

Statement of administrators' proposals

Name of Company Cobbetts LLP	Company number OC314724 -
In the High Court of Justice, Chancery Division, Companies Court	Court case number 855 of 2013

We Mark Granville Firmin
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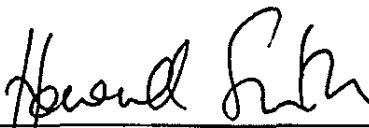
Howard Smith
KPMG LLP
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Neville Street
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LS1 4DW United Kingdom

attach a copy of our proposals in respect of the administration of the above LLP

A copy of these proposals was sent to all known creditors on

21 March 2013

Signed


Joint Administrators

Dated

21 March 2013

Contact Details:

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

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When you have completed and signed this form please send it to the Registrar of Companies at -

Companies House, Crown Way, Cardiff CF14 3UZ DX 33050 Cardiff



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Cobbetts LLP (in administration)

**Report to Creditors pursuant
to Paragraph 49 of Schedule
B1 to the Insolvency Act
1986**

KPMG LLP

21 March 2013

This report contains 15 Pages

MGF/GH/GB/MJL

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Cobbetts LLP (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986
KPMG LLP
21 March 2013

Notice: About this Proposal

This Proposal has been prepared by Mark Granville Firmin, Brian Green and Howard Smith the Joint Administrators of Cobbetts LLP, solely to comply with their statutory duty under Paragraph 49 of Schedule B1 to the Insolvency Act 1986 to lay before creditors a statement of their Proposals for achieving the purpose of the Administration Order and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This Proposal has not been prepared in contemplation of it being used, and is not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in Cobbetts LLP.

Any estimated outcomes for creditors included in this Proposal are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any person that chooses to rely on this Proposal for any purpose or in any context other than under Paragraph 49 of Schedule B1 to the Insolvency Act 1986 (as amended) does so at its own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any responsibility and will not accept any liability in respect of this Proposal to any such person.

Mark Granville Firmin and Brian Green are authorised to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales. Howard Smith is authorised to act as an insolvency practitioner by the Insolvency Practitioners Association.

The Joint Administrators act as agents for Cobbetts LLP and contract without personal liability. The appointments of the Joint Administrators are personal to them and, to the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability to any person in respect of this Proposal or the conduct of the administration.



Glossary

Joint Administrators	Mark Granville Firmin, Brian Green and Howard Smith of KPMG LLP, 1 The Embankment, Neville Street, Leeds LS1 4DW
Administration Order	The Administration Order granted by the High Court of Justice, Chancery Division, in respect of Cobbetts LLP on 6 February 2013 Court Administration Order number 855 of 2013
the LLP	Cobbetts LLP (Company registered number OC314724)
Lloyds or the Bank	Lloyds TSB Bank Plc
Management	Nicholas Carr, James Boyd, Paul Brown, Richard Webb and Stephen Benson
Members	As per Appendix 1
Close	Close Asset Finance Limited
SW	Sanderson Weatherall LLP
Pinsents	Pinsent Masons LLP
IA86	The Insolvency Act 1986
IR86	The Insolvency Rules 1986 (as amended)
DWF	DWF LLP
TUPE	Transfer of Undertakings (Protection of Employment) Regulations
Incasso	Incasso LLP
WBS	Wesleyan Building Society
Syscap	Syscap Limited
SRA	Solicitors Regulation Authority
SPA	Sale and Purchase Agreement
NIAA	Notice of Intention to Appoint Administrators



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1 Introduction

On 6 February 2013, following an application to the Court by the LLP's Members, Mark Granville Firmin, Brian Green and Howard Smith of KPMG LLP were appointed Joint Administrators of the LLP in accordance with Paragraph 12 of Schedule B1 to IA86

Immediately following the Joint Administrators' appointment, a sale of the LLP's business and certain assets was concluded to DWF

Mark Granville Firmin and Brian Green are authorised to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales Howard Smith is authorised to act as an insolvency practitioner by the Insolvency Practitioners Association

In accordance with Paragraph 100(2) of Schedule B1 to IA86 the functions of the Joint Administrators may be exercised by either or all of them

In accordance with Paragraph 49 of Schedule B1 to IA86 the Joint Administrators now set out their proposals for achieving the purpose of the administration and for the conduct of the administration

The report also includes certain information required to be provided to creditors in accordance with Rule 2.33 of IR86

The appropriate statutory information is set out in Appendix 1

Please note that unless stated otherwise, all amounts in this report and appendices are net of VAT

If you have any queries in relation to the report please contact Sarah Dunwell of my office on 0113 231 2926

2 Background

2.1 History

The LLP was incorporated on 16 August 2005, however, the business was initially established in 1838 and, since 1986, had grown as a result of a number of mergers and acquisitions. The LLP was a full service law firm with offices in Manchester, Leeds, Birmingham and London, servicing a wide range of clients from PLC's and Institutions to mid-market owner managed businesses.

The LLP had 73 Members and 439 staff across its four offices. Turnover in FY12 was £45.4 million generating a profit before Members' remuneration of £9.7 million.

The LLP suffered a significant downturn in trading performance during 2009 due to the general economic climate and, in particular, the reduced number of property and corporate transactions. The LLP had entered into expensive new leases in 2006 and 2007 which, combined with the downturn in trade, led to a decline in profitability, some cash pressure and an over reliance on short term funders.

The LLP had, since 2009, been attempting to sub-let empty space in the Manchester premises to mitigate the cash requirement and rental costs, but without success. They had also requested that the Manchester landlord assist in the process or reduce the rent, again without success.

The LLP began to experience increased cash flow pressure around June 2012, which was the cumulative effect of the above issues. Without mitigating actions, this may have led to a breach of its banking facilities in October 2012.

In September and October 2012 the LLP reached deferral agreements with its landlords, HMRC, and certain retiring Members. These agreements provided some degree of financial and cash headroom but the LLP remained dependent on short term funding from various sources. In December 2012 and January 2013 the LLP was unable to secure full VAT and Member tax funding from WBS, given that the amounts sought were above WBS' usual lending limits, and therefore partially funded the VAT liability (totalling £1.5m) through £1.2m from WBS and another funder, Syscap. The LLP also sought to fund the Member tax liability of circa £2.4 million falling due in February 2013 through other short term funders.

In order to generate additional headroom, the LLP's strategy was to request up to £2.5m from its Members and to dispose of its debt collection subsidiary, Incasso.

2.2 Events leading to the appointment of the Joint Administrators

In late 2011, discussions had been held with representatives from DWF's board in respect of a merger, however, negotiations were not concluded

KPMG was engaged on behalf of the Members and Lloyds Banking Group Plc on 26 June 2012 to carry out a review of the LLP's short term cash flow forecast and medium term forecasts

Given forecast cash flow difficulties, KPMG was subsequently engaged on 20 September 2012 to prepare a high level contingency plan for the LLP and also to prepare an initial information memorandum to circulate to interested parties if the mitigation proposed was not successful, and it proved necessary to market the business

As a result of the working capital shortfalls being suffered by the LLP, the SRA had become heavily involved in the contingency planning process and required that the LLP produce a detailed contingency plan which outlined likely actions to be taken in the event that the mitigation proposed with creditors was not successful

Consequently KPMG was engaged on 28 November 2012 to assist with the preparation of this detailed contingency plan

In early January 2013 management information for December 2012 suggested that turnover for that month was significantly below budget. Subsequent investigations revealed that this may not have been a short term issue, but potentially signalled a more significant downturn in trading. Consequently the board concluded that it would be inappropriate to take any additional short term funding, or the £2.5m from Members by way of cash call, in view of the LLP's financial situation. Members subsequently resolved that the only option was to investigate the possibility of either a merger or a solvent sale of the business.

Short term cash flow forecasts suggested that the LLP would only be able to continue to trade within its current banking facilities until 1 February 2013 when the Members' tax bill of approximately £2.4m fell due for payment.

As it became apparent that the LLP was unable to access additional short term funding or the Members' capital, and that the LLP was unlikely to be in a position to avoid insolvency, KPMG was instructed on 17 January 2013 to assist Management in relation to the sale process, with a view to achieving a sale of the business and assets of the LLP.

Following the appointment of KPMG on 17 January 2013, it was proposed to utilise the information memorandum prepared previously, to carry out targeted marketing of the LLP to seven parties identified as potentially having the ability and desire to complete a transaction. In addition, Management approached DWF to re-open discussions in relation to a solvent sale of the LLP's business.

Prior to commencement of the targeted marketing, an offer was received from DWF which required a period of exclusivity to complete the transaction. DWF's representatives

also advised that if the LLP marketing process formally commenced, then their offer would be withdrawn immediately

Consequently, given the impending breach of banking facilities and the risk of losing the offer put forward (together with the certainty which this provided) Management concluded, with legal advice, to stay the wider marketing process

As a result of a demand for payment of rent arrears from the landlord of the LLP's Manchester premises and a threat of distraint by the landlord, a NIAA was filed in Court on 28 January 2013 in order to provide protection from creditor action in the form of an interim moratorium

After the filing of the initial NIAA and the potential administration being reported in the press on 30 January 2013, several legal practices made contact with Management and KPMG expressing an interest in acquiring elements of the business

Interest received was predominantly on the basis of acquiring elements of the business via a break-up sale, although KPMG were not at liberty to pursue any of those expressions of interests. The Management of the LLP and KPMG are only aware of one party that stated they may have been interested in acquiring the entire practice, however, given the lack of prior due diligence, Management and KPMG concluded that it would be difficult for the entity to complete a transaction in the very limited timescale available. Therefore the LLP's Members and KPMG concluded that, in the circumstances, a pre-packaged sale of the business to DWF was the best option for creditors

2.3 Pre-administration work

The following work was carried out prior to our appointment with a view to achieving a sale of the LLP by means of a pre-packaged sale

- KPMG advised the Management regarding the administration appointment and the pre-packaged sale
- KPMG assisted with negotiating the pre-packaged sale of the business and certain assets of the LLP and the administration process
- Pinsents assisted with the administration appointment process, liaising with the SRA, and the preparation of the SPA.
- Mr Peter Arden QC and Miss Martha Maher QC assisted with the administration application and approval process

This work was necessary to achieve the pre-pack administration sale of the business and certain assets of the LLP, which would not have been achieved if marketing had occurred post appointment

KPMG's work was carried out under an engagement letter dated 17 January 2013 with the LLP

2.4 Appointment of Joint Administrators

On 6 February 2013, following an application by the LLPs Members, Mark Granville Firmin, Brian Green and Howard Smith of KPMG LLP were appointed Joint Administrators of the LLP by the Court in accordance with Paragraph 12 of Schedule B1 of IA86

3 Purpose, initial strategy and progress of the administration

3.1 Purpose of the administration

Paragraph 3 of Schedule B1 to IA 86 states that the administrator of a company or in this instance an LLP, must perform his functions with the objective of:

- (a) rescuing the company as a going concern, or
- (b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up, or
- (c) realising property in order to make a distribution to one or more secured or preferential creditors

The objective as set out in paragraph 3(1)(a), rescuing the LLP (legal entity) as a going concern, is not possible due to the high level of liabilities

The objective of this administration is that set out in paragraph 3(1)(b), achieving a better result for the creditors as a whole than would be likely if the LLP were wound up

3.2 Initial strategy

As discussed in Section 2.2, an offer was received from DWF which required a period of exclusivity to complete the transaction. DWF's representatives also advised that if the LLP was taken to market, in any form, then their offer would be withdrawn immediately

Given the forecast breach of banking facilities on 1 February 2013, KPMG, Management and Members believed it was unlikely that an alternative sale at higher realisation levels could be secured in the short term and, were marketing to be commenced, there was a real risk that DWF would withdraw its offer

If this sale was not completed the most likely alternative scenario was that a short period of marketing would have resulted in multiple sales of elements of the practice on a break-up basis. If a break-up sale could not be achieved the likely result would have been a liquidation and an uncertain return to creditors. In addition, this would have been difficult to coordinate given the likely issues with transfer of client files and funds whilst maintaining client confidentiality and service. It was also possible that all elements of the business may not have been sold

In addition, the SRA had made it clear that from its perspective the proposed prompt disposal to one firm significantly reduced the risk to clients and the wider public interest

In the event that the SRA did not intervene, continued trading in administration was considered impractical given that

- clients would be unlikely to engage with the LLP whilst in administration and may have sought to take their files to an alternative firm immediately,
- staff would need to be retained/incentivised to assist the Joint Administrators with collection of debtors and the wind down of the business,
- in addition, there was a risk that key staff would leave and Members would find alternative employment given that they were, in effect, self employed,
- this could have led to a break-up of the practice resulting in potential difficulties in recovering both outstanding debtors and WIP. There would have been significant costs incurred in relation to wages and rent during any period of trading in administration, together with additional associated professional costs, which would significantly reduce any funds which may have become available to creditors, and
- the LLP may not have been self-financing during any administration trading period and the Joint Administrators were not aware of any stakeholder that was prepared to provide funding to enable continued trading

Further, were trading to continue, due to the potential disruption caused to the business, it was considered unlikely that a better offer would have been received post appointment

The sale to DWF was also advantageous in terms of reducing preferential claims given that approximately 439 employees transferred under TUPE regulations who otherwise would have been made redundant in the event of a break-up

Therefore, the Joint Administrators completed a sale of the business and certain assets to DWF shortly after their appointment

3.3 Progress of the administration

3.3.1 Sale of the business

Further to a period of negotiation the Joint Administrators agreed a pre-pack sale of the business and certain assets, for a minimum sales consideration of £3,911,497. An analysis of this figure is as follows



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Report to Creditors pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986
KPMG LLP
21 March 2013

- 30 pence in the £ of the value of net debtors, being £2.1m,
- 30 pence in the £ of the value of net WIP, being £1.7m,
- those amounts are taken from the calculations made based on the month end position (31 January 2013) and were subject to a “true up” clause in the SPA to take into account movements up to 6 February 2013, and
- agent’s forced sale valuation in respect of unencumbered office furniture and computer equipment

In addition, an upside agreement has been provided to the Joint Administrators whereby any debtor and WIP realisations over £9.4m will be split 25/75 between the Joint Administrators and DWF

The detailed analysis relating to sale of business realisations are.

	£
Net debtors and work in progress	3,881,490
Unencumbered office furniture & equipment (Gross realisation £150,000, £120,000 paid to Close)	30,000
The benefit of the Members’ overdrawn current and unpaid capital account	1
The benefit subject to the burden of the client contracts & client files	1
The benefit of the supplier contracts and Policies & Health Schemes	1
Stock	1
Records	1
Goodwill	1
Intellectual property	1
Total realisations	3,911,497



To date £570,194 has been received and the £30,000 consideration in respect of the unencumbered office furniture and equipment is due to be received shortly. The remaining funds are to be paid in instalments as deferred consideration which is to be received as follows:

	£
30 April 2013	827,826
31 May 2013	827,826
28 June 2013	827,826
31 July 2013	827,825

3.3.2 Professional Indemnity Insurance ("PI")

Having acquired the business and certain assets of the LLP, DWF are deemed as the LLP's successor practice and, as a result, any future claims made against the LLP's PI insurance will be the responsibility of DWF's PI insurers. Consequently, the Joint Administrators have requested that the LLP's insurance broker cancels the LLP's PI insurance policy.

We are currently awaiting details of any insurance refund which is due; however, it should be noted that a claim has been received from a third party that any refund received is due to them. The Joint Administrators are currently investigating the position, and taking appropriate legal advice.

3.4 Receipts

3.4.1 Licences to occupy

The Joint Administrators granted DWF licences to occupy the premises in Leeds, Manchester and Birmingham and relevant licence fees have been paid.

These funds will be used to pay the ongoing rent (if deemed payable) and associated costs at the premises, with any surplus funds, after all costs have been settled, being returned to DWF, as per the licence agreements.

3.4.2 Petty cash

Petty cash of £3,232 has been received since the date of appointment.

3.4.3 Other receipts

Refunds of £360 and bank interest of £286 have been received in the period.

3.5 Payments

3.5.1 Statutory advertising

Advertising costs of £341 have been paid in the period

4 Outcome for creditors

4.1.1 Lloyds TSB Bank Plc

Lloyds holds debenture security supported by fixed and floating charges which was granted on 16 January 2013. This security was granted in order to allow additional funds to be advanced to fund salary payments and drawings to Members.

At the date of the Joint Administrators' appointment Lloyd's indebtedness is approximately £7.3 million. However, only funds advanced after 16 January 2013 are likely to be covered by Lloyd's security and we understand that such funds may total approximately £2.5 million, however this position is yet to be finalised.

4.1.2 Close Asset Finance Limited

Close had financed a large proportion of the LLP's office furniture and equipment at the Leeds, Manchester and Birmingham offices. As part of the sale of business it was agreed that DWF would purchase whatever right, title or interest the LLP had in both the encumbered and unencumbered furniture and equipment for £150,000. Close have agreed to accept £120,000 in full and final settlement of their indebtedness as regards the encumbered items, leaving £30,000 available to the Joint Administrators. Advice was taken by the Joint Administrators from SW in this regard.

4.1.3 Preferential creditors

Upon completion of the sale of business all remaining employees of the LLP were transferred to DWF under TUPE regulations.

As such no preferential creditors are anticipated.

4.1.4 Unsecured creditors

The Insolvency Act 1986 (Prescribed Part) Order 2003 does apply in this case as the security held by Lloyds was created after 15 September 2003. The prescribed part is calculated as a percentage of the LLP's net property. The LLP's net property is the net amount available to the floating charge holder(s) after the payment of costs and preferential creditors.

It is anticipated that the fixed and floating charge creditors will be repaid in full with sufficient funds available to make a distribution to the unsecured creditors. As such, a



distribution under the prescribed part is unlikely to be necessary as a single dividend distribution will be made to unsecured creditors in such circumstances

5 Joint Administrators' time costs

From the Joint Administrators' appointment to 15 March 2013, we have incurred time costs of £267,840 representing, 774 hours at an average rate of £346 per hour, in addition to this we have incurred expenses of £962

In accordance with SIP 9, a detailed breakdown of these costs and expenses is attached at Appendix 2, and a breakdown of KPMG LLP time costs for each grade of staff is attached as Appendix 3

A creditor's guide to fees can be found at

http://www.r3.org.uk/media/documents/publications/professional/Guide_to_Administrators_Fees_Nov20111.pdf

However, if you are unable to access this guide and would like a copy, please contact Sarah Dunwell on 0113 231 2926

The Joint Administrators' proposals include a resolution to draw remuneration from time to time on the basis of time properly spent by them and their staff dealing with the matters arising in the administration at KPMG LLP charge out rates

Please note that all staff who have worked on this assignment, including cashiers and secretarial staff have charged time directly to the assignment and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to this assignment but is reflected in the general level of charge out rates

Please note that the Joint Administrators have not drawn any fees to date and creditors will be asked to determine the basis of the Joint Administrators' remuneration at the creditors meeting to be held on 10 April 2013



6 Pre-administration costs

The following pre-administration costs have been incurred in relation to the work detailed in Section 2.3

Pre-administration costs

	Paid (£)	Unpaid (£)
KPMG fees	153,107	
KPMG disbursements	987	
Pinsent Mason – legal fees		169,367
Counsel fees		71,289
Total	154,094	240,656

The costs paid to date were paid by the LLP

The payment of unpaid pre-administration costs as an expense of the administration is subject to the same approval as our remuneration as outlined above. It is therefore part of our proposals set out in Section 10.

7 Statement of Affairs

The Members of the LLP have provided a statement of affairs for the LLP as at the date of the Joint Administrators' appointment, 6 February 2013. A copy of the statement of affairs is attached at Appendix 5.

No order has been made to limit the disclosure of information regarding the LLP's position.



8 Creditors' meeting

In accordance with Paragraph 51 of Schedule B1 of IA86, a meeting of Creditors will be held at the Freemasons' Hall, Bridge Street, Manchester, M3 3BT on 10 April 2013 at 11 00 am. A notice of the meeting is enclosed with this report.

Creditors wishing to attend the meeting should lodge a completed proxy form together with a statement of claim by the business day prior to the meeting. Both of these forms are enclosed with this report.

The Joint Administrators are proposing three resolutions to be put to creditors at the meeting, details of which are in Section 10 of this report. Creditors can also decide whether or not it is appropriate to form a creditors committee.

9 Future conduct of the administration

9.1 Joint Administrators' actions

It is proposed that the Joint Administrators will continue to manage the affairs, business and property of the LLP in order to achieve the purpose of the administration. This will include, but not be limited to:

- liaising with the SRA to assist their investigation into the Members' conduct,
- conducting the statutory investigations into the conduct of the Members and Management of the LLP, subsequently reporting to the Department of Business, Enterprise and Regulatory Reform pursuant to the Company Directors Disqualification Act 1986,
- collection of the consideration in relation to office furniture and equipment,
- collection of the deferred sales consideration,
- finalising the position in relation to the leasehold premises,
- further statutory reporting to creditors on the progress of the administration,
- finalise the position regarding the LLP's PI Insurance and collect any refund due,
- finalising the administration including payment of all administration liabilities,
- finalise the position with Lloyds in respect of the secured element of their claim against the LLP,
- making distributions to creditors as appropriate, and
- consider placing the LLP into creditors' voluntary liquidation if appropriate.



Upon completion of these remaining issues, we will take the necessary steps to end the administration

9.2 End of the administration

Pursuant to Paragraph 76(1) of Schedule B1 to IA86, the administration will automatically end on 5 February 2014 although it can be extended by application to the Court or creditors. In the event that the purpose of the administration cannot be completed by 5 February 2014, the Joint Administrators will either seek an extension of time to complete the administration or place the LLP into other insolvency proceedings to enable any remaining issues to be resolved.

If and where appropriate, the Joint Administrators cease to act, they will seek to organise either the voluntary or compulsory winding up of the LLP, the approval of a voluntary arrangement under Part 1 of IA 86 or its dissolution from the Registrar of Companies, whichever is deemed appropriate.

10 Joint Administrators' proposals

The Joint Administrators have concluded to pursue the second prescribed objective (b) under Paragraph 3(1) of Schedule B1 to IA86, achieving a better result for the LLP's creditors as a whole than would be likely if the company were wound up.

The Joint Administrators propose the following three resolutions:

Resolution 1:

- to continue to do all such things reasonably expedient and generally exercise all their powers as contained in Schedule B1 to the Insolvency Act 1986 as Joint Administrators as they, in their absolute discretion, consider desirable in order to maximise realisations from the assets of the LLP,
- to investigate and, if appropriate, pursue any claims the LLP may have,
- to seek an extension to the administration period if deemed necessary by the Joint Administrators pursuant to Paragraph 76 of Schedule B1 to the Insolvency Act 1986,
- to allow the administration to cease to have effect following its 12 month period or any extension thereof,
- to seek if appropriate, permission of the Court to make a distribution to unsecured creditors of the LLP pursuant to Paragraph 65 of Schedule B1 to the Insolvency Act 1986 and to seek, if appropriate, any other directions from the Court,
- when it is considered that no further distributions to creditors will be made and that the Joint Administrators have concluded their duties, to take the necessary steps to

move the LLP from administration to Dissolution, pursuant to Paragraph 84 of Schedule B1 to the Insolvency Act 1986,

- if the Joint Administrators consider that a distribution will be made to unsecured creditors of the LLP, and if deemed appropriate by the Joint Administrators, to take the necessary steps to move the LLP into Creditors' Voluntary Liquidation pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986,
- if Creditors' Voluntary Liquidation is deemed appropriate, the Joint Administrators will seek the appointment of Mark Granville Firmin, Brian Green and Howard Smith of KPMG LLP as Joint Liquidators of Cobbetts LLP, without any further recourse to creditors. In accordance with Paragraph 83(7) of Schedule B1 to the Insolvency Act 1986 and Rule 2.117(3) of the Insolvency Rules 1986 (as amended), creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of the proposals and before the proposals are approved,
- if one of the criteria set out in Paragraph 79(2) of Schedule B1 to the Insolvency Act 1986 apply to the LLP, the Joint Administrators can make an application to court to end the Administration and, if deemed appropriate, to petition the Court for the winding up of the LLP. If appropriate, the Joint Administrators will, at the same time, apply to be appointed as Joint Liquidators under Section 140(1) of the Insolvency Act 1986, and the Joint Administrators will seek a resolution from creditors to be discharged from liability 14 days after the cessation of their appointment as Joint Administrators, in respect of any action of The Joint Administrators pursuant to Paragraph 98(1) of Schedule B1 to the Insolvency Act 1986,
- in the event that Mark Granville Firmin, Brian Green and Howard Smith are appointed Joint Liquidators then they will be allowed to act jointly and severally, and
- the Joint Administrators will be discharged from liability under Paragraph 98 of Schedule B1 to the Insolvency Act 1986 immediately upon their appointment as Joint Administrators ceasing to have effect.

Resolution 2:

- that in the event that no creditors' committee is formed, the Joint Administrators will be authorised to draw fees on account from the assets of the LLP from time to time during the period of Administration based on time properly spent at KPMG LLP charge out rates that reflect the complexity of the assignment. In the event that Mark Granville Firmin, Brian Green and Howard Smith be appointed Joint Liquidators then they will be able to draw fees on the same basis as the Joint Administrators as agreed by the LLP's creditors. Also, the Joint Administrators will be authorised to draw disbursements from time to time to include category 2 disbursements, and
- that the costs of KPMG LLP in respect of HSE, Pension, Tax, Receivables Realisation Group and VAT advice provided to the Joint Administrators be based upon time costs and shall be paid out of the assets of the LLP
- Whilst not part of the Joint Administrator's Proposals, the following resolution also prepared in relation to costs prior to the Joint Administrators appointment



Resolution 3:

- In accordance with Rule 2.67A of IR86, that in the event that no creditors' committee is formed the outstanding pre appointment costs detailed in section 6 are paid as an expense of the administration

11 Other matters

EC Regulations will apply to the administration and the proceedings will be the main proceedings as defined in Article 3 of the EC Regulations on Insolvency Proceedings 2000. The LLP's registered office and centre of main interest is in the United Kingdom.

This means that the administration will be conducted according to UK Insolvency legislation and is not governed by the insolvency law of any other European Union Member State.

Howard Smith
Joint Administrator



Appendix 1 - Statutory information

Date of Incorporation	16 August 2005
Company number	OC314724
Previous registered office	58 Mosley Street Manchester M2 3HZ
Present registered office	KPMG LLP 1 The Embankment Neville Street Leeds LS1 4DW
Trading addresses	58 Mosley Street Manchester 4 th and 5 th Floor No1 Whitehall Riverside Leeds 5 th and 6 th Floor No 1 Colmore Square Birmingham 70 Grays Inn Road London
Assured Equity Members	A Bhaseen D Frankland N Frost J Graham N Gupta D Hamer P Harman C Haslam D Hope



Cobbeus LLP (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986
KPMG LLP
21 March 2013

L James
S Mcgrath
J Moritz
R St John Williams
J Steele
A Walker
G Whittell
R Drake
D Armitage
A Bennett
J Bennett
R Berry
J Carr
C Corry
S Green
J Hepworth
V King
I Moran
D O'Gorman
L Peters
E Roe
J Speed
P Tate
J Wright
F Anderson
J Bessey
N Gardner
M Gibson
K Halliday
I Ilersic
M McMorrow
N Mears
K Mills
R Potgieter
H Stephens

Defined Equity Members

M Copestake
P Stone
A Simpson
D Hymas

Variable Equity Members

M Barker
S Benson
J Boyd
P Brown
T Cloynes
S Fitzgerald
J Hailey



Cobbeils LLP (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986
KPMG LLP
21 March 2013

	S Hall
	P Inman
	K Jaquiss
	P Johnson
	R Turnbull
	R Webb
	N Carr
	J Crew
	A Flounders
	J Green
	G Jackson
	C Ramage
	A Cutler
	A Leach
	G Muth
	A Norman
	A Watson
	R Whittingham
Salaried Members	D Luty
Company secretary	N/A
Employees	439
Previous names	None



Cobbeys LLP (in administration)
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KPMG LLP
21 March 2013

Appendix 2 - Administrators' time costs and expenses as at 15 March 2013

	Partner / Director	Manager	Administrator	Support	Total hours	Time cost	Average hourly rate
Administration & planning							
Bankrupt/Director/Member							
Dissenting shareholders	4 00				4 00	£2 180 00	£545 00
Notification of appointment	0 70		2 70		3 40	£1 014 50	£298 38
Cashiering							
General (Cashiering)	1 20		2 60		3 80	£1 173 50	£308 82
Reconciliations (& IPS accounting reviews)			0 30		0 30	£68 50	£228 33
General							
Books and records		2 00	0 50		2 50	£822 50	£329 00
Statutory and compliance							
Appointment and related formalities	34 10	25 90	64 50	0 50	125 00	£42 329 50	£338 64
Checklist & reviews	0 30	5 00	7 50		12 80	£3 552 00	£277 50
Pre-appointment checks			4 80		4 80	£888 00	£185 00
Reports to debenture holders	8 30	11 50			19 80	£8 551 00	£431 87
Strategy documents	17 90	3 80	4 50		26 20	£12 197 50	£465 55
Tax							
Initial reviews CT and VAT	6 00	10 00	2 50		18 50	£7 022 50	£379 59
Post appointment corporation tax	0 50	0 20			0 70	£315 50	£450 71
Post appointment VAT	1 50	5 50	2 90		9 90	£3 271 50	£330 45
Creditors							
Creditors and claims							
Agreement of unsecured claims	1 00				1 00	£565 00	£565 00
General correspondence	24 80	14 80	22 60	0 30	62 50	£21 953 50	£351 26
Notification of appointment			10 50		10 50	£1 942 50	£185 00
Pre appointment VAT / PAYE / CT	0 50				0 50	£282 50	£565 00
ROT Claims			3 00		3 00	£555 00	£185 00
Statutory reports	4 00	0 90	13 05		17 95	£5 847 50	£325 77
Employees							
Correspondence			1 80		1 80	£333 00	£185 00
Pension funds	0 50	0 20			0 70	£372 50	£532 14
Pensions reviews		1 40	12 65		14 05	£2 927 75	£208 38
Investigation							
Directors							
Correspondence with directors		5 00	3 70		8 70	£2 509 50	£288 45
Directors questionnaire / checklist	2 00		3 00		5 00	£1 525 00	£305 00
Statement of affairs		1 00	1 00		2 00	£550 00	£275 00
Realisation of assets							
Asset Realisation							
Cash and investments	4 30	35 50	148 30		188 10	£51 901 00	£275 92
Debtors	6 00	8 50	8 00		22 50	£8 662 50	£385 00
Freehold property	1 30		2 50		3 80	£1 101 00	£289 74
Leasehold property	0 50	27 60	3 00		31 10	£10 962 50	£352 49
Office equipment fixtures & fittings	1 00	19 50			20 50	£7 682 50	£374 76
Open cover insurance	9 20		4 00		13 20	£5 202 00	£394 09
Other assets	29 20	1 00	1 50		31 70	£15 184 50	£478 38
Sale of business	61 30	24 10	16 50		101 90	£43 283 50	£424 76
Stock and WIP	1 00				1 00	£565 00	£565 00
Cash & profit projections & strategy	1 00				1 00	£565 00	£565 00
Total in period					774 20	£267 839 75	£345 96
Pre appointment time (if any irrecoverable)							
					56 00	£15 860 00	
Brought forward time (appointment date to SIP9 period start date)							
					0 00	£0 00	
SIP9 period time (SIP9 period start date to SIP9 period end date)							
					774 20	£267 839 75	
Carry forward time (appointment date to SIP9 period end date)							
					774 20	£267 839 75	
To date time (SIP9 period end date to 19/03/2013)							
					0 20	£37 00	
Future time (but not included on the report and should be removed from SAP)							
					0 00	£0 00	
Total time (total of pre appointment brought forward period to date and future)							
					830 40	£283 736 75	



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Expense	£
Hotels	474 53
Train Travel	206 80
Mileage	124 20
Meals	98 03
Other transport	43 06
Land Registry searches	11 00
Mobile communication	5 01
Total	962.03

Where funds permit the officeholder will look to recover both category 1 and category 2 disbursements from the estate. For the avoidance of doubt, such expenses are defined within SIP 9 as follows:

Category 1 disbursements These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the officeholder or his or her staff.

Category 2 disbursements These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Any disbursements to be paid from the estate are disclosed within the summary of disbursements above.

The only Category 2 disbursements that KPMG Restructuring currently charges is mileage, this is calculated as follows:

Mileage claims fall into three categories:

- Use of privately-owned vehicle or car cash alternative – 40p per mile
- Use of company car – 60p per mile
- Use of partner's car – 60p per mile

For all of the above car types, when carrying passengers an additional 5p per mile per passenger will also be charged where appropriate.



Cobbetts LLP (in administration)
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KPMG LLP
21 March 2013

Appendix 3 - Administrators' charge out rates

KPMG LLP Restructuring Team	
Grade	From 1 October 2012 £/hr
Partner	565
Associate Partner	485
Director	485
Senior Manager	450
Manager	365
Senior Administrator	250
Administrator	185
Support	115



Appendix 4 - Receipts and Payments period account for the period to 15 March 2012

**Cobbetts LLP
(In Administration)
Administrators' Abstract of Receipts & Payments**

Statement of Affairs	From 06/02/2013 To 13/03/2013	From 06/02/2013 To 13/03/2013
ASSET REALISATIONS		
Stock	1.00	1.00
Work in progress	261,906.89	261,906.89
Book debts	308,279.79	308,279.79
Goodwill	6.00	6.00
	<u>570,193.68</u>	<u>570,193.68</u>
OTHER REALISATIONS		
Bank interest, gross	286.00	286.00
Petty Cash	3,232.34	3,232.34
Sundry refunds	360.00	360.00
Licence fees	412,073.00	412,073.00
Service Charge	49,458.00	49,458.00
	<u>465,409.34</u>	<u>465,409.34</u>
COST OF REALISATIONS		
Statutory advertising	340.87	340.87
	<u>(340.87)</u>	<u>(340.87)</u>
	<u><u>1,035,262.15</u></u>	<u><u>1,035,262.15</u></u>
REPRESENTED BY		
Floating ch. VAT rec'able		68.18
Floating charge current		1,127,500.17
Floating ch. VAT payable		(92,306.20)
		<u><u>1,035,262.15</u></u>



Cobbetts LLP (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 to the Insolvency Act 1986
KPMG LLP
21 March 2013

Appendix 5 – Statement of Affairs as at 6 February 2013

See attached

Statement of affairs

Name of Company

Cobbetts LLP

Company number

OC314724

In the High Court of Justice, Chancery
Division, Companies Court

Court case number

855 of 2013

Statement as to the affairs of Cobbetts LLP

On the 6 February 2013, the date that the Company entered administration

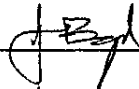
Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at the date that the company entered administration

Full name

JAMES MICHAEL BOVD

Signed



Dated

18-03-13

Summary of Assets	Book Value (£)	Estimated to Realise (£)	Notes
Encumbered fixed assets	1 830 805	53 921	Pro rate the purchase price of £150k
Assets subject to fixed charge	1,830,805	53,921	
Assets subject to floating charge of Lloyds TSB	3,457,175	3,457,175	Payments made from 17th Jan (date security was taken)
Uncharged assets			
Unencumbered fixed assets	3 282 250	96 079	Pro rate the purchase price of £150k
WIP	6 027 447	1 808 234	Purchase price
Unbilled disbursements	811 281	811 281	
Prepayments	2 109 429	53 574	Potential refund re net business rates
Sundry Debtors	85 318	8 089	KPMG to confirm lease debtor position with DTZ will not release info without Admin consent
Intercompany debtor with Incasso LLP	3 654 393	0	Amount due from Incasso LLP
Trade Debtors	7 548 711	2 073 254	Purchase price
Cash in hand	60 092	60 092	Monies held in other office accounts and petty cash less amount taken for the credit cards
Amounts due from current Partners	0	1	
Amounts due from former Partners	42 989	42 989	
Estimated total assets available for preferential creditors	23,599,910	4,963,673	

Summary of Liabilities	Book Value (£)	Estimated to Realise (£)	Notes
Estimated total assets available for preferential creditors (carried down)		4 953 573	
Liabilities			
Preferential Creditors			
Amounts owed to Final Salary Scheme re Firms deficit contribution		16 667	
Amounts owed to contributory pension scheme		0	
		16 667	
Estimated deficiency/surplus as regards preferential creditors		4,936 907	
Estimated prescribed part of net property where applicable (to carry down)		600 000	
Estimated total assets available for floating charge holders		4,336 907	
Debts secured by floating charges re Lloyds TSB		(3 457 175)	
Estimated deficiency/surplus of assets after floating charges		879,732	
Estimated prescribed part of net property where applicable (brought down)		600 000	
		1 479 732	
Total assets available available to unsecured creditors			
Unsecured non-preferential claims			
Bank loans (Lloyds)	1 338 805		Outstanding capital amount net of new monies received during debenture
Other third party funding	3 823 117		
Bank overdraft (Lloyds)	1 770 482		Closing cleared bank balance at 6th Feb
Rent accrual to 6th Feb 2013	1 294 046		Excludes material lease liabilities post 6 2 2013
Outstanding lease liabilities	74 391 692		Administrator is still to agree a final figure with the Landlords
Accruals and provisions	145 981		
FRS17 FSS deficit	3 100 000		Estimate
Amounts due to former members who retired before 1st May 2012	662 968		Estimates as at 6th Feb 13
Amounts due to current members	0		
HMRC - PAYE/Ni	1 268 365		
HMRC - VAT	1 425 830		
Trade Creditors	2 568 005		Incasso amounts recoverable from client re unbilled Counsel Adj for amount due from Incasso
Unpaid redundancy payments	38 535		Su Makin and Mark Thompson
		(91 826 829)	
Estimated deficiency after floating charge where applicable (brought down)		0	
Estimated deficiency/surplus as regards creditors		(90 146 896)	
Issued and called up capital		0	Not relevant to LLP
Estimated total deficiency/surplus as regards members		(90,146 896)	

Jan Bond
18-03-13

Notes to the preparation of the Statement of Affairs

The SOA includes amounts due and from Cobbetts LLP in admin and the associated service company
All net book values are prepared as at 6th Feb 2013 being completion date
The method of preparation is as follows

SUMMARY OF ASSETS

Fixed Assets

These are split between encumbered and unencumbered
The encumbered assets relate to the two ABLs drawdown with Close the detail is listed out on tabs called Close 1' and Close 2
All fixed assets were realised at £150k this amount has been pro-rated between encumbered and unencumbered

Assets subject to floating charge

This relates to the security taken by Lloyds on the 17th Jan 2013
The amount represents all new payments honoured by Lloyds from this date to completion see tab 'Bank security' for detail
All new monies received during the same period has been offset against the Lloyds creditor of the outstanding term loan and RCF see bank loans in 'unsecured non-preferential claims

WIP

The book value is all non-contingent WIP which is less than 12 months old and subject to a recovery rate of 61.68%
This was the valuation method within the SPA and therefore the realisation amount represents the purchase price

Unbilled disbursements

The book value of all unbilled disbursements (including a provision for the unrecoverable) as at 6th Feb
Not aware of any amounts to realise

Prepayments

The net book value of all prepaid expenses as at 6th Feb these includes any rents rates insurances computer maintenance and copier leasing
The amounts to realise represents a potential business rates refund when Cobbetts occupation ended detail is shown in tab called Rates

Sundry debtors

The net book value comprises of payroll (season ticket loans) and other sundry debtors
The amounts to realise represents foreign currency held as float and any potential amounts due to the LLP from Mosley Street sublet tenants
The latter needs to be confirmed with the managing agents (DTZ) unfortunately they will only speak to the Administrator

Intercompany debtor with Incasso LLP

The net book value is amounts due to Cobbetts LLP from Incasso LLP comprising of an intercompany loan and a balance of the intercompany account
Not aware of any amounts to realise

Trade Debtors

Like WIP the book value represents the underlying sale value being gross debtors less a general provision for debts greater than 7 months old
The realisation amount represents the purchase price

Cash in hand

The book value represents all debit cash book balances as at 6th Feb
Monies held in other office accounts and petty cash less amount taken by the RBS for the credit card payments

Amounts due from former Partners

Both variable and fixed capital amounts due from former Partners see tab 'former member amounts

SUMMARY OF LIABILITIES

Preferential Creditors

One months deficit contribution to the Final Salary Scheme not made due in Feb 13

Prescribed part of net property

Valued at £600,000 being the lesser amount payable to unsecured creditors once floating charge has been deducted as advised by KPMG

Unsecured non-preferential claims

Bank loans (Lloyds) - amount due on term loan and RCF less any new monies received post security see tab 'Loans

Other third party funding - amounts due on other funding providers see tab 'Loans

Bank overdraft (Lloyds) - the closing cleared bank balance at 6th Feb (LLP and CES) see bank balances tab

Rent accrual - is an unledgered and estimated net amount due to the 6th Feb on all property occupied by the LLP See tab 'rent arrears

Accruals and provisions - Other unledgered and estimated estimated amounts due see tab 'accruals

FRS17 final salary scheme deficit - Estimated amount of current liability on the scheme

Amounts due to former Partners - both variable and fixed capital amounts due to former Partners see tab 'former member accounts

Amounts due to current Partners - both variable and fixed capital amounts due to current Partners see tab 'current members

HMRC - PAYE/NI - outstanding amounts payable to HMRC see tab PAYE due Includes unpaid amounts under the time to pay arrangement

HMRC - VAT - Balance taken as book value as at 6th Feb

Trade Creditors - Current amounts owed to trade suppliers and disbursement related professional fees The full breakdown of amounts and addresses are show in the 'supplier' tabs

Unpaid redundancy payments - Amounts owed as at 6th Feb to former employees Mark Thompson and Su Makin information supplied by HR

supplier_ref	supplier_name	closing_balance	address_1	address_2	address_3	town	county
WTZ006	DTZ Debenhams Tile Laying	(246 407 00)	1 Colmore Square			Birmingham	Cheshire
DEL002	Deloitte	(145 016 00)	The Pinnacle	150 Midsummer Boulevard		MILTON KEYNES	Lancashire
JON015	Jonas Leng Legal Co-operative Travel	(129 070 32)	Property Accounts Department	ANAS Ltd	P O Box 4970	LONDON	Buckinghamshire
CC0013	Co-operative Travel Management	(74 548 79)	Co-operative Travel - Credit Control Dept	Unit 5 Hargreaves Court, Dyson Way	Staffordshire Technology Park		Stafford
HEL005	Helix Property Advisors Ltd	(62 365 70)	Audley House	9 North Audley Street		London	Cheshire
EL0001	Elton	(57 231 63)	18 The Tabernant	Vale Road	Heaton Mersey	Stokeport	Lancashire
MC0001	MC2 Manchester Limited	(44 441 90)	The Boardwalk	21 Little Peter Street		MANCHESTER	Lancashire
SW0002	Sweet & Maxwell Ltd	(35 569 06)	Cheriton House	North Way		Andover	Hampshire
DIS001	Disaster Recovery Services	(29 936 63)	PO Box 57			HEMLOCK	Lancashire
NR0001	Norval Computer Services	(28 393 31)	No 1 LAFESTIDE	Cheshire Royal Business Park		Cheshire	
WGR001	Wentworth plc	(25 329 60)	Central House	16 Summit Lane		BIRMINGHAM	West Midlands
HT0002	Abbey Stationery Products	(24 497 89)	Central House	Beckwith Knolle	Otley Rd	Hatfield	West Midlands
AB0004	Abbey Stationery Products	(12 632 00)	Abbey House	Norfolk House	Dixie Avenue	Staines	Middlesex
HTU001	HTU Mutual	(18 216 64)	Tiddington Road	Stratford Upon Avon			West Yorkshire
HEL001	HTU Building Solutions	(17 393 40)	Freeman House	Oldham Street		Denton	Manchester
GRA001	GVA Grinley Ltd	(16 800 00)	Accounts Dept	GVA Grinley Ltd		3 Brindleyplace	Birmingham
SAV005	Management Client a/c	(16 313 88)	Management Treasury Department	Belvedere	12 Booth St	Manchester	Manchester
SC0001	UK Limited	(15 448 97)	Regent Buildings	Bowman House			Manchester
CS0002	CS Media Limited	(12 707 58)	Old Birchdale House	Darby Road	49 Nabgate	LEEDS	West Yorkshire
GR0001	Gratch & Chambers Ltd	(12 106 00)	39-41 Parker Street		London	LEAMINGTON	West Yorkshire
ESL001	PSE Equipment Finance Ltd	(11 340 00)	Stack House	59 Arcadian Ave		Beavly	Kent
OPT001	Optima Legal Services	(10 878 72)	Arndale House	Charles Street	10 Mount Street	Bradford	West Yorkshire
BCL001	BCL Legal Limited	(9 650 00)	7th Floor	The Traction	47A Bonhill Street	Manchester	Greater London
CIT001	City Dore (North) Ltd	(9 435 82)	Accounts Department	1st Floor		LEEDS	West Yorkshire
BAP013	Barliss & Company Ltd	(9 000 00)	Brookway Hall	Horsforth		LEEDS	West Yorkshire
SH0015	Michael Shaw Associates	(8 900 00)	The Well House	Kirfield Lane		Kestevenham	North York
CH0001	Chadwick Well	(8 545 64)	400 The Boulevard	Capability Green		Luton	
NR0021	Northern Rail Limited	(8 320 00)	Accounts Receivable	4 Trevis Street		Manchester	
INC001	Incorero LLP	(6 175 64)	Trevelyan House	29 Park Place		LEEDS	West Yorkshire
HA0012	Hays Recruiting experts	(7 944 00)	Haye House	St Georges Square		New Malden	Surrey
SH0010	Shard Consultancy Limited	(7 200 00)	20 Meadowhall Road	5A Oxford St		Sheffield	
MA0002	Marketing Manchester	(7 148 00)	Churchgate House	360 Chester Road	Manchester	Manchester	
HT0001	M2 Digital Limited	(6 820 14)	PO Box 2000				
MAN001	The Manchester Incorporated	(6 820 00)	14 Kennedy St			Manchester	MANCHESTER
WIL001	Law Library Society	(6 369 20)	6 Oldham Rise			Manchester	Cheshire
AG0001	The Agency	(5 946 00)	27 Park Street	Babury Rd		Manchester	West Yorkshire
PR0001	Freestyle Interactive Ltd	(5 700 00)	Herwood House	Greenacres view	Pavenfield	Potterhan	Mid Glamorgan
CS0001	CSH WARD	(5 345 00)	Horizon House	PHS Group	Western Ind Estate	London	
PH0001	PHS Datafield	(5 315 44)	Cash Office				
GR0011	Grange Hotels	(5 128 40)	58 Rochester Row				
ENV001	Environmental Lighting	(4 320 00)	Environmental Lighting Ltd	PO Box 542		Altrincham	
MA0001	Mail Box Express	(4 161 21)	9 Bridge Court	Leeds	Slough	Bertham	
WIL001	Michael Page International	(3 960 00)	Accounts Department	8 Bath Road		London	
LA0001	Larby Evans	(3 600 00)	St Clements House	27-28 Clements Lane	Headlands Business Park		
SH0001	Homelife Bookshops Ltd	(3 475 31)	P O Box 5574	Asb House			
IP0001	Ion South	(3 320 00)	32 Railway				
NR0002	Northern University	(3 250 00)	Ellison Building				
IC0001	ICC Information Ltd	(3 182 60)	3 Greenacre	Ellison Place			
NR0001	Newaco Insider Ltd	(3 150 00)	Baylton House	Cardale Park	Newcastle upon Tyne		
TR0001	T Wright Wine	(3 131 04)	Wayne Gregory	Dun & Bradstreet			
DT0007	DTZ Debenhams Tile Laying	(2 868 40)	One Edinburg Quay	17-21 Chorley Street			
IP0002	Iron Mountain UK Ltd	(2 866 07)	Whiteleaf House	151-153 Chorley New Rd			
BA0002	Bailly Solutions Ltd	(2 825 10)	4 English Close	133 Fountainbridge			
DTZ002	DTZ Debenhams Tile Laying	(2 820 00)	2 The Embankment	Aldersome House Business Park			
LA0001	L A Fitness	(2 740 86)	Corporate Office	English Business Park			
BVC001	BVCA	(2 524 00)	3 Clements Inn	Southern Street			
				Sandall Stone Road			
				LONDON	Kirk Sandall		

[illegible]

QAT001	Mr G D Oates	(726 66)	81 Harborne Road	Edgbaston		Birmingham	West Midlands
BH011	Birmingham Future	(720 00)	5th floor	One Victoria Square		Birmingham	West Midlands
NE001	Neopost Ltd	(706 73)	Neopost House	South Street		Essex	
UN107	The University of Birmingham	(679 00)	Edgbaston	Birmingham		BIRMINGHAM	West Midlands
PCW01	Powells Tea & Coffee	(660 22)	110 George Leigh Street	Ancora	Manchester	SUTTON	Surrey
LE001	Lexislex UK	(646 00)	Quadrant House	The Quadrant			
BAL07	Baldryne Corporate services	(613 27)	130 Derby Rd	Loughborough	Leicestershire		
PRE06	Premier Inn	(609 00)	Walsall Road	Room 11 23		Cannock	Staffordshire
UN102	University of Leeds	(574 20)	PO Box 330	Sales Ledger	B C Stoner Building	LEEDS	Co Durham
ORA002	Orange PCS Ltd	(500 00)	Birmingham Nuffield Hospital	22 Somerset Road		DALE JUNCTION	Birmingham
COL001	Mr J Henry Goldin	(487 39)	Copple Barn	Ashley Mill Lane	Ashley	Northampton	Northants
IPC001	Interior Plantscapes	(450 00)	PO Box 330			Yeovil	
HAY002	DX Network Services Ltd	(443 60)	Talbot House	Talbot Street		NOTTINGHAM	
PRE007	Premia Limited	(421 36)	Pendrobes Court	Manor Park	Runcorn		
EXP001	Exposition Ltd	(405 00)	8 Shepherdess Walk			Cheshire	
TAL001	Tall Security Print Limited	(385 00)	North West Wing	Bush House	Alwyth		
ASB001	Ark Group Ltd	(376 86)	BT Conferencing Customer Accounts	PR M1042X	Colindale House		
CO010	Council of Mortgage Lenders	(369 77)	Processing Centre	PO Box 12015	Glasgow	LONDON	London
BR103	British Telecommunications	(354 72)	Campbell House	215 West Campbell Street			Greater London
ORA001	Search Consultancy Limited	(351 12)	16-18 Empress Place	London	Watford		
SEB003	The Speech Recognition Company	(347 84)	Hoyleville House	14-18 City Road	Cordiff		
SEF001	Seaford Wine Ltd	(345 90)	1st Floor			Herts	
MA100	Majorcic Wine Ltd	(342 00)	9th Floor	120 Aldergate Street			
SEF001	Seaford Wine Ltd	(330 00)	St Crispian	Duff Street		London	
ASB011	Association of business recovery professionals	(300 76)	6-14 Underwood Street	London	Wrenthorpe		
STAB01	The Stationery Office Ltd	(299 81)	Inverland House	200 Dunfield Road	Garrida Cross	BRIDGEMOUTH	Shropshire
WAT001	Williamston Publishing & Information Ltd	(287 86)	Malbourn House	Brandy Carr Road		Weymouth	
SKB001	Southern Electric plc	(283 20)	Challont Park House	Bridgnorth			
AL100	Aviation Communications	(264 00)	40-1 Lavington View	Huddersfield			
ANT001	Antibes Bevan Photography	(262 00)	2 Grandville Gardens	Red Central			
PO002	Roy Burchan	(259 80)	7 Brown Lane West				
CIT002	City Sprint (UK) Limited	(234 25)	1 Brooklands Court	Wethering Venture Park			
BAL001	Bailey Telexware Limited	(202 46)	Old School	Pennington Court			
TOT004	Total Computer Networks Limited	(200 00)	13 St Pauls Court	Garside Street			
INT013	Inter Business College P/L	(199 99)	Technology House	Llanelle Street	Lancing		
CLD003	Clodge	(198 37)	Cale Street	Malborough Road			
CRE010	Crescent Purchasing Limited	(189 06)	Unit 2	Cale Green			
PHS004	PHS Westtech Limited	(178 80)	The Mill House	Springle Court	Holbeck Lane		
JSD001	J S Dalton Ltd	(176 48)	Aldion Court	18-20 Frederick Street	Morley		
PRE008	Presco Interiors	(170 00)	York House	31 Kingsway			
MEL001	MEL Swinners Ltd	(161 90)	Credit Control	Ebony House			
FOR004	For-P Ltd	(158 40)	Oxford House	Ayresbury			
BUT005	Building Societies Association	(152 00)	Oxford Road	21 St Thomas Street			
AMH001	Amblus	(150 00)	Account Department	Caselle House			
ACC002	Acco Service Division	(146 81)	Room 215	Caselle Buildings			
JCR002	Jordan Publishing Limited	(140 00)	32 Vauxhall Bridge Rd	High Street			
ILE001	ILES Tutorial College	(139 84)	Stanhope House	61 Pepper Rd			
PLA004	Penman Solicitors	(128 53)	Change House	1 Brick Lane			
HCH002	Hamming Group Ltd	(120 00)	Credit Control	Kensington Square House			
PER001	Your Special Delivery Service Ltd	(115 20)	Subscription Dept	Carey Street			
ESY001	Esynet Ltd	(113 40)	Lincoln & Inn Archway				
LEG003	Legislation Ltd	(112 28)					
WIL019	Wiley & Sons Limited						
AUT001	Autoglass						

NIS001	Nisweta	(100 75)	Fourth way			Asenmouth	Bristol
DIR000	Dunwood Ltd	(30 00)	Thames Park			Wallingford	Oxfordshire
MIR000	Mitie Security London Ltd	(30 00)	22 Shand Street			London	Greater London
TAL000	TalkTalk Business	(48 00)	Stanford House			Warrington	
AD000	Addison Lee PLC	(47 39)	33-37 William Road			London	
EXP001	Employment Lawyers						
ZZZ01	Association	(42 00)	P O Box 33	Uckridge			
ZZZ02	Andrew Leach	(30 00)					
INC000	BT Land Registry - DDS	(23 00)	Account Section - Land Registry	Plumer House	Tallyour Road	Cromhill	Plymouth
BT0001	BT Global Services	(22 39)	D2 10 BT Levensden Park	Hercules Way	Levensden	Worthing	
ZZA001	Casale Land	(18 20)					
ZZA002	Virgin Media Business	(0 61)	Business Payments	PO Box 459			
VIR000	Triality Mirror Midlands Limited	(0 18)	PO Box 60	Floor 6	Fort Dunlop		
TRI001	Stephen Benson	1 958 47			Fort Parkway	Birmingham	
VYR011		(1 369 108 54)					
	Lease employee expenses	67 711 70	Helix Properties and Chris Ward				
	Lease increase creditors						
	Contract trade creditors	(1 301 396 84)					

post_code	country_code	telephone	telephone_2	fax	email
PA 4AJ	UK	0131 719 4669		0121 200 3032	email
PC9 8FD	UK	01908 848090		01908 84843	whatsiamantr@btolite.co.uk
WIS 1JA	UK	020 7493 6040		020 7408 8220	anna.reed@btopen111.com
ST18 0NN	UK	01765 222799		01785 283560	realtime@co-operative.co.uk
WIK 6ZD	UK	020 7499 2434		020 7499 2435	account@eason.co.uk
SK5 3DA	UK	0844 800 9213		0844 800 9214	robert@nmc.co.uk
WIS 4PS	UK	0161 236 1352	0161-236-1352	0161 228 1569	evestandrew@ang_customer@btopen.com
SP10 5BE	UK	0845 606 5355			account@pcc-ltd.co.uk
DL10 1TC	UK	01706 362000	01706 362000	01706362002	
SP8 3SW	UK	0161 492 1600		0161 492 1601	Rebecca.Shaw@nswt.co.uk
BL9 3SD	UK	0121 200 2787			creditcontrol@intecology.com
HE3 8UG	UK	01423 850 000	01423 850000	01423 858 855	abha@pavillion.co.uk
TH18 2AW	UK	020 8951 8000		020 8551 8453	nicole.rymold@nplutions.co.uk
CV37 7BJ	UK	01789 202 332			info@billdillingnplutions.co.uk
W14 3SU	UK	0161 304 5904		0161 304 5905	ManagementTreasury@btopen111.com
BL 2JB	UK	0844 902 0304		0161 956 4089	UKACCOUNTING@BTAS.COM
W1 4A4	UK	0161 444 7738			creditcontrol@btccmedia.com
LS2 7JR	UK	0113 3841100		0113 3441949	myland@chb@btopenpartners.co.uk
S40 2EX	UK	01246 200 200		01246 207 048	
WCB2 5PQ	UK	020 7606 8844		020 8304 4856	duncan.wadsworth@pcclegal.co.uk
DA5 1JW	UK	020 8304 1166			admin@rekor@pcclegal.com
BD1 1JA	UK	0844 571 6398		0161 2093301	creditcontrol@btccmedia.com
m25ent	UK	1	0161 209 3300	020 7345 5342	mail@btcclegal.com
EC4A 1BX	UK	020 7345 5062		0113 258 5081	
LS18 1PS	UK	0113 258 5211			anne.parr@northcentral.org
SK33 7PE	UK	01645 733318			lincoln@ncsao.co.uk
LUI 1BA	UK	01592 632588			
W1 2HT	UK	0161 822 1092		0161 822 1155	
LS1 2TP	UK	0845 404 1999	0117 246 7122		
PT3 4PQ	UK	020 8236 2000			
S9 1BH	UK	0114 261 1700		0114 261 1400	col@harpur.com
W1 4ED	UK	0161 537 1010	0161 8770220	0161 428 2960	marketing@manchester.co.uk
W16 5DX	UK	0161 477 0222		0161 877 0220	
W2 4BY	UK	0161 236 6312		0161 236 6319	cliff.mall@btopen111.com
SP10 1EG	UK	01635 425 100			anthony@wagencymail.co.uk
SK11 5SR	UK	+44 101625 428350	01625 440550	+44 101625 428395	kerry.brynm@btopen111.com
CV35 0AA	UK	01236 652 832	01926 651311	01926 651 3366	chwer@btopen111.com
S45 4FR	UK	01709 568813		03920 809042	data@redadam@btopen111.com
CR43 1JH	UK	0191 386 4966		020 766 8274	
SW1P 1JU	UK	020 7620 2000			
W43 2DU	UK	01903 625828		01903 217964	realtime@co-operative.co.uk
LS11 3TU	UK	0113 245 2666	0113 245 2666	0113 245 2777	anbha@btopen111.com
SL1 3EA	UK	01753 826809	01753 849000	01753 849018	berb@realtime@btopen111.com
EC4W 7AE	UK	020 7207 9610		020 7207 9100	account@btopen111.com
BHCA 3PB	UK	01425 485321	432 5557	01425 485320	lincoln@btopen111.com
LE16 9QE	UK	+44 181 1658 419108			len@btcclegal.com
NE1 83T	UK	0191 232 6002			
NE3 1GT	UK				
SE7 1AJ	UK	0844 561 4936			account@btopen111.com
W1 3HT	UK	0161 907 9711		0161 236 7862	kayleigh.foyn@btopen111.com
SL4 5QE	UK	01204 674 140		01204 674 147	tw@btcclegal.com
BH3 9GS	UK	0131 222 4500		0131 222 4591	realtime@btopen111.com
BH5 7DF	UK	01506 401868		01506 401865	realtime@btopen111.com
BH1 7ET	UK				
LS1 4BP	UK		0121-200-2050	0113 2543030	jean.pond@btopen111.com
DN1 1QR	UK	0161 831 0200			jean.pond@btopen111.com
W2A 2AZ	UK	020 7025 2950		020 7025 2951	anbha@btopen111.com

UK

DH98 1BT	UK	0870 240 5566	0800 800156	01300862389	bureau@tbbt.com
NO7 ZEF	UK	01159 708270		0115 708760	
CH2 STD	UK	08700 116481		08700 116482	info@networklogistics.uk.net
PH16 JSM	UK	01444-476393		01444 410985	brad@victorcoysmail.com
547 LHO	UK	01246 547494			
MC2B EUN	UK	020 7836 6311		020 7420 9600	info@la.org.uk
BO3 71B	UK	0121 472 4036		0345 404 2434	jeremy.barnett@cobbeta.com
BO8 STD	UK	0870 850 1422		01707 313 995	law@city@prolog.uk.com
HC3 5UX	UK	01422 367 880	0151 877 1800	01422 363 254	shawn@speedcouriers.co.uk
H17 LV	UK			0161 872 4140	
LS1 20E	UK	0113 251 7339/7270			buropw@lincs@lincs@bupa.com
598 LDX	UK	0845 609 0122	0161 911 5501		carl@lincs@lincs.or.ac.uk
H5 20L	UK			01865 274633	ver@lincs.com.plc.uk
ECM 1LS	UK	01865 274633		020 6445 5500	emma.coulam@prod.lincs.com
CO1 30H	UK	020 8645 5400	0113 255 2999		inv@lincs@prod.lincs.com
CO8 5JF	UK	020 3107 000		020 3107 0001	ban@bdlacali.co.uk
PG14 JFF	UK	07973 653 752	07973 653 752		
EC17 LHO	UK				
M1 WTE	UK				
EC3M CO	UK	020 7786 9799		020 7786 9799	adam@junit.co.uk
WH17 4LU	UK	01924 425 292	0870 121 8300		creditcontrol@phenix.co.uk
H1 4M1	UK				emma.coulam@prod.lincs.com
H1 9M1	UK	020 7278 8601			emma.coulam@prod.lincs.com
BO3 20Y	UK	0121 544 8000		0121 552 9638	
CH19 1LS	UK	08444 992 992	08705 252-25	01279 449055	rem@lincs@bupa.com
L40 95W	UK	01704 961123			
M17 JIG	UK	0161 872 7745	0161 872 7745	0161 872 0354	info@nutr@lincs@bupa.com
WH13 73V	UK	01280 700073		01280 700155	info@nutr@lincs@bupa.com
MA16 80S	UK	02476 571 010	01925 750000	01925 750021	account@lincs@bupa.com
CV1 2EW	UK	0870 600 5544		02476 571 015	ukc@lincs@bupa.com
CH14 40Z	UK			01277 846755	
F72 65R	UK			020 8547 2637	
FT17 1TS	UK	01904 423733		01304	
EC1V 82E	UK	0141 01870 736010	0800 289543	0141 01494 787271	info@uk@lincs.com
G-7E2	UK	0141 228 2124		0141 228 7299	
B1 1BD	UK	0141 01121 612200		0121 632 2501	jo.sullivan@lincs@bupa.com
EC3M 1BD	UK	020 3023 7999		020 3023 7998	ban@lincs@bupa.com
NO7 2K1	UK	0135 3515650			ban@lincs@bupa.com
M13 9PL	UK	0141 01161 235279		0161 375 2890	po@lincs@bupa.com
EC1V 50B	UK	0141 01120 7182 2000		0141 01120 7182 2001	info@lincs.com
OX14 1TV	UK	0845 293 0465		0845 293 0466	info@lincs@bupa.com
B49 6H4	UK	020 8282 0000		020 8282 0022	account@lincs.com
WH10 6SH	UK				

BI5 3HG	UK	0121 455 9496		0121 6332201	biocapement@bham.ac.uk
BI 1BD	UK	0121 632 2200		01708 727192	coehier@leximixie.co.uk
PH1 2AR	UK	0845 880 0000	01708 746000		
BI5 3IT	UK	(0121 414 6127	01214445247	
M4 6BD	UK	0161 203 5530	0161 203 5530	0161 203 5489	
SM2 3AS	UK	020 8665 2031		020 8664 2012	
LE11 5HE	UK	01509 377990		01509 262220	
WS11 0JA	UK	0670 608 8666		0113 342 6021	
LS1 9JT	UK	0117 343 3580	01325395000		
LE1 4FT	UK	0870 376 0880			
BI5 3QD	UK	0121 6439167	0121 6439167	0121 6334206	julia@toronto.plantecpa.co.uk
VA14 3PT	UK	0161 928 4566		0161 928 7035	info@bmx.co.uk
JN3 6YG	UK	01604 496 777	01793 630 638	01908 465201	mal@bmx.co.uk
DA21 4HE	UK	01935 84 81 84		01935 84 81 83	peter.turner@uk.exprian.com
NOL 5HF	UK	0115 934 4449		0115 934 4588	
WA7 1LJ	UK	01328-579200	01328 579200	01938- 579022	salwe@allgroup.co.uk
N1 7L3	UK	020 7549 8718	020 7490 3979	020 7490 3979	plaw@lwm.com.training.co.uk
MC2B 4PJ	UK	0845 373 6771		0845 375 6778 *	
RM9 6LB	UK	0800 778 877		013 3357 7312	bic.rem@lancaster@bt.com
EL 9UT	UK	09704 443031	08704443309 044347		rem@lancaster@bt.com
CG 4TT	UK	0141 227 3444		0141 204 3775	credit@lancaster.co.uk
SH5 1 TT	UK	620 7421 0100	020 7421 0100	020 7420 1806	gloria@egcc.co.uk
WN25 4MA	UK	01923 298200		01923 339105	central@nhs.uk
CF24 4DL	UK	029 -047 1444	02920451444	029 20 458071	christine.raund@nhs.uk
EC1A 4JO	UK	02075664200		0-07566424	ASSOCIATION@ DKT UK
RP1 1LD	UK	01603 622 211			alejo.john@eo.co.uk
N1 7J0	UK	020 7490 0049		020 7490 2979	flought@vplmanning.co.uk
PH1 3JQ	UK	01724 882 508	0800 1334478		credit@lancaster@bt.com
WF2 0UG	UK				credit@lancaster@bt.com
SL2 0UG	UK				credit@lancaster@bt.com
WH15 4BJ	UK	07836565812			at@lha.bu@lancaster@bt.com
EH11 4OD	UK	0113 305 7891		0113 271 1021	r.buchan@lancaster@bt.com
PH1 1SH	UK	0113 243 9921	0113 243 9921	0113 234 7409	b@ed@vprint.co.uk
LS12 4BH	UK				Allison.riley@nhs.uk
NH15 4FD	UK	0845 647 0000		0845 647 0001	account@totalcomputer.co.uk
CV21 2BH	UK	01788 575090			jynn.sm@h@stoncourno.net
EL1 4AO	UK	07835 61-8731			
PK 6AN	UK	0161 295 5017		01903 876199	e.owen@al.co.uk
BH15 8UM	UK	0870 241 7491		0161 480 0728	z@ee@rediffmail.co.uk
ST2 6SD	UK	0161 480 2346	0161 480 2346		info@lancaster@lancaster.com
LS12 1AL	UK	0113 245 4050	+44 (0)161 7288329		credit@nhs.uk
M28 2NL	UK	0870 609 9666		0870 609 2970	
BL 4HE	UK				
WC3B 4JJ	UK	020 755-0 5900		020 7440 5390	rem@lancaster@bt.com
DL1 4TK	UK	0131 532 5310			denise.w@lancaster@bt.com
PH21 8SE	UK	01296 372 646		0845 603 1747	
BD1 6J5	UK	0117 918 1311		0117 923 0063	
MD4 7AD	UK	01224 841000		01234 840373	
B4 6TF	UK			01212001802	
SHV 335	UK	020 7971 6404	0121 200 1966	020 7233 5081	credit@nhs.uk
SS17 0JA	UK	024 7622 6575	024 7622 6575		
LS10 2HU	UK	0845 333 4347			ash@e@nhs.uk
EL 6FU	UK	020 7186 9324		020 7396 9100	sub@nhs.uk
MC1A 21D	UK	020 7242 9778		020 7430 0897	enquiries@nhs.uk
NH1 1YL	UK	0800 324 7661			customer@nhs.uk

BS11 8TB	0845 140 5555	0845 143 3555	salwedunwood.com
CAD10 9TA	01491 624993	01491 624992	
SE12 2S	0207 009 7229	0207 265 1425	customer.service@talktalkbusiness.co.uk
W43 7RH	0800 298 6735		
W43 7ER	0844 800 6577		
UD10 0RN	01895 256972	01895 256972	elinge@web.org.uk
PL6 5HY	01755 636666		atl
WD25 7GB	0800 622874	01923 683837	vbh11@ng18bt.com
BH13 1XP	0800 953 1800	0800 953 3600	casale.land@coban18.com
B23 3HD	0121 234 5935		business@customer.service@ng18media.co.uk
UK	UK		

supplier_ref	supplier_name	address_1	address_2	address_3	town
WIL063	Wilson Vile Catering Management Limited	1 Twicken Office Park	Ivanhoe Park Way	Ashby-de-la-Zouch	Loughborough
CO0002	The College of Law	Burghall Manor	St Catherine's	Portsmouth Road	Cheshire
AD0001	Advantage Office Supply Systems Ltd	Unit 10	Pond's Hall Industrial Estate	Ellenborough Port	Cheshire
EX0001	Executive Network Legal Limited	PO Box 1532	Herndon Hall		Coventry
MT0013	Mitie Cleaning & Environmental Svc Limited	5 Wyford Square	West Ashton Street		Salford
NOR004	Northgate HR Ltd	Redoubt Building 2	Redoubt Building Estate		Wetherby
QJ0001	Quadrant	Parklands Court	24 Parklands	Birmingham Great Park	Birmingham
BO0001	BOC Legal Limited	112 600 001	The Laxton	Rubery	Birmingham
WFC001	WFC Legal Ltd	71a Floor	The Avenue		Birmingham City Council
FL0001	Fluorescent Lighting Svc Limited	Rubery House	181-187 Mosley Street		Leeds
GL0003	Globe Business Publishing Ltd	19 888 511	Winchester Walk		Leeds
FL0003	Florit Brooker	New Hibernia House	1 City Square		Leeds
SAC001	Sacco Mann Limited	Legal Recruitment	119-121 The Meadow		London
CR0001	Croome Plaza Leeds	17 514 401			
CH0033	Chambers and Partners Limited	St Andrews House			
SLA002	Slater Heale	3 300 003			
CR0001	Crysalis Services Plc	33-41 Parbat Street			
CLD001	CLD Recruitment Ltd	12 460 001			
BU0002	Bundling Bazaar	12 036 691			
INT001	Initial Facilities Data Centre Cleaning & IT Hygiene	Unit 6			
TA0002	Taylor's	Aspect Court	Old Old Hall Road		
NBL001	NBL Seminar Ltd	Unit 40 10 Centre	Loughborough Business Centre		
WES004	The Westgate Consultancy	Castlegate House	47 Park Square East		
OF0006	Office Landscapes Midlands Ltd	Victoria Works	Armitage Rd		
PO0001	Focus Security & Surveillance	1695 521	Carltongate Way		
NPS002	Newcastle University	The Mill House	150 Turner Lane		
DE0001	Durham University	1649 961	Princes Road		
BR0001	Brookside Fire Services Ltd	1634 801	Birmingham		
BR0003	Brookside Fire Services Ltd	1560 401	Birmingham		
PRE001	Prent & Manger	1546 601	Five Arches Business Park		
CO0023	Computer Direct	1484 621	Old Elvet		
RE0003	Renbury's PEST Control	Head Office Unit 4	Five Arches Business Park		
ST0001	St John Ambulance	1478 001			
PE0001	Pegasus Business Forms	3139 921	Northfield Road		
AP0001	Arrow Group of Companies	1 Unit 2 Site 1	Ebony House		
BO0001	Boots Opticians Limited	1243 601	5 Broadfield Close		
VER003	Verde Floral	1236 801	Hinckley		
VER003	VerdeGreen UK Ltd	424 401	Unit 2 Merchants Park		
BD000	The Bottom Line	Wheatfield Way	Sales Accounting Department		
NAR031	NAR031	1147 201	Chalford Road		
GL008	Gilbey Electrical Wholesale Limited	1166 751	Booths Hall		
SEAD0	search total recruitment solutions	1146 791			
AS0003	Aggro Maintenance	1141 371			
WOC00	Vocal	1120 781			
VER001	Verity Limited	95/99 Spence Street			
STR001	Leeds Taxi Owners Ltd	1120 781	215 West Campbell Street		
MR001	Felix Kenyon	139 641	PO Box 718		
CO0001	Automated Systems Group PLC	148 971	Colchester Business Park		
		111 801	48 Diamond Road West		
		141 37	Parkside Lane		
		556 45	Bar Hill		
		10 VIKING Way			

1343 792 811

country	postcode	country_code	telephone	telephone_2	fax	email	bank_account	sort_code
Surrey	LE4 3AB	UK	01330 563100		01330 563023	laurea.lythe@allanvale.co.uk	2 709 579 00	200 002 00
	GU1 1HA	UK	01483 460346	01483 460346	01483 460306	terol.con@leval.co.uk	61 481 203 00	608 008 00
	GU7 1ST	UK	0870 263 2047	0151 357 3500		paul.gibson@leval.co.uk	63 575 264 00	11 001 00
Manchester	M20 2PL	UK				cadpo@1557.co.uk	71 557 939 00	401 413 00
	M20 4HW	UK	01461 763 0743		01442 204501	creditcontrol@forbrite-le.com	69 797 539 00	601 526 00
	M20 9PT	UK	01461 457 5410		0161 2093301	edwin.leger@realtimecomputers-group.co.uk	20 384 038 00	160 002 00
West Midlands	B4 3AT	UK		0121 497 5000		edwin.leger@realtimecomputers-group.co.uk	6 009 360 00	120 565 00
	B4 3AT	UK	0121 453 6191		0121 460 1047	salen@le-lighting.co.uk	1 881 384 00	309 757 00
	B11 0BT	UK	0121 683 2826		0121 683 1516	salen@le-lighting.co.uk	20 420 484 00	208 057 00
UK	SE1 9AG	UK	020 7234 0606		020 7234 0606	realtime@forbrite.com	949 101 00	300 005 00
	LS1 2ES	UK	0113 366 3002		0113 366 3036	realtime@forbrite.com	11 385 513 00	50 020 00
	LS1 5JW	UK				nicky.churchwood@accmann.com		0 00
Chester	CH1 4TL	UK				clair.thornhill@lethwell.co.uk	10 249 939 00	203 775 00
	CH1 3HE	UK	0161 969 3131		0161 975 3924	clair.thornhill@lethwell.co.uk	10 046 014 00	163 032 00
	CH1 3SD	UK	020 8503 3380		020 8527 0793	info@directconnect.co.uk	0 00	0 00
London	LS1 2NL	UK	0113 394 4112		0113 394 4113	info@directconnect.co.uk	0 00	0 00
	SE13 8RS	UK	020 837 9646		0800 897 4836	account@leval.com	11 932 600 00	601 310 00
	CV1 4BP	UK	01284 455055		01284 241054		0 00	0 00
West Midlands	CV4 4SE	UK	01461 320 1495		01461 319 9477	information@blawman.com	41 559 045 00	10 575 00
	M48 2HL	UK	0161 793 0944		0161 726 6139	edwin.leger@directconnect.com	22 711 001 00	46 068 00
	B6 4DS	UK		0151 3301473	0121 623155	forbrite@forbrite.co.uk	71 630 121 00	401 507 00
Lancashire	B5 6TU	UK	0121 628000		01827 89944	forbrite@forbrite.co.uk	81 688 952 00	404 402 00
	B5 6TU	UK	0121 628000		01827 89944	forbrite@forbrite.co.uk	0 00	0 00
	M1 7HU	UK	0191 334 6317/6963		0191 334 6317/6963	salen.leger@directconnect.co.uk	60 897 507 00	202 741 00
Kent	DA14 4JG	UK	020 8269 8480		020 8269 8481	salen.leger@directconnect.co.uk	90 284 154 00	127 019 00
	B45 9HL	UK	0121 457 8484		0121 603 8484	creditcontrol@forbrite.com	597 158 00	127 019 00
	SM14 1PZ	UK	020 7827 8832		020 7827 8832	account@forbrite-direct.net	81 334 638 00	404 409 00
Birmingham	HE9 1BH	UK	01442 877537		01442 87144	forbrite@forbrite-direct.net	18 754 800 00	602 477 00
	CV1 9EX	UK	0845 602 9546		0114 238 7310	forbrite@forbrite-direct.net	12 038 994 00	185 008 00
	CV1 9EX	UK	0114 238 7310		0114 238 7310	salen.leger@forbrite-direct.net	70 203 165 00	208 294 00
West Midlands	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	47 66 794 00	600 646 00
	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	34 919 110 00	600 646 00
	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	31 022 487 00	540 045 00
Huddersfield	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	10 132 876 00	163 232 00
	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	89 267 297 00	20 514 00
	M20 1YV	UK	01442 874 567		01442 874 567	salen.leger@forbrite-direct.net	70 107 470 00	49 350 00
Glasgow	G1 1DF	UK	0161 236 8175		0161 236 8175	account@forbrite-direct.net	21 454 639 00	402 432 00
	G1 1DF	UK	0161 236 8175		0161 236 8175	account@forbrite-direct.net	81 422 987 00	402 432 00
	G1 1DF	UK	0161 236 8175		0161 236 8175	account@forbrite-direct.net	20 221 019 00	160 001 00
Newcastle Upon Tyne	NE1 9YC	UK	0845 602 9546		0845 602 9546	forbrite@forbrite-direct.net	40 370 576 00	203 763 00
	NE1 9YC	UK	0845 602 9546		0845 602 9546	forbrite@forbrite-direct.net	1 391 178 00	404 705 00
	NE1 9YC	UK	0845 602 9546		0845 602 9546	forbrite@forbrite-direct.net	11 475 711 00	400 821 00
Cambridge	CB3 9EL	UK	01354 782 333		01354 782 333	forbrite@forbrite-direct.net	11 150 729 00	50 020 00
	CB3 9EL	UK	01354 782 333		01354 782 333	forbrite@forbrite-direct.net	11 253 687 00	50 020 00
	CB3 9EL	UK	01354 782 333		01354 782 333	forbrite@forbrite-direct.net	11 253 687 00	50 020 00

payee_name
 Wilson Vale Catering Management Limited
 The College of Law
 Advantage Office Supply Systems Ltd
 Executive Network Legal Limited
 Nitie Cleaning & Environmental Svs Limited
 Northgate HR Ltd
 Outfront
 RCT Legal Limited
 We Chuan Ltd
 Fluorescent Lighting Svs Limited
 Globe Business Publishing Ltd
 Florip Brookes
 Sacco Mann Limited
 Crown Plaza Leeds
 Chabbers and Partners Limited
 Slater Heeley
 Crystal Services Plc
 CJD Recruitment Ltd
 Binding Bazaar
 Initial Facilities Data Centre Cleaning & IT Hygie
 T R Taylors Ltd
 NDL Stainers Ltd
 The Weigate Consultancy
 Office Landscapes Midlands Ltd
 Focus Security & Surveillance
 Newcastle University
 Durham University
 IPM Cleaning Limited
 Broomfield Fire Services Ltd
 Pret & Manger
 Computer Direct
 Pantokill PEST Control
 St John Ambulance
 Pegasus Business Forms
 Arrow Group of Companies
 The Boots Company Plc
 Weidagren
 VerdeGreen UK Ltd
 T B L officer Ltd
 Future Prospects Nursery
 Best Family Childcare Ltd
 Galbey Electrical Wholesale Limited
 Search Total Recruitment Solutions
 Agro Maintenance
 Vocal
 Veriphy Limited
 Streamline Texts
 Bright Silver Nursery Limited
 Automated Systems Group