

In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

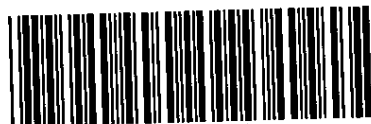
LIQ14

Notice of final account prior to dissolution in CVL



Companies House

THURSDAY



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09/11/2017

#185

COMPANIES HOUSE

1 Company details

Company number 05046182
Company name in full China Export Finance Limited

→ Filling in this form
Please complete in typescript or in bold black capitals

2 Liquidator's name

Full forename(s) Jason James
Surname Godefroy

3 Liquidator's address

Building name/number Level 14
Street The Shard
Post town 32 London Bridge Street
County/Region London
Postcode SE1 9SG
Country

4 Liquidator's name

Full forename(s) Andrew Gordon
Surname Stoneman

Other liquidator
Use this section to tell us about another liquidator

5 Liquidator's address

Building name/number Level 14
Street The Shard
Post town 32 London Bridge Street
County/Region London
Postcode SE1 9SG
Country

Other liquidator
Use this section to tell us about another liquidator.

LIQ14

Notice of final account prior to dissolution in CVL

6

Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7

Final account

☒ I attach a copy of the final account.


8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

0

d

8

m

1

m

1

y

2

y

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y

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y

7

LIQ14

Notice of final account prior to dissolution in CVL



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Katie Baldwin
Company name	Duff & Phelps Ltd.
Address	Level 14
	The Shard
Post town	32 London Bridge Street
County/Region	London
Postcode	S E 1 9 S G
Country	
DX	
Telephone	+44 (0) 20 7089 4700



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



Important information

All information on this form will appear on the public record.



Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Final Account
China Export Finance Limited
(In Creditors' Voluntary
Liquidation)

8 September 2017

Joint Liquidators' Final Account to Creditors and Members

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

Definitions

Word or Phrase	Definition
the Act	The Insolvency Act 1986 (as amended)
the Appointment Date	26 April 2011, being the date of appointment of the Joint Liquidators
Bank Mandiri	Bank Mandiri (Europe) Limited
BEIS	The Department for Business, Energy & Industrial Strategy
Category 1 Disbursements	The Joint Liquidators' external costs and expenses in dealing with the Liquidation
Category 2 Disbursements	The Joint Liquidators' internal costs and expenses in dealing with the Liquidation
the Company	China Export Finance Limited (In Creditors' Voluntary Liquidation) (Company Number: 05046182)
the Cumulative Period	26 April 2011 to 8 September 2017
CVL / Liquidation	Creditors' Voluntary Liquidation
the Directors	Mark Alan Holyoake and Karl Walid Alomar, the directors of the Company at the Appointment Date
Duff & Phelps	Duff & Phelps Ltd., The Shard, 32 London Bridge Street, London, SE1 9SG
HMRC	HM Revenue and Customs
the Joint Liquidators / Former Joint Administrators	Jason James Godefroy and Andrew Gordon Stoneman of Duff & Phelps Ltd., The Shard, 32 London Bridge Street, London, SE1 9SG
MMH	Meserve, Mumper & Hughes LLP
Prescribed Part	Pursuant to Section 176A of the Act where a floating charge is created after 15 September 2003 a designated amount of a company's net property (floating charge assets less costs of realisation) shall be made available to non-preferential unsecured creditors
Previous Reports	The Former Joint Administrators' reports dated 3 June 2010, 24 November 2010 and 4 May 2011 and the Joint Liquidators' reports dated 22 June 2012, 17 June 2013, 7 May 2014, 4 June 2015, 22 June 2016 and 8 June 2017
the Reporting Period	26 April 2017 to 8 September 2017
RPS	Redundancy Payments Service

Definitions

Word or Phrase	Definition
the Rules	The Insolvency (England and Wales) Rules 2016
SIP 9	Statement of Insolvency Practice 9 – Industry best practice for Insolvency Practitioners in relation to disclosure of remuneration and disbursements
SOA	Statement of Affairs, documentation supplied by the Directors outlining the Company's financial position as at 26 April 2010, the appointment date of the Former Joint Administrators
STA	STA International
Top Luxor	Top Luxor Trading Corporation
TUPE	The Transfer of Undertaking (Protection of Employment) Regulations 2006
Xtraplus	Xtraplus Corporation

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9. Conclusion

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- 1 The Joint Liquidators' Final Receipts and Payments Account
- 2 Analysis of Time Charged and Expenses Incurred
- 3 Statement of Creditors' Rights
- 4 Schedule of Unclaimed Dividends

1. Introduction

- 1.1 The Company's affairs are now concluded and this is the Joint Liquidators' account of the winding up, showing how it has been conducted and how the Company's property has been disposed during the Liquidation.
- 1.2 The Former Joint Administrators were appointed Joint Administrators of the Company on 26 April 2010. They were subsequently appointed Joint Liquidators of the Appointment Date following the end of the Administration, and their release as Joint Administrators on the same date.
- 1.3 The appendices attached form part of the Final Account and should be read as a whole.
- 1.4 The purpose of this report is to detail the Joint Liquidators' acts and dealings together with the conduct of the Liquidation since the Appointment Date.
- 1.5 This report should be read in conjunction with the Previous Reports.

2. Background

- 2.1 The Joint Liquidators were appointed on the Appointment Date.
- 2.2 The Company's registered office is c/o Duff & Phelps Ltd., Level 14, The Shard, 32 London Bridge Street, London, SE1 9SG.
- 2.3 The Company's former registered offices were 4th Floor, 1 Knightsbridge, London SW1X 7LX and 43-45 Portman Square, London, W1H 6LY. The Company's former trading address was Tower 42, 6th Floor, 25 Old Broad Street, London EC2N 1HQ.
- 2.4 The relevant Court reference number is High Court of Justice, Chancery Division, Companies Court, London 3497 of 2010.
- 2.5 The Company's principal activity was supply chain finance.
- 2.6 Copies of Previous Reports can be provided upon request.

3. Progress of the Liquidation

- 3.1 The manner in which the affairs and business of the Company have been managed and financed during the Cumulative Period are set out below.

Surplus from Administration

- 3.2 The Company's assets were dealt with by the Former Joint Administrators in the Administration prior to the move from Administration to Liquidation. Details of these asset realisations can be found in the Previous Reports.
- 3.3 On completion of realising the Company's assets and settling the costs of the Administration, there was a residual balance remaining in the Administration estate of £57,059 which was transferred to the Liquidation estate after the Administration ended.

Debtors – Top Luxor

- 3.4 As detailed in the Previous Reports, Top Luxor owed the Company \$240,000 which was agreed by a Court order to be paid to the Company in instalments. STA were instructed by the Company to collect this debt. The amount of £48,158 was realised during the Administration and the remaining amount of £57,911 was realised in the Cumulative Period, after payment of the collection costs to STA. There will be no further realisations in this respect.

Debtors – Xtraplus

- 3.5 As detailed in the Previous Reports, the Company agreed a settlement figure of \$784,545 with Xtraplus Corporation, with interest accruing at 10% per annum until the debt was paid. MMH was instructed by the Company to collect the debt. The matter has been concluded and a total of £454,291 was received in the Cumulative Period. There will be no further realisations in this respect.

Other Matters

- 3.5 There are no other known matters or assets to be dealt with. There will be no further asset realisations.

4. Investigations

- 4.1 The Joint Liquidators have filed their confidential report with BEIS regarding the conduct of the directors of the Company who were in office in the three years prior to the Administration appointment date.
- 4.2 There are no outstanding lines of enquiry.

5. Liabilities and Dividends

Secured Creditors

- 5.1 Please refer to the Previous Reports for further details in respect of the Company's secured creditor, Bank Mandiri.
- 5.2 As previously reported, Bank Mandiri was paid in full during the Administration.

Preferential Creditors

- 5.3 As previously reported, the SOA estimated preferential claims to be approximately £45,000.
- 5.4 A dividend of 100p in the £, totalling £55,580, was paid to the preferential creditors of the Company on 9 February 2011. This included a dividend of £10,488 to the RPS in respect of its subrogated preferential claim.

Prescribed Part

- 5.5 As previously reported, there were no qualifying floating charge holders as at the date of the Former Joint Administrators' appointment and, therefore, the provisions of the Prescribed Part do not apply.

Non-Preferential Unsecured Creditors

- 5.6 According to the SOA, non-preferential unsecured creditors totalled \$2,130,482. The non-preferential unsecured creditors, per the SOA, can be summarised as follows:

Creditor Type	SOA \$
Trade & Expense Creditors	102,890
Inter-Company Loan	2,027,592
Total	<u>2,130,482</u>

- 5.7 The Joint Liquidators received non-preferential unsecured claims totalling \$2,624,263, equating to £1,696,949, using the relevant exchange rate at the date of the Administration. This included *non-preferential unsecured claims received from employees*.
- 5.8 During the Reporting Period, the Joint Liquidators declared a first dividend of 13p in the £, to all creditors with agreed claims, totalling £88,827, on 27 February 2017. This was paid on 10 March 2017. For those creditors whose claims were received and / or adjudicated after the first dividend, the Joint Liquidators declared a catch-up dividend of 13p in the £, totalling £61,563, on 22 May 2017. This was paid during the Reporting Period, on 24 May 2017.
- 5.9 The Joint Liquidators declared a second and final dividend of 3.5p in the £, to all known creditors with agreed claims totalling £40,501 on 8 August 2017. This was paid during the Reporting Period, on the 9 August 2017.
- 5.10 The Joint Liquidators have incurred time costs of £3,907 during the Reporting Period in respect of *Notice of Intended Dividend and declaring and paying the second and final dividend to non-preferential unsecured creditors*. This has led to a direct return to creditors.
- 5.11 There are currently 33 dividend cheques totalling £12,666 that have not been banked by creditors. Details of these are shown at Appendix 4. These creditors may claim the dividends from the Joint Liquidators until February 2018, at which point they shall be sent to the Insolvency Services' Unclaimed Monies Department.
- 5.12 No further dividends will be paid.

6. Joint Liquidators' Costs and Expenses

- 6.1 The basis of the Former Joint Administrators' remuneration was approved at the meeting of creditors held on 29 June 2010 by reference to time properly given by them and their staff in attending to matters arising in the Administration.
- 6.2 The above approval automatically transfers from Administration to Liquidation and, therefore, the Joint Liquidators' remuneration is fixed on the same basis as approved during the Administration.
- 6.3 The time costs incurred in the Reporting Period total £16,930, representing total hours of 68 with an average charge out rate of £248 and are analysed at Appendix 2. Total time costs incurred for the Cumulative Period are £151,347. Time has been charged in six minute units.

-
- 6.4 The Joint Liquidators have incurred Category 1 Disbursements totalling £109 during the Cumulative Period and these are analysed at Appendix 2. The Joint Liquidators have not incurred any Category 1 Disbursements in the Reporting Period or Category 2 Disbursements during the Cumulative Period.
- 5.5 During the Reporting Period, an amount of £1,086 has been incurred in respect of the Joint Liquidators' obligations in undertaking case reviews and managing the Joint Liquidators' diary system and IPS set up and maintenance. Although this work has not led to a direct return to creditors, it is necessary to ensure that the case runs efficiently.
- 6.6 During the Reporting Period, an amount of £5,081 has been incurred in respect of strategy, planning and control, cashing and accounting and tax compliance and planning. Although this work has not led to a direct return to creditors, it is necessary to ensure that the case runs smoothly.
- 6.7 An amount of £6,857 has been incurred in the Reporting Period in respect of statutory matters. This time has been incurred in the preparation of the Joint Liquidators' previous progress report, and is necessary under insolvency legislation.
- 6.8 The Joint Liquidators have drawn remuneration of £35,000 plus VAT during the Reporting Period in respect of the above time costs. Total fees drawn during the Cumulative Period are £150,000.
- 6.9 The Joint Liquidators have incurred expenses totalling £4,273 in dealing with the Liquidation of the Company in the Reporting Period. These are detailed at Appendix 2.

7. Joint Liquidators' Receipts and Payments Accounts

- 7.1 Detailed Receipts and Payments Accounts for the Reporting Period and Cumulative Period are shown in Appendix 1.

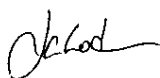
8. Statement of Creditors' Rights

- 8.1 Information regarding the fees and disbursements of the Joint Liquidators, including the rights of creditors to challenge such costs, are attached at Appendix 3.

9. Conclusion

- 9.1 The Joint Liquidators have completed their administration of this Liquidation and no further reports will be issued. The Joint Liquidators' vacation of office and release from liability will follow. It is expected that the Company will proceed to dissolution within the next 6 months.
- 9.2 In the meantime, if you require any further information please contact Marcus Bassett of this office.

Yours faithfully
For and on behalf of
China Export Finance Limited



Jason Godefroy
Joint Liquidator

Appendix 1

The Joint Liquidators' Final Receipts and Payments Account

China Export Finance Limited (In Creditors' Voluntary Liquidation)
The Joint Liquidators' Final Receipts and Payments Account

Statement of Affairs*

**For the Reporting
Period
26 April 2017 to
8 September 2017**

**For the Cumulative
Period
26 April 2017 to
8 September 2017**

	(£)	(£)
ASSET REALISATIONS		
Administration Surplus	Nil	57,058.77
Bank Interest Gross	Nil	802.93
Debtors - Tox Luxor	Nil	57,910.98
Debtors - Xtraplus	Nil	454,291.06
	Nil	570,063.74
COST OF REALISATIONS		
Joint Administrators' Remuneration	Nil	(16,246.50)
Joint Administrators' Disbursements	Nil	(25.00)
Joint Liquidators' Remuneration	(35,000.00)	(150,000.00)
Joint Liquidators' Disbursements	Nil	(108.84)
Accountants' Fees	(1,951.12)	(7,731.22)
Bank Charges	(82.74)	(1,337.08)
California Tax	(2,237.38)	(2,237.38)
Debt Collection - STA International	Nil	(14,477.74)
Debt Collection (MMH) - Fees and Disbursements	Nil	(163,456.86)
Legal Disbursements	Nil	(5.30)
Legal Fees	Nil	(14,351.44)
Menzies re Tax	Nil	(1,400.00)
Stationery & Postage	Nil	(805.72)
Statutory Advertising	(84.60)	(245.70)
Storage Costs	Nil	(6,743.89)
	(39,355.84)	(379,172.67)
NON-PREFERENTIAL UNSECURED CREDITORS		
First Dividend of 13p in the £	0.00	(88,826.59)
Catch up Dividend of 13p in the £	(61,563.00)	(61,563.30)
Second and Final of 3.5p in the £	(40,501.00)	(40,501.18)
	(102,064.00)	(190,891.07)
BALANCE	(141,419.84)	Nil
REPRESENTED BY		
Closings Account		Nil
		Nil

*Statement of Affairs comparative values are not shown as these apply to asset realisations in the Administration

Appendix 2

Analysis of Time Charged and Expenses incurred

China Export Finance Limited (In Creditors' Voluntary Liquidation)

Analysis of Joint Liquidators' Time Costs for the Cumulative Period

Classification of Work Function	Managing Director	Manager	Hours			Total Hours	Time Cost (£)	Avg Hourly Rate (£)
			Senior	Assistant	Support			
Administration & Planning								
Case Review & Case Diary Management	1 40	6 10	3 50	39 40	0 00	50 40	12,183 00	241 73
Cashiering & Accounting	0 90	8 30	22 10	52 65	0 00	83 95	21,260 50	253 25
IPS Set-up & Maintenance	0 00	0 80	2 20	0 70	0 00	3 70	1,211 50	327 43
Statutory Matters (Meetings, Reports & Notices)	4 30	10 50	4 50	59 20	18 30	96 80	24,421 00	252 28
Strategy, Planning & Control	5 90	16 85	2 00	65 90	0 00	90 65	24,664 25	272 08
Tax Compliance/Planning	0 40	4 60	0 80	18 55	0 00	24 35	6,796 25	279 11
Creditors								
Communications with Creditors/Employees	0 00	26 60	6 50	36 55	0 00	69 65	22,104 25	317 36
Non-Pref Creditor Claims Adjudication & Distribution	0 00	0 30	0 00	0 00	0 00	0 30	130 50	435 00
Non-Pref Creditors/Employees Claims Handling	0 00	0 70	0 10	12 75	0 00	13 55	2,819 25	208 06
Pref Claims Adjudication and Distribution	0 00	0 00	0 90	12 00	8 50	21 40	5,083 00	237 52
Investigations								
CDDA, Reports & Communication	0 00	3 30	0 00	1 40	0 00	4 70	1,437 00	305 74
Financial Review & investigations (S238/239 etc)	0 00	1 00	2 10	1 00	0 00	4 10	1,247 00	304 15
Realisation of Assets								
Book Debts	1 60	32 00	2 10	50 95	0 00	86 65	27,917 75	322 19
Sale of Business	0 00	0 00	0 30	0 00	0 00	0 30	72 00	240 00
Total Hours	14 50	111 05	47 10	351 05	26 80	550 50		274 93
Total Fees Claimed (£)	8,213 00	50,841.25	15,452 00	71,749 00	5,092 00		151,347 25	

Category 1 Disbursements	(£)
Courier Costs	45 46
Companies House Services	2 00
Conference Call Costs	21 38
Storage Costs	15 00
Travel Costs	25 00
Total Category 1 Disbursements	108 84

Category 2 Disbursements

There have been no Category 2 Disbursements incurred during the Cumulative Period

China Export Finance Limited (In Creditors' Voluntary Liquidation)**Analysis of Joint Liquidators' Time Costs for the Reporting Period**

Classification of Work Function	Managing Director	Manager	Hours			Total Hours	Time Cost (£)	Avg Hourly Rate (£)
			Senior	Assistant	Support			
Administration & Planning								
Case Review & Case Diary Management	0 00	0 60	0 00	3 30	0 00	3 90	942 00	241 54
Cashiering & Accounting	0 00	0 60	4 10	8 40	0 00	13 10	3,425 00	261 45
IPS Set-up & Maintenance	0 00	0 30	0 00	0 00	0 00	0 30	144 00	480 00
Statutory Matters (Meetings, Reports & Notices)	0 00	2 70	0 00	10 30	15 90	28 90	6,856 50	237 25
Strategy, Planning & Control	0 00	0 40	0 00	1 00	0 00	1 40	427 00	305 00
Tax Compliance/Planning	0 00	1 50	0 00	2 30	0 00	3 80	1,229 00	323 42
Creditors								
Communications with Creditors & Employees	0 00	1 30	0 00	14 10	1 40	16 80	3,906 50	232 53
Total Hours:	0 00	7 40	4 10	39 40	17 30	68 20		248 24
Total Fees Claimed (£):	0 00	3,552 00	1,501 00	8,590 00	3,287 00		16,930 00	

Category 1 Disbursements

There have been no Category 1 Disbursements incurred during the Reporting Period

Category 2 Disbursements

There have been no Category 2 Disbursements incurred during the Reporting Period

China Export Finance Limited (In Creditors' Voluntary Liquidation)**Analysis of Joint Liquidators' Time Costs for the Reporting Period**

Company	Activity	Fee Basis	Reporting Period	
			Amount Incurred £	Amount Paid £
Prager Metis	Payment to California Franchise Tax Board (FTB) in relation to California Tax liabilities.	N/A	2,237.38	2,237.38
Prager Metis	Fees in connection with the preparation of the California tax returns for 2014, 2015 and 2016.	As Invoiced	1,951.12	1,951.12
Courts Advertising Limited	Statutory Advertising costs for advertising the Notice of Intended Dividend in the London Gazette.	As Invoiced	84.60	84.60
TOTAL			4,273.10	4,273.10

The Joint Liquidators' choice of professional advisors was based on their perception of the experience and ability of the respective firms / individuals to perform their work, the complexity and nature of the assignment and the basis of their fee.

The above expenses do not result in a direct benefit to the Liquidation but is necessary for the smooth running of the case and to comply with the Joint Liquidators various duties and obligations

Appendix 3

Statement of Creditors' Rights

STATEMENT OF CREDITORS' RIGHTS

Notice is given that it appears to the Joint Liquidators that the Company's affairs are fully wound up. Below is a summary of certain rights of creditors with an explanation of the timing of the Joint Liquidators' *release and vacation of office*.

This notice is accompanied by a final account of the Joint Liquidators, showing how the Liquidation has been conducted and how the Company's property has been disposed.

Information for creditors on remuneration and disbursements of the Joint Liquidators

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

Creditors have the right to request information from the Joint Liquidators under Rule 18.9 of the Rules

Any secured creditor or any unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question) or any unsecured creditor with the permission of the Court may make a written request to the Joint Liquidators for further information concerning remuneration or expenses. Such a request must be made within 21 days of receipt of this Final Account and a response will be provided within 14 days of receipt of the request.

Creditors have recourse to Court, application to be made within 21 days of the Joint Liquidators giving reasons for not providing all the information requested or the expiry of the 14 days within which the Joint Liquidators must respond to a request.

Creditors have the right to challenge the Joint Liquidators' remuneration and expenses under Rule 18.34 of the Rules

Any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or any unsecured creditor with the permission of the Court, may make an application to Court on the grounds that the remuneration charged or expenses incurred are excessive and / or that the basis fixed for the Joint Liquidators' remuneration is inappropriate. The application to Court must be made no later than eight weeks after receipt of the report or account which first reports the charging of the remuneration or the incurring of expenses in question.

Creditors may object to the Joint Liquidators' release (Rule 6.28(2)(d) and (e) of the Rules

Where the Joint Liquidator have their release, they are discharged from all liability both in respect of acts or omissions of their in the winding up and otherwise in relation to their conduct as Joint Liquidators.

Objection to the Joint Liquidators' release must be given in writing to the Joint Liquidators before the end of the later of eight weeks after receipt of this final account or any final determination concerning the *challenge of the Joint Liquidators' remuneration and expenses and request for information as detailed above*.

Vacation of office as Joint Liquidators under section 171 of the Act

The Joint Liquidators will vacate office on delivering to the Registrar of Companies the Final Account and notice saying whether any creditor has objected to their release.

The Joint Liquidator will be released at the same time as vacating office unless any of the Company's creditors objected to the Liquidator's release under section 173 of the Act

Therefore if there are no objections to the Joint Liquidators' release or requests for further information, the Joint Liquidators will vacate office and be released no less than 8 weeks from the date of this Final Account.

Appendix 4

Schedule of Unclaimed Dividends

China Export Finance Limited (In Creditors' Voluntary Liquidation)

Analysis of Joint Liquidators' Time Costs for the Reporting Period

Creditor Name	Cheque Number	Balance
Mr Harry Bunnell	000005	61.20
Mr Meng Choong	000009	1,191.41
Denise Rowley	000010	104.00
Dongguan Guanhong Packing Industry	000012	903.07
Ms Claudia Downes	000013	3.81
Guangdong Apples Industrial Company Limited	000017	2,030.74
Ms Gillian Liddle	000018	130.00
Ms Tracy Grazioli	000019	61.20
Mr J Glover	000020	70.13
Makovsky Company	000022	924.69
Karl Alomar	000024	2,241.68
Miss Teresa Monaghan	000028	898.95
Ms Chantal Younis	000036	68.00
Mr Harry Bunnell	000042	16.48
Ms T Chan	000045	68.49
Mr Meng Choong	000046	320.86
Denise Rowley	000047	28.01
DLA Piper UK LLP	000048	88.39
Dongguan Guanhong Packing Industry	000049	243.20
Ms Claudia Downes	000050	1.03
Ms C Escobar	000051	37.83
Guangdong Apples Industrial Company Limited	000054	546.89
Ms Gillian Liddle	000055	35.01
Ms Tracy Grazioli	000056	16.48
Mr J Glover	000057	18.89
Makovsky Company	000059	249.03
Karl Alomar	000062	603.70
Matthew Arnold & Baldwin	000064	13.80
Ms Lhacy Morrice	000065	20.66
Miss Teresa Monaghan	000066	242.09
Mr Jonathan Parfitt	000068	46.93
Weems Industries Inc	000073	1,360.66
Ms Chantal Younis	000074	18.31
	Total	<u>12,665.62</u>