

LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



A6XKC9DS

A07

13/01/2018

#249

COMPANIES HOUSE

1 Company details

Company number 0 7 8 1 0 9 0 2

Company name in full Gomer Solutions Limited

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

2 Liquidator's name

Full forename(s) David

Surname Hill

3 Liquidator's address

Building name/number 1st Floor North, Anchor Court

Street Keen Road

Post town Cardiff

County/Region

Postcode C F 2 4 5 J W

Country

4 Liquidator's name ●

Full forename(s) Stephen

Surname Wade

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ●

Building name/number 1st Floor North

Street Anchor Court

Post town Keen Road

County/Region Cardiff

Postcode C F 2 4 5 J W

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up


6 Period of progress report

From date	d	2	d	8	m	1	m	1	y	2	y	0	y	1	y	6
To date	d	2	d	7	m	1	m	1	y	2	y	0	y	1	y	7

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached

8 Sign and date

Liquidator's signature	Signature	X		X												
Signature date	d	1	d	1	m	0	m	1	y	2	y	0	y	1	y	8

LIQ03

Notice of progress report in voluntary winding up

**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	Shaun Healey
Company name	Begbies Traynor (Central) LLP
Address	1st Floor North, Anchor Court Keen Road
Post town	Cardiff
County/Region	
Postcode	C F 2 4 5 J W
Country	
DX	
Telephone	029 2089 4270

**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

Gomer Solutions Limited (In Creditors' Voluntary Liquidation)

Progress report

Period: 28 November 2016 to 27 November 2017

GOMER SOLUTIONS LIMITED – IN LIQUIDATION

Important Notice

This progress report has been produced solely to comply with our statutory duty to report to creditors and members of the Company on the progress of the liquidation. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

Contents

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of liquidators
- ☐ Progress during the period
- ☐ Estimated outcome for creditors
- ☐ Remuneration and disbursements
- ☐ Liquidators' expenses
- ☐ Assets that remain to be realised and work that remains to be done
- ☐ Other relevant information
- ☐ Creditors' rights
- ☐ Conclusion
- ☐ Appendices
 - 1. Liquidators' account of receipts and payments
 - 2. Liquidators' time costs and disbursements
 - 3. Statement of Liquidators' expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Gomer Solutions Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 28 November 2013.
"the liquidators", "we", "our" and "us"	David Hill of Begbies Traynor (Central) LLP, 1st Floor North, Anchor Court, Keen Road, Cardiff, CF24 5JW and Stephen Wade of Begbies Traynor (Central) LLP, 1st Floor North, Anchor Court, Keen Road, Cardiff, CF24 5JW
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name(s):	Gomer Solutions Limited
Company registered number:	07810902
Company registered office:	1st Floor North, Anchor Court, Keen Road, Cardiff, CF24 5JW
Former trading address:	Unit 7 Eastgate Business Park, Wentloog, Cardiff, CF3 2EY

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	28 November 2013
Date of liquidators' appointment:	28 November 2013
Changes in liquidator (if any):	None

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 28 November 2016 to 27 November 2017.

What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to creditors?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details> Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken in the period of the report only. Our previous reports contain details of the work undertaken since our appointment.

General case administration and planning

Although there is no direct financial benefit to the liquidation, the liquidators are required to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. We must also perform regular reviews to ensure that the case specific matters are progressed.

Compliance with the Insolvency Act, Rules and best practice

Again, although there is no direct financial benefit to the liquidation, we are required to comply with statutory reporting requirements and this includes preparation of the annual progress report to members and creditors.

Dealing with all creditors' claims (including employees), correspondence and distributions

As is expected with such an assignment, general queries are received from creditors throughout the course of the liquidation.

Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedures, tax, litigation, pensions and travel

The liquidators are required to deal with post-appointment taxation matters, and this includes the submission of corporation tax and VAT returns to HMRC. The timely submission of such returns prevents incurring penalties and allows the liquidators to reclaim any funds due.

5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the directors' statement of affairs.

GOMER SOLUTIONS LIMITED – IN LIQUIDATION

On the basis of realisations to date and estimated future realisations we estimate an outcome for each class of the Company's creditors as follows:

Secured creditor

As previously reported, the secured creditor was paid in full during the administration.

Preferential creditors

As previously reported, preferential creditors were paid in full during the administration.

Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

Details of how the prescribed part for unsecured creditors is calculated were provided by the former administrators in their statement of proposals.

To the best of our knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

Unsecured creditors

We consider that there may be sufficient funds for a dividend to be paid to unsecured creditors. This will depend upon the quantum of any CIS refund received from HM Revenue & Customs.

6. REMUNERATION & DISBURSEMENTS

Remuneration

Our remuneration is treated as having been fixed on the same basis as the former administrators namely, by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the winding up.

Pursuant to Statement of Insolvency Practice 9, we are also authorised to draw disbursements, including disbursements for services provided by our firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9) on the same basis as the former administrators, namely, in accordance with our firm's policy, a copy of which is attached at Appendix 2 of this report.

Our time costs for the period from 28 November 2016 to 27 November 2017 amount to £3,456 which represents 14.4 hours at an average rate of £240 per hour.

The following further information in relation to our time costs and disbursements is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 28 November 2016 to 27 November 2017
- ☐ Begbies Traynor (Central) LLP's charging policy

To 27 November 2017, we have drawn the total sum of £22,500 on account of our remuneration, against total time costs of £24,838 incurred since the date of our appointment as liquidators.

Time Costs Analysis

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation.

Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

Disbursements

In the period covered by this report, we have not incurred or drawn any further disbursements.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2011' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at www.begbies-traynor.com/creditorsguides. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

7. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

8. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to creditors?

General case administration and planning

Although there will be no direct financial benefit to the liquidation, the liquidators will continue to maintain sufficient records to demonstrate how the case is being administered and will perform 6 monthly reviews to ensure that the case matters are progressed.

Compliance with the Insolvency Act, Rules and best practice

Again, although there will be no direct financial benefit to the liquidation, insolvency legislation requires the liquidators to do the following:

- produce annual progress reports – it may be necessary for the liquidators to produce a further progress report. This will depend on the timescale in which the refund of the CIS deductions is received.
- produce a final report – once all liquidation matters have been finalised the liquidators will prepare a final progress report to members and creditors.
- file information with the Registrar of Companies – annual and final progress at the appropriate time.
- ensure that the case is adequately bonded – regular bond reviews will be carried out to ensure that the bond level remains sufficient.

GOMER SOLUTIONS LIMITED – IN LIQUIDATION

Investigations

As stated in the main progress report, the liquidators have a duty to investigate the affairs of an insolvent company. The liquidators have discharged their duty and based upon current information there are no matters requiring further investigation.

Realisation of assets

The only asset remaining to be realised is a refund of CIS tax due from HM Revenue & Customs in respect of deductions suffered during the administration.

Dealing with all creditors' claims (including employees), correspondence and distributions

In addition to dealing with general creditor enquiries, based upon current information there may be sufficient funds to enable a distribution to unsecured creditors should funds permit once the refund of the CIS deductions has been finalised. At this point a notice of intended dividend will be sent to creditors who are yet to submit their claim in the liquidation. Claims will then be adjudicated upon and, where appropriate, admitted for dividend. The dividend will then be declared and paid.

Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedure, tax, litigation, pensions and travel

A further corporation tax return may be required; again this will depend on the timescale in which the above matters are completed. A final VAT return will be required in order to reclaim all VAT receivable due to the liquidation.

How much will this further work cost?

In addition to the unbilled time costs detailed in the attached progress report, the anticipated future costs in dealing with the above are estimated to be £7,000 plus VAT and disbursements.

Expenses

We do not expect to incur any expenses in connection with the work that remains to be done referred to above.

9. OTHER RELEVANT INFORMATION

Investigations and reporting on directors conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the Company's directors and to make an appropriate submission to the Department for Business Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

Connected party transactions

We have not been made aware of any sales of the Company's assets to connected parties.

10. CREDITORS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a secured creditor, or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to court

Pursuant to 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 creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

11. CONCLUSION

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



David Hill
Joint Liquidator

Dated: 11 January 2018

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 28 November 2016 to 27 November 2017

Gomer Solutions Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 28/11/2016 To 27/11/2017 £	From 28/11/2013 To 27/11/2017 £
SECURED ASSETS		
Book Debts	NIL	920.08
	NIL	920.08
ASSET REALISATIONS		
VAT Refund	NIL	18.00
Bank Interest Gross	NIL	329.41
Surplus funds from Administration	NIL	62,458.64
	NIL	62,806.05
COST OF REALISATIONS		
Joint Administrators' Fees	NIL	15,000.00
Office Holders Fees	7,500.00	22,500.00
Office Holders Expenses	NIL	239.35
Corporation Tax	NIL	49.58
Corporation Tax - Administration	NIL	15.00
Statutory Advertising	NIL	150.74
Wages & Salaries	NIL	553.00
	(7,500.00)	(38,507.67)
	(7,500.00)	25,218.46
REPRESENTED BY		
Vat Receivable		4,500.00
Bank 2 Current		20,704.85
Suspense - unpaid dividend cheque		13.61
		25,218.46



David Hill
Joint Liquidator

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 28 November 2016 to 27 November 2017; and
- c. Cumulative Time Costs Analysis for the period from 28 November 2013 to 27 November 2017.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm.. Best practice guidance² requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- *Category 2 disbursements (approval required)* - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

² Ibid 1

- Displaying properties for sale on the 'Accelerated Property Sales from Begbies Traynor' section of the Begbies Traynor website is charged at the rate of £75.00 per property;
- (B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:
- Telephone and facsimile
 - Printing and photocopying
 - Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Cardiff office as at the date of this report are as follows:

	Standard 1 May 2011 – until further notice Regional
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Trainee Administrator	110
Support	110

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.

SIP9 Gomer Solutions Limited - Creditors Voluntary Liquidation - 40GO081.CVL : Time Costs Analysis From 28/11/2016 To 27/11/2017

Staff Grade	Consultant/Partner	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Firm Cost £	Average hourly rate £
General Case Administration and Planning												
Case Planning												
Administration	3.0				0.2					3.4	628.00	184.71
Total for General Case Administration and Planning	3.0		0.2							3.8	1,290.00	339.33
Compliance with the Insolvency Act, Rules and best practice												
Appointment										7.0	1,918.00	274.00
Banking and Bonding												0.00
Case Closure						1.0		0.6		1.6	241.00	150.63
Statutory reporting and statement of affairs	1.0											0.00
Total for Compliance with the Insolvency Act, Rules and best practice	1.0				3.1		1.0			5.1	1,165.50	228.53
Investigations												
CCDA and investigations										8.7	1,408.00	209.53
Total for Investigations:												0.00
Realisation of assets												
Debt collection												0.00
Property, business and asset sales												0.00
Retention of Title/Third party assets												0.00
Total for Realisation of assets:												0.00
Trading												
Trading												0.00
Total for Trading:												0.00
Dealing with all creditors claims (including employees), correspondence and distributions												
Secured												0.00
Others												0.00
Creditors committees						0.4				0.4	70.00	175.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:						0.4				0.4	70.00	175.00
Other matters which includes meetings, tax, litigation, pensions and travel												
Seeking decisions of creditors including meetings												0.00
Other												0.00
Tax					0.3					0.3	61.50	205.00
Litigation												0.00
Total for Other matters:					0.3					0.3	61.50	205.00
Total hours by staff grade:	4.0		0.2		3.8	5.0	1.0	0.8		14.4		
Total time cost by staff grade:	1,580.00		62.00		738.00	875.00	135.00	96.00			3,488.00	
Average hourly rate £:	395.00	0.00	310.00	0.00	205.00	175.00	135.00	110.00	0.00			240.00
Total fees drawn to date £:											22,590.00	

SIP9 Gomer Solutions Limited - Creditors Voluntary Liquidation - 40G0081.CVL : Time Costs Analysis From 28/11/2013 To 27/11/2017

Staff Grade	Consultant/Partner	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	11.1		0.2	3.5	5.1	5.0	1.3			26.2	7,470.00	285.11
Case Planning												
Administration	14.2				0.5	2.5	1.4			18.6	6,338.00	340.75
Total for General Case Administration and Planning:	25.3		0.2	3.5	5.6	7.5	2.7			44.8	13,808.00	306.21
Compliance with the Insolvency Act, Rules and best practice	2.0			2.7						4.7	1,505.50	320.32
Appointment												
Banking and Bonding				0.2		1.1	0.8	1.8	3.1	7.0	892.50	127.50
Case Closure												0.00
Statutory reporting and statement of affairs	3.5			0.6	12.0		5.5			22.5	4,928.50	219.04
Total for Compliance with the Insolvency Act, Rules and best practice:	8.5			3.5	12.5	1.1	6.3	1.8	3.1	34.2	7,336.50	214.23
Investigations												0.00
COA and investigations												0.00
Total for Investigations:												0.00
Realisation of assets	2.0			0.5	0.8					3.1	1,045.50	337.26
Debt collection												
Property, business and asset sales												0.00
Retention of Third Party assets												0.00
Total for Realisation of assets:	2.0			0.5	0.8					3.1	1,045.50	337.26
Trading												0.00
Trading												0.00
Total for Trading:												0.00
Dealing with all creditors claims (including employees), correspondence and distributions				1.5		0.4	2.1			4.0	751.00	187.75
Secured												0.00
Others												0.00
Creditors committee												0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:				1.5		0.4	2.1			4.0	751.00	187.75
Other matters which includes meetings, tax, litigation, pensions and travel												0.00
Solving disputes of creditors including mediation												0.00
Other												0.00
Tax				0.6	5.5	1.0	3.3			10.4	1,907.00	183.37
Litigation												0.00
Total for Other matters:				0.6	5.5	1.0	3.3			10.4	1,907.00	183.37
Total hours by staff grade:	32.8		0.2	9.8	24.6	10.0	14.4	1.8	3.1	98.5		
Total time cost by staff grade:	12,985.00		62.00	2,544.00	5,045.00	1,750.00	1,944.00	190.00	341.00		24,436.00	
Average hourly rate £:	395.00	0.00	310.00	265.00	205.00	175.00	135.00	110.00	110.00			257.39
Total fees drawn to date £:											22,900.00	

STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
No expenses have been incurred with entities not within the Begbies Traynor Group				
No expenses have been incurred with entities within the Begbies Traynor Group (<i>for further details see Begbies Traynor Charging Policy</i>)				

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Statutory advertising	TMP (UK) Limited	150.74
Storage of records	The Maltings Limited	64.58
Wages & salaries	Gomer Fire & Security Limited	553.00
Corporation tax	HM Revenue & Customs	239.35