

## Section 106

**Return of Final Meeting in a  
Creditors' Voluntary Winding Up****Pursuant to Section 106 of the  
Insolvency Act 1986**

To the Registrar of Companies

**S.106**

Company Number

01293025

Name of Company

2e2 Services Limited

I / We

Simon Granger, 200 Aldersgate, Aldersgate Street, London, EC1A 4HD

Chad Griffin, 200 Aldersgate, Aldersgate Street, London, EC1A 4HD

Simon Kirkhope, 200 Aldersgate, Aldersgate Street, London, EC1A 4HD

Note The copy account must be  
authenticated by the written  
signature(s) of the Liquidator(s)

1 give notice that a general meeting of the company was duly held on/summoned for 17 February 2017 pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of, and that the same was done accordingly / no quorum was present at the meeting,

2 give notice that a meeting of the creditors of the company was duly held on/summoned for 17 February 2017 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up the company has been conducted and the property of the company has been disposed of and that the same was done accordingly/no quorum was present at the meeting

The meeting was held at 200 Aldersgate St, London, EC2A 4HD

The winding up covers the period from 3 May 2013 (opening of winding up) to the final meeting (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

Signed

Simon Granger

Date 17 February 2017

FTI Consulting LLP  
200 Aldersgate  
Aldersgate Street  
London  
EC1A 4HD

Ref 2E214/SG/CG/SK/pn/LR/LG

FRIDAY



A31

\*A60WV2VE\*

24/02/2017

#130

COMPANIES HOUSE

**2e2 Services Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 3 May 2013 To 17 February 2017**

S of A £	£	£
<b>SECURED ASSETS</b>		
Intercompany debt due to bank	64,962 52	64,962 52
<b>COST OF REALISATIONS</b>		
Statutory Advertising	100 33	(100 33)
<b>FLOATING CHARGE CREDITORS</b>		
Floating Charge Creditor	64,862 19	(64,862 19)
		<u>(0.00)</u>
<b>REPRESENTED BY</b>		
		<u>NIL</u>

Note



Simon Granger  
Joint Liquidator

17 FEBRUARY 2017



# **JOINT LIQUIDATORS' FINAL REPORT FOR PERIOD 3 MAY 2016 TO 17 FEBRUARY 2017**

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2E2 SOLUTIONS LIMITED (COMPANY NUMBER 03214825) ("SOLUTIONS")  
2E2 SERVICES LIMITED (COMPANY NUMBER 01293025) ("SERVICES")  
(COLLECTIVELY "THE COMPANIES")

CRITICAL THINKING  
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## 1. Introduction

- 1.1 Simon Granger, Chad Griffin and Simon Kirkhope were appointed as Joint Liquidators of the Companies on 3 May 2013. Full details of the statutory formalities in relation to this appointment are set out in Appendix A.
- 1.2 *As insolvency practitioners we are bound by the Insolvency Code of Ethics. Prior to our appointment we considered potential ethical threats in undertaking the liquidation in accordance with the Code, and we did not consider that there were any matters preventing us taking this appointment.*
- 1.3 Pursuant to Rules 4.49C, Rule 4.49D and 4.126 of the Insolvency Rules 1986 (as amended) ("the Rules") this report sets out the activities undertaken by the Liquidators during the period 3 May 2016 to 17 February 2017. Pursuant to Rule 4.49D of the Rules, this report also represents a final report in the liquidations.

## 2. Background

- 2.1 The background to our appointment has been set out in our previous reports to creditors. If you wish to receive copies of these reports, please contact us at the details above.

## 3. Progress of Liquidations

### Receipts and payments during period

- 3.1 Receipts and payments for each of the Companies for the period covered by this report and during the liquidations to date are enclosed at Appendix E.

### Inter-company claims

- 3.2 *As detailed in our draft final report the directors' statements of affairs for the Companies, they were owed £5.5m (Solutions) and £7.8m (Services) by 2e2 UK Limited. The liquidators of the Companies submitted claims for these amounts in the liquidation of 2e2 UK Limited and they ranked as unsecured claims against 2e2 UK Limited.*
- 3.3 Given fixed and floating charge security over 2e2 UK Limited, unsecured creditors of 2e2 UK were only entitled to receive any dividend from the Prescribed Part (an element of floating charge realisations set aside for unsecured creditors).
- 3.4 2e2 UK Limited issued dividends of £65k and £46k respectively to each of Services and Solutions; these amounts were lodged in the Companies' bank accounts during the period.
- 3.5 Under the terms of the bank security documents to which both of the Companies were party, each of Services and Solutions were an obligor to the Group banking facilities. In accordance with the terms of the intra-group creditor agreement any benefits received by the Companies from the liquidation of 2e2 UK Limited are subject to turnover provisions and consequently must be paid by the liquidators of the Companies to the security agent for onward remission to the secured lenders.
- 3.6 During the period the dividend from 2e2 UK Limited was paid to the security agent.

### Taxation

- 3.7 The Companies were considered dormant for Corporation Tax purposes prior to our appointment as liquidators. We have confirmed with HMRC that they have no objections to us concluding the liquidations of the Companies in due course.

## 4. Estimated outcomes

### Secured creditors

- 4.1 The Companies were guarantors to certain secured debts incurred by other Group companies. There is expected to be a significant shortfall to secured creditors as total secured debt at the date of our appointment was c. £257.2m.
- 4.2 As discussed at point 3.6 the dividends of £65k and £46k respectively to each of Services and Solutions were paid to the security agent.

### Preferential creditors

4.3 The Companies' have no known preferential creditors

### Unsecured creditors

4.4 Unsecured creditors rank behind both secured and preferential creditors

4.5 Under Section 176A of the Insolvency Act 1986 (as amended) ("the Act") where after 15 September 2003 the Company has granted a creditor a floating charge, a proportion of the net property of the company achieved from floating charge asset realisations must be made available for the unsecured creditors ("the Prescribed Part")

4.6 There were no realisations available to unsecured creditors from either of the Companies and therefore pursuant to Rule 11.7 of the Rules I confirm that there will be no dividends to unsecured creditors of the Companies

## 5. Next report and further questions

5.1 Final meetings of the creditors and members of the Companies were held on 17 February 2017 in accordance with Rules 4.49D and 4.126 of the Rules. We will now seek the final dissolution of the Companies.

Should you have any queries please do not hesitate to contact us at [2e2creditors@fticonsulting.com](mailto:2e2creditors@fticonsulting.com) or by telephone on 020 3727 1891.

For and on behalf of the Companies



**Simon Granger**  
Joint Liquidator

Simon Granger, Chad Griffin and Simon Kirkhope are licensed in the United Kingdom to act as an insolvency practitioner by the Institute of Chartered Accountants in England and Wales, under Section 390(2)(a) of the Insolvency Act 1986.

## Appendix A – Statutory information

### Company Information

	<b>Solutions</b>	<b>Services</b>
Trading names	N/A	N/A
Registered number	03214825	01293025
Registered office	C/O FTI Consulting LLP, 200 Aldersgate St, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate St, London, EC1A 4HD
Appointment date	3 May 2013	3 May 2013
Appointer	2e2 Limited (as shareholder)	2e2 Limited (as shareholder)
Appointers address	C/O FTI Consulting LLP, 200 Aldersgate St, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate St, London, EC1A 4HD
Director(s)	Nicholas Grossman Terence Burt Mark McVeigh	Nicholas Grossman Terence Burt Mark McVeigh
Company secretary	Nicholas Grossman	Nicholas Grossman
Directors' shareholdings	N/A	N/A

### Liquidators' Information (for all Companies)

	<b>Liquidator 1</b>	<b>Liquidator 2</b>	<b>Liquidator 3</b>
Name	Simon Granger	Chad Griffin	Simon Kirkhope
Address	200 Aldersgate St, London, EC1A 4HD	200 Aldersgate St, London, EC1A 4HD	200 Aldersgate St, London, EC1A 4HD
Authorising body	ICAEW	ICAEW	ICAEW

In accordance with Section 84 of the Act the members of the Company passed a resolutions to wind up the Company and to appoint Simon John Granger, Chad Griffin and Simon Kirkhope of FTI Consulting LLP ("FTI") as Joint Liquidators of the Companies

Following meetings of the creditors of the Companies convened in accordance with s98 of the Act, the appointment of the liquidators was confirmed and the liquidations were deemed to have commenced on 3 May 2013

Pursuant to s231 of the Act, any function of the Liquidators by be exercised by any or all of the Liquidators named above

The centre of main interest of each of the Companies is the United Kingdom Therefore, the EC Regulations on Insolvency Proceedings 2000 apply to the Liquidations The proceedings are main proceedings as defined by Article 3 of those regulations

## Appendix B – Liquidators' Account of Receipts and Payments

2e2 Services Limited (in Liquidation)						
Liquidators' Account of Receipts and Payments						
Statement of Affairs £	3 May 2013	3 May 2014	3 May 2015	3 May 2016	Total £	
	to 2 May 2014 £	to 2 May 2015	to 2 May 2016	to 17 February 2016		
Receipts						
7,758,572 Inter-company receivables	0	0	0	64,963	64,963	
7,758,572 Total	0	0	0	64,963	64,963	
Payments						
Floating Charge Creditor	0	0	0	(64,862)	(64,862)	
Statutory Advertising	0	0	0	(100)	(100)	
Total	0	0	0	(64,963)	(64,963)	

2e2 Solutions Limited (in Liquidation)						
Liquidators' Account of Receipts and Payments						
Statement of Affairs £	3 May 2013	3 May 2014	3 May 2015	3 May 2016	Total £	
	to 2 May 2014 £	to 2 May 2015	to 2 May 2016	to 17 February 2017		
Receipts						
5,536,000 Inter-company receivables	0	0	0	46,352	46,352	
5,536,000 Total	0	0	0	46,352	46,352	
Payments						
Floating Charge Creditor	0	0	0	(46,252)	(46,252)	
Statutory Advertising	0	0	0	(100)	(100)	
Total	0	0	0	(46,352)	(46,352)	



## Appendix C – Liquidators' remuneration

### Liquidators' fee basis

Pursuant to r4 127 of the Rules the remuneration of the Liquidators can be fixed on the basis of one of the following

- a as a percentage of the value of property with which he has to deal,
- b by reference to time properly given by the Liquidator and his staff attending to matters arising in the Liquidation, or
- c a set amount

The basis of the Liquidators' fees was determined by a meeting of creditors of the Companies to be fixed in accordance with option b above

### Fee approval

No fees have been drawn from the Companies

### Fees to date

An analysis of the Liquidators' time in accordance with the provisions of SIP9, which provides details of the activity costs incurred by staff grade to the above date is enclosed overleaf

The Liquidators have incurred time costs during the period of £4,926 and £6,293 (net of VAT) properly dealing with the Liquidations of Solutions and Services respectively No fees have been drawn during the period

Category 1 expenses of £128 and £166 were incurred during the period in relation to the Liquidations of Solutions and Services respectively No Category 2 expenses have been incurred or drawn during the period for either company

For the period 3 May 2013 to 17 February 2017 total time costs for Solutions are £16,036 and Category 1 expenses £128 For Services time costs are £15,562 and category 1 expenses are £173

Category 1 expenses are not subject to creditor approval Category 2 disbursements do require approval from creditors and relate to services provided to the office holder by associated companies and costs which are apportioned overheads such as mileage and data storage Further details in relation to this can be found at Appendix D together with additional information in relation to our policy on staffing, the use of subcontractors, and details of our current charge out rates by staff grade

### Creditors' Right to Request Information

Any secured creditor or unsecured creditor with the support of at least 5% in value of the unsecured creditors or, with leave of the Court, may, in writing, request the Liquidators to provide additional information regarding remuneration or expenses to that already supplied with this document Such requests must be made within 21 days of receipt of this report

Further information in relation to liquidators' fees for liquidations in England and Wales can be found at the following address

[https://www.r3.org.uk/media/documents/publications/professional/Guide\\_to\\_Liquidators\\_Fees\\_Oct\\_2015.pdf](https://www.r3.org.uk/media/documents/publications/professional/Guide_to_Liquidators_Fees_Oct_2015.pdf)

### Creditors' right to challenge remuneration and/or expenses

Any secured creditor or, unsecured creditor with the support of at least 10% in value of the unsecured creditors or with leave of the Court, may apply to the Court for one or more orders (in accordance with Rule 4 131 of the Rules), challenging the amount or the basis of the remuneration which the Liquidators are entitled to charge or otherwise challenging some or all of the expenses incurred Such applications must be made within eight weeks of receipt by the applicant(s) of the report detailing the remuneration and/or expenses being complained of, in accordance with Rule 4 131(1B) of the Rules

## Appendix D – Liquidators' time costs and expenses

## 2e2 Services Limited - Analysis of Administrators' Time Costs In Accordance with SIP9 for the period 3 May 2016 to 17 February 2017

Task	Senior Managing Director	Managing Director / Director	Senior Consultant / Consultant	Associate	Total Time	Total Cost	Average Cost
Administration and Planning							
Strategy and planning	A1			2.0	2.0	420.0	210.0
Checklist and reviews	A5	1.6		0.1	1.7	1,023.5	602.1
Cashiering and reconciliations	A6			5.1	5.1	1,075.5	210.9
Subtotal	0.0	1.6	0.0	7.6	9.4	2,848.0	
Trading							
Closure of trading	D3	0.7			0.7	486.5	695.0
Subtotal	0.0	0.7	0.0	0.0	0.7	486.5	
Reporting							
Other statutory reports/meetings	G3	3.2	2.0	1.6	6.8	3,158.0	464.4
Subtotal	0.0	3.2	2.0	1.6	6.8	3,158.0	
Total Time by Grade	0.0	5.5	2.0	9.4	16.9		
Total Cost by Grade	0.0	3,402.5	900.0	1,990.0	6,292.5		
Average by Grade	0.0	818.8	450.0	211.7	372.3		
	Time Costs	Category 1	Category 2	Total			
Total Costs to Date	6,292.5	168.2	0.0	6,456.7			
Amount Billed	0.0	0.0	0.0	0.0			
WIP written off	6,292.5	168.2	0.0	6,456.7			

## 2e2 Services Limited - Analysis of Administrators' Time Costs In Accordance with SIP9 for the period 3 May 2013 to 17 February 2017

Task	Senior Managing Director	Managing Director / Director	Senior Consultant / Consultant	Associate	Total Time	Total Cost	Average Cost
Administration and Planning							
Strategy and planning	A1	1.0		2.0	3.0	1,085.0	361.7
Appointment and related formalities	A3	3.2			3.2	1,408.0	440.0
Checklist and reviews	A5	5.6	3.5	0.1	9.2	3,835.5	418.9
Cashiering and reconciliations	A6			5.1	5.1	1,075.5	210.9
Subtotal	0.0	9.8	3.5	7.6	21.1	7,539.0	
Investigations							
Reports of Directors conduct	B4	0.4	1.2	0.6	2.2	558.0	252.7
Books and records	B5		0.1		0.1	18.0	180.0
Subtotal	0.0	0.4	1.3	0.6	2.3	574.0	
Realisation of assets							
Property plant and vehicles	C6	1.0			1.0	440.0	440.0
Subtotal	0.0	1.0	0.0	0.0	1.0	440.0	
Trading							
Closure of trading	D3	0.7			0.7	486.5	695.0
Subtotal	0.0	0.7	0.0	0.0	0.7	486.5	
Creditors (correspondence and claims)							
Secured creditors	E2	0.5			0.5	220.0	440.0
Subtotal	0.0	0.5	0.0	0.0	0.5	220.0	
Tax							
Initial reviews CT and VAT	F1	0.5			0.5	232.5	465.0
Pre-appointment CT	F2		1.3		1.3	227.5	175.0
Post appointment CT	F4		0.2		0.2	66.0	330.0
Other post appointment tax	F7		0.5		0.5	95.0	190.0
Subtotal	0.0	0.5	2.0	0.0	2.5	621.0	
Reporting							
Other statutory reports/meetings	G3	6.4	4.7	2.0	13.1	5,273.5	402.6
Secured creditor reports	G4	0.9			0.9	396.0	440.0
Subtotal	0.0	7.3	4.7	2.0	14.0	5,669.5	
Other							
Other	H1		0.1		0.1	17.5	175.0
Subtotal	0.0	0.0	0.1	0.0	0.1	17.5	
Total Time by Grade	0.0	20.2	11.6	10.4	42.2		
Total Cost by Grade	0.0	10,815.5	2,774.0	2,172.0	15,561.5		
Average by Grade	0.0	525.5	239.1	208.6	368.6		
	Time Costs	Category 1	Category 2	Total			
Total Costs to Date	15,561.5	173.2	0.0	15,734.7			
Amount Billed	0.0	0.0	0.0	0.0			
WIP written off	15,561.5	173.2	0.0	15,734.7			

## Appendix D – Liquidators' time costs and expenses

**2e2 Solutions Limited - Analysis of Administrators' Time Costs In Accordance with SIP9 for the period 3 May 2016 to 17 February 2017**

Task	Senior Managing Director	Managing Director / Director	Senior Consultant / Consultant	Associate	Total Time	Total Cost	Average Cost
Administration and Planning							
Checklist and reviews	A5	1.6			1.6	1,002.0	626.3
Subtotal	0.0	1.6	0.0	1.5	3.1	1,324.5	
Trading							
Closure of trading	D3	0.7			0.7	456.5	695.0
Subtotal	0.0	0.7	0.0	0.0	0.7	456.5	
Reporting							
Other statutory reports/meetings	G3	3.2	2.0	1.4	6.6	3,115.0	472.0
Subtotal	0.0	3.2	2.0	1.4	6.6	3,115.0	
Total Time by Grade	0.0	5.5	2.0	2.9	10.4		
Total Cost by Grade	0.0	3,402.5	900.0	623.5	4,926.0		
Average by Grade	0.0	616.6	450.0	215.0	473.7		
	Time Costs	Category 1	Category 2	Total			
Total Costs to Date	4,926.0	127.5	0.0	5,053.5			
Amount Billed	0.0	0.0	0.0	0.0			
WIP written off	4,926.0	127.5	0.0	5,053.5			

**2e2 Solutions Limited - Analysis of Administrators' Time Costs In Accordance with SIP9 for the period 3 May 2013 to 17 February 2017**

Task	Senior Managing Director	Managing Director / Director	Senior Consultant / Consultant	Associate	Total Time	Total Cost	Average Cost
Administration and Planning							
Strategy and planning	A1	1.6		1.9	3.5	1,434.5	409.9
Appointment and related formalities	A3	3.2			3.2	1,408.0	440.0
Checklist and reviews	A5	6.1	3.5		9.6	4,014.5	418.2
Subtotal	0.0	10.9	3.5	3.4	17.8	7,179.5	
Investigations							
Reports of Directors conduct	B4	0.4	1.2	0.6	2.2	556.0	252.7
Books and records	B5		0.1		0.1	18.0	180.0
Subtotal	0.0	0.4	1.3	0.6	2.3	574.0	
Realisation of assets							
Property plant and vehicles	C6	1.0			1.0	440.0	440.0
Subtotal	0.0	1.0	0.0	0.0	1.0	440.0	
Trading							
Closure of trading	D3	0.7			0.7	456.5	695.0
Subtotal	0.0	0.7	0.0	0.0	0.7	456.5	
Creditors (correspondence and claims)							
Unsecured creditors	E1		1.1		1.1	247.5	225.0
Secured creditors	E2	0.5			0.5	220.0	440.0
Subtotal	0.0	0.5	1.1	0.0	1.6	467.5	
Tax							
Initial reviews CT and VAT	F1	0.4			0.4	186.0	465.0
Pre-appointment CT	F2		1.9		1.9	419.5	220.8
Post appointment CT	F4	0.3	0.7		1.0	295.5	295.5
Other post appointment tax	F7	0.4	0.9		1.3	351.0	270.0
Subtotal	0.0	1.1	3.5	0.0	4.6	1,252.0	
Reporting							
Other statutory reports/meetings	G3	6.4	4.7	1.8	12.9	5,223.0	404.9
Secured creditor reports	G4	0.9			0.9	398.0	440.0
Subtotal	0.0	7.3	4.7	1.8	13.8	5,619.0	
Other							
Other	H1		0.1		0.1	17.5	175.0
Subtotal	0.0	0.0	0.1	0.0	0.1	17.5	
Total Time by Grade	0.0	21.9	14.2	5.8	41.9		
Total Cost by Grade	0.0	11,486.5	3,373.5	1,176.0	16,036.0		
Average by Grade	0.0	524.5	237.6	202.8	382.7		
	Time Costs	Category 1	Category 2	Total			
Total Costs to Date	16,036.0	127.5	0.0	16,163.5			
Amount Billed	0.0	0.0	0.0	0.0			
WIP written off	16,036.0	127.5	0.0	16,163.5			

## Appendix E – Additional Information in relation to Liquidators' fees pursuant to SIP9

Detailed below is FTI's policy in relation to

- staff allocation and the use of sub contractors,
- professional advisors, and
- disbursements

### Staff allocation and the use of subcontractors

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case

The constitution of the case team will usually consist of a Senior Managing Director, Managing Director, Director, Senior Consultant and Consultant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and on larger, more complex cases, several Senior Consultants/Consultants may be allocated to meet the demands of the case

With regard to support staff, we would advise that time spent by cashiers in relation to specific tasks on an assignment is charged Only if there is a large block of time incurred by a member of the secretarial team, eg. report compilation and distribution, do we seek to charge and recover our time in this regard

### Professional advisors

On this assignment we have used the professional advisors listed below We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis

Name of professional advisor	Basis of fee arrangement	Fees paid to date (£)
Hogan Lovells LLP (legal advice)	Hourly rate and disbursements	0 00

Our choice was based on our view of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them

### Disbursements

Category 1 disbursements do not require approval by creditors The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case

Category 2 disbursements do require approval from creditors These disbursements can include costs incurred which relate to payments due to associated companies for the provision of services to the office holder

Category 2 disbursements are sometimes incurred for the classes of activity shown below We have indicated alongside the basis of calculation of these costs

Type of expense	Basis of incurring cost
Postage and fulfilment by Williams Lea	Costs incurred based on numbers of letters printed
Mileage	40 pence per mile
IT equipment ordered internally	Cost price
Subsistence for meetings	Charge based on number of attendees per meeting
Data Management (14 Units)	£30 per unit per month

No Category 2 expenses have been incurred in this matter

### Charge-out rates

A schedule of FTI's charge-out rates for this assignment is as follows

Grade	2017 £ (Per hour)	2016 £ (Per hour)	2015 £ (Per hour)	2014 £ (Per hour)	2013 £ (Per hour)
Senior Managing Director	830	795	765	725	695
Managing Director	715	695	665	630	595
Senior Director	660	645	610	580	n/a
Director	595	595	580	550	535
Senior Consultant	525	505	480	455	440
Consultant	450	440	420	400	385
Analyst (experienced)	295	285	265	250	235
Analyst (junior)	215	210	195	185	135



020 3727 1891  
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## CRITICAL THINKING AT THE CRITICAL TIME™

### About FTI Consulting

FTI Consulting, LLP is a global business advisory firm dedicated to helping organisations protect and enhance enterprise value in an increasingly complex legal, regulatory and economic environment. FTI Consulting professionals who are located in all major business centers throughout the world work closely with clients to anticipate, illuminate and overcome complex business challenges in areas such as investigations, litigation, mergers and acquisitions, regulatory issues, reputation management and restructuring.

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