD PAY ACC	CENTRAL HOUSE, BECKWITH KNOWLE, HARROGATE, NORTH YORKSHIRE, HG3 1UF	(0 03)
CN07	NEW WORLD FASHION PTE LTD	16 RAFFLES QUAY, 10-00 HONG LEONG BUILDING, SINGAPORE (048581)	90,345 71
CN08	NEWGATE CLOCKS LTD	FACTORY 3 GLOVERS MEADOW, MAESBURY ROAD IND ESTATE, OSWESTRY, SHROPSHIRE, SY10 8NH	3,533 29
CN09	NEWMANS FOOTWEAR LTD	RIVER MILL, DIXON STREET, BLACK BURN, LANCASHIRE, BB2 1TR	(946 22)
CN0A	NEWMARKET GENERAL PARTNER LIMITED	11-15 FARM STREET, LONDON, W1J 5RS	(6 03)
CN0B	NEWS UK & IRELAND LTD	1 LONDON BRIDGE STREET, LONDON, SE1 9GF	774 07
CN0C	NEXT MANAGEMENT LONDON LTD	GROUND FLOOR, BLOCK B & C, MORELANDS BUILDING, 5-23 OLD STREET, CLERKENWELL, LONDON, EC1V 9HL	3,600.00
CN0D	NICK THOMAS	30 KINGSLEY PATH, SLOUGH, BERKSHIRE, SL2 2NS	2,640.00
CN0E	NINA PALL	3 WHITMORE HOUSE, 140 NUTTALL STREET, LONDON, N1 5LJ	420.00
CN0F	NINE SERVICE LTD	1 CHALFONT HOUSE, QUADTECH, BOUNDARY WAY, HEMEL HEMPSTEAD, HERTS, HP2 7SJ	4,012 80
CN0X	NINE TELECOM	VICTORY HOUSE, CHOBHAM STREET, LUTON, BEDFORDSHIRE, LU1 3BS	0 00
CN0G	NIS SIGNS LEICESTER LTD	65 OAKLAND ROAD, LEICESTER, LE2 6AN	48,598.21
CN0H	NISBETS	FOURTH WAY, AVONMOUTH, BRISTOL, BS11 8TB	2,086 56
CN0I	NJ SCREEN PRINTS	HARROWBROOK INDUSTRIAL ESTATE, NUFFIELD ROAD, HINCKLEY, LEICESTERSHIRE, LE10 3DT	8,670 70
CN0J	NJ SCREEN PRINTS LTD	HARROWBROOK INDUSTRIAL ESTATE, NUFFIELD ROAD, HINCKLEY, LEICESTERSHIRE, LE10 3DT	15,132.90
CN0K	NJ SCREEN PRINTS PROCESSER ACC	NUFFIELD ROAD, HARROWBROOK INDUSTRIAL ESTATE, HINCKLEY, LEICESTERSHIRE, LE10 3DT	12,075 15
CN0L	NKP CLOTHING LTD	GREYHOUND INDUSTRIAL ESTATE, MELFORD ROAD, HAZEL GROVE, STOCKPORT, SK7 6DD	7,496.38
CN0M	NL3 LTD	3 HERITAGE MEWS, THE LACE MARKET, NOTTINGHAM, NG1 1HN	12,000 00
CN0N	NOMAD PRODUCTION HOUSE	PO BOX 15862, VLAEBERG, 8018, SOUTH AFRICA, AA11 1AA	914 64

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CN00	NORFOLK LEISURE LIFESTYLE BULK STOCK	SETCHEY, KINGS LYNN, PE33 0BE	(3,273 00)
CN0P	NORTHAMBER PLC	NUMBER HOUSE, 23 DAVIS ROAD, CHESSINGTON, SURREY, KT9 1HS	(207 14)
CN0Q	NORTHERN & SHELL DISTRIBUTION LTD	THE NORTHERN & SHELL BUILDING, NUMBER 10 LOWER THAMES STREET, LONDON, EC3R 6EN	2,097 90
CN0R	NORTHERN CLEANING SERVICES	21BELFIELD HEIGHTS, SPRINGFIELD ROAD, BELFAST, BT12 7GN	3,535 20
CN0S	NORTHERN FEATHER HOME FURN LTD	BEAVER COURT, LOCKETT ROAD, ASHTON IN MAKERFIELD, WN4 8DE	(29 17)
CN0Y	NORTHUMBRIAN WATER	PO BOX 300, DURHAM, DH1 9WQ	0.00
CN0T	NORWEST INDUSTRIES LTD	7TH FLOOR, PARK FOOK INDUSTRIAL BUILDING, 615-617 TAI NAN WEST STREET, KOWLOON, HONG KONG, AA11 1AA	(322 62)
CN0U	NOTIO DIRECT XPRESS A/S	NYGADE 12, 7500 HOLSTEBRO, DENMARK, AA1 11A	(297.30)
CN0V	NUFFIELD HEALTH WELLBEING	40-44 COOMBE ROAD, NEW MALDEN, SURREY, KT3 4QF	412 25
CN0Z	NUNEATON SHOPPING CENTRE S A R.L	C/O LEE BARON, 7 SWALLOW PLACE, LONDON, W1B 2AG	0 00
CN0W	NY LON DESIGN	12 CELLBRIDGE MEWS, LONDON, W11 2PY	4,680 00
CO0J	O2 (UK) Ltd		16,775 00
CO00	OCS LIMITED	C/O OCS LIMITED, 2 ROEBUCK PLACE, 110 ROEBUCK RD, CHESSINGTON, SURREY, KT9 1TL	66 07
CO01	ODGERS INTERIM	20 CANNON STREET, LONDON, EC4M 6XD	10,543.68
CO02	OFFICE DEPOT UK LTD	GUILBERT HOUSE, GREENWICH WAY, ANDOVER, SP10 4JZ	81,907.41
CO03	OGUK LTD	UNIT 1, WANLIP ROAD, SYSTON, LEICESTER, LE7 1PD	10,214.83
CO0I	OLIVER B GROUP SRL	VIALE DEL LAVORO 19121, 37036, SAN MARTINO B ALBERGO,, (VR) ITLAY	0 00
CO04	OLSWANG LLP	90 HIGH HOLBORN, LONDON, WC1V 6XX	(50,000 00)
CO05	ONE REPRESENTS LTD	66-68 MARAGARET STREET, LONDON, W1W 8SR	840.00
CO0H	OPINIONATED THINKING	6 OAKWOOD, BERKHAMSTED, HERTS, HP4 3NQ	0 00
CO0K	Optical Express Ltd		1,361.00
CO06	OPTIONS RESOURCING LTD	2ND FLOOR REGIS HOUSE, 45 KING WILLIAM STREET, LONDON, EC4R 9AN	2,274.30
CO07	ORACLE CORPORATION UK LTD	ORACLE PARKWAY, THAMES VALLEY PARK, READING, BERKSHIRE, RG6 1RA	177,424.07
CO08	ORIENT CRAFT LTD	M-70, GREATER KAILASH-I, NEW DELHI 110048, INDIA, AA11 1AA	58,619 03
CO09	ORIENT CRAFT LTD FOB	PLOT NO 9-13 PHASE VI SECTOR 37, KHANDSA, GURGAON 122015, INDIA, AA11 1AA	(135.00)
CO0A	ORIENT CRAFT LTD FOB PAY ACC	PLOT NO 9-13 PHASE VI SECTOR 37, KHANDSA, GURGAON 122015, INDIA, AA11 1AA	196,977 70
CO0B	ORIENT CRAFT SWEATERS LTD FOB PAY ACC	F-8 OKHLA INDUSTRIAL AREA, PHASE 1, NEW DELHI 110020, INDIA, AA11 1AA	11,929 30

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CO0C	ORION SHOES IND CO LTD	NO 11 CHENG KUNG 1ST ROAD, NAN KANG INDUSTRIAL PARK, NAN TOU CITY TAIWAN, CHINA 54066, AA11 1AA	53,647.85
CO0D	OXO UK	1-4 JESSPOS RIVERSIDE, 800 BRIGHTSIDE LANE, SHEFFIELD, S0 2RX	12,819.34
CO0E	OZANTEKS TEKSTIL FOB PAY ACC	BOZBURUN MAH 7042 SOK NO 6, DENIZLI, 20085, TURKEY, AA11 1AA	25,650.00
CO0F	OZSALE PTY LTD	MYSALE GROUP PLC, UNIT 5, 111 PLD PITWATER ROAD, BROOKVALE 2100, AA11 1AA	(303.49)
CO0G	OZTEKSTIL SANAYII VE TIC LTD STI PAY ACC	DOSAB ERGUVAN SOKAK NO 1 OSMANGAZI, BURSA, 16370, TURKEY, AA11 1AA	127,815.60
CP04	P F COLLECTIONS MTO	OAKLEAF HOUSE, ACTON ROAD, LONG EATON, NOTTINGHAM, NG10 1FX	11,793.86
CP05	P MOLLARD	9 WAVELL DRIVE, MALPAS, NEWPORT, NP20 6QL	86.50
CP06	PACIFIC HEIGHTS EUROPE LTD	SUITE 1 4TH FLOOR, MORAY HOUSE, 23-31 GREAT TITCHFIELD, LONDON, W1W 7HJ	(490.66)
CP07	PACIFIC LIFESTYLE LTD	STAFFORD MILLS, MILNSBRIDGE, HUDDERSFIELD, WEST YORKSHIRE, HD3 4JD	43,283.88
CP08	PALM BEACH MANUFACTURING CO	OXFORD MILLS, OXFORD STREET EAST, ASHTON UNDER LYNE, OL7 0UT	28,711.64
CP09	PANORAMA EXPORTS PVT LTD	B 188 OKHLA INDUSTRIAL AREA, PHASE 1, NEW DELHI, 110020, AA11 1AA	148,843.52
CP0A	PANORAMA EXPORTS PVT LTD	B 188 OKHLA INDUSTRIAL AREA, PHASE 1, NEW DELHI 110020, INDIA, AA11 1AA	(8.77)
CP0B	PARAGON	7 SWALLOW PLACE, LONDON, W1B 2AG	10,800.00
CP0C	PARAGON CLOTHING LTD	PARAGON HOUSE, 17-19 PETERBOROUGH ROAD, HARROW ON THE HILL, MIDDLESEX, HA1 2AX	6,422.09
CP0D	PARCELNET LIMITED	CAPITOL HOUSE, 1 CAPITOL CLOSE, MORLEY, LEEDS, LS27 0WH	2,950.80
CC3E	PATRICIA ANN COX	7 LAKE ROAD, CHICHESTER, WEST SUSSEX, PO19 7TD	0.00
CP0E	PAUL DENNICCI LTD	3C GALLIFORD ROAD, MALDON, ESSEX, CM9 4XD	117,868.53
CP0F	PAUL SPARKS	74 VANSITTART ROAD, WINDSOR, SL4 5BY	126.20
CP1P	PEDAL EXPRESS LTD TRADING AS WEGO COURIC/O ACCESS STORAGE, 38-58 QUEENS ROAD, NOTTINGHAM, NG2 3AS		0.00
CP0G	PEEL UTILITIES SERVICES LTD	PEEL DOME, THE TRAFFORD CENTRE, MANCHESTER, M17 8PL	1,280.12
CP0H	PELICAN ROUGE COFFEE SOLUTIONS LTD	EAST WING 14TH FLOOR, 389 CHISWICK HIGH ROAD, CHISWICK, LONDON, W4 4AJ	3,542.97
CP0I	PENTI LTD (OGUK OGRETMENTUK)	BASIN EKSPRES YOLU, KAVAK SK NO 3, SER PLAZA A-B BLOK K 5, ISTANBUL, 34197, AA11 1AA	44,497.80
CP0J	PERFECTION BEAUTY BRANDS LTD	UNIT 6 SPRINGVALE BUSINESS CEN, MILLBUCK WAY, SANDBACH, CHESHIRE, CW11 3HY	6,619.64
CP0K	PERFORMANCE SHOP CENT LTD PTNR	C/O JONES LANG LASALLE, PO BOX 2534, 40 BERKELEY SQUARE, BRISTOL, BS8 9AQ	48,041.60
CP0L	PETER BLACK FOOTWEAR & ACC LTD	CENTENARY HOUSE, 1 CENTENARY WAY, SALFORD, MANCHESTER, M50 1RF	37,168.44
CP03	Petitioning creditor		0.00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CP0M	PHOENOX TEXTILES LTD	SPRING GROVE MILLS, CLAYTON WEST, HUDDERSFIELD, HD8 9HH	24,605.67
CP01	Phone company - landline		0.00
CP02	Phone company - mobiles		0.00
CP0N	PHS GROUP LTD	WESTERN INDUSTRIAL ESTATE, CAERPHILLY, CF83 1XH	64.80
CP0O	PHS TEACRATE	151 SCRUBBS LANE, LONDON, NW10 6RH	748.80
CP0P	PI UK LTD	44 WATES WAY, MITCHAM, Surrey, CR4 4HR	1,056.00
CP0Q	PINELLA LTD	PINELLA HOUSE, UNIT 10 FIELDINGS ROAD, CHESHUNT, HERTFORDSHIRE, EN8 9TL	20,818.25
CP0S	PJP INTERIORS LTD BULK STK	THE BARN, CUTLERS COURT, COPYGROUND LANE, HIGH WYCOMBE, HP12 3HE	(736.39)
CP0T	PLUMEN LTD	TOP FLOOR, 8 ELDER STREET, LONDON, E1 6BT	(50.16)
CP1K	PLYMOUTH CITY COUNCIL	CIVIC CENTRE, PLYMOUTH, PL1 2AA	0.00
CP0U	POINT BLANK CLOTHING LTD	90-92 GREAT PORTLAND STREET, FIRST FLOOR, LONDON, W1W 7NT	164,402.00
CP0V	POOJA INTERNATIONAL FOB PAY ACC	21HANUMAN ROAD, NEW DELHI, 110001, INDIA, AA11 1AA	105,480.79
CP0W	POPLAR LINENS TRADING COMPANY	ALTAMONT STREET, WESTPORT CO MAYO, EIRE, AA11 1AA	170,592.16
CP0X	POPPYS KNIWEAR PVT LTD FOB	33 M P NAGAR, KONGU NAGAR EXTN, TIRUPUR 641607, INDIA, AA11 1AA	(363.72)
CP0Y	POPPYS KNIWEAR PVT LTD PAY ACC	33 MP NAGAR, KONGU NAGAR EXTN, TIRUPUR 641607, INDIA, AA11 1AA	129,168.88
CP0Z	PORTMAN TRAVEL GROUP	FAO SHARON HAMILTON, PO BOX 9073, MOTHERWELL, SCOTLAND, ML1 3YS	(153.25)
CP10	PORTSMOUTH BUSINESS CRIME REDUCTION	C/O CENTRE MANAGEMENT SUITE, CASCADES SHOPPING CENTRE, COMMERCIAL ROAD, PORTSMOUTH, PO1 4RL	512.50
CP11	PORTSMOUTH WATER COMPANY	PO BOX 8, WEST STREET, HAVANT, HAMPSHIRE, PO9 1LG	253.88
CP12	POSITIVE CLOTHING LONDON LTD	20 WELLS MEWS, LONDON, W1T 3HQ	(222.10)
CP13	POST OFFICE LTD	CASH HANDLING & DISTRIBUTION, FINANCE SERVICE CENTRE - PETERBOROUGH,	6,000.00
CP14	PPS SHOPFITTERS LTD	PAPYRUS ROAD, WERRINGTON, PETERBOROUGH, PE4 5PG	78,553.24
CP1H	PR MOVES LTD	UNIT4, KINGSTHORPE BUSINESS PARK, STUDDLAND ROAD, NORTHAMPTON, NN2 6NE	0.00
CP1I	PR MOVRS LTD	THE CORNER BUILDING, 6TH FLOOR, 91-93 FARRINGDON ROAD, LONDON, EC1M 3LN	0.00
CP15	PRECISE MEDIA MONITORING LTD	THE CORNER BUILDING, 6TH FLOOR, 91-93 FARRINGDON ROAD, LONDON, EC1M 3LN	2,213.95
CP16	PREMIER DECORATIONS LTD	1 BROADGATE, LONDON, EC2M 2QS	4,298.38
CP17	PREMIER HOUSEWARES LTD	PREMIER HOUSE, BRAINTREE ROAD, RUISLIP, MIDDLESEX, HA4 0EJ	1,103.98
CP1N	PREMIER KNITS APPAREL (INDIA)	JORDANVALE AVENUE, WHITEINCH, GLASGOW, G14 0QP	0.00
		NO 2/240 KUNNATHUR ROAD, VIRUMANDAMPALAYAM POST, CHENGAPPALLI- 638812	
		UTHUKULI TALUK, TIRUPUR DISTRICT, INDIA	

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CP18	PREPAY TECHNOLOGIES LTD	55 BAKER STREET, LONDON, W1U 8EW	48,000.00
CP1J	PRESSURE COOLERS LIMITED	67-69 Nathan Way, London, SE28 0BQ	0.00
CP19	PRINCIPLE SYSTEMS LIMITED	TANDEM INDUSTRIAL ESTATE, WATERLOO, HUDDERSFIELD, HD5 0AL	3,902.93
CP1A	PROFILE BODYWEAR LTD DISSOLVED	C/O KPMG LLP, 1 THE EMBANKMENT, NEVILLE STREET, LEEDS, LS1 4DW	(120.00)
CP1B	PRS OFFICE FURNITURE	UNIT 5, HARVINGTON PARK, PITSTONE GREEN BUSINESS PARK, PITSTONE, BEDFORDSHIRE, LU7 9GX	2,011.68
CP1C	PRUDENTIAL NOMINEES LTD	PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	3,179.57
CP1D	PRUDENTIAL PORTFOLIO MANAGERS	PACIFIC HOUSE, 70 WELLINGTON STREET, GLASGOW, G2 6UA	52,500.00
CP1E	PSL FREIGHT LTD	QUAYSIDE PAK, BATES RD, MALDON, ESSEX, AA11 1AA	104.04
CP1F	PUMASOURCE LTD	PORTOBELLO DOCKS, THE LODGE, 551 HARROW ROAD, LONDON, W10 4RH	394.20
CP1G	PURSEWORLD LEATHER GOODS LTD	360 MOORSIDE ROAD, SWINTON, MANCHESTER, M27 9PW	(177.80)
CQ00	Q PARK LIMITED	72 MERRION STREET, LEEDS, WEST YORKSHIRE, LS2 8LW	293.30
CQ01	QAS LTD	GEORGE WEST HOUSE, 2-3 CLAPHAM COMMON NORTH SIDE, LONDON, SW4 0QL	7,200.00
CQ02	QUALITA BULK STOCK ACC ONLY	557-561 BATTERSEA PARK ROAD, LONDON, SW11 3BL	(7,133.81)
CR03	R G JARRETT LTD	7 STAPLEDON ROAD, ORTON SOUTHGATE, PETERBOROUGH, PE2 6TB	1,322.09
CR04	RADIOCOMS SYSTEMS LTD	170A OVAL ROAD, CROYDON, SURREY, CR0 6BN	1,612.80
CR05	RAINBOW CLUB LIMITED	HENNOCK COURT, HENNOCK ROAD, EXETER, EX2 8RU	(53.18)
CR06	RAKHEJA ENTERPRISES	PLOT 74 PHASE 4, UDYOG VIHAR GURGAON, HARYANA, 122001 INDIA, AA11 1AA	92,121.07
CR07	RANDA UK LTD	TELFORD ROAD, EAST INDUSTRIAL ESTATE, GLENROTHES, FIFE, W1 6PL	25,873.67
CR18	Rates Control Account		(10,450.00)
CR08	RBC LTD	SUITE 3, 2 ELM PARK ROAD, LONDON, N21 2HN	1,200.00
CR09	RCR CRISTALLERIA ITALIANA SPA	53034 COLLE DI VAL D'ELSA, SIENA, ITALY, AA11 1AA	64,800.12
CR14	REAL ESTATE INVESTORS	C/O KNIGHT FRANK LLP, 1 COLMORE ROW, BIRMINGHAM, B3 2BJ	0.00
CR0A	RECTELLA LTD	JULIAN HOUSE, COBRA COURT, 2 BLACKMORE ROAD, STRETTFORD, MANCHESTER, M32 0QY	(19.93)
CR16	Redcastle Limited		7,972.00
CR01	Redundancy Payments Service	P O Box 16685, BIRMINGHAM, B2 2LX	0.00
CR0B	REGATTA	RISOL HOUSE, MERCURY WAY, MANCHESTER, M41 7RR	5,912.29
CR0C	REGATTA FOOTWEAR	RISOL HOUSE, MERCURY WAY, URMSTON, MANCHESTER, M41 7RR	368.63
CR0D	REGATTA KIDS	RISOL HOUSE, MERCURY WAY, URMSTON, MANCHESTER, M41 7RR	746.49

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CR0E	REGATTA WOMENS	RISOL HOUSE, MERCURY WAY, URMSTON, MANCHESTER, M41 7RR	6,490 78
CR0F	REGIS CORPORATION T/A	REGIS INTERNATIONAL LTD, 7201 METRO BOULEVARD, 7TH FLOOR, MINNIAPOLIS MN 55439, USA, AA11 1AA	901.08
CR0G	REITH LAMBERT	24 BLYTHSWOOD SQUARE, GLASGOW, G2 4BG	46,417 57
CR0H	RELYON LTD	STATION MILLS, WELLINGTON, SOMERSET, TA21 8NN	1,192 81
CR0I	REMPLOY LIMITED	CASHIERS DEPARTMENT, GEMINI COURT, BAGLAN ENERGY PARK, PORT TALBOT, SA12 7AX	1,321 40
CR0J	RETAIL ENTERPRISES LTD	21 WIDECOMBE WAY, LONDON, N2 0HJ	6,300.00
CR0K	REXEL UK LTD	5TH FLOOR MAPLE HOUSE, MUTTON LANE, POTTERS BAR, HERTFORDSHIRE, EN6 5BS	3,308 02
CR0L	RICO LOGISTICS LTD	886 PLYMOUTH ROAD, SLOUGH, BERKSHIRE, SL1 4LP	81 36
CR0M	RIVA PAOLETTI LTD	RIVA HOUSE, LIMWOOD APPROACH, LEEDS, LS14 1NG	33,951.33
CR0N	RIVERSIDE PLUS LTD T/A RIVERSIDE CARDS	GRAHAM LAWLEY, JUBILEE WAY, GRANGE MOOR, WAKEFIELD, WF4 4TD	686.82
CR0O	RIVIERA HOME UK LTD	3A WILDEN BUSINESS PARK, WILDEN LANE, STOURPORT ON SEVERN, DY13 9LW	57,371 74
CR0P	RJR FINANCIAL SERVICES	6 GLEN ROAD, LEIGH-ON-SEA, ESSEX, SS9 1EU	5,304 00
CR0Q	RM UK DESIGN LTD-DISSOLVED	LANGLEY HOUSE, PARK ROAD, EAST FINCHLEY, LONDON, N2 8EY	(486.70)
CR0R	ROBERT PINKUS PROPERTY MANAGEMENT	16-18 RIVERSWAY BUSINESS VILLAGE, NAVIGATION WAY, PRESTON, PR2 2YP	1,170 00
CR0S	ROCK OFF LTD	OAK LODGE, 9 OAK VALE, WEST END, SOUTHAMPTON, SO30 3SE	0.90
CR15	ROCKARIA INVESTMENTS INC	C/O DEEKAY MANAGEMENT LIMITED, KIMBERLEY HOUSE, 31 BURNT BROADWAY, EDGWARE, HA8 5LD	0 00
CR02	RODERICK W RAMAGE	2 JOHN STRYPE COURT, LEYTON HIGH ROAD, LONDON, E10 5EB	3,995.00
CR0T	ROVERCO APPAREL CO PVT LTD FOB	NO 37 T T K ROAD, ALWARPET, CHENNAI 600018, INDIA, AA11 1AA	(135.00)
CR0U	ROVERCO APPAREL CO PVT LTD PAY ACC	NO 37 T T K ROAD, ALWARPET, CHENNAI 600018, INDIA, AA11 1AA	141,370.37
CR0V	ROVERCO HK LTD FOB PAY ACC	SUITE 605 6/F CHINA INSURANCE GROUP BLDG, 141 DES COEUX ROAD, CENTRAL, HONG KONG, AA11 1AA	7,567 20
CR0W	ROWAN BUTLER	42A ROSEBERRY ROAD, EPSOM, SURREY, KT18 6AE	1,500 00
CR0X	ROY LOWE & SONS LIMITED	COXMOOR ROAD, SUTTON IN ASHFIELD, NOTTINGHAM, NG17 5LA	(145.44)
CR17	Royal Bank of Scotland		12,260.00
CR0Y	ROYAL MAILGROUP LIMITED	C/O DAC BEACHCROFT LLP, PORTWALL PLACE, PORTWALL LANE, BRISTOL, BS1 9HS	32,728 28
CR0Z	ROYAL STAFFORD - IN ADMINISTRATION	RST LTD T/A ROYAL STAFFORD, ROYAL OVERHOUSE MANUFACTORY, OVERHOUSE STREET, BURSLEM, STOKE ON TRENT, ST6 4EE	(1 66)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CR10	RST LTD T/A ROYAL STAFFORD	ROYAL OVERHOUSE MANUFACTORY, OVERHOUSE STREET, BURSLEM, STOKE ON TRENT, ST6 4EE	13,703.77
CR11	RUBIES MASQUERADE CO UK	RUBIES HOUSE, 3-4 MOSES WINTER WAY, WALLINGFORD, OX10 0RQ	136,375.40
CR12	RYDEN	7 EXCHANGE CRESCENT, CONFERENCE SQUARE, EDINBURGH, EH3 8AN	5,875.40
CR13	RYLAND PETERS & SMALL	20-21 JOCKEYS FIELDS, LONDON, WC1R 4BW	701.14
CS01	S PETRIE	59 BARNUM COURT, RODBOURNE, SWINDON, SN2 2AR	723.62
CS02	S PRYCE	276 WOMBRIDGE ROAD, TRENCH, TELFORD, SALOP, TF2 6PS	457.60
CS03	S RIMMER	136 STANDISHGATE, WIGAN, WN1 1XP	12.75
CS04	S2DIO B V BULK STOCK AC ONLY	GREEKERINCKSKAMP 4, DELDEN, 7491, NETHERLANDS, AA11 1AA	27,512.44
CS05	SABICHI HOMEWARES LTD	SABICHI HOUSE, 5 WADSWORTH ROAD, PERIVALE, MIDDLESEX, UB6 7JD	16,489.27
CS06	SADIA ALAM	5 BEAUFORT COURT, SOMMERSET ROAD, NEW BARNET, EN5 1RW	117.63
CS07	SAKAR INTERNATIONAL INC	195 CARTER DRIVE, EDISON, NJ 08817, USA, AA11 1AA	(2,135.51)
CS08	SAMANTHA RICHARDSON	3 PRIMROSE GATE, BRENTWOOD ROAD, BULPHAN, UPMINSTER, RM14 3SW	44.00
CS09	SAMSUNG C&T UK LTD	FAO Y KIM TEXTIL DIVISION MNGR, SAMSUNG HOUSE 3 RIVERBANK WAY, GT WEST ROAD BRENTFORD, MIDDLESEX, TW8 9RE	327,926.56
CS0A	SANTEX APPARELS LTD	9 HOWE DELL, HATFIELD, HERTFORDSHIRE, AL10 8BW	(353.16)
CS0B	SARA HOPKINS	FLAT 16 ELMER HOUSE, 33-35 PENFOLD STREET, LONDON, NW8 8AY	19.10
CS0C	SARAH PAPWORTH DESIGN	BALDWIN BARN, HIGH STREET, HONEYBOURNE, EVESHAM, WR11 7PQ	850.00
CS0D	SARAH V AND CO LTD	8 NETTLEFOLD PLACE, LONDON, SE27 0JW	800.00
CS0E	SAVILLS (L&P) LTD	UNEX HOUSE, 132-134 HILLS ROAD, CAMBRIDGE, CB2 2PA	14,280.00
CS0F	SAVILLS COMMERCIAL LIMITED	TREASURY DEPT (M RIMMER), BELVEDERE, 12 BOOTH ST, MANCHESTER, M2 4AW	12,300.00
CS0G	SAVILLS COMMERCIAL LTD	TREASURY DEPT (M RIMMER), BELVEDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	54,693.74
CS0H	SAVILLS COMMERCIAL LTD	TREASURY DEPT (M RIMMER), BELVEDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	25,674.62
CS0I	SAVILLS COMMERCIAL LTD	MANAGEMENT TREASURY DEPARTMENT, BELVEDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	312.00
CS2V	SCANTEX EUROPE LTD	1ST FLOOR, 3-4 TWYFORD PLACE, LINCONNS INN OFFICE VILLAGE, LINCONN ROAD, HIGH WYCOMBE, HP12 3RE	0.00
CS0J	SCANTEX FOB		12,068.10
CS0K	SCANTEX PAY ACC	MARSHALL HOUSE, WEST STREET, GLENFIELD, LEICESTER, LE3 8DT	50,021.77
CS0L	SCANTHORS UK LTD BULK STOCK ACC	35A KEIGHLEY ROAD, SILSDEN, KEIGHLEY, BD20 0BE	(26.63)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CS0M	SCM GARMENTS PVT LTD FOB PAY ACC	57 VOC NAGAR, VALAYANKADU, TIRUPUR 641603, INDIA, AA11 1AA	95,534 30
CS0N	SCM GARMENTS PVT LTD FOB STOCK ACC	57 VOC NAGAR, VALAYANKADU, TIRUPUR 641603, INDIA, AA11 1AA	(135.00)
CS0O	SCOTT BROTHERS LTD	1 WHITESIDE, STATION ROAD, HOLMES CHAPEL, CW4 8AA	19,400 88
CS0P	SCOTTISH EVERLASTINGS LTD	SELBRAE HOUSE, BLOCK 10, MUIRHEAD, MIDFIELD ROAD, KIRKCALDY, KY1 3NL	1,404.82
CS0Q	SCOTTISH WATER	FAIRMILEHEAD, 55 BUCKSTONE TERRACE, EDINBURGH, EH10 6XH	16,896 14
CS0R	SECTION D	2 CHALCOT VILLAS, 52 PARK ROAD, HAMPTON HILL, GREATER LONDON, TW12 1HP	3,840 00
CS0S	SECURICOR JERSEY LTD	THE SECURITY CENTRE, RUE DES PRES TRADING ESTATE, ST SAVIOUR, JERSEY, JE2 7QN	456.75
CS0T	SECURITAS SECURITY SERVICES LTD	UNIT 4, CUCKOO WHARF, LICHFIELD ROAD, BIRMINGHAM, B6 7SS	8,090 40
CS0U	SELEC SYSTEMS LTD	VALE LANE WORKS, VALE LANE, AXMINSTER, DEVON, EX13 5PX	464 40
CS0V	SELINA LAKE	119 MANOR ROAD, GUILDFORD, SURREY, GU2 9NR	3,081 09
CS2Y	SERA OF LONDON LTD	80H RANDOLPH AVENUE, LONDON, W9 1BG, UK	0 00
CS0W	SERVICOM (HIGH TECH) LTD	UNIT 8, THE I O CENTRE, NASH ROAD, REDDITCH, B98 7AS	483 60
CS0X	SEW WOT	6 BANBURY LANE, BYFIELD, DAVENTRY, NORTHAMPTONSHIRE, NN11 6UX	3,723 51
CS0Y	SHABANA AMIN	63 AVOCA ROAD, LONDON, SW17 8SL	500.00
CS0Z	SHADOWLINE LIMITED	PULLMAN ROAD, WIGSTON, LEICESTER, LE18 2DB	8,223 17
CS10	SHAMROCK GIFT COMPANY	UNIT 16 TRINITY COURT, Fonthill Industrial Estate, Fonthill Road, Dublin, 22, AA11 1AA	31 49
CS11	SHANGHAI LINBOKER IMP & EXP CO LTD	ROOM 517, 3 BLDG, 277 ZHE, QIAO ROAD, JIN QIAO INDUSTRIAL PARK, PUDONG, SHANGHAI, 201206, CHINA, AA11 1AA	(1,347 95)
CS12	SHANGHAI STYLE FASHION ACC CO	5/F NO 21 LANE, 28 DANBA ROAD, SHANGHAI, AA11 1AA	74,873 24
CS13	SHAOXING JIALUO IMPORT & EXPORT PAY ACC	ACC NO 111 SHUANG TA ROAD, SHENGZHOU CITY, ZHEJIANG, 312400, AA11 1AA	10,393.56
CS14	SHAW SPENCER HOME TRADING CO LTD	VANTAGE HOUSE, 23 MARK ROAD, HEMEL HEMPSTEAD, HERTS, HP2 7DN	174,838 67
CS15	SHEFFIELD CITY COUNCIL	CORPORATE RESOURCES, P O BOX 295, SHEFFIELD, S1 1GH	3.65
CS16	SHENGZHOU REACHING KAYO IMP & EXP	13, UPPER MILL, WATERINGBURY, ME18 5PD	347,999.04
CS17	SHIVA INTERNATIONAL	W-47, NOIDA, 201301, INDIA, AA11 1AA	(1 85)
CS18	SHIVANK UDYOG PVT LTD	PLOT NO. 671-673 PHASE-V, UDYOG VIHAR, GURGAON, 122016 (HARYANA), AA11 1AA	38,519 00
CS2W	SHOOT SERVICES LIMITED	UNIT 4, 149 ROMAN WAY, LONDON, N7 8XH	0 00
CS19	SHOWCARD PRINT LIMITED	FONTANA HOUSE, WORKS ROAD, LETCHWORTH, HERTS, SG6 1LD	32,287 20
CS1A	SHOWPRINT GRAPHICS	29 HIGH STREET, HAMPTON, WICK, KINGSTON UPON THAMES, KT1 4DA	17,836 57

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CS1B	SIFCON INTERNATIONAL PLC	NEW FORD ROAD, WALTHAM CROSS, Hertfordshire, EN8 7PG	2,507.08
CS1C	SIGHT STATION	LONGBRIDGE HAYES ROAD, LONGPORT, STOKE ON TRENT, ST6 4DS	1,822.22
CS1D	SILCOCK DAWSON & PARTNERS	8 HINDE STREET, LONDON, W1U 3BQ	14,355.90
CS1E	SILKEN SEWING LTD PAY ACC	2ND FLOOR HOUSE 7A ROAD 41, GULSHAN 2, DHAKA 1341, BANGLADESH, AA11 1AA	(1,775.00)
CS1F	SIMPLEHUMAN (UK) LTD	5 THAMES COURT, HIGH STREET, GORING - ON - THAMES, OXFORDSHIRE, RG8 9AQ	152,215.02
CS1G	SIMPLY EVOLVE LTD	5 CARRWOOD PARK, SELBY ROAD, LEEDS, WEST YORKSHIRE, LS15 4LG	28,730.94
CS1H	SIR JACOB BEHRENS AND SONS LTD	BEHRENS HOME TEXTILES, CENTREPOINT MARSHALL STEVENS WAY, TRAFFORD PARK, MANCHESTER, M17 1PP	149,405.11
CS1I	SKY SUBSCRIBER SERVICES LTD	COMMERCIAL DEPT, PO BOX 1805, LIVINGSTON, WEST LOTHIAN, EH54 7XG	5,402.41
CS1J	SMITH & BROOKS LTD	4TH FLOOR, 120 NEW CAVENDISH STREET, LONDON, W1W 6XX	(270.00)
CS1K	SMITH YOUNG PARTNERSHIP LTD	1 THE OASIS, MEADOWHALL CENTRE, SHEFFIELD, S9 1EP	(399.12)
CS1L	SMITHS NEWS	NATIONAL ACCOUNTING CENTRE, CENTURION HOUSE, CENTURION WAY, CLECKHEATON WEST YORKSHIRE, BD19 3QE	2,666.18
CS1M	SMITHY GREEN APPAREL LTD	2 THE OLD SHIPPON, HOLLY HOUSE ESTATE, CRANAGE, MIDDLEWICH CHESHIRE, CW10 9LT	976,501.87
CS1N	SML EUROPE LTD	THE POTTING SHED, ARKWRIGHT ROAD, CORBY, NORTHAMPTONSHIRE, NN17 5AE	285.47
CS1O	SNUGGLEDOWN OF NORWAY	BEAVER COURT LOCKETT ROAD, SOUTH LANCs INDUSTRIAL ESTATE, ASHTON IN MAKERFIELD, WIGAN, WN4 8DE	136,291.84
CS1P	SO CLEAN CLEANING AND SUPPORT SERVICES	EXHIBITION HOUSE, 4 WELLBROOK ROAD, FARNBOROUGH, KENT, BR6 7AB	42,752.28
CS1Q	SOCIETA ITALIANA ABC SRL	20861 BRUGHERIO, VIALE LOMBARDIA, 51/53, AA11 1AA	6,129.03
CS1R	SOFTWARE EUROPE	NIBLEY HOUSE, LOW MOOR ROAD, LINCOLN, LINCOLNSHIRE, LN6 3JY	6,000.00
CS1S	SOLE PROVIDER FOOTWEAR LTD	THE OLD FORGE, BROUGHTON ROAD, COSBY, LEICESTER, LE9 1RB	(65.69)
CS1T	SONY MUSIC ENTERTAINMENT UK	9 DERRY STREET, LONDON, W8 5HY	20.97
CS1U	SOPHIE QUIGLEY	FLAT B, 8-10 GLENBURNIE ROAD, LONDON, SW17 7PJ	440.00
CS1V	SOUTH EAST WATER	LONDON ROAD, PRESTON, PR11 1EW	1,611.63
CS30	SOUTH EASTERN ELECTRICAL PLC	SOUTH EASTERN HOUSE, South Eastern Electrical plc, 62-70 Fowler Road, Hainault, IG6 3UT	0.00
CS1W	SOUTH WEST WATER SERVICES LTD	P O BOX 4, PENINSULA HOUSE, BRYDON LANE, EXETER, EX2 7HS	830.57
CS1X	SOUTHERN WATER AUTHORITY	P O BOX 41, WORTHING, SUSSEX, BN13 3NZ	(182.82)
CS1Y	SP GROUP LTD	HEDERA ROAD, RAVENSBANK BUSINESS PARK, REDDITCH, B98 9EY	11,010.00

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CS1Z	SPACE PODS LTD	64 HIGH STREET, BUNTINGFORD, HERTS, SG9 9AH	206 94
CS20	SPAL SOCIEDADE DE PORCELANAS DE ALCOB S	PONTE DA TORRE, VALADO DOS FRADES, 2450 - 339, PORTUGAL, AA11 1AA	28,896 00
CS21	SPARKHILL ELECTRICAL LTD	UNIT 1 PROPERTY COURT, TELFORD WAY, STEPHENSON INDUSTRIAL ESTATE, COALVILLE, LEICESTER, LE67 3HE	18,309 26
CS22	SPEEDO INTERNATIONAL LTD	SPEEDO HOUSE, ENTERPRISE WAY, NG2 BUSINESS PARK, NOTTINGHAM, NG2 1EN	1,088 16
CS23	SPELTHORNE BOROUGH COUNCIL	CASHIERS OFFICE, PO BOX 290, STAINES, MIDDLEX, TW18 1UX	350 00
CS24	SPENCE BRYSON	14A SEAGOE INDUSTRIAL AREA, PORTADOWN, CO ARMARGH, BT63 5QD	19,660 34
CS25	SPERLING RETAIL LTD	6 MANOR ROAD, HAVERHILL, SUFFOLK, CB9 0EP	23,843.42
CS26	SPRING NEAR EAST MFG CO LTD	7TH FLOOR PARK FLOOR IND BLDG, 615-617 TAI NAN WEST STREET, CHEUNG SHA WAN, HONG KONG, AA11 1AA	13,169.76
CS27	ST ENOCH	55 ST ENOCH SQUARE, GLASGOW, G1 4BW	106,165 02
CS28	STANDARD LIFE ASSURANCE CO	PROPERTY INVESTMENTS, 1 GEORGE STREET, EDINBURGH, EH2 2LL	11,991 20
CS29	STANDARD LIFE ASSURANCE CO	PROPERTY INVESTMENTS, 1 GEORGE STREET, EDINBURGH, EH2 2LL	50,375 00
CS2A	STANDARD LIFE INV FUNDS LTD	CREDIT MANAGEMENT, C/O STANDARD LIFE INVESTMENTS, PROPERTY ACCOUNTS, 1 GEORGE STREET, EDINBURGH, EH2 2LL	53,500 00
CS2B	STANDARD LIFE INVESTMENTS	C/O STANDARD LIFE INVESTMENTS, PROPERTY ACCOUNTS, 1 GEORGE STREET, EDINBURGH, EH2 2LL	89,919.22
CS2C	STARK SOFTWARE INTERNATIONAL LIMITED	SENTINAL HOUSE, 10-12 MASSETTS ROAD, HORLEY, SURREY, RH6 7DE	6,531 24
CS2D	STELLA CREATIVE ARTISTS LTD	UNIT 63 PALL MALL DEPOSIT, 124-128 BARLBY ROAD, LONDON, W10 6BL	1,922.40
CJ18	STEPHEN JACKSON	18 LORRAINE ROAD, TIMPERLEY, CHESHIRE, WA15 7NA	0.00
CS2E	STK AUTEUR LTD	CENTREPOINT, CHAPEL SQUARE, DEDDINGTON, OXFORDSHIRE, OX15 0SG	3,819.91
CS2F	STK MORE UK LTD FOB	TONG ROAD BUSINESS PARK, AMBERLY ROAD, LEEDS, LS12 4BF	(40.93)
CS2G	STK WEARWELL INDIA PVT LTD FOB	B134 OKHLA INDUSTRIAL ESTATE, PHASE 1, NEW DELHI 110020, INDIA, AA11 1AA	(135 00)
CS2H	STRAITS TRADING CO LTD	EAST WING OFFICES, JUNCTION 7 BUSINESS PARK, ACCRINGTON, LANCs, BB5 5JW	5,064.42
CS2I	STRATFORD ON AVON DISTRICT COU	Elizabeth house, Church Street, STRATFORD UPON AVON, CV37 6HX	350.00
CS2J	STUART JONES LTD	ARTEX AVENUE, RUSTINGTON TRADING ESTATE, RUSTINGTON, WEST SUSSEX, BN16 3LN	4,529.50
CS2K	STUART PETERS LTD	184/192 DRUMMOND STREET, LONDON, NW1 3HP	59,617 58
CS2L	STYLE BORN TRADING CO LTD PAY ACC	503, 349-7 GIL-DONG, GANGDONG-GU, SEOUL, 134-811, AA11 1AA	(625 62)
CS2M	STYLOGRAPHICS	HILLE BUSINESS CENTRE, 132 ST ALBANS ROAD, WATFORD, HERTS, WD24 4AJ	6,685 50

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CS2N	SUMEC TEXTILE AND LIGHT IND CO PAY ACC	12 F HUAQUJIAO ROAD, NANJING, CHINA, 210029, AA11 1AA	139,572 72
CS2O	SUMMIT MEDIA LTD	ALBION MILL, ALBION LANE, WILLERBY, HU10 6DN	6,000.00
CS2P	SUNCREST TRADING (PAY ACC) LTD	OLD SCHOOL HOUSE, 65A LONDON ROAD, OADBY, LE2 5DN	5,520 24
CS2Z	SUNSHINE FASHION & GARMENTS LTD	ROOM 310, BUILDING B, CHUNSHEN CREATIVE BUSINESS PARK, NO 228 MEIFU ROAD, MINHANG DISTRICT SHANGHAI, CHINA	0.00
CS2Q	SUPERIOR CREATIVE SERVICES LTD	34 HERCULES WAY, BOWERHILL INDUSTRIAL ESTATE, MELKSHAM, WILTSHIRE, SN12 6TS	13,707 60
CS2R	SUPREMO LTD(BULK STOCK ONLY)	UNIT 9, UNIT 9, HORTONWOOD 32, TELFORD, SHROPSHIRE, TF1 7YR	(864 00)
CS2S	SURGE SUNGLASSES	LONGBRIDGE HAYES ROAD, LONGPORT, STOKE ON TRENT, ST6 4DS	145.52
CS2X	SURREY QUAYS LIMITED	C/O BROADGATE ESTATES, 2 KINGDOM STREET, PADDINGTON CENTRAL, LONDON, W2 6BD	0.00
CS2T	SWARTON GIFT SALES	34 HEATHLAND ROAD, LONDON, N16 5LZ	34,549 59
CS2U	SYSTEMATIC SERVICING EQUIPMENT LTD	FIELD WORKS, WILLERSEY, NR BROADWAY, WORCS, WR12 7PH	144 00
CT00	T & A FOOTWEAR LTD	THE BARN, 187 LEICESTER ROAD, SUTTON IN THE ELMS, LEICESTER, LE9 6QF	361,416.06
CT01	T A BODEN	33 KESWICK DRIVE, NEWBOLD, CHESTERFIELD, S41 8HW	76 51
CT02	T E GILCHRIST	17 CARRFIELD AVENUE, WOODSMOOR, STOCKPORT, SK3 8TN	41.52
CT03	T F KELLY	1 BREAUGH DRIVE, CARN INDUSTRIAL ESTATE, PORTADOWN, CO ARMAGH, N IRELAND, BT63 5XA	95.60
CT04	T HULME	65 SCHOOL LANE, CAVERSWALL, STOKE ON TRENT, ST11 9EN	21.60
CC3C	T K Chung	2 Cooper Close, Langstone, Newport, Gwent, NP18 2LD	0.00
CT05	TAIZHOU MOCRYSTAL CO LTD	11 RUE DE CAMBRAI, BATIMENT 34, PARIS, FRANCE 75019, AA11 1AA	(200 00)
CT06	TAN HOP FOOTWEAR CO LTD FOB PAY ACC	HAMLET 1 THIEN TAN, THANH PHU INDUSTRIAL AREA, VINH CUU 71000, VIETNAM, AA11 1AA	(42.33)
CT07	TANGO GROUP INTL SALES LTD	13&7 THE BARNS MILTON LANE, CASTOR, PETERBOROUGH, NORTH HANTS, PE5 7DH	19,790 19
CT09	TAPESTRY DESIGN UK	2ND FLOOR, 26-28 CONWAY STREET, LONDON, W1T 6BQ	170,171.44
CT0A	TAPESTRY DESIGN USD ACCOUNT	26-28 CONWAY STREET, LONDON, W1T 6BQ	437,775.23
CT08	TAPESTRY MM LIMITED	51-52 FRITH STREET, LONDON, W1D 4SH	7,320.60
CT0B	TARAK RETAIL LTD	61 HYDEPARK STREET, GLASGOW, G3 8BW	12,348 17
CT0C	TASTE MARKETING LTD	BIRKBY GRANGE, 85 BIRKBY HALL ROAD, HUDDERSFIELD, HD2 2XB	467 83
CT0D	TAUNTON DEANE BOROUGH COUNCIL	FINANCIAL SERVICES ACCOUNTS RECBL TEAM, PO BOX 582, THE DEANE HOUSE, BELVEDERE ROAD, TAUNTON, TA1 1NG	16 03

Signature

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CT0E	TAYLORS EYE WITNESS LTD PAY ACC	EYE WITNESS WORKS, MILTON STREET, SHEFFIELD, S3 7WJ	26,347.02
CT1S	TERRI MANDUCA LTD	THE BASEMENT, 11 ELVASTON PLACE, LONDON, SW7 5QG	0.00
CT0F	TERRY WHITAKER	71 CHAMPLAIN HOUSE, WHITE CITY ESTATE, LONDON, W12 7QN	350.00
CT0G	TEX INTERNATIONAL LTD	SIBOTIE HOUSE, L'ANSE COURTOIS PAILLES, MAURITIUS, AA11 1AA	375,612.42
CT0H	TEX SERVICES LTD	SIBOTIE HOUSE, L'ANSE COURTOIS, PAILLES, MAURITIUS, AA11 1AA	12,512.94
CT1T	TEXMODEL LTD	39 PEAR TREE STREET, CLERKENWELL, LONDON, EC1V 3AG	0.00
CT0I	TEXPORT SYNDICATE I LTD PAY ACC	PLOT NO 6 F11-12 WESTERN INDUSTRIAL, COOP ESTATE MIDC ANDHERI, MUMBAI 400 093, INDIA, AA11 1AA	103,329.18
CT0J	THAMES WATER UTILITIES LTD	PAYMENT PROCESSING CENTRE, P.O. BOX 246, SEACROFT, LEEDS, LS14 3WP	48,524.21
CT0K	THANE DIRECT UK	1ST FLOOR, CRAFTWORK STUDIOS, 3 DUFFERIN STREET, LONDON, EC1Y 8NA	27,141.26
CT0L	THE ACTIVITY SUPERSTORE LTD	ASH HOUSE, MELBOURN SCIENCE PARK, MELBOURN, HERTFORDSHIRE, SG8 6HB	880.73
CT0M	THE FIELDING GROUP DISSOLVED	COMPANY DISSOLVED 06/04/2016, C/O RESOLVED PARTNERS LTD, ONE AMERICAN SQUARE, 17 CROSSWALL, LONDON, EC3N 2LB	(162.00)
CT0N	THE FIELDING GROUP DISSOLVED	COMPANY DISSOLVED 06/04/2016, C/O RESOLVED PARTNERS LTD, ONE AMERICAN SQUARE, 17 CROSSWALL, LONDON, EC3N 2LB	489.75
CT0O	THE FIELDING GRP LTD DISSOLVED	COMPANY DISSOLVED 06/04/2016, C/O RESOLVE PARTNERS LIMITED, ONE AMERICA SQUARE, 17 CROSSWALL, LONDON, EC3N 2LB	(74.79)
CT0P	THE FLASH CENTRE	UNIT 7, SCALA COURT, LEATHLEY ROAD, LEEDS, LS10 1JD	2,977.60
CT0Q	THE FLEX S.P.A DDP	VIA DELLO SCANNERINO 34, ITALIA, PITOIA, 51100, AA11 1AA	533,600.57
CT0R	THE FLORAL COMPANY UK LTD	RUCKLEY, STANTON FARM, SHIFNAL, TF11 9PQ	12,578.64
CT0S	THE HIVE MODEL MANAGEMENT LTD	Unit 17, TILEYARD STUDIOS, TILEYARD ROAD, LONDON, N7 9AH	6,450.00
CT0T	THE MALL CORPORATION LTD	C/O THE MALL CORPORATION LTD, 52 GROSVENOR GARDENS, LONDON, SW1W 0AU	34,913.52
CT0U	THE MALL CORPORATION LTD	C/O THE MALL CORPORATION LTD, 52 GROSVENOR GARDENS, LONDON, SW1W 0AU	99,146.37
CT0V	THE MSE MEETING ROOMS	103A OXFORD STREET, LONDON, W1D 2HG	3,264.00
CT0W	THE NATURAL SEA SPONGE COMPANY	36 GORST ROAD, LONDON, NW10 6LE	4,936.90
CT0X	THE NINJA CORPORATION	TOPAZ HOUSE OLDGATE, ST MICHAELS INDUSTRIAL ESTATE, WIDNES, CHESHIRE, WA8 8TL	(72.72)
CP1L	The Perfume Shop Ltd		9,217.00
CT0Y	THE SIGMA GROUP	SIGMA TECHNOLOGY, P O BOX 648, ST HELIER, JERSEY, JE4 8YU	1,806.00
CT0Z	THE SILVER CRANE COMPANY LIMITED	7-10 RIDING SCHOOL YARD, SOMERLEY, RINGWOOD, BH24 3PL	(39,209.59)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CT10	THE STRAITS TRADING CO LTD DDP PAY ACC	EAST WING OFFICES, JUNCTION 7 BUSINESS PARK, CLAYTON LE MOORS, ACCRINGTON, BB5 5JW	74,882.66
CT11	THEMA FASHION GROUP LTD	FLAT E 10/F, BLOCK 3 CAMELPAINT, BLDG 60 HOI YUEN ROAD, KWUNG TONG HONG KONG, AA11 1AA	(10 44)
CT12	THEMA FASHION GROUP LTD (BHS ONLY)	DOEMSWEG 10, 6004 RN WEERT, WEERT, NETHERLANDS, AA11 1AA	(27 52)
CT13	THEO HENKELMAN SCHOENEN BV	DOEMSWEG 10, WERT, 6004RN, THE NETHERLANDS, AA11 1AA	(209 85)
CT14	THIRTEEN AMP	UNIT 8, CLOVER PARK, CLOVERFIELDS, HINCKLEY, LE10 1YD	119,185.59
CT15	THOMAS FATTORINI LTD	REGENT STREET WORKS, BIRMINGHAM, B1 3HQ	3,265 46
CT16	THOMAS JAGUES	2 CROMER TERRACE, LONDON, E8 2HL	178.80
CT17	THOMAS PLANT BIRMINGHAM LTD	PLUMBOB HOUSE, VALEPITS ROAD, GARRETS GREEN IND EST, BIRMINGHAM, B33 0TD	18,273.52
CT18	THREADNEEDLE PROP UNIT TRUST	C/O THREADNEEDLE PROPERTY INVESTMENTS, PO BOX 3550, SWINDON, SN3 9AP	16,150.00
CT19	THREE FOUR DIGITAL RENTAL LTD	151-155 NEW NORTH ROAD, LONDON, N1 6TA	1,824.66
CT1A	TIRLEY SECURITIES LIMITED	44 WELBECK STREET, LONDON, W1G 8DY	9,875 00
CT1B	TNT FASHION GROUP	PO BOX 4, RAMSBOTTOM, LANCS, BL0 9AR	10,473.91
CT1C	TNT INTERNATIONAL	PO BOX 186, RAMSBOTTOM, BURY, BL0 9GR	107 30
CP0R	TOBY NEWMAN PHOTOGRAPHY LTD	T/A PIXIXEL, ARCH 371, GEFRIE STREET, LONDON, E2 8HZ	450 67
CT1D	TOLL PRIMA (UK) LTD	UNIT 3, SKYPORT DRIVE, HARMONDSWORTH, MIDDLESEX, UB7 0LB	(443.52)
CT1X	Top Shop / Top Man Properties		10,694 00
CT1E	TORMAX UK LTD	42-50 HERSHAM ROAD, WALTON ON THAMES, SURREY, KT12 1RZ	271.20
CT1F	TOYTOWN	1 KILTONGA IND ESTATE, BELFAST ROAD, NEWTOWNARDS, BT23 4TJ	591 71
CT1V	TRADELINES (CHINA) LTD	10 LETCHFORD MEWS, LONDON, NW10 6AG	0.00
CT1G	TRADESTOCK LTD	HSBC INVOICE FINANCE (UK) LTD, FARNCOMBE ROAD, WORTHING, WEST SUSSEX, BN11 2BW	15,325 28
CT1U	TRANSACTION NETWORK SERVICES (UK) LIMI	BN11 2BW	
CT1W	TREASHAN INDUSTRY CO. LTD	121, 2016 YISHAN ROAD, SHANGHAI, 201103, CHINA	0.00
CT1H	TREND GLASS SP ZOO	ZUBRZYCKIEGO 11, 26-600, RADOM, POLAND, AA11 1AA	(2.87)
CT1I	TRI-LIGHT ENTERPRISE LTD	UNIT 5, 6/F, TOPSAIL PLAZA, 11 ON SUM STREET, SHATIN, N T, HONG KONG, AA11 1AA	420 00
CT1J	TRISTAR EUROPE BV PAY ACC	JULES VERNEWEG 87, TILBURG, 5015 BH, NETHERLANDS, AA11 1AA	21.21
CT1K	TRUE BRANDS LTD	UNIT 2 BRANKSOME BUSINESS PARK, BOURNE VALLEY ROAD, POOLE, BH12 1DW	27,492 95

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CT1L	TRUTEL LTD	VALBRO BUS PARK, BARKBY ROAD, LEICESTERSHIRE, LE4 9LF	145,479.40
CT1M	TURE HUSEYIN	4 WOODGRANGE GARDENS, BUSH HILL PARK, ENFIELD, LONDON, EN1 1ES	75.00
CT1N	TURNER BIANCA PLC	BELL MILL, CLAREMONT STREET, HATHERSHAW, OLDHAM, OL8 3EJ	570,209.76
CT1O	TV MANIA UK LTD	WOOLWORTH HOUSE, 242-246 MARYLEBONE ROAD, LONDON, NW1 6JQ	66,167.85
CT1P	TVM FASHION LAB BHS PAY ACC	COMO BUILDING A, 4/5 LAKVIEW DRIVE, SHERWOOD PARK, ANNESLEY, NOTTINGHAMSHIRE, NG15 0ED	36,132.30
CT1Q	TVM FASHION LAB LTD	GLOBAL BRANDS GROUP, WOOLWORTH HOUSE, 242-246 MARYLEBONE ROAD, LONDON, NW1 6JQ	2,352.01
CT1R	TVM FASHION T/A KIDS CHARACTER STORE	4-5 LAKE VIEW DRIVE, SHERWOOD PARK, NOTTINGHAM, NG15 0ED	4,409.44
CU00	U P GLOBAL SOURCING	MANOR MILL, VICTORIA STREET, CHADDERTON, OLDHAM, OL9 0DD	161,239.17
CU01	UMC POLAND SP Z O.O	OSTASZEWO 57B, LYSOMICIE, 87-148, POLAND, AA11 1AA	5,749.12
CU02	UNITED SWIMWEAR APPAREL CO LTD PAY ACC	LOT C1 SUOI DAU INDUSTRIAL ZONE, CAM LAM DISTRICT, KHANH HOA PROVINCE, VIETNAM, AA11 1AA	187,432.39
CU03	UNITED UTILITIES	P O BOX 450, WARRINGTON, WA55 1WA	2,039.55
CU04	UNITO LTD	5 VICTORIA MILLS, FOWKE STREET, ROTHLEY, LEICESTER, LE7 7PJ	255,322.91
CU05	UNIVERSAL DISPLAY FITTINGS CO LTD	UNIT130-132, NETWORK HUB, 300 KENSAL ROAD, LONDON, W10 5BE	5,616.00
CU06	UNIVERSAL MUSIC	364-366 KENSINGTON HIGH STREET, LONDON, W14 8NS	0.75
CU07	UNIVERSAL PICTURES UK LTD	NBC UNIVERSAL, CENTRAL SAINT GILES, ST GILES HIGH STREET, LONDON, WC2H 8NU	20,250.67
CU08	UNIVERSAL SECURITY SYSTEMS	MINT BUSINESS PARK, 41 BUTCHERS ROAD, LONDON, E16 1PW	11,077.17
CU09	US APPAREL & TEXTILES PVT LTD	26 M GULBERG 3, LAHORE, 54600, PAKISTAN, AA11 1AA	64,727.10
CU0A	US APPAREL UK LTD	UNIT 20-TRIDENT PARK, TRIDENT WAY, BLACKBURN, LANCs, BB1 3NU	64,196.08
CU0B	UTV MEDIA LTD	FARADAY HOUSE, BIRCHWOOD PARK, WARRINGTON, WA3 6FZ	7,156.32
CU0C	UXBRIDGE CRIME PARTNERSHIP LTD	THE SKILLS STORE, 24 MARKET SQUARE, THE MALL PAVILLIONS, UXBRIDGE, UB8 1LH	550.00
CV00	VAIL WILLIAMS LLP	540 THAMES VALLEY PARK, READING, BERKSHIRE, RG6 1RA	(5,775.00)
CV01	VALERIE GRAHAM LTD 00296	3RD FLOOR 4 WATLING GATE, 297-303 EDGEWARE ROAD, COLINDALE, LONDON, NW9 6NB	16,835.26
CV02	VALPAK LTD	STRATFORD BUSINESS PARK, BANBURY ROAD, STRATFORD-UPON-AVON, CV37 7GW	144.00
CV03	VANESSA	11 PARKFIELD AVE, AMERSHAM, BUCKS, HP6 6BE	(18.47)
CV04	VANESSA FOB PAY ACC	C/O FTW LTD, 11 PARKFIELD AVENUE, AMERSHAM, BUCKS, HP6 6BE	10,300.75
CV05	VERIBEST (THAILAND) CO LTD	9 SOI BANGNA - TRAD 30, BANGNA-TRAD RD, BANGNA, BANGKOK 10260, AA11 1AA	(133.85)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CV06	VIDEO SECURITY SERVICES	LINGS LANE, KEYWORTH, NOTTINGHAMSHIRE, NG12 5AF	1,090.00
CV07	VILLAIN	11-13 NEALS YARD, COVENT GARDEN, WC2H 9DP	218.43
CV08	VINE PROPERTY MANAGEMENT LLP	3 VINE TERRACE, HIGH STREET, HARBORNE, BIRMINGHAM, B17 9PU	18,071.08
CV09	VIRAL BRANDS LTD T/A MUSTARDS	SABICHI HOUSE, 5 WADSWORTH ROAD, PERIVALE, MIDDLESEX, UB6 7JD	(27.17)
CV0A	VIRIDOR ENVIROSCOT LTD	ACCOUNT DEPARTMENT, PO BOX 237, TAUNTON, SOMERSET, TA1 1QU	1,324.44
CV0B	VISAGE LTD	SALES LEDGER DEPT 3RD FLOOR, CENTENARY HOUSE, 1 CENTENARY WAY, SALFORD, M50 1EF	19,607.80
CV0C	VIYELLATEX LIMITED FOB PAY ACC	297 KHAIRTUL GAZIPURA, TONGI GAZIPUR, 1712 BANGLADESH, AA11 1AA	(408.60)
CV0D	VMC ACCESSORIES LIMITED	BELLE VUJE MILL, LEEK, STAFFORDSHIRE, ST13 8EP	5,381.48
CW02	WALKER & WALKER PRODUCTIONS LTD	12 LANGTON ROAD, GREAT BOWDEN, LE16 7EZ	6,243.95
CW03	WARMWEAR LTD IN ADMIN	UNIT 10 & 15, HAYDOCK CROSS IND ESTATE, KILBUCK LANE, HAYDOCK, WA11 9UX	3,031.06
CW04	WARNER MUSIC UK LTD	C/O DAVID STAINFORTH, 27 WRIGHTS LANE, LONDON, W8 5SW	49.38
CW01	Water board		0.00
CW10	WATFORD COUNCIL	TOWN HALL, WATFORD, WD17 3EX	0.00
CW05	WDI SARL	278 CHAUSSEE FERNAND FOREST, TOURCOING, 59200, FRANCE, AA11 1AA	54.37
CW06	WEARWELL INDIA PVT LTD PAY ACC	B134 OKHLA INDUSTRIAL AREA, PHASE 1, NEW DELHI 110020, INDIA, AA11 1AA	162,804.44
CW07	WEB KIDS CHARACTER STORE	4-5 LAKE VIEW DRIVE, SHERWOOD PARK, NOTTINGHAM, NG15 0ED	16,511.91
CW08	WESSEX WATER	1 CLEVEDON WALK, NAILSEA, BRISTOL, BS48 1WW	983.75
CW09	WESTCOTT DESIGN	UNIT 13, BALTIMORE HOUSE, BATTERSEA REACH, JUNIPER DRIVE, LONDON, SW18 1TS	780.00
CW0A	WEXFORD RETAIL GP LIMITED	SAVILLS UK LTD, BELVERDERE, 12 BOOTH STREET, MANCHESTER, M2 4AW	(1,204.24)
CW0B	WF ELECTRICAL	CASHIERS DEPARTMENT, 313-333 RAINHAM ROAD SOUTH, DAGENHAM, ESSEX, RM10 8SX	491.88
CW0C	WHAT NEXT CANDY COMPANY LTD	UNIT 6 WATERSIDE BUSINESS PARK, HADFIELD, GLOSSOP, DERBYSHIRE, EH6 7BD	(102.43)
CW0D	WHELDONE INVESTMENTS LTD	WHELCO PLACE, ENFIELD STREET, WIGAN, LANCASHIRE, WN5 8EA	35,600.00
CW0E	WHIPPET UK LTD	26 POINT PLEASANT, LONDON, SW18 1GG	14,604.00
CW0F	WHISPERING SMITH LTD	61 GREAT DUCIE STREET, MANCHESTER, M3 1RR	76,518.23
CW0G	WHITBORNE OVERSEAS DEV LTD	LEVEL 03 GATE VILLAGE 10, DUBAI INTERNATIONAL FINANCIAL, CENTRE DUBAI, AA11 1AA	33,586.03
CW0H	WHITBOURNE OVERSEAS DEV LTD	STUDIO 4, 14 SOUTHGATE ROAD, LONDON, N13LY	10,031.89
CW0I	WHITEMEADOW FURNITURE	ORCHARD WAY, CALLADINE BUSINESS PARK, SUTTON-IN-ASHFIELD, NOTTINGHAMSHIRE, NG17 1JU	42,632.79

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CW0J	WHR PROPERTY CONSULTANTS LLP	THE LEXICON, 10 MOUNT STREET, MANCHESTER, M2 5NT	45,644.63
CW0K	WILD AND WOLF LTD	THE ICEHOUSE, 124 WALCOT STREET, BATH, BA1 5BG	2,013.98
CW0L	WILEY ACCESSORIES HK LTD	UNIT 1101-3 BILLION TRADE CNTR, 31 HUNG TO ROAD, KWUN TONG, KOWLOON HONG KONG, AA11 1AA	(20.94)
CW0M	WILEY ACCESSORIES LTD	ST PEGS MILLS, THORNHILLBECK LANE, OFF BRADFORD RD, BRIGHOUSE WEST YORKS, HD6 4AH	(722.12)
CW0N	WILEY ACCESSORIES LTD PAY ACC	ST PEGGS MILL, THORNHILLBECK LANE, OFF BRADFORD ROAD, BRIGHOUSE, HD6 4AH	151,686.53
CW0O	WILFORD SHOES	1 BROOK STREET, WHETSTONE, LEICESTER, LE8 6LA	23,443.07
CW0P	WILLIAM LAMB FOOTWEAR LTD	BOTTOMBOAT ROAD, STANLEY, WAKEFIELD, WF3 4AY	(3,225.87)
CW0Q	WILLIS GAMBIER (UK)LTD	SAMSON HOUSE, MORLEY WAY, PETERBOROUGH, CAMBRIDGESHIRE, PE2 7BW	10,567.20
CW0R	WILMSLOW NO 3 LTD PARTNERSHIP	CO INTU, 40 BROADWAY, LONDON, SW1H 0BU	29,850.00
CW0S	WINNING STAR LTD	4 F TEH HWEL BLDG, 615 LIN SHAN NORTH ROAD, TAIPEI, TAIWAN R O C, AA11 1AA	(523.04)
CW13	WOLSELEY UK	PO BOX 32, BOROUGHBRIDGE ROAD, RIPON, NORTH YORKSHIRE, HG4 1UY	0.00
CW0T	WOODBERRY BROS & HAINES LTD	COMMERCE WAY, HIGHBRIDGE, SOMERSET, TA9 4AL	(171.92)
CW0U	WOODSTOCK NECKWEAR LTD	1 RED PLACE, 2ND FLOOR ATE, MAYFAIR, LONDON, W1K 6PL	224.93
CW00	Work introducer		0.00
CW0V	WORKMAN & PARTNERS	RIVERGATE HOUSE, 70 REDCLIFF STREET, BRISTOL, BS1 6AL	173.04
CW0W	WORKMAN LLP CLIENT AC	RIVERGATE HOUSE, 70 REDCLIFF STREET, BRISTOL, BS1 6AL	12,225.00
CW0X	WORKMAN LLP RECEIPTS ACCOUNT	WORKMAN LLP RECEIPTS ACCOUNTS, 4TH FLOOR, MILTON PLACE STATION ROAD, SWINDON, SN1 1DA	114,262.13
CW14	WORLDPAY UK LTD	6TH FLOOR, 3 HARDMAN SQUARE, SPINNINGFIELDS, MANCHESTER, M3 3EB	0.00
CW0Y	WRIGHTS PLASTICS LTD	BRANDON WAY, WEST BROMWICH, B70 8JH	298.80
CW11	WRP Management Limited	Watford CPO Payment	541,667.00
CW12	WRP Management Limited	Watford Reconfiguration Contribution	30,000.00
CW0Z	WWRD UK LTD	WEDGEWOOD DRIVE, BARLASTON, STOKE ON TRENT, STAFFS, ST12 9ER	57,771.80
CX00	XIAMEN UNIBEST IMPORT & EXPORT	C/O DND WHITBORNE, UNIT 4, 14 SOUTHGATE ROAD, LONDON, N1 3LY	40,826.63
CX01	XL DISPLAYS	38-39 MANASTY ROAD, ORTON SOUTHGATE, PETERBOROUGH, PE2 6UP	1,245.18
CY00	YANGTZEKIANG GARMENT LTD PAY ACC	22 TAI YAU STREET, SAN PO KONG, KOWLOON, HONG KONG, AA11 1AA	(135.00)
CY01	YODEL DELIVERY NETWORK (HOME DELIVERY)	FAO CREDIT CONTROL, FALLOWS WAY, WHISTON, MERSEYSIDE, L35 1RZ	1,773.16
CY02	YOUNG SOCKS LTD PAY ACC	HOUSE 166 ROAD 03, NEW DOHS MOHAKHALI, DHAKA, BANGLADESH, AA11 1AA	(709.44)

Signature _____

Duff & Phelps Ltd.
BHS Limited
B - Company Creditors

Key	Name	Address	£
CY03	YUSEN LOGISTICS UK LTD	FIRST FLOOR, 1 OAKWOOD COURT, LITTLE OAK DRIVE, ANNESLEY, NG15 0DR	1,025.00
CZ00	Z HARDWICK	69 SPRINGFIELD ROAD, BRIERLEY HILL, DY5 3RH	22.66
CZ01	Z KITSON	8 BEST ROAD, BILSTON, WOLVERHAMPTON, WV14 6QT	269.46
CZ02	ZAK UK LTD	UNIT 1 VENTURA HOUSE, BULLSBROOK ROAD, HAYES, MIDDLESEX, UB4 0JR	10,682.36
CZ03	ZETES LTD	SILWOOD PARK, BUCKHURST ROAD, ASCOT, BERKSHIRE, SL5 7PW	43,200.00
CZ04	ZHEJIANG XIAOSHAN IMP & EXP CO LTD	PAYACFLOOR 6 BLDG 3, NO 1180 BIN AN ROAD, BINJANG DISTRICT, HANGZHOU CHINA, AA11 1AA	315,141.53
CZ07	ZHEJIANG YIWU CHINA SMALL-COMMODITIES	13, UPPER MALL, WATERINGBURY, ME18 5PD	0.00
CZ05	ZORLU UK LTD	AMBA HOUSE, 4TH FLOOR KINGS SUITE, 15 COLLEGE ROAD, HARROW, MIDDLESEX, HA1 1BA	225,703.31
CZ06	ZURICH ASSURANCE LTD	C/O THREADNEEDLE PROPERTY INVESTMENTS, PO BOX 3550, SWINDON, SN3 9AP	104,536.07
1,214 Entries Totalling			48,540,193.09

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Appendix 4

Analysis of Time Charged and Expenses Incurred

BHS LIMITED (In Administration)

Analysis of the Joint Administrators' Time Costs for the Period 19 April 2016 to 24 April 2016

Pre-appointment

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Cashiering & accounting	0.00	0.00	8.60	0.00	0.00	8.60	2,924.00	340.00
Dealing with notice of intention to appoint	0.00	7.50	0.00	0.00	0.00	7.50	3,150.00	420.00
Dealings with Directors and Management	0.00	6.90	0.00	0.00	0.00	6.90	2,747.00	398.12
IPS set up & maintenance	0.00	0.00	0.00	1.00	0.00	1.00	115.00	115.00
Strategy planning & control	82.30	131.60	60.00	14.00	0.00	287.90	119,091.00	413.65
Creditors								
Communications with Creditors/Employees	0.00	0.00	0.30	0.00	0.00	0.30	65.50	285.00
Realisation of Assets								
Freehold and Leasehold Property	0.00	0.00	0.00	55.00	0.00	55.00	14,575.00	265.00
Total Hours	82.30	146.00	68.90	70.00	0.00	367.20		388.68
Total Fees Claimed	43,899.00	58,304.00	23,134.50	17,350.00	0.00		142,687.50	

**BHS Limited (In Administration)
Joint Administrators' Disbursements**

	Pre-Appointment	
	Incurred	Amount Paid
		(£)
	(£)	
Category 1		
Subsistence	1,264.64	Nil
Travel costs	2,123.60	Nil
Room hire and accommodation	4,949.90	Nil
Clothing	1,015.00	
Postage	14.40	Nil
TOTAL	9,367.54	£0.00

Category 2

No Category 2 disbursements

The above costs exclude VAT

BHS LIMITED (In Administration)

Analysis of the Joint Administrators' Time Costs for the Period 25 April 2016 to 31 May 2016

Post Appointment

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Case review and Case Diary management	42.50	0.50	8.70	2.80	0.30	52.60	25,333.50	481.63
Cashiering & accounting	0.00	1.45	65.80	94.95	0.00	162.20	40,967.50	252.57
Dealings with Directors and Management	0.00	14.85	0.00	1.00	0.00	15.85	6,484.00	409.09
IPS set up & maintenance	0.00	0.00	0.20	2.70	0.00	2.90	367.50	126.72
Insurance	0.00	0.70	0.00	0.10	0.00	0.80	305.50	381.88
Statement of affairs	0.00	1.20	0.00	0.10	0.00	1.30	461.50	355.00
Statutory matters (Meetings & Reports & Notices)	0.40	77.20	1.10	12.40	2.25	93.35	33,632.50	360.28
Strategy planning & control	50.20	9.65	0.00	12.50	0.00	72.35	33,765.00	466.69
Creditors								
Communications with Creditors/Employees	7.90	15.70	3.50	10.70	9.20	47.00	14,147.50	301.01
Non Pref Creditors/Employee claims handling	0.00	0.00	20.80	5.90	0.00	26.70	6,614.50	255.22
Secured Creditors	2.00	10.55	0.00	0.00	0.00	12.55	5,491.00	437.53
Investigations								
CDDA & reports & Communication	22.00	84.60	0.00	1.30	0.50	108.40	47,538.50	438.53
Financial review and investigations (S238/239 etc)	51.50	316.65	68.00	1.00	53.50	490.65	134,413.45	273.95
Realisation of Assets								
Book debts	0.00	1.20	0.00	0.00	0.00	1.20	504.00	420.00
Freehold and Leasehold Property	0.00	112.60	0.00	277.95	0.00	390.55	120,948.75	309.69
Other Tangible Assets	0.00	0.00	0.00	0.00	0.20	0.20	8.00	40.00
Sale of business	201.30	151.95	1.50	74.80	0.40	429.95	193,685.00	450.48
Trading								
Trading - Accounting	35.70	144.00	39.10	3.60	0.00	222.40	99,981.50	449.56
Trading - Employees	0.00	72.85	0.00	3.90	0.00	76.75	28,209.00	367.54
Trading - Insurance	0.00	16.40	0.00	0.10	0.00	16.50	6,161.50	373.42
Trading - Operations	48.10	292.55	401.70	253.75	11.00	1,007.10	323,813.00	321.53
Trading - Retention of Title & Claims handling	0.00	129.85	15.20	191.40	0.00	336.45	81,455.50	242.10
Total Hours	481.60	1,454.45	623.60	950.75	77.35	3,587.75		337.60
Total Fees Claimed	238,152.00	650,680.65	182,738.50	185,157.25	8,979.00		1,204,486.20	

Appendix 5

Fee Estimate

Fees Estimate

BHS Limited (In Administration)

From Apr 25, 2016 To Apr 24, 2017

Administration - Post Appointment (New)								
Classification of Work Function	Hours					Total Hours	Time Cost	Avg Hourly
	Partner	Manager	Senior	Assistant	Support			
Admin & Planning								
Case review and Case Diary management	10.00	25.00	35.00	0.00	0.00	70.00	26,350.00	376.43
Cashiering & accounting	0.00	20.00	100.00	150.00	0.00	270.00	68,250.00	252.78
Dealings with Directors and Management	20.00	20.00	0.00	20.00	0.00	60.00	22,900.00	381.67
Insurance	0.00	0.00	5.00	5.00	0.00	10.00	2,525.00	252.50
IPS set up & maintenance	0.00	0.00	20.00	5.00	0.00	25.00	7,175.00	287.00
Statement of affairs	0.00	15.00	0.00	0.00	0.00	15.00	6,000.00	400.00
Statutory matters (Meetings, Reports and Notices)	150.00	215.00	120.00	50.00	0.00	535.00	215,450.00	402.71
Strategy planning & control	50.00	20.00	20.00	20.00	0.00	110.00	45,600.00	414.55
Tax Compliance/Planning	3.00	4.00	2.00	0.00	0.00	9.00	3,870.00	430.00
Creditors								
Communications with Creditors/Employees	30.00	50.00	40.00	30.00	30.00	180.00	55,950.00	310.83
Non Pref Creditors/Employee claims handling	20.00	10.00	110.00	30.00	0.00	170.00	54,950.00	323.24
Pref claims adjudication and distribution	0.00	10.00	0.00	0.00	0.00	10.00	4,000.00	400.00
Secured Creditors	50.00	75.00	25.00	0.00	0.00	150.00	65,250.00	435.00
Investigations								
CDDA, reports & Communication	60.00	200.00	10.00	20.00	25.00	315.00	121,000.00	384.13
Financial review and investigations (S238/239 etc)	175.00	1,300.00	150.00	10.00	150.00	1,785.00	670,700.00	375.74
Realisation of assets								
Book debts	10.00	40.00	5.00	0.00	10.00	65.00	23,450.00	360.77
Freehold & Leasehold Property	75.00	400.00	100.00	300.00	0.00	875.00	290,750.00	332.29
Hire Purchase and Lease Assets	0.00	10.00	0.00	0.00	0.00	10.00	4,000.00	400.00
Other Tangible Assets	5.00	25.00	15.00	0.00	0.00	45.00	17,400.00	386.67
Plant & Machinery & Fixtures & Motor Vehicles	0.00	20.00	10.00	0.00	0.00	30.00	11,100.00	370.00
Sale of Business	250.00	220.00	50.00	120.00	0.00	640.00	264,400.00	413.13
Trading								
Trading - Accounting	75.00	400.00	200.00	200.00	0.00	875.00	302,250.00	345.43
Trading - Employees	40.00	250.00	0.00	10.00	0.00	300.00	123,950.00	413.17
Trading - Insurance	0.00	30.00	10.00	5.00	0.00	45.00	16,075.00	357.22
Trading - Operations	250.00	1,000.00	1,000.00	450.00	50.00	2,750.00	937,250.00	340.82
Trading - Retention of Title, Claims handling	0.00	240.00	25.00	250.00	0.00	515.00	152,500.00	296.12
Total Hours	1,273.00	4,599.00	2,052.00	1,675.00	265.00	9,864.00		
Total Estimated Fees	700,150.00	1,839,600.00	636,120.00	326,625.00	10,600.00		3,513,095.00	

Appendix 6

Estimated Expenses of the Administration

APPENDIX 6

**BHS Limited (In Administration)
Administrators' Estimated Expenses for Whole Period of Administration**

Notes	Company (if already instructed)	Activity	Date of Instruction	Fee Basis	Anticipated Total Cost
					£
1	Professional Advisors				
2	DLA Piper	Solicitors. Assistance with investigations, Sale of Business, General Administration assistance	25-Apr-16	Time costs	2,289,670 00
3	MAPS	Provision of security services	25-May-16	Fixed Fee	4,000 00
4	Savills	Valuation of properties and provision of ad-hoc	25-Apr-16	Fixed Fee	70,000 00
5	Savills	Joint Agency - Sale of Properties	02-Jun-16	2.5% of realisations	TBC
5	CBRE	Joint Agency - Sale of Properties	02-Jun-16	2.5% of realisations	TBC
6	ERA Solutions	Assistance with dealing with employee claims	25-Apr-16	Fee of £30 per employee	210,000 00
7	GL Hearn	Review of rates payments and obtaining refunds of over-payments		10% of realisations	0 - 100,000
7	Allsops	Review of rates payments and obtaining refunds of over-payments		10% of realisations	0 - 100,000
8	Bellrock	Facilities management of the properties	25-Apr-16	Fixed Fee £45k per month	45,000 00
9	Smithfields	PR - dealing with media enquiries	25-Apr-16	Time costs	100,000 00
10	Accountants	Corporation Tax/VAT advice and returns	not yet instructed	Time costs	10,000 00
	Total professional advisor costs				2,728,670 00
	Disbursements				
11	Category 1				
12	Statutory advertising				189.20
13	Bond premium				225 00
14	Travel Costs				12,660
15	Hotel				21,600 00
16	Rent of Paul Williams Flat				2,250.00
17	Travel - Meals				7,710 00
	Total Category 1 disbursements				44,614.20
18	Category 2				
19	Mileage @ 45p per mile				450 00
	Total Category 2 disbursements				450 00
20	Total Estimated Expenses			TOTAL	<u>£2,773,734 20</u>

Notes to Estimated Expenses Schedule

- 1 The Joint Administrators' choice of professional advisors will be based on their perception of the experience and ability of the respective firms/individuals to perform their work, the complexity and nature of the assignment and the basis of their fee
- 2 DLA have been engaged by the Joint Administrators to assist with their investigations into the Company's affairs dealing with the legal aspect of asset realisations and legal advice generally
- 3 MAPS will be providing additional security measures at the meeting of creditors
- 4 Property Agents have been engaged to provide valuations and advice on the Company's property portfolio
- 5 Savills and CBRE have been appointed Joint Agents to sell the property portfolio. As the properties are currently being marketed the Joint Administrators do not want to disclose the valuations received in respect of the properties, therefore we will provide an update on their fees in subsequent reports
- 6 ERA Solutions have been engaged to assist the Joint Administrators in dealing with employee claims
- 7 GL Hearn and Allsops have been engaged by the Company to pursue ongoing business rates appeals. At present it is unclear how successful these appeals will be.
- 8 Bellrock have been instructed to provide facilities management for all of the stores
- 9 Smithfields are the Joint Administrators PR agents who have been instructed due to the significant media attention.
- 10 Accountants will be instructed to complete a review of the Company's tax position within the last three years to understand any terminal loss relief claim and to submit post appointment tax returns
- 11 **Category 1 disbursements** are payments to independent third parties where there is specific expenditure directly referable to the Administration
- 12 Statutory advertising in the London Gazette is required under insolvency legislation
- 13 This is a statutory requirement and cost is based on the value of assets
- 14 These are travel costs the Joint Administrators anticipate incurring in dealing with the Administration
- 15 These are hotel costs for staff that the Joint Administrators anticipate incurring in dealing with the Administration. The Joint Administrators have capped the amount charged per night of stay in London at £150 per member of staff per night of stay for a 6 week period
- 16 Phillip Duffy rented a flat from Paul Williams, another partner within Duff & Phelps Ltd., for a period of 4.5 weeks at a rate of £500 per week
- 17 These are meal costs for staff that the Joint Administrators anticipate incurring in dealing with the Administration. The Joint Administrators have capped the amount charged as £5 per person for lunch and £30 per person per night of stay for a 6 week period
- 18 **Category 2 disbursements** are costs that are directly referable to the Administration but not to a payment to an independent third party
- 19 Mileage is the reimbursement of staff expenses, at a specified rate, travelling by car to attend meetings. A nominal figure is shown
- 20 The total anticipated expenses is an estimate based on information at the commencement of the appointment. The estimate should therefore be treated with caution as matters are likely to change over the life of the Administration

The above costs exclude VAT

Appendix 7

Fees Narrative

BHS Limited (in Administration)
Fee Estimate for the whole period of the Administration

Philip Francis Duffy and Benjamin John Wiles appointed on 25 April 2016
Administration commenced on 25 April 2016

Introduction

The following information is provided to creditors to enable them to consider and approve the Joint Administrators' remuneration. It is a summary of key issues, to assist creditors in understanding the strategy of the Administrators, the associated costs and expenses of the related activities and the financial benefit to creditors.

This document should be read in conjunction with the Joint Administrators' Proposals Report which provides further details of the assets, liabilities and estimated return to creditors, if any. Particular reference is made to the Appendices entitled 'Analysis of Time Charged and Expenses Incurred', 'Fee Estimate' and 'Estimated Expenses of the Administration'.

Estimated Fees and Expenses

The Joint Administrators propose that their fees will be based on time costs.

The Joint Administrators have also provided creditors with an estimate of the fees expected to be incurred over the life of the case at Appendix 5. The Joint Administrators currently envisage the Company being placed into Liquidation within 12 months. The Joint Administrators will provide an update on the estimate on their first progress report to creditors which will be circulated by 24 November 2016.

The Administrators' estimate the expenses of the Administration to total about £2.8m, plus property agents costs for selling the business (as shown in Appendix 6 Estimated Expenses of the Administration). This Appendix illustrates the estimated expenses for the whole of the Administration and is for information purposes (not for approval by any class of creditor). This estimate may change over the course of the Administration but creditors will be informed of any variations with associated reasons in the subsequent Progress Reports.

As detailed in paragraph 13.1.6 of the main report, as part of the Proposals creditors are asked to approve the fee basis (time costs) and also the Fee Estimate in the total sum of £3.5m.

Estimated Return to Creditors

On present information it is likely that there will be sufficient asset realisations to enable a distribution to both preferential and non-preferential unsecured creditors, however, the quantum and timing of any distribution is wholly dependent on the outcome of future asset realisations and the deduction of the associated costs of the Administration. Based on the Joint Administrators' Estimated Financial Position it is estimated that creditors will receive a distribution of 3p in the £, however this will be dependent on total realisations and creditor claims received. Further updates on the estimated return to creditors will be provided in the Joint Administrators' progress reports to creditors.

Strategy

Trading

The Joint Administrators and their staff have traded BHS Limited since appointment whilst a sale of the business and assets was pursued. This required an onsite presence by the Joint Administrators' staff at head office to deal with ongoing trading matters such as stock purchasing, dealing with Retention of Title claims, dealing with employee matters, undertaking on-going cost reviews and day to day trading of the Company.

On present information it is estimated that the Administrators' time costs in trading the business will be £1 5m, of which £0 5m has already been incurred. The Joint Administrators believed by trading the business this would enhance stock realisations. Continuing to trade also enabled the Joint Administrators to pursue a going concern sale of the business and assets with the objective of maximising realisations for the benefit of creditors. At 27 May 2016, sales of £60 7m have been achieved.

The Joint Administrators have now commenced an orderly wind down of the business which will need to be overseen. The Joint Administrators envisage the wind down of operations taking 6 – 12 weeks.

Asset Realisation

Following the Joint Administrators appointment, the business and assets were marketed for sale. The Joint Administrators received significant interest from a number of parties. Various offers were received to purchase the business as a whole and the Joint Administrators commenced contract negotiations to complete the sale. Unfortunately, the Joint Administrators were unable to conclude these negotiations and on 2 June 2016 an orderly wind down was announced. It may well be that parts of the business are sold as a going concern.

Due to the level of interest, time costs in relation to the sale of business are estimated to be £264k, of which £193k has already been incurred.

Since a sale of the business and assets was unsuccessful, the Joint Administrators have now instructed agents to realise the freehold and leasehold premises which are subject to fixed and floating charges. Due to the marketing that is currently being undertaken the Joint Administrators are not going to disclose the valuation received from their agents. Solicitors have confirmed that the fixed and floating charges are valid. The net value to the Administration of a sale at valuation is significantly in excess of the associated costs and charges. On present information it is unlikely that a sale will be prolonged.

Following the sale of the business and assets / wind down of BHS Limited, the Joint Administrators will have residual assets to realise such as book debts, a duty deferment bond, letters of credit and obtaining the balance of card payments currently held by Worldpay (see the main Proposals and Statement of Affairs for more details regarding expected realisations for these assets). These assets will be realised without the assistance of agents and it is anticipated that more junior level staff will complete most of the work, therefore minimising associated costs.

On present information it is estimated that the Administrators' time costs in realising assets will be £347k, of which £121k has already been incurred.

Creditors

The Joint Administrators are dealing with a large number of creditors who fall into a number of different categories. These include insurance creditors, customers with outstanding part-prepaid orders particularly in respect of furniture, the Pension Protection Fund and a number of Secured Creditors. This work has involved explaining the position to creditors and answering their questions, seeking to complete pre-paid orders where possible and providing information to creditors generally. This work should help to minimise the level of creditor claims and assist creditors in making appropriate claims for dividend.

Time costs are estimated at £180k for dealing with creditors (including £26k already incurred).

Investigation

Following the insolvency of the BHS Group there are now a number of public investigations currently underway in relation to the administration of the Companies.

- The Insolvency Service has launched an investigation into the extent to which the conduct of the directors of Companies led to the administration,
- TPR has opened an anti-avoidance investigation in relation to the two defined benefit pension schemes,

- The Business, Innovation and Skills Committee of Parliament has launched an inquiry into the sale of the Companies to RAL in March 2015, and
- The Business, Innovation and Skills Committee and Work and Pensions Committee of parliament are collating evidence in relation to the Pension liabilities of the Companies

The Joint Administrators have been asked by The Insolvency Service, TPR and The Pension Protection Fund to co-operate with the investigations or reviews that they are undertaking. TPR has served a Section 72 notice under the Pensions Act 2004 on the Joint Administrators seeking copies of Company books and records including electronic media.

In addition to being required to co-operate with the above investigations, it is a statutory requirement that the Joint Administrators provide a report to the Secretary of State on the conduct of the Directors in their management of the Company, and the other Group companies to which they have been appointed, to determine their unfitness to act in such a role. This will entail a broad level of investigation to ensure that best practice standards are met and the Fee Estimate reflects this standard. If the Secretary of State then instigates Directors Disqualification proceedings, further time may be expended in providing supporting documents, witness statements etc. The investigations outlined above may or may not lead to further asset recovery, so creditors should not assume that this activity will provide a monetary benefit to the administration estate.

In addition to the above, the Joint Administrators also have a duty to investigate antecedent transactions which include:

- Transactions at an undervalue, Section 238 of the Act,
- Preferences, Section 239 of the Act, and
- Transactions to defraud creditors, Section 423 of the Act

Such investigations may or may not lead to additional realisations for the benefit of creditors.

To date the administrators' work has primarily concentrated on:

- Securing and listing key Company books and records,
- Collecting in mobile phones, laptops, PDAs and other hardware from the Directors and senior management and imaging the contents,
- Corresponding with directors and senior management,
- Arranging meetings and interviewing Directors and senior management,
- Meeting with, and obtaining explanations and copy documentation from, the Company's professional advisers in respect of key transactions entered into by the Company,
- Analysing financial information,
- Meeting with The Insolvency Service, TPR and the PPF to co-ordinate the various investigations outlined above.

These tasks are currently ongoing. The administrators have a statutory obligation to file a report with the DBIS regarding the conduct of the Directors that held office in the three years prior to the Administration. This report must be filed within three months from the Administration Date.

The Fee Estimate covers the investigation work required to get to a position where the Joint Administrators have reported to the DBIS and a conclusion can be reached on whether there are any courses of action against any third parties that can be pursued, with the primary aim of generating additional recoveries for the benefit of creditors. The Fee Estimate also includes the time that is likely to be incurred in dealing with enquiries, providing information and meeting with The Insolvency Service, TPR and the PPF. The Fee Estimate does not include any time for pursuing formal legal action or litigation against any third parties.

By its very nature this investigation work requires a high level of technical, forensic and legal expertise. The Joint Administrators staff who are involved in this area of work are thus senior level people.

The Joint Administrators are working with their legal advisers (DLA) in respect of the work streams summarised above. The costs of DLA are included in Appendix 6 and include an estimate of £558k in respect of investigation work.

The Joint Administrators have involved Forensic IT staff from the Canadian member firm of Duff & Phelps (Duff & Phelps Canada Limited) to undertake collection, imaging and storage of data from Company servers and directors/management electronic devices. They will also be involved in searching that data as part of the investigations and in providing information to The Insolvency Service and TPR. The Fee Estimate includes the time of these staff members at the scale rate used by Duff & Phelps Canada Limited.

Time costs are estimated at £792k for the above work (including £182k already incurred).

Statutory Compliance

An Administrator is highly regulated, being required to conform to insolvency legislation, industry Best Practice policies (Statements of Insolvency Practice) and relevant case law. Consequently Administrators are obliged to undertake many activities that do not provide a financial benefit to creditors. Such matters will include, but are not restricted to: Anti Money Laundering, Bribery Act and Ethical considerations and checks, statutory advertising, regular reporting to creditors including fee agreement procedures, obtaining and securing company books and records, pension review and liaison with the Pension Protection Fund, Companies House filing, completion and release of insolvency bond and various Treasury functions.

This work aims to ensure that the case is handled efficiently and in accordance with statutory requirements and professional standards. Time costs are estimated at £398k for the above areas (including £141k already incurred).

Appendix 8

Notice of Meeting

Form 2.20B

Rule 2.35

Notice of a meeting of Creditors

Name of Company BHS Limited	Company number 00229606
In the High Court of Justice (full name of court)	Court case number 2220 of 2016

(a) Insert full name(s) and address(es) of administrator(s) Notice is hereby given by (a) **Philip Duffy**
Duff & Phelps Ltd.
The Chancery
58 Spring Gardens
Manchester
M2 1EW **Benjamin Wiles**
Duff & Phelps Ltd
The Shard
32 London Bridge Street
London
SE1 9SG

(b) Insert full name and address of registered office of the company that a meeting of creditors of (b) **BHS Limited**
c/o Duff & Phelps Ltd
The Shard
32 London Bridge Street
London

(c) Insert details of place of meeting is to be held at (c) **The Park Plaza Westminster Bridge Hotel, 200 Westminster Bridge Road, London, SE1 7UT**

(d) Insert date and time of meeting on (d) **23 June 2016** at **10 30am**

The meeting is:

*Delete as applicable *(1) an initial creditors' meeting under paragraph 51 of Schedule B1 to the Insolvency Act 1986 ('the schedule')

I invite you to attend the above meeting for the purpose of considering the Joint Administrators' Statement of Proposals and if thought fit, establishing a creditors' committee. Resolutions may be taken concerning the basis of the Joint Administrators' remuneration, the approval of their pre appointment fees and expenses and their discharge from liability

In order to be entitled to vote at the meeting, under Rule 2.38:

- you must give to me, as Joint Administrator, not later than 12.00 noon on the business day before the day fixed for the meeting (22 June 2016) details in writing of your claim,
- the claim has been duly admitted under r 2.38 or r 2.39, and
- there has been lodged with me, as Joint Administrator, any proxy which the creditor intends to use on his behalf

Claim forms and Proxy forms are enclosed

Signed



Joint / Administrator(s)

Dated

6/6/2016

*Delete as applicable A copy of the *proposals/ revised proposals is attached

DUFF & PHELPS

Appendix 9

Proxy Form

Rule 8.1

Insolvency Act 1986

Form 8.2

Proxy (Administration)

BHS Limited

Name of Creditor _____

Address _____

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

Name of Proxy Holder

1 _____

2 _____

3 _____

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 23 June 2016, 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 applicable**

*Please delete as appropriate

1 That the Joint Administrators' proposals/~~revised proposals~~* as circulated are accepted

***For/Against**

2 That a Creditors' Committee be established

***For/Against**

If you have voted 'for' please complete the following.

and I nominate _____ (name of individual)

of _____ (company/organisation name)

representing _____ (name of creditor)

as a member of the Creditors Committee

In the event that a Creditors' Committee is not established the following resolution is proposed

3. That the unpaid Pre Administration Costs of £367,995.04 plus VAT as detailed in the Joint Administrators' statement of pre-administration costs is approved for payment as an expense of the Administration

***For/Against**

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

Appendix 10

Proof of Debt Form

Proof of Debt – General Form

BHS Limited (In Administration)		
Date of Administration 25/04/2016		
1	Name of creditor (If a company please also give company registration number)	
2	For correspondence Address of creditor	
	Contact telephone number of creditor	
	Email address of creditor	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into Administration	
4	Details of any documents by reference to which the debt can be substantiated (Note There is no need to attach them now but the Administrator may call for any document or evidence to substantiate the claim at his discretion as may the chairman or convenor of any meeting)	
5	If amount in 3 above includes outstanding uncapitalised interest please state amount.	£
6	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form)	
7	Particulars of any security held, the value of the security, and the date it was given	
8	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates	
9	Signature of creditor or person authorised to act on his behalf _____	
	Name in BLOCK LETTERS _____	
	Position with or in relation to creditor _____	
	Address of person signing (if different from 2 above) _____	
For Administrators' Use only		
Admitted to vote for		Admitted for dividend for
£		£
Date		Date
Administrator		Administrator