

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



A786CQBT
A14 15/06/2018 #170
COMPANIES HOUSE

1 Company details

Company number 1 0 3 0 5 4 4 3
Company name in full The Running Mare and Oliver's Fine Food and Ales
Limited

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

2 Liquidator's name

Full forename(s) Adrian Paul
Surname Dante

3 Liquidator's address

Building name/number Victoria Court
Street 17-21 Ashford Road
Post town Maidstone
County/Region Kent
Postcode M E 1 4 5 F A
Country

4 Liquidator's name ●

Full forename(s) Paul Michael
Surname Davis

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

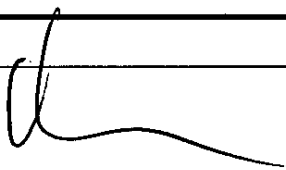
5 Liquidator's address ●

Building name/number New Bridge Street House
Street 30 - 34 New Bridge Street
Post town London
County/Region
Postcode E C 4 V 6 B J
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	
	<input type="checkbox"/> Tick if one or more creditors objected to liquidator's release.	
	:	
7	Final account	
	<input checked="" type="checkbox"/> I attach a copy of the final account.	
8	Sign and date	
Liquidator's signature	<div>Signature X  X</div>	
Signature date	<div><div><div><div>^d1</div><div>^d3</div></div><div>^m0</div><div>^m6</div></div><div><div>^y2</div><div>^y0</div><div>^y1</div><div>^y8</div></div></div>	

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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 Parks, Aaron

Company name MacIntyre Hudson LLP

Address Victoria Court

17-21 Ashford Road

Post town Maidstone

County/Region Kent

Postcode ME14 5FA

Country

DX

Telephone



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

PRIVATE & CONFIDENTIAL

The Running Mare and Oliver's Fine Food and Ales Limited **(IN CREDITORS VOLUNTARY LIQUIDATION)**

FINAL ACCOUNT ON THE ADMINISTRATION OF
THE RUNNING MARE AND OLIVER'S FINE FOOD AND ALES LIMITED
IN CREDITORS VOLUNTARY LIQUIDATION
FOR THE PERIOD 20 APRIL 2017 TO 16 APRIL 2018

PREPARED BY
A P DANTE & P M DAVIS
JOINT LIQUIDATORS

The Running Mare and Oliver's Fine Food and Ales Limited – In Creditors' Voluntary Liquidation

JOINT LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

STATUTORY INFORMATION

Company name:	The Running Mare and Oliver's Fine Food and Ales Limited		
Company number:	10305443		
Trading address:	45 Tilt Road Cobham Surrey KT11 3EZ		
Registered office:	Victoria Court 17-21 Ashford Road Maidstone Kent ME14 5FA		
Former registered office:	45 Tilt Road Cobham Surrey KT11 3EZ		
Principal trading activity:	Public houses and bars		
Joint Liquidators' names	Adrian Paul Dante	&	Paul Michael Davis
Joint Liquidators' address	Victoria Court 17-21 Ashford Road Maidstone Kent ME14 5FA		New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ
Date of appointment	20 April 2017		
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators <i>acting jointly or alone</i> .		

JOINT LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Following my appointment, I took steps to notify all of the relevant parties of my appointment, make requests for information regarding the Company's affairs, and to deal with such work required under the Insolvency legislation such as advertise my appointment. This included a request to the bank for copy statements of which a full review has been undertaken to establish whether there were any antecedent transactions. I have also written to the Directors to notify them of their responsibilities and to request information for the purposes of the Company Directors Disqualification Act report that was filed within the first 3 months of my appointment.

The Directors' Statement of Affairs listed cash at bank with an estimated to realise value of £17,000. The sum of £15,990.68 was realised from NatWest Bank on 7 July 2017. The difference relates to payments that debited the account prior to being frozen. It was established that some of the funds held were 3rd party funds to cover the rent on the premises.

Axia Valuation Services were instructed by the Director pre-appointment to value the Company's tangible assets and goodwill. The tangible assets consisted of fixtures & fittings, bar equipment, catering

equipment, wet stock and dry stock. The Directors' Statement of Affairs estimated that these items may realise £7,550 in line with the valuation. An agreement was made with the Directors to offset the balance of funds due to them (3rd party funds) which would result in £850 payable to the Liquidation. This was received on 18 October 2017 from Time Gentlemen Limited.

I sought a decision by correspondence from creditors to agree the basis of my fees. The resolutions were passed on 16 November 2017 for my fees to be on a time cost basis capped at £15,470 plus VAT.

I have undertaken a pre-closure review of the case and requests have been sent to HM Revenue & Customs in respect of clearance.

I am now in a position to conclude the Liquidation.

There is certain work that I am required by the insolvency legislation to undertake work in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Liquidator is contained in Appendix 1.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 20 April 2017 to 16 April 2018 is attached at Appendix 2.

RECEIPTS

Goodwill

An offset was made against the 3rd party funds for the purchase of goodwill for £1,000.

Fixtures & Fittings

An offset was made against the 3rd party funds for the purchase of fixtures and fittings for £1,450.

Bar Equipment

An offset was made against the 3rd party funds for the purchase of bar equipment for £350.

Catering Equipment

An offset was made against the 3rd party funds for the purchase of catering equipment for £2,700.

Wet Stock

An offset was made against the 3rd party funds for the purchase of wet stock for £1,700.

Dry Stock

An offset was made against the 3rd party funds for the purchase of dry for stock £350.

Cash at Bank

The sum of £15,990.68 has been received from NatWest Bank plc in respect of cash held as at the date of liquidation.

Bank Interest Gross

The sum of £4.54 has been received from Metro Bank in respect of interest accrued on the balance held in the Liquidation account. The account has been converted to non interest bearing.

PAYMENTS

Preparation of Statement of Affairs

The sum of £5,000 plus VAT has been paid to MacIntyre Hudson LLP in respect of assistance with the preparation of the Statement of Affairs and the convening and holding of the meetings of members and creditors. Further information can be found later on in this report.

Joint Liquidators' Fees

The sum of £8,492.10 plus VAT has been paid to MacIntyre Hudson LLP in respect of the post appointment fees incurred. Further information can be found later on in this report.

Joint Liquidators' Expenses

The sum of £313.92 plus VAT has been paid to MacIntyre Hudson LLP in respect of expenses incurred during this reporting period. Further information can be found later on in this report.

Accountancy Fees

The sum of £1,900.00 including VAT has been paid to Mike Summers in respect of ongoing support, providing information and the completion of final VAT submissions.

Agents/Valuers Fees

The sum of £1,139.20 plus VAT has been paid to Axia Valuations Services Ltd in respect of fees incurred with valuation and sale of the tangible assets.

3rd Party Funds

The sum of £6,700.00 was offset against the sums due for the purchase of the tangible assets and goodwill.

LIABILITIES

Secured Creditors

The Company has not granted security to any party.

Prescribed Part

Section 176A (1) (a) of the Insolvency Act 1986 requires that where the Company has created a floating charge after 15 September 2003, the liquidator must set aside the prescribed part of the Company's net property for the satisfaction of unsecured debts. **Net property** means the amount which would, if it were not for this provision, be available to floating charge holders (i.e. after accounting for preferential debts and the costs of realisation).

As the Company has not granted any security the provisions of the prescribed part do not apply.

Preferential Creditors

The Directors have advised that no employees are owed any monies. There have been no claims received to date.

Crown Creditors

The Statement of Affairs included the sum of £180.50 being owed as gaming duty tax. To date a claim of £27,761.18 has been received in respect of VAT.

Unsecured Creditors

The Statement of Affairs included 9 non-preferential unsecured creditors with an estimated total liability of £69,981.71. To date, 7 non-preferential unsecured creditors have submitted their claims totalling £44,488.74 and 5 non-preferential unsecured creditors have not submitted their claims totalling £33,226.99.

DIVIDENDS

No dividend will be available to any class of creditor due to insufficient asset realisations. The funds held have been used to meet the costs of the Liquidation.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

I took steps to review the Company's bank statements and undertook a detailed analysis. Some of the key areas of review were:

- Transactions with the directors
- Cash transactions
- Payments to HM Revenue & Customs
- Cheque payments
- Round sums paid out of the account
- Suspicious transactions
- Unidentifiable transactions
- Personal expenditure
- Connected party/ Company transactions.

In addition, I have made enquiries with the Company's accountant and analysed the statement of affairs in comparison to the Company's accounts to review both the movement of assets and the liabilities position. This assists with identifying the date the Company became insolvent.

A full review of the Company's records have been undertaken to confirm the reasons surrounding the insolvency, as well as reviewing for undisclosed assets or antecedent transactions.

My investigations did not locate any further potential assets or claims. My investigations have since concluded.

Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make him unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of my firm's fee of £5,000 plus VAT for my assistance with preparing the statement of affairs and convening and holding the meeting of creditors at the creditors meeting held on 20 April 2017. The fee has been paid in full from asset realisations.

JOINT LIQUIDATORS' REMUNERATION

My remuneration was approved on a time cost basis based on a fees estimate of £15,470. The fees estimate acts as a cap and I cannot draw remuneration in excess of that estimate without first seeking approval from the creditors. My total time costs to 13 April 2018 amount to £15,246.25, representing 71.65 of hours work at an average charge out rate of £212.79 per hour. The actual average charge out rate incurred compares with the estimated average charge out rate of £213.67 in my fees estimate.

I have drawn £8,492.10 plus VAT to date. The remainder of my time costs will be written off.

A detailed schedule of my time costs incurred to date is attached as Appendix 2.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows MacIntyre Hudson LLP's fee policy are available at the link <http://www.macintyreHUDSON.co.uk/guides-to-fees>. Please note that there are different versions of the Guidance Notes and in this case you should refer to the April 2017 version.

JOINT LIQUIDATORS' EXPENSES

I have incurred total expenses in the Liquidation of £313.92 which have been drawn in full.

I have incurred the following expenses in the period since my appointment as Liquidator:

Type of expense	Amount incurred/ accrued in the reporting period
Mileage	£30.12
Specific Bond	£30.00
Statutory Advertising	£253.80
Total	£313.82

I have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Axia Valuation Services	Valuers	Time Costs
Mike Summers	Accountancy Fees	Set fee of £1,900 including VAT

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made and I am satisfied that they are reasonable in the circumstances of this case.

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Joint Liquidators' remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about MacIntyre Hudson LLP can be found at www.macintyreHUDSON.co.uk/legal-disclaimer.

SUMMARY

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself and Paul Michael Davis as Joint Liquidators of the Company. Creditors and members should note that provided no objections to our release are received we shall obtain our release as Joint Liquidators following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Aaron Parks by email at aaron.parks@mhllp.co.uk, or by phone on 03330 100221 before our release.

A handwritten signature in black ink, consisting of a stylized 'A' followed by a horizontal line.

A P Dante
JOINT LIQUIDATOR
Authorised to act in the UK by the
Institute of Chartered Accountants in England and Wales

Appendix 1

1. Administration:

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond (this is insurance required by statute that every insolvency office holder has to obtain for the protection of each estate).
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing final reports to creditors and members.

2. Realisation of assets:

- Liaising with the bank regarding the closure of the account.
- Liaising with the agents regarding the sale of the tangible assets.

3. Creditors:

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

4. Investigations:

- Submitting an online return on the conduct of the directors as required by the Company Directors Disqualification Act.

**The Running Mare and Oliver's Fine Food and Ales Limited
(In Liquidation)**

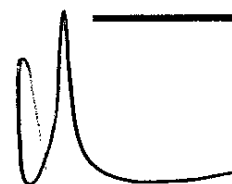
**Joint Liquidators' Summary of Receipts and Payments
To 16 April 2018**

RECEIPTS	Statement of Affairs (£)	Total (£)
Goodwill	1,000.00	1,000.00
Fixtures & Fittings	1,450.00	1,450.00
Bar equipment	350.00	350.00
Catering Equipment	2,700.00	2,700.00
Wet Stock	1,700.00	1,700.00
Dry Stock	350.00	350.00
Cash at Bank	17,000.00	15,990.68
Bank Interest Gross		4.54
Ordinary Shareholders	99.00	0.00
		<hr/>
		23,545.22
		<hr/>
PAYMENTS		
Preparation of S. of A.		5,000.00
Joint Liquidators' Fees		8,492.10
Joint Liquidators' Expenses		313.92
Accountancy Fees		1,900.00
Agents/Valuers Fees (1)		1,139.20
3rd Party Funds		6,700.00
Trade & Expense Creditors	(63,481.71)	0.00
Directors	(6,500.00)	0.00
Inland Revenue	(180.50)	0.00
		<hr/>
		23,545.22
		<hr/>
Net Receipts/(Payments)		0.00
		<hr/>

MADE UP AS FOLLOWS

Note:

Note - All receipts and payments are shown net of VAT.



Adrian Paul Dante
Joint Liquidator

The Running Mare and Oliver's Fine Food and Ales Limited
(In Creditors' Voluntary Liquidation)

Analysis of Time Costs for the period 20 April 2017 to 16 April 2018

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashiering		Time Hours	Time Costs	Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)		£	£
Administration and Planning	0.00	0.00	12.00	4,200.00	1.70	450.50	19.10	3,056.00	2.90	464.00	0.00	0.00	35.70	8,170.50	228.87
Case Accounts	0.00	0.00	0.00	0.00	0.30	79.50	2.20	352.00	0.00	0.00	0.10	17.50	2.60	449.00	172.69
Case Review & Case Diary Management	0.25	123.75	0.00	0.00	0.90	238.50	4.10	656.00	0.00	0.00	0.00	0.00	5.25	1,016.25	193.95
Cashiering	0.00	0.00	0.10	46.50	0.00	0.00	0.00	0.00	0.00	0.00	4.30	752.50	4.40	799.00	181.59
CDDA Reports	0.00	0.00	1.20	443.00	0.50	132.50	0.50	80.00	0.00	0.00	0.00	0.00	2.20	655.50	297.95
Communication with Creditors	0.00	0.00	0.00	0.00	1.20	318.00	3.70	592.00	0.00	0.00	0.00	0.00	4.90	910.00	185.71
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Floating Charge Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Review Investigating Antecedent Transactions	0.00	0.00	0.00	0.00	0.10	26.50	0.00	0.00	0.00	0.00	0.00	0.00	0.10	26.50	265.00
Investigations	0.00	0.00	0.00	0.00	3.00	795.00	2.00	320.00	0.00	0.00	0.00	0.00	5.00	1,115.00	223.00
IPS Setup and Maintenance	0.00	0.00	0.00	0.00	0.10	26.50	0.00	0.00	0.00	0.00	0.00	0.00	0.10	26.50	265.00
Management of Operations	0.00	0.00	0.00	0.00	0.70	185.50	0.00	0.00	0.00	0.00	0.00	0.00	0.70	185.50	265.00
Meetings	0.00	0.00	0.00	0.00	0.30	79.50	0.80	128.00	0.00	0.00	0.00	0.00	1.10	207.50	188.64
Realisation of Assets	0.00	0.00	0.00	0.00	1.10	291.50	0.20	32.00	0.00	0.00	0.00	0.00	1.30	323.50	248.85
Statutory Reporting Matters	0.00	0.00	0.00	0.00	0.00	0.00	8.00	1,280.00	0.00	0.00	0.00	0.00	8.00	1,280.00	160.00
Strategy Case Planning	0.00	0.00	0.00	0.00	0.30	79.50	0.00	0.00	0.00	0.00	0.00	0.00	0.30	79.50	265.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.25	123.75	13.30	4,689.50	10.20	2,703.00	40.60	6,496.00	2.90	464.00	4.40	770.00	71.65	15,246.25	212.79
Average Hourly Rate, £		495.00		352.59		265.00		160.00		160.00		175.00			

**Notice of Final Account of
The Running Mare and Oliver's Fine Food and Ales Limited ("the Company")
(In Creditors' Voluntary Liquidation)**

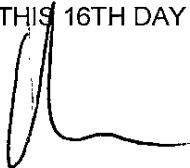
Company registered number: 10305443

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Adrian Paul Dante and Paul Michael Davis, the Joint Liquidators to the creditors of The Running Mare and Oliver's Fine Food and Ales Limited, that no dividend will be declared to unsecured creditors.

Based upon current information a dividend will not be available to any class of creditor due to there have been insufficient asset realisations made subject to approval. The funds held will be used to meet the costs of the liquidation.

Creditors requiring further information regarding the above, should contact Aaron Parks at MHA MacIntyre Hudson, Victoria Court, 17-21 Ashford Road, Maidstone, Kent, ME14 5FA, or by telephone on 03330 100221, or by email at aaron.parks@mhllp.co.uk.

DATED THIS 16TH DAY OF APRIL 2018



**Adrian Paul Dante
JOINT LIQUIDATOR
Authorised to act in the UK by the
Institute of Chartered Accountants in England and Wales**

**Notice of Final Account of
The Running Mare and Oliver's Fine Food and Ales Limited ("the Company")
(In Creditors' Voluntary Liquidation)**

Company registered number: 10305443

NOTICE IS GIVEN by Adrian Paul Dante of MHA MacIntyre Hudson, Victoria Court, 17-21 Ashford Road, Maidstone, Kent, ME14 5FA and Paul Michael Davis of MHA MacIntyre Hudson, New Bridge Street House, 30-34 New Bridge Street, London, EC4V 6BJ under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that the company's affairs have been fully wound up.

1. Creditors may request further details of the Joint Liquidators' remuneration and expenses within 21 days of receipt of the final account, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question)
2. Creditors may apply to court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred within 8 weeks of receipt of the final account, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question).
3. Creditors may object in writing to the release of the Joint Liquidators within 8 weeks of delivery of this notice, or before the conclusion of any request for information regarding the Joint Liquidators' remuneration or expenses, or before the conclusion of any application to Court to challenge the Joint Liquidators' fees or expenses.
4. The Joint Liquidators will vacate office upon expiry of the period that creditors have to object to their release and following delivery to the Registrar of Companies of their final account and notice.
5. The Joint Liquidators will be released at the same time as vacating office providing no objections are received.

Creditors requiring further information regarding the above, should contact Aaron Parks at MHA MacIntyre Hudson, Victoria Court, 17-21 Ashford Road, Maidstone, Kent, ME14 5FA, or by telephone on 03330 100221, or by email at aaron.parks@mhllp.co.uk.

DATED THIS 16TH DAY OF APRIL 2018



Adrian Paul Dante
JOINT LIQUIDATOR
Authorised to act in the UK by the
Institute of Chartered Accountants in England and Wales

Victoria Court
17-21 Ashford Road
Maidstone
Kent
ME14 5FA

T 03330 100221
F 01622 679732
W macintyreHUDSON.co.uk

Private and Confidential

Registrar of Companies
Companies House
Crown Way
Maindy
Cardiff
CF14 3UZ

13 June 2018
Our ref: CR000781/APD/PMD/KE/AP/A-Appointment

Dear Sirs

The Running Mare and Oliver's Fine Food and Ales ("the Company") – In Creditors' Voluntary Liquidation

Company Number: 10305443

Former trading address: 45 Tilt Road, Cobham, Surrey, KT11 3EZ

I enclose for filing form LIQ14 and a copy of the final account presented to the creditors in respect of the above Company.

Please acknowledge safe receipt by endorsing and returning the enclosed copy of this letter in the prepaid envelope provided.

If you have any queries regarding this letter, please contact Aaron Parks by email at Aaron.Parks@mhllp.co.uk or by phone on 03330 100221.

Yours faithfully

Adrian Paul Dante
JOINT LIQUIDATOR
Authorised to act in the UK by the
Institute of Chartered Accountants in England and Wales

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