

The Insolvency Act 1986

Notice of deemed approval of proposals

Name of Company Payless Properties Limited (In Administration)	Company number 00543407
In the High Court of Justice Chancery Division Leeds District Registry	Court case number 643 of 2011

- (a) Insert name(s), and address(es) of the administrator(s) W We (a) Simon Allport, Thomas Andrew Jack and Alan Michael Hudson
Ernst & Young LLP, 100 Barbirolli Square, Manchester, M2 3EY
- (b) Insert name and address of registered office of company having been appointed administrator(s) of (b) Payless Properties Limited
100 Barbirolli Square, Manchester, M2 3EY
- (c) Insert date of appointment On (c) 5 May 2011 by (d) the Company's secured creditors
- (d) Insert name of applicant / appointor hereby give notice that
having made a statement under paragraph 52(1) of Schedule B1 and no meeting having been
requisitioned under paragraph 49 of that Schedule,
- (e) Insert date the proposals sent by me on (e) 24 June 2011
were deemed to have been approved on (e) 8 July 2011

Signed

Joint / Administrator(s)

Dated

22 July 2011**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 give will be visible to searchers of the public record.

Emelie Safström	
Ernst & Young LLP, 100 Barbirolli Square, Manchester, M2 3EY	
	Tel 0161 333 2698
DX Number	DX Exchange

When you have completed and signed this form please send it to the Registrar of Companies at

Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff

WEDNESDAY



A26

27/07/2011

222

COMPANIES HOUSE

Focus (DIY) Limited
Focus DIY (Investments) Limited
Do It All Limited
Do It All (Holdings) Limited
Payless DIY Limited
Payless Properties Limited
(All in Administration)

Administrators' statement of proposals

Pursuant to paragraph 49 of schedule B1 to the
Insolvency Act 1986

24 June 2011

Abbreviations

The following abbreviations are used in this report:

Amex	American Express
B&M	B&M Retail Limited
BMS	Barclays Merchant Services
BoS	Bank of Scotland plc
CVA	Creditors' Voluntary Arrangement
CVL	Creditors' Voluntary Liquidation
DC	Distribution centre at Tamworth
Directors	The directors of the companies in the Group at 5 May 2011
DIY	Do it yourself
Do It All	Do It All Limited (In Administration)
Focus DIY	Focus (DIY) Limited (In Administration)
FYXX	Financial year ended February 20XX
GMAC	GMAC Commercial Finance Limited
Gordon Brothers	Gordon Brothers International LLC
HMRC	Her Majesty's Revenue and Customs
Holdings	Do It All (Holdings) Limited (In Administration)
Investments	Focus DIY (Investments) Limited (In Administration)
Kingfisher	Kingfisher Group Limited
Lloyds Fraser	Lloyd Fraser (supply chain) Limited
Natwest	National Westminster Bank plc
Payless DIY	Payless DIY Limited (In Administration)
Payless Properties	Payless Properties Limited (In Administration)
RCF	Revolving credit facility
ROT	Retention of title
the Act	The Insolvency Act 1986
the Companies or the Group	Focus (DIY) Limited, Focus DIY (Investments) Limited, Do It All Limited, Do It All (Holdings) Limited, Payless DIY Limited and Payless Properties Limited (All in Administration)
VAT	Value added tax
Wickes	Wickes Building Supplies Limited
Wider Group	As per the group structure at Appendix E
Wincanton	Wincanton Group Limited

Contents

1	Introduction, background and circumstances giving rise to the appointments ...	1
2.	Purpose, conduct and end of Administrations	6
3.	Statements of Affairs	14
4.	Prescribed part.....	16
5.	Joint Administrators' remuneration and disbursements and payments to other professionals.	17
Appendix A	Statutory information .	
Appendix B	Directors' Statements of Affairs...	
Appendix C	Statement on Joint Administrators' charging policy for remuneration and disbursements pursuant to Statement of Insolvency Practice No. 9	
Appendix D	Joint Administrators' receipts and payments account for the period from 5 May 2011 to 10 June 2011	
Appendix E	Group structure.....	

1. Introduction, background and circumstances giving rise to the appointments

Introduction

On 5 May 2011 the Companies entered Administration and S Allport, T A Jack and A M Hudson were appointed to act as Joint Administrators

This document, including its appendices, constitutes the Joint Administrators' statement of proposals to creditors pursuant to paragraph 49 of Schedule B1 to the Act and Rule 2.33 of the Insolvency Rules 1986 for Focus (DIY) Limited, Focus DIY (Investments) Limited, Do It All Limited, Do It All (Holdings) Limited, Payless DIY Limited and Payless Properties Limited (all in Administration)

Certain statutory information relating to the Companies and the appointments of the Joint Administrators is provided at Appendix A

Background

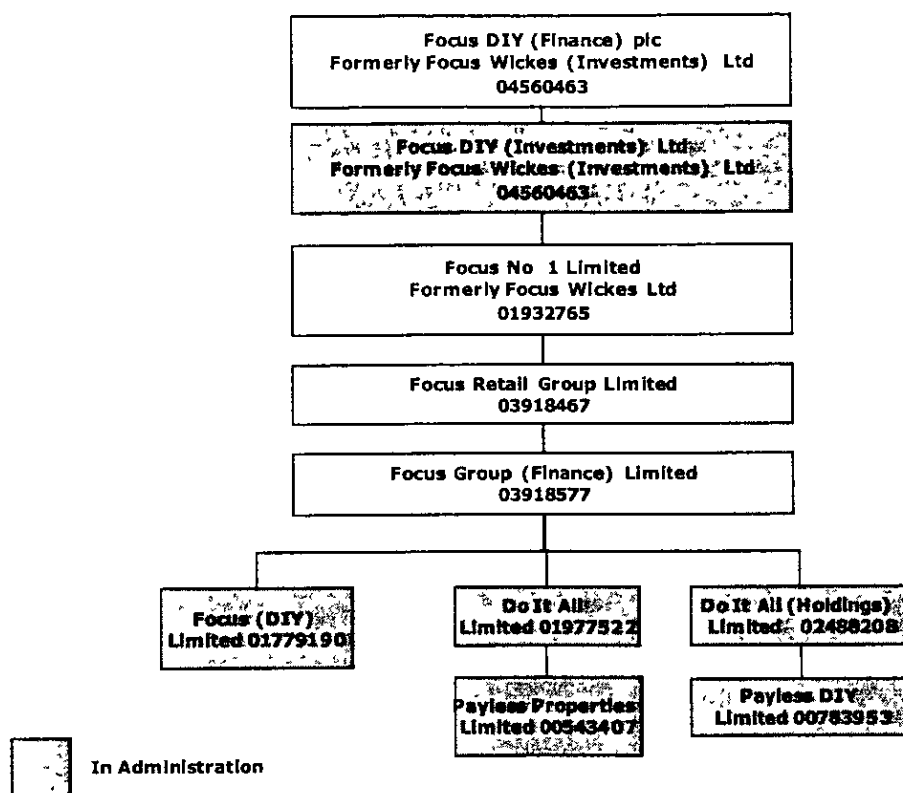
At the time of the appointments, the Group was the number four DIY and gardening retailer in the UK, trading from 177 stores nationally, and employing c 4,000 employees in total, 3,646 of whom were employed in the stores

The Group's head office and management functions were operated from leasehold premises at Gawsworth House, Westmere Drive, Crewe, Cheshire CW1 6XB, where 264 head office staff were located

The Group also had operations at a national distribution centre in Tamworth, a c 585k sqft warehouse that is managed by a third party stock management operator Wincanton and transport operator, Lloyd Fraser. There was also a dedicated IT centre in Paulton which housed the Group's retail IT systems

The original business was founded in 1983 when Focus DIY was incorporated, and has grown substantially through a number of acquisitions including Do It All Limited in 1998 and Great Mills and Wickes in 2000 (Wickes was subsequently sold in 2005 to Travis Perkins)

A summary Group structure is presented below, with a Wider Group structure included at Appendix E



In July 2007 the Group was acquired by an investment vehicle, FLP2 Limited, ultimately controlled by affiliates of Cerberus who, via a further entity named FLP3 Limited, injected capital of £160m in the form of four senior lending facilities. This debt is senior secured ranking debt with second ranking priority behind a £50m syndicated RCF facility provided to the Group by GMAC and BoS. All of the secured facilities for the benefit of the Wider Group sit within Investments as the principal borrower, supported by guarantees, security and legal charges from Focus DIY, Do it All, Holdings, Payless DIY and Payless Properties together with certain other group companies.

At the time of the credit crunch and weakened housing market, sales were materially impacted and poor trading results were experienced throughout 2008 and 2009. The difficult retail trading conditions were further impacted by underperforming stores within the Group's portfolio. Consequently, in late 2009 a CVA was approved by the creditors of the Group. This allowed a partial restructuring of the Group designed to eliminate a number of unoccupied or sub-let stores and their associated fixed overheads.

The recent financial results of the Group, together with further details of its operations, are outlined below.

Trading history

Focus (DIY) Limited

Focus DIY is the main trading company within the Group and its principal activity is the retail operation of DIY and gardening superstores. It is the sole employer in the Group, employing all of the store and head office staff with the exception of directors who are employed by FLP2 Limited.

Focus DIY holds 167 leases of the 208 lease portfolio operated by the Group.

The table below illustrates recent trading results relating to Focus DIY

52 weeks ended	Audited/ Draft	Turnover £000	Gross profit £000	Gross profit %	Directors' remuneration £000	Net profit after tax £000	Accumulated reserves £000
20 February 2011	Draft	343,208	90,793	26	3,215	(25,063)	(185,572)
21 February 2010	Audited	365,158	103,690	28	2,532	(11,675)	(160,509)
22 February 2009	Audited	371,335	100,970	27	3,601	(14,264)	(147,478)
43 weeks ended 24 February 2008	Audited	374,288	102,534	27	4,833	(20,900)	(133,244)
26 weeks ended 29 April 2007	Audited	237,797	60,379	25	562	(46,800)	(113,014)

* Directors remuneration includes those who resigned from office during the period

Do It All Limited

Do It All operates as a trading entity within the Group and is a retailer of DIY and gardening products through the Do It All superstores previously acquired by the Group

Do It All holds 17 store leases of the total leasehold portfolio of 208 operated by the Group

The table below shows the recent trading results for Do It All

52 weeks ended	Audited/ Draft	Turnover £000	Gross profit £000	Gross profit %	Directors' remuneration £000	Net profit after tax £000	Accumulated reserves £000
20 February 2011	Draft	113,234	31,386	28	n/a	(4,073)	(38,969)
21 February 2010	Audited	121,722	37,827	31	n/a	739	(34,897)
22 February 2009	Audited	130,518	39,745	30	n/a	1,033	(32,732)
43 weeks ended 24 February 2008	Audited	166,318	42,044	25	n/a	(14,133)	(36,938)
26 weeks ended 29 April 2007	Audited	105,990	25,173	24	n/a	(8,216)	(26,266)

Focus DIY (Investments) Limited

Investments' principal activity is that of a holding and finance company. It indirectly holds all the shares of Focus DIY and Do It All

Investments is not a trading company, has made no sales in recent years and only reports overhead costs such as interest and charges as a consequence of its status as principal borrower. In FY11, it reported a net loss after tax of £15.2m and in FY10 a net loss of £14.9m. It has no employees.

Do it All (Holdings) Limited

Holdings is a non-trading holding company that has three leases. Abbreviated accounts have historically been produced for this entity. It is the sole shareholder of Payless DIY.

Recent accounts show no activity.

Payless DIY Limited

Payless DIY is a non-trading holding company that has 14 leases. Abbreviated accounts have historically been produced for this entity.

Recent accounts show no activity.

Payless Properties Limited

Payless Properties is a non-trading holding company, with seven leases. Abbreviated accounts have historically been produced for this entity.

Recent accounts show no activity.

Circumstances giving rise to the appointment of the Joint Administrators

As stated previously, in late 2009 the Group undertook a restructuring exercise via a CVA as a consequence of declining sales and profitability, further impacted by difficult trading periods in 2008 and 2009. In the 12 months ended 22 February 2009 Focus DIY experienced a net loss after tax of £14.3m, despite generating a gross profit of £101.0m during that year. The CVA was implemented in order to eliminate some of the high fixed cost base and release the Group from unoccupied or sub-let stores which were impacting the profitability of the Group.

Following the CVA, the management team has worked hard to turn around the business and address the challenges of the struggling economy and competitive market. Despite the actions taken by the Group's management which included, introducing new store formats, restructuring the cost base and launching new marketing approaches, the financial performance of the trading entities Focus DIY and Do it All remained challenging, particularly during the Winter months when sales are seasonally at their lowest.

Whilst Do it All returned a small net profit after tax of £0.7m in the 12 months ended 22 February 2010, Focus DIY generated an annual loss of £11.7m despite the rent relief relating to 38 non-operational stores achieved as a result of the CVA, but after significant depreciation and amortisation costs.

The performance of the Group continued to deteriorate throughout 2010 and into 2011, the consolidated Group management accounts for the 12 months ended 22 February 2011 indicate net losses after tax of £39.4m during this period.

With an awareness of the deteriorating cash and financial performance of the business, management and the lenders pursued alternative strategies in order to stabilise the Group and maximise value for stakeholders, these included:

- ▶ Management worked on a plan to implement a second CVA to eliminate further underperforming stores and improve the underlying cost structure of the business.
- ▶ A sale of the Group. Advisors were instructed to conduct a sale process, which started in Autumn 2010, but resulted in no interest from competitors or trade buyers for the business as a going concern. At the time of our appointment an offer was progressing for the Group, however, insufficient time was available to progress this to a funded offer and the transaction would have resulted in the break-up of the business. It was evident from this process that the value of the business lay in the property leases.

During this time the secured lenders continued to consider their options. Ernst & Young LLP were assisting the lenders in assessing the trading and cash flow performance of the Group. As the sale process continued it became evident that a sale of the business would be unlikely. Consequently, the lenders asked Ernst & Young LLP to assist with scenario planning should it not be possible for the proposed rescue strategies to be completed before a breach of facilities.

The scenario planning continued up until the date of appointment, alongside the discussions between the secured lenders, shareholders and management regarding the options for the business. As majority shareholder and debt provider to the Group, FLP3 Limited advised management that it was no longer viable for it to continue to financially support the business, and management's CVA proposal. This was based on the high level of debt already underpinning the business, including cash injections in the past financial year, and the fact that interest payments were being accrued and covenants waived. In addition, the second proposed CVA required an extension to existing lending facilities and a likely funding requirement. In addition, the difficult retail environment and competitive landscape that currently exists posed many risks to the CVA and the Group's forecast profitability. With no additional funding available from its lenders, management requested that Ernst & Young LLP work with them in consideration of appointing Joint Administrators.

Management subsequently concluded that to protect the interest of all creditors, it was necessary to place the business into Administration immediately. Consequently, on 4 May 2011 the Directors filed at the Court a Notice of Intention to Appoint Administrators in respect of the Companies and on 5 May 2011, Simon Allport, Thomas Andrew Jack and Alan Michael Hudson were appointed Joint Administrators of the Companies under the provisions of paragraph 14 of schedule B1 to the Act.

2. Purpose, conduct and end of Administrations

Purpose of the Administrations

The purpose of an administration is to achieve one of three objectives

- a To rescue the company as a going concern
- b To achieve 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)
- c To realise property in order to make a distribution to one or more secured or preferential creditors

Insolvency legislation provides that objective (a) should be pursued unless it is not reasonably practicable to do so or if objective (b) would achieve a better result for the company's creditors as a whole. Objective (c) may only be pursued if it is not reasonably practicable to achieve either objective (a) or (b) and can be pursued without unnecessarily harming the interests of the creditors of the company as a whole.

It was unlikely that objective (a) could practically be achieved for the following reasons

- ▶ The significant level of debt within the business meant there were limited alternative sources of funding available to support the Group and its immediate working capital requirement, as well as making the business unattractive as a share purchase
- ▶ The Group and its advisors had already pursued a sale strategy prior to the Administrations which attracted no interest in the business as a going concern
- ▶ Given that a small number of the Group's stores were loss making and the declining revenues it was highly unlikely that an equity sale could be achieved for the Group as a whole without significant restructuring of the Group and the elimination of the loss making stores
- ▶ The Group had been loss making for a prolonged period of time prior to the appointments. Therefore it was unlikely that profitability would be returned in the short to medium term, particularly given the significant cash outflow required to trade the business following its peak trading period in the Spring / Summer months and meet the high fixed costs of the business in order to then regenerate the Group's store portfolio
- ▶ A significant proportion of the stock is subject to ROT and trade supplier support (including credit terms) was likely to be severely restricted post insolvency, significantly increasing the funding requirement of the Group in order to facilitate ongoing trade at full capacity whilst seeking a going concern sale

The Joint Administrators have therefore pursued objective (b) to achieve a better result for the Group's creditors as a whole than would be likely if the companies in the Group were wound up (without first being in Administration), rather than objective (a). The reasons for this are outlined below

- ▶ As part of the efforts to secure a sale prior to the Administration, it was apparent that interest existed from several parties for certain parts of the Group's retail portfolio. In addition, management and other parties indicated that they were interested in purchasing a large proportion of the Group's interests as a going concern. Realisations from the Group's property portfolio were therefore likely to be enhanced if they were disposed of whilst trading continued during the Administrations
- ▶ If the Group were to be wound up, realisations from stock would be severely reduced following ROT stock being returned to suppliers and recoveries from remaining stock

would have to be achieved through bulk disposals, most likely requiring significant discounts

- An Administration afforded a period of protection to the Group to allow it to continue to trade out its existing stock holdings through the stores and generate realisations from the stock and leasehold portfolio above what would likely be achieved if the Group were wound up

The Joint Administrators have therefore pursued a strategy of a short term trading period to allow stock to be realised through ongoing sales at the stores whilst pursuing a disposal of the business and assets including the Group's lease portfolio

Conduct of the Administrations

Trading

Following the Joint Administrators' appointment on the morning of 5 May 2011, site visits were conducted by the Joint Administrators' staff to all stores, the distribution centre ('DC') and the Paulton IT office. A central team was also located at the head office in Crewe. Employees were addressed and procedures (including cash counts in all stores and revised customer order/returns/deposit procedures) were implemented immediately to protect Group assets and to help facilitate an ongoing trading strategy.

Measures were taken immediately to reduce the overhead base of the business including the redundancy of 102 head office employees on the date of our appointment. A further 45 head office staff have also subsequently been made redundant. The staff in the stores and regional managers were retained to allow trading to continue across the Group. Wage and salary payments for those retained were made as usual with May's gross payroll totalling £4.9m.

The Joint Administrators then continued to trade the business whilst pursuing a sale of business strategy for all or parts of the business on a going concern basis. The Joint Administrators sought to maximise recoveries through the retail store network for the c £89m of stock on hand at the date of appointments. Retail sales totalling £75.5m (net of VAT) to 10 June 2011 have been made. Shortly after the appointment of the Joint Administrators, key suppliers were contacted to establish resupply of fast moving, seasonal stock lines in order to maintain the retail offering. Additional stock of approximately £3m has been ordered by the business.

Trading sales

Following the sale of a number of stores to Kingfisher, Wickes and B&M (see sale of business section later in the report), by 23 May 2011 the prospects of further going concern disposals were limited. Accordingly, on this date, the Joint Administrators engaged retail agents Gordon Brothers to assist with an orderly wind down of the remaining stock in the business. Since this date, additional marketing and stock discounting has been undertaken to enable the Group to vacate the bulk of the retail estate (122 stores) by 23 June 2011. The Joint Administrators intend to trade out the stock from the remaining stores whilst continuing to pursue further lease disposals.

Please note that whilst the statutory accounts show sales made by Do It All, it is envisaged that for the Administration trading period all sales will be made by Focus DIY. The reason for this is that all stock is purchased by Focus DIY, sales are made under the Focus trading name, and all VAT sales receipts are in the name of Focus DIY per the Group's records.

Administrators' sales (net of VAT) since appointment can be further analysed as follows

	4 days ending 8 May 2011	W/e 15 May 2011	W/e 22 May 2011	W/e 29 May 2011	W/e 5 June 2011	5 days ending 10 June 2011	Total
Sales (£000s)	6,443	7,864	7,198	20,807	22,244	10,934	75,490

Trading costs

Undertakings have been provided to essential service providers (including utility companies, cash collection agents and leased equipment providers) to head office, the retail estate and the DC to allow trading to continue

At the outset a number of suppliers to the business, including the warehousing, distribution and haulage contractors refused to continue to support the business unless additional inducement to trade arrangements were agreed. Given their commercial leverage and ability to keep the business from trading, additional payments of £2.1m and commitments to fund potential contingent liabilities of c £1.8m were agreed with a number of key suppliers and contractors.

A further key supplier, Barclays Merchant Services, was contacted pro-actively and an early agreement was reached, this being essential for retail trading by allowing ongoing receipt of store credit/debit card takings.

Trading liabilities remain estimates based on historic costs, purchase orders and undertakings issued by the Joint Administrators. It is estimated that weekly trading costs (excluding stock shrinkage, inducement to trade payments and agents costs) during May and June are in the region of c £4.0m per week.

Sale of business

Upon appointment, a dedicated sale of business team from Ernst & Young's Transaction Advisory Services met with Focus' directors and senior management to prepare the key operational and financial information required for the sale process.

Immediately thereafter, the Joint Administrators began a marketing process for the disposal of the Group's business and assets on a going concern basis. However, it quickly became apparent that there was a significant interest in the property portfolio of the Group, which offered the potential to realise large premiums from certain leases.

Consequently, whilst pursuing potential sales for the majority of the business and assets of the Group, the Joint Administrators heavily marketed the property portfolio to mixed sectors of prospective purchasers in order to maximise the levels of interest in the business and assets of the Group.

Given the large number of properties and the potential value in the estate, the Joint Administrators retained key members of the Group's property team to support in collating and coordinating information requests. In addition we engaged the services of property agents Harvey Spack Field to review the portfolio and determine the strategy to maximise realisations.

Discussions with potential buyers progressed quickly, with a comprehensive range of financial, operational, property and legal information made available. The Joint Administrators have to date made contact with over 150 interested parties.

As at 10 June 2011, the Joint Administrators have successfully completed three transactions for the sale of options to assign the right, title and interest in specific leases operated by Focus DIY, Do It All and Payless DIY to three separate purchasers. Under the terms of two of the agreements it is envisaged that 536 employees at these stores will also be transferred to the purchasers under the Transfer of Undertakings (Protection of Employees) legislation. Details of the transactions are presented below.

Focus Group Company	Number of properties under option agreement	Purchaser	Consideration (£m)
Focus DIY and Do It All	31	Kingfisher Group Limited	23.0
Focus DIY and Do It All	13	Wickes Building Supplies Limited	8.4
Focus DIY and Payless DIY	11	B&M Retail Limited	1.2

All consideration has been received in full and no further amounts are due in respect of these transactions. Under the terms of the agreements the Joint Administrators have granted the purchasers an option to buy certain stores, however, at this time the Joint Administrators continue to trade the remaining stock after which time the purchaser will be allowed into occupation under a licence during which the option remains valid.

The Joint Administrators continue to market the remaining portfolio for sale and are in advanced discussions with a number of parties regarding the sale of further options to assign leases and the transfer of employees. The Joint Administrators remain confident that further sales can be completed.

Prior to the date of our appointment the Group had entered into a conditional sales contract for six stores. It is anticipated that these sales will complete in the coming weeks, although the quantum of realisations remains confidential.

Property

At the date of appointment the Companies held leasehold agreements on a total of 208 properties.

The leases to these properties are held by various companies within the Focus Group, as summarised in the table below.

Focus Group Company	Number of properties
Focus (DIY) Limited	167
Do It All Limited	17
Payless DIY Limited	14
Payless Properties Limited	7
Do It All (Holdings) Limited	3

The properties can be split into three categories:

Trading stores

At the date of appointment, the Companies traded from 177 leasehold stores across the United Kingdom. As discussed in the trading section above, all stores continued to trade following our appointment.

Operational properties

In addition to the trading stores, the Companies operated central business functions from four further leasehold properties. These operational properties include the Group's head office in Crewe, a national distribution centre in Tamworth and two support centres in Paulton and Crewe.

Unoccupied properties

The Companies also held the leases to a further 27 unoccupied / non-operational stores. These properties have not been occupied during the Administration as they are not required for the ongoing trading of the business.

Since the date of appointment, the lease to one of these properties has expired.

The Joint Administrators are currently in the process of investigating certain lease surrenders initiated prior to our appointment on these properties with a view to finalising them with the respective landlords. Furthermore, the Joint Administrators have offered a surrender of the remaining unoccupied properties to the landlords of these sites.

Cash in hand/transit

At the date of appointment, the Companies' records indicated that there was a total of c £10.1m of cash in hand/transit, outlined below:

Location	£m
Barclays Merchant Services	4.1
American Express	0.2
Cash collection agent	1.4
Till floats / safe	1.1
Cash at bank	3.3
Total	10.1

Following the appointment of the Joint Administrators, BMS and Amex retained £4.1m and £0.2m respectively to seek to mitigate their chargeback risk relating to outstanding pre-appointment customer orders. Based on the Companies' records at the date of appointment, we anticipate that the value of reserves held by BMS and Amex are in excess of the total chargeback exposure. We are continuing to work with these parties to secure a release of surplus funds over and above the chargeback liability.

The Companies' records indicate that the cash collection agent, Loomis, held c £1.4m at the date of appointment. This amount has now been received by the Companies.

At the date of appointment the Joint Administrators' staff attended each of the Companies' trading stores and counted the till/safe floats, which together with Group records indicated a balance of c £1.1m at date of appointment. As the stores continue to trade we will only be able to accurately validate the floats once trading ceases and cash is banked.

The balance held in the Companies' Natwest bank account at the date of appointment has now been received into the Joint Administrators' bank account. A float of c £0.8m has been retained to ensure sufficient funds are maintained to service the Companies' stores with coin deliveries throughout the trading period. This reserve will be received on cessation of trade.

Intellectual property assets

Discussions have been held and remain ongoing with a number of interested parties in respect of Focus DIY's intellectual property assets. These include the Focus name, other own brands and certain databases. Realisations from this source remain uncertain.

Debtors and prepayments collections

The Companies' records indicated that debtors and prepayments totalled c £3.6m at the date of appointment.

To 10 June 2011 the Joint Administrators have recovered c £0.1m of this balance and further amounts of c £1.1m are estimated to be recoverable. Of the remaining balance, c £2.1m is

considered irrecoverable due to counterclaims, set offs, and non-delivered goods. Further work is ongoing in respect of the residual balance of c £0.3m.

The Joint Administrators and their staff are actively pursuing the collection of all debtors and reimbursement of prepayments where possible.

Customer orders

At the date of appointment there were c 10,000 customer orders outstanding with a retail value of c £3.0m per the Statement of Affairs. The Joint Administrators put a hold on all deliveries and collections of ordered goods pending the resolution of certain queries regarding who had title to such goods. Following legal advice regarding this matter, the Joint Administrators were able to release orders for collection subject to the goods being fully paid for, a valid receipt held by the customer and that the customer had been advised by the store that the goods were in stock and had been reserved for customer's collection.

On 7 May 2011 the Joint Administrators therefore started to release orders which met the above conditions. As at 11 June 2011 c 4,000 of these orders have been fulfilled and goods supplied to customers. As such, this has reduced potential non-preferential claims in this regard by £1.2m to an estimated £1.8m.

Stock and retention of title

At the date of appointment the Group had stock of c £87m at net book value. This was split £68m in stores and £19m at the DC.

The Group's stock was purchased and held by Focus DIY. Following the appointment of the Joint Administrators we have undertaken the process of assessing the extent, nature and validity of both ROT and other claims asserted by suppliers against Focus DIY. In doing so we have offered suppliers the opportunity to attend the Tamworth distribution centre to perform a sample stock count in order to gain comfort over the accuracy of stock records.

To date we have received information and claims from 154 suppliers who believe they may have a valid claim. The value of these claims is estimated at £54.6m. Ten claims have now been finalised at a cost of £6.8m for relinquishing a variety of rights. The remaining claims continue to be assessed.

Fixtures and fittings

Fixtures and fittings relate to store racking, IT equipment, and office furniture across the store network. The fixtures and fittings are typically more than three years old and given the recent retail environment which has resulted in many retail outlet closures, there is an influx of these items on the second hand market which is impairing value. This coupled with costs to collect, rent incurred to allow time to remove the items and agents costs to sell the items restricts the net realisable value. At this time we anticipate that the sale of fixtures and fittings will achieve net realisations of c £1.4m. This compares to the Directors' Statements of Affairs of £0.8m in Focus DIY and £0.2m in Do It All.

Potential dividend

The Joint Administrators expect that the Companies' first-ranking secured creditors, GMAC and BoS, will be paid the full amounts owed to them at the date of appointment. The second-ranking secured creditor, FLP3 Limited, is expected to face a significant shortfall in the amount owed to it at the date of appointment.

The Joint Administrators do not anticipate making any distribution to non-preferential creditors outside of the prescribed part, which is further discussed in Section 4 below.

Employees

At the date of appointment all employees (c 4,000) were employed by Focus DIY. Following the sale of the options described above to Wickes Building Supplies Limited and B&M Retail

Limited, 536 employees are expected to transfer to these purchasers under the Transfer of Undertakings (Protection of Employment) at the relevant transfer dates

During the trading period, 147 employees from the head office have been made redundant

Joint Administrators' receipts and payments

A summary of the Joint Administrators' receipts and payments for the period from 5 May 2011 to 10 June 2011 is attached at Appendix D

Initial meeting of creditors

The Joint Administrators are of the opinion that the Companies have insufficient property to enable a distribution to be made to non-preferential creditors other than by virtue of the prescribed part and consequently, in accordance with the provisions of paragraph 52(1) of Schedule B1 to the Act, they do not intend to call an initial creditors' meeting for any of the Companies

The Joint Administrators will be obliged to call an initial meeting of creditors if it is requested by creditors of an individual company whose debts amount to at least 10% of the total debts of that company. The request must be made within 8 business days of the date on which these proposals are sent out (or such longer period as the court may allow) and must be in the prescribed form. The creditor summoning the meeting must lodge with the Joint Administrators a deposit as security for the expenses of summoning and holding the meeting. Further information is provided in the covering letter accompanying these proposals

Future conduct of the Administrations

The Joint Administrators will continue to deal with the Administrations in line with the objectives. Further tasks will include, but are not limited to

- ▶ Realisation of stock through continued trading of the business, including finalising all the trading liabilities
- ▶ Continuing the sale of business strategy to dispose of the remaining stores in the Group retail portfolio
- ▶ Handover of the stores to the purchasers of various options under the terms of the licences granted to occupy the stores
- ▶ Dealing with the larger property portfolio including lease assignments and landlord surrenders
- ▶ Realisation of all remaining assets where possible
- ▶ Completion of statutory requirements of the Administrations including reporting to creditors
- ▶ Preparing corporation tax returns and VAT returns
- ▶ Repayment of debts due to the secured lenders of the Group
- ▶ Dealing with the prescribed part
- ▶ Any other items which may be encountered

2.1.1 The end of the Administrations

It is proposed that the end of the Administrations will be through either a creditors' voluntary liquidation or dissolution. Further details are provided below.

Creditors' Voluntary Liquidation

It is proposed that, at the end of the Administrations, if any of the Companies have any property which might permit a distribution to its creditors, it will move straight into CVL upon the filing with the Registrar of Companies of a notice pursuant to paragraph 83 of Schedule B1 to the Act. It is proposed that the liquidators will be Simon Allport and Thomas Andrew Jack of Ernst & Young LLP and that any act required or authorised under any enactment to be done by the liquidators may be done by either or both of them. In accordance with paragraph 83(7) of Schedule B1 to the Act and Rule 2.117A(2)(b) of the Insolvency Rules 1986, creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of these proposals and before the proposals are approved. It should be noted in this regard that a person must be authorised to act as an insolvency practitioner in order to be appointed as liquidator.

Dissolution

It is proposed that if at the end of the Administrations, the Companies have no property which might permit a distribution to their creditors, the Joint Administrators will send notices to that effect to the Registrar of Companies. On registration of the notices the Joint Administrators' appointments will come to an end. In accordance with the provisions of paragraph 84(6) of Schedule B1 to the Act the Companies will be deemed to be dissolved three months after the registration of the notices.

3. Statements of Affairs

The Directors have submitted their Statements of Affairs for the Companies as at 5 May 2011. Summaries are attached at Appendix B. We would comment that a number of the asset values have yet to be determined and may be lower than indicated. Similarly, a number of creditor claims have yet to be quantified and may be higher than indicated. Additionally, the values are shown before applicable costs of realisation.

We include below a summary of our comments on the Directors' Statements of Affairs.

- ▶ The Statements of Affairs for Focus DIY and Do It All both include values for stock. However, from further investigations into the accounting treatment and discussions with management we have reason to believe that legal title may rest with Focus DIY. We are currently seeking to address this uncertainty with the assistance of our legal advisors.
- ▶ The debts due to the secured lenders (which the Directors estimate totals £246.3m before interest and charges applied) have not been apportioned between each of the six companies and have been applied in full against the fixed charge assets expected to be realised by each of the Companies. However, the debts due to the secured lenders far outweigh the estimated fixed and floating charge realisations, and therefore it is estimated that the only funds available for non-preferential creditors will be by virtue of the Prescribed Parts in Focus DIY and potentially Do It All.
- ▶ The Directors have also included in the Statements of Affairs an estimate for contingent claims in respect of landlords. These amounts serve as an estimate only and will be dependent upon the outcome of the property disposals within the retail store portfolio.
- ▶ The stock balance is shown net of estimated claims for ROT. Following the decision to continue to trade the stock will be sold in the normal course of business. It is anticipated trading will generate a profit, the quantum of which remains unknown, and is subject to ROT, utilities, salaries and all trading liabilities that will need to be finalised.
- ▶ In addition, the trade creditor balances are also shown net of the estimated ROT claims, and therefore the actual value of the trade creditor claims may increase if not all the estimated ROT claims are proven valid.
- ▶ Deposits paid in respect of customer orders of £3.0m are included within the Statements of Affairs. Following the release of stock to certain customers where their orders meet the criteria for release, the total value of these claims in the Administrations are estimated to reduce to c £1.8m.

We provide below, for information, an indication of the current position with regard to creditors' claims. The figures have been compiled by Companies' management and have not been subject to independent review or statutory audit.

Secured creditors

GMAC and BoS provided a revolving credit facility to the Group and are its first-ranking secured lenders. The total amounts owing to them across the Group as at 5 May 2011 is estimated to be c £32.4m. This is stated before the application of any relevant charges or fees.

A distribution of £28m has been made to the secured creditors and the Joint Administrators believe, based on current estimates of realisations in the Administrations, that both GMAC and BoS will be repaid in full the amounts owing to them at the date of appointment.

FLP3 Limited, the Group's second-ranking secured lender, had total amounts owing to it across the Group as at 5 May 2011 of £214.7m. This is stated before the application of any relevant charges or fees.

The Joint Administrators believe that following repayment of the secured debts owed to GMAC and BoS there will be sufficient realisations in the Administrations to allow a repayment distribution to FLP3 Limited, although the quantum remains unknown until the trading has concluded. The distribution to FLP3 Limited will be significantly less than the amounts owed to them at the date of appointment.

Preferential creditors

The Joint Administrators currently estimate preferential creditors of £1.7m, in respect of claims for employees' salaries, holiday pay and pension contributions. As the sole employer in the Group, these will all be against Focus DIY.

The Joint Administrators believe, based on current estimates of realisations in the Administrations, that preferential creditors will be repaid in full.

Preferential claims have been mitigated through the transfer of employees in a number of stores.

Non-preferential creditors

Non-preferential creditor claims continue to be submitted. The Directors' Statements of Affairs estimates that total non-preferential claims for Focus DIY Limited and Do It All Limited will be in the region of £821m.

This estimate is made up of the following:

Non-preferential creditor claims	£'000 (Focus DIY)	£'000 (Do It All)
Non-preferential trade creditors	61,423	0
Non-preferential non-trade accounts	223,133	102,121
Non-preferential amounts due to customers	3,026	0
Non-preferential employee claims	15,573	n/a
Intra-group creditors	346,588	68,387
Total	650,043	171,108

The Directors' Statements of Affairs for the other four companies estimate that total non-preferential claims will be as follows:

Company	£000s	Details
Focus DIY (Investments) Limited	£1,104,009	Relating to intercompany balances and accruals
Do It All Holdings Limited	£7,027	Landlords
Payless DIY Limited	£15,371	Landlords
Payless Properties Limited	£3,260	Landlords

A full breakdown of the outstanding creditor balances at the date of appointment is included in the Directors' Statements of Affairs at Appendix B.

4. Prescribed part

The prescribed part is a proportion of floating charge assets set aside for non-preferential creditors pursuant to section 176A of the Act. The prescribed part applies to floating charges created on or after 15 September 2003.

Focus DIY

The Joint Administrators, to the best of their knowledge and belief, estimate that the value of the prescribed part set aside in Focus DIY will be the maximum of £600,000, before the costs of dealing with the prescribed part.

Do It All

The value of the prescribed part in Do It All is currently uncertain whilst the matter of the ownership of stock between Focus DIY and Do It All is clarified. The result of this may materially increase the floating charge realisations in Do It All, and therefore the value of the prescribed part.

Investments

The value of the prescribed part in Investments is estimated to be £nil.

Holdings

The value of the prescribed part in Holdings is estimated to be £nil.

Payless DIY

The value of the prescribed part in Payless DIY is estimated to be £nil.

Payless Properties

The value of the prescribed part in Payless Properties is estimated to be £nil.

The Joint Administrators intend to make an application to the Court, under section 176A(5) of the Act for an order not to distribute the prescribed part in Focus DIY on the grounds that the cost of making a distribution to non-preferential creditors would be disproportionate to the benefits. This is due to the number and amount of non-preferential claims against Focus DIY, estimated at approximately c 14,000 claims with a value of £650m, giving a potential distribution of less than one pence in the pound.

5. Joint Administrators' remuneration and disbursements and payments to other professionals

Remuneration

The statutory provisions relating to remuneration are set out in Rule 2.106 of the Insolvency Rules 1986. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Administrators' Fees', a copy of which may be accessed from the web site of the Insolvency Practitioners Association at <http://www.insolvency-practitioners.org.uk> (follow 'Regulation and Guidance' then 'Creditors' Guides to Fees'), or is available in hard copy upon written request to the Joint Administrators.

In the event that creditors' meetings are not requisitioned and creditors' committees are not formed, the Joint Administrators will seek to have their remuneration fixed by the secured creditor(s) and if the Joint Administrators have made or intend to make a distribution to preferential creditors, the preferential creditors in accordance with Rule 2.106(5A) of the Rules. The Joint Administrators will ask for their remuneration to be fixed on the basis of time properly given by them and their staff in dealing with matters arising in the Administration.

Attached at Appendix C is a detailed analysis of time spent and charge out rates, for each grade of staff for the various areas of work carried out to 10 June 2011, as required by the Association of Business Recovery Professionals' Statement of Insolvency Practice No. 9.

Disbursements

Appendix C also includes a statement of the Joint Administrators' policy for charging disbursements. In the event that creditors' meetings are not requisitioned and creditors' committees are not formed, the Joint Administrators will seek the approval of the secured creditor(s) and preferential creditors to charge Category 2 disbursements.

Payments to other professionals

The Joint Administrators have engaged the following other professionals to assist them. They were chosen on the basis of their experience in similar assignments and due to their extensive retained knowledge relating to the Group.

Name of firm	Nature of service	How contracted to be paid
DLA Piper LLP	Legal advice	Time cost basis
Ashurst LLP	Legal advice	Time cost basis
Knight Frank	Asset valuations	Time cost basis
Gordon Brothers	Trading agents	Percentage of realisations
King Sturge	Business Rates	Percentage of realisations
Harvey Spack Fields	Property	Percentage of realisations

Details of the fees paid to date are included in the receipts and payments account attached at Appendix D. As at 10 June 2011, £45,000 has been paid in fees to our property advisors.

Appendix A Statutory information

Company Information

Company name	Focus (DIY) Limited (In Administration)
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	01779190
Previous name(s)	Focus Do It All Limited Focus DIY Limited Choice DIY Limited Finesmooth Limited
Trading address(es)	Gasworth House Westmere Drive Crewe Cheshire CW1 6XB

Details of the Joint Administrators and of their appointment:

Joint Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court reference	High Court of Justice 642 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Issued and fully paid	
		£	Number	£
Ordinary	287,425 000	28,742,500	287 425,000	28,742,500

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	17 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Grimsey	Director	26 July 2007	n/a	n/a

Company Information

Company name	Focus DIY (Investments) Limited
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	04560463
Previous name(s)	Focus Wickes (Investments) Limited De Facto 1014 Limited
Trading address(es)	N/a

Details of the Joint Administrators and of their appointment:

Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court reference	High Court of Justice 638 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Issued and fully paid	
		£	Number	£
Ordinary	2	2	2	2

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	19 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Grimsey	Director	26 July 2007	n/a	n/a

Company Information

Company name	Do It All Limited
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	01977522
Previous name(s)	N/a
Trading address(es)	Gasworth House Westmere Drive Crewe Cheshire CW1 6XB

Details of the Joint Administrators and of their appointment:

Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court Reference	High Court of Justice 641 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Issued and fully paid	
		£	Number	£
Ordinary	44,288,742	44,288,742	44,288,742	44,288,742

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	17 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Grimsey	Director	26 July 2007	n/a	n/a

Company Information

Company name	Do It All (Holdings) Limited
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	02488208
Previous name(s)	Do It All Limited Sparrow-Owl Limited Trushelfco (No 1611) Limited
Trading address(es)	N/a

Details of the Joint Administrators and of their appointment:

Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court Reference	High Court of Justice 639 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Number	Issued and fully paid
		£		£
Ordinary	302,059,724	302,059,724,000	302,059,724	302,059,724,000

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	17 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Grimsey	Director	26 July 2007	n/a	n/a

Company Information

Company name	Payless DIY Limited
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	00783953
Previous name(s)	W H Smith Do It All Limited L C P Home Improvements Limited
Trading address(es)	N/a

Details of the Joint Administrators and of their appointment:

Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court reference	High Court 640 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Issued and fully paid	
		£	Number	£
Ordinary	25,000,000	25,000,000	25,000,000	25,000,000
Ordinary \$	38,837,756	\$38,837,756	38,837,756	\$38,837,756

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	17 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Grimsey	Director	26 July 2007	n/a	n/a

Company Information

Company name	Payless Properties Limited
Registered office address	100 Barbirolli Square Manchester M2 3EY
Registered number	00543407
Previous name(s)	Payless DIY Limited Tubbs Building Supplies Limited Payless DIY Limited Marley Homecare Limited Marley Retail Limited
Trading address(es)	N/a

Details of the Administrators and of their appointment:

Administrators	S Allport, T A Jack and A M Hudson
Date of appointment	5 May 2011
By whom appointed	The appointment was made by GMAC Commercial Finance Limited, a qualifying floating charge holder
Court reference	High Court 643 of 2011

Any of the functions to be performed or powers exercisable by the Joint Administrators may be carried out/exercised by any one of them acting alone or by any or all of them acting jointly

Statement concerning the EC Regulation

The EC Council Regulation on Insolvency Proceedings does apply to this Administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State

Share capital

Class	Number	Authorised	Issued and fully paid	
		£	Number	£
Ordinary	1,000	1,000	1,000	1,000

Directors and secretary and their shareholdings

Name	Director or Secretary	Date appointed	Date resigned	Current shareholding
Dawn Michelle Wilkinson	Secretary	17 September 2008	n/a	n/a
Robert Patrick Gladwin	Director	7 April 2008	n/a	n/a
Thomas Christopher Morgan	Director	21 June 2010	n/a	n/a
William Gnmsey	Director	26 July 2007	n/a	n/a

Appendix B Directors' Statements of Affairs

Statement of affairs

Name of Company Focus (DIY) Limited	Company number 01779190
In the High Court of Justice Chancery Division Leeds District Registry	Court case number 642 of 2011

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

Statement as to the affairs of (a) Focus DIY Limited
100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011, the date that the company entered administration

Statement of Truth

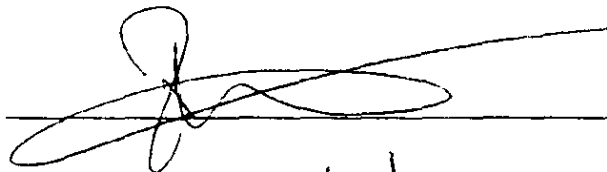
I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration

Full name

Robert Portock Gladwin

Signed



Dated

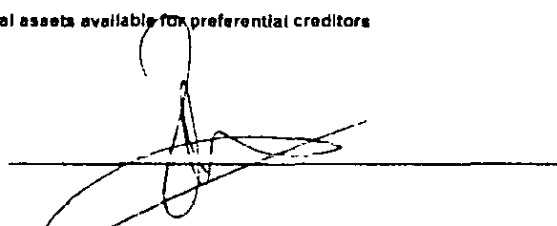
25/5/11

Focus (DIY) Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	18 837	753
Computer Equipment	2 704	108
Plant & Machinery	7 060	10
Land & Buildings	7 708	0
Goodwill	32 842	0
Cost of Investment	320	0
Lease Premiums	28 538	50 108
	<u>98 009</u>	<u>50 979</u>
Less monies due to fixed charge	(248 344)	(248 344)
Assets subject to floating charge		
Stock	66 676	41 475
Sales ledger	580	545
Vouchers	147	132
Creation Finance	1 174	880
Prepayments & Deferred Expenditure	6 553	0
Store Floats	859	859
Store Gift Vouchers	178	0
Intercompany	419 527	0
Intercompany DIA	29 977	0
	<u>525 672</u>	<u>43 891</u>
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>525 672</u>	<u>43 891</u>

Signature



Date

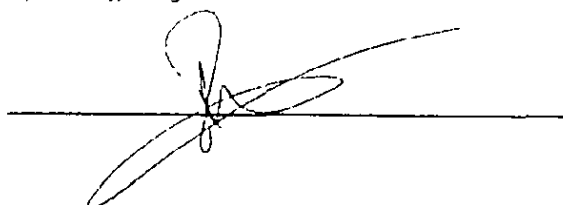
25/5/11

Focus (DIY) Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	525 672	43 891
LIABILITIES		
Preferential creditors		
Employee claims arrears of overtime and holiday pay	(1 821) (1 821)	(1 821) (1 821)
Estimated deficiency/surplus as regards preferential creditors	523 851	42 070
Estimated prescribed part of net property where applicable (to carry forward)	(600)	(600)
Estimated total assets available for floating charge holders	523 251	41 470
Debt secured by a floating charge	(150,335)	(195 366)
Estimated deficiency/surplus of assets after floating charge	372 916	(153 896)
Estimated prescribed part of net property where applicable (brought down)	600	600
Total assets/(liabilities) available to unsecured creditors	373 516	(153,296)
Unsecured non preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	(91 551)	(61 423)
HMRC	(7 689)	(7 589)
Landlords	(193 890)	(193 890)
Intercompany	(348,588)	(346 588)
Pension Scheme	(1 068)	(19 384)
Provisions	(11 320)	0
Accruals & Deferred Income	(5 448)	(5 448)
Redundancy	(15,573)	(15 573)
Other Creditors	(68)	(68)
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders)	(299 679)	(649 443)
Shortfall to floating charge holders (brought down)	0	(153 896)
Estimated deficiency/surplus as regards creditors	(299,679)	(803 339)
Issued and called up share capital	(287 425)	(287 425)
Estimated Total (deficiency) as regards members	(587 104)	(1 090 764)

Signature



Date

25/5/11

Notes to accompany Focus DIY Limited – Statement of Affairs

The Statement of Affairs for Focus DIY Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

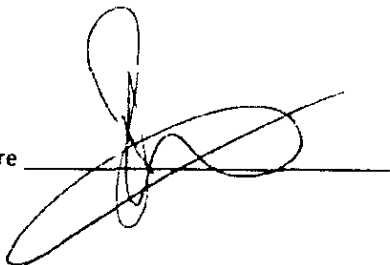
At the date of appointment it was estimated that lease premiums had a total value of £22.4 million based upon historic appraisals and negotiations with third parties, however it is understood that following the appointment of the administrators this class of asset has been realised in part for a further £27.7 million.

Trade creditors as per the Statement of Affairs are shown net of estimated claims for Retention of Title which has also been adjusted in the stock figure.

Landlord claims have been estimated based upon annual rent, service charges, insurance and provision for dilapidations over the remaining term of the lease.

Pension scheme liability as per the Statement of Affairs is estimated on the basis set out in s75 Pension Act 1995 as at 31 May 2009.

Signature _____

A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the bottom.

Date _____

25/5/11

Name	Correspondence Address 1	Amount of debt £
CERBERUS CAPITAL INVESTMENTS	Cerberus Capital Management, L.P. 299 Park Avenue New York NY 10171	214 689 447
GMAC COMMERCIAL FINANCE	The Brighton Forum 95 Ditchling Road Brighton BN1 4ST	31 654 114
	Secured Creditors	248 343 561
20-20 TECHNOLOGIES LIMITED	Inca House Eureka Science Park Ashtford Kent TN25 4AB	6 501
2020 TECHNOLOGIES LTD	Inca House Eureka Science Park Trinity Road Ashtford Kent TN25 4AB	1 638
245EVEN (GB) LTD	First Floor Oswaldtwistle Mills Business Centre Pickup Street Oswaldtwistle BB5 0EY	635
3M UK LTD	3M Centre Cain Road Blackwell Berks RG12 8HT	175 896
4MEDIA LTD	11 Masons Arms Mews London W15 2DX	1 800
75TARS LLP (THE)	46 Charlotte Street London W1T 2GS	31 881
A D REMOVALS	103 Chalford Oaks Aekham, Middlesbrough TS5 8QQ	858
A E DAY & SON	5 Church Lane Huntingdon Cambridgeshire PE28 5AE	1 639
A STEPHENSON	18 Whitley Close Bishop Auckland Co Durham DN14 0RU	1 231
ABERDEEN PROPERTY INVESTORS (S00342)	123 St Vincent Street Glasgow G2 5EA	15 499
ABERDEEN PROPERTY INVESTORS (S01403)	123 St Vincent Street Glasgow G2 5EA	47 079
ABERLENSHIRE COUNCIL	PO BOX 19533 INVERURIE AB51 5WX	26
ABRU (LADDERS)	Derwentside Industrial Park Derby Road Belper Derbyshire DE1 1JY	223 451
ACCESS DIRECT	Churchward House Fire Fly Avenue Swindon Wiltshire SN2 2EY	55
ACCO UK LIMITED	2 The Chase Great Notley Essex CM77 7QX	16 803
ACTIVE PRODUCTS UK LTD	Oxford House, Oxford Road Aylesbury Buckinghamshire HP21 8SZ	13 525
ADDIS HOUSEWARES	Zone 3 Waterton Point Brocas Avenue Bngend CF31 3US	57 517
ADKAT DISTRIBUTION LTD	PACKINGTON HOUSE 3-4 HORSEFAIR BANBURY OXON OX16 0AA	132 127
AFFORDABLE CARE COMPANY LTD	Unit 7 Rotton Park Street Ladywood Birmingham B16 0AB	989
AGGREGATE INDUSTRIES (HOME DEL)	Hulland Ward, Ashbourne, Derbyshire DE6 3ET	240
AGGREGATE INDUSTRIES BRADSTONE	Hulland Ward Ashbourne Derbyshire DE6 3ET	430 427
AIR TRANSPORT	AHR Transport Dudley West Midlands	2 078
ARVENT SYSTEMS SERVICES LIMITED	Systems House Lamby Industrial Park Wentnook Avenue Cardiff CF3 2EX	564
ALAN SHEPPARD	21 Beresford Drive Ilkeston Derbyshire DE7 8RT	1 316
ALBATROSS EXPRESS ROBERT HONOUR	4 Saxon Court Benson Wallingford OX10 6RZ	2 554
ALEXANDER TECHNOLOGIES	4 Dorford Drive South West Industrial Estate Peterlee Durham	96
ALLMAND SMITH LTD	Regency Mill Chester Road Macclesfield Cheshire SK11 8HR	12 372
ALM MANUFACTURING	Grimbold Craig Close St James Business Park Knaresborough	21 198
ALPHA GLASS & GLAZING LIMITED	Brunswick House, Birmingham Road Redditch Worcestershire B97 6DY	8 413
AMERICAN EXPRESS	AMERICAN EXPRESS ESTABLISHMENT SERVICES PO BOX 72 AMEX HOUSE BRIGHTON BN88 1AH	14 011
APOLLO GARDENING LIMITED	Apollo House Neepest Lane Sheffield South Yorkshire S3 8AU	388 984
APOLLO GARDENING NF	Apollo House Sheffield South Yorkshire S3 8AU	430
APOLLO RADIATORS LTD	Unit 2 Madleaze Trading Estate Bristol Road Gloucester GL1 2JG	30 649
APPEYARD LEES	15 Clare Road Halifax West Yorkshire HX1 2HY	3 304
AQUALONA PRODUCTS LTD	50 Moxton Street Barnet Hertfordshire EN5 5TS	321 472
AQUALUX PRODUCTS	Universal Point Steelmans Road Off Park Lane Wednesbury West Midlands WS10 6UZ	25 611
ARDALE INTERNATIONAL LTD	10TH FLOOR 3 HARDMEN STREET SPINNINGFIELDS MANI	18 165
ARGOFIELD LTD	Clan House Denmark Street Maidenhead SL6 7BN	4 163
ARIEL PLASTICS LTD	Speedwell Industrial Estate Slaveley Chesham Derbyshire S433LP	63 840
ARTHOUSE LTD	St James Church Back Road Waterfoot Rossendale Lancashire DN14 7EA	186 910
ASHTHEAD PLANT HIRE CO LTD	PO Box 119 Warrington Cheshire WA3 8YT	8 624
assa abloy limited (door turn)	School Street Willenhall West Midlands WV13 3PW	224
A55A ABLOY LIMITED (BRANDED)	School Street Willenhall West Midlands WV13 3PW	192 844
ASSA ABLOY LIMITED (OWN LABEL)	School Street Willenhall West Midlands WV13 3PW	217 173
AVOCET HARDWARE PLC (HARDWARE)	Brookfoot Mills Eiland Road Brighouse West Yorkshire HD6 2FW	9 826
AVON BARRIER COMPANY LTD	Brookfoot Mills Eiland Road Brighouse West Yorkshire HD6 2FW	196 354
AZZURRI COMMUNICATIONS	Nova House 195 South Liberty Lane Ashton Vale Trading Estate Bristol BS3 2TN	234 575
AZZURRI COMMUNICATIONS LIMITED	Azzurri House Walsall Business Park Aldridge West Midlands WS9 9RB	1 099
B D SANDERS LTD	Castleton Mill Castleton Close Leeds LS12 2DS	210
B J LIGHT HAULAGE	67 Old Shoreham Road Hove East Sussex BN3 1Q	20 914
B J PROPERTY INVESTMENTS	29 Rocket way Foresthall Newcastle upon Tyne NE12 9RJ	3 592
BADGEMASTER LTD	Matrix Alpha Matrix Business Park, Swansea SA6 8RE	388
	Hazellford Way Newsleac Nottungham NG15 0DD	609

Name	Correspondence Address 1	Amount of debt £
BAGLAN BAY ESTATE CO	The Coach House, Fulshaw Hall, Alderley Road, Wimslow, Cheshire SK9 1RL	24 410
BALFOURS	Market House, Craven Arms, Shropshire SY7 9NN	20 134
BARCLAYCARD	COMPANY BARCLAYCARD CORPORATE PO BOX 3000 TEESDALE BUSINESS PARK STOCKTON ON TEES TS17 6YG	691
BARCLAYS MERCHANT	BARCLAYS MERCHANT CHARGES DEPT (GSD), NORTHAMPTON NN4 7SG	228 837
BARLOWORLD HANDLING LIMITED	Panel House, Cygnus Walk, Black Country New Road, West Bromwich B70 0XB	9 008
BARLOWORLD SHOPFITTINGS ENG LTD	Barlow House, Yew Tree Way, Stone Cross Park, Warrington WA3 3JD	8
BATH & NORTH EAST SOMERSET COUNCIL	REVENUES & BENEFITS PO BOX 2797 BATH BA1 1WF	1 643
BAY GARDEN (2)	Barnfield Works, Raglan Street, Hyde, Cheshire SK14 2DX	23
BAYER GARDEN (2)	Bayer Cropscience Ltd, 230 Cambridge Science Park, Milton Rd, Cambridge CB4 0WB	165 510
BBC FIRE PROTECTION LIMITED	Bayer Cropscience Ltd, 230 Cambridge Science Park, Milton Rd, Cambridge CB4 0WB	5 161
BEACH BROS (T/A WOODENTOPS)	St. Florian House, Aytan Road, Wymondham, Norfolk NR18 0RP	1 585
BEWIS LIMITED	Western Road, Exeter, Devon, EX4 1EQ	72 536
BERKLEY LEISURE GROUP	Farlington Road, Rossendale Road Industrial Estate, Burnley, Lancashire BB11 5SW	40 316
BERNARD EMMI TRANSPORT	2 Phillips Drive, Whitefield, Manchester, M457 PY	8 111
BETTER HOME PRODUCT (LINHAI) CO LTD	West Coker House, West Coker, Yeovil, Somerset BA22 9BG	38 379
BIBBY FACTORS NORTHEAST (BUILDING)	Mount Sorrell, Broadchalke, Salisbury Wilt, SP5 5HQ	414
BIFFA WASTE SERVICES LIMITED	South Hurling Road, Linhai City, Zhejiang Province, CH317000	132 968
BIG K CHARCOAL MERCHANTS LTD	Swain Street, Gateshead, NE8 1BO, NE8 1BQ	3 810
BIG K PRODUCTS UK LTD	Coronation Road, Cressex, High Wycombe, Bucks, HP12 3TZ	34 575
BIG K PRODUCTS UK LTD (2)	Whittington Hill, Stoke Ferry, King's Lynn, Norfolk, PE33 9TE	21 638
BILLET MEDIA CONSULTING	Whittington Hill, Stoke Ferry, King's Lynn, Norfolk, PE33 9TE	126 619
BIRLEA FURNITURE LTD	Whittington Hill, Stoke Ferry, King's Lynn, Norfolk, PE33 9TE	100 561
BLACK & DECKER (POWER TOOLS) LTD	2nd Floor, The Registry, Royal Mint Court, London, EC3N 4QN	34 043
BLAZE MAINTENANCE LTD	BIRLEA FURNITURE LTD, UNIT 6a-1 west meadow rise, CASTLE, DONNINGTON, DERBYSHIRE, DE74 2HL	44 160
BLAZE RESOURCING LIMITED	210 Bath Road, Slough, Berkshire, SL1 3YD	248 776
BLOCKBUSTER ENTERTAINMENT LTD	210 Bath Road, Slough, Berkshire, SL1 3YD	203 290
BLUE CHIP GROUP (THE)	Canyle House, 15 Tonbridge Road, Tonbridge, Kent, TN11 9BH	2 529
BLUEMANTLE	Canyle House, 15 Tonbridge Road, Tonbridge, Kent, TN11 9BH	131
BNP PARIBAS REAL ESTATE (500143)	Harfield Place, The Drive, Uxbridge, Middlesex, UB10 8AQ	2 562
BNP PARIBAS REAL ESTATE (500660)	Franklin Court, Proxy Business Park, Bedford, MK44 3JZ	10 673
BNP PARIBAS REAL ESTATE (500737)	Foden Investments Ltd, Foden House, London Road, Alderley Edge, Cheshire, SK9 7RT	2 860
BOEFLORA UK LIMITED	9 Colmore Row, Birmingham, B3 2PJ	39 888
BOSTIK	9 Colmore Row, Birmingham, B3 2PJ	30 025
BREWSTERS WALLCOVERINGS NF	Surfleet Road, Pritchbeck, Spalding, Lincolnshire, PE11 3XY	45 466
BRISTOL CITY COUNCIL	Common Road, Stafford, ST19 3EH	7 304
BRITISH CERAMIC TILE	Common Road, Stafford, ST16 3EH	561 912
BROOKHAMSHIRE COUNTY COUNCIL	Victoria Mills, Macclesfield, Holmes Chapel, Cheshire, CW4 7PA	1 296
BUPA	LOCAL TAXATION PO BOX 968 BRISTOL BS99 1ZG	48 644
BUPA WELLNESS	Healthfield, Newton Abbot, Devon, TQ12 6RF	34
BURBAGE IRON CRAFT HD	Prospect House, 168 - 170 Washway Road, Sale, Cheshire, M33 6JH	173 942
BURTON MCCALL	66 HIGH STREET, AYLESBURY, BUCKINGHAMSHIRE, HP20 1YD	459
BUSINESS COMMUNICATIONS	CORPORATE MEMBER SUBS/BUPA CORPORATE CREDIT CONTROL, PO BOX 235, SALFORD QUAYS, MANCHESTER, M50 3ZT	35
C & A FLOORING	Room 101, The Anchorage, Salford Quays, Manchester, M50 3XL	16 768
C&S VENDING SERVICES	Burbage Iron Craft, Unit 16, Waterfield Way, Skelchley Lane, LE10 3ER	467
CH BYRON (ELECTRICAL)	24 28 Bloomsbury Way, London, WC1A 2PX	2 297
CAERPHILLY COUNTY BOROUGH COUNCIL	163 Parker Drive, Leicester, Leicestershire, LE4 0JP	5 675
CALOR GAS LIMITED	20 High Park, Paulton, Bristol, BS39 7LN	11 780
CALOR GAS LTD (WARWICK)	Cordy House, 9 Littleton Drive, Cannock, Staffordshire, WS12 4TS	281
CANDLELIGHT PRODUCTS (NO FRILLS)	Unit 6, Clearwater Bus Park, Blagrove, Swindon, SN5 8YZ	1 396
CANDLELIGHT PRODUCTS LTD	34 Sherwood Road, Aston Fields Industrial Estate, Bromsgrove, Worcestershire, B60 3DR	1 164
	PENALLIA HOUSE, TREDOMEN PARK, YSTRAD MYNA, HENGGED, CF82 7PG	185
	Athena House, Athena Drive, Tachbrook Park, Warwick, CV34 6RI	17
	Athena House, Athena Drive, Tachbrook Park, Warwick, CV34 6RI	234 156
	1 6 Lombard Street, London, EC3V 9JU	5 266
	UNSTUN HOUSE, WADDINGTON LANE, ROTHERHAM, SOUTH YORKSHIRE, S65 3SH	31 453
	Candlelight Products Ltd, Usun House, Waddington Way, Altham, Rotherham, S65 1CU	2 311

Name	Correspondence Address 1	Amount of debt £
CAPITA SYMONDS (S00486)	NB Real Estate 25 Sackville Street London W1S 3HQ	1 702
CAPITA SYMONDS (S00519)	NB Real Estate 25 Sackville Street London W1S 3HQ	34 007
CAPITA SYMONDS (S01502)	NB Real Estate 25 Sackville Street London W1S 3HQ	36 750
CARETOWER LTD	Unit 4 Horizon Trade Park Ring Way Bounds Green London N11 2NW	20 274
CARMARTHENSIRE COUNTY COUNCIL	COUNCIL OFFICES 3 SPILMAN STREET CARMARTHEN SA31 1LE	18
CARMARK COOPERAGE	21 Ladywell Avenue Grangestone Industrial Estate Girvan KA26 9PL	6 243
CARRON PHOENIX LIMITED	Carroll Works Stenhouse Road Falkirk Scotland FK2 8DW	538 237
CASH MANAGEMENT SYSTEMS	GORSE MILL GORSE STREET CHADDERTON OLDHAM OL9 8RJ	83 705
CASCADE ELECTROLITE LTD	Ground Floor Quayside Wilderspool Business Park Greenalls Avenue Wallington WA4 5HL	6 021
CASTACRETE LTD	Stone House Dean Street Madsstone Kent ME15 0PW	5 283
CASTLE CARRIERS	39 Burnside Road Menstrie Clackmannanshire FK11 7DJ	862
CATS SOLUTIONS LTD	Broken Wharf House Two Broken wharf London EC4V 3DT	1 860
CAVALIER MARKETING LTD	North Dean Road West Lane Keighley West Yorkshire BD22 4QY	205 653
CAVALIER MARKETING LTD (DHD)	North Dean Road West Lane Keighley West Yorkshire BD22 4QY	52 518
CAVALIER MARKETING LTD (STORE)	North Dean Road West Lane Keighley West Yorkshire BD22 4QY	43 579
CAWTHS COURIERS	L Cawthray 12 Chestnut Close Great Woldingfield Sudbury Suffolk CO10 0RU	412
CB RICHARD ELLIS	80 New Bond Street London W1S 1DD	31 695
CB RICHARD ELLIS LIMITED	St Martins Court 10 Paternoster Row London EC4M 7HP	25 209
CB RICHARD ELLIS LIMITED (S00184)	6th Floor Eagle Building 215 Bothwell Street Glasgow G2 7EZ	48 516
CB RICHARD ELLIS LTD (S00485)	6th Floor Eagle Building 215 Bothwell Street Glasgow G2 7EZ	32 230
CB RICHARD ELLIS LTD (S01373)	6th Floor Eagle Building 215 Bothwell Street Glasgow G2 7EZ	58 415
CB RICHARD ELLIS LTD (S01823)	6th Floor Eagle Building 215 Bothwell Street Glasgow G2 7EZ	43 115
CENTRE FOR CRISIS PSYCHOLOGY	Broughton Hall Skipton BD23 3AE	1 200
CERIDIGION COUNTY COUNCIL	George Street Brighouse West Yorkshire HD6 1PU	152 220
CERTEGY LIMITED	THE DIRECTOR OF FINA CANOLFAN RHEIDOL RHODFA P Llanbadarn Fawr A CEREDIGION SY23 3UE	17
CHARITIES AID FOUNDATION	Floor 1 Tricorn House 51/53 Hagley Road Birmingham B16 8T	1 635
CHEETAHMAIL UK LTD	25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	229
CHESHIRE EAST COUNCIL	Abbey House Wellington Way Weybridge Surrey KT13 0TT	1 887
CHESHUM PLANTS LTD	DELAWARE HOUSE DELAWARE STREET CREWE CHESHIRE CW1 6XB	53
CHEVAL PROPERTIES LIMITED	Woodlands North Nursery Bogleswade Road Upper Caldecote Bedfordshire SG18 9BS	745 343
CHIP MANAGEMENT LTD	Suite 6 Audley House 8 North Audley Street London W1K 6ZD	30 592
CHRISTMAS CABIN (THE)	Haskell House 152 West End Lane London NW6 1SD	28 225
CHUBB ELECTRONIC SECURITY	Plantation Lodge Farm Morkery Lane Caselle Byham Grantham Lincolnshire NG33 4SP	634
CHUBB SECURITY	Suite 17 No 1 @ The Beehive Lons Drive Sharnsworth Business Park Blackburn Lancashire BB1 2QS	4 429
CINTEL UK LIMITED	Suite 17 No 1 @ The Beehive Dean Court Woodford Road Wilmslow Cheshire SK9 2LT	60
CITY SERVICES (HEREFORD) LIMITED	Formally City Courier Service Hereford HR2 6EZ	1 241
CLARITY RETAIL SYSTEMS LTD	Pateison House Hatch Warren Farm Hatch Warren Lane Basingstoke RG22 4RA	3 419
CME SANITARY SYSTEMS LIMITED	Warmsworth Hall Industrial Estate Warmsworth Doncaster South Yorkshire DN4 9LS	39 300
COAL PENSION PROPERTIES LTD (S00188)	c/o LaSalle Investment Management 1 Curzon Street London W1U 5HD	116 239
COLOMBO NEW SCAL S P A	Via Sialate 17 Rovagnate 23 888 Italy ITA 1	68 650
COMMITEL INNOVATE LTD	56 Causeway Road Earlstreets Industrial Estate Corby Northamptonshire NN17 4DU	105 287
COMMITEL INNOVATE LTD (CABLES)	56 Causeway Road Earlstreets Industrial Estate Corby Northamptonshire NN17 4DU	11 200
COMMITEL UK LTD	56 Causeway Road Earlstreets Industrial Estate Corby Northamptonshire NN17 4DU	6 752
COMMUNISIS UK LIMITED	Manston Lane Cross Gates Leeds LS15 8AH	157 468
CONSTANT & CO	136 Bedford Road Kempston Bedford MK42 8BH	119 871
CONTRACT FIRE SYSTEMS	CFS Business Park Coleshill Road Sutton Coldfield West Midlands B75 7FS	1 211
CONTRACT FIRE SYSTEMS	CFS Business Park Coleshill Road Sutton Coldfield B75 7FS	3 491
CONVENIENCE MARKETING LTD	PO Box 4089 Cannock Staffordshire WS21 1QZW	36
COOLVISION LTD	301 Fyde Road Aston Preston Lancs PR2 2NH	240
CORNWALL COUNCIL	REVENUES SECTION PO BOX 51 WADEBRIDGE PL27 9BE	435
CORPORATE EXPRESS	Tameside Drive Holford Birmingham West Midlands B6 7AY	34
COTTAGE TRANSPORT	3 Weston Mill Lane Northampton Northamptonshire NN3 3HJ	130 960
COTTRILLS NIMMOGEN LTD	The Picturedrome Cheselgate Macclesfield CHESHIRE SK11 6DU	248
COUNTRYWIDE GROUNDS MAINTENANCE	Countrywide House Oak Green East Road Cheshire Hulme Cheshire SK8 6QL	8 18
COUNTRYWIDE PROPERTY MANAGEMENT (S000206)	Central House Cliffdown Road Southend-on Sea SS1 1AB	336
COVE PRODUCERS LIMITED	Unit 9 White Road Corby Northants NN17 5DX	15 315
COX & GILL (ELECTRICAL) LTD	Fawkham Road West Kingsdean Sevenoaks Kent TN15 6JP	49 555

Name	Correspondence Address 1	Amount of debt £
COX AND GILL (UK) LIMITED	Fawkham Road West Kingsdown Sevenoaks Kent TN15 6JP	3 300
CPL DISTRIBUTION	Mill Lane Wingerworth Chesterfield Derbyshire S42 6NG	11 260
CREATEX NV	Satchwell Granary 2 New Street Learnington Spa Warwickshire CV31 1HP	51 204
CREATEX NV	2 New Street Learnington Spa Warwickshire CV31 1HP	17 109
CROCODILE DIRECT LIMITED	39 Cumberland Avenue Fixby Huddersfield West Yorkshire HD2 2JJ	201 903
CROWN PAINTS	Crown House Hollins Road Darwen Lancashire BB3 0BG	862 302
CROWN PAINTS (SADOLIN)	Crown House Hollins Road Darwen Lancashire BB3 0BG	51 651
CROYDEX COMPANY LTD	Central Way Waworth Industrial Estate Andover Hants SP10 5AW	40 165
CUMBRIA COUNTY COUNCIL	County Offices Kendal Cumbria LA9 4RQ	52
CURVER UK LTD	CARDREW WAY CARDREW INDUSTRIAL ESTATE REDRUTH CORNWALL TR15 1ST	15 749
D LINE (EUROPE) LIMITED (SB)	Unit B2 Morston Quay Stephenson Street Wallsend NE28 6UL	3 732
D LINE EUROPE LTD	Unit B2 Morston Quay Stephenson Street Wallsend NE28 6UL	7 549
D&J BAILEY (FLOORING) LTD	Churchill House Farncole Drive Four Oaks Sutton Coldfield B71 4QS	1 019
DAIRY CREST - FORMALLY EXPRESS	Grobby Road Coppinall Grove Cheshire CW1 4PE	25
DANISH PROPERTY	14 Cork Street London W1S 3NS	783
DAR LIGHTING LTD	Wildmere Industrial Estate Banbury Oxon OX15 3JZ	136 737
DATACISIONS	2nd Floor 85 Great Eastern Street London EC2A 3HY	18 000
DAVIS BROWN	No 1 Margaret Street London W1W 8RB	31 520
DAVIS HUDSON & CO LTD	17 Bickford Road Wilton Birmingham B6 7EE	72 744
de ree uk limited	Haweswater Suite Paragon House Chorley New Road Bolton Lancashire BL8 0HG	213 779
DEKOR PLC	3 Charnwood Park Bregend Glamorgan CF31 3PL	301
DEL TATURN RUGS	Satchwell Granary 2 New Street Learnington Spa Warwickshire CV31 1HP	56 719
DEMMA SERVICES LTD	38 The Green Castle Bromwich Birmingham B36 9AL	725
DERBYSHIRE COUNTY COUNCIL	CUSTOMER SERVICES DE PO BOX 1 COUNCIL HOUSE CORPORATION STREET DERBY DE1 2XG	86
DEROMA UK	UNIT 14 Quedeley Trading Estate Harefield Stonehouse Gloucestershire GL10 3EX	257 080
DEVA TAP COMP	Brooklands Mill English Street Leigh Lancashire WN7 3EH	637 183
DEVILICA (SW BLACKWOOD) LTD	7 Queen Street Mayfair London W1J 9PB	1 868
DEVON COUNTY COUNCIL	County Hall Topsham Road Exeter DEVON EX2 4QH	78
DHL INTERNATIONAL (UK) LTD	Hilbom House 1 Duques Green Avenue Faggs Road Felham Middlesex TN14 0LR	5
DIGITAL WINDOW LTD	100 Leman Street 3rd Floor LONDON E1 8EU	1 539
DIMENSIONS CORPORATEWE	3 Long Acres Willow Farm Business Park Castle Donington Derbyshire DE74 2UG	102
DIMENSIONS CORPORATEWEAR LTD	3 Long Acres Willow Farm Business Park Castle Donington Derbyshire DE74 2UG	13 973
DIMENSIONS CORPORATEWEAR LTD	3 Long Acres Willow Farm Business Park Castle Donington Derbyshire DE74 2UG	7
DIRECT WALLPAPERS LTD	Pumbe Street Burnley Lancashire BB11 3AB	51 921
DIRECTORY ADVERTISING AGENCY (THF)	1 3 Halford Road Richmond Surrey TW10 6AW	1 500
DLA PIPER RUDNICK GRAY CARY UK	India Buildings Water Street Liverpool L2 0NH	2 830
DOFF PORTLAND LTD	Arenal Way Wainall Road Hucknall Notts NG15 6DW	37 923
DRAPER TOOLS	Hursley Road Chandlers Ford Eastleigh Hampshire SO53 1YF	35 669
DRAPER TOOLS LTD	Hursley Road Chandlers Ford Eastleigh Hampshire SO53 1YF	177 492
DTZ (S01009)	6th Floor 120 Edmund Street Birmingham B3 2ED	59 640
DTZ CLIENT AC RE ROYAL LONDON HOSP	1 Colmore Square Birmingham B4 6AJ	35 186
DTZ (S01008)	King Surge LLP PO Box 2534 40 Berkeley Square Bristol BS8 9AQ	3 275
DTZ (S01387)	Rivergate House 70 Redcliff Street Bristol BS1 6AL	739
DUDLEY METROPOLITAN BOROUGH COUNCIL	THE DIRECTOR OF FINA PO BOX 3 COUNCIL HOUSE DUDLEY DY1 1HG	23
DULUX WALLCOVERING (CI)	PO BOX 1074 WEXHAM ROAD, SLOUGH BERKSHIRE SL2 9JB	232 256
DURRANTS LTD	Durrants Ltd Discovery House, 28-42 Banner Street London EC1Y 8QE	1 334
E ON GAS	E ON GAS WESTWOOD WAY WESTWOOD BUSINESS PA CHVENTRY CV4 8LG	901
EAGLETON DIRECT EXPORTS LTD-DIY	Block 404 Shambu Industrial Zone West Zhen XIN Road Futian District Shenzhen China 518028 0	1 329 220
EAREX LTD	Moorfield Road Slyfield Industrial Estate Guildford Surrey GU1 1JZ	100 837
EASY GARDENER (UK) LTD	5 Elvaston Mews London SW7 5HY	1 793
EBAG LTD	St Helens Industrial Estate Bishop Auckland County Durham DL14 9AL	35 945
EC DRUMMOND & SON (SB)	The Homme Horn Green Ross on Wye Herefordshire HR9 7TF	154 936
EC DRUMMOND (OHD)	Home Farm Home Green Ross on Wye Herefordshire HR9 7TF	10 655
ECLIMETAL INDUSTRIES	Unit 17 Glenmore Business Centre Range Road Witney Oxon OX29 0AA	34 258
ECLERX SERVICES LTD	6th Floor 19 Berkeley Street LONDON W1J 8ED	2 750
ECOLAB SERVICES LTD	Chancery House St Nicholas Way Sutton Surrey SM1 1JB	1 157
EEN GREENHOUSES	THE DISTRIBUTION CENTRE STOKES ORCHARD NR CHELTENHAM GLOUCESTERSHIRE GL52 7RS	14 745
EEN GREENHOUSES LIMITED	The Distribution Centre Stokes Orchard Nr Cheltenham Gloucestershire GL52 7RS	

Name	Correspondence Address 1	Amount of debt £
EDGEMOR (WHISTLEBERRY) LIMITED	Granite House, 18 Alva Street, Edinburgh, EH2 4QC	659
EGGER RETAIL PRODUCTS	Anick Grange Road, Hexham, Northumberland, NE46 4JS	88 651
ENHILL UK LIMITED	Morpeth Wharf, Twelve Quays, Birkenhead Wirral, CH41 1LF	450 425
ENHILL UK LTD	Morpeth Wharf, Twelve Quays, Birkenhead Wirral, CH41 1LF	14 912
EKS INTERNATIONAL (UK) LTD	Unit 3 The Motte House, Howdon, Hereford, HR2 0BG	4 789
ELECTROLUX DIRECT HOME DELIVERY	ADDINGTON WAY, LUTON, BEDS, LU4 9QQ	1 382
ELECTROLUX PLC	Addington Way, Luton, LU4 9QQ	618 156
ELECTROVISION	Lancods Lane, Sutton, St Helens, Merseyside, WA9 3EX	797
ELECTROVISION LTD	Lancods Lane, Sutton, St Helens, Merseyside, WA9 3EX	68 464
ELIZA TINSLEY LTD	Potters Lane, Wednesbury, West Midlands, WS10 0AS	51 132
ELIBEE LTD DHD	Grangefield Industrial Estate, Pudsey, West Yorkshire, LS28 6 F	18 777
ELLIOTT GROUP LTD	Manor Drive, Peterborough, PE4 7AP	8 631
ENDERS UK LTD	UNIT 17 GLENMORE BUSINESS CENTRE, WITNEY, OXON, OX29 CAA	9 294
ENDON LIGHTING	Units 1-3, Cross Green Industrial Park, Leeds, West Yorkshire, LS9 0SS	568 377
ENDON LIGHTING (FOB)	UNITS 1-3 CROSS GREEN WAY, CROSS GREEN INDUSTRIAL PARK, LEEDS, WEST YORKSHIRE, LS9 0SE	37 252
ENERGIS COMMIS	ENERGIS TIAS CABLE & WIRELESS, WATERLADE HOUSE, LONG SHOT LANE, BRACKNELL, BERKSHIRE, RG12 1XL	370
ENERGIZER LIMITED	Sword House, Tottenham Road, High Wycombe, Buckinghamshire, HP13 6DG	22 318
ENTA TECHNOLOGIES LIMITED	Stafford Park 6, Telford, Shropshire, TF3 3AT	141
EOUIFAX	EOUIFAX DUNCAN HOUSE, CROSSGATE, SOUTH SHIELDS, TYNE & WEAR, NE33 4QB	200
ERFURT MAV	Unit 28 Corningham Road, Industrial Estate, Gainsborough, Lincolnshire, DN21 1QB	58 682
ESSFX COUNTY COUNCIL	2 Beaufort Road, New Dukes Park, Ind Est, Chelmsford, Essex, CM2 6PS	52
ETTORE PRODUCTS COMPANY	NIEUWE HAVENWEG 57, 1216 BN HILVERSUM, HOLLAND, NL, 1216	6 985
EURO PACKAGING PLC	20 Brockfield Road, Yardley, Birmingham, B25 8HE	27 699
EURO PACKAGING UK LIMITED	20 Brockfield Road, Yardley, Birmingham, B25 8HE	6 412
EVANDER GLAZING & LOCKS	Lakeside 300, Old Chapel Way, Broadland Business Park, Norwich, NR7 0WG	383
EVERSHEDS LLP	1 Callaghan Square, Cardiff, CF10 5BT	9 870
EVOLE GROUP LTD	1 Milfield Lane, Haydock, St Helens, Merseyside, WA11 9TW	22 504
F & C REIT ASSET MANAGEMENT (S03846)	5 Wigmore, London, W1U 1PB	63 000
F MITCHELL (OSSETT) LIMITED	31 South Parade, Osset, West Yorkshire, WF5 6EF	6 924
F&C PROPERTY ASSET, BUXTON ONLY	Park Lodge, London Road, Dorking, Surrey, RH4 1QP	30 000
FESTIVE PRODUCTIONS, IMPORT AC	Others Brook, Ty-Coch Way, Cwmbran, Wales, NP44 7XE	25 728
FESTIVE PRODUCTIONS LTD	Others Brook, Ty-Coch Way, Cwmbran, Wales, NP44 7XE	112 232
FINE DECOR PLC	Victoria Mills, Macclesfield Road, Holmes Chapel, Cheshire, CW4 7PA	95 534
FINISHING TOUCHES INTERNATIONAL LTD	Caledonia House, Wymat Manor Road, Winchester, Hampshire, SO23 0RS	301 267
FISKARS BRANDS UK LTD (NEW DC)	BENNERLEY ROAD, NOTTINGHAM, NOTTINGHAMSHIRE, NG6 8PE	270 833
FISKARS BRANDS UK LTD (NEW DIRLC)	BENNERLEY ROAD, NOTTINGHAM, NOTTINGHAM, NG6 8PE	150 739
FISKARS LIMITED (NIF)	BRIDGEND BUSINESS CENTRE, BRIDGEND, MID GLAMORGAN, CF31 3XJ	2 034
FISKARS UK LIMITED	Bennerley Road, Bulwell, Nottingham, NG6 8PE	476 489
FM BRAVO SP Z O O	DWORCOWA 3, OLYSZTYN, POLAND, 10413	48 527
FOCUSED DISTRIBUTION	215B Highland Road, Portsmouth, Hants, PO4 9EZ	595
FOREST GARDEN PLC	Unit 281, 296 Harlebury Trading Estate, Harlebury, Kiddleminster, Unit 291-296 Harlebury Trading Estate, Harlebury, Kiddleminster	468 578
FOREST GARDEN PLC (HOME DELIVERY)	Unit 291-296 Harlebury Trading Estate, Harlebury, Kiddleminster	101 311
FORREST PARTNERSHIP	7 Seaward Street, Paisley Road, Glasgow, G41 1HU	7 036
FOURPLY LIMITED	21/25 Tobago Street, Glasgow, G40 2RH	4 520
FRANK H DALE LIMITED	Modern Works, Mill Street, Leominster, Herefordshire, HR8 8EF	24 825
FREUDENBURG HOUSEHOLD PROD LP	Vineda House, 2 Chichester Street, Rochdale, Lancashire, OL16 2JX	20 623
FRY'S MURSERY	Haye Road, Ebbwton, Plymouth, Devon, PL9 8AT	88 774
FSC UK WORKING GROUP	FSC UK, 11-13 Great Oak Street, Llandudno, Powys, SY18 6BU, UK	550
G D TRANSPORT	Clw 1, Whitley Crescent, Birmingham, B36 0DN	1 830
G L HEARN	GL Hearn, Apple City House, 2, 6 Shirley Road, Southampton, SO15 3EU	4 103
G24 PARKING SOLUTIONS	G24 Parking Solutions, Batchworth House, Batchworth Place, Church Street, Rickmansworth, WD3 1JE	3 364
GAGER BROTHERS LTD	6 Northgate Street, Devizes, Wiltshire, SN10 1JL	25 303
GALLAGHER'S	53 Bishoprock Drive, Longpenon, Newcastle-Upon Tyne, NE12 8VA	823
GAP CONVENIENCE DISTRIBUTION	Granary Buildings, Myddon Road, Blackpool, Lancashire, FY4 4XB	911
GARDEN CENTRE PLANTS LIMITED	Barton Lane, Barton, Preston, Lancashire, PR3 5AU	134 641
GARDMAN LTD	High Street, Moulton, Spalding, Lincs, PE12 6QD	299 722
GE LIGHTING LTD	Houghton Centre, Salthouse Road, Blackmills, Northampton, NN4 1EX	525 756
GFK MARKETING SERVICES LTD	Sheer House, Station Approach, West Byfleet, Surrey, KT14 6NI	

Name	Correspondence Address 1	Amount of debt £
GFK RETAIL AND TECHNOLOGY UK LTD	Sheer House Station Approach West Byfleet Surrey KT14 6NL	7 500
GLENROTHES RETAIL LLP	Philip Hains House 1A Spur Road Orpington Kent BR6 9PH	720
REVENUES SERVICES HERBERT WAREHOUSE THE DOC GLOUCESTER GL1 2EQ		52
GOGREEN BV	Instek 82 2771AB Boskoop The Netherlands 2771 AB	331 157
GOOGLE IRELAND LIMITED	1st & 2nd Floors Gordon House Banow Street Dublin	791
GOWER (OHD)	Holmfild Ind Estate Halifax West Yorkshire HX2 6TN	852 324
GOWER FURNITURE LIMITED	Holmfild Industrial Estate Halifax West Yorkshire HX2 9TN	28 525
GOWER FURNITURE LTD (GENESIS)	Holmfild Ind Estate Halifax West Yorkshire HX2 9TN	266 897
GOWER FURNITURE LTD (NEW RANGE)	Holmfild Ind Estate Halifax West Yorkshire HX2 8TN	9 361
GRAHAM & BROWN (SWATCH ACC)	PO BOX 39 INDIA MILL BLACKBURN LANCs BB1 3BR	1 843 641
GRAHAM & BROWN LIMITED	India Mill Harwood Street Blackburn BB1 3DB	1
GREENBROOK ELECTRICAL PLC	West Rd Harlow Essex CM20 2BG	374 853
GREENLITE LIGHTING SOLUTIONS LTD	Lighting House Unit 9B Wharf Street Warrington WA1 2DG	12 406
GTA G TREGLOWN ASSOCIATES LTD	The Mansley Centre Timolby's Bridge Road Stratford Upon Avon Warwick CV37 9NQ	2 349
GTA G TREGLOWN ASSOCIATES LTD	The Mansley Centre Timolby's Bridge Road Stratford Upon Avon Warwickshire CV37 9NQ	1 023
G-TRADE	37-450 STALOWA WOLA WANKOWICZA 68 POLAND POL	8 144
GUNNEBO SECURITY UK LIMITED	P O Box 61 Woden Road Wotrenhampton West Midlands WV10 0BY	18 440
GUNNEBO UK LIMITED	PO Box 61 Woden Road Wotrenhampton WV10 0BY	1 487
GVA GRIMLEY - TUNSTALL	81 Fountain Street Manchester M2 2EE	4 420
GVA Grimley (PMA321) (S00190)	81 Fountain Street Manchester M2 2EE	41 331
GVA Grimley (PMA321) (S00471)	81 Fountain Street Manchester M2 2EE	917
GVA Grimley (PMA321) (S08880)	One Kingsway Cardiff CF10 3AN	1 528
H L DISPLAY (UK) LTD	Horsecroft Road The Pinnacles Harlow Essex CM19 5BH	16 907
HACKKA BV	Horsecroft Road The Pinnacles Harlow Essex CM19 5BH	25 446
HAEMMERLIN LTD	PO BOX 83 3800 AB AMERSFOORT AMERSFOORT 3812NL	3 468
HAFELE DTS	Bescon Crescent Bescot Walsall West Midlands WS1 4NX	8 688
HAFELE UK LTD	Swift Valley Industrial Estate Rugby Warwickshire CV21 1RD	44 933
HAMMERITE AEROSOL	Wexham Road Slough SL2 5DS	8 223
HAMMERITE LTD	Wexham Road Slough SL2 5DS	35 541
HAMPESHIRE COUNTY COUNCIL	Montgomery House Monarch Way Winchester Hampshire SO2 5PW	28 503
HARMONY FURNISHINGS LTD	UNIT 10 DELTA BUSINESS PARK WOLVERHAMPTON WEST MIDLANDS WV2 2DD	226 088
HARTNELL TAYLOR COOK (LONDON)	12-13 Conduit Street London W1S 2XH	59
HARVEST FINANCIAL SERVICES (S00198)	11 Herbert Place Dublin 2 Ireland	18 734
HARVEY SPACK FIELD	33 Bruton Street London W1J 8QU	23 650
HAVELLS SYLVANIA UK LTD	AVIS WAY NEWHAVEN EAST SUSSEX BN9 0ED	30 466
henkel aerosol ltd	Apollo Court 2 Bishops Square Business Park Hatfield Hertfordshire AL10 9EY	72 675
HENKEL LIMITED	Apollo Court 2 Bishops Square Business Park Hatfield Hertfordshire AL10 9EY	264 434
HER MAJESTY'S COURT SERVICES	Crewe County Court Law Courts Civic Centre Crewe CHESHIRE CW1 2DP	39 338
HERTFORDSHIRE COUNTY COUNCIL	Mundella Welwyn Garden City AL7 1FT	1 287 512
HESSEL GROUP LTD (THE)	PO Box 139 Crowborough East Sussex TN6 1WW	32
HIGH POINT ESTATES LTD (S00221)	90H Eaton Square London SW1W 9AG	33
HIGHLAND HEATHERS LTD	90H Eaton Square London SW1W 9AG	1 755
HILL DICKINSON LLP	Inventive Nurses Ford By Loughphreagh Argyll PA31 8RH	37 496
HILTS KOOLER (T/A IMAGETRIM)	Unit E Riffa Business Park Harrogate Road Pooch-in-Wharfedale No 1 St Pauls Square Liverpool L3 9SL	33 768
HOLDEN DECOR LTD	The Mousery Beeches Road Battersbridge Essex SS11 8TJ	44 778
HOME DECOR GB LIMITED	Grimshaw Street Darwen Lancashire BB3 2QJ	115 330
HOME DELIVERY NETWORK	Beghlon Road East Drakehouse Sheffield South Yorkshire S20 7JZ	946
HOME DELIVERY NETWORK LTD	Fallows Way Whiston Merseyside L35 1RZ	19 587
HOMELUX NENPLAS LTD	WHISTON ENTERPRISE PARK Fallows Way Whiston Merseyside L35 1RZ	919 210
HOMELUX NENPLAS	Artfield Industrial Estate Ashbourne Derbyshire DE6 1HA	30 031
HOZELOCK LIMITED	Artfield Industrial Estate Ashbourne Derbyshire DE6 1HA	5 509
HOZELOCK LTD	Midpoint Park Minworth Sutton Coldfield Birmingham B76 1AB	26
HSS VULCAN LTD	Midpoint Park Minworth Sutton Coldfield Birmingham B76 1AB	36 854
HUBERT BURDA MEDIA UK LP	Charterhouse Charterhouse Trading Estate Sturmer Road Havenhill Suffolk	3 415
	The Tower Phoenix Square, Colchester Essex CO4 9HU	1 029 73C
		2 276
		489
		...

Name	Correspondence Address 1	Amount of debt £
HUNTERS PROPERTY INVESTMENT LTD	21 Woodstock Street, Mayfair, London W1C 2AP	35,766
HUSOVARNA O DOOR PROD LTD	Preston Road, Aycliffe Industrial Park, Newton Aycliffe, Co Durham DL5 6UP	1,954,664
IAN HOBBS TECHNICAL SERVICES LTD	40A Charlton Lane, Westfield Industrial Estate, Midsummer Norton, Bath BA3 4BD	1,079
IBP CONEX LTD	Whitehall Road, Tipton, Greatbridge, West Midlands DY4 7JU	325,012
IC & LA THOMSON T/A KA	Cameron Court, Warrington Hall, Warrington, Northwich, Cheshire CW84 4DU	19,000
ICI CUPRINOL AEROSOL	Cameron Court, Warrington Hall, Warrington, Northwich, Cheshire CW84 4DU	31,500
ICI PAINTS (CUPRINOL A/C)	Wexham Road, Slough SL2 5DS	8,942
ICI PAINTS (DULUX A/C)	Wexham Road, Slough SL2 5DS	1,988,703
ICI PAINTS (INTERNATIONAL)	Wexham Road, Slough SL2 5DS	4,093,036
ICI PAINTS (INTERNATIONAL) AEROSOL	Wexham Road, Slough SL2 5DS	112,998
ICI PAINTS (POLYCELL A/C)	Wexham Road, Slough SL2 5DS	7,314
ICI POLYCELL AEROSOL	Wexham Road, Slough SL2 5DS	473,299
ID TECHNOLOGY GROUP	Unit B2 Brookside Business Park, Greengate, Middleton, Manchester, M24 1GS	64,038
IDEAL STANDARD (UK) LIMITED	Ideal Standard, National Avenue, Kingston upon Hull HU5 4HS	3,252
IMAGESOUND PLC	Venture Way, Dunston Technology Park, Chesterfield S41 8NE	614,663
IMRG LIMITED	88 Kingsway, Holborn, London WC2B 6AA	8,291
INDUSTRIAL SALES LTD	Daniels Industrial Estate, Bath Road, Stroud, Glos GL5 3JT	2,400
INFOPRINT SOLUTIONS UK LTD	PO Box 41, North Harbour, Portsmouth PO6 3AU	1,223
INITIAL WASHROOM SOLUTIONS	Bridge House, Millbrook Way, Conbrook, Berkshire SL3 0HH	2,669
ININTEL	ININTEL INTEL HOUSE, THRESHELFORD BUSINESS, INWORTH ROAD, FEERING, ESSEX, CO5 9SE	611
INTEGRATED CLEANING MANAGEMENT	Unit 15 Highview, High Street, Bordon, Hampshire GU35 0AX	21,437
INTEGRATED CLEANING MANAGEMENT LTD	Unit 15 Highview, High Street, Bordon, HANTS GU35 0AX	79,128
INTEGRATED PROJECT SERVICES LTD	Fairfield House, 8 The Woodlands, Tattenhill, Burton on Trent, Staffordshire DE13 9QZ	750
INTERCALL	Imperial Gate Business Park, Cornium Avenue, Barnwood, Gloucestershire, GL4 3HX	2,595
INTERFLOOR LIMITED	Broadway, Haslingden, Rossendale, Lancashire BB4 4LS	2,760
INTERFLOOR LIMITED (AEROSOL)	Broadway, Haslingden, Rossendale, Lancashire BB4 4LS	76,434
INVISTA REAL ESTATE (S01519)	c/o Invista Real Estate Investment Management, Exchange Court, 33 St Mary Axe, London EC3A 8AA	10,350
INVOLVE (THE EVENTWORKS)	84-86 The Chase, London SW4 0NF	2,032
IRISH ESTATES	Ulysses House, Foley Street, Dublin 1	16,303
IRWIN INDUSTRIAL TOOL CO LTD	Fradley Park, Lichfield, Staffordshire WS13 8SS	56,327
ISTOBAL COMMERCIAL SERVICES LIMITED	Unit 1, Masons Garage, Leek Road, Bosley, Macclesfield SK11 0PN	80,068
J E McDONALD	105 Ellacombe Church Road, Torquay Devon TQ1 1LN	323
J R TRANSPORT	81 Wide Lane, Swaythling, Southampton SO18 2HJ	1,184
J M C DELIVERIES	Joseph M Conway, Workington, Cumbria CA14 5QW	1,060
Jablite	Booth Ferry Works, Howden, East Riding of Yorkshire DN14 7EA	1,588
JACUZZI UK	Woodlands, Roysdale Way, Euxsey, Bradford BD4 6SE	71,112
JACUZZI UK	Woodlands, Euxsey, Trading Estate, Bradford BD4 6SE	8,830
JACUZZI UK HOME DELIVERY	Woodlands, Euxsey, Trading Estate, Bradford BD4 6SE	14,145
JAMES BOATMAN CLIENT ACCOUNT	21 Woodstock Street, London W1C 2AP	266,014
JAMPR LTD	EXPRESS NETWORKS, 1 GEORGE LEIGH STREET, MANCHESTER, M4 1LG	1,274
JCI LIMITED	Unit A, Queens Court, Queens Avenue, Macclesfield, SK10 2BN	27,170
JDA INTERNATIONAL LTD	3rd Floor, 72 Tib Street, MANCHESTER, M4 1LG	8,120
J EYES LIMITED	Brunel Way, Thelford, Norfolk IP24 1HF	31,506
JJ RETAIL CONSULTANCY	97 Welby Lane, Melton Mowbray, Leicestershire LE13 0ST	38,469
JLT BENEFIT SOLUTIONS	Cantral Court, 1b Knoll Rise, Orpington, Kent BR6 0JA	6,187
JOB A PLANT SERVICE BV	2675 ZV, Honselaersdijk, The Netherlands 2675 ZV	77,817
JOHN BOWMAN	74 Devonshire Avenue, Darford, Kent DA1 3DW	1,040,652
JOHN GROSE LTD	Ransomes Europark, Ipswich IP3 9BE	2,247
JOHN MILLS LTD	JML House, Regis Road, London NW5 3EG	780
JOHNSON TILE (A DIV OF NORROS)	GROUP (HOLDINGS) LTD, HAREWOOD STREET, STOKE ON TRENT, STAFFS ST6 5JZ	122,260
JONATHAN MASON @ STORE2DOOR	196a Marlborough Road, Ramford, Essex RM7 8AL	215,530
JONES LANG LASALLE (S00174)	Avocat Court, 8 Central Avenue, Norwich NR7 0HR	2,072
JUST REGIONAL PUBLISHING	214 Hungate Street, Aylsham, Norfolk NR11 6JY	59,500
JUST WALES LTD	Unit 1, Carmarthen, Carmarthen SA14 6RA	1,200
JUSTWISE GROUP LTD	6 The Shires, Shirehill Industrial Estate, Saffron Walden, Essex CB11 3AP	2,731
JVL PRODUCTS	Orchard Business Park, Mybromayd, Harrogate, Yorkshire HG7 9HZ	56,789
K DEAN	Aquarius, Claxby St Andrew, Nr Alford, Lincs LN13 0HT	2,800

Name	Correspondence Address 1	Amount of debt £
K.H. WEAVERS (HARRY'S DELIVERIES)	30 Bayview Crescent, Harwich, CO12 5EG	390
K2 CONSERVATORIES	BURNDEN HOUSE, ROMAN ROAD, BLACKBURN, LANCASHIRE, BB1 2LD	51,754
KABA DOOR SYSTEMS LTD	Secunparc House, Alfreton Trading Estate, Wimsey Way, Alfreton, DE55 4LS	41,581
KARCHER UK LTD	Karcher House, Beaumont Road, Banbury, Oxfordshire, OX16 1TB	1,236,355
KERNOW DELIVERY SERVICE LTD	Office Suite 3, Parkwood Facility, Dupath Lane, Callington, Cornwall, PL17 8AD	2,034
KETER (UK) LIMITED	Unit 12 Woodgate Business Park, Clapgate Lane, Birmingham, B32 3DB	159,957
KETER (UK) LTD	Unit 4 Woodgate Business Park, Clapgate Lane, Birmingham, B32 3DB	18,494
KETER (UK) LTD	Unit 4 Woodgate Business Park, Clapgate Lane, Birmingham, B32 3DB	2,204
KEYBROKER OPERATIONS	JAKOBBERGSGATAN 16, Stockholm	2,000
KING STURGE (S00468)	P O Box 2534, 40 Berkeley Square, Bristol, BS8 9AQ	62
KING STURGE LLP	P O Box 5100, London, W1A 5AU	37,002
KING STURGE LLP	P O Box 5100, London, W1A 5AU	23,251
KING STURGE LLP (S00281)	30 Warwick Street, London, W1B 5NH	3,952
KING STURGE LLP (S00388)	P O Box 2534, 40 Berkeley Square, Bristol, BS8 9AQ	92,087
KING STURGE LLP (S01595)	P O Box 2534, 40 Berkeley Square, Bristol, BS8 9AQ	37,235
KIP GMBH	SCHLAUENHORST 9, BOCHOLT 46395, GERMANY, GER 1	18,835
KNAUF DIY	P O Box 133, Sittingbourne, Kent, ME10 3HW	198,258
KNAUF INTERNATIONAL	P O Box 10, Slaford RD, St Helens, Merseyside, WA10 3WS	81,633
KNIGHT FRANK	Quayside House, 110 Quayside, Newcastle upon Tyne, NE1 3DX	30,750
KPMG WATFORD	St James Square, Manchester, M2 6DS	2,604
KRISHNA SALES CORPORATION UK LTD	Unit 2, 134 Archer Road, Sheffield, S8 0JZ	22,062
KROW COMMUNICATIONS LT	65 Clerkenwell Road, London, EC1R 5BL	10,645
KROW COMMUNICATIONS LTD	65 Clerkenwell Road, London, EC1R 5BL	172,182
KT DELIVERIES	36 Fairbank Street, Waverley, L15 4JQ	895
LG HARRIS & CO LTD	Stoke Prior Bush Works, Stoke Prior, Worcs, B60 4AE	1,365,741
LAFARGE CEMENT UK (BLUE CIRCLE)	Portland House, Bickenhall Lane, Solihull, Birmingham, B37 7BQ	513,291
LAMBERT SMITH HAMPTON (S00713)	United Kingdom House, 180 Oxford Street, London, W1D 1NN	71,179
LAMBERT SMITH HAMPTON CLIENT A/C	United Kingdom House, 180 Oxford Street, London, W1D 1NN	128
LAND SECURITIES PROPERTIES (S00020)	5 Strand, London, WC2N 5AF	26,587
LAND SECURITIES PROPERTIES (S00115)	5 Strand, London, WC2N 5AF	38,825
LAND SECURITIES PROPERTIES (S00215)	5 Strand, London, WC2N 5AF	6,275
LANDGARD (TRADING ACCOUNT)	WALKTON FARM, WALKTON LANE, CHICHESTER, SUSSEX, PO18 8QD	223,255
LANDGARD UK LTD	Walton Farm, Walton Lane, Bosham, Chichester, PO18 8QD	1,158,876
LANDMANN LIMITED	Woodlands North Nursery, Biggleswade Road, Upper Caldecote, Bedfordshire, SG18 9BS	327,730
LANDMANN LTD	Unit 6 Blackstone Road, Sluckley Meadows, Huntingdon, PE26 6EF	3,763
LANWAY TRADING LTD	Unit 6 Blackstone Road, Sluckley Meadows, Huntingdon, PE26 6EF	156,070
LAUNIAINE ANN	Unit 2A, Hendham Vale, Industrial Park, Park Way, Crumpton, Manchester, M8 0AD	43,520
LAW AT WORK	MTD Distribution Centre, Stapleford Airfield, Near Arbridge, Romford, Essex, RM4 1SJ	4,816
LE MASURIERS OVERSEAS LIMITED	LAW AT WORK, 151 ST VINCENTS STREET, GLASGOW, G2 1NJ	4,243
LEIGH ROBERTS @ STORE2DOOR	25 Commercial Street, St Helier, Jersey, Channel Islands, JE2 3R1	38,673
LEX	2 Peggfield Close, Sidcup, Kent, DA15 7JS	267
LG HARRIS & CO LTD	LEX VEHICLE LEASING, HEATHSIDE PARK, HEATHSIDE PARK ROAD, STOCKPORT, CHESHIRE, SK3 0RB	49,581
LG PROPERTY	Stoke Prior, Bromsgrove, Worcestershire, B60 4AE	2
LIGHT MOVES	Louis Building, Timothy's Bridge Road, Stratford Upon Avon, CV37 9BX	1,574
LILO LEISURE HOME DELIVERY	32 Sidney Street, King's Lynn, Norfolk, PE30 5RF	1,453
LILO LEISURE PRODUCTS LTD	STERLING HOUSE, LANGSTON ROAD, LOUGHTON, ESSEX, IG10 3TS	72,111
LILO LEISURE PRODUCTS LTD	Sterling house, Langston Road, Loughton, Essex, IG10 3TS	333,872
LINCOLNSHIRE COUNTY COUNCIL	STERLING HOUSE, LANGSTON ROAD, LOUGHTON, ESSEX, IG10 3TS	11
LINCS STREETWISE COLIN LEA	DIRECTOR OF RESOURCES, CITY HALL, BEAUMONT FEE, LINCOLN, LN1 1DB	100
LJM MEDIA LTD T/A SLED DIVISION	16 Winthrop Close, Lincoln, Lincolnshire, LN6 3PQ	920
LLOYD FRASER (SUPPLY CHAIN) LTD	Studio 1, 5 High Street, Huntingdon, Cambridgeshire, PE29 1YG	4,620
LLOYD PASCAL & CO LTD	Lloyd Fraser, Swift House, Cosford Lane, Rugby, CV21 1QN	1,281,961
LOCKMASTERS MOBILE (NATIONAL ACCTS)	Elan House, Park Lane, Castle Vale, Birmingham, B35 6LJ	7,088
LOGIC GROUP ENTERPRISES LTD (THE)	The Enterprise Centre, 69 Star on Road, Flitwick, Bedfordshire, MK45 1JU	2,052
LONDON & CAPITAL - NORTH WALSHAM	Logic House, Waterfront Business Park, Fleet Road, Fleet, Hampshire, GU51 3SB	16,500
LONDON & CAPITAL PROPERTIES LTD	4 Triton Square, Regents Place, London, NW1 3HG	8,859
LONDON BOROUGH OF WALTHAM FOREST	REVENUES & BENEFITS, PO BOX 858, LONDON, E17 9PN	41,534

Name	Correspondence Address 1	Amount of debt £
LOOMIS	Loomis UK, Nest Road, Feilung Shore Industrial Estate, Galeshead, NE10 0ES	15 288
LOUIS GROUP (S00184)	Timothy's Bridge Road, Stratford Upon Avon, Warwickshire CV37 9BX	29 830
LOUIS GROUP (S00217)	Timothy's Bridge Road, Stratford Upon Avon, Warwickshire CV37 9BX	25 863
LOUIS GROUP UK LIMITED (S00217)	Timothy's Bridge Road, Stratford Upon Avon, Warwickshire CV37 9BX	3 174
LOUISE J TAYLOR	34 Broad Lane North, Willenhall, West Midlands WV12 5UA	1 768
LSE RETAIL GROUP LTD	LSE HOUSE, QUEEN STREET, SALFORD MANCHESTER M3 7DQ	11 443
LYCETTS INSURANCE BROKERS	Milburn House, Dean Street, Newcastle upon Tyne, NE1 1PP	1 784
M J MAPPLE LTD, TUNSTALL ONLY	180 Great Portland Street, London, W1W 5QZ	26 886
M L DIXON LIMITED	Beckside, Louth, Lincolnshire LN11 8PR	1 932
M A T SERVICES	10 Min Y Mor Road, Holyhead, Anglesey LL65 1AW	986
MACLAGAN MEN (THL)	214-216 London Road, Stoke on Trent, Staffordshire ST4 9RH	7 500
MANCHESTER CITY COUNCIL	BUSINESS RATES SERV PO BOX 466 MANCHESTER M16 6AT	17
MAPA SPONTEX UK LTD	Berkley Business Park, Wainwright Road, Worcester, WR4 9/S	13 372
MARCHFIELD INVESTMENTS LIMITED	Chells Manor, Chells Lane, Stevenage, Hertfordshire SG2 7AA	36 698
MARCUS KING & CO	City House, Monks Way, London, NW11 0AF	34 273
MARK PARROTT @ STORE TO DOUGH	24 West Oak, Beckenham, Kent, BR3 5EZ	396
MARK TWO (GOWER)	Bury Road Industrial Estate, Bury Road, Brighton, Brighton, BN2 6AZ	38
MARKETING SCOUT LTD	Suite 149, 111 Piccadilly, MANCHESTER	1 826
MARLETON CROSS LTD	Unit 28, Alpha Close, Delta Drive, Tewkesbury, Gloucestershire GL20 6JF	142
MARLEY EXTRUSIONS RET DIV	Dickley Lane, Lennam, Maidstone, Kent, ME17 2DE	64 791
MARLEY EXTRUSIONS RET DIV	Dickley Lane, Lennam, Maidstone, Kent, ME17 2DE	33 432
MARSH LIMITED	MARSH LIMITED, 1 TOWER PLACE WEST, TOWER PLACE, LONDON EC3R 5BU	25 255
MASON & PARTNERS LTD	The Corn Exchange, Brunswick Street, Liverpool, Merseyside L2 0PJ	33 425
MASTERPLUG LTD	Joint Distribution Centre, Building E, Stafford Park 1, Telford, TF1 3BD	424 357
MCCAUL INVESTMENTS LIMITED	39 Malone Road, Belfast, BT9 6RX	20 000
MEGA CERAMICS	Veerweg 2, 5145 NS Waalwijk, The Netherlands NL	110
MELICONI SPA	40057 Cadriano di Grano, Via Minghetti, 8/10, Bologna, Italy	4C 573
MERCIA GARDEN PRODUCTS LTD	OLD GREAT NORTH ROAD, SUTTON ON TRENT, NEWARK, NOTTINGHAMSHIRE NG 236QN	184 140
MEREDITH NURSERIES LTD	Frethorne Nurseries, Saul, Gloucestershire GL2 7JF	1 441 689
MEREDITH NURSERIES LTD (TRADING AC)	Frethorne Nurseries, Saul, Gloucestershire GL2 7JF	37 425
MEREDITH'S DISTRIBUTION	R A Meredith & Son (Nursery) Ltd, Frethorne Nurseries, Saul, Gloucestershire 0	65
MERTHYR TYDFIL COUNTY BOROUGH COUNCIL	CIVIC CENTRE, CASTLE STREET, MERTHYR TYDFIL CF47 6AN	17
METAL AGENCIES LTD	Suite 4, Cobb House, 24 Oyster Lane, Bylet, Surrey, Surrey, SK11 7DU	87 023
METRO ROD	Metro House, Churchill Way, Maclesfield, Cheshire, SK11 6AY	3 328
MH INDUSTRIAL LIMITED	MH House, Madeley Street, Hull, E Yorkshire HU3 2AH	42
MIDDLESBOROUGH COUNCIL	PO BOX 2, MIDDLESBORO, 50 CORPORATION ROAD, MIDDLESBOROUGH, TS1 2YL	130
MIDLAND FUEL OIL SUPPLIES LTD	Lincoln House, Lincoln Road, Olton, Solihull, B37 6NX	2 199
MISCO COMPUTER SERVICES LTD	10-14 Darby Close, Park Farm, South, Wellesborough, Northants	10
MITE SERVICES RETAIL LTD	First Floor, 4 Brook Office Park, Holly Brook Road, Emersons Green, Bristol, BS16 7FL	75 353
MJM CONSULTING ENGINEERS LTD	Southgate House, Southgate, Wakefield, WF1 1TL	600
MJP DISTRIBUTION	11 Oaklands Park Drive, Rhinoddenn, Newport, NP10 8RB	322
MOMENTUM ACTIVATING DEMAND LTD	Stanley Court, Stanley Green Business Park, Handforth, Cheshire, SK9 3RL	8 154
MONSTER WORLDWIDE	Chancery House, Chancery Lane, London, WC2A 1QS	2 809
MONSTER CO UK	Chancery House, Chancery Lane, London, WC2A 1QS	1 168
MOORGREEN SERVICES LIMITED	Chancery House, 53-54 Chancery Lane, LONDON, WC2A 1QS	191
MORGAN LAROCHE LIMITED	57a Newthorpe, Moorgreen, Nottingham, NG16 2FD	11 645
MOUNTROSE LIMITED	PO Box 176, Bay House, Phoenix Way, Swansea, SA7 9YT	25 886
MOUNTSIDE PROPERTY LIMITED	18 Clifton Moore Business Village, James Nicholson Link, Clifton, Gloucester, GL2 7JF	23 170
MIR FOTHERGILL'S	Gazeley Road, Kenford, Newmarket, Suffolk, CB8 7QB	146 476
MIR K LANGFIELD	2 Heath View Cottages, Walsingham, Norfolk, NR12 4PT	1 231
MUNROE KASSET MANAGEMENT LTD	Arlington Business Centre, Millshaw Park, Leeds, LS11 0LT	110 236
MUTINY LTD	Shakespeare House, 168 Lavender Hill, London, SW11 5TF	1 701
NATIONAL SECURITY ALLIANCE	18 Wheatsstone Court, Davy Way, Waterwells Business Park, Gloucester	235
NATIONWIDE GRITTING SERVICES	HEAD OFFICE, RUSHINGTON BUSINESS PARK, SOUTHAMPTON, HAMPSHIRE, SO40 9AH	418
NATIONWIDE HEATING SERVICES LTD	Unit 7, / Kastrel Park, Burnington Way, Plymouth, PL5 3LT	9 763
NB REAL ESTATE (S00317)	25 Sackville Street, London, W1S 3HQ	90 227
NB REAL ESTATE (S00317/S00486)	25 Sackville Street, London, W1S 3HQ	37 600
NCC SERVICES LIMITED	Manchester Technology Centre, Oxford Road, MANCHESTER, M1 7FE	

Name	Correspondence Address 1	Amount of debt £
NDC POLYTHENES	Narrowboat Way, Dudley DY2 0XQ	30,433
NEILL TOOLS LTD - GARDEN	Atlas Way Atlas North, Sheffield South Yorkshire S4 7QQ	365,668
NETWORK NORTH PHASE 1 LLP	35 Frogrial, Hampstead London NW3 6YD	32,336
NEW CHANNEL DEVELOPMENTS LTD	12 Church Street, Kidderminster Worcestershire DY10 2AH	3,600
NEWCO CATERING EQUIPMENT LIMITED	Unit 5 Menden Works, Birmingham Road Millsons Wood Coventry CV5 9AZ	744
NEWTON HEATH LLP	38 Bruton Place Berkeley Square London W1J 6LF	25,170
NICK WHITFIELD	378 Allerton Road, Birford West Yorkshire BD15 7BN	1,046
NIGHTFREIGHT	Crestwood House, Birches Rise, Willenhall, West Midlands WV13 2DB	19,673
NIGHTFREIGHT	Head Office, Crestwood House, Birches Rise, Willenhall, West Midlands WV13 2DB	5,749
NIKARO LIMITED	3 Brisbane House, Condy Gate Business Park, Priors Haw Road, Corby Northants NN17 5JG	4,161
NIMOGEN LTD T/A COTHRILLS	The Picturedrome, 102, 104 Chestergate, Macclesfield Cheshire SK11 8DU	11,603
NMC (UK) LIMITED	Unit 5B, Talmaubach Industrial Estate, Tredegar South Wales NP22 3AA	14,222
NOBLE LOGISTICS	95 Mackenzie Crescent, Burncross, Chappellown, Sheffield S35 1JR	444
NORFOLK COUNTY COUNCIL	County Hall, Martineau Lane, Norwich NR1 2UD	52
NORFOLK COUNTY COUNCIL	County Hall, Martineau Lane, Norwich NR1 2UD	17
NORIAN (UK)	Wylas Road, Bridgwater, Somerset TA6 4DH	238,972
NORMAN CAMPBELL T/A CAMPBELLS GROC	21 Morymusk Road, Abroath DD1 2DB	488
NORTHAMPTONSHIRE COUNTY COUNCIL	THE GUILDHALL, ST GILES SQUARE, NORTHAMPTON NN1 1DE	87
NORTHUMBERLAND COUNTY COUNCIL	REVENUES SECTION, WANSBECK SQUARE, ASHINGTON NE63 9XL	17
NOVAR EDAS LTD (HONEYWELL)	The Arnold Centre, Paycooke Road, Basildon Essex SS14 3EA	239,811
NPOWER	NPPOWER, BIRCH HOUSE, JOSEPH STREET, OLDBURY, WEST MIDLANDS B69 2AQ	321
ODDFELLOWS (THE)	Abbey House, 32 Booth Street, Manchester, M2 4QP	27,500
OFFICE CARE SERVICES LTD	2 Thomas Row, High Street, Swansea SA1 1NJ	70
OFFICE CARE SERVICES LTD	2 Thomas Row, High Street, Swansea SA1 1NJ	2,216
OLYMPUS CONSTRUCTION	1 Alders Way, Yalberton Industrial Estate, Paignton Devon TQ4 7QL	2,920
ON SITE SERVICES	Fernhill Farm, Frog Lane, Pickmere, Cheshire WA16 0LJ	14,208
OPALTEC	118 Burcott Road, Avonmouth, Bristol BS11 8AD	5,484
OPALTEC INTERNATIONAL	118 Burcott Road, Avonmouth, Bristol BS11 8AD	105
OPALTEC INTERNATIONAL LTD	118 Burcott Road, Avonmouth, Bristol BS11 8AD	1,050
OPTIMISATION DEVELOPMENTS (S00317)	Hillmore House, Gain Lane, Bradford West Yorkshire BD3 7DL	51,551
OSBORNE KING & MEGHAN LTD	69 Donnegal Square South, Belfast BT1 5JA	1,114
O SULLIVAN SHIPFITTING (CAMBRIDGE) LTD	243 Mill Road, Cambridge CB3 3BE	9,577
OTTER HOUSE LIMITED	Water Lane, Haven Banks, Exeter EX2 8BY	445
OVERDALE REACTIVE MAINTENANCE LTD	33, 36 Seymour Road, Nuneaton, Warwickshire CV11 4JD	3,480
PACKAGE CARE	Brightmeir, Fold House, Bolton Lancashire BL2 5PH	461
PADGETT BROS (A TO Z) LTD	Daton Business Park, Barnsley Road, Barnsley South Yorkshire S75 5QX	20,289
PALACE CHEMICALS LTD	Speke Hall Industrial Estate, Speke, Liverpool L24 4AB	671,255
PARASENE	Unit 20, Waterfall Lane Industrial Estate, Waterfall Lane, Cradley Heath Birmingham B64 6PU	143,798
PARASENE	13/14 Waterfall Lane Industrial Estate, Waterfall Lane, Cradley Heath Birmingham B64 6PU	62,078
PARASENE	Unit 20, Waterfall Lane Industrial Estate, Waterfall Lane, Cradley Heath Birmingham B64 6PU	9,412
PARCELFORCE WORLDWIDE	Royal Mail House, Stone Hill Road, Farnworth Bolton BL4 9XX	10,309
PDR & RLA VENEZIA T/A PAUL ROSCO	PR House, Hortonwood 30, Telford Shropshire TF1 4GU	74,507
PEEL LAND AND PROPERTY INVESTMENTS LIMITED (S00294)	Peel Dome, The Trafford Centre, MANCHESTER M17 8PL	25,818
PEEL FREELHOLDS LTD	The Peel Suite, The Hop Exchange, London, Greater London SE1, LTY	27,412
PELHAM LEATHER GOODS LTD	THE PELHAM CENTRE, 110 CENTENNIAL AVENUE, ELSTREE HERTS WD6 3SB	6,480
PETER BOWMAN @ STOREZDOOR	74 Devonshire Avenue, Darford Kent DA1 3DW	291
PETER HOWE TRAINING CONSULTANTS	2 Studcross, Epworth, North Lincolnshire DN9 1DS	6,452
PHS GROUP PLC	Western Industrial Estate, Caerphilly CF83 1XH	22,452
PICKERINGS EUROPE LTD	Globe Elevator Works, PO Box 19, Stockton on Tees Cleveland TS20 2AD	705
PIKES (LIGHT) HAULAGE	22 Fairview, Devon EX31 1JR	601
PIMS SERVICES LIMITED	Unit 22, Invinible Road Industrial Estate, Farnborough Hampshire GU14 7QU	2,653
PITNEY BOWES	PITNEY BOWES, PO BOX 42, HARLOW ESSEX CM19 5DQ	6
PLAN 2 (UK)	Unit 7, Rotton Park Street, Ladywood Birmingham B160 AB	31,431
PLANT SARUS LTD	Mayfield Nursery Mill Lane, Rufforth York YO23 3QQ	281,855
PLANT SARUS LTD (TRADING ACCOUNT)	15 HELMSDALE YORK YORKSHIRE YO24 2XW	126,109
PLASTIKOTE LIMITED	PO Box 887, Pampisford, Cambridge CB2 4XP	184,075
PLAUT INTERNATIONAL LTD	Heron Mews House, 1a Balfour Road, Ilford Essex IG1 4HP	53,803
PLAUT INTERNATIONAL LTD	Heron Mews House, 1a Balfour Road, Ilford Essex IG1 4HP	53,803

Name	Correspondence Address 1	Amount of debt £
POLYPAL LTD	Polypal House Monckton Road Industrial Estate Wakefield W1 2AL	57 109
POLYPLASTICS SHEET SALES LTD	UNITS 82 & B3 VALLEYLINK ESTAT 101 MERIDIAN WAY ENFIELD MIDDX EN3 4TY	83 714
POLYVINE LTD	Severn Distribution Park Burma Road Sharpness Berkeley GL13 9UQ	7 542
POTAL TECHNOLOGY SYST	81 Southwark Street London SE1 0HX	2 000
PORTAL TECHNOLOGY SYSTEMS LTD	81 Southwark Street London SE1 0HX	6 773
PORTWEST CLOTHING LIMITED	Julie Lymbery Fields End Business Park Thurnscope South Yorkshire S63 0JF	39
POWER PLASTICS	Somerden Road Heaton Road Hull East Yorkshire HU9 5PE	71 433
POWER ELECTRICS (BRISTOL) LIMITED	St Neil Way Warmley Bristol BS30 8TY	288
PPA LTD	VPA Ltd 3rd Floor Vantage House 67 Claydons Lane Rayleigh Essex SS6 7UP	27 188
PPG ARCHITECTURAL COATINGS EMEA	Huddersfield Road Bailey West Yorkshire EF17 9XA	5 827 232
PPG ARCHITECTURAL COATINGS EMEA	Milside House 887 Bradford Road Birstall Bailey West Yorkshire WF17 9XA	52 850
PREMBOR	Brithwaite Business Park Huddersfield Road Danton Barnsley S75 5LS	197 509
PREMIER DECORATIONS LTD	Premier House Brantree Road Ruislip Middlesex HA4 0EJ	45 055
PREMIER MOVE	Cameron Street Coatbridge ML5 2EJ	1 269
PREMIUM CREDIT	PREMIUM CREDIT PO BOX 350 EPSOM KT17 1WP	380 155
PRESTIGE SYSTEMS LTD	Lygon Court Hereward Rise, Halesowen West Midlands B62 8AN	10 676
PRIDE PARK HOLDINGS LIMITED	PO Box 587 St Peter Port, Guernsey GY1 6LS	12 500
PRIME SOURCE DIRECT	Airedale House Carlton Business Park Yeaton Leeds LS19 7RD	437 207
PRO TEAM SPORTS & LEISURE LTD	Kippings Cross Tonbridge Kent TN12 7HF	2 225 248
PROCTER AND GAMBLE UK	Hornbeam Business Park Hornbeam Business Park Drive Harrogate North Yorkshire HG2 8RA	25 698
PROLOG PRINT MEDIA LIMITED	Unit 1 Melham Lane Stonegraves Industrial Estate Chesterfield S41 7LG	360
PROMPT REMOVALS	8 Cable Road Glenrothes Fife KY6 2SY	1 077
PROPHINVEST ASSET MANAGEMENT LLP	17 Grosvenor Street London W1K 4QG	45 448
PROTEAM	Proteam Distribution Centre Kippings Cross Tonbridge Kent TN12 7HF	12 870
PRO-TEAM SPORTS & LEISURE LTD	Proteam Distribution Centre Kippings Cross Tonbridge Kent TN12 7HF	340 218
proteam uk ltd (fob)	Proteam Distribution Centre Kippings Cross Tonbridge Kent TN12 7HF	72 544
QEP CO LTD	Everest Road Lytham St Annes Lancashire FY8 3JZ	256 903
QUOD PLANNING SERVICES LIMITED	33 Cavendish Square London W1G 0PW	34 888
R GEARY	24 Richmond Hill Macclesfield Cheshire SK11 7LA	200
R.L. TRANSPORT	28a Longfield Road Darrington Co Durham DL3 0EW	134
RADFORD SHELVE LIMITED	Hobson Industrial Estate Burnopfield Newcastle Upon Tyne NE 16 6EA	33 233
RAM EXTRUSION LIMITED	Hylton Road Ind Est Hylton Road Worcester WR2 5JS	10 633
RAMADA ENCORE CREWE	Emporer Way Crewe Business Park Crewe Cheshire CW1 6ED	125
RAMON HOLDINGS LTD	380 Thurmanston Boulevard, Thurmanston Leicester LE4 9LE	1 900
RAWI PLUG LTD	Skibo Drive, Thornliebank Industrial Estate Glasgow G46 8JF	108 188
RB UK LIMITED	Elmfield House Napier Road Bedford MK41 0DS	125 923
REALTY INSURANCES LIMITED	58 Davies Street London W1K 5JF	233
RECRUIT RETAIL SERVICES PLC	UNIT 8 10 Harrowden Road Blackmills Northampton NN4 7EJ	50 261
RECYCLE DIRECT LIMITED	Unit 8 George Thomas Avenue Bynnmeyn Industrial Estate Bynnmeyn Biddgnd CF32 9SQ	687
REDCAR & CLEVELAND BOROUGH COUNCIL	REDCAR & CLEVELAND H KIRKLEATHAM STREET REDCAR TS10 1RT	11
REFIX MAINTENANCE LTD	65 New Road Netley Abbey Southampton SO31 5BN	4 819
REFLEX SALES & MARKETING LIMITED	3 CHARNWOOD PARK MID GLAMORGAN WALES CF31 3JL	136 053
REICH INSURANCE BROKERS	Medal House 197 Chapel Street MANCHESTER M3 5EQ	6 174
RENTOKIL HYGIENE	11 Court Road Frampton Cotterell Bristol BS36 2DE	5 405
RICHARD BURBIDGE LIMITED	Whittington Road Oswestry Shropshire UK SY11 1HZ	156 255
RICHARD SANKEY & SON LTD	Bennetley Road Bulwell Nottingham NG6 8PE	6 335
RICHARD SANKEY (BINS & BUTTS)	Bennetley Road Bulwell Nottingham NG6 8PE	903
RICHARD SEYMOUR LTD	Unit 4 Oakleigh Mews Oakleigh Road North Whelstone London N20 9HQ	761
RICOH CAPITAL LIMITED	RICOH CAPITAL LIMITED 15 ULLSWATER CRESCENT COULSDON SURREY CR5 2HR	10 827
RIDGEON PROPERTIES LTD MARCH RFNI	Nuffield Road Tenny Hall Industrial Estate Cambridge CB4 1TS	23 150
RIGGOTT & COMPANY LTD	Unit X Lodge Lane Industrial Estate Tuford Newark Nottinghamshire NG22 0NL	840
RILEY MOSS CLIENTS ACCOUNT	183-185 North Road Preston Lancashire PR1 1YQ	27 751
RING LAMP CO LTD (IN ADMINISTRATION)	RING HOUSE GELDERD ROAD LEEDS YORKSHIRE LS12 6NB	2 556
RJ DELIVERY & INSTALLATION	13 Northmead Avenue Midsummer Norton Radstock BA3 2SF	4 302
RJB MEDIA	Spring Farm Melton Road Melton Woodbridge IP12 1NH	8 280
RJL TRANSPORT	6 Morecambe Road Morecambe Lancashire LA3 3AA	24
RLC TRANSPORT MORECAMBE LTD	3 Javelin Road Norwich Norfolk NR6 6HP	1 219
ROADRUNNER EXPRESS COURIERS LTD		2 960

Name	Correspondence Address 1	Amount of debt £
ROBERT BOSCH LTD	Robert Bosch Limited Broadwater Park North Orbital Road Denham UB9 5HJ	196,403
ROBERT BOSCH LTD	Robert Bosch Limited Broadwater Park North Orbital Road Denham UB9 5HJ	1,277,795
ROBERT BOSCH LTD	Robert Bosch Limited Broadwater Park North Orbital Road Denham UB9 5HJ	29,183
ROBERT J HALL LIMITED	Unit SU4 Miskaw Park Beeston Leeds LS11 1LR	186,322
ROCKWOOL LIMITED	Rockwool Limited Pencosed Biddend Mid Glamorgan CF35 6NY	301
ROLSON TOOLS LIMITED	Rolson House London Road Twyford Berkshire RG10 8HZ	37,187
ROLSON TOOLS LTD	Rolson House London Road Twyford Berkshire RG10 8HZ	39,899
RONSEAL AEROSOL	Thorncliffe Park Chapeltown Sheffield S35 2YP	8,862
RONSEAL LIMITED	Thorncliffe Park Chapeltown Sheffield S35 2YP	1,635,944
RONSEAL LIMITED	Thorncliffe Park Chapeltown Sheffield S35 2YP	765
ROPER RHODES	THORNCLIFFE PARK CHAPELTOWN SHEFFIELD S30 4UJ	96,392
ROSEWOOD PET PRODUCTS LTD	Unit 2 Brassmill Land Industrial Estate Bath Avon BA1 3JF	1,083
ROTHLEY LIMITED	45 Coalpor Road Broseley Shropshire TF12 5AN	23,835
ROWLINSON GARDEN PRODUCTS LTD	Macrome Road Wolverhampton WV6 9HG	431
ROYAL MAIL (PETERBOROUGH)	GREEN LANE WARDLE NANTWICH CHESHIRE CW5 8BN	525
ROYAL MAIL (PETERBOROUGH)	Papyrus Road Wernington Peterborough PE4 5PG	1,245
RUBEROID BUILDING PRODUCTS	Papyrus Road Wernington Peterborough PE4 5BR	165,648
RUBEROID BUILDING PRODUCTS	Applery Lane North Applery Bridge Wigan Lancs WN8 9AB	2,592
RUFORD SMALL GRANTS FOUNDATION (THE)	APLEY LANE NORTH, APLEY BRIDGE WIGAN LANCASHIRE	18,067
RUG DOCTOR LIMITED	6th Floor 248 Tottenham Court Road London W1T 60Z	35,378
RUG DOCTOR LTD (STOCK)	Unit 29 Timberlane Trading Estate Decoy Road Worthing West Sussex BN14 8ND	65,189
RUSIMMOOR BOROUGH COUNCIL	Unit 29 Timberlane Trading Estate Worthing West Sussex BN14 8ND	170
S & J CAR HIRE SERVICES	COUNCIL OFFICES FARNBOROUGH ROAD, FARNBOROUGH HANTS GU14 7JU	603
SAFETY-KLEEN UK LTD	S & J CAR HIRE SERVICES Higher House Farm Knutsford Road Holmes Chapel CW4 8EF	17,883
SAMSON INSURANCE SERVICES	Profile West, 950 Great West Road Brentford Middlesex TW8 5ES	3,015
SANDAL PLC	Hill House 10 Ye Conter Bushey Watford Hertfordshire WD19 1BS	48,598
SANLU UK LIMITED	Power Connections Units Harold Close The Pinnacles Harlow CM19 5TH	148
SAVILLS COMMERCIAL LIMITED	UNIT 200 MILTON PARK ESTATE ABINGDON OXFORDSHIRE OX14 4TB	44,055
SAVILLS COMMERCIAL LTD (S00103)	Sapphire House Unit 2 Sovereign Business Park, Bonhill Avenue Hull HU5 4HF	97,128
SAVILLS COMMERCIAL LTD (S00108)	68 Fountain Street Manchester M2 2FE	31,000
SAVILLS COMMERCIAL LTD (S00180)	Embassy House Queens Avenue Bristol BS8 1SB	6,637
SAVILLS COMMERCIAL LTD (S00187)	68 Fountain Street Manchester M2 2FE	25,000
SAVILLS COMMERCIAL LTD (S00199)	68 Fountain Street Manchester M2 2FE	51,210
SAVILLS COMMERCIAL LTD (S00228)	68 Fountain Street Manchester M2 2FE	102,132
SAVILLS COMMERCIAL LTD (S00340)	68 Fountain Street Manchester M2 2FE	37,000
SAVILLS COMMERCIAL LTD (S00333)	121 Edmund Street Birmingham B3 7HU	140,800
SAVILLS COMMERCIAL LTD (S01465)	68 Fountain Street Manchester M2 2FE	73,619
SAVILLS COMMERCIAL LTD (S01489)	68 Fountain Street Manchester M2 2FE	749
SAVILLS COMMERCIAL LTD (S01809)	68 Fountain Street Manchester M2 2FE	17,471
SAVILLS COMMERCIAL LTD (S00437)	68 Fountain Street Manchester M2 2FE	5,518
SCA HYGIENE UK LIMITED	FAO Lisa Grob SCA Hygiene Products UK Ltd 1 Lowry Plaza Salford Quays Manchester M50 3UB	182
SCA TIMBER SUPPLY LTD	Eluscan Street Etruna Stoke on Trent Staffordshire ST1 5PG	89,125
SCA TIMBER SUPPLY LTD	Etruna Stoke on Trent Staffordshire ST1 5PG	1,086,931
SCANBROKERS INTERNATIONAL LTD	Unit 6 Glenmore Business Park Colebrook Way Andover Hampshire SP10 3GQ	524,280
SCANBROKERS LTD (TRADING ACCOUNT)	UNIT 6 GLENMORE BUSINESS PARK ANDOVER HANTS SP10 3GQ	175,593
SCANBROKERS LTD (trading Account)	UNIT 6 GLENMORE BUSINESS PARK ANDOVER HAMPSHIRE SP10 3GQ	105,830
SCANCOM INTERNATIONAL AS	Scancom International A/S G1 Banegaardspladsen 10 DK 4220 Korsor Denmark 0	986,954
SCHEURICH GMBH & CO KG	Gottlieb Wagner Str 2 63924 Kleinheubach Germany GERMANY	38,491
SCOTTISH POWER	SCOTTISH POWER CUSTOMER SERVICES PO BOX 3857, CHARTART BUSINESS PARK GLASGOW G44 4BE	182,602
SCOTTS COMPANY (UK) LTD	Salisbury House Cateshall Lane Godalming Surrey GU7 1XE	3,122,264
SCOTTS COMPANY(UK) TD	Salisbury House Cateshall Lane Godalming Surrey GU7 1XE	2,640,198
SEAL IT SERVICES T/A BOND IT	G16 River Bank Way Lowfields business Park Eland West Yorkshire HX5 9DN	707
SEARCHLIGHT ELECTRIC LTD	900 Oldham Road Manchester M40 2BS	133,055
SEARCHLIGHT ELECTRIC LTD (SB)	900 OLDHAM ROAD MANCHESTER ENGLAND, M40 2BS	23,444
SEARCHLIGHT ELECTRIC LTD FOB	900 Oldham Road Manchester M40 2BS	11,919
SEATON PARK MEDICAL GROUP	Seaton First Primary Care Centre Northam Road, ASHINGTON Northumberland NE63 0NG	124
SECURITY WEST GUARDING LTD (LLOYDS TSB COMM FIN)	1a Badcox Frome Somerset BA11 3BA	6,766

Name	Correspondence Address 1	Amount of debt £
SELECT HARDWARE LTD	Station Road, Rowley Regis, Warley, West Midlands, B85 9LJ	40,383
SEVERNSIDE RECYCLING	Campbell Road, Stoke on Trent, Staffs, ST4 4RW	132
SHAUN POVEY @ STOREZDOOR	70 Lonsdale Crescent, Darford, Kent, DA2 6LG	293
SHEFFIELD CITY COUNCIL	CORPORATE RESOURCES, PO BOX 265, SHEFFIELD, YORKSHIRE, S1 1GH	17
SHL TRAINING SOLUTIONS	PO Box 138, Marple Bridge, Stockport, SK6 5XJ	12,395
SHL TRAINING SOLUTIONS	PO Box 138, Marple Bridge, Stockport, SK6 5XJ	190
SHRED-IT CREDIT CONTROL	Ground Floor, Corner House, 177 Cross Street, Sale, M33 7JQ	881
SIGNWAVES LIMITED	Leferrie Way, Capton Hill Industrial Estate, Great Yarmouth, Norfolk, NR31 0NW	30
SILENTNIGHT BEDS DIVN OF ARF LTD	Silentnight Beds, PO Box 100, Barnoldswick, BB18 6WT	2,879
SIMPSON LOGISTIC SERVICES	42 Claylands Road, Bishops Waltham, SO32 1BH	1,130
SIRO (CHILD)	3 Clarendon, Lichfield Road Industrial Estate, Tamworth, Staffordshire, B79 7XH	59,754
SIRO DIY (UK) LTD	Unit 11, Royal Farm Trading Estate, Caldwell Road, Drakeelow, Burton Upon Trent, DE15 9TU	41,149
SMART SOLAR LTD (HOME DELIVERY)	OAKFIELD INDUSTRIAL ESTATE, EYNSHAM, WITNEY, OXFORDSHIRE, OX29 4TH	1,139
SMITH NICHOLAS	2 Fairsgate, Grosvenor Street, Chester, Cheshire, CH1 1XG	29,145
SMURFIT KAPPA RECYCLING	Birch Coppice Business Park, Watling Street, Dordon, Tamworth, B78 1SZ	2,400
SOUTH WEST WATER	PO Box 4762, Worthing, BN11 9NT	158
SPEARMARK INTERNATIONAL LIMITED	2A Howard Road, Eaton Socon, St Neots, Cambs, PE19 8GA	17,599
SPECIALIST GROUP LTD (FR)	Gunness Circle, Newbridge, Trafford Park, Manchester, M17 1EB	6,385
SPECIALIST GROUP LTD (TULSDAY)	Gunness Circle, Newbridge, Trafford Park, Manchester, M17 1EB	3,203
SPEEDY ASSET SERVICES LIMITED	Chase House, 16 The Parks, Newton Le Willows, WA12 0JQ	569
SPEEDY HIRE CENTRES (NORTHERN)	Chase House, 16 The Parks, Newton Le Willows, WA12 0JQ	194
SPEEDY HIRE CENTRES (SOUTHERN)	Chase House, 16 The Parks, Newton Le Willows, WA12 0JQ	72
SPEEDY HIRE CENTRES (WESTERN)	Chase House, 16 The Parks, Newton Le Willows, WA12 0JQ	93
SPRING PERSONNEL LTD	3 Macon Court, Macon Way, Crewe, Cheshire, CW1 6FW	1,502
SPRINGMANOR LTD	5 North End Road, London, NW11 7RJ	7,856
SPRUE AEGIS PLC (FIREANGL)	UNIT 6 CARTER COURT, WATERWELLS BUSINESS PARK, GLOUCESTER, GLOUCESHIRE, GL2 2DE	157,510
SSG CLEANING CONTRACTORS LTD	Unit 23, Carlow Place, Walsley Court Business Centre, Staffordshire Technology Park, Stafford, ST18 0GA	4,409
ST IVES DIRECT BRADFORD LIMITED	Ring Road, Seacroft, Leeds, LS14 1NH	7,602
ST IVES DIRECT LEEDS L	Ring Road, Seacroft, Leeds, LS14 1NH	3,784
ST IVES DIRECT LEEDS LIMITED	Ring Road, Seacroft, Leeds, LS14 1NH	80,210
STANDARD LIFE ASSURANCE S00463 ONLY	1 George Street, Edinburgh, EH2 2LL	2,101
STANLEY UK SALES	Europa Way, Sheffield Business Park, Europa Link, Sheffield, South Yorkshire, S9 1XH	271,860
STANLEY UK SALES	Europa View, EUROPA LINK, SHEFFIELD, S9 1XH	91,219
STARLIFE EXPRESS TRANSPORT	Europa Way, Sheffield Business Park, Europa Link, Sheffield, South Yorkshire, S9 1XH	320,830
STATUS INTERNATIONAL (UK) LTD	2 Holly Lodge Cottages, Bromley Road, Lawford, Manningtree, CO11 2OF	616
STC ENERGY SOLUTIONS LTD	Pennine House, Montimer Street, Cleckheaton, WEST YORKSHIRE, BD19 5AR	63,968
STICENS FURNITURE A/S	STC House, 38 Croyden Road, Beckenham, Kent, BR3 4BJ	3,754
STOKE ON TRENT CITY COUNCIL	Unit 5, Berrywood Business Village, Tollbar Way, Hedge End, Southampton, SO30 2UN	447,537
STORE PROPERTY INVESTMENTS	PO BOX 1480, SWANN HOUSE, BOOTHEN ROAD, STOKE ON TRENT, STAFFORDSHIRE, ST4 4TS	62
STORLYS SSP - HERTFORD ONLY	Fair House, 4 New Park Road, Chichester, West Sussex, PO19 1XA	9,979
STR (UK) LIMITED	Higham House, New Bridge Street, West Newcastle Upon Tyne, NE1 9AU	44,820
SUGRO DISTRIBUTION LIMITED	10 Portman Road, Reading, Berkshire, RG30 1EA	2,363
SUNFLEX	Whitewell House, 69 Crewe Road, Nantwich, Cheshire, CW5 6H	97,986
SUPPORT SERVICES GROUP	Keys Park Road, Hednesford, Cannock, Staffordshire, WS12 2FH	568,402
SUPPORT SERVICES GROUP (RETAIL) LTD	283 Regency Chambers, Jubilee Way, Bury, Lancashire, BL9 0JW	223
SURVEY ROOFING MAINTENANCE LTD	Unit 19, Ergo Business Park, Kelvin Road, Smunston, Wiltshire, SN3 3JW	26,513
SYLMAR TECHNOLOGY LIMITED	Survey House, Station Road, Whyteleate, Surrey, CR3 0EP	7,101
T F SERVICES	Tickford House, Silver Street, Newport Pagnell, Bucks, MK16 0E	381,143
TAG COMPANY	Town Farm, Breilbury, Staffordshire, DE15 0RD	154
TAG COMPANY (UK) LTD	Dual House, High Street, Harmondsworth, West Drayton, Middlesex, UB7 9BT	5,855
TALENT INNOVATIONS	Dual House, High Street, Harmondsworth, West Drayton, Middlesex, UB7 9BT	405
TANGIBLE UK	Kings House, Business Centre, Station Road, Kings Langley, WDH 5DH	216
TANXPRESS	St James's House, St James Square, Cheltenham, Gloucester, GL50 3PR	21,825
TARGET DIRECT MARKETING LIMITED	128 Castle Road, Bedford, Bedfordshire, MK4 1A	1,642
TARMAC BUILDING PRODUCTS LIMITED	Tangible Response, St James House, St James Square, Cheltenham, Gloucester, GL50 3PR	71,623
TARMAC BUILDING PRODUCTS LTD	Milfields Road, Ettingshall, Wolverhampton, West Midlands, WV6 6JP	280,236
TARMAC BUILDING PRODUCTS LTD	Milfields Road, Ettingshall, Wolverhampton, West Midlands, WV6 6JP	8,432
TELFORD & WREKIN COUNCIL	THE EXCHEQUER SECTION, PO BOX 5650, INVERNESS, N3 1YX	17

Name	Correspondence Address 1	Amount of debt £
TEST RITE INTERNATIONAL CO LTD	Caledonia House, Winnall Manor Road, Winchester, Hampshire, SO23 0RS	530,170
TEST RITE INT'L CO LIMITED	6F NO 23 HSN HU, 3RD ROAD, NAIHU DISTRICT, TAIPEI 114, TAIWAN	77,755
TESTRITE INTL CO LTD - FOB	Basepoint Business Centre - Unit 18, 1 Winnall Valley Road, Winchester, Hampshire, SO23 0LD	105,508
TETROSYL AEROSOL	Bevis Green Works, Walmersley, Bury, Lancashire, BL9 6RE	49,458
TETROSYL LTD	Bevis Green Works, Walmersley, Bury, Lancashire, BL9 6RE	80,175
THE 7STARSLIP	46 Charlotte Street, London, W1T 2GS	221,342
THE ACE SUPPLY CO LTD	Unit 9 Warm Rd Ind park, Warm Rd, Bury, Lancs, BL9 9NB	11,741
THE CDA GROUP LTD	The CDA Group Ltd, Harry Road, Langar, Nottingham, NG13 9H1	71,178
THE CHRISTMAS CABIN LIMITED	Plantation Lodge Farm, Castle Bytham, Grantham, Lincs, NG33 4SP	1,179
THE HIGHLAND COUNCIL	THE EXCHEQUER, SECTIO, PO BOX 5650, INVERNESS, IV3 5YX	17
THE HOUSE NAMEPLATE COMPANY	Unit 16 Vauxhall Industrial Estate, Ruabon, Wrexham, LL14 6H4	1,808
THE LONDON OIL REFINING CO LIMITED	ASHTONISH HOUSE, UNIT 1 PREMIER POINT, STAITHGATE, LANE, BARDFORD, WEST YORKSHIRE, BD5 1DW	9,557
THE SCOTTS COMPANY UK LTD	Salisbury House, Cateshall Lane, Godalming, Surrey, GU7 1XE	99,769
THE THERMOTEC BUILDING MAINTENANCE LIMITED	11 Harwood Road, Northminster Business Park, York, YO28 6OL	6,320
THINK PRINT (UK) LTD	Cameron Court, Warrington Hall, Warrington, Northwich, CW84DJ	221,578
THOMAS COOK TRAVEL VOU	Units 1, 2 & 3 Connorsby Road, The Thomas Cook Business Park, North Bletton, Peterborough, PE3 8BX	750
THOMPSON TRANSPORT	13 Gaskell Close, Alton, GU34 4HE	255
THREADNEEDLE PROP UNIT TRUST	C/O THREADNEEDLE PROP INVEST L, PO BOX 3550, Swindon, Wilts, SN3 9AP	3,419
THUMBS UP BURY LIMITED	GREENFIELDS, DUMFRIES LANE, BURY, LANCASHIRE, BL9 4UT	290,482
TNS RESEARCH INTERNATIONAL	TNS House, Westgate, London, W5 1UA	9,641
TNT POST NORTH LTD	Unit 9 & 10, Orbital 24, Oldham Street, Denton, Manchester, M34 3SU	154,014
TNT POST UK LTD - FORMALLY CIRCULAR	1 Globe Side Business Park, Fieldhouse Lane, Marlow, Buckinghamshire, SL7 1HY	141,762
TOP DOG DISTRIBUTION	Dysart Road, Grantham, Lincs, NG31 7DB	268,936
TORBAY COUNCIL	TOWN HALL, CASTLE CIRCUS, TORQUAY, DEVON, TQ1 3DR	80
TOTAL SECURITY	Security Office, Electra Way, Crewe Business Park, Crewe, CW1 6ZF	2,663
TOWN & COUNTRY PRODUCTS	BARDON 22 INDUSTRIAL ESTATE, BARDON, LEICESTERSHIRE, LE87 1TE	53,844
TOWN AND CITY PARKING LIMITED	Town & City Parking Ltd, City House, 70 Glover Street, Perth, PH1 4JR	609
TRAMPLED UNDERFOOT LTD	UNIT 15, EAST SOHAM BUSINESS CENTRE, WOODBRIDGE, SUFFOLK, IP13 7SA	2,728
TRC (MIDLANDS) LTD	1 Mount Pleasant Street, West Bromwich, West Midlands, B70 7UL	12,204
TRC (SCOTLAND) LIMITED	28 Ballistol Road, Glasgow, G32 0DQ	583
TRCPRI(1990)TRUST	80/81 High Street, Northallerton, North Yorkshire, DL7 8EG	17,345
TRENCH ACCESSORIES	Dovefields, Uttoxeter, Staffordshire, ST14 8HU	1,751,453
TRENCH EX AEROSOL	Dovefields, Uttoxeter, Staffordshire, ST14 8HU	30,110
TREVOR KNELL @ STORE2DOOR	102 Manning Road, Littlehampton, West Sussex, BN17 7HX	1,602
TRIANG	Triang Ltd, 15 Front Street, Middleton on the Wolds, Onfield, East Yorkshire, YO25 9UA	81,696
TRITON PLC	Triton Road, Nuneaton, Warwickshire, CV11 4NR	327,680
TRUSTEE CORPORATION LTD (THE)	SHEPPERTON PARK, CALDWELL ROAD, NUNEATON, WARWICKSHIRE, CV11 4NR	3,660
TS (UK) LTD (TONTARELI)	Hammonds Rulland House, 148 Edmund Street, Birmingham, B3 2JR	9,947
TULLY NURSERIES LTD	Unit 63, Stakehill Distribution Centre, Middleton, Manchester, M24 2RW	32,552
TVILUM-SCARBURK APS	Richardslow, Ballyboughal, Co. Dublin, Ireland, 0	254,625
ULTIMATE PRODUCTS LIMITED	Egon Kristiansens Alle 2, Faarvang, Denmark, DK-4882	197,644
UNISERVE LIMITED	F A O DENISE PRINCE MANOR MILL, CHADDERTON OLDHAM, MANCHESTER, OL9 0DD	24,541
UNUM	Uniserve, London, Mega Terminal, Thurrock Park Way, Tilbury, Essex, RM18 7HD	284,781
V & A TRANSPORT	UNUM PROVIDENT, MILTON COURT, WESTCOTT ROAD, DOCKING, SURREY, PH4 3LZ	33,019
VALE MILL (ROCHDALE) LTD	28 Dagnall Crescent, Uxbridge, Middlesex, UB8 2HA	4,811
VAN MAN EXPRESS LIMITED	John Street, Rochdale, Lancashire, OL16 1HR	18,809
VERDICT RESEARCH LIMITED	1a Spring Street, Barry, South Wales, CF63 2PA	395
VESTEL UK	Shirelin House, 37/43 Prospect Street, Kingston upon Hull, YORKSHIRE, HU2 8PX	15,600
VINE PROPERTY MANAGEMENT (S00333)	94 Dedworth Road, Windsor, Berkshire, SL4 5AY	63,325
VINE PROPERTY MANAGEMENT (S00344)	3 Vine Terrace, High Street, Harbourn, Birmingham, B17 9PU	9,500
VINE PROPERTY MANAGEMENT (S01236)	3 Vine Terrace, High Street, Harbourn, Birmingham, B17 9PU	26,370
VINE PROPERTY MANAGEMENT (S01700)	3 Vine Terrace, High Street, Harbourn, Birmingham, B17 9PU	34,500
VINE PROPERTY MANAGEMENT LLP	3 Vine Terrace, High Street, Harbourn, Birmingham, B17 9PU	27,019
VIPOND FIRE PROTECTION LTD	3 Vine Terrace, High Street, Harbourn, Birmingham, B17 9PU	33,110
VIRTUSTREAM LIMITED	PO Box 780, 24 Hill Street, St Helier, Jersey, JE4 CSF	2,175
VITAX LIMITED	Owen Street, Coalville, Lincs., LE67 3DE	15,960
VITAX LTD (AEROSOL AVC)	Owen Street, Coalville, Lincs., LE67 3DE	145,906

Name	Correspondence Address 1	Amount of debt £
VIVID ACCUTICS (SKIPTON BUSINESS FINANCE)	Unit 4 D T S Building Nelson Way Cramlington Northumberland NE 23 1WG	763
VIVID ACOUSTICS (SKIPTON BUS FIN)	The Bailey Skipton North Yorkshire BD23 1DN	150
VOHKUS LIMITED	Unit 5A Herald Industrial Estate Botley Road Hedge End Southampton SO30 2JW	1 493
VOITEQ LTD	Neptune Court Halam Way Whitehills Blackpool FY4 5LZ	5 723
W SINCLAIR HORT LTD (HD)	Firth Road Lincoln Lincolnshire LN6 7AH	4 055
W G HERBERT (HOLDINGS) LTD	27a Beier Way Leices er Rd Industrial Estate Melton Mowbray Leicestershire LE13 ODG	25 298
W SINCLAIR HORT LTD	Firth Road Lincoln LN6 7AH	46 101
WANSDYKE SECURITY LIMITED	PO Box 179 Corsham Wiltshire SN13 9YA	1 106
WANTAGE LR INVESTMEN	PO Box 78 West Centre St Heier Jersey JE4 8PQ	55 226
WASHINGTON INVENTORY SERVICE L	Marborough House Westminster Place Netter Poppleton York YO26 6RW	2 750
WASHINGTON INVENTORY SERVICE LTD	Marborough House Westminster Place York Business Park York YO26 6RW	32 322
WASTE MANAGEMENT SYSTEM	1000 Lakeside North Harbour Portsmouth PO6 3EN	24 530
WD40 AEROSOL	Po Box 440 Kiln Farm Milton Keynes Bucks MK11 3LF	16 561
WEATHERITE SHOPFRONTS & SHUTTERS LTD	Weatherite House Crandenda Road West Bromwich West Midlands B70 7JE	6 874
WERELDHAVE PROPERTY MNGMT CO LTD	39 Sloane Street London SW1X 9WR	63 000
WEST BERKSHIRE DISTRICT COUNCIL	COUNCIL OFFICES Market Street Newbury Berkshire RG14 1LD	17
WEST LOTHIAN COUNCIL	ST DAVID HOUSE SOUTH BRIDGE STREET BATHGATE WEST LOTHIAN EH48 1TT	2 228
WESTERN CORK LIMITED	Penarth Road Cardiff CF11 3YN	132 590
WESTERN CORK LTD	Penarth Road Cardiff CF11 3YN	532 335
WESTERN COMMUNICATIONS LTD	Penarth Road Cardiff CF11 3YN	77 688
WHAT MORE UK LIMITED	Network House 2 Whitehall Estate Whitehall Road Leeds LS 2 5JB	128
WHATMORE UK LIMITED	Pendle Court 4 Mead Way Shuttleworth Mead Business Park Radham Burnley BB12 7NG	585 250
WHATMORE UK LTD	Pendle Court Unit 4 Shuttleworth Mead Business Park Radham Burnley Lancashire BB12 7NG	236 292
WILLIAM ARMES LTD	Pendle Court 4 Mead Way Shuttleworth Mead Business Park Radham Burnley BB12 7NG	51 278
WILSONART WORKTOPS	Ames Trading Estate Churchfield Road Sudbury Suffolk CO10 2YA	137 327
WILSONART WORKTOPS	Lambton Street Industrial Estate Shildon Co Durham DL4 1PX	512 127
WILSONART WORKTOPS (NO FRNLS)	Lambton Street Industrial Estate Shildon Co Durham DL4 1PX	56 911
WINCANTON DISTRIBUTION	Lambton Street Industrial Estate Shildon Co Durham DL4 1PX	2 405
WISH E & CO	Wincanton Methuen Park Chippenham Wiltshire SN14 0WT	675 781
WM MORRISON SUPERMARKETS PLC	Advance House Central Road Templefields Harlow Essex CM20 2ST	54 965
WM MORRISON SUPERMARKETS PLC (S00196)	Himmore House Gain Lane Bradford West Yorkshire BD3 7DL	6 300
WOODTEAM LIMITED	Himmore House Gain Lane Bradford West Yorkshire BD3 7DL	4 238
WORLD ZONE SON BHD	Unit 7 Falcon Business Park Meadow Lane Loughborough LE11 1HL	3 084
XL JOINERY LTD	Showroom Level Concord Hotel Shah Alam Malaysia 40100	226
XDP T/A EXPRESS DESPATCH	Bradford Road Bailey West Yorkshire WF17 8NE	17 210
XL JOINERY DIRECT HOME DELIVERY	XDP Express Fairview Industrial Estate Curdworth Sutton Coldfield B76 9EE	23 046
xl Joinery Ltd brazil	Bradford Road Bailey West Yorkshire WF17 8NE	6 586
YORKSHIRE BUILDING SERVICES LTD	Bradford Road Bailey West Yorkshire WF17 8NE	46 034
YOUNG PROPERTY DEVELOPMENT LTD	YBS Unit 1 Craggs Industrial Park Morven Street Creswell Derbyshire S60 4AJ	133 312
ZURICH ASSURANCE - SITTINGBOURNE	N Young Winterbourne Suckland Blandford Dorset DT11 0N5	120
Payroll	PO Box 2386 Swindon Wiltshire SN1 1XN	9 500
Amounts owed to Focus		77 087
	Trade Creditors	(408 881)
		91 550 804
HMRC		
INLAND REVENUE	Albert Bridge House Manchester M60 9BH	6 227 353
PENSION PROTECTION FUND	Albert Bridge House Manchester M60 9BH	1 425 657
	PO Box 128 Mowden Hall Darlington DL1 9DA	36 096
	Other tax and social security	7 689 105
Do It All Ltd		
FDA (Finance)	Gawsworth House Westmere Drive Crewe CW1 6XB	68 581 973
FLP2	Gawsworth House Westmere Drive Crewe CW1 6XB	237 450 682
Focus DIY Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	11 302 802
Focus Retail Investments	Gawsworth House Westmere Drive Crewe CW1 6XB	3 620 764
Focus Retail Services	Gawsworth House Westmere Drive Crewe CW1 6XB	2
Focus Retail Services	Gawsworth House Westmere Drive Crewe CW1 6XB	21 423 848
Focus Stores Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	9 039
		166 124

Creditor list Focus DIY Limited

Name	Correspondence Address 1	Amount of debt £
Hurstwood	Gawsworth House Westmere Drive Crewe CW1 6XB	61 875
Perworld	Gawsworth House Westmere Drive Crewe CW1 6XB	764 926
Wintercroft Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	3 006 208
	Intercompany	346,588 344
Jarone Lloyd Thompson Benefit Solutions	Central Court 1b Knoll Rise Orpington Kent BR6 0JA	1 068 360
	Pension Scheme	1,068,390
20 20 Technologies	Eureka Science Park Ashford Kent TN25 4AB	1 489
7 Slats	46 Charlotte Street London W1T 2GS	471 787
A D REMOVALS	Acklam Middlesbrough TS5 8QQ	2 586
A E DAY & SON	5 Church Lane Huntingdon Cambridgeshire PE28 5AE	1 299
A STEPHENSON	18, Whitby close Bishop Auckland Co Durham DT14 0RU	832
AGP	237 High Street Henley in Arden Warwickshire	10 000
AHR TRANSPORT	307 Hinley Road Cornal Wood Dudley West Midlands	7 887
ALAN SHEPPARD	21 Berestford Drive Ilkeston Derbyshire DE7 8RT	1 145
ALBATROSS EXPRESS - ROBERT HONOUR	4 Saxon Court Benson Wallingford OX10 6RZ	3 205
Aluset	Hedge Road Industrial Est Hedge Road Ripley DE5 3GH	8 204
Applylead Leeds	15 Clare Road Halifax West Yorkshire HX1 2HY	523
Asplead	PO BOX 119 Warrington Cheshire WA3 6YT	182
B D SANDERS LTD	87 Old Shoreham Road Hove East Sussex BN3 7AQ	847
B J LIGHT HAULAGE	Foreshall Newcastle upon Tyne NE12 9RJ	697
Barlow	Parnall house Cynus Way West Bromwich B70 0XB	8 865
BERNARD EMM TRANSPORT	Broadnake Salisbury Wiltshire SP5 5HQ	921
Bliffa	Coronation Road Cressex High Wycombe HP12 3T2	34 204
Bliffa	The Registry Royal Mint Court London EC3N 4QN	3 242
BT	35 Wellesley Rd Croydon CR9 2YZ	7 218
Cavor Gas	Athena House Athena Drive Tachbrook Park Watwick CV34 6RI	12 172
CAWTHS COURIERS	Great Waddingfield Sudbury Suffolk CO10 0RU	551
Cheetham	Wellington Way Weybridge Surrey KT13 0TT	1 750
CHRIS MUNNS T/A EAST YORKSHIRE	2 Juniper Chase Beverley East Yorkshire HU17 8GD	1 746
Chubb	Suite 17 No 1 @ The Beehive Lions Drive Shadsworth Business Park Blackburn, Lancashire BB1 2QS	11 705
CITY SERVICES (HEREFORD) LIMITED	Formally City Courier Service Hereford HR2 6EZ	2 752
COBRA TRANSPORT	111 Hawkesley Drive Nantwich Cheshire CW5 7GF	3 052
Communisis	Cross Gates Leeds LS15 8AH	270
COMPASS	Boon Hill Road Stoke-on-Trent ST7 8LA	78
COTTAGE TRANSPORT	3 Weston Mill Lane Northampton Northamptonshire NN3 3HJ	231
Coltrills	102 - 104 Chestergate Macclesfield Cheshire SK11 6DU	1 636
D&S	6 Bradlee Tamworth Staffordshire B77 4PF	920
DARREN BAILEY @ STORE2DOOR	58 Harewood Gardens South Croydon Surrey CR2 8BJ	944
DAVID EDWARDS TRANSPORT	Braunston Lodge Braunston Daventry Northants NN11 7HA	1 679
DG Fabrication & Coatings	Raglan Street Hyde Cheshire SK14 2DX	5 320
Digital Window	3rd Floor London E1 8EU	4 071
DJA Piper	Water Street Liverpool L2 0NH	833
DOOR TO DOOR	24 Margaret Street Aberaman Aberdare CF44 6SF	1 817
DOUGS LIGHT HAULAGE	6 Queen Street Danfield Bamsley S73 9LY	732
DRS COURIERS	Sandown Farm Lane Nantwich Nantwich Cheshire CW5 7GF	668
Ebiquity	The Registry Royal Mint Court London EC3N 4QN	3 242
Ederex	19 Berkeley Street London W1J 8ED	2 750
Ecodab	David Murray John Building Swindon Wiltshire SN1 1NH	8 625
Elliott Group Ltd	Manor Drive Peterborough PE4 7AP	2 928
Elliott Group Ltd	Manor Drive Peterborough PE4 7AP	1 455
Eon	Westwood Way Coventry CV4 8LG	172 742
evolveo	Haydock St Helens Merseyside WA11 9TW	3 354
FAST TRAX (ZAKARIYA ALI)	51 Caine Road Burnley Lancs BB10 1LF	2 663
Food for Thought	Hastington Crewe Cheshire CW1 5RB	106
G D TRANSPORT	C/o 1 Whalley Crescent Birmingham B36 0DN	328
GALLAGHERS	153, Bishoprock Drive Longbenton Newcastle-Upon-Tyne NE12 8JA	0.00

Name	Correspondence Address 1	Amount of debt £
Google	1st & 2nd Floors Gordon House Barrow Street Dublin 4	23 055
GUY ROWDEN @ STORE2DOOR	16 Hillcrest Turnbridge Wells TN4 0AJ	2 981
Haymarket Publishing Ltd	Teddington Studios Broom Road Teddington Middlesex TW11 9BE	150
HSS VULCAN LTD	Charterhouse Trading Estate Summer Road Havemill Suffolk CO4 9PE	1 446
Hubert Burda	Phoenix Square Colchester Essex CO4 9PE	275
Imagesound	Dunston Technology Park Credenfield S41 8NE	190
Integrated Cleaning Management Ltd	Unit 15 Highview High Street Bordon Hampshire	112 325
Intercall	Connors Avenue Gloucester GL4 3HX	782
J E McDONALD	105 Ellacombe Church Road Torquay Devon TQ1 1LN	3 047
J J REMOVALS	9 Kensington Place Newport Gwent NP19 8GL	780
J M C DELIVERIES	Joseph M Conway Workington Cumbria CA14 5QW	380
Lam PR	1 GEORGE LEIGH STREET MANCHESTER M4 5DL	11 600
JONATHAN MASON @ STORE2DOOR	196a Marlborough Road Romford Essex RM7 8AL	3 118
Julian Cassell	The Avenue Sherborne Dorset DT9 3AJ	211 522
JUST WAI ES LTD	Unit 1 Parc Menter Crosshards Camarthenhire SA14 6RA	5 831
K DEAN	11 Glebe Drive Brendon Tewkesbury Gloucestershire GL20 7OF	415
K LANGFIELD (MR)	2 Heath View Cottages Waddingfield Suffolk IP12 4PT	112
K VANS DELIVERY SERVICE - (K BATES)	87 Bowdon Road Kinross Tayside KY13 8EG	950
KANGO	Winnington Hall Warrington Northwich CW84DU	19 000
Kaonix	Menden Hall Main Road Menden CV7 7PT	2 380
KERNOW DELIVERY SERVICE LTD	parkwood facility dupath lane callington PL17 8AD	391
Keybroker Ltd	Jakobsbergsgatan 16 Stockholm Sweden 111 44	2 000
KPMG	St James Square Manchester M2 6DS	35 000
KPMG	65 Clerkenwell Road London EC1R 5BL	11 000
Krow	36 Fairbank Street Waverley L15 4JQ	87 050
KT DELIVERIES	4 King George Close Bromsgrove Worcestershire B61 8SL	4 026
L J HANLON (LIGHT HAULAGE)	Portland House Bickenhall Lane Solihull Birmingham B37 7BQ	430
Lafarge	1 Park Lane Leeds West Yorkshire LS3 1EP	32 500
LIGHT MOVES	32 Sidney Street King's Lynn Norfolk PE30 5RF	1 800
LINCS STREETWISE - COLIN LEA	16 Wintborne Close Lincoln Lincolnshire LN6 3PO	1 434
Louise Taylor (Temp)	34 Broad Lane North Willenhall West Midlands WV12 5UA	1 891
M J SMITH & SONS	Adams Buildings County Durham DH9 9AE	550
M L DIXON LIMITED	Beckside Lough Lincolnshire LN11 8PR	2 466
M A T SERVICES	10 Mun-Y Mor Road Holyhead Anglesey LL65 1AW	1 902
Mark II	Bury Road Brougham Bolton BL2 6AZ	575
Michael Page	82 King Street Manchester M2 4WQ	21 985
Mile	Mile Services (relai)Ltd 1 Harlequin Office Park Emersons Green BS16 7FN	13 000
MJP DISTRIBUTION	11 Oaklands Park Drive Rhwddern Newport NP10 8RB	73 255
Neinames	Prospero House 241 Borough High Street London SE1 1GA	709
NICK WHITFIELD	376 Alletton Road Bridford West Yorkshire BD15 7BN	657
Nightfreight	Creswood House Burches Rise Willenhall West Midlands WV1 2DB	2 899
NOBLE LOGISTICS	55 Mackenzie Crescent Burncross Sheffield S35 1UR	12 238
NORMAN CAMPBELL T/A CAMPBELLS	21 Monymusk Road Arbroath DD1 2DB	515
Office Care Services	2 Thomas Row High Street Swansea SA1 1NJ	594
Oscar Associates	Peter Street Manchester M2 5GB	579
P K REMOVALS	12 Auldern Place Aberdeen AB12 5NJ	11 802
PARAGON CARRIERS	Blackberry Way Newton Powys SY16 2HA	1 923
Parcelforce	Unit 17 Piccadilly Trading Estate Manchester M1 2NP	602
PIKES (LIGHT) HAULAGE	22 Farview Devon EX31 1JR	2 140
POLESTAR	75 Farrington Road London EC1M 3PS	297
Polypal	Monkton Road Industrial Estate Wakefield WF2 7AL	89 047
Portatech	81 Southwark Street London SE1 0HX	287
PREMIER MOVE	Cameron Street Coatbridge ML5 2EJ	23 594
Price Waterhouse Cooper	Lower Mosley Street Manchester M2 3PW	1 223
PROMPT-REMOVALS LTD	8 Cable road Clerrones Fife KY6 2SY	6 000
Quod	33 Cavendish Square London W1G 0PW	542
R & S HAULAGE (R GEARY)	24 Richmond Hill Macclesfield Cheshire SK11 7TA	9 604
		400

Name	Correspondence Address 1	Amount of debt £
R L TRANSPORT	28a Longfield Road Darlington Co Durham DL3 0EW	1 201
Ravenscroft MSG	Preston Farm Business Park Stockton-on-Tees TS18 3TX	395
Ricoch	4 Rushmills Northampton NN4 7YB	20 778
RJ DELIVERY & INSTALLATION	Midsomer Norton Radstock BA3 2SF	11 346
RJB Media	Mellon Road Melton Woodbridge IP12 1NH	11 301
RJC TRANSPORT	Church Lane Ipswich Suffolk IP6 0EN	2 424
RLC TRANSPORT MORECAMBE LTD	5 Morecambe Road Morecambe Lancashire LA3 3AA	1 478
ROADRUNNER EXPRESS COURIERS LTD	3 Javelin Road Norwich Norfolk NR6 6HP	4 187
Safety Klean	Profile West 950 Great West Road Brentford Middlesex TW8 9ES	7 302
Scottish Power	Lairnart Business Park Glasgow G44 4BE	151 528
Security West Guarding	1a Badoch Frome BA11 3BA	2 645
SHAWN POVEY @ STORE2DOOR	70 Lonsdale Crescent Darford Kent DA2 8LG	2 086
Shred it	Birch Coppice Business Park Welling Street Dordon, Jamworth B78 1SZ	2 573
SIMPLY A2B	42 Lyvenden Rd Bridgstock NN14 3HE	2 263
SIMPSON LOGISTIC SERVICES	42 Claylands Road Bishops Waltham SO32 1BH	818
SLI	65 Leonard Street London EC2A 4QS	3 606
Speedy	16 The Parks Newton Le Willows WA12 0JQ	390
STG	Jubilee Way Bury BL9 0JW	24 203
ST IVES	Seacroft Ring Road Leeds	171 675
STARLITE EXPRESS TRANSPORT	Bromley Road Lawford Manningtree CO11 2QF	148
STC	Euxton Lane Chorley PR7 6TB	3 162
STEVE PALMER	39 Murrayfield Drive Nantwich Cheshire CW5 5QF	2 591
T F SERVICES	Town Farm Brethbury Staffordshire DE15 0RO	45
TakTalk	Birchwood Warrington WA3 7WU	65 057
Tangible	St James House St James Square Cheltenham GL50 3PR	55 148
TANXPRESS	128 Castle Road Bedford Bedfordshire MK40 3SL	1 583
Think Print	Winnington Hall Winnington Northwich CW84DU	85
THINKPRINT	Winnington Hall Winnington Northwich CW84DU	106 555
Total Security	Crews Business Park Crews CW1 6ZF	2 000
TOWN AND COUNTRY	43 Garth Dinas Aberystwyth Ceredigion SY23 3RZ	2 058
TREVOR KIRKLAND	9 Yew Tree Close Sulby North Yorkshire YO8 3NE	1 485
TREVOR KNELL @ STORE2DOOR	102 Manning Road Littenhampton West Sussex BN17 7HX	2 082
Trustee Corporation	148 Edmund Street Birmingham B3 2JR	5 000
UK MOVERS	Unit 17 Main Road Waterstone Nr Neyland Pembrokeshire SA73 1DP	343
V & A TRANSPORT	26 Dagnall Crescent Unbridge Modresen UB8 2HA	3 616
VAN MAN EXPRESS LIMITED	1a Spring Street Barry South Wales CF63 2PA	217
WM DAMEN	28 Coneygar Lane Bridport DT6 3AT	505
Winclanton	Methuen Park Chippingham Wiltshire SN14 0WT	43 460
XDP	Fairview Industrial Estate Curdworth Sutton Cordfield B76 9EC	100
Yodel	Whiston Enterprise Park Fellows Way Whiston Merseyside L35 RZ	4 616
CUSTOMER ORDERS	Accruals	3 026 204
		5,447,765
RUGDOCTOR		
Trustee Corporation	Unit 28 Timberlane Training Estate Decoy Road Worthing West Sussex BN14 8ND	35 590
	148 Edmund Street Birmingham B3 2JR	32 444
	Other creditors	68 034

Signature

Date

25/5/11

Company name

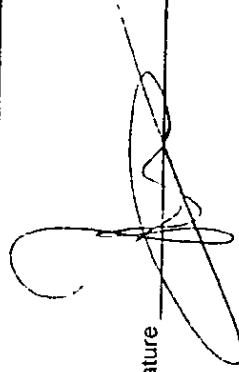
Focus (DIY) Limited

Registered Number

1779190

Name of shareholder	Address with Postcode	No of shares held	Nominal Value	Details of Shares
Focus Group (Finance) Ltd	Gawsworth House, Westmere Drive, Crewe CW1 6XB	287 424 999	£287 424 999	Ordinary £1
Focus No1 Limited	Gawsworth House, Westmere Drive, Crewe CW1 6XB	1	£1	Ordinary

Signature



Date

25/5/11

Statement of affairs

Name of Company Focus DIY (Investments) Limited	Company number 04560463
In the High Court of Justice Chancery Division Leeds District Registry	Court case number 638 of 2011

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

Statement as to the affairs of (a) Focus DIY (Investments) Limited

100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011, the date that the company entered administration

Statement of Truth

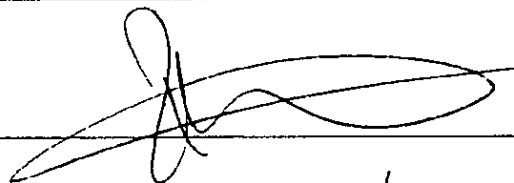
I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration

Full name

Robert Patrick Gladwin

Signed



Dated

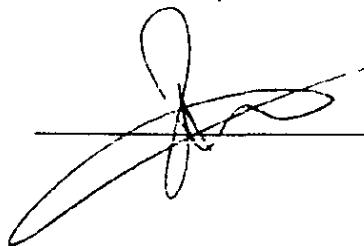
25/5/11

Focus DIY Investments Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	0	0
Computer Equipment	0	0
Plant & Machinery	0	0
Land & Buildings	0	0
Fixed Asset Suspense	0	0
Goodwill	0	0
Cost of Investment	134 800	0
Lease Premiums	0	0
	<u>134 800</u>	<u>0</u>
Less monies due to fixed charge	(246 344)	(246 344)
Assets subject to floating charge		
Stock	0	0
Sales ledger	0	0
Vouchers	0	0
Creation Finance	0	0
Capitalised debt costs	7 538	0
Store Floats	0	0
Cash at bank and in hand	0	0
Intercompany	833 830	0
	<u>838 368</u>	<u>0</u>
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>838 368</u>	<u>0</u>

Signature



Date

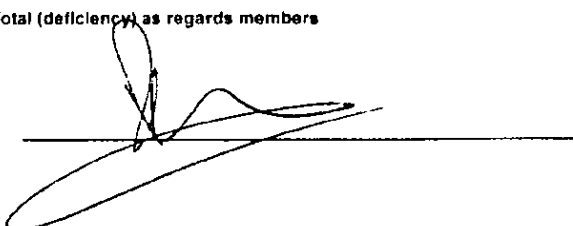
25/5/11

Focus DIY Investments Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	838 368	0
LIABILITIES		
Preferential creditors		
Employee claims arrears of overtime and holiday pay	0	0
	0	0
Estimated deficiency/surplus as regards preferential creditors	838 368	0
Estimated prescribed part of net property where applicable (to carry forward)	(600)	0
Estimated total assets available for floating charge holders	835 768	0
Debts secured by a floating charge	(111 544)	(248 344)
Estimated deficiency/surplus of assets after floating charge	724 224	(248 344)
Estimated prescribed part of net property where applicable (brought down)	600	0
Total assets available to unsecured creditors	724 824	(248 344)
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	0	0
IIMRC	0	0
Landlords	0	0
Intercompany	(1 103 916)	(1,103 916)
Pension Scheme	0	0
Provisions	0	0
Accruals & Deferred Income	(93)	(93)
Redundancy	0	0
Other Creditors	0	0
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders,	(113 855)	(1,104 009)
Shortfall to floating charge holders (brought down)	0	(248 344)
Estimated deficiency/surplus as regards creditors	(379 185)	(1 350,353)
Issued and called up share capital	(0)	(0)
Estimated Total (deficiency) as regards members	(379 185)	(1 350,353)

Signature



Date

25/5/11

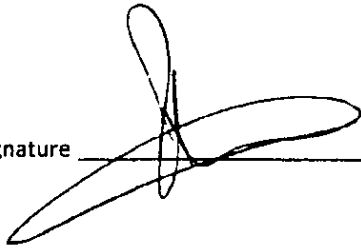
Notes to accompany Focus DIY Investments Limited – Statement of Affairs

The Statement of Affairs for Focus DIY Investments Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

Signature _____

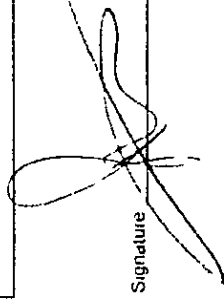
A handwritten signature in black ink, consisting of a large loop at the top and a series of overlapping strokes below it, crossing the signature line.

Date _____

25/5/11

Creditor List Focus DIY Investments Limited

Name	Correspondence Address 1	Amount of debt £
CERBERUS CAPITAL INVESTMENTS	Cerberus Capital Management L P 299 Park Avenue New York NY 10171	214 689 447
GMAC COMMERCIAL FINANCE	The Brighton Forum 95 Ditching Road Brighton BN1 4ST	31 654 114
	Secured Creditors	246 343 561
FLP2 Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	34 186 089
Focus DIY Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	210 317 594
Focus No 1 Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	632 357 668
Focus Wickes Finance Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	227 054 717
	Intercompany balances	1,103,916,078
KPMG LLP	KPMG Watford Dept 791 58 Clarendon Road Watford Herts WD17 1DE	7 500
GMAC COMMERCIAL FINANCE	The Brighton Forum 95 Ditching Road Brighton BN1 4ST	42 256
Lloyds Banking Group	33 Old Broad Street London BX2 1LB	42 990
	Accruals	92,746


 Signature _____ Date 25/5/11

Company name

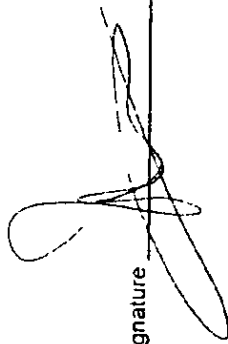
Focus DIY Investments Ltd

Registered Number

4560463

Name of shareholder	Address with Postcode	No of shares held	Nominal Value	Details of Shares
Focus DIY (Finance) plc	Gawsworth House, Westmere Drive, Crews CW1 6XB	2	£2	Ordinary £1

Signature



Date

25/5/11

Statement of affairs

Name of Company
Do It All Limited

Company number
01977522

In the
High Court of Justice
Chancery Division
Leeds District Registry

Court case number
641 of 2011

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

Statement as to the affairs of (a) Do It All Limited
100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011, the date that the company entered administration

Statement of Truth

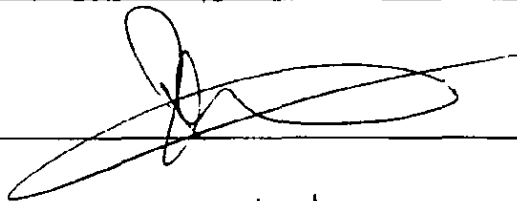
I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration

Full name

Robert Patrick Glendon

Signed



Dated

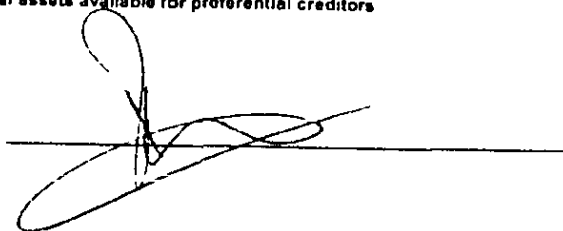
25/5/11

Do it All Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	5 165	207
Computer Equipment	114	5
Plant & Machinery	1 255	13
Land & Buildings	2 559	0
Goodwill	0	0
Cost of Investment	2 005	0
Lease Premiums	1 650	0
	<u>16 748</u>	<u>5 281</u>
Less monies due to fixed charge	(246 344)	(246 344)
Assets subject to floating charge		
Stock	20 643	12 856
Sales ledger	187	176
Vouchers	40	36
Creation Finance	378	264
Prepayments & Deferred Expenditure	2,104	0
Store Floats	282	282
Store Gift Vouchers	58	0
Intercompany	63,495	0
	<u>87 227</u>	<u>13 614</u>
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>87 227</u>	<u>13 614</u>

Signature



Date

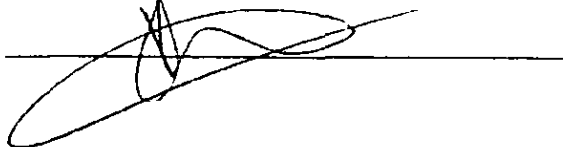
25/5/11

Do It All Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	87 227	13 614
LIABILITIES		
Preferential creditors		
Employee claims - arrears of overtime and holiday pay	0	0
	0	0
Estimated deficiency/surplus as regards preferential creditors	87,227	13 614
Estimated prescribed part of net property where applicable (to carry forward)	(600)	(600)
Estimated total assets available for floating charge holders	86 627	13 014
Debts secured by a floating charge	(229 596)	(240 836)
Estimated deficiency/surplus of assets after floating charge	(142 969)	(227 824)
Estimated prescribed part of net property where applicable (brought down)	600	600
Total assets/(liabilities) available to unsecured creditors	(142 369)	(227 224)
Unsecured non preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	0	0
HMRC	0	0
Landlords	(9 721)	(9 721)
Intercompany	(38 410)	(38 410)
Intercompany FDIY	(29 977)	(29 977)
Pension Scheme	(10 305)	(93 000)
Provisions	0	0
Accruals & Deferred Income	0	0
Redundancy	0	0
Other Creditors	0	0
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders)	(87 813)	(170 508)
Shortfall to floating charge holders (brought down)	(142 969)	(227,824)
Estimated deficiency/surplus as regards creditors	(230 782)	(398 332)
Issued and called up share capital	(44 289)	(44 289)
Estimated Total (deficiency) as regards members	(275,071)	(442 621)

Signature



Date

25/5/11

Notes to accompany Do It All Limited – Statement of Affairs

The Statement of Affairs for Do It All Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

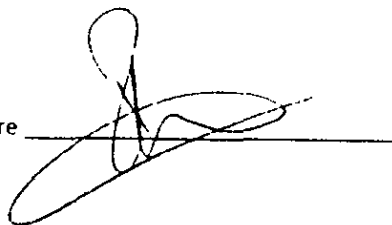
At the date of appointment it was estimated that lease premiums had a total value of £2.8 million based upon historic appraisals and negotiations with third parties, however it is understood that following the appointment of the administrators this class of asset has been realised in part for a further £2.5 million.

Trade creditors as per the Statement of Affairs are shown net of estimated claims for Retention of Title which has also been adjusted in the stock figure.

Landlord claims have been estimated based upon annual rent, service charges, insurance and provision for dilapidations over the remaining term of the lease.

Pension scheme liability as per the Statement of Affairs is estimated on the basis set out in s75 Pension Act 1995 as at 31 May 2009.

Signature _____

A handwritten signature in black ink, consisting of a large loop at the top and several smaller loops and strokes below it, written over a horizontal line.

Date _____

25/5/11

Creditor List Do It All Limited

Name	Correspondence Address 1	Amount of debt £
CERBERUS CAPITAL INVESTMENTS	Cerberus Capital Management L P 299 Park Avenue New York NY 10171	214 689 447
GMAC COMMERCIAL FINANCE	The Brighton Forum 95 Ditching Road Brighton BN1 4ST	31 654 114
	Secured Creditors	246 343 561
CJ & JJ Enterprises	Gawsworth House Westmere Drive Crewe CW1 6XB	1 415 100
DIA Holdings	Gawsworth House Westmere Drive Crewe CW1 6XB	10 920 324
FDIY (Investments) Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	1 879 680
Focus Do It All Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	428 540
Focus Retail Group	Gawsworth House Westmere Drive Crewe CW1 6XB	1 608 190
Focus Wickes No 4 Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	1 648 088
McCreadies	Gawsworth House Westmere Drive Crewe CW1 6XB	2 067 480
Paul Madeley Holdings	Gawsworth House Westmere Drive Crewe CW1 6XB	610 000
Paul Madeley Ltd	Gawsworth House Westmere Drive Crewe CW1 6XB	2 064 000
Payless DIY	Gawsworth House Westmere Drive Crewe CW1 6XB	14 859 861
Payless Properties	Gawsworth House Westmere Drive Crewe CW1 6XB	908 205
Summerhill Heating Services	Gawsworth House Westmere Drive Crewe CW1 6XB	648
	Intercompany balances	38 410 127
Focus DIY Limited	Gawsworth House Westmere Drive Crewe CW1 6XB	28 977 134
	Intercompany - FDIY balances	29 977 134
Jardine Lloyd Thompson Benefit Solutions	Central Court 1b Knoll Rise Orpington Kent BR6 0JA	10 304 770
	Pension Scheme	10 304 770

Signature

Date

25/5/11

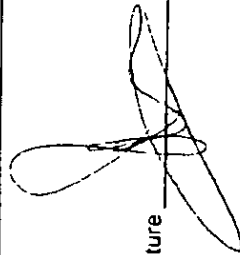
Company name

Do It All Limited

Registered Number

1977522

Name of shareholder	Address with Postcode	No of shares held	Nominal Value	Details of Shares
Focus Group (Finance) Ltd	Gawsworth House, Westmere Drive, Crewe CW1 6XB	44,288.470	£44,288.470	Ordinary £1
Focus No1 Limited	Gawsworth House, Westmere Drive, Crewe CW1 6XB	2	£2	Ordinary £1

Signature 

Date 25/5/11

Statement of affairs

Name of Company

Do It All (Holdings) Limited

Company number

02488208

In the

High Court of Justice

Chancery Division

Leeds District Registry

Court case number

639 of 2011

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

Statement as to the affairs of (a) Do It All (Holdings) Limited100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011, the date that the company entered administration

Statement of Truth

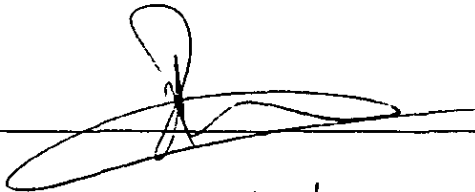
I believe that the facts stated in this statement of affairs are a full true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration

Full name

Robert Patrick Gledhill

Signed



Dated

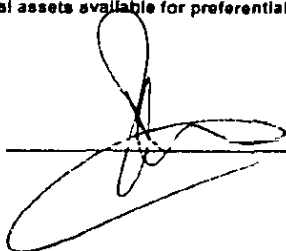
25/5/11

Do It All Holdings Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	0	0
Computer Equipment	0	0
Plant & Machinery	0	0
Land & Buildings	0	0
Fixed Asset Suspense	0	0
Goodwill	0	0
Cost of Investment	17 357	0
Lease Premiums	0	0
	<u>17 357</u>	<u>0</u>
Less monies due to fixed charge	(246 344)	(246 344)
Assets subject to floating charge		
Stock	0	0
Sales ledger	0	0
Vouchers	0	0
Creation Finance	0	0
Prepayments & Deferred Expenditure	0	0
Store Floats	0	0
Cash at bank and in hand	0	0
Intercompany	260 921	0
	<u>260 921</u>	<u>0</u>
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>260 921</u>	<u>0</u>

Signature



Date

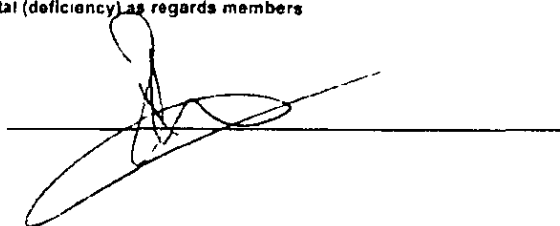
25/5/11

Do It All Holdings Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	260 921	0
LIABILITIES		
Preferential creditors		
Employee claims - arrears of overtime and holiday pay	0	0
	0	0
Estimated deficiency/surplus as regards preferential creditors	260 921	0
Estimated prescribed part of net property where applicable (to carry forward)	(600)	0
Estimated total assets available for floating charge holders	260 321	0
Debts secured by a floating charge	(228 987)	(248,344)
Estimated deficiency/surplus of assets after floating charge	31 334	(248 344)
Estimated prescribed part of net property where applicable (brought down)	600	0
Total assets available to unsecured creditors	31 934	(248 344)
Unsecured non preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	0	0
HMRC	0	0
Landlords	(1 027)	(7 027)
Intercompany	0	0
Pension Scheme	0	0
Provisions	0	0
Accruals & Deferred Income	0	0
Redundancy	0	0
Other Creditors	0	0
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders)	24 907	(7 027)
Shortfall to floating charge holders (brought down)	0	(248 344)
Estimated deficiency/surplus as regards creditors	24 907	(253 371)
Issued and called up share capital	(302 060)	(302 060)
Estimated Total (deficiency) as regards members	(277,153)	(555 431)

Signature



Date

25/5/11

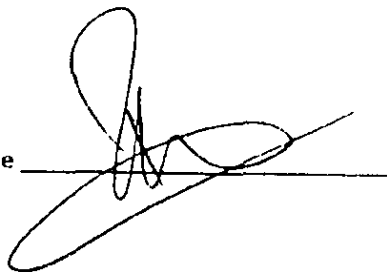
Notes to accompany Do It All Holdings Limited – Statement of Affairs

The Statement of Affairs for Do It All Holdings Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

Signature _____

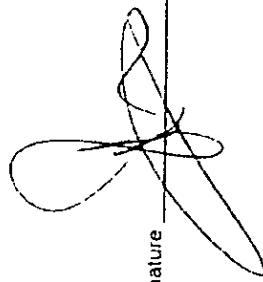
A handwritten signature in black ink, consisting of a large loop at the top and several smaller loops and strokes below it, written over a horizontal line.

Date _____

25/5/11

Creditor List Do It All Holdings Limited

Name	Correspondence Address 1	Amount of debt £
CERBERUS CAPITAL INVESTMENTS	Cerberus Capital Management L P 299 Park Avenue New York NY 10171	214 689 447
GMAC COMMERCIAL FINANCE	The Brighton Forum, 95 Ditchling Road Brighton BN1 4ST	31 654 114
Secured Creditors		246,343,561

Signature  Date 25/5/11

Company name

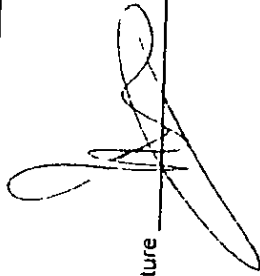
Do It All (Holdings) Limited

Registered Number

2488208

<u>Name of shareholder</u>	<u>Address with Postcode</u>	<u>No of shares held</u>	<u>Nominal Value</u>	<u>Details of Shares</u>
Focus Group (Finance) Ltd	Gawsworth House, Westmere Drive Crewe CW1 6XB	30,205,974	£30 205,974	Ordinary £1

Signature



Date

25/5/11

Statement of affairs

Name of Company Payless DIY Limited	Company number 00783953
In the High Court of Justice Chancery Division Leeds District Registry	Court case number 640 of 2011

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

Statement as to the affairs of (a) Payless DIY Limited

100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011, the date that the company entered administration

Statement of Truth

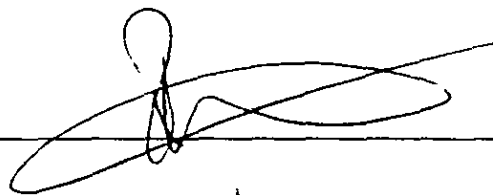
I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration

Full name

Robert Patrick Glendon

Signed



Dated

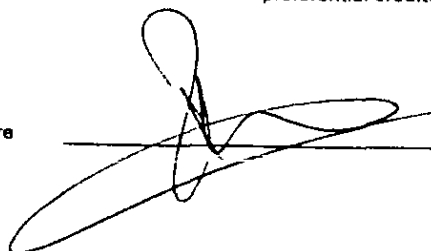
25/5/11

Payless DIY Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	0	0
Computer Equipment	0	0
Plant & Machinery	0	0
Land & Buildings	0	0
Fixed Asset Suspense	0	0
Goodwill	0	0
Cost of Investment	0	0
Lease Premiums	0	0
	<u>36</u>	<u>36</u>
	36	36
Less monies due to fixed charge	(248 344)	(248 344)
Assets subject to floating charge		
Stock	0	0
Sales ledger	0	0
Vouchers	0	0
Creation Finance	0	0
Prepayments & Deferred Expenditure	0	0
Store Floats	0	0
Cash at bank and in hand	0	0
Intercompany	0	0
	<u>14 860</u>	<u>0</u>
	14 860	0
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>14 860</u>	<u>0</u>

Signature



Date

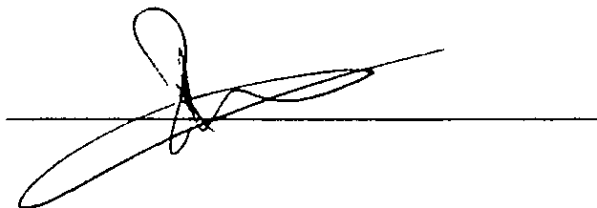
25/5/11

Payless DIY Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	14 860	0
LIABILITIES		
Preferential creditors		
Employee claims - arrears of overtime and holiday pay	0	0
	0	0
Estimated deficiency/surplus as regards preferential creditors	14 860	0
Estimated prescribed part of net property where applicable (to carry forward)	(600)	0
Estimated total assets available for floating charge holders	14 260	0
Debts secured by a floating charge	(246 308)	(246 308)
Estimated deficiency/surplus of assets after floating charge	(232 048)	(246,308)
Estimated prescribed part of net property where applicable (brought down)	600	0
Total assets available to unsecured creditors	(231 448)	(246 308)
Unsecured non preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	0	0
HMRC	0	0
Landlords	(15,371)	(15 371)
Intercompany	0	0
Pension Scheme	0	0
Provisions	0	0
Accruals & Deferred Income	0	0
Redundancy	0	0
Other Creditors	0	0
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders)	(15 371)	(15 371)
Shortfall to floating charge holders (brought down)	(232 048)	(246 308)
Estimated deficiency/surplus as regards creditors	(246 819)	(261,679)
Issued and called up share capital	(47,733)	(47 733)
Estimated Total (deficiency) as regards members	(294,552)	(309,412)

Signature



Date

25/5/11

Notes to accompany Payless DIY Limited – Statement of Affairs

The Statement of Affairs for Payless DIY Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

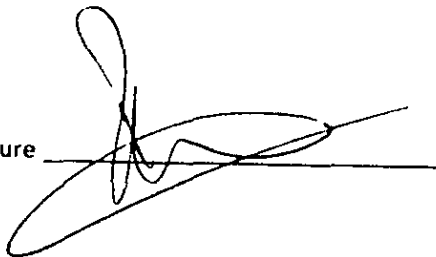
The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

It is estimated that the lease premiums have a value of £36,000 based upon historic appraisals.

Landlord claims have been estimated based upon annual rent, service charges, insurance and provision for dilapidations over the remaining term of the lease.

Signature _____

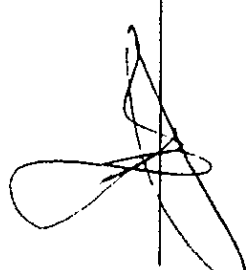
A handwritten signature in black ink, consisting of a large loop at the top and several horizontal strokes below it, written over a horizontal line.

Date _____

25/5/11

Director List Payless DIY Limited

	Correspondence Address 1	Amount of debt £
ie		
BERUS CAPITAL INVESTMENTS	Cerberus Capital Management, L.P. 299 Park Avenue, New York, NY 10171	214,689,447
AC COMMERCIAL FINANCE	The Brighton Forum, 95 Ditchling Road Brighton, BN1 4ST	31,654,114
	Secured Creditors	246,343,561

Signature  Date 25/5/11

Company name

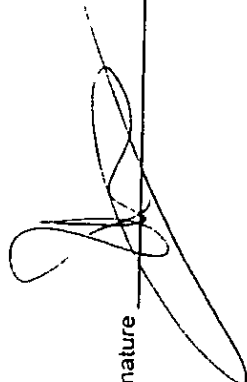
Payless DIY Limited

Registered Number

783953

Name of shareholder	Address with Postcode	No of shares held	Nominal Value	Details of Shares
Do It All (Holdings) Limited	Gawsworth House, Westmere Drive, Crewe CW1 6XB	38,837,756	\$38,837,756	A Ordinary \$1
Do It All (Holdings) Limited	Gawsworth House, Westmere Drive, Crewe CW1 6XB	24,999,998	£24,999,998	Ordinary £1
Focus No 1 Limited	Gawsworth House, Westmere Drive, Crewe CW1 6XB	2	£2	Ordinary £1

Signature



Date

25/5/11

Statement of affairs

Name of Company Payless Properties Limited	Company number 00543407
In the High Court of Justice Chancery Divisions Leeds District Registry	Court case number 643 of 2011

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

Statement as to the affairs of (a) Payless Properties Limited

100 Barbirolli Square, Manchester, M2 3EY

(b) Insert date on the (b) 5 May 2011 the date that the company entered administration

Statement of Truth

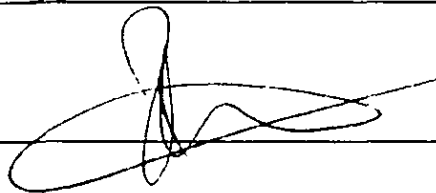
I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs

of the above named company as at (b) 5 May 2011 the date that the company entered administration.

Full name

Robert Patrick Gladewin

Signed



Dated

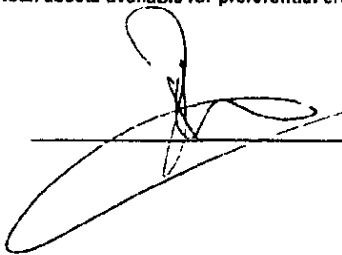
25/5/11

Payless Properties Limited

Statement of Affairs as at 5 May 2011

Summary of Assets	Book Value £000	Estimated to Realise £000
ASSETS		
Assets subject to fixed charge		
Fixtures & Fittings	0	0
Computer Equipment	0	0
Plant & Machinery	0	0
Land & Buildings	0	0
Fixed Asset Suspense	0	0
Goodwill	0	0
Cost of Investment	1	0
Lease Premiums	0	0
	<u>1</u>	<u>0</u>
Less monies due to fixed charge	(248 344)	(248 344)
Assets subject to floating charge		
Stock	0	0
Sales ledger	0	0
Vouchers	0	0
Creation Finance	0	0
Prepayments & Deferred Expenditure	0	0
Store Floats	0	0
Cash at bank and in hand	0	0
Intercompany	0	0
	<u>908</u>	<u>0</u>
	908	0
Uncharged assets	0	0
Estimated total assets available for preferential creditors	<u>908</u>	<u>0</u>

Signature



Date

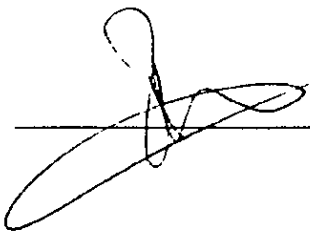
25/5/11

Payless Properties Limited

Statement of Affairs as at 5 May 2011

Summary of Liabilities	Book Value £000	Estimated to Realise £000
Estimated total assets available for preferential creditors (carried forward)	908	0
LIABILITIES		
Preferential creditors		
Employee claims arrears of overtime and holiday pay	0	0
	0	0
Estimated deficiency/surplus as regards preferential creditors	908	0
Estimated prescribed part of net property where applicable (to carry forward)	(185)	0
Estimated total assets available for floating charge holders	723	0
Debts secured by a floating charge	(246 344)	(246 344)
Estimated deficiency/surplus of assets after floating charge	(245 621)	(246 344)
Estimated prescribed part of net property where applicable (brought down)	185	0
Total assets available to unsecured creditors	(245 436)	(246 344)
Unsecured non preferential claims (excluding any shortfall to floating charge holders)		
Trade creditors	0	0
HMRC	0	0
Landlords	(3 260)	(3 260)
Intercompany	0	0
Pension Scheme	0	0
Provisions	0	0
Accruals & Deferred Income	0	0
Redundancy	0	0
Other Creditors	0	0
Estimated deficiency/surplus as regards non preferential creditors (excluding any shortfall to floating charge holders)	(3 075)	(3 260)
Shortfall to floating charge holders (brought down)	(245 621)	(246 344)
Estimated deficiency/surplus as regards creditors	(248 696)	(249 604)
Issued and called up share capital	(1)	(1)
Estimated Total (deficiency) as regards members	(248,697)	(249 605)

Signature



Date

25/5/11

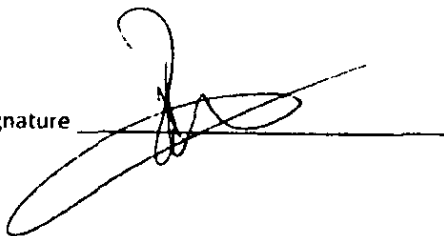
Notes to accompany Payless Properties Limited – Statement of Affairs

The Statement of Affairs for Payless Properties Limited has been prepared to account for net book value of assets and liabilities on the same basis as the statutory accounts

The estimated book values are based upon the management accounts for Period 2 as at 1 May 2011. However, included within book values are estimated lease premiums based on historic appraisals and contingent claims in respect of landlords, preferential claims and redundancy. These amounts would not be included within the management accounts if the Company was to continue as a going concern.

We understand that the secured creditors hold cross guarantees across each group company and therefore the full amount of the debt has been applied to the Statement of Affairs.

Signature

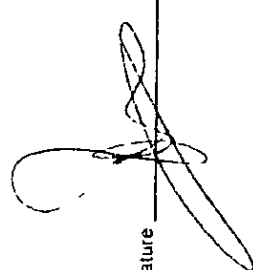
A handwritten signature in black ink, consisting of a large, stylized 'J' or 'L' shape with a horizontal line extending to the right, crossing over itself.

Date

25/5/11

Creditor List Payless Properties Limited

Name	Correspondence Address 1	Amount of debt £
CERBERUS CAPITAL INVESTMENTS	Cerberus Capital Management L.P. 299 Park Avenue New York NY 10171	214 689 447
GMAC COMMERCIAL FINANCE	The Brighton Forum 95 Ditchling Road Brighton BN1 4ST	31 654 114
Secured Creditors		246 343 561

Signature  Date 25/5/11

Company name

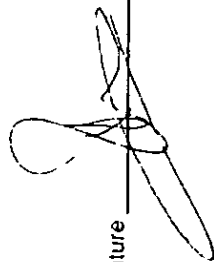
Payless Properties Limited

Registered Number

543407

Name of shareholder	Address with Postcode	No of shares held	Nominal Value	Details of Shares
Do It All Limited	Gawsworth House, Westmere Drive, Crews: CW1 6XB	998	£98	Ordinary £1
Focus No1 Limited	Gawsworth House, Westmere Drive, Crews: CW1 6XB	2	£2	Ordinary £1

Signature



Date

25/5/11

Appendix C Statement on Joint Administrators' charging policy for remuneration and disbursements pursuant to Statement of Insolvency Practice No. 9

Charging and disbursement policy

Joint Administrator's charging policy for remuneration

The Joint Administrators have engaged managers and other staff to work on the Administrations. The work required is delegated to the most appropriate level of staff taking account of the nature of the work and the individual's experience. Additional assistance is provided by accounting and treasury executives dealing with the Companies' bank accounts and statutory compliance diaries. Work carried out by all staff is subject to the overall supervision of the Joint Administrators.

All time spent by staff working directly on case-related matters is charged to a time code established for the cases. Each member of staff has a specific hourly rate, which is subject to change over time. The average hourly rate for each category of staff over the period is shown below, as are the current hourly rates used.

A table of current charge out rates is included below.

Current charge out rates	Grade	Effective from 1 July 2010
Restructuring	Partner	520 - 735
	Director	425
	Assistant Director	370 - 515
	Senior Executive	290 - 380
	Executive	210 - 280
	Analyst	90-180
Other transaction advisory services	Partner	
	Director	720
	Assistant Director	515 - 620
	Senior Executive	340 - 445
	Executive	185 - 360
	Analyst	180 - 205
Financial Services	Executive	200
	Analyst	125
Global shared services	Executive	80
	Analyst	80
Advisory	Executive	295
Assurance	Assistant Director	315 - 465
	Senior Executive	210 - 270
	Executive	105 - 330
	Analyst	60 - 180
Central business services	Assistant Director	100
Tax	Partner	990
	Director	830 - 940
	Assistant Director	495 - 720
	Senior Executive	380 - 610
	Executive	315 - 360
	Analyst	60 - 275

Joint Administrators' charging policy for disbursements

Statement of Insolvency Practice No. 9 divides disbursements into two categories

Category 1 disbursements are defined as specific expenditure relating to the administration of the insolvent's affairs and referable to payment to an independent third party. Such disbursements can be paid from the insolvent's assets without approval from the Creditors' Committee or the general body of creditors. In line with Statement of Insolvency Practice No. 9, it is our policy to disclose Category 1 disbursements drawn but not to seek approval for their payment. We are prepared to provide such additional information as may reasonably be required to support the disbursements drawn.

To 10 June 2011 £9,914 has been incurred with regards to Category 1 expenses and £nil has been drawn.

Category 2 disbursements are charges made by the office holder's firm that include elements of shared or overhead costs. Statement of Insolvency Practice No. 9 provides that such disbursements are subject to approval as if they were remuneration.

It is our policy, in line with the Statement, to seek approval for Category 2 disbursements before they are drawn. To date, the following Category 2 expenses have been incurred. It is proposed that Joint Administrators be permitted to draw these expenses.

Nature of expense	Amount – £	Basis of charge
Mileage – firm's car	842.07	Mileage is charged at 14p per mile
Mileage – own car	8,223.00	Mileage is charged at 40p per mile
Photocopying	6,231.75	At 2.8p per sheet for bulk copying (such as circulars to creditors) only

Focus (DIY) Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	51.8	19.0	15.0	9.0		94.8	37,850	399
Immediate tasks	6.0	2.0	23.0	25.0	9.5	65.5	17,790	272
Bank & statutory reporting	11.0		3.0	0.5		14.5	6,530	450
Property	382.0		191.0	474.5	37.5	1,085.0	341,993	315
Debtors	2.0	8.0	2.5	13.0		25.5	7,265	285
Other assets	3.4	2.8		25.0		31.2	8,948	287
Trading	385.4	247.0	341.5	419.0	521.5	1,914.4	498,920	261
Day 1 site visits	10.0	155.0	203.1	957.4	264.7	1,590.2	398,349	251
Retention of title	123.0	82.0	4.0	514.5	656.3	1,379.8	280,609	203
Creditors	42.9	8.5	72.5	224.5	188.0	536.4	107,238	200
Members						-	-	-
Investigations	1.0	15.0			14.0	30.0	10,015	334
Legal issues	2.0		5.5	11.0		18.5	4,945	267
Employee matters	16.2	190.0		127.3		333.5	105,980	318
Accounting & administration	4.0	3.5	63.1	137.0	32.0	239.6	52,825	220
Environmental issues								-
Public relations	23.0	2.0		-	23.7	48.7	14,239	292
Statutory duties	18.0		25.0	41.5	0.6	85.1	23,598	277
VAT & taxation	110.4	39.3	87.5	44.7	39.5	321.4	180,871	563
Other matters	0.7					0.7	298	425
Total hours	1,192.8	774.1	1,036.7	3,023.9	1,787.3	7,814.8		
Time costs (£)	598,748	324,928	329,898	651,767	194,811		2,098,258	
Average hourly rate (£)	500	420	318	216	109		268	
		£						
Category 1 disbursements		9,914						
Category 2 disbursements		15,297						
Total disbursements		25,211						

Focus DIY (Investments) Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	2.0	1.0	1.5			4.5	1,655	368
Immediate tasks	1.5					1.5	638	425
Bank & statutory reporting								-
Property								-
Debtors								-
Other assets								-
Trading								-
Day 1 site visits								-
Retention of title								-
Creditors								-
Members								-
Investigations								-
Legal issues								-
Employee matters								-
Accounting & administration	0.5			1.0		1.5	423	282
Environmental issues								-
Public relations								-
Statutory duties	3.5		1.0	1.0		5.5	2,083	379
VAT & taxation							-	-
Other matters								-
Total hours	7.5	1.0	2.5	2.0		13.0		
Time costs (£)	3,283	370	290	210	-		4,798	
Average hourly rate (£)	438	370	116	105			369	
		£						
Category 1 disbursements								
Category 2 disbursements								
Total disbursements								

Do It All Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	2.0	1.0	1.5			4.5	1,655	368
Immediate tasks								
Bank & statutory reporting								
Property	0.5			0.5		1.0	365	365
Debtors								
Other assets								
Trading								
Day 1 site visits							-	-
Retention of title								-
Creditors								-
Members								-
Investigations								
Legal issues	5.5	1.0	6.1	-		12.6	4,477	355
Employee matters								
Accounting & administration	0.5		1.0	1.0		2.5	713	285
Environmental issues								
Public relations								
Statutory duties	3.5		1.0	1.0		5.5	2,083	379
VAT & taxation	-							
Other matters								
Total hours	12.0	2.0	9.6	2.5		26.1		
Time costs (£)	5,243	740	2,784	525			9,292	
Average hourly rate (£)	437	370	290	210			356	
								£
Category 1 disbursements								
Category 2 disbursements								
Total disbursements								

Do It All (Holdings) Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	2.0	1.0	1.5			4.5	1,655	368
Immediate tasks	1.5					1.5	838	425
Bank & statutory reporting								-
Property	0.5			1.5		2.0	575	288
Debtors								-
Other assets								-
Trading								-
Day 1 site visits								-
Retention of title								-
Creditors								-
Members								-
Investigations	-							-
Legal issues	-							-
Employee matters								-
Accounting & administration	1.0			1.0		2.0	635	318
Environmental issues	-							-
Public relations								-
Statutory duties	2.5		1.0	1.0		4.5	1,658	368
VAT & taxation	-						-	-
Other matters	-							-
Total hours	7.5	1.0	2.5	3.5	-	14.5		
Time costs (£)	3,330	370	725	735			5,160	
Average hourly rate (£)	444	370	290	210			356	
		£						
Category 1 disbursements		-						
Category 2 disbursements								
Total disbursements								

Payless DIY Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	2.0	1.0	1.5			4.5	1,855	368
Immediate tasks	1.5					1.5	638	425
Bank & statutory reporting								
Property	0.5			1.5		2.0	575	288
Debtors								
Other assets								
Trading							-	
Day 1 site visits								
Retention of title								
Creditors								
Members						-		
Investigations								
Legal issues								
Employee matters								
Accounting & administration	0.5			1.0		1.5	423	282
Environmental issues								
Public relations								
Statutory duties	2.5		1.0	1.0		4.5	1,858	368
VAT & taxation								
Other matters								
Total hours	7.0	1.0	2.5	3.5	-	14.0		
Time costs (£)	2,288	370	725	735			4,948	
Average hourly rate (£)	324	370	290	210			353	
		£						
Category 1 disbursements		-						
Category 2 disbursements								
Total disbursements								

Payless Properties Limited (In Administration)

Summary of time spent for the period 5 May 2011 to 10 June 2011

	Partner / Director	Assistant Director	Senior Executive	Executive	Analyst	Total hours	Time cost £	Average hourly rate £
Job acceptance & strategy	2.0	1.0	1.5			4.5	1,855	368
Immediate tasks	1.5					1.5	638	425
Bank & statutory reporting								
Property	0.5			1.5	-	2.0	575	288
Debtors	-							
Other assets								
Trading								
Day 1 site visits								
Retention of title								
Creditors								
Members								
Investigations								
Legal issues				-				
Employee matters				-				
Accounting & administration	0.5			1.0		1.5	423	282
Environmental issues								
Public relations					-			
Statutory duties	3.5		1.0	1.0	-	5.5	2,083	379
VAT & taxation					-			
Other matters								
Total hours	8.0	1.0	2.5	3.5		15.0		
Time costs (£)	3,543	370	725	735			5,373	
Average hourly rate (£)	443	370	290	210			358	
		£						
Category 1 disbursements								
Category 2 disbursements								
Total disbursements								

Appendix D Joint Administrators' receipts and payments account for the period from 5 May 2011 to 10 June 2011

Focus (DIY) Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1, 2		Receipts		
		<i>Trading receipts</i>		
5	41 475 000 00	Administration sales	75 489 627 85	75 489 627 85
		Total	75,489,627 85	75,489,627 85
		<i>Non trading receipts</i>		
	1 557 000 00	Bank interest	21 645 28	21 645 28
		Debtors not subject to fixed charge	73 892 65	73 892 65
		Sundry income	10 782 98	10 782 98
	859 000 00	Cash at date of appointment	5 779 351 78	5 779 351 78
4		Cash held by third parties at date of appointment	50 918 36	50 918 36
	50 108 000 00	Proceeds from sale of property leases	28 723 821 34	28 723 821 34
	871 000 00	Proceeds from sale of other fixed charge assets	1 065 000 00	1 065 000 00
		Total	35,725,412 35	35,725,412 35
		Total receipts	111,215,040 20	111 215,040 20
1, 2		Payments		
		<i>Trading payments</i>		
		Employee costs	4 902,728 57	4 902,728 57
		Settlement payments	3 130 879 55	3 130 879 55
		Consumables	4 239 15	4 239 15
		Distribution	501 073 00	501 073 00
		Warehousing	520 684 48	520 684 48
		Rent	47 455 09	47 455 09
		Insurance	8 338 23	8 338 23
		Stationery and printing	1 008 00	1 008 00
		Inducement to trade payments	1 066 706 88	1 066 706 88
		Cleaning	116 831 47	116 831 47
		Telecommunications	30 700 15	30 700 15
		Marketing	12,344 68	12 344 68
		Total	10,342,989 25	10 342 989 25
		<i>Non trading payments</i>		
		Bank charges and interest	4 716 91	4 716 91
		Property agents fees	45 000 00	45 000 00
		Tax on interest	4 058 84	4 058 84
		Total	53,775 75	53,775 75
		<i>Distributions</i>		
		Secured RCF creditors	28 000 000 00	28 000 000 00
		Total	28 000 000 00	28 000,000 00
		Total payments	38 396 765 00	38 396,765 00
3		Balances in hand	72 818,275 20	72 818 275 20
		Represented by		
		Cash in transit		19 458 247 32
		VAT payable		(19,663 067 23)
		Payroll deductions		(1 247 927 65)
		Petty cash		400 00
		Cash at bank		74 270 622 76
				72 818,275 20

Notes

- 1 This receipts and payments account is shown net of VAT
- 2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid
- 3 All funds are held in interest bearing accounts
- 4 Cash at date of appointment stated net of chargeback reserves retained by BMS and Amex
- 5 The Statement of Affairs figure is the Directors' estimated realisable value of the Company's stock balance (at cost) at the date of appointment

Focus DIY (Investments) Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1 2		Receipts		
		<i>Trading receipts</i>		
		<i>Non trading receipts</i>		
		Total receipts	-	-
1 2		Payments		
		<i>Trading payments</i>		
		<i>Non trading payments</i>		
		<i>Distributions</i>		
		Total payments	-	-
3		Balances in hand	-	-
		Represented by	-	-
Notes				
1 This receipts and payments account is shown net of VAT				
2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid				
3 All funds are held in interest bearing accounts				

Do It All Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1 2		Receipts		
		<i>Trading receipts</i>		
4	12 856 000 00	Administration sales	-	-
		<i>Non trading receipts</i>		
	496 000 00	Debtors not subject to fixed charge		
	262 000 00	Cash at date of appointment		
	5 281 000 00	Proceeds from sale of property leases	2 130 025 00	2 130 025 00
	225 000 00	Proceeds from sale of other fixed charge assets		
		Total	<u>2,130,025 00</u>	<u>2 130,025 00</u>
		Total receipts	<u>2,130,025 00</u>	<u>2 130,025 00</u>
1 2		Payments		
		<i>Trading payments</i>		
		<i>Non trading payments</i>		
		<i>Distributions</i>		
		Total payments		
3		Balances in hand	<u>2,130,025 00</u>	<u>2,130,025 00</u>
		Represented by		
		VAT payable		(426 005 00)
		Cash at bank		<u>2 556 030 00</u>
				<u>2,130 025 00</u>
Notes				
1 This receipts and payments account is shown net of VAT				
2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid				
3 All funds are held in interest bearing accounts				
4 The Statement of Affairs figure is the Directors' estimated realisable value of the Company's stock balance (at cost) at the date of appointment				

Appendix D Joint Administrators Receipts and Payments Account for the period from 5 May 2011 to 10 June 2011

Do It All (Holdings) Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1, 2		Receipts		
		<i>Trading receipts</i>		
		<i>Non trading receipts</i>		
		Total receipts		
1, 2		Payments		
		<i>Trading payments</i>		
		<i>Non trading payments</i>		
		<i>Distributions</i>		
		Total payments		
3		Balances in hand		
		Represented by		
Notes				
1 This receipts and payments account is shown net of VAT				
2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid				
3 All funds are held in interest bearing accounts				

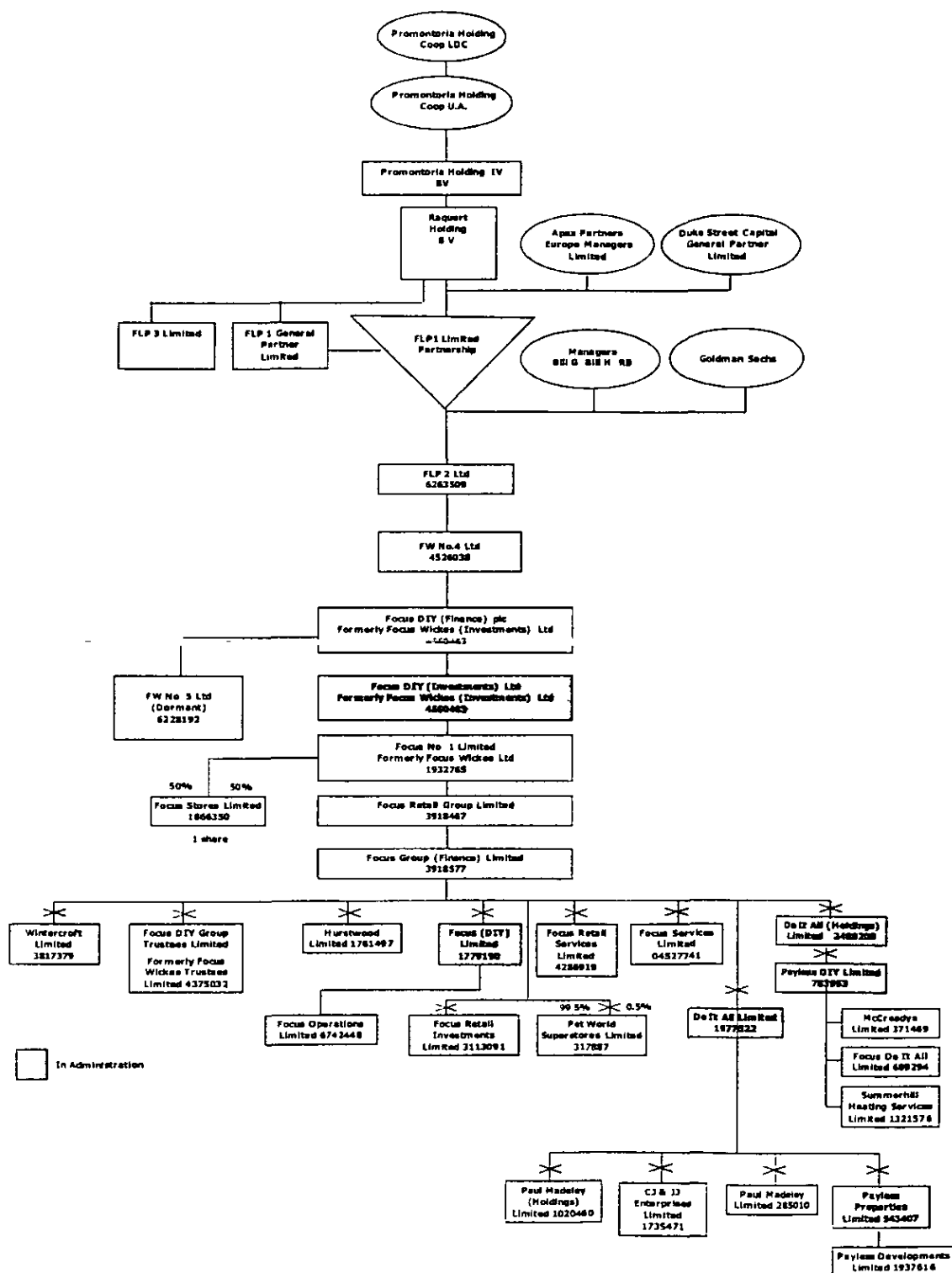
Payless DIY Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1, 2		Receipts		
		<i>Trading receipts</i>		-
		<i>Non trading receipts</i>		-
	36 000 00	Proceeds from sale of lease premiums	656 154 00	656 154 00
		Total receipts	<u>656,154 00</u>	<u>656,154 00</u>
1, 2		Payments		
		<i>Trading payments</i>		-
		<i>Non trading payments</i>		-
		<i>Distributions</i>		-
		Total payments	<u>-</u>	<u>-</u>
3		Balances in hand	<u>656,154 00</u>	<u>656,154 00</u>
		Represented by		
		VAT payable		(131 231 00)
		Cash at bank		<u>787 385 00</u>
				<u>656,154 00</u>
Notes				
1 This receipts and payments account is shown net of VAT				
2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid				
3 All funds are held in interest bearing accounts				

Payless Properties Limited (In Administration)

Note	Statement of Affairs estimated to realise	Receipts & Payments Account	£	£
			5 May 2011 to 10 June 2011	Total
1, 2		Receipts		
		Trading receipts		
		Non trading receipts		
		Total receipts		
1, 2		Payments		
		Trading payments		
		Non trading payments		
		Distributions		
		Total payments		
3		Balances in hand		
		Represented by		
Notes				
1 This receipts and payments account is shown net of VAT				
2 This receipts and payments account has been prepared on a cash basis and does not reflect debts not collected or liabilities not paid				
3 All funds are held in interest bearing accounts				

Appendix E Group structure



AWARDED FOR EXCELLENCE



A BERR SERVICE

Department for Business
Enterprise & Regulatory Reform

BERR

Companies House
for the record

