

AM03 (Scot)

Notice of administrator's proposals



Companies House

TUESDAY
TUESDAY



S9B7J955

SCT 11/08/2020 #234

COMPANIES HOUSE

S9B7J936

SCT 11/08/2020 #225

COMPANIES HOUSE

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number S C 0 3 6 3 6 8

Company name in full Meridian Realisations Ltd (Formerly Mackays Stores Ltd)

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

2 Administrator's name

Full forename(s) Michael John

Surname Magnay

3 Administrator's address

Building name/number PO Box 500

Street 2 Hardman Street

Post town Manchester

County/Region

Postcode M 6 0 2 A T

Country

4 Administrator's name

Full forename(s) Gavin George Scott

Surname Park

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

5 Administrator's address

Building name/number 1 New Street Square

Street London

Post town EC4A 3HQ

County/Region

Postcode

Country

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

AM03 (Scot)

Notice of Administrator's Proposals

6	Statement of proposals										
	☒ I attach a copy of the statement of proposals										
7	Sign and date										
Administrator's Signature	Signature X  X										
Signature date	<table><tr><td>^d1</td><td>^d1</td><td>^m0</td><td>^m8</td><td>^y2</td><td>^y0</td><td>^y2</td><td>^y0</td></tr></table>	^d 1	^d 1	^m 0	^m 8	^y 2	^y 0	^y 2	^y 0		
^d 1	^d 1	^m 0	^m 8	^y 2	^y 0	^y 2	^y 0				

AM03 (Scot) Notice of Administrator's Proposals



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	Dominic Criscione
Company name	Deloitte LLP
Address	Four Brindleyplace Birmingham
Post town	B1 2HZ
County/Region	
Postcode	
Country	
DX	
Telephone	+44 121 632 6000



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 and dated 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,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh.



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

Meridian Realisations Limited (formerly Mackays Stores Limited) (in administration)

("the Company")

**JOINT ADMINISTRATORS' STATEMENT OF
PROPOSALS PURSUANT TO PARAGRAPH 49 OF
SCHEDULE B1 OF THE INSOLVENCY ACT 1986 (AS
AMENDED) ("the Act").**

Court Case No. P570-20
Court of Session

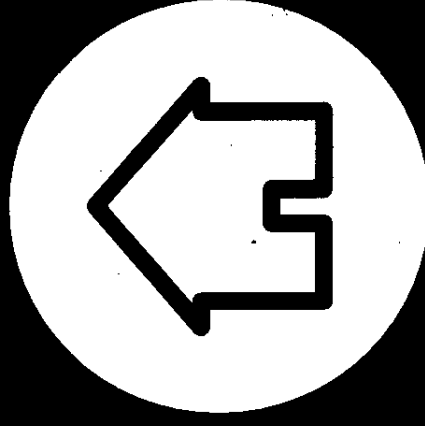
Company Number: SC036368

Registered Office: c/o Deloitte LLP
110 Queen Street
Glasgow
G1 3BX

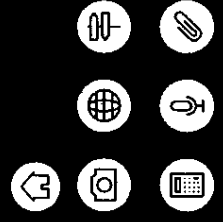
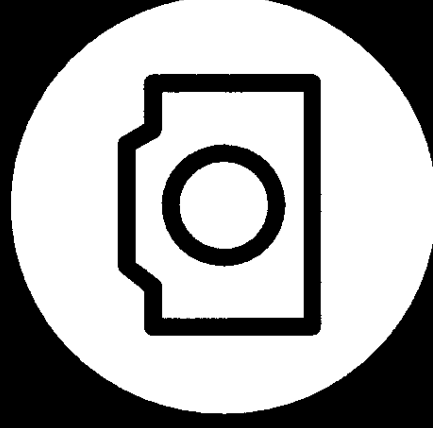
Michael John Magnay and Gavin George Scott Park ("the Joint Administrators") were appointed Joint Administrators of Meridian Realisations Limited (formerly Mackays Stores Limited) on 4 August 2020 by the directors of the Company at Caledonia House, 5 Inchinnan Drive, Inchinnan, Renfrew PA4 9AF. The affairs, business and property of the Company are managed by the Joint Administrators. The Joint Administrators act as agents of the Company and contract without personal liability. All licensed Insolvency Practitioners of Deloitte LLP ("Deloitte") are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

For the purposes of paragraph 100(2) of Schedule B1 of the Act, the Joint Administrators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

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Key messages



Meridian Realisations Limited (formerly Mackays Stores Limited) (in administration)

This Statement of Joint Administrators' Proposals ("the Proposals" or "our Proposals") has been prepared pursuant to paragraph 49 of Schedule B1 of the Act, which requires that we, as the Joint Administrators, provide creditors with details of our Proposals to achieve the purpose of the administration.

We do not think that the Company has sufficient property to enable a distribution to be made to unsecured creditors, other than under the Prescribed Part provisions pursuant to section 176A of the Act, ("the Prescribed Part"). As such we are not required to ask creditors to approve our Proposals unless requested to do so by creditors whose total debts amount to at least 10% of the total debts of the Company.

If you would like to ask us to hold a decision procedure to consider our Proposals please complete a Form for Requisitioned Decisions which is available for download from the website set up for the administration at www.ips-docs.com and return it to us by post or email no later than 26 August 2020. Please note that a deposit of £1,000 will be required towards the costs of initiating the decision procedure; such deposit may be refunded as an expense of these proceedings under Rule 5.17 Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018 ("the Rules"), if so decided by creditors.

In the event that a request for a decision procedures and is not received by us within the above deadline, our Proposals will be deemed approved 26 August 2020 and a notice to that effect will be filed at Companies House.

We have also included the following information in this report:

- background of the Company;
- the circumstances giving rise to the appointment of the Joint Administrators;
- the progress of the administration to date; and
- the Joint Administrators' Proposals for achieving the objective of the administration (Appendix D).

Yours faithfully

For and on behalf of the Company



Michael John Magnay
Joint Administrator

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London EC4A 3BZ, United Kingdom.

Deloitte LLP is the United Kingdom member firm of Deloitte Touche Tohmatsu Limited ("DTTL"), a UK private company limited by guarantee, whose member firms are legally separate and independent entities. Please see www.deloitte.co.uk/about for a detailed description of the legal structure of DTTL and its member firms.

Key messages

Joint Administrators of the Company

Michael John Magnay

Deloitte LLP

Saltire Court, 20 Castle Terrace
Edinburgh EH1 2DB

Gavin George Scott Park

Deloitte LLP

110 Queen Street
Glasgow G1 3BX

Contact details

Email: aabanks@deloitte.co.uk

Website: www.ips-docs.com

Tel: +44 121 695 5827

Date Proposals delivered to creditors: 11 August 2020



	Commentary
Purpose of the administration	The purpose of the administration is to achieve a better result for the Company's creditors as a whole than a liquidation.
Pre pack	The business and assets were sold on 4 August 2020 to M&Co Trading Limited ("the Purchaser") ("the Transaction") as detailed in our Statement of Insolvency Practice (Scotland) 16 Statement ("SIP 16 Statement") dated 11 August 2020, a copy of which can be viewed on the website set up for the Company at www.ips-docs.com.
Joint Administrators' strategy	- Trading ceased on 4 August 2020. We are now working to realise the residual assets excluded from the Transaction, and we have granted the Purchaser a licence to occupy in respect of 220 leases held by the Company for a period of up to six months whilst new leases/terms are negotiated. Licence fees are payable to the Company in administration over this period and will be remitted to the relevant landlords to settle rent due under pre-appointment lease agreements. - More details are provided on page 11.
Approval of the Proposals	As there is no prospect of any funds being returned to unsecured creditors (other than by way of the Prescribed Part), our Proposals will be deemed approved by creditors unless a decision procedure is requested under Rule 15.18. Please refer to page 3 for further details.
Estimated Timescale	On current information the duration of the administration is not likely to exceed 12 months following which it is anticipated that the Company will move to dissolution as detailed at page 15.
Estimated Costs	- We propose to charge our fees by reference to our time costs. Please refer to page 18 and Appendix B. - We anticipate that disbursements of approximately £5k will be incurred over the duration of the appointment as detailed at Appendix D. - We anticipate that third party costs in relation to legal fees will be in the region of £100k plus VAT over the duration of the appointment as detailed on page 19.
Estimated Outcomes	On current information, we anticipate the following outcome for each category of creditor: - Secured creditor – The secured creditor will not be repaid in full. - Preferential creditors – There will be sufficient floating charge realisations to enable payment in full of preferential claims. - Unsecured creditors – The maximum Prescribed Part of £600k will be available for distribution to unsecured creditors.
Proposals	Our Proposals for managing the business and affairs of the Company can be found on page 13.



Background

The Company/Group

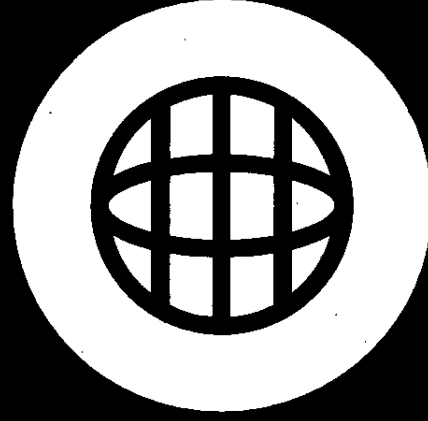
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Summary financials

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Joint Administrators' appointment

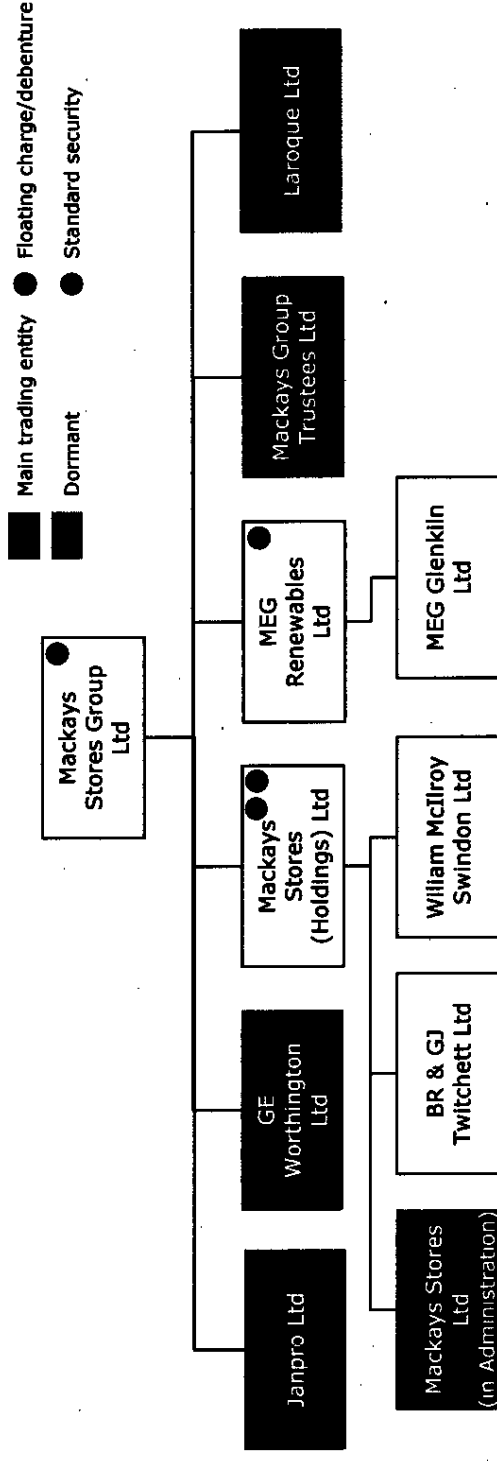
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Background

The Company/Group

Group structure



Source: Company information

Background

The Company is a Scottish registered company established in 1961, which operated as a clothing retailer with 268 stores throughout the UK, 11 overseas franchise stores and an e-commerce transactional website, and 2,627 employees. It operated 5 main divisions: Women's core; Women's other; Kidswear; Menswear; and Home.

The Company was the main trading entity within the group, which comprises Mackays Stores Group Limited and its subsidiaries ("the Group").

With the exception of one freehold property in Henley, all of the Company's stores are leasehold, with 53 leased from Mackays Stores (Holdings) Limited ("Holdings") and 214 from third party landlords.

The Company was the principal employer in respect of a defined benefit pension scheme, the Mackays Stores Limited Retirement Benefits Scheme ("the Scheme"), which had an estimated funding deficit of £7m and a Section 75 Pensions Act 2004 deficit of £72m as at 30 April 2020. The Scheme also has a £20m guarantee from Holdings in respect of the Company's obligations to the Scheme.

Group structure chart

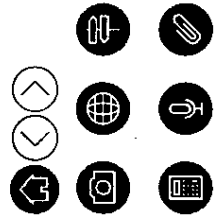
A summarised group structure chart (at the date of our appointment) is set out above.

Company officers

The directors and Company Secretary, as at the date of our appointment, are listed below:

Name	Position
Mr James Blacklock	Director
Mrs Emma Louise Dennis	Director
Mr Stephen John Knott	Director
Mr Iain William McGeoch	Director
Mr Andrew John McGeoch	Director
Mr Peter Mila	Director
Miss Susan Elizabeth Swannie	Director
Mr Gavin Urwin	Director
Mr Malcolm James Archibald Miller	Company Secretary

None of the directors were shareholders of the Company on appointment.



Background

Summary financials

Summarised Company P&L

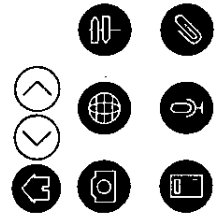
£000	FY19 Actual	FY20 Actual	FY21 Outturn	FY22 Forecast
Revenue				
Stores	166,177	140,205	92,706	143,944
Incessions	4,339	3,543	2,121	3,067
Webstore	20,267	19,622	16,694	21,094
Marketplaces	595	298	3,107	4,808
App	-	-	-	235
Total revenue	191,379	163,669	114,627	173,148
Revenue LFL (%)	-	(14%)	n/a	51%
Cost of Sales	(105,316)	(94,490)	(70,332)	(95,703)
Stock discount and other	11,129	8,550	6,021	8,448
Total gross profit	97,193	77,728	50,316	85,894
Gross profit margin (%)	51%	47%	44%	50%
Other Income				
Concession income (net)	2,638	2,484	1,997	3,259
Franchise income (net)	304	261	249	394
Total Income	100,134	80,473	52,562	89,546
Personnel costs	(49,651)	(45,805)	(39,657)	(47,511)
Rent, rate, insurance, utilities	(36,780)	(34,756)	(24,171)	(34,687)
Other overheads	(8,720)	(7,429)	(8,611)	(9,558)
Processing fees	(1,096)	(984)	(1,170)	(1,185)
Total operating expenses	(96,247)	(88,974)	(73,609)	(92,941)
EBITDA	3,887	(8,500)	(21,047)	(3,395)
Exceptional costs	(1,943)	-	-	-
EBITDA after exceptionals	1,945	(8,500)	(21,047)	(3,395)
Operating expenses as % of total revenue	(50%)	(54%)	(64%)	(54%)
EBITDA margin %	2%	(5%)	(18%)	(2%)
Number of stores	252	254	239	241
Number of inceptions	17	14	12	12
Number of franchises	12	12	11	11

Source: Management information

Summarised Company Balance Sheet

£000	Feb-19 Actual	Feb-20 Actual	Feb-21 Forecast	Feb-22 Forecast
Fixed assets				
Tangible Fixed Assets	24,894	22,273	20,307	19,445
Total fixed assets	24,894	22,273	20,307	19,445
Current assets				
Stock	26,070	28,028	29,087	29,934
Debtors	8,250	4,260	1,747	1,780
Cash at bank & on hand	2,550	(2,799)	(26,175)	(34,329)
Total current assets	36,870	29,489	4,658	(2,615)
Creditors due in < 1 year				
Hire purchase	(149)	(159)	(166)	(93)
Trade creditors	(4,098)	(4,319)	(2,548)	(7,155)
Corporation tax	510	286	422	1,408
Other tax & social security	(2,667)	(1,063)	(1,827)	(435)
Other creditors & accruals	(8,400)	(6,412)	(7,717)	(5,129)
Total creditors due in < 1 year	(14,805)	(11,668)	(11,836)	(11,404)
Net current assets	22,066	17,821	(7,177)	(14,019)
Total assets less current liabilities	46,960	40,094	13,129	5,426
Creditors due in > 1 year				
Bank Loans Due > 1 year	(3,704)	(11,518)	(10,829)	(10,233)
Hire purchase	(238)	(86)	-	-
Provisions - deferred tax	216	216	216	216
Net pension scheme deficit	(5,376)	(4,530)	(4,206)	(3,880)
Total net assets	37,859	24,176	(1,689)	(8,470)
Net debt	(1,154)	(14,318)	(37,004)	(44,562)
Net working capital	21,822	21,557	20,569	19,430

Source: Management information



Background

Joint Administrators' appointment

Circumstances giving rise to the appointment of the Joint Administrators

Recent activity

Prior to FY20 and YTD21, the Company had traded profitably, generating sales of between £183.5m and £197.5m, and Earnings Before Interest Tax Depreciation and Amortisation ("EBITDA") of between £3.9m and £6.3m.

However, the Company experienced challenging trading conditions in FY20, resulting in a material decline in sales and EBITDA from £191.4m and £3.9m in FY19 to £163.7m and negative £8.5m in FY20, respectively, as shown in the summary financials presented on the previous page. This was compounded by COVID-19 and the mandatory closure of all stores on 22 March 2020.

Following the mandatory store closures, management implemented a number of mitigating actions including deferral of quarterly rent payments, pay cuts for Board members and staff, and two thirds of the Company's workforce being placed on furlough. Despite this, cash flow forecasts prepared in March 2020 at the commencement of lockdown, indicated that the Group would have a liquidity shortfall in July 2020.

Furthermore, the Company had already deferred significant levels of creditor payments (e.g. rental payments falling due after 1 March 2020) creating a substantial medium term working capital issue.

On 20 April 2020, the Company recommenced fulfilling online orders, and from 15 June 2020 the Company commenced a phased re opening of stores as lockdown restrictions were eased such that all stores had reopened immediately prior to appointment.

However cash generated from resumption of trading was not expected to be sufficient to address the Company's creditor backlog and make trading out of the Company's distressed financial position viable.

Recent activity (cont.)

By early May 2020 it was apparent that:

- existing shareholders were not able to inject new equity;
- a restructuring or refinancing of Bank facilities was not considered achievable without further equity investment;
- continued trading in the business' current form would likely result in an unsustainable level of Bank debt given the Company recording losses in the year to February 2020 and the adverse impact of COVID-19 related store closures on revenue;
- given the above, restructuring options such as a Company Voluntary Arrangement ("CVA") were deemed to be unviable.

It was thus considered that a sale of the business and assets could allow secured Bank debt to be paid down to a level which could be supported by the remainder of the Group. Consequently, on 14 May 2020 the Company and Holdings engaged Deloitte to run an AMA process to seek offers for the Company's business and assets or the issued share capital in the Company.

This phase also included contingency and transaction planning.

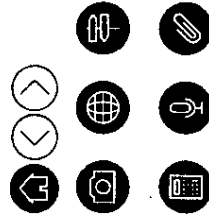
Pre-packaged sale

Details on the outcome and the pre-packaged sale can be found in our SIP 16 statement.

When decision to appoint was made

Once it became clear that the Company would be unable to pay its debts once they fell due, the directors held a board meeting on 17 July 2020 to consider placing the Company into administration.

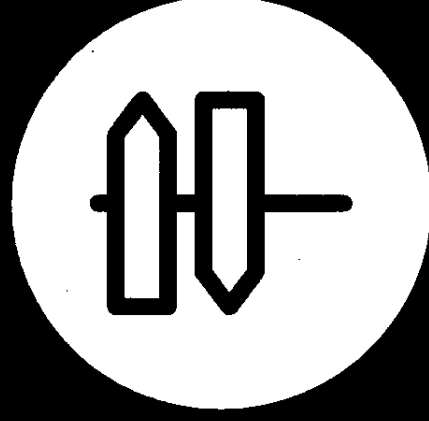
Michael John Magnay and Gavin George Scott Park of Deloitte were asked to take the pending appointment as Joint Administrators by the directors of the Company. Full details of the Deloitte engagement prior to the administration are included in our SIP 16 Statement.





Post-appointment

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Post-appointment Purpose

Appointment of the Joint Administrators

Michael John Magnay and Gavin George Scott Park, of Deloitte, were appointed Joint Administrators of the Company by the directors of the Company on 4 August 2020, following the filing of a Notice of Appointment of Joint Administrators by the Company's directors

Purpose of the administration

The purpose of an administration under The Enterprise Act 2002 is split into three parts:

- 1) To rescue a company as a going concern (in other words, a restructuring which keeps the actual entity intact).
- 2) If the first purpose is not reasonably practicable (or the second purpose would clearly be better for the creditors as a whole), then the Administrators must perform their functions with the objective of achieving a better result for creditors as a whole than would be obtained through an immediate liquidation of the company. This would normally envisage a sale of the business and assets as a going concern (or a more orderly sales process than in liquidation).
- 3) If neither of the first two parts of the purpose are reasonably practicable, the Administrators must perform their functions with the objective of realising property in order to make a distribution to secured and/or preferential creditors as applicable.

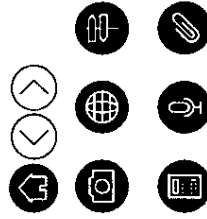
Purpose of the administration (cont.)

The Company had significant secured and unsecured liabilities. A refinancing of the Company's debts was not considered achievable, primarily due to the significant level of the Company's debts, recent trading performance, the Company's directors expecting 183 stores to make a negative cash contribution in FY21 taking into account the impact of COVID-19, and the general outlook for the retail sector.

A CVA was also considered as an option, however, it would not have addressed the Company's short term liquidity needs without a substantial injection of new equity or lending, which was not available to the Company in its current form. Consequently, the Joint Administrators concluded that the first option was not possible to achieve.

Accordingly, the purpose of the administration is to achieve a better result for creditors as a whole than would be obtained through an immediate liquidation of the Company. The purpose of the administration has been achieved through the Transaction and the resultant mitigation of creditor claims.

Further details regarding the Transaction are provided in the Marketing section of the SIP 16 Statement.



Post-appointment Joint Administrators' strategy

How the affairs and business of the Company have been managed and financed since appointment, and the Joint Administrators' intended strategy if their Proposals are approved

Sale of business

As detailed in our letter dated 11 August 2020 and SIP 16 Statement, the business and assets of the Companies were sold to the Purchaser on 4 August 2020.

In summary, the consideration received from the sale of business was as follows:

£m	
	Fixtures & fittings, vehicles and plant & machinery
2.2	
2.3	Freehold property
0.4	Leasehold interests
0.8	IP and goodwill
5.1	Stock
0.7	Debts
0.9	IT Systems
0.1	Cash
<u>12.5</u>	

The apportionment of the purchase price has been agreed in conjunction with the Purchaser and relevant input from Deloitte's VAT and corporate taxation team.

The consideration for the Transaction was £12.5m paid in full on completion. All assets comprise floating charge realisations.

Assets excluded from the Transaction are detailed opposite.

We are working to complete our obligations under the sale agreement with the Purchaser and realise the remaining assets as detailed in the next column.

Excluded Assets

The following were not sold as part of the Transaction:

- £500k due from the Company's merchant services provider, in respect of cash in transit on appointment;
- amounts due to the Company under the Coronavirus Job Retention Scheme ("CJRS") for staff furloughed at the date of appointment, who were paid by the Company shortly before the Transaction's conclusion;
- the benefit of any insurance claims or policies; and
- any tax refunds or repayments due to the Company.

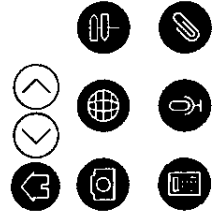
At this stage we are not aware of any potential realisations from insurance claims or policies, or from tax refunds or repayments.

Leasehold property

The Companies operated from 267 leasehold properties and 1 freehold property which was sold as part of the Transaction. Of the leasehold properties, 47 were closed on immediately on appointment.

As part of the Transaction, we have granted the Purchaser a licence to occupy for the remaining 220 leases for a period of up to six months whilst new leases/terms are negotiated. We have been paid funds of £967k plus VAT by the Purchaser in order to settle the liabilities accruing under the leases for the period 4 August 2020 to 3 September 2020. Further funds will be received from the Purchaser under the terms of the licence to occupy should extensions to the period of the licence agreements be required.

The remaining 47 sites not subject to the licence to occupy were closed on appointment. Landlords of the vacated properties have been contacted and keys will be returned to them as soon as possible.



Post-appointment Joint Administrators' strategy

Connected Party

The Purchaser is a newly incorporated entity 100% owned by M&Co Services Limited ("M&Co Services"), which is in turn 100% owned by Mackay Stores Group Limited, the parent company over the group in which the Company sits.

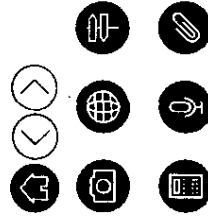
The directors of both the Purchaser and M&Co Services include Andy and Neil McGeoch, who are also CEO and Property Director of the Company, respectively.

The Purchaser is therefore a connected party as it has common directors and common ownership with the Company.

Further details are included in the SIP 16 Statement.

Receipts and Payment account

A receipts and payments account, detailing asset realisations achieved and costs paid up to 11 August 2020 is provided at Appendix A.



Post-appointment Joint Administrators' Proposals

The Joint Administrators' Proposals

Our Proposals for the administration include:

- continuing to manage the affairs and any remaining assets of the Company and the settlement of all administration expenses; and
- assessing the affairs of the Company and reviewing and reporting on the conduct of its directors and, where required, providing assistance to any regulatory authorities with any investigation into the affairs of the Company or its management; and
- agreement of the claims of any secured, preferential and unsecured creditors against the Company unless we conclude, in our reasonable opinion, that the Company will have no assets available for distribution; and
- distributing funds to any secured and preferential creditors and, where applicable, to unsecured creditors under the Prescribed Part as and when their claims are agreed and funds permit, and to make distributions to unsecured creditors, other than out of the Prescribed Part if the court gives permission following an appropriate application; and
- that, following the realisation of assets and resolution of all matters in the administration, and as quickly and efficiently as is reasonably practicable, we will implement the most appropriate exit route to formally conclude the administration; and
- that, if the Company is to be placed into Creditors' Voluntary Liquidation ("CVL"), we (or any person appointed as a replacement office holder) propose to be appointed Joint Liquidators and for the purposes of section 231 of the Act the Joint Liquidators will each be authorised to carry out all functions, duties and powers either jointly or severally.

We will seek specific approval from the appropriate body to fix the basis of and the ability to draw our remuneration and expenses, including pre administration costs and expenses, and to agree the time of our discharge on conclusion of the administration.

Please refer to Appendix B for further details.



Post-appointment

Outcome for creditors

Estimated outcome for creditors

Secured creditor

The Group has £35.3m gross debt facilities with HSBC Plc ("the Secured Creditor") comprising a £17.5m revolving credit facility and £12.5m overdraft, which are secured against the 55 properties owned by Holdings and floating charges and cross guarantees in each Group entity. In addition, the Company has a £3.3m term loan and Holdings has a £2m term loan.

As at the date of the administration, the Company had £11.4m of debt (excluding cross guaranteed amounts) due to the Secured Creditor, secured by way of a floating charge created on 19 May 2008 and registered on 30 May 2008. The Secured Creditor also benefits from a Company cross guarantee in respect of Group Bank debt.

Following the Transaction, a distribution of £8.9m was paid to the Secured Creditor under the terms of their floating security granted by the Company.

Based on currently available information, we do not expect there will be sufficient asset realisations to repay the Secured Creditor in full.

Preferential creditors

Preferential claims consist of amounts owed to employees for arrears of wages/salaries, holiday pay, and pension contributions.

The majority of UK staff (2,244) transferred from the Company to the Purchaser under the Transfer of Undertakings (Protection of Employment) Regulations 2006 ("TUPE"). We do not anticipate any preferential claims in relation to these employees.

379 employees who were based at the 47 stores that were closed immediately on appointment were made redundant on that date. We anticipate preferential claims in the administration of c.£258k and that sufficient funds will become available to enable these claims to be paid in full.

Prescribed Part

The Prescribed Part is an amount set aside for unsecured creditors from asset realisations that would otherwise be paid to secured creditors under their floating charge, (referred to as the net property), as set out under section 176A of the Act. It applies only where the charge was created on or after 15 September 2003.

The Prescribed Part is calculated as a % of the net property and is subject to a statutory maximum of £600,000 per company.

Where the value of the Prescribed Part is so small as to make the costs of distributing it disproportionate, the court may, on our application, disapply it.

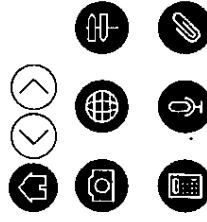
Based on current information, we anticipate the Company will have net property of £11.6m and the maximum Prescribed Part of £600,000. After deduction of the costs for dealing with the Prescribed Part (which chiefly comprise our time costs for agreeing creditors' claims and making the distribution to them) this is likely, on present information, to equate to a distribution of c.3 pence in the £ for unsecured creditors.

We do not consider it necessary to ask the court to disapply the Prescribed Part in this case, on the grounds the costs of making the distribution are disproportionate to the benefits to creditors

Unsecured creditors

The director's statement of affairs has been requested and should be provided by 24 August 2020.

Insufficient funds will be realised to enable a distribution to be made to unsecured creditors (save for any distribution that may be available under the Prescribed Part).



Post-appointment Extensions & exit routes

Exit routes

In accordance with the provisions of the Act, all administrations automatically come to an end after one year, unless an extension is granted by the court or with consent of the creditors.

There are several possible exit routes from

administration. Based on current information, we consider the following exit routes may be appropriate:

- *Dissolution* – If there is no further property which might permit a distribution to the Company's creditors, we may file notice to that effect with the Registrar of Companies and the Company will be dissolved three months later.
- *Compulsory Liquidation ("WUC")* – where there is a possibility, but no certainty, of recoveries being made or matters such as property to disclaim or further enquiry, it may be appropriate to ask the court to end the administration and to make an order to wind up the Company.
- *Creditors' Voluntary Liquidation ("CVL")* - Where a distribution to unsecured creditors will be made, other than by virtue of the Prescribed Part, we may file a notice to that effect with the Registrar of Companies. The administration will cease on the date that notice is registered and the Company will be wound up.

Please note that if the Company is placed into CVL, the Joint Administrators (or any person appointed as a replacement office holder) propose to be appointed as Joint Liquidators. The creditors may nominate a different person to be liquidator(s) provided the nomination is made before the Proposals are deemed approved i.e. by 26 August 2020.

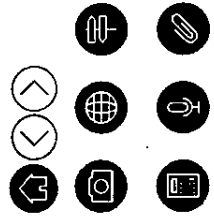
- Any creditors' committee appointed in the administration will become a liquidation committee.

For the purposes of section 231 of the Act the liquidators will each be authorised to carry out all functions, duties and powers either jointly or severally.

Discharge of Joint Administrators' liability

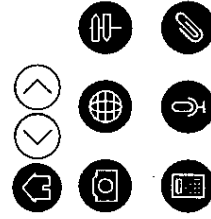
Pursuant to paragraph 98 of Schedule B1 of the Act, the Joint Administrators' discharge of liability in respect of their actions as administrators takes effect at the specific time appointed by either the court, the creditors (either via the creditors' committee or by decision of the creditors) or, in specific circumstances, by the secured (and preferential) creditors.

In this case, we will request approval from the secured and preferential creditors for us to be discharged from liability as at the date the Registrar of Companies registers the Joint Administrators' final progress report.



Post-appointment

Outcome for
creditors



Claims process

Creditors with debts of £1,000 or less

You do not need to prove your debt for dividend purposes if the amount you are owed, according to the Company's statement of affairs, is £1,000 or less. Instead, we will notify you if funds become available for dividend purposes and provide you with details of the amount at which your claim has been admitted. If you disagree with that amount, you will be provided with an opportunity to notify us of the correct amount.

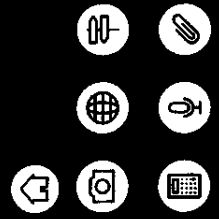
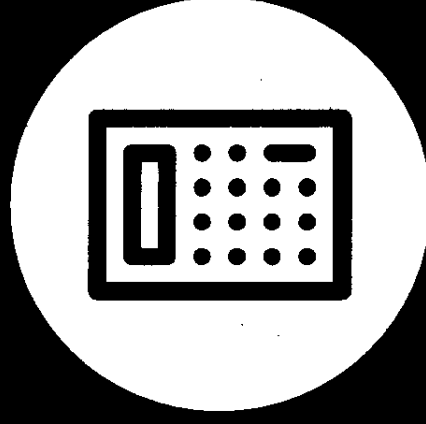
Please note that should you wish to vote in a decision procedure, you will then need to submit a proof of claim to us.

Creditors with debts of more than £1,000

Unsecured creditors with claims of more than £1,000 are invited to submit their claims to us either directly via the case website at www.lps-docs.com or by downloading and completing a statement of claim form from the case website and which should be sent to the address on the cover page. Alternatively, a hard copy statement of claim form will be provided free of charge on request

Remuneration and expenses

Creditors' Guide to Administrators' Remuneration	18
Pre-administration costs	21



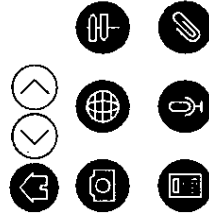
Remuneration and expenses

Creditors' Guide to Administrators' Remuneration

A Creditors' Guide to Administrators'

Remuneration" is appended to SIP 9 and is provided on the administration website and also available for download at [www.deloitte-insolvencies.co.uk/related-documents/sip9-\(scotland\).aspx](http://www.deloitte-insolvencies.co.uk/related-documents/sip9-(scotland).aspx)

Should you require a paper copy, please send your request in writing to the Joint Administrators at the address on page 4 and this will be provided to you at no cost.



Basis of Administrators' remuneration

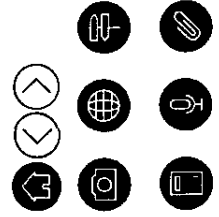
Pursuant to rule 3.97 of the Rules, the basis of the Joint Administrators' remuneration may be fixed:

- as a percentage of the value of the property with which the Joint Administrators have to deal;
- by reference to time properly given by the insolvency practitioners and their staff in attending to matters arising in the administration;
- as a set amount;
- or, any combination of the above.

There will be no funds available to the unsecured creditors other than under the Prescribed Part provisions. Therefore, in accordance with rule 3.96(3) of the Rules and in the absence of a creditors' committee, we will seek to fix the basis of our by reference to our time costs incurred in attending to matters arising in the administration with the consent of each secured creditor and a decision of the preferential creditors in a decision procedure.

Remuneration and expenses

Creditors' Guide to Administrators' Remuneration



Joint Administrators' Expenses

We anticipate that we will incur the following disbursements during the appointment:

- Statutory Advertising - we are required to give notice by advert in the Edinburgh Gazette of our appointment and any unsecured distributions. We estimate the advertising costs in this regard will be £175 plus VAT.

Expenses - Professional costs

- We have instructed Burness Paul LLP, a firm of lawyers with the appropriate expertise and experience in dealing with these types of administrations, to provide post-sale agreement advice, deal with the Company's leasehold interests (including the licence to occupy and any future assignments) and advise on general appointment matters. They have estimated that their fees for doing so will not exceed £100,000 (exclusive of VAT and disbursements).

All professional costs are reviewed by us and analysed in detail before payment is approved or made.

Remuneration and expenses

Pre-administration costs

Statement of pre-administration costs

In the following paragraphs we have provided an explanation of the work carried out by us and by Burness Paull LLP in the period prior to the administration and which was carried out with the intention of helping to achieve the objective of the administration, i.e. to achieve a better result for the Company's creditors as a whole than a liquidation.

The following work was undertaken in the period prior to our appointment and related directly to the pre-packaged administration and subsequent delivery of the sale of business and assets. The pre-appointment work enabled the maximum value for the business and assets to be achieved and a transfer of the majority of staff to the Purchaser, giving a better outcome for creditors.

Our work included, but was not restricted to:

- Review and assistance with finalising the sale documents so that the pre pack transaction could be delivered. The work was undertaken to enable the sale to complete immediately on appointment, to protect continuity of trading post appointment and mitigate disruption to employees and customers in particular.
- Negotiating a SIP16 compliant process, including arranging independent valuation of assets;
- Final legal negotiations with the Purchaser;
- Liaising with lawyers in relation to preparation and signing of appointment documents;
- Discussions with Scheme Trustees in connection with the Scheme Apportionment Arrangement effected shortly before administration (further details are included in the SIP 16 Statement);
- Liaison with the Secured Creditor, the Pension Protection Fund and the Redundancy Payments Service with regards to the appointment;
- Analysis and advice from a tax perspective on the sale agreement and immediate tax actions required by the administrators on appointment; and

- Dealing with press and PR queries immediately prior to the administration;

In relation to this work our time costs are £135,206 plus VAT, all of which remains unpaid.

During planning for the administration, we were assisted by Burness Paull LLP on matters including:

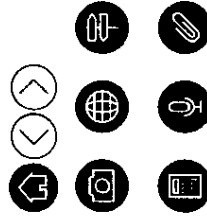
- Preparation, negotiation and finalising of the sale agreement with the Purchaser and related sale documents;
- Preparation and review of appointment documents;
- Advice regarding applicable regulations, including SIP16;
- Advice and correspondence on appointment timing; and
- Serving appropriate notices of appointment on relevant parties.

In respect of this work, Burness Paull LLP incurred £52,000 of time costs and £545 of expenses (both plus VAT where applicable)

Approval of unpaid pre-administration costs

As set out above, we have unpaid pre administration costs of £135,206 plus unpaid pre administration legal fees of £52,000 and legal expenses of £545, all plus VAT where applicable.

The payment of these unpaid costs as an expense of the administration is subject to approval under Rule 3.52. In this regard we will invite secured and preferential creditors to decide whether and to what extent the unpaid pre-administration costs should be approved for payment.





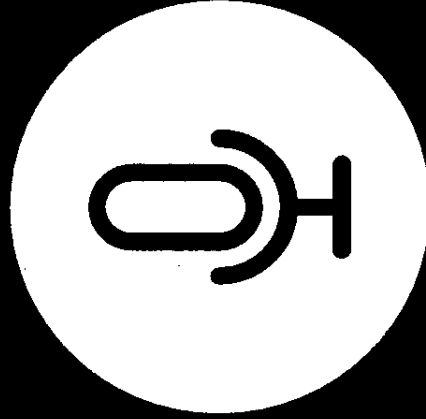
Additional information

Investigations

22

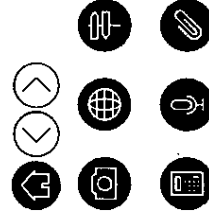
Case specific matters

22



Additional information

Case specific matters and Investigations



Investigations

As part of our duties, we are obliged shortly after our appointment to review all of the information available to us and conduct an initial assessment of whether there are any matters that might lead to a recovery for the benefit of creditors. This initial assessment includes enquiries into any potential claims that may be brought against parties either connected to or who have had past dealings with the Company.

In addition, we are required to consider the conduct of the directors and any person we consider to have acted as a shadow or de facto director in relation to their management of the affairs of the Company and the causes of failure and we will submit a confidential report to the Insolvency Service, a division of the Department for Business, Energy and Industrial Strategy. Creditors who wish to draw any matters to our attention should contact us using the contact details given on page 4 as soon as possible.

Transactions with connected parties

As documented in our SIP 16 Statement regarding the pre packaged sale of the Company's business and assets all of the Company's assets have been sold to the Purchaser who is a connected party.

Prior to undertaking the sale:

- We obtained valuations performed by qualified valuers and from which we are satisfied that the values achieved were appropriate;
- A robust Accelerated M&A ("AMA") process was undertaken which did not identify any offer that would have delivered a better result for creditors; and
- The Purchaser approached the Pre-Pack Pool, which provided the following independent opinion:
 - (we) have not found anything to suggest that the grounds for the proposed pre-packaged sale outlined in the application are unreasonable.

Having regard to the uncertainty of a sale by private treaty/tender/auction and other matters such as perishable nature of the Transaction, we are satisfied that the sale represented the best outcome for the estate.

EU Regulations

As stated in the administration appointment documents, Council Regulation (EU) No 2015/848 applies and these are the main proceedings as defined in Article 3(1) of that regulation.

Third party assets

Should you believe that you own or have a claim regarding items that may have been present at the Company's premises at the date of our appointment please contact us as soon as possible.

Website

In order to facilitate communication, all statutory reports, documents and notices will be posted on to a website which has been set up specifically for the Company. The web address is www.ips-docs.com.

All documents will be retained on the website which will remain live until two months after the conclusion of the proceedings. Please contact Aaron Banks using any of the contact details given below if you would like to be provided, free of charge, with a hard copy of documents posted, either now or in the future, to the website:

Phone: 0121 695 5827

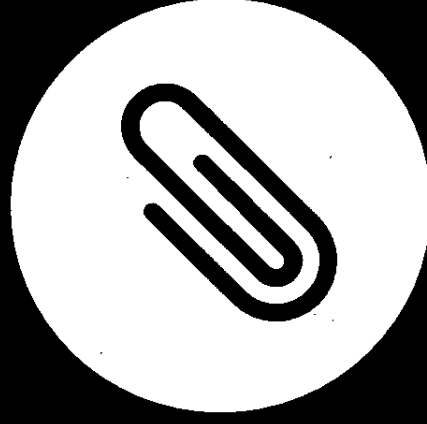
Email: aabanks@deloitte.co.uk

Postal address: Deloitte LLP, Four Brindleyplace, Birmingham, B1 2HZ

Please note that, other than notice of intended dividend, no further notice will be given to you when documents are uploaded to the website. It is thus important that you review the website regularly to check for updates, such as notices of decision procedures or our six monthly reports on progress.



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Important notice	43



Appendices

Appendix A

4 August 2020 to 11 August 2020

	June 2020	Notes	To date
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Receipts

Fixtures & fittings, vehicles and plant & machinery	8,600,000		2,178,329
Freehold property	3,600,000		2,300,000
Leasehold interests	1,200,000		360,000
IP and goodwill	-	4	820,881
Stock	29,700,000		5,112,330
Debts	1,100,000		700,000
IT Systems	7,900,000		916,535
Cash			100,000
Licence to Occupy - Receipts		1	967,462
Total receipts	52,100,000		13,455,537

Payments

Secured Creditor Distributions			8,934,440
Total payments			8,934,440
Balance			4,521,096

Made up of:

IB Current Account	2	4,710,036
VAT Receivable/(Payable)	3	(188,940)
Balance in hand		4,521,096

Notes to the receipts and payments account

A receipts and payments account is provided opposite, detailing the transactions during the report period to 11 August 2020.

Notes to receipts and payments account

Note 1 – Funds totalling £967k plus VAT were received from the Purchaser in accordance with the licence to occupy agreements. Any funds not used will be repaid to the Purchaser.

Note 2 – All funds were held in an interest bearing account. The associated corporation tax on interest received has been/will be accounted for to HM Revenue & Customs.

Note 3 – All sums shown opposite are shown net of VAT, which is recoverable and has been accounted for to HM Revenue & Customs in due course.

Notes to the receipts and payments account (continued)

Note 4 – A statement of affairs has been requested by not yet received. Accordingly the estimated to realise values are based on amounts stated in the Company's last management accounts available as at June 2020.

Variances between NBVs and amounts realised through the Transaction are explained as follows (see our SIP 16 Statement for further details of valuations referenced below):

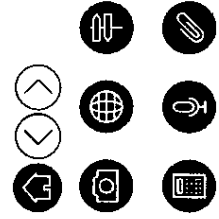
Fixtures & fittings, vehicles and plant & machinery: The June 2020 NBV principally relates to capitalised leasehold improvements. Assets of this nature would not be expected to have a realisable value in insolvency.

Plant & machinery was located in the Company's Operation Support Centre in Inchinnan and a leased storage unit in East Kilbride and was fully depreciated at the date of appointment. The Company owned 27 vehicles at the date of appointment.

Chattel assets, including fixtures & fittings, vehicles and plant & machinery were valued prior to the Joint Administrators' appointment and recoveries from the Transaction significantly exceed the valuation of the relevant assets on an ex situ basis (i.e. the value which would be expected to be recovered from a piecemeal sale of assets from insolvency).

Freehold property: The £3.6m NBV of freehold property at June 2020 relates to one freehold property in Henley which the Company traded from prior to the Joint Administrators' appointment. The property was purchased for £3.7m in FY18, and was depreciated to £3.6m. The £2.3m realised for the Henley property exceeds a valuation of the property on an existing use basis obtained prior to appointment.

Leasehold interests*: This balance in management accounts of £1.2m at June 2020 relates to capitalised leasehold premiums paid by the Company. Valuations of leasehold interests were obtained prior to appointment, and found that only 2 of the Company's leasehold interests had any value in current market conditions, and the sum of these 2 values was £555k.



Appendices

Appendix A

Notes to the receipts and payments account (continued)

IP and goodwill: Management accounts do not include a NBV for IP and goodwill.

Stock*: Value realised for stock as part of the Transaction was lower than stock NBV of £29.7m and the valuation of stock obtained prior to appointment. However, if the Transaction had not been completed, the realisable value of stock would have been partially offset by significant costs of realisation involved in continuing to trade the business for a number of weeks under the control of administrators.

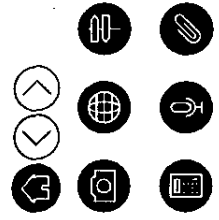
Debts: The £1.1m NBV of debts at June 2020 includes £699k due from MEG Renewables Limited, another Group company. This entity was an investment holding company - it sold its final investments in FY20 and has no remaining assets or cash, having paid the Company's intercompany debtor down to £699k. The balance of the intercompany debtor is therefore considered irrecoverable.

IT Systems*: This management accounts NBV of £7.9m at June 2020 relates to IT hardware and software. The significant proportion of the software element (which accounts for £5.6m of the £7.9m NBV) relates to capitalisation of work to develop the Company's IT environment, which would not be expected to have a realisable value. The Company's IT hardware was valued prior to appointment.

*** Asset classes where valuations exceed amounts realised from the Transaction:** Where indicated, amounts realised are lower than valuation. However, as explained in detail in our SIP 16 Statement it was determined that the Transaction represented the best possible outcome for creditors

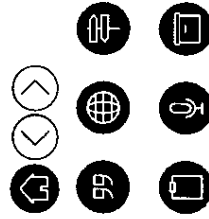
Rounding note

In preparing this report, figures have been rounded (for presentational purposes only). There may therefore appear to be rounding errors.



Appendices

Appendix B



Joint Administrators' time costs incurred to date

A detailed breakdown of our time costs for the period from 4 August 2020 to 11 August 2020 is shown on the next page. Time is charged in six minute increments. The work undertaken has been categorised into the following task headings:

Administration and planning

Some of the work we have performed is required by statute or best practice guidance and will not result in any financial benefit for creditors other than to ensure that our work is conducted in a competent and compliant manner.

Such work included but is not limited to matters such as:

- Formulating and implementing an appropriate post-sale strategy.
- Case set-up, including data capture and entry.
- Cashiering and bank reconciliations.
- Drafting of statutory reports such as the Proposals and SIP 16 Statement.
- Specific issues such as data protection, health and safety.

Creditors

- Providing support to the employees in making claims for unpaid amounts via the Redundancy Payments Service.
- Assisting the RPS with information requests to ensure employee claims are processed as soon as possible.
- Answering queries from the Company's creditors in relation to amounts outstanding and ongoing supply.

Case specific matters

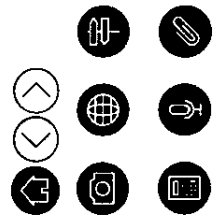
- Collating information required to provide HMRC details of customs duty and import VAT in respect of customs warehouse stock held by the Company, sold to the Purchaser as part of the Transaction.

Appendices

Appendix B

Joint Administrators' time costs incurred to date

	Partners & Directors		Assistant Directors		Managers		Assistant Managers		Assistants & Support		TOTAL		Average rate/h Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning													
Cashiering and Statutory Filing	2.00	2,300.00	-	-	-	-	1.70	1,105.00	-	-	3.70	3,405.00	944.50
Case Management and Closure	-	-	3.00	2,700.00	0.10	81.50	0.70	455.00	-	-	3.80	3,236.50	851.71
Initial Actions	2.00	2,300.00	2.50	2,250.00	2.80	2,119.00	1.40	910.00	8.00	1,080.00	16.50	8,749.00	530.24
General Reporting	7.00	8,350.00	5.00	4,500.00	8.80	7,172.00	-	-	-	-	20.80	20,027.00	953.32
	11.00	13,340.00	10.50	9,450.00	11.90	9,372.50	3.10	2,470.00	8.00	1,080.00	44.50	36,617.50	782.89
Creditors													
Employee Secured	1.00	1,105.00	9.00	8,100.00	-	-	16.50	10,075.00	3.50	472.50	29.00	19,842.50	684.22
Unsecured	2.00	2,300.00	-	-	-	-	-	-	-	-	2.00	2,300.00	1,105.00
	-	-	0.50	450.00	0.40	326.00	-	-	-	-	0.90	776.00	592.22
Case Specific Matters	3.00	3,695.00	9.80	8,662.00	8.48	328.00	18.60	19,074.50	3.50	472.50	31.98	23,098.50	721.27
VAT	5.01	5,891.70	10.00	10,870.00	-	-	-	-	-	-	15.01	16,759.20	1,072.27
	5.01	5,891.70	10.00	10,870.00	-	-	-	-	-	-	15.01	16,759.20	1,072.27
TOTAL HOURS & COST	18.01	22,091.70	30.50	28,873.00	11.90	9,698.50	19.30	12,843.50	11.50	1,552.50	82.31	76,364.20	818.34
AVERAGE RATE/HOUR PER GRADE		£ 1,098.41		£ 943.08		£ 815.00		£ 660.00		£ 135.00			



Appendices

Appendix B

Restructuring Services charge out rates (£/hour)

Grade	From 1 June 2020
Partners & Directors	1,025 - 1,195
Assistant Directors	800 - 900
Managers	630 - 815
Assistant Managers	495 - 650
Assistants & Support	220 - 380

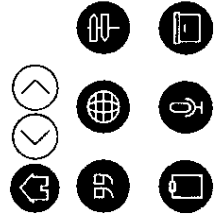
Charge out rates

The average charge out rates applicable to this case are provided in the attached tables. Time is charged in six minute units.

The above bands are specific to the Restructuring Services department partners and staff. In certain circumstances the use of specialists from other Deloitte departments such as Tax/VAT, Financial Advisory or Deloitte Real Estate may be required on the case. These departments may charge rates that fall outside the Restructuring Services department bands quoted above so, where such specialists have performed work on the case, average rates may also fall outside the Restructuring Services department bands.

All partners and technical staff (including cashiers) assigned to the case recorded their time spent working on the case on a computerised time recording system. Time spent by secretarial staff working on the assignment has not been recorded or recovered. The appropriate staff have been assigned to work on each aspect of the case based upon their seniority and experience, having regard to the complexity of the relevant work, the financial value of the assets being realised and/or claims agreed.

Charge out rates increased on 1 June 2020.



Disbursements

These are costs and expenses initially paid by us and for which we will seek reimbursement as and when funds permit.

We estimate that the following disbursements are likely to be incurred in relation to the administration.

Category 1 disbursements

These are payments made by us direct to third parties and for which no approval is required.

Our estimate of Category 1 disbursements is given below, all figures are shown excluding VAT.

Category 1 disbursements

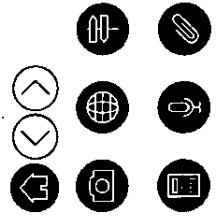
£ (net)	Estimated per Proposals	Incurred in report period	Paid	Unpaid
Postage/Couriers	4,500	-	-	-
Specific Penalty Bond	230	230	-	230
Total disbursements	4,730	230	-	230

Category 2 disbursements

These are costs and expenses which are not generally made to a third party, for example, reimbursement to staff engaged on the case for their mileage costs. These may also include shared or allocated costs. Specific approval is required before these costs and expenses can to be drawn from the administration estate.

We do not anticipate there will be any category 2 disbursements incurred.

Mileage is calculated by reference to the mileage properly incurred by the Joint Administrators and their staff, at the prevailing standard mileage rate used by Deloitte at the time when the mileage is incurred (currently up to 45p per mile).



Appendices

Appendix D

Joint Administrators' Proposals

Our Proposals will be deemed approved on 26 August 2020 unless a creditors' decision procedure is requisitioned in accordance with Rules 3.38 and 5.17 of the Rules.

We will still need to obtain specific approval for the resolutions given below from the secured and preferential creditors:

1. Approval that the basis of the Joint Administrators' remuneration shall be fixed by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, plus VAT.
2. Approval that the Joint Administrators' category 1 disbursements and expenses and category 2 disbursements be approved and the Joint Administrators be authorised to draw both category 1 and category 2 expenses, (plus VAT where applicable) from the administration estate.
4. Approval that the Joint Administrators' pre administration fees and expenses, including legal fees, of £135,206 and £52,545 plus VAT as detailed on page 20 of the Joint Administrators' Proposals be approved and that the Joint Administrators be authorised to draw their pre-administration fees and expenses and, plus VAT, from the administration estate.
5. Approval that the Joint Administrators be discharged from liability per paragraph 98 of Schedule B1 of the Act immediately upon the registration of the Joint Administrators' final

A creditors' committee will not be formed unless we are requested to hold a decision procedure for purposes of forming a creditor's committee; please refer to page 1 of the Proposals for details of the procedure in this regard.

Please note that if you wish to form a creditors' committee, you will also be expected to confirm your willingness to serve or be represented on the creditors' committee, including dealing with any business placed before the creditors' committee throughout the period of the administration should a creditors' committee be formed.



Appendices

Appendix E – No statement of affairs has been submitted

Statement of Affairs

The Company directors were notified on 11 August 2020 that they are required to make out and deliver a statement of the Company's affairs to us by 24 August 2020.

Pending receipt of a completed statement of affairs a schedule of the Company's creditors, is given on the following pages together with a summary of the Company's financial position which is given on page 7.



Meridian Realisations Limited (formerly Mackays Stores Limited) - In Administration

Company Creditors	Name	Address				
Aak Ltd	SUITE 6	ACOURIST HOUSE	44 BAKER STREET			
Ab Tasty Ltd	C/O PRAMEX INTERNATIONAL	8TH FLOOR SOUTH	11 OLD JEW	GB	EC2R 8DU	28,800.00
Aberdeen Council	FINANCE (CENTRAL)	GORDON HOUSE	BLACKHALL RD		AB51 9WA	
Aberdeenshire Council	FINANCE(NORTH)	13 DALRYMPL ST	FRASERBURGH			
Abht Home	PLOT 45	SECTOR 29 PART 1	PANIPAT	IN		
ABINGDON						
Acrafab Ltd	21 BURNHOUSE IND ESTATE	WHITBURN	EH47 0LQ			4,152.00
Active Office	27 MUNRO PLACE	BONNYTON INDUSTRIAL ESTATE	KILMARNOCK			424.43
Ada Tels Mum San Dis Tlc Ltd Sli	BEYKENT PERLAVISTA	AVM A BLOK	K:13 D:127	TR	KAI ZNP	
Addleshaw Goddard Llp Office Account	SOVEREIGN HOUSE	PO BOX 8	SOVEREIGN STREET		BEYLKIDUZU	
Adt Fire And Security Plc	PO BOX 352	MANCHESTER	M16 9XY		LEEDS	1,800.00
Ailsa Machinery Ltd	TAMBLIN WAY	HATFIELD				36,330.23
Airtricity Energy Supply (Nt) Ltd	9 COLVILLES PLACE	KELVIN INDUSTRIAL ESTATE	AL10 9EZ		AL10 9EZ	34.46
Aj Redfern	2ND FLOOR	83-85 GREAT VICTORIA STREET	EAST KILBRIDE		G75 0PZ	2,697.70
Akh Knitting & Dyeing Ltd (Os)	WELLSBROOK	MAPPLETON	BELFAST		BT2 7AF	1,525.76
Albion Ltd	92 PHULBARIA	TETULHORA SAVAR	ASHBOURNE	BD	DE6 2AB	456.00
Alfred Franks And Bartlett Plc	UNIT 7 (FIRST FLOOR)	BOUNDARY WAY		GB		
Alison Hayes (UK) Limited	AFB HOUSE UNIT2 ALBAN PARK	HATFIELD ROAD		GB		
Alison Hayes UK Limited Fob	TA ALISON HAYES	361-363B LIVERPOOL RD	ISLINGTON	GB	LONDON N1 1NL	
Allianz Insurance	361B-363B LIVERPOOL ROAD	GUILFORD		GB		79,250.72
Alton - offices	57 LADYHEAD	RENFREW	GU1 1DB			80.00
Amanda Chishton	C/O HEAD OFFICE					
Amber Valley Borough Council	A-9	DLF INDUSTRIAL ESTATE	PHASE 1	IN	FARIDABAD	
Ambuja Accessorize & Clothing Llp	SERVICES EUROPE LTD	PO BOX 65	BRIGHTON		EAST SUSSEX	67,399.57
American Express 116048	Amirage Estonia OU, Tartu mnt.2 10145	Kesklinna	Linnoka	Estonia	BN88 1WY	
Anderson Property Services (Scotland) Ltd	UNIT 3	3 BURNSIDE LANE	HAMILTON			847.78
Andy Griffiths	OSC	INCHINNAM	RENFREW		M43 6QP	-11.50
Angus Council	DIRECTOR OF FINANCE, PO BOX 12	INVERTAY HOUSE	MAULE ST		P44 9AF	
Aptos Solutions UK Ltd	3RD FLOOR	MARLOW INTERNATIONAL	MAULE ST		DD5 4YY	
Argyle & Bute Council	DIRECTOR OF FINANCE	WITCHBURN RD	SL7 1YL			145,984.78
Ariel Fashion Ltd	130 TANNERS WHARF	LONDON ROAD	CAMPBELLTOWN	GB	PA28 6JX	
Aristocrate Dist Ltd	BARKBY ROAD	THURMASTON		GB		
Armondi Ltd	ALPHA HOUSE	REGIS ROAD	KENTISH TOWN	GB		
Arrow Industrial Group Ltd	UNIT 31	TOLL PARK PLACE	WARD PARK EAST		G68 0LN	414.60
Arun District Council	CIVIC CENTRE	MALTRAVERS RD	LITTLEHAMPTON		BN17 5LF	
Asco Fire Extinguishers Co Ltd	MELISA HOUSE	UNIT 3	FESTIVAL COURT		G51 1DR	2,722.69
Ashford Borough Council	UNIT D 26TH FLOOR	BILLION PLAZA 2 NO 10	CHEUNG YUE STREET	HK		
Ashley Designs Company Ltd	10 ATLEY BUSINESS PARK	ATLEY WAY	CRAMINGTON		CHEUNG SHA WAN	299.70
Askams Compliance Services Limited	ASSURED HOUSE	4 CARRERA COURT	CHURCH LANE		ME23 1WP	90.00
Assured Fire & Security Ltd	16 HOXTON SQUARE	LONDON	N1 6NT		S25 2RG	90,659.51
Asbound Commerce Ltd	AWARD HOUSE	185 PARK AVENUE	ABBEY ROAD	GB	DH1 5WF	-36.92
Award Apparel Limited	T/A ESSEX & SUFFOLK WATER	PO BOX 400	LONDON		E1W 1YN	10,084.37
Avlon (Previously Nwg Business Ltd)	4TH FLOOR	2 THOMAS MORE SQUARE	CRAMINGTON		NW23 1WE	576.00
Awin Ltd	31 MOORLAND WAY	NELSON PARK	BALLYCOOLIN		DUBLIN	984.10
Aylesbury Vale District Council	UNIT 205	NORTHWEST BUSINESS PARK	DERBY		DE21 4SY	956.40
B Print & Display Limited	METEOR CENTRE	MANFIELD ROAD	BASILDON	GB	SS14 1BY	
Babergh District Council	106 GRACE ROAD	TOWN CENTRE	WORKSOP		S80 2AH	
Baby Elegance	RATES DEPARTMENT PO BOX 4	POTTER ST	NOTTINGHAMSHIRE			
Banbridge	QUEENS BUILDINGS	READING				
Barron McCann Ltd	300 THAMES VALLEY PARK DRIVE	UDYOG VIHAR PHASE VI				36,070.64
Basic Thinking Ltd	PLOT 369	LONDON		IN		6,000.00
Basildon District Council	1 LYRIC SQUARE					
Basissetlaw District Council						
Bath And North East Somerset Council						
Baxtersoney Scotland Ltd						
Bazaar Connections						
Bazaarvoice Inc						

Meridian Realisations Limited (formerly MacLays Stores Limited) - in Administration
Company Creditors

Name	Address				£
Bestseller Wholesale UK Ltd	10 FASHION ST				
Bifood	BUSINESS SUPPORT GROUP				
Big Storage & Processing Limited	814 LEIGH ROAD	SL1 4BD			1,409.77
BI (Intimate Apparel)	3 STONEBROOK WAY	CV6 6LN			1,004.70
Ben Fashions T/A Fashion UK	SUITE 111				
Bnp Paribas Real Estate	11 ST GEORGES WAY				
Bognor Regis Business Improvement District	9 COLMORE ROW				
Bolton Gate Services Ltd	VISITOR INFORMATION CENTRE				
Bonzai T/A Pussycat London	WATERLOO STREET				
Borough Of Restormel	UNIT 14				
Borough Of Telford	TREASURERS DEPT, BOROUGH OFFICES				
Bouncez	FIRST FLOOR WEST				
Bournemouth Water Business Services	FRANCIS AVENUE				
Brackendridge Hanson Tate	6 LISBON SQUARE				
Bradford Council	INCOME UNIT				
Bradley Environmental Consultants Ltd	PARKWAY HOUSE				
Brag London Ltd	75 NEWMAN STREET				
Braintree District Council	REVENUES DIVISION, CAUSEWAY HOUSE				
Breckland Council	THE GUILDHALL				
Bridge Johnson	71 CRAIGTON ROAD				
Bridlington Town Council					
Brighton & Hove					
Bridleclass Ltd T/A Cambra Styles	64 MYDDLETON ROAD				
Bromley London Borough	RESOURCE DEPARTMENT				
Bromley The London Borough	BOROUGH TREASURER				
Bromsgrove District Council	THE TREASURER, COUNCIL HOUSE				
Buchan & Coull	WESTERN ROADWORTH				
Burwell Office Cleaning	15 LOWER END				
Business Stream Yorkshire	PO BOX 1255				
Bvst Telecom San Te Tic Ltd St)	MURATPASA MAH				
Bvt UK Limited	BWT HOUSE				
C K Communications	128 ST ANDREWS RD				
Califitco Schinell	VIA SVEZIA 14				
Calderdale Metropolitan Borough Council					
Cambridge City Council					
Camilleri Investments					
Cancer Research UK Trading Ltd					
Canterbury City Council					
Capcom Land Sea & Air Comm Ltd					
Capita IT Services Limited					
Capital Uno Sa					
Cardiff County Council					
Cardinus Risk Management Ltd					
Carlisle City Council					
Castle Point Borough Council					
Chaga Robson					
Chre Client A/C Br457					
Chre Limited					
Chre N.I.Ltd Larn383					
ColCo Consultancy					
Cof					
Central Bedfordshire					
Central England Co Operative (Incession)					
Central Peripherals					
ChannelAdvisor UK Ltd					
Chemtech Consultancy Ltd					
Cherwell District Council					
Cheshire East Council					
814 LEIGH ROAD					
3 STONEBROOK WAY					
9500 MEILLEUR STREET					
BIRMINGHAM					
PLACE ST MAUR DES FOSSES					
BOLTON					
MILLHEAD ROAD					
ST AUUSTELL					
FORBURY SQUARE					
BOURNEMOUTH					
LS1 4LY					
BRITANNIA HOUSE					
HALL INGS					
OSSETT					
WAKEFIELD ROAD					
ROCKING END					
ST WITHBURGH LANE					
GLASGOW					
BOWES PARK					
BROMLEY CIVIC CENTRE					
BROMLEY CIVIC CENTRE					
BURCOT LANE					
MONTROSE					
SWAFFHAM PRIOR					
BRADFORD					
ATA CAD					
CORONATION ROAD					
BRIDPORT					
CASTEL GOFREDO					
13-20 Triq M.Borg Gaud					
LONDON					
MILITARY RD					
RUSHINGTON BUSINESS PARK					
ELLISHUR WAY					
9na Calle					
LONDON					
CA3 8NX					
PO BOX 15					
LONDON					
UK REAL ESTATE ACCOUNTING SERVICES					
PACIFIC HOUSE					
70 WELLINGTON STREET					
BELFAST					
DONEGALL SQUARE EAST					
1/2 280 CROW ROAD					
READING					
UNIT 2 ORCHARD PLACE					
NOTTINGHAM BUSINESS PARK					
HERMES ROAD					
15 STATION ROAD					
65 KINGSWAY					
UNIT D					
TREASURERS DIVISION					
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BRITANNIA HOUSE					
HALL INGS					
OSSETT					
WAKEFIELD ROAD					
ROCKING END					

Company Creditors

Name _____

Name	Address	City	State	Zip
Mr. J. M. Smith	123 Main St.	Springfield	MA	01101
Ms. A. B. Jones	456 Oak Ave.	Portland	ME	04101
Mr. C. D. Brown	789 Pine Rd.	Bangor	ME	04401
Ms. E. F. Green	101 Elm St.	Waterville	ME	04901
Mr. G. H. White	202 Maple Dr.	Orono	ME	04468
Ms. I. J. Black	303 Birch Ln.	Calais	ME	04819
Mr. K. L. Gray	404 Cedar Ct.	Presque Isle	ME	04769
Ms. M. N. Blue	505 Spruce Way	Fort Kent	ME	04743
Mr. O. P. Red	606 Fir St.	Calais	ME	04819
Ms. Q. R. Yellow	707 Ash Ave.	Calais	ME	04819
Mr. S. T. Purple	808 Hickory Rd.	Calais	ME	04819
Ms. U. V. Green	909 Walnut Dr.	Calais	ME	04819
Mr. W. X. Blue	1010 Cherry Ln.	Calais	ME	04819
Ms. Y. Z. Red	1111 Peach St.	Calais	ME	04819
Mr. A. B. Yellow	1212 Plum Ave.	Calais	ME	04819
Ms. C. D. Purple	1313 Apple Rd.	Calais	ME	04819
Mr. E. F. Green	1414 Orange Dr.	Calais	ME	04819
Ms. G. H. Blue	1515 Lemon Way	Calais	ME	04819
Mr. I. J. Red	1616 Lime St.	Calais	ME	04819
Ms. K. L. Yellow	1717 Coffee Ave.	Calais	ME	04819
Mr. M. N. Purple	1818 Tea Rd.	Calais	ME	04819
Ms. O. P. Green	1919 Mint Dr.	Calais	ME	04819
Mr. Q. R. Blue	2020 Basil Ln.	Calais	ME	04819
Ms. S. T. Red	2121 Parsley St.	Calais	ME	04819
Mr. U. V. Yellow	2222 Dill Ave.	Calais	ME	04819
Ms. W. X. Purple	2323 Fennel Rd.	Calais	ME	04819
Mr. Y. Z. Green	2424 Chive Dr.	Calais	ME	04819
Ms. A. B. Blue	2525 Onion Way	Calais	ME	04819
Mr. C. D. Red	2626 Garlic St.	Calais	ME	04819
Ms. E. F. Yellow	2727 Shallot Ave.	Calais	ME	04819
Mr. G. H. Purple	2828 Asparagus Rd.	Calais	ME	04819
Ms. I. J. Green	2929 Broccoli Dr.	Calais	ME	04819
Mr. K. L. Blue	3030 Cauliflower Ln.	Calais	ME	04819
Ms. M. N. Red	3131 Spinach St.	Calais	ME	04819
Mr. O. P. Yellow	3232 Lettuce Ave.	Calais	ME	04819
Ms. Q. R. Purple	3333 Cucumber Rd.	Calais	ME	04819
Mr. S. T. Green	3434 Pumpkin Dr.	Calais	ME	04819
Ms. U. V. Blue	3535 Squash Way	Calais	ME	04819
Mr. W. X. Red	3636 Eggplant St.	Calais	ME	04819
Ms. Y. Z. Yellow	3737 Zucchini Ave.	Calais	ME	04819
Mr. A. B. Purple	3838 Artichoke Rd.	Calais	ME	04819
Ms. C. D. Green	3939 Beet Dr.	Calais	ME	04819
Mr. E. F. Blue	4040 Turnip Ln.	Calais	ME	04819
Ms. G. H. Red	4141 Radish St.	Calais	ME	04819
Mr. I. J. Yellow	4242 Carrot Ave.	Calais	ME	04819
Ms. K. L. Purple	4343 Parsnip Rd.	Calais	ME	04819
Mr. M. N. Green	4444 Kohlrabi Dr.	Calais	ME	04819
Ms. O. P. Blue	4545 Rutabaga Way	Calais	ME	04819
Mr. Q. R. Red	4646 Turnip St.	Calais	ME	04819
Ms. S. T. Yellow	4747 Radish Ave.	Calais	ME	04819
Mr. U. V. Purple	4848 Carrot Rd.	Calais	ME	04819
Ms. W. X. Green	4949 Parsnip Dr.	Calais	ME	04819
Mr. Y. Z. Blue	5050 Kohlrabi Ln.	Calais	ME	04819
Ms. A. B. Red	5151 Rutabaga St.	Calais	ME	04819
Mr. C. D. Yellow	5252 Turnip Ave.	Calais	ME	04819
Ms. E. F. Purple	5353 Radish Rd.	Calais	ME	04819
Mr. G. H. Green	5454 Carrot Dr.	Calais	ME	04819
Ms. I. J. Blue	5555 Parsnip Way	Calais	ME	04819
Mr. K. L. Red	5656 Kohlrabi St.	Calais	ME	04819
Ms. M. N. Yellow	5757 Rutabaga Ave.	Calais	ME	04819
Mr. O. P. Purple	5858 Turnip Rd.	Calais	ME	04819
Ms. Q. R. Green	5959 Radish Dr.	Calais	ME	04819
Mr. S. T. Blue	6060 Carrot Ln.	Calais	ME	04819
Ms. U. V. Red	6161 Parsnip St.	Calais	ME	04819
Mr. W. X. Yellow	6262 Kohlrabi Ave.	Calais	ME	04819
Ms. Y. Z. Purple	6363 Rutabaga Rd.	Calais	ME	04819
Mr. A. B. Green	6464 Turnip Dr.	Calais	ME	04819
Ms. C. D. Blue	6565 Radish Way	Calais	ME	04819
Mr. E. F. Red	6666 Carrot St.	Calais	ME	04819

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Ms. C. D. Purple	1313 Apple Rd.	Calais	ME	04819
Mr. E. F. Green	1414 Orange Dr.	Calais	ME	04819
Ms. G. H. Blue	1515 Lemon Way	Calais	ME	04819
Mr. I. J. Red	1616 Lime St.	Calais	ME	04819
Ms. K. L. Yellow	1717 Coffee Ave.	Calais	ME	04819
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Ms. O. P. Green	1919 Mint Dr.	Calais	ME	04819
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Ms. E. F. Yellow	2727 Shallot Ave.	Calais	ME	04819
Mr. G. H. Purple	2828 Asparagus Rd.	Calais	ME	04819
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Ms. Q. R. Purple	3333 Cucumber Rd.	Calais	ME	04819
Mr. S. T. Green	3434 Pumpkin Dr.	Calais	ME	04819
Ms. U. V. Blue	3535 Squash Way	Calais	ME	04819
Mr. W. X. Red	3636 Eggplant St.	Calais	ME	04819
Ms. Y. Z. Yellow	3737 Zucchini Ave.	Calais	ME	04819
Mr. A. B. Purple	3838 Artichoke Rd.	Calais	ME	04819
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Ms. W. X. Green	4949 Parsnip Dr.	Calais	ME	04819
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Ms. Y. Z. Purple	6363 Rutabaga Rd.	Calais	ME	04819
Mr. A. B. Green	6464 Turnip Dr.	Calais	ME	04819
Ms. C. D. Blue	6565 Radish Way	Calais	ME	04819
Mr. E. F. Red	6666 Carrot St.	Calais	ME	04819

Meridian Realisations Limited (formerly Mackays Stores Limited) - In Administration

Company Creditors	Name	Address	GLASGOW	GS2 4LA	£
General Electrical Supplier Ltd	UNIT 5	25A MONTROSE AVENUE	GLASGOW	GS2 4LA	696.80
GI Solutions Group	147 SCUDAMORE ROAD	LEICESTER			30,838.67
Glasgow City Council	DIRECTOR OF FINANCE	PO BOX 36	GLASGOW	G1 1JE	
Glenvale Joinery	12 GREENLAW DRIVE	PAISLEY			10,800.00
Gloucester City Council	FIRST FLOOR	8-11 PAVILION BUILDINGS			
Gloucester City Safe Ltd	64 OSBORNE STREET	GLASGOW	BN1 1EE		109.20
Good Full Stop Ltd Ta Good Creative	BUSINESS RATE SECTION	PO BOX 4	GOSPORT	PO12 1ED	1,200.00
Gosport Council	224 DASSEN ISLAND DRIVE	YZERFONTEIN	7351		7,250.00
Graham Wylie	HIGHFIELD HOUSE	THE HAWTHORNS	FLITWICK	MK45 1FN	2,573.24
Granby Martin Ltd	14-15 GATEWAY MEWS	BOUNDS GREEN	N11 2UT		1,000.32
Greater London Hire Ltd	THE OLD DAIRY	MAIN STREET	EAST RIDING	YO41 5JH	780.00
Gsi Doors Ltd	DRANSFIELD HOUSE	2 FOX VALLEY WAY	SHEFFIELD	536 2AB	5,016.13
Gym Limited	100 ALBERT DRIVE	GLASGOW	G41 2SJ		34,816.82
H F Electrical Ltd	125 KUOCANG EAST ROAD	LONGWAN DISTRICT			
H.E.C. Fashion International Ltd Co	UNITS 5&6	NORTH HARBOUR INDUSTRIAL ESTATE			
Hair & Beauty World	201 HIGH ROAD	EAST FINCHLEY	K48 8BN		275.31
Hallett Retail	NOBLE HOP WAY	WHEATLEY	N2 8AL		23,546.82
Halls Reactive Maintenance Ltd			HX2 0SN		343.20
Hemmelton District Council	ROOM 1507	BUILDING 1 HONGYE PLAZA	XIAOSHAN		
Hangzhou Chengyi Garments Co Ltd	ADAM AND EVE ST	MARKET HARBOUROUGH	LE16 7AG		
Harborough District Council	THE CA D ORO	45 GORDON STREET	G1 3PE		1,068.60
Harper Macleod Lip	BELGRAVE HALL	BELGRAVE STREET	L52 8DD		21,511.05
Harrison Goddard Foote	SCOTSDALE	SPRINGFIELD AVE	HG1 2RH		
Harrogate Borough Council	REVENUE SERVICES	PO BOX 75	HANTS	PO9 2ER	
Hart District Council	GUIDANCE HOUSE	YORK ROAD	YO73BT		56.09
Havant Borough Council	HERTS HOUSE	FINANCE DEPT	MIDDLESEX	UB8 1QE	169.12
Hawkesworth Appliance Testing	JOHN ADAMS HOUSE	29 CASTLE STREET	RG175B		895.20
Hertz (UK) Ltd					
Hicks Baker					
High Peak Borough Council	GLENURQUHART RD	INVERNESS			
Highland Council	7-10 LINWOOD AVENUE	EAST KILBRIDE	G74 5NE		1,068.52
Highlander International Recycling	ABBOTTSINCH	PAISLEY	PA3 2TE		312.90
Holiday Inn Glasgow Airport	118 PARK ROAD	DARTFORD	DA1 1SZ		4,533.91
Holloways Maintenance	CARD SERVICES	PO BOX 61	COVENTRY	CV3 9FP	5,103.58
Hsbc Bank Plc	WYKEHAM HOUSE	MARKET HILL	CAMBRIDGESHIRE	PE29 3NR	630.00
Huntingdon Business Agst Crime	PO BOX 25, PATHEINDER HOUSE	ST MARYS ST	CAMBS	PE18 6YY	
Huntingdonshire Council	6 HAYS LANE	LONDON			6,151.45
Idoc Services Ltd	ORTA MH SALIH BILINNEZ CD	NO. 250	FINARMISAR		
Ilyada Konfeksiyon San Tic Ltd Su	DUNSTON TECHNOLOGY PARK	VENTURE WAY	S41 8NE		-41.40
Imagesound Ltd	21 THE COTTSWOLDS	CHILTON	DL17 0QB		805.09
Impress Property Services Ltd	KAROL SURJI CHALA	MOUCHAK	PR4 2TZ		3,839.40
Incredible Fashions Ltd	29 PROGREE BUSINESS PARK	ORDERS LANE			
Inspired Energy Solutions Limited	SUITE E 16/F	WEST GATE TOWER			
International Privilege Limited	4/F	HONG KONG SPINNERS INDUSTRIAL	KOWLOON		
Intri Fashions Limited	DIRECTOR OF FINANCE	INVERCLYDE COUNCIL	GREENOCK	PA15 1LY	
Inverclyde Council	SUITE 4	THREHALL PARK	BISHOPS STORTFORD	CM22 7WE	49,489.36
Isle Of Wight Council	CROFTHEAD IND ESTATE	LOCHLUBO ROAD	GLASGOW	G78 3NA	1,568.79
J & M Murdoch & Son Ltd	OLD TANNERY YARD	OAK STREET	SHROPSHIRE	SY11 1LR	600.00
J Thomas Ltd	149 VERMONT STREET	PORT GLASGOW			
Jacobus & Turner Ltd	11 DENTON LANE	UNIT 11 DEVOL INDUSTRIAL ESTATE	PORT GLASGOW	PA14 5XH	
James Boylan Safety (NI) Ltd T/A Jbs Group	10 CHAPEL PLACE	OLDHAM			
Janet Marie Colclough	20F	RIVINGTON ST			
Jel Direct Ltd	BLOCK A 18TH FLOOR	- GUOTAI NEW CENTURY PLAZA NO. 125	ZHANGJIAGANG CITY		
Jiangsu Guobai Huasheng Industrial Co Lt	UNIT B21 11F	GUOHAO PLAZA	CN		
Jiaxing Kailuier Textile Co. Ltd	MAES-Y-CASTELL	POR WEE FACTORY BUILDING	LAI CHI KOK		
Jingle Textile (HK) Co	49 NORTH STREET	BRYN RHYS	CONWY	LL28 5MS	64.00
John Battie		PETERHEAD			848.58
John G Baird Ltd					

Name	Address				E
Abnirn Kirkland	UNIT 11 BLOCK 2 ROCKBANK PLACE	BROAD STREET INDUSTRIAL ESTATE	GLASGOW	G40 2UZ	1,200.00
Aboloda Conveyor Services Ltd	51 SPEKE ROAD	GARSTON	LIVERPOOL	L19 2NY	5,544.95
Adams Lang Leslie (Bt328)	AMAS LTD	PO BOX 55791	LONDON	E14 1NA	14,549.23
Adams Lang Leslie (Bt328)	109 SOMERSET ROAD	KNOWLE	BRISTOL	BS4 2HX	175.00
Adams Lang Leslie (Bt328)	1-3-24/7	JUPITER AVENUE	ANUPPAPALAYAM	TRIPURUR	682.42
Adams Lang Leslie (Bt328)	227 SOUTH STREET	MIDHURST	GU29 9PD		682.42
Adams Lang Leslie (Bt328)	NO. 1 WEST OF CHORD ROAD	RAJAJINAGAR			682.42
Adams Lang Leslie (Bt328)	KARCHER HOUSE	BEAUMONT ROAD	BANBURY	OX16 1TB	1,458.00
Adams Lang Leslie (Bt328)	TELEPHONE HOUSE	CARR LANE	KINGSTON UPON HULL	HU1 3RE	564.24
Adams Lang Leslie (Bt328)	UNIT 2	MURRAY PLACE	RIGHEAD INDUSTRIAL ESTATE	BELLSHILL	564.24
Adams Lang Leslie (Bt328)	DIRECTOR OF FINANCE	BOWLING GREEN RD	KETERING	NORTHAMPTON	1,026.06
Adams Lang Leslie (Bt328)	48 CHANCERY LANE	LONDON	WC2A 1JF	NN15 7QS	2,030.00
Adams Lang Leslie (Bt328)	20/F RYKADAN CAPITAL TOWER	135 HOT BUN ROAD	KWUN TONG		2,030.00
Adams Lang Leslie (Bt328)					
Adams Lang Leslie (Bt328)	301-307 LOCKHART ROAD	GLASGOW	G2 2LJ		21,962.40
Adams Lang Leslie (Bt328)	191 WEST GEORGE STREET	CARDINAL POINT	PARK ROAD		21,962.40
Adams Lang Leslie (Bt328)	REGUS	WARNEFORD AVENUE	OSSETT	WFS 9NU	5,126.40
Adams Lang Leslie (Bt328)	UNITS 1-4	SUCCESS INDUSTRIAL BUILDING	17 SHELING HILL STREET		5,126.40
Adams Lang Leslie (Bt328)	UNIT C 21F	FALLODEN WAY	NW11 6JP		5,126.40
Adams Lang Leslie (Bt328)	5 THE MARKET PLACE	DIXON ROAD	GLASGOW	G42 8AT	69.00
Adams Lang Leslie (Bt328)	GOVANHILL WORKSPACE	CHILLFORD COURT	RAYNE RD	ESSEX	1,037.34
Adams Lang Leslie (Bt328)	UNIT 10	CLARENCE HOUSE	4-1 MAY STREET	BT1 4NJ	1,388.37
Adams Lang Leslie (Bt328)	CLARENCE HOUSE	CLARENCE HOUSE	4-1 MAY STREET	BT1 4NJ	2,147.78
Adams Lang Leslie (Bt328)				BT14NJ	1,161.93
Adams Lang Leslie (Bt328)					
Adams Lang Leslie (Bt328)	WESTWARD HOUSE	KING STREET WEST	WIGAN	WN1 1LP	11,207.25
Adams Lang Leslie (Bt328)	LCP HOUSE	THE PENNINE ESTATE	KINGSWINFORD	DY6 7NA	1,523.14
Adams Lang Leslie (Bt328)	SHOREDITCH STABLES SOUTH	138 KINGSLAND ROAD			1,523.14
Adams Lang Leslie (Bt328)	1ST FLOOR JADE BUILDING	ALBION MILLS	ALBION ROAD	8010 9TQ	2,051.92
Adams Lang Leslie (Bt328)	OHAMA GUERNSEY FOUR LP	LEE BARON GROUP LIMITED	7 SWALLOW PLACE	W18 2AGR	-343.43
Adams Lang Leslie (Bt328)	PO BOX 60	LEEDS	LEEDS		350.00
Adams Lang Leslie (Bt328)	UNIT 2102-6	21/F LAFOUR CENTRE	NO 838 LAI CHI KOK ROAD	KOWLOON	
Adams Lang Leslie (Bt328)	UNIT 20-22	THE HIGH CROSS CENTRE	FOUNTAIN ROAD		
Adams Lang Leslie (Bt328)	DIRECTOR OF FINANCE	FISHER ST	EAST SUSSEX	BN7 2DQ	
Adams Lang Leslie (Bt328)	RIGGS RD	ISLE OF LEWIS			345.60
Adams Lang Leslie (Bt328)	ROOM C 15/F	HUA CHIAO COMMERCIAL CENTRE	HONGKONG		345.48
Adams Lang Leslie (Bt328)	3 MILTON ROAD	COLLEGE MILTON NORTH	674 5BU		400.00
Adams Lang Leslie (Bt328)	55 SWAN LANE	WICKFORD	SS11 7DE		
Adams Lang Leslie (Bt328)	Liwa Trading Enterprises LLC	7th floor, Liwa Towers	ADNOC	Abu D	
Adams Lang Leslie (Bt328)	77-81 SCRUBS LANE	LONDON	NW10 6QU	UAE	
Adams Lang Leslie (Bt328)	11 BUCKINGHAM AVENUE	SLOUGH	SL1 4PF		41.40
Adams Lang Leslie (Bt328)					12,616.43
Adams Lang Leslie (Bt328)	UNIT 3	FRESHYR PLACE	EAST MAINS IND ESTATE		1,252.32
Adams Lang Leslie (Bt328)	LOUIE HOUSE	LANCASTER ROAD	DUNSTON	EH52 5NF	
Adams Lang Leslie (Bt328)	VIADUCT RD	GWAELOD-Y-GARTH	CF15 9JN		956.28
Adams Lang Leslie (Bt328)	SUITE 421	4TH FLOOR	33 CAVERDISH SQUARE	W1G OPW	8,261.16
Adams Lang Leslie (Bt328)	ADAKARAMAHALLI MAKALI POST	21ST KM	TUMKUR ROAD	BANGALORE	
Adams Lang Leslie (Bt328)	ANNFIELD ESTATE	OXNAM ROAD	JEDBURGH	TD8 6NN	371.04
Adams Lang Leslie (Bt328)	160 BLACKFRIARS ROAD	LONDON	SE1 8EZ		4,066.40
Adams Lang Leslie (Bt328)					
Adams Lang Leslie (Bt328)	62 JOLLY MAKER CHAMBERS NO.2	NARIMAN POINT			
Adams Lang Leslie (Bt328)	211 UDYOQ VIHAR	PHASE IV			
Adams Lang Leslie (Bt328)					
Adams Lang Leslie (Bt328)	ISLE OF MAN BUSINESS PARK	COOIL ROAD	BRADDOAN	IM99 1HX	121.28
Adams Lang Leslie (Bt328)	P.O. BOX 177	DOUGLAS	ISLE OF MAN	IM99 1PS	1,115.52
Adams Lang Leslie (Bt328)	BUILDING ONE THE HEIGHTS	BROOKLANDS	WETBRIDGE	KT13 0NY	43,200.00
Adams Lang Leslie (Bt328)	16 ROYSDALE WAY	EUROWAY TRADING ESTATE			
Adams Lang Leslie (Bt328)	ASHFIELD HOUSE	ASHFIELD ROAD	CHEADLE	SK8 1BB	690.00

Meridian Realisations Limited (formerly Mackays Stores Limited) - In Administration

Company Creditors	Address			£
Mason & Partners Limited	THE CORN EXCHANGE	BRUNSWICK STREET	LIVERPOOL	L2 0P)
Mason Owen & Partners 101	7th FLOOR	20 CHAPEL STREET	LIVERPOOL	L5 9AG
Material Force Textile Design Ltd	9 RED SQUARE	3 PLANO LANE	LONDON	N16 9AW
Maybrook Property Management Ltd	43 LONDON WALL	LONDON	EC2M 5TF	6,655.50
McCallister Litho Glasgow Limited	170 ELLIOT STREET	GLASGOW	G3 8EX	692.40
Mcnicoll Vehicle Hire Ltd	ASHLEY COTTAGE	BRAHEAD ROAD	LINLITHGOW	EH49 6HF
Mediatek Global Ltd	168 ST CHRISTOPHER STREET			364.28
Medway Council				TR
Mellon Borough Council				
Members Only Ltd	UNIT 81, SLUTONS BUSINESS PARK	NEW ROAD	RAINHAM	GB
Memo Fashions Ltd	MEMO HOUSE	KENDALL AVENUE	ACTION	GB
Mendip Council	COUNCIL OFFICES	CANNARDS GRAVE RD	SHEPTON MALLET	SOMERSET
Metro Rod Pic	ASHWOOD COURT	SPRINGWOOD WAY	TYTHERINGTON BUSINESS PARK	MACCLESFIELD
MetroMail Ltd	UNIT 5/6 ADMIRALTY WAY	FOXCOVERENTERPRISE PARK	SEAHAM	SR7 7DN
Metropolitan Borough Of Wirral	FINANCE DEPARTMENT	PO BOX 2, THE MUNICIPAL BUILDING	CLEVELAND ST	L41 8BU
Michael Rogers Property Management	CHAPTER HOUSE	33 LONDON ROAD	REIGATE	RH2 9HZ
Microsoft Ireland Operations Ltd	ATRIUM BUILDING BLOCK 8	CARMENHALL ROAD	DUBLIN	
Mid Beds District Council	DIRECTOR OF FINANCE, THE LIMES	DUNSTABLE ST	BEDFORD	MK45 2JU
Mid Devon Council	DM ASHWORTH, HO FINANCIAL SERVICES	TIVERTON	DEVON	
Mid Suffolk Council	RESOURCES DIRECTORATE	COUNCIL OFFICES, HIGH ST, NEEDHAM MARKET	IPSWICH	1P6 8DL
Mid Sussex Council	OAKLANDS	OAKLANDS ROAD	HAYWARDS HEATH	
Midlothian Council	THE DIRECTOR, CORPORATE SERVICES DIVISION	DALKETH	MIDLOTHIAN	
Miller Medical Supplies Ltd	PHOENIX HOUSE	TURNER STREET	NEWPORT	NP2 3NS
Mit-Tek (Scotland) Ltd	31 COLVILLES PLACE	KELVIN INDUSTRIAL ESTATE	EAST KILBRIDE	GLASGOW
MJ Mapp Ltd	UNIT 5	22 PINFOLD ROAD	THURMASTON	
Misirlil UK Ltd - Licensed Only	180 GREAT PORTLAND STREET	LONDON	W1W 5QZ	
Mohammedi Yilmaz Karamolla	ISTANBUL TRAKYA SERBEST BOLGESI FERHATPA	S.B MAH	ACELYA SOK, DIS KAPI NO. 6	IC KAPI NO. B1 CATALCA
Mohammadi Group Limited	3RD FLOOR	KHILKRIET	KA52/A	
Mondial Lighting Ltd	BRIDGE END HOUSE	LOW LANE	HORSFORTH	
Monmouthshire County Council				
Moray Council	REVENUES SECTION	COUNCIL OFFICE	HIGH ST	ELGIN
Moraz Ltd	2 VALENTINE PLACE	LONDON	SE1 8QH	
Morplan	PO BOX 54	TEMPLE BANK	HARLOW	ESSEX
Movable Ink	636 AVE OF THE AMERICANS	5TH FLOOR	NEW YORK	NY 10011
Msi Property Care Svcs Ltd	PREMIER HOUSE	CANAL ST	WEST YORKSHIRE	HX3 9HT
Natural Air (UK) Ltd	UNIT 6	RIVERSIDE IND EST	POWER STATION RD	STAFFORDSHIRE
Naveena Apparels	343 SATHIYA NAGAR	OPP LAKSHMI THEATRE	SAKUNDIPURAM GANDHI NAGAR (PO)	TIRUPUR
Nelis Window Cleaning	1 CONWAY AVE	THORNTON CLEVELYS	BLACKPOOL	FY5 3JQ
New Delhi Export House	C 135	SECTOR 63	NODIA UP	
New Forest District Council	UNIT E 21ST FLOOR	EGL TOWER	83 HUNG TO ROAD	KWUN TONG
New Harvest Enterprises Limited	ROOM 1902 19F	ONE 33 HYSAN AVENUE	CAUSEWAY BAY	
New World Fashion Limited	UNIT 2	ATTENBOROUGH HOUSE	15 BENNET ROAD	
Nexgen Packaging UK Ltd	17F	HENGYUAN BUSINESS MANSION NO 568	TIANTONG SOUTH ROAD	READING
Ningbo Alch Imp & Exp Ltd	WELLINGTON GATE	CHURCH ROAD	TURNBRIDGE WELLS	YINGZHOU DISTRICT
Nia Media Access Ltd	DIRECTOR OF FINANCE	COUNCIL OFFICES	CUNNINGHAM HOUSE	TN1 1NL
North Ayrshire Council				IRVINE
North Devon District Council				
North Dorset District Council				
North Hertfordshire Council				
North Kenten Dist Council				
North Lanarkshire Council	POBOX 3 COUNCIL OFFICES	KERSTEVEN ST	SLEAFORD	Lincs
North Norfolk Dc	DIRECTOR OF FINANCE	PO BOX 9060	166 PARK ST	MOTHERWELL
North Norfolk Council	POBOX 3 COUNCIL OFFICES, PO BOX 2	HOLT ROAD	CROMER	NORFOLK
North Shropshire District Council	TREASURER, COUNCIL OFFICES, PO BOX 2	NEW ST	WIEN	SHROPSHIRE
North Somerset Council	TREASURERS DEPARTMENT, EDINBURGH HOUSE			
North West Radio Communication	COMMUNICATIONS HOUSE	6 LOW HILL	LIVERPOOL	L6 1BP
Northumberland County Council	COUNCIL OFFICES	WALLACE GREEN	BERWICK UPON TWEED	TD15 1ED
O2 Light Ltd	FRANKLANDS ROAD	BLAGROVE	SWINDON	SN5 8TG
Office Team Ltd	UNIT 4	500 PURLEY WAY	CROYDON	CRO 4NZ
				26,289.10
				256.35

Meridian Realisations Limited (formerly Mackays Stores Limited) - In Administration
Company Creditors

Name	Address	GLASGOW	G77 5BN	£
Office Ltd	7 BEECH CRESCENT	NEWTON MEANS	SYSTEM	2,751.00
Ogretman Textiles UK Ltd	UNIT 1 WANLIP ROAD	NORTHAMPTON	NN3 6BJ	-175.80
Opus Energy Ltd	ROYAL PAVILION	BERKSHIRE	RG6 1RA	61,203.19
Oracle Corporation UK Limited	ORACLE PARKWAY	KIRKSTALL	KW15 1NY	
Orkney Islands Council	DIRECTOR OF FINANCE	LAUNDRY		
Oscar Apparels Ltd	THE OLD GRAMARY	COLNBROOK	SL3 0AY	
Oversas Courier Service (London) Limited	POYLE ROAD	LONDON		3,219.30
Owens & Kim	UNIT 2B	CANONBURY YARD		1,260.00
Ozbek Hazir Givim San Ve Tic As	CAGLAYAN MAH.	OKUL CAD. NO. 10	N1 7BJ	
P&R (HK) Holdings Limited	LEVEL 54	183 QUEEN'S ROAD EAST		
Paramount Products Pvt Ltd	A-55	HOPEWELL CENTRE		
Paul Demitico Childrenswear Lt	GALLIFORD ROAD	OKHLA INDUSTRIAL AREA		
Pevers Ltd (Incession)	CATHERLINE HOUSE	ESSEX	CN9 7XD	2,899.73
Pifa	CENTENARY HOUSE	UPPER POPPLETON	YO26 6QU	
Peer Group Plc	THE PEER SUITE	24 SOUTHWARK STREET	SE1 1TY	5,224.80
Pembrokeshire County Council	BEECHWOOD WAY	PLYMOUTH	PL7 5HH	10,454.70
Pepper Communications Ltd	DIRECTOR OF FINANCE	PERTH	PH1 5WL	
Perth & Kinross Council	24 ST JAMES STREET	PAISLEY	PA3 2JR	606.00
Pestguard Services	15 SACKVILLE STREET	LONDON	W1S 3DN	2,153.75
Petit Papillon Management Ltd	PHILIP FISHER CO	ARCADIA AVENUE		1,350.32
Philip Fisher Co Cl Mgmts Ac	P.O. BOX 42	ESSEX	CM19 5DQ	320.00
Pitney Bowes - Purchase Power (Dd)	50 MARLOW STREET	GLASGOW	CM20 2FQ	362.85
Pitney Bowes Dd Franchising	65 NORTH WALLACE STREET	G4 0DT	G41 1LR	-39.60
Pitney Bowes Packaging Ltd (Glasgow)	CIVIC OFFICES	GLASGOW		5,026.99
Pointer Alarms Ltd	MARINE VIEW OFFICE PARK	GLASGOW		1,903.20
Pointmedia Creative Ltd	14/1 STATE BANK COLONY	PORTSMOUTH	G64 2TQ	5,080.86
Portsmouth City Council	4TH FLOOR	PORTSMOUTH	PO1 2BE	
Postal Choices T/A Onepost	PRAXIS REAL ESTATE	TANILIMADU		
Pounds Apparels	1ST FLOOR	LONDON		
Pr Shree Services Ltd	10 WALKER STREET	THE CHAMBERS		
Praxis Real Estate Ltd (Nailsea 457)	8A CURWEN ROAD	13 POLICE STREET		
Praxis Real Estate Ltd (Witham 107)	30 AUCHANAN GARDENS	MANCHESTER	M2 7LQ	6,600.00
Premier Networks Limited	KAWYA	MANCHESTER		504.66
Print Stories Ltd	1 FORE STREET	EDINBURGH		2,131.66
Pro Maintenance	SAILMAKER HOUSE	EH3 7LA		194.30
Probidhi Apparels Ltd	2 HETROD ST	W1 29AE		840.00
Proifica Inc	UNIT 13 FLEMING COURT	KY7 4TU		1,560.00
Prospero Facilities Services Ltd	KEMP HOUSE	EC2Y 5EJ		7,800.00
Psycho Peacock	C-32	DOUGLAS	IM4 4QB	328.50
Psog Access & Safety	55 SOUTH AUDLEY STREET	M1 2WV		284.40
Quadrant Cleaning Services Limited	SELAHADDIN EYUBI MAH 1580 SOX	W10 SHW		364.80
Radium Creation Limited	PEINE HOUSE	LONDON		6,163.12
Ratcliffes	JULIAN HOUSE	M1DC PAWANE		3,969.06
Ravi Tekstil Konf San Ve Tic Ltd Sti	16-18 BERNERS STREET	LONDON		
React Main UK Ltd	DIRECTOR OF FINANCE	HEYWOOD		11,163.69
Rectella Limited	UNIT Q1	2 BLACKMORE ROAD	M32 0QY	13,227.99
Reigate Banstead Borough Council	28 MORTIMER STREET			
Relish Clothing Ltd	DIRECTOR OF FINANCE	COTTON ST		
Renfrew Shire Council	9GRETFRIANS ROAD	PURFLEET	PA1 1AD	450.59
Restore Databases	800 PAVILION DRIVE	ESSEX	RM19 1NA	
Retro Apparels Ltd	ROSS PARK	CLITHEROE	BB7 2BA	
Ribble Valley Borough Council	TOP OFFICE	RG1 1NU		16,999.98
Richrelevance Inc	DIRECTOR OF FINANCE	NM4 7TE		11,858.02
Rioch UK Ltd	ROSSLAND HOUSE	NR9 7US		1,904.25
RI (UK) Limited (Incession)		EXMOUTH		476.52
Roberts & Co Electrical Ltd		ROCHFORD	SS41 1BW	
Rocheford District Council		ESSEX	BH24 3PB	988.80
Rokill Limited		HAMPSHIRE		

Meridian Realisations Limited (formerly Mackays Stores Limited) - In Administration

Company Creditors	Address	E
Roof Asset Facilities Ltd	HEREFORD	10,168.80
Roomex.Com	DUBLIN	160.99
Roslyn Analytics	COVENT GARDEN	5,246.40
Rother District Council	PO BOX 60	
Rovin Environmental (North East) Ltd	BOWSFIELD CRESCENT	
Royal Kingston	STATION ROAD	
Runnymede Borough Council	FARNBOROUGH	244.08
Ruthmoor Borough Council	EDINBURGH	
Ryden Br0076 & 0349	RYEDALE HOUSE	3,480.28
Ryedale District Council	KILGETLY	
S P Watkins	28 MORTIMER STREET	230.00
S.A.N Europe Limited	288 PHASE IV	
S.A.N International A Division Of Symipi	GLADSTONE PLACE	
Sa Law Lip	ROYAL WORKS	17,059.18
Sabah International Leatherwear Ltd	CHASE HOUSE	
Salecycly Limited	GROUND FLOOR	
Sally Salon Services Ltd	NO.58 EAST HUASHI ROAD	
Sam Fashion Co Ltd	88 KERTON AVENUE	
Sarah Jane Green	VALLEY ROAD	
Sato UK Ltd	THE EXCHANGE	
Savills (Br0419)	MANAGEMENT TREASURY DEPARTMENT	
Savills (Br225 & 434 & 462)	SAVILLS UK LTD	
Savills Br251	PO BOX 147	
Scarborough Council	16/1 DELHI MATHURA ROAD	
Scorpius Apparels Pvt Ltd	DIRECTOR OF FINANCE, COUNCIL OFFICES	
Scottish Borders Council	REMITTANCE PROCESSING	
Scottish Power Plc	FINANCE DEPT , SECOND FLOOR	
Sefton Council		
Selby District Council		
Sevenoak District Council		
Sg Joinery And Building	22 PARLICK ROAD	
Sgt United Kingdom Ltd	ROSSMORE BUSINESS PARK	396.00
Shanghai Bestwin Imp & Co Ltd	SUITE 305	274.56
Shanghai Speed Industry Co Ltd	ROOM 903	
Sheet Anchor Evolve (Wickford) Ltd	SHEET ANCHOR EVOLVE LTD	
Sheet Anchor Investments Ltd (Belper)	SHEET ANCHOR EVOLVE LTD	
Sheffield City Council		
Shetland Islands Council		
Shetland Janitorial Supplies	GARTHSPOOL	
Shopsale Ltd	UNIT 1	94.80
Showcard Print Ltd	FONTANA HOUSE	1,746.00
Shropshire Council	DIRECTOR OF FINANCE	3,525.28
Siemens Financial Services (Dd)	SEFTON PARK	
Siemens Metering Services	WOODYARD LANE	1,363.59
Simply Solutions (Europe) Limited	10 ST BRIDE STREET	24,964.36
Simpson Print Ltd	INFLUENCE PARK	558.00
Sinosky Limited	A/3F	18,603.60
Sips Property Nominees Ltd	C/O SIPS PROPERTY NOMINEE LIMITED	
Somerset County Council	DIRECTOR OF FINANCE	4,368.73
South Ayrshire Council		
South Gloucestershire Council		
South Hams District Council		
South Holland District Council		
South Kesteven Dist Council		
South Lanarkshire Council		
South Norfolk Council		
South Oxfordshire Council		
South Somerset District Council		
	HEREFORD	
	DUBLIN	
	COVENT GARDEN	
	PO BOX 60	
	BOWSFIELD CRESCENT	
	STATION ROAD	
	FARNBOROUGH	
	EDINBURGH	
	RYEDALE HOUSE	
	KILGETLY	
	GURGAON	
	36-38 UPPER MARLBOROUGH ROAD	
	53 SHERBORNE STREET	
	4 MANDARIN ROAD	
	INSPIRED	
	LONGXIANG INDUSTRIAL ZONE	
	SUNBURY ON THAMES	
	HARWICH	
	19 NEWHALL STREET	
	BELVEDERE	
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	TOWN HALL	
	FARIDABAD	
	NEW TON ST	
	1ST FLOOR NEW BUILDING	
	DANIEL HOUSE	
	GARTANG	
	ELLESHERE PORT	
	SHANGHAI FILM PLAZA C TOWER	
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	BRICKFIELDS BUSINESS PARK	
	WOOLFT	
	LETCHEWORTH	
	CASTLE VIEW	
	BELLS HILL POGES	
	WOODYARD DRIVE	
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	LETCHEWORTH	
	CASTLE VIEW	
	BELLS HILL POGES	

Company Creditors

Company Name	Address	EXETER	GLASGOW	GB	£
South West Water Ltd	P O BOX 55	UNIT 5	GLASGOW	GB	88.56
Spd Print & Design Ltd	BLOCK 9	UNIT 5	CLYDESMILL INDUSTRIAL ESTATE	GB	22,323.60
Spirit Clothing 2000 Ltd	3RD FLOOR BALFOUR HOUSE	46-54 GREAT TITCHFIELD STREET			
Sri Sri Clothing	290/8	SEMBIYA NALLUR		IN	
Sri Albans City And Districts					
St Andrews First Aid	UNIT 1	EVANS BUSINESS CENTRE			
St Edmundsbury Council	FINANCE DEPT, PO BOX 122	WESTERN WAY	GLASGOW		354.00
St Modwen Corporate Services Ltd	PARK POINT	57 HIGH STREET	SUFFOLK		2,700.00
Stanley Security Solutions	STANLEY HOUSE	BRAMBLE RD	BIRMINGHAM		3,054.43
Starlight-Sweaters Ltd	VOGRA	NATIONAL UNIVERSITY	WILTSHIRE	BD	
Stealthstyle40	9 WISBOROUGH ROAD	SOUTH CROYDON	GAZIPUR SADAR		600.00
Stewart Shaw Ltd	12 JANE STREET	DUNOON	CR2 0DR		168.00
Sth Gloucestershire Council	DIRECTOR OF FINANCE	PO BOX 44	PA23 7HX		
Stockport Council	FINANCE DEPARTMENT	STOPFORD HOUSE	KINGSWOOD		
Stockton On Tees Council	KINGSWAY HOUSE	WEST PRECINCT	PICADILLY		
Story Designs	84 NUTBROOK STREET	LONDON	TS23 2YS		1,008.00
Stratalls Ltd	ELLISMUR HOUSE	ELLSKUIR WAY	BELLINGHAM		4,088.99
Stroud District Council	COUNCIL OFFICES	ELBEY MILL	TS23 2YS		
Stuart Peters Ltd	15T FLOOR	184/192 DRUMMOND STREET	UDDINGSTON	GB	
Suffolk Coastal District Council	MELTON HILL	WOODBRIDGE	GLOUSTERSHIRE		
Summit Media Ltd	ALBION MILL	ALBION LANE	GL5 4UB		
Sundry Supplier Cheque And Ft	C/O 5 INCHINMAN DRIVE	RENFREW	GLASGOW		90,099.60
Sunford Industries Pvt Ltd	CL52	PHASE II	GLASGOW		5,084.88
Sussex Communications Ltd	2 DAWN CRESCENT	UPPER BEEDING	GLASGOW		158.40
Swale Council	SWALE HOUSE, EAST ST,	SITTINGBOURNE	GLASGOW		1,080.00
Swale Safe Ltd	5 COLEHILL	EAST STREET	GLASGOW		2,960.68
Tamworth Co Operative Society Ltd (Incession)	336 HUMBERSTONE LANE	TAMWORTH	GLASGOW		432.00
Tanaz International Ltd	TDP HOUSE	RAWDON ROAD	GLASGOW		10.39
Tdp Textiles Ltd	GLENCROSS HOUSE	10 SUMMERS ROW	GLASGOW		191.10
Tds Sefaguard Limited	EARLSWAY	TEAM VALLEY	GLASGOW		
Telbridge District Council	THE PICTUREDROME	102-104 CHESTERGATE	GLASGOW		
Templanen Retailing & Vending			GLASGOW		
Tending District Council			GLASGOW		
Terryberry Ltd T/A Cottills Reward			GLASGOW		
Test Valley Borough Council			GLASGOW		
Tewkesbury Council			GLASGOW		
Tevens J.F. Almeida S.A.	SILVERES	APARTADO 98-CALDAS DE VIZELA	GLASGOW		
Thames Card Technology	THAMES HOUSE	ARTERIAL ROAD	GLASGOW		976.72
The Acteon Consultancy Llp	BURLLEIGH HOUSE	15 NEWMARKET ROAD	GLASGOW		1,320.00
The Chelmsford Star Co-Op Society (Incession)	220 MOULSHAM STREET	CHELMSFORD	GLASGOW		1,224.81
The Group (The Jordan Centre For Trade & Investment)	The Group	POBox 143200	GLASGOW		
The Highland Council	GLENUQUHART RD	INVERNESS	GLASGOW		
The Logic Group Enterprise Ltd	LOGIC HOUSE	WATERFRONT BUSINESS PARK	GLASGOW		16,776.00
The Mallshop Hailing Ltd	UNIT 1 DANIELS WAY	HUCKNALL	GLASGOW		99,040.48
The Trade Aid Company	C/O IQ CORPORATE SERVICES LIMITED	33 LES CASCADES	GLASGOW		
The Vale Of Glamorgan Council			GLASGOW		
Thirteen Amp Ltd	UNIT 8	CLOVERPARK	GLASGOW		675.00
Thomas Jones(Llandudno) Ltd	2/3 BRETTON STREET	LLANDUDNO	GLASGOW		
Three Rivers Council	THREE RIVERS HOUSE	NORTHWAY	GLASGOW		1,785.00
Tigri Wear Ltd	622 WESTERN AVENUE	LONDON	GLASGOW		871.31
Timex Fashions Designs Ltd	BRIDGE HOUSE	63-65 NORTH WHARF ROAD	GLASGOW		168.00
Timpeon Locksmiths Ltd	TIMPSON HOUSE	LINCOLN COURT	GLASGOW		
Torridge District Council	PO BOX 24	BIDEFORD	GLASGOW		
Torridge District Council			GLASGOW		
Totes Isotoner UK	EASTMAN HOUSE	RADFORD CRESCENT	GLASGOW		177.12
Toyoy (Aoda Stores Ltd)	ASDA HOUSE	SOUTHAMK	GLASGOW		33,810.00
Transit Retail Services Ltd	MANOR HOUSE	WIBTOFT	GLASGOW		3,228.67
Trident Limited	E-212 KITCHLU NAGAR	LUDHIANA	GLASGOW		
Trifacilities Management Ltd	224 232 HIGH STREET	ERDINGTON	GLASGOW		

Meridian Realisations Limited (formerly MacKays Stores Limited) - In Administration

Company Creditors	Name	Address			£
Triumph International Limited	ARKRIGHT ROAD	GROUNDWELL	SWINDON	SN25 5BE	GB
Triumph Sourcing UK Ltd	119 VIRIDIAN APARTMENTS 75	BATTERSEA PARK ROAD			GB
True Fit Corporation	60 STATE STREET	17TH FLOOR	BOSTON	02109	2,925.00
Trutel Ltd Job Ltd	VALBRO BUSINESS PARK	BARKBY ROAD			GB
Txn Fashion Lab	COMO BUILDING	4-5 LAKEVIEW DRIVE	SHERWOOD PARK		GB
Txtlocal Ltd	GROUND FLOOR ALDFORD HOUSE	BELL MEADOW BUSINESS PARK	PARK LANE	CH4 9EP	1,085.24
UK Gutter Maintenance Ltd	UNIT 78 EASTON WAY	COLBURN	CATTERICK	DL9 4GA	660.00
UK Laser Supplies Ltd	CAPITAL POINT	CAPITAL BUSINESS PARK	CARDIFF	CF3 2PY	452.57
Utilesford District Council	ORTER STRASSE 6	WUESTENSELBITZ			DE
V Fraas GmbH	ENEFCO HOUSE	THE QUAY	POOLE	DORSET	BH15 1HJ
Vale Of White Horse District Council	159 GLASGOW RD	GLASGOW			
Value Products Ltd	50 SOK NO: 2/2	KIRAC - ESENYURT	AKCABURGAZ MAH		TR
Vehicle Maintenance Ltd	16 GREAT PORTLAND STREET	LONDON	W1W 5QA		-6.30
Venus Gylim San Ve TIC A.S	CENTENARY HOUSE	1 CENTENARY WAY	SALFORD		GB
Virgin Media Business	622 WESTERN AVENUE	LONDON	W3 0TF		1,230.00
Visage Ltd	BELLE VUE MILL	LEEK	STAFFS	ST13 8EP	GB
Viz A Viz Ltd	PREMIERE HOUSE	ELSTREE WAY	BOREHAMWOOD	WD6 1JH	147.38
Vmc Accessories Ltd	22 FALSTAFF WAY	HARTFORD	PE29 1SY		150.00
Vps (UK) Ltd	PO BOX 50	WARRINGTON	WAS5 1AQ		815.22
W & W Property Maintenance	CONWAY HOUSE	PATTENDEN LANE	MARDEN		91.36
Warminster - flat 4	1 CLEVEDON WALK	NAILSEA	BRISTOL	8548 1WW	49.70
Water Plus (Was United Utilities)	MINSTER CHAMBERS	43 HIGH STREET	WIMBORNE	BH21 1HR	2,255.30
Water Wellbeing T/A Edgars Water	MINISTER CHAMBERS	43 HIGH STREET	WIMBORNE	BH21 1HR	1,533.62
Water2Business Ltd	P O BOX 46	SPALDING	LINCS	PE11 1DB	-83.52
Waters Chartered Surveyors Bc381	TOWN HALL, HIGH ST	LOWESTOFT	SUFFOLK	NR32 1HS	
Waters Chartered Surveyors Bc386	PO BOX 49	VICARAGE LANE	HALLSHAM	BN27 2AZ	405.34
Wave (Anglian Water)	CUSTOMER SERVICES	PO BOX 690	CARDIFF	CF3 9WL	
Waverley Council	KILLWORTHY PARK	PO BOX 31	TAVISTOCK	PL19 0YA	
Waverley Borough Council	DIRECTOR OF FINANCE	GARSHAKE RD	DUMBARTON	G82 3PU	
Wealden District Council	REVENUES UNIT, ST DAVID HOUSE	SOUTH BRIDGE ST	BATHGATE	EH48 1TT	
Welsh Water (Dwr Cymru Cyf)	FINANCE DEPARTMENT	26 CHURCH ST	WITNEY	OX8 2AJ	
Welshpool Town Council	37 BLENHIER RD	MINHEAD	SOMERSET	TA24 5PS	
Welwyn Hatfield Council	190 PALAYAKOTTAI ROAD	KANGAYAM			IN
West Devon Borough Council	27 ANNOCHSIDE DRIVE	TANNOCHSIDE PARK	UDDINGSTON	G71 5PD	9.37
West Dorset District Council	MERIDIAN HOUSE	FELDHOUSE LANE	MARLOW	BUCKINGHAMSHIRE	SL7 1TB
West Lothian Council	BOTTOMBOAT ROAD	STANLEY	WAKEFELD	WF3 4SY	102,392.14
West Midlands Council	BROWFORT	BATH RD	DEVIZES	SN10 2AT	
West Oxfordshire Council	RIVERGATE HOUSE	70 REDCLIFFE HOUSE	BRISTOL	BS1 6AL	8,480.65
West Somerset Dist Council	WORKMAN LLP	4TH FLOOR JING CROSS ROAD	MINTON PLACE	SWINDON	12,512.87
Whist UK Limited	THE WINTER GARDENS	ROYAL PARADE	WESTON SUPER MARE	BS23 1AJ	312.00
Whist Scotland Limited	ASHRIDGE HOUSE	OAKLANDS PARK	WOKINGHAM	RG41 2FD	2,376.82
William Lamb Group Ltd	NO. 28 YINGFU ROAD	FUSHAN DISTRICT	YANTAI		CN
Wiltshire Council	80 SOUTH ST	YEovil	BA20 1QH		78.00
Wirral Borough Council	321 FENG QI ROAD	XIAOLAN TOWN			CN
Wokingham District Council	367 JIUZHOU ROAD	Zuoatao 295/5			CN
Workman Client Pr Kettering Ins	Zoot a.s				
Workman(Bc378)					
Wsm Town Centre Partnership Co Ltd					
Wychavon District Council					
Wyre Borough Council					
Wyre Forest District Council - Combined					
Xenetic Office Systems Ltd					
Yantai Pacific Home Fashion Co Ltd					
Yeovil Crime Reduction Team					
Zhejiang Cathaya Light Products And Tex					
Zhongshan Excellent Artisan Clothing Tec					
Zoot.Com					
649 Entries Totalling					4,319,732.39

Czech Republic

Appendices

Important notice

Important Notice

This document has been prepared by the Joint Administrators solely to comply with their statutory duty under paragraph 49 of Schedule B1 of the Act to lay before creditors a statement of their Proposals for achieving the purpose of the administration, 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 document 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 the Company.

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

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Deloitte.

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