

**Liquidator's Statement of Receipts and Payments****Pursuant to Section 192 of the Insolvency Act  
1986****S.192**

To the Registrar of Companies

Company Number

06364241

Name of Company

(a) Insert full name  
of company

(a) Toasty Homes


Limited

(b) Insert full name(s)  
and address(es)

We (b)

Steven Philip Ross  
RSM Restructuring Advisory LLP  
1 St James' Gate  
Newcastle upon Tyne NE1 4ADIan William Kings  
RSM Restructuring Advisory LLP  
1 St James' Gate  
Newcastle upon Tyne NE1 4ADthe liquidator(s) of the company attach a copy of my/our statement of  
receipts and payments under section 192 of the Insolvency Act 1986

Signed



Date 27 October 2015

Presenter's name,  
address and  
reference  
(if any)RSM Restructuring Advisory LLP, 1 St James' Gate, Newcastle upon  
Tyne NE1 4AD  
Ref SPR/IWK/KA/LAH/LSF/5524735

FRIDAY



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13/11/2015

#457

COMPANIES HOUSE

Name of Company	Toasty Homes Limited
Company Registered Number	06364241
State whether members' or creditors' voluntary winding up	Creditors Voluntary Liquidation
Date of commencement of winding up	12 September 2012
Date to which this statement is brought down	11 September 2015

Name	Steven Philip Ross
At the office of	RSM Restructuring Advisory LLP
Address	1 St James' Gate Newcastle upon Tyne NE1 4AD
Name	Ian William Kings
At the office of	RSM Restructuring Advisory LLP
Address	1 St James' Gate Newcastle upon Tyne NE1 4AD

Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding up resolution and subsequently realised, including balance in bank, book debts and calls collected, property sold etc., and the account of disbursements should contain all payments for costs and charges, or to creditors or contributories. Where property has been realised, the gross proceeds of sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the Insolvency Services Account (except unclaimed dividends – see Para 5) or payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realised, which should be shown separately.

- Interest allowed or charged by the bank, bank commission, etc., and profit or loss upon the realisation of temporary investments, should, however, be inserted in the accounts of realisations or disbursements as the case maybe. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.

When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement

When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition or return to contributories, actually paid, must be entered in the statement of disbursements as one sum and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed

- (4) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum
- (5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of court as the case may require

**REALISATIONS**

Date	Receipts From	Nature of receipts or payments/explanation	Total £
12/09/14		Balance brought forward from previous abstract	6,006 48
12/09/14	Bardays Bank	Bank Interest Gross	0 21
27/10/14	HMRC	VAT Control Vat Receivable	580 60
08/12/14	Bardays Bank	Bank Interest Gross	0 27
02/03/15	Bardays bank	Bank Interest Gross	0 31
08/06/15	Bardays Bank	Bank Interest Gross	0 36
Total realisations carried forward to next abstract:			6,588.23

**DISBURSEMENTS**

Date	Payments To	Nature of receipts or payments/explanation	Total £
12/09/14		Balance brought forward from previous abstract	(5,234.39)
12/09/14	HMRC	Corporation Tax	(0.70)
			0.00
Total disbursements carried forward to next abstract.			(5,235.09)

## Analysis of balance

	£	£
Total realisations	6,588 23	
Total disbursements	(5,235 09)	
Net Realisations		1,353 14
Post Appointment Sales	0 00	
Post Appointment Expenditure	0 00	
Trading Surplus (Deficit)		0 00
Balance held		1,353 14
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		1,353 14
3 Amount in Insolvency Services Account		0 00
4 Amounts invested by liquidator	0 00	
Less The cost of investments realised	0 00	
Balance		0 00
5 Accrued Items		0 00
Total Balance as shown above		1,353 14

## Statements by Liquidator

**The amount of the estimated assets and liabilities at the date of the commencement of the winding up.**

£

Assets (after deducting amounts charged to secured creditors including the holders of floating charges)	0 00
Liabilities - Fixed charge creditors	0 00
Floating charge holders	0 00
Preferential creditors	(116 00)
Unsecured creditors	(133,129 00)

**The total amount of the capital paid up at the date of the commencement of the winding up**

£

Paid up in cash	0 00
Issued as paid up otherwise than for cash	0 00

**The general description and estimated value of any outstanding assets.**

Asset Type	Estimated To Realise

**Reasons why the winding up cannot yet be concluded**

Assets remain to be realised

**The period within which the winding up is expected to be completed**

13 month(s)

**Liquidator's Progress Report****Pursuant to Sections 92A, 104A and 192 of the  
Insolvency Act 1986****S.192**

To the Registrar of Companies

Company Number

06364241

(a) Insert full name of company	Name of Company	
	(a) Toasty Homes	Limited

(b) Insert full name(s) and address(es)	We (b)	
	Steven Philip Ross	and Ian William Kings
	RSM Restructuring Advisory LLP	RSM Restructuring Advisory LLP
	1 St James' Gate	1 St James' Gate
	Newcastle upon Tyne NE1 4AD	Newcastle upon Tyne NE1 4AD

the liquidator(s) of the company attach a copy of my/our Progress Report  
under section 192 of the Insolvency Act 1986The Progress Report covers the period from 12 September 2014  
to 11 September 2015

Signed

Date 27 October 2015

Presenter's name,  
address and  
reference  
(if any)

RSM Restructuring Advisory LLP, 1 St James' Gate, Newcastle upon  
Tyne NE1 4AD  
Ref SPR/IWK/KA/LAH/LSF/5524735

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13/11/2015  
COMPANIES HOUSE

#464

**IN THE MATTER OF**  
**TOASTY HOMES LIMITED IN LIQUIDATION**

**JOINT LIQUIDATORS' PROGRESS REPORT**

**27 OCTOBER 2015**

**STEVEN PHILIP ROSS AND IAN WILLIAM KINGS**  
**JOINT LIQUIDATORS**

**RSM RESTRUCTURING ADVISORY LLP**  
**1 ST JAMES' GATE**  
**NEWCASTLE UPON TYNE NE1 4AD**

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## **1. PURPOSE OF REPORT**

This report has been prepared in accordance with insolvency legislation to provide creditors, members and the registrar of companies with information relating to the progress of the liquidation in the period from 12 September 2014 to 11 September 2015. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has been prepared solely to comply with the statutory requirements of Section 104A of the Insolvency Act 1986 and Rule 4.49C of the Insolvency Rules 1986 (as amended). It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the company. Any estimated outcomes for creditors are illustrative and may be subject to significant change.

RSM Restructuring Advisory LLP was previously named Baker Tilly Restructuring and Recovery LLP until 26 October 2015.

Neither the Liquidators nor RSM Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

## **2. PROGRESS OF THE LIQUIDATION IN THE PREVIOUS [TWELVE] MONTHS**

### **2.1. Realisation of Assets / Sale of Business**

Cash held in the Company's bank account with Barclays Bank Plc has been recovered in the sum of £6,000.00.

### **2.2. Investigations**

In accordance with our statutory obligations, we have filed the appropriate documentation with the Department for Business, Innovation and Skills in relation to the conduct of the directors.

I can advise you that, following my initial assessment, no further investigations were deemed necessary.

### **2.3. Administration and Planning**

The following matters have been undertaken:

- Statutory duties associated with the appointment including filing of the relevant documents
- Reviewing available information to determine and appropriate strategy
- Maintaining bank accounts
- Progress reviews of the case

## **3. ASSETS REMAINING TO BE REALISED**

Investigations are on going in respect of the inter Company debt.

## **4. CREDITORS' CLAIMS AND DIVIDEND PROSPECTS**

### **4.1. Secured Creditors**

There are no secured creditors in this case.

### **4.2. Preferential Creditors**

There are no preferential creditors in this case.

### **4.3. Unsecured Creditors**

There is no prospect of any funds becoming available for distribution to the creditors in this case.

The agreement of creditors' claims by the Joint Liquidators is a separate matter and will be dealt with as appropriate in due course, initially by reference to the proofs of debt lodged in the proceedings by creditors themselves.

#### **4.4. Prescribed Part**

The "Prescribed Part" is a statutory amount, calculated as a percentage of net floating charge realisations, which entitles unsecured creditors to a share of realisations. This is calculated on a sliding scale up to maximum of £600,000 before costs.

There are no creditors secured by charges over the assets and undertakings of the Company. There is therefore no requirement to estimate the amount of the prescribed part of the assets under Section 176A of the Insolvency Act 1986 (as amended).

### **5. RECEIPTS AND PAYMENTS SUMMARY**

We attach as Appendix B a summary of our receipts and payments for the period from 12 September 2014 to 11 September 2015.

#### **VAT Basis**

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

### **6 COSTS AND JOINT LIQUIDATORS' REMUNERATION**

#### **6.1 Joint Liquidators' Remuneration and Disbursements**

The Joint Liquidators' remuneration was approved on a time cost basis by members and creditors on 12 September 2012. We have incurred time costs of £7,029.67 since the date of our appointment. Of this, a total of £Nil (plus VAT) has been paid and £7,029.67 remains outstanding.

Approval was also given to the drawing of disbursements, including category 2 disbursements. Details of the current rates are attached at Appendix D.

#### **6.2. Remuneration and Disbursements incurred in the period from 12 September 2014 to 11 September 2015**

We have incurred time costs of £1,602.00 in the current period. An analysis of time incurred in the period is attached at Appendix G. Details of the sums drawn in respect of remuneration in the period covered by the report are shown on the receipts and payments account (Appendix B).

Category 2 disbursements incurred in the period are detailed in Appendix E.

### **7. JOINT LIQUIDATORS' STATEMENT OF EXPENSES**

#### **7.1. Statement of Expenses**

A statement of the expenses incurred during the period, is attached at Appendix F. This includes all expenses incurred by the Joint Liquidators in the period of the report irrespective of whether they have been paid or not and may include estimated amounts where actual invoices have not been received. The receipts and payments abstract at Appendix B sets out the expenses actually paid in the period together with cumulative figures.

At the Section 98 meeting on 12 September 2012 creditors approved the Statement of Affairs fee in the sum of £3,000.00 to be paid to RSM Restructuring Advisory LLP. These fees have been paid.

The meeting also approved a set fee in the sum of £1,500.00 for A & P Accounting Services who were instructed by the Directors to assist with the provision of information. These fees have been paid.

#### **7.2. Detailed cost breakdown**

Attached to this report are four Appendices relating to my costs on this assignment:

- Appendix C: A copy of RSM Restructuring Advisory LLP's charging, expenses and disbursements policy statement,
- Appendix D: Joint Liquidators' charge out and disbursement rates,
- Appendix E: Category 2 disbursements table, and

- Appendix G Joint Liquidators' time cost analysis

The work that we do as Joint Liquidators is derived from the responsibilities placed upon us by the underlying legal and regulatory framework for work of this nature in general. The actual matters with which we are dealing are set out briefly in both this report and in our earlier reports to creditors.

We believe this case generally to be of average complexity and accordingly no extraordinary responsibility has to date fallen upon us as Joint Liquidators. The underlying basis of charging proposed to and approved by the creditors has been RSM Restructuring Advisory LLP standard charge out rates. RSM Restructuring Advisory LLP charge out rates have been reviewed periodically.

## 8. CREDITORS' RIGHT TO INFORMATION AND ABILITY TO CHALLENGE REMUNERATION AND EXPENSES

In accordance with the provisions of Rules 4.49E and 4.131 of the Insolvency Rules 1986 creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

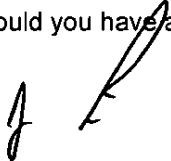
A request for further information must be made in writing within 21 days of receipt of this report.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive.

A Guide to Liquidators Fees, which provides information for creditors in relation to the remuneration of a Liquidator, can be accessed at <https://rsm.insolvencypoint.com> under 'general information for creditors'. A hard copy can be requested from my office by telephone, email or in writing.

Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

Should you have any further queries please do not hesitate to contact me.



**Steven Philip Ross**  
**RSM Restructuring Advisory LLP**  
**Joint Liquidator**

Steven Philip Ross is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales.

Ian William Kings is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales.

Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

## Appendix A

### STATUTORY INFORMATION

Company Name	Toasty Homes Limited
Joint Liquidators	Steven Philip Ross and Ian William Kings
Date of Appointment	12 September 2012
Company Number	06364241
Date of Incorporation	07 September 2007
Trading Name	Not Applicable
Trading Address	Unit 15G, West Chirton Trading Estate, North Shields, NE29 7TY
Principal Activity	Survey and Insulation of Homes
Registered Office	RSM Restructuring Advisory LLP, 1 St James' Gate, Newcastle upon Tyne, NE1 4AD (Previously Tenon House Ferryboat Lane, Sunderland, SR5 3JN)

## Appendix B

### Receipts and Payments Abstract. 5524735 - Toasty Homes Limited In Liquidation

Bank, Cash and Cash Investment Accounts From 12/09/2014 To 11/09/2015

SOA Value £		12/09/2014 to 11/09/2015		Total to 11/09/2015	
		£	£	£	£
	ASSET REALISATIONS				
0 00	Bank Interest Gross	1 15		7 63	
6,000 00	Cash at Bank - Barclays Bank PLC	0 00		6,000 00	
5,000 00	Right Choice 4 Beds LTD - Interco	0 00		0 00	
			1 15		6,007 63
	COST OF REALISATIONS				
0 00	Accountants fees	0 00		(1,750 00)	
0 00	Corporation Tax	(0 70)		(1 49)	
0 00	Preparation of S of A	0 00		(2,750 00)	
0 00	Statutory Advertising	0 00		(153 00)	
			(0 70)		(4,654 49)
	PREFERENTIAL CREDITORS				
(116 00)	RPS Arrears & Holiday Pay	0 00		0 00	
			0 00		0 00
	UNSECURED CREDITORS				
(33,612 00)	HM Revenue & Customs/PAYE	0 00		0 00	
(83,027 00)	HM Revenue & Customs/VAT	0 00		0 00	
(869 00)	RPS - Redunancy Payments	0 00		0 00	
(371 00)	RPS - Wages in Lieu of Notice	0 00		0 00	
(250 00)	Trade Creditors	0 00		0 00	
(15,000 00)	Trevor Davison - Director's Loan	0 00		0 00	
			0 00		0 00
	EQUITY				
(1 00)	Ordinary Shareholders	0 00		0 00	
			0 00		0 00
(122,246 00)			0 45		1,353 14
	REPRESENTED BY				
	Interest Bearing Current Account			1,353 14	
					1,353 14
					1,353 14

## **Appendix C**

### **RSM RESTRUCTURING ADVISORY LLP**

#### **CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT**

##### **Charging policy**

- Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators
- Time spent by partners and all staff in relation to the insolvency estate is charged to the estate
- Time is recorded in 6-minute units at the rates prevailing at the time the work is done
- The current charge rates for RSM Restructuring Advisory LLP Newcastle are attached
- Time billed is subject to Value Added Tax at the applicable rate, where appropriate
- It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it
- RSM Restructuring Advisory LLP's charge out rates are reviewed periodically

##### **Expenses and disbursements policy**

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to the relevant approving party, but do not require approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as "category 1" disbursements
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest, require the approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as "category 2" disbursements
- A resolution to consider approving "category 2" disbursements at the rates prevailing at the time the cost is incurred to RSM Restructuring Advisory LLP Newcastle will be proposed to the relevant approving party in accordance with the legislative requirements
- General office overheads are not re-charged to the insolvency estate as a disbursement
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant approving party
- Expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate, where appropriate

## Appendix D

### RSM RESTRUCTURING ADVISORY LLP

#### JOINT LIQUIDATORS' CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES

HOURLY CHARGE OUT RATES		
	Rates at commencement £	Current rates £
Partner	320	320
Directors / Associate Directors	320	225
Manager	225 to 250	225
Administrators	175 to 230	120 to 175
Support staff	90 to 120	105

"CATEGORY 2" DISBURSEMENT RATES	
Internal room hire	£100 per hour
Subsistence	£25 per night (from 3 <sup>rd</sup> September 2013) £23 per night (up to 2 <sup>nd</sup> September 2013)
Travel (car)	38p per mile (up to and including 31 March 2010) 40p per mile (from 1 April 2010) 42 5p per mile (from 1 April 2011)
"Tracker" searches	£10 per case

## Appendix E

### JOINT LIQUIDATORS' CATEGORY 2 DISBURSEMENTS TABLE

Amounts paid or payable to the Office Holder's firm or to any party in which the office holder or his firm or any associate has an interest		
Recipient, Type and Purpose	Paid	Unpaid
	£	£
None		
<b>Total</b>		

## Appendix F

### STATEMENT OF EXPENSES INCURRED BY THE JOINT LIQUIDATORS' IN THE PERIOD FROM 12 SEPTEMBER 2014 TO 11 SEPTEMBER 2015

Type and Purpose	Incurred in Period
	£
None	
Total	

## **Appendix G**

### **JOINT LIQUIDATORS' TIME COST ANALYSIS**

#### **FOR THE PERIOD FROM 12 SEPTEMBER 2014 TO 11 SEPTEMBER 2015**

Please note that we have re-designed our SIP9 analysis table to provide a more detailed analysis of the grades of staff within the firm. Please note that this change does not alter the value of time costs recorded, purely the column within the table to which that time, and cost, has been allocated.

# Restructuring & Recovery SIP9 Summary Level 2

Toasty Homes Limited

1049275 / 703 - CCVL002 - Creditors' Voluntary Liquidation

For the period 20/09/2014 to 11/09/2015

## Appendix G

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
From Jan 2003	<b>Administration and Planning</b>									
	Case Management	0.0	1.9	0.0	0.0	0.2	1.0	3.1	£ 561 00	180.97
	Receipts and Payments	0.0	0.0	0.0	0.0	0.8	0.0	0.8	£ 140 00	175.00
	Tax Matters	0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 16 00	160.00
	<b>Total</b>	<b>0.0</b>	<b>1.9</b>	<b>0.0</b>	<b>0.0</b>	<b>1.1</b>	<b>1.0</b>	<b>4.0</b>	<b>£ 717 00</b>	<b>179.25</b>
	<b>Creditors</b>									
	Other Creditor Meetings and Reports	0.0	0.0	0.0	0.0	5.0	0.1	5.1	£ 885 00	173.53
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.1</b>	<b>5.1</b>	<b>£ 885 00</b>	<b>173.53</b>
	<b>Total Hours (From Jan 2003)</b>	<b>0.0</b>	<b>1.9</b>	<b>0.0</b>	<b>0.0</b>	<b>6.1</b>	<b>1.1</b>	<b>9.1</b>	<b>£ 1,602 00</b>	<b>176.04</b>
	<b>Total Time Cost (From Jan 2003)</b>	<b>£ 0 00</b>	<b>£ 427 50</b>	<b>£ 0 00</b>	<b>£ 0 00</b>	<b>£ 1,066 00</b>	<b>£ 108 50</b>	<b>£ 1,602 00</b>		
<b>Total Hours</b>		<b>0.0</b>	<b>1.9</b>	<b>0.0</b>	<b>0.0</b>	<b>6.1</b>	<b>1.1</b>	<b>9.1</b>	<b>£ 1,602 00</b>	<b>176.04</b>
<b>Total Time Cost</b>		<b>£ 0 00</b>	<b>£ 427 50</b>	<b>£ 0 00</b>	<b>£ 0 00</b>	<b>£ 1,066 00</b>	<b>£ 108 50</b>	<b>£ 1,602 00</b>		
<b>Average Rates</b>		<b>0.00</b>	<b>225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>174.75</b>	<b>98.64</b>	<b>176.04</b>		