

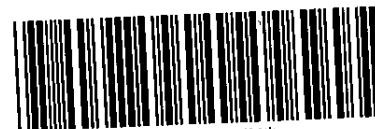
LIQ14

Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



Q7EH6EKH
14/09/2018 #97
QIQ COMPANIES HOUSE

1 Company details

Company number 0 8 6 5 4 0 6 0

Company name in full Apricot Intermediate Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Andrew

Surname Johnson

3 Liquidator's address

Building name/number FTI Consulting LLP

Street 200 Aldersgate Street

Post town London

County/Region

Postcode E C 1 A 4 H D

Country UK

4 Liquidator's name ①

Full forename(s) Lisa Jane

Surname Rickelton

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number FTI Consulting LLP

Street 200 Aldersgate Street

Post town London

County/Region

Postcode E C 1 A 4 H D

Country UK

② 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.

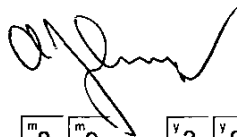
8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

1

d

3

m

0

m

9

y

2

y

0

y

1

y

8

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

Company name

FTI Consulting LLP

Address

200 Aldersgate Street

Post town

London

County/Region

Postcode

E C 1 A 4 H D

Country

DX

Telephone

+44 (0)20 3727 1000



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

EXPERTS WITH **IMPACT**™

1. Introduction

- 1.1 Andrew Johnson and Lisa Rickelton were appointed as Joint Liquidators of the Companies on 19 July 2017. This final account is prepared pursuant to section 106 of the Act and rules 6.28 and 18.14 of the Rules for the period 19 July 2017 to 16 July 2018 ("the Period").
- 1.2 Full details of the statutory information relating to our appointment are set out in Appendix A.
- 1.3 This report together with the appendices, contains information in relation to the activities undertaken, accounts of the receipts and payments for the Companies (Appendix B) and details of the Liquidators' remuneration in accordance with SIP 9 (Appendices D and E) for the Period.
- 1.4 Further details of the Companies can be found in the Explanatory Information report provided to creditors dated 11 July 2017 ("Previous Report").
- 1.5 As Liquidators, we are bound by the Insolvency Code of Ethics. Prior to our appointment we considered potential ethical threats in undertaking the liquidations in accordance with the Code. We did not consider that there were any matters that would prevent us taking the appointments. If any creditor of the Companies would like further information on this, or a hard copy of the Code, they should contact the Liquidators' office on the details set out below.
- 1.6 No liquidation committees were formed for any of the Companies.
- 1.7 Creditors can find further information in respect of insolvency in general here:
<http://www.creditorinsolvencyguide.co.uk/>
- 1.8 The return to creditors is set out in section 4 of this report. No dividends were declared to any class of creditors.

Final Account and Further Information

- 1.9 The Companies' affairs are now fully wound up and we are seeking our release as Liquidators.
- 1.10 A Notice of Final Account for the Companies is set out in Appendix C. The notice sets out creditors' rights to request information, challenge remuneration and/or expenses, and how to object to the Liquidators' release.
- 1.11 Creditors and members should note that provided no objections to our release are received, Andrew Johnson and Lisa Rickelton shall obtain their release as Liquidators following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.
- 1.12 It is anticipated that this report will be the final communication to creditors and members. This report and previous communications are available on the below website. Should creditors wish to receive a hard copy of any of the documents available at the below website or if they have any queries regarding the conduct of the liquidations, they should contact Declan McDonnell by email at declan.mcdonnell@fticonsulting.com, or by phone on 020 3727 1465 before the Liquidators obtain their release.
<https://www.fticonsulting-emea.com/cip/apricot-bidco>
- 1.13 Pursuant to rule 1.51 of the Rules, the documents available on the above website will continue to be made available for two months following the Liquidators' release.

Liquidators' Remuneration

- 1.14 FTI Consulting LLP was paid £60,000 plus VAT and disbursements in relation to the winding up of the Companies. The payment of such fees and disbursements was paid prior to the liquidation of the Companies from sale proceeds of the sale of Whitworths Investments Limited, by WWGL and / or from proceeds to settle intercompany balances recorded in APBL, from proceeds held by Eversheds in trust and which would have otherwise been payable to the secured lenders.

- 1.15 The secured lenders consented to the sale of the Disposal Group, the payment of advisers' fees and the winding up of the affairs of the Companies.
- 1.16 *The Liquidators did not charge any additional fees, and did not seek fee approval in the liquidations of the Companies.*
- 1.17 A creditors' guide to liquidators' fees setting out creditors' rights to further information and how fees are approved can be found here:
- <https://www.fticonsulting-emea.com/~media/Files/emea--files/creditors-portal/cip-emea-forms-info/guide-to-liquidators-fees-6-april-2017-england-wales.pdf>

2. Conduct of the Liquidations

Background

- 2.1 The background to the liquidation appointments and the Companies' affairs was provided in the Previous Report.

Receipts and Payments

- 2.2 Receipts and payments accounts for the Period are set out in Appendix B.
- 2.3 There were no receipts and payments in any of the liquidation estates.

Asset Realisations

- 2.4 There were no asset realisations in any of the liquidations of the Companies.
- 2.5 As discussed in the Previous Report, the assets listed on the directors' SOA primarily related to intercompany balances and costs of investment in subsidiary entities. Following the sale of the Disposal Group in May 2017, there remained no realisable assets in the Companies.

Taxation

- 2.6 We notified HMRC of our appointment as Liquidators shortly following our appointment.
- 2.7 The Companies' pre-appointment corporation tax returns were brought up to date and a request that no further returns were required for the Period was made given no taxable income was anticipated in the liquidations.
- 2.8 The Companies were not registered for VAT as at the Appointment Date.
- 2.9 HMRC has confirmed that they do not have a claim in the liquidations of the Companies.

3. Statutory Investigations

- 3.1 We undertook initial investigation work in accordance with SIP 2 including a review of the books and records of the Companies. There were no available asset recoveries or matters that justified further investigation.
- 3.2 The data gathered from our initial investigations assisted with our statutory duties pursuant to the Company Directors Disqualification Act 1986, to review the conduct of all directors who served in respect of the Companies in the 3 year period prior to the Appointment Date. We have concluded our review and have submitted final returns. The content of our reports in relation to this are confidential.

4. Return to Creditors

Secured Creditors

- 4.1 The secured lenders, with HSBC Corporate Trustee Company (UK) Limited as security trustee, had fixed and floating charges over the assets of APBL, WHHL, WHIL, WHBL, SECL and WWGL, in addition to Whitworths Investments Limited (the Group's property holding entity) and Whitworths Limited (the Group's primary trading entity).

- 4.2 The secured lenders consented to the sale of the Disposal Group by WWGL prior to the appointment of the Liquidators.
- 4.3 A former director also held a fixed charge over certain cash deposits in APTL. There were no recoveries of cash deposits in the Period.
- 4.4 No dividends were declared to secured creditors in the liquidations of the Companies.

Preferential Creditors

- 4.5 The Liquidators were not made aware of any preferential claims in the liquidations of the Companies.

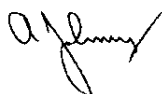
Unsecured Creditors

- 4.6 Unsecured creditors rank behind both secured and preferential creditors.
- 4.7 Under section 176A of the Act where after 15 September 2003 the company has granted a creditor a floating charge, a portion of the net property of the company realised from floating charge assets must be made available for the unsecured creditors ("the Prescribed Part").
- 4.8 As there were no realisations in the liquidations, there was no Prescribed Part payment or a dividend paid to unsecured creditors.

5. Summary

- 5.1 If creditors have any queries regarding the final account or the conduct of the liquidations, they should contact Declan McDonnell by email at declan.mcdonnell@fticonsulting.com, or by phone on 020 3727 1465 before the Liquidators obtain their release.

For and on behalf of the Companies



Andrew Johnson
Joint Liquidator

Andrew Johnson and Lisa Rickelton are licensed in the United Kingdom to act as an insolvency practitioner by the Institute of Chartered Accountants in England and Wales, under Section 390A(2)(a) of the Insolvency Act 1986

Appendix A: Statutory Information

Company and Appointment Information

	APRICOT TOPCO LIMITED	APRICOT INTERMEDIATE LIMITED
Former Names	N/A	N/A
Trading names	N/A - not a trading entity	N/A - not a trading entity
Incorporation date	16 August 2013	16 August 2013
Registered number	08653950	08654060
Registered office	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD
Former registered office	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB
Director(s)	Mark Fairweather Stuart Lowe	Mark Fairweather Stuart Lowe
Company secretary	Daniel Jarman	Daniel Jarman
Nature of business	Activities of head offices	Activities of head offices
Appointment Date	19 July 2017	19 July 2017
Appointed By	Creditors	Creditors

	APRICOT BIDCO LIMITED	WHISKY HOLDCO LIMITED
Former Names	N/A	N/A
Trading names	N/A - not a trading entity	N/A - not a trading entity
Incorporation date	16 August 2013	20 October 2006
Registered number	08654126	05974043
Registered office	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD
Former registered office	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB
Director(s)	Mark Fairweather Stuart Lowe	Mark Fairweather Stuart Lowe
Company secretary	Daniel Jarman	Daniel Jarman
Nature of business	Activities of head offices	Activities of head offices
Appointment Date	19 July 2017	19 July 2017
Appointed By	Creditors	Creditors

	WHISKY INTERMEDIATE LIMITED	WHISKY BIDCO LIMITED
Former Names	N/A	N/A
Trading names	N/A - not a trading entity	N/A - not a trading entity
Incorporation date	20 October 2006	20 October 2006
Registered number	05973949	05974063
Registered office	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD
Former registered office	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB
Director(s)	Mark Fairweather Stuart Lowe	Mark Fairweather Stuart Lowe
Company secretary	Daniel Jarman	Daniel Jarman
Nature of business	Activities of head offices	Activities of head offices
Appointment Date	19 July 2017	19 July 2017
Appointed By	Creditors	Creditors

	SECKLOE 260 LIMITED	WHITWORTHS GROUP LIMITED
Former Names	N/A	Seckloe 58 Limited (prior to 17/08/01)
Trading names	N/A - not a trading entity	N/A - not a trading entity
Incorporation date	8 March 2005	27 December 2000
Registered number	05385634	04131087
Registered office	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD
Former registered office	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB	Orchard House, Irthlingborough, Wellingborough, Northamptonshire, NN9 5DB
Director(s)	Mark Fairweather Stuart Lowe	Mark Fairweather Stuart Lowe
Company secretary	Daniel Jarman	Daniel Jarman
Nature of business	Activities of head offices	Manufacture of other food products not elsewhere classified
Appointment Date	19 July 2017	19 July 2017
Appointed By	Creditors	Creditors

Liquidators' Information (for all Companies)

	Liquidator 1	Liquidator 2
Name	Andrew Johnson	Lisa Jane Rickelton
Address	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD	C/O FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD
Authorising body	The Institute of Chartered Accountants in England and Wales	The Institute of Chartered Accountants in England and Wales

Any act required or authorised under any enactment to be done by a liquidator may be done by either or both of the Liquidators acting jointly or alone.

Appendix B: Joint Liquidators' Accounts of Receipts and Payments

Apricot Topco Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loan	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Apricot Intermediate Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loan	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Apricot Bidco Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Cash at Bank	0.0		0.0	0.0
Intercompany loans	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Other receivables	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Whisky Holdco Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loan	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Whisky Intermediate Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loans	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Whisky Bidco Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loans	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Seckloe 260 Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Whitworths Group Limited - Joint Liquidators' account of receipts and payments

£	Statement of Affairs estimated to realise	From To	19/07/2017 16/07/2018	Total
Receipts				
Intercompany loans	0.0		0.0	0.0
Cost of investment	0.0		0.0	0.0
Total Receipts	0.0		0.0	0.0
Payments				
Total Payments			0.0	0.0
Total Surplus/(Deficit)			0.0	0.0

Appendix C: Notice of Final Account


Apricot Topco Limited (Company Number: 08653950)
Apricot Intermediate Limited (Company Number: 08654060)
Apricot Bidco Limited (Company Number: 08654126)
Whisky Holdco Limited (Company Number: 05974043)
Whisky Intermediate Limited (Company Number: 05973949)
Whisky Bidco Limited (Company Number: 05974063)
Seckloe 260 Limited (Company Number: 05385634)
Whitworths Group Limited (Company Number: 04131087)
– All in Liquidation (Collectively “the Companies”)

Notice is given that under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the Companies' affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidators' remuneration and expenses. That request must be made to the Liquidators within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidators' fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidators by giving notice in writing to the Liquidators at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidators' remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidators' fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidators will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact the Liquidators' office at FTI Consulting LLP, 200 Aldersgate Street, London, EC1A 4HD, or by telephone on 020 3727 1465, or by email at declan.mcdonnell@fticonsulting.com.

Dated this 16th day of July 2018

Signed: 
Andrew Johnson, Joint Liquidator

Appendix D: Joint Liquidators' Remuneration and Expenses

Pre-appointment Fees

The Companies entered into an engagement letter with FTI Consulting LLP on 12 May 2017 to assist the Board of Directors in winding up the affairs of the Companies, including assisting with the preparation of the directors' SOAs, convening members' meetings, and seeking decisions from creditors on the appointment of the Liquidators.

The board of directors' instructions to FTI Consulting LLP were further formalised in minutes of directors' meetings dated 29 June 2017.

FTI Consulting LLP was paid £60,000 plus VAT and disbursements in relation to the winding up of the Companies. The payment of such fees and disbursements was paid prior to the liquidation of the Companies from sale proceeds of the sale of Whitworths Investments Limited, by WWGL and / or from proceeds to settle intercompany balances recorded in APBL, from proceeds held by Eversheds in trust and which would have otherwise been payable to the secured lenders.

The secured lenders consented to the sale of the Disposal Group, the payment of advisers' fees and the winding up of the affairs of the Companies.

The Liquidators did not charge any additional fees, and did not seek fee approval in the liquidations of the Companies.

Prior to being asked by the board of directors of the Companies to assist in this matter, FTI Consulting LLP were engaged by the secured lenders to undertake an independent business review, monitor the Group's short term cash flow forecast, assess potential debt restructuring options and to undertake contingency planning tasks. The prior engagement was predominately focused on the trading activities of Whitworths Limited.

The Companies were a party to the prior engagement, and throughout had retained their own advisers, namely Houlihan Lokey, Deloitte and Eversheds, to provide M&A, tax and legal services.

Liquidators' Fees Basis, Fees Estimate and Fee Approval

No remuneration or expenses of the Liquidators were charged to the liquidation estates. Accordingly, the Liquidators did not seek to fix the basis of their remuneration, did not provide a fees estimate and did not seek fee approval from creditors.

Actions taken by the Liquidators

The main areas of our work during the Period have been as follows:

- Setting up and maintaining case files;
- Lodging documents with the Registrar of Companies and placing advertisements;
- Dealing with correspondence;
- Undertaking periodic reviews of the progress of the case;
- Submitting an online return on the conduct of the directors as required by the Company Directors Disqualification Act; and
- Preparing the final account

The work carried out by the Liquidators and their staff was required in connection with the liquidations under the insolvency legislation, however has not resulted in financial benefits for the creditors of the Companies.

Liquidators' Expenses

As noted above, the Liquidators' expenses were paid prior to the Appointment Date and not from the liquidation estates. The expenses that the Liquidators charged were £160 for bonding and £474 (plus VAT) for advertisements.

Appendix E: Additional Information in relation to Liquidators' fees pursuant to SIP 9

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 did not use any professional advisors.

We have utilised the services of other teams within FTI Consulting LLP to assist with the liquidations, including our tax team. No additional remuneration or expenses has been sought for these services.

It is noted that the Companies' former tax advisers, Deloitte, prepared the Companies pre-appointment corporation tax returns during the Period. The cost of this work was anticipated to be met from proceeds held in trust by the Companies' former solicitors (Eversheds) that would have otherwise been payable to the secured lenders.

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. The category 1 disbursements incurred were not charged to the liquidation estates.

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. On this assignment we have not incurred any category 2 disbursements.

Charge-out rates

Our remuneration was set as a fixed amount of £60,000 plus VAT and paid prior to the Appointment Date. A schedule of FTI's ordinary charge-out rates for this type of assignment is as follows. Please note our minimum time unit is six minutes.

Grade	2017 £ (Per hour)	2018 £ (Per hour)
Senior Managing Director	830	850
Managing Director	715	735
Senior Director	660	680
Director	595	610
Senior Consultant	525	540
Consultant	450	460
Analyst (experienced)	295	305
Analyst (junior)	215	220



EXPERTS WITH IMPACT™

About FTI Consulting

FTI Consulting is an independent global business advisory firm dedicated to helping organisations manage change, mitigate risk and resolve disputes financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centres throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities. Connect with us on Twitter (@FTIConsulting), Facebook and LinkedIn.

www.fticonsulting.com

© 2018 FTI Consulting, Inc. All rights reserved