

Liquidator's Progress Report

S.192

Pursuant to Sections 92A and 104A and 192
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

273919

Name of Company

ABF Limited

I / We

David James Costley-Wood
1 The Embankment
Neville St
Leeds
LS1 4DW

Brian Green
St James' Square
Manchester
M2 6DS

Mark Granville Firmin
St James' Square
Manchester
M2 6DS

the liquidator(s) of the company attach a copy of my/our Progress Report
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 18/01/2013 to 17/01/2014

Signed

Date

KPMG LLP
1 The Embankment
Neville St
Leeds
LS1 4DW

Ref ABC0853445/SPC/APC/CF/LS

COMPANIES HOUSE

SATURDAY



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01/02/2014

#226

ABF Limited
(In Liquidation)
Liquidators' Abstract of Receipts & Payments

Statement of Affairs	From 18/01/2013 To 17/01/2014	From 18/01/2012 To 17/01/2014
ASSET REALISATIONS		
Freehold property	NIL	150,000 00
Interest earned on funds	NIL	43 79
Book debts	51,097 24	502,835 27
Rent	NIL	90,000 00
Funds from Administrators	NIL	12,611,703 94
	<u>51,097 24</u>	<u>13,354,583 00</u>
OTHER REALISATIONS		
Bank interest, gross	17,551 08	49,396 60
Sundry refunds	NIL	84,303 72
VAT from Administrators	NIL	525,114 71
	<u>17,551 08</u>	<u>658,815 03</u>
COST OF REALISATIONS		
Administrators' fees	NIL	237,995 00
Liquidator's fees	55,878 00	174,466 00
Irrecoverable VAT	0 03	0 03
VAT payable from Administrators	NIL	235,794 31
Agents'/Valuers' fees	NIL	4,400 00
Agents' disbursements	NIL	326 27
Legal fees	1,000 00	108,654 76
Legal disbursements	NIL	703 30
Sub contractors	NIL	1,750 00
Storage costs	537 10	2,545 03
Statutory advertising	NIL	63 50
Rent	NIL	90,000 00
Insurance of assets	NIL	1,762 42
Bank charges	65 00	235 54
	<u>(57,480 13)</u>	<u>(858,696 16)</u>
UNSECURED CREDITORS		
Trade & expense	236,166 97	535,426 93
Connected companies	NIL	136,340 98
nonpref PAYE/NIC	33,628 10	33,628 10
Non-preferential VAT	83,838 95	83,838 95
Pension scheme	NIL	4,800,000 00
	<u>(353,634 02)</u>	<u>(5,589,234 96)</u>
	<u>(342,465.83)</u>	<u>7,565,466 91</u>
REPRESENTED BY		
VAT receivable		109,386 15
Floating Current account		7,553,953 80
VAT payable		(48,000 00)
Floating ch VAT control		(49,873 04)
		<u>7,565,466 91</u>



ABF Limited (in liquidation)

Progress report
for the period from 18 January
2013 to 17 January 2014

KPMG LLP

29 January 2014

This report contains 6 pages

Appendices contain 13 pages

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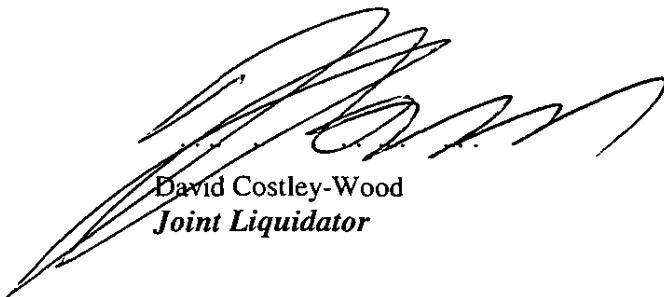
Appendix 3: Analysis of office holders' time costs

Appendix 4: Schedule of expenses for the period

Appendix 5: Notice of intended dividend

1 **Executive summary**

- This progress report covers the second period of the liquidation of ABF Limited ("the Company") from 18 January 2013 to 17 January 2014
- Funds of £12,611,704 plus £289,321 of net VAT were transferred to the liquidation from the previous administration, and since then there have been additional realisations of £1,401,694
- An interim dividend of 5 pence in the pound was paid to unsecured creditors on 20 March 2012 amounting to a total distribution of £5,589,235. A further dividend will be paid to unsecured creditors in the next 2-3 months and I would specifically draw creditors' attention to the notice of intended dividend at Appendix 5
- Accompanying this Progress Report is all the relevant statutory and supporting information included by way of Appendices
- Any additional information regarding office holders' remuneration and / or other expenses charged for the period is available from the office holder upon request by any secured creditor or any unsecured creditor(s) with at least 5% in value of the unsecured debt, in accordance with Rule 4.49(E) of the Insolvency Rules 1986. This request must be made within 21 days of receipt of this report. The full text of this rule can be provided upon request.



David Costley-Wood
Joint Liquidator



1.1 Office holders

Joint Liquidator – David Costley-Wood

Joint Liquidator – Brian Green

Joint Liquidator – Mark Granville Firmin

1.2 About this report

This progress report has been prepared by David Costley-Wood, Brian Green and Mark Granville Firmin, the Joint Liquidators of this company, solely to comply with their statutory duty under the Insolvency Act and Rules 1986 (“IA86”) to provide members and creditors with an update on the progress of the liquidation of the estate, and for no other purpose

This report is not suitable to be relied upon by any other person, or for any other purpose, or in any other context including any investment decision in relation to the debt of or any financial interest in this company. Any person that chooses to rely on this report for any purpose or in any context other than under the Insolvency Act and Rules 1986 (as amended) does so at their own risk. Any estimated outcomes for creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for individual creditors.

David Costley-Wood, Brian Green and Mark Granville Firmin are authorised to act as insolvency practitioners by the Institute of Chartered Accountants of England and Wales. The appointments of the Joint Liquidators are personal to them and, to the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability to any person in respect of this Report or the conduct of the liquidation.



2 Previous appointments

The Joint Liquidators were previously appointed as Joint Administrators of the Company on 7 May 2011 and, following the filing of Form 2 34B (notice of move from administration to creditors' voluntary liquidation) at Companies House, were subsequently appointed as Joint Liquidators on 18 January 2012

3 Progress of the liquidation

The Company was previously in administration and was placed into liquidation to allow distributions to be made to unsecured creditors

An interim dividend of 5 pence in the pound was declared on 20 March 2012, resulting in a total distribution of £5,589,235

The Pension Protection Fund ("PPF") has recently submitted their final claim and therefore a second and final dividend can now be declared. Any unsecured creditors who wish to submit a claim but have yet to do so should complete the proof of debt form attached at Appendix 5 and return as instructed as soon as possible

Other outstanding matters include the settlement of costs (including the Joint Liquidators' remuneration) and the convening of final meetings of members and creditors to bring the case to a formal conclusion

3.1 Matters now concluded/ realisations

3.1.1 Book debts

With the assistance of RMUK, KPMG's internal debt collection team continued to collect the Company's book debts in the liquidation and a total of £51,097 has been collected in the period. The remaining book debts totalling £37,659 have been written off as they were due from insolvent companies or the balances were disputed and not cost effective to pursue

3.1.2 Bank interest

The sum of £17,551 has been received in the period on the monies held in the Joint Liquidators' bank account



3.2 Expenses for the period

The receipts and payments for the period are set out in the attached Receipts and Payments Account (see Appendix 2) The figures on this account are shown net of VAT.

3.2.1 Joint Liquidators' remuneration

The office holders' time costs for the period of this report are also attached (see Appendix 3)

Rule 4.127(5A) of IA86 states that where a liquidation follows on directly from an administration in which the liquidator had acted as administrator (as in this case), the basis of remuneration fixed in the administration continues to apply in the liquidation (The statutory provisions relating to administrators' remuneration are set out in Rule 2.106 of the IA86)

At a meeting of creditors held on 7 July 2011, during the previous administration, a resolution was passed that the remuneration of the Joint Administrators (and therefore the Joint Liquidators) be fixed by reference to time properly given in attending to matters arising in the administration, subject to "the Administrators of this Company not receiving remuneration in excess of £1,000,000 without the consent of creditors in general meeting"

To date time has amounted to 824 hours at a total cost of £231,407 and an average hourly rate of £281, with 218 hours at a total cost of £72,960 incurred in the period

Total remuneration of £174,466 has been drawn to date, with fees of £55,878 drawn in this period These fees, together with fees of £679,288 drawn in the previous Administration bring the total combined fees to date to £735,166 which is within the current cap agreed by creditors

Creditors are advised that under Rule 4.131 IA86 any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the creditors (or with the permission of the court) who thinks that the remuneration and or expenses that have been incurred by the liquidator are excessive or inappropriate in all circumstances, may apply to the court for one or more of the following orders

- (a) an order reducing the amount of remuneration which the liquidator is entitled to charge;
- (b) an order fixing the basis of remuneration at a reduced rate or amount,
- (c) an order changing the basis of remuneration,
- (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the liquidation,
- (e) an order that the liquidator or the liquidator's personal representative pay to the company the amount of the excess of remuneration or expenses or such part of the excess as the court may specify

The full text of this rule can be provided upon request



A creditors' guide to fees can be found at

http://www.r3.org.uk/media/documents/publications/professional/Guide_to_Liquidators_Fees_Nov2011.pdf

However, if you are unable to access this guide and would like a copy, please contact Carolyn Foden on 0151 473 5132

3.2.2 Statement of expenses

Expenses for this period total £74,646 including amounts incurred but not yet paid (see Appendix 4 for details)

4 Estimated outcome for creditors

4.1 Secured creditors

As previously reported, at the date of the previous Joint Administrators' appointment, Grace Bay II Holdings S a R L ("Grace Bay") was owed approximately £12,700,000 by the Company. This was secured by a fixed and floating charge debenture over the Company's assets dated 12 February 2011.

As part of the sale of a group company's business, Grace Bay transferred their debt to H I G Snooze Newco Limited ("HIG") and was therefore effectively paid in full.

4.2 Preferential creditors

As all employees transferred over to HIG, there have been no claims in respect of arrears of wages or holiday pay.

4.3 Prescribed part

The Insolvency Act 1986 (Prescribed Part) Order 2003 applies in this case as the security held by Grace Bay was created after 15 September 2003. However, as the secured creditor has been paid in full and there are no preferential creditors all funds, net of costs, are available to unsecured creditors.

4.4 Unsecured creditors

In their Statement of Affairs, the directors estimated that the Company had unsecured liabilities totalling £124,115,000, including an estimate of the PPF's claim at £100,000,000.

To date claims totalling £68,343,647 have been received from 347 unsecured creditors including the PPF's final claim of £52,593,000. A further 196 creditors with Statement of Affairs balances totalling £5,905,643 have yet to submit a claim.



ABF Limited (in liquidation)
Progress report
KPMG LLP
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An interim dividend of 5 pence in the pound was declared on 20 March 2013, and the Joint Liquidators now intend to declare a second and final dividend. As such, please find attached to this report at Appendix 5 formal notice of an intended dividend, a list of creditors who have yet to submit a claim, a proof of debt form and a nil claim form.

If your name appears on the list of creditors who have yet to submit a claim, I would be grateful if you would complete and return the enclosed proof of debt form before 25 February 2014, failing which you will be excluded from the proposed distribution. Alternatively, if you believe that you do not have a claim against the Company, please complete and return the attached nil claim form to prevent further correspondence in this regard.

The second and final dividend will be declared on or before 25 April 2014

Appendix 1: Statutory information

Appointment

Company name & trading style	ABF Limited (traded as Rest Assured, Sealy Beds, Silentnight Beds, Silentnight Brands and Silentnight Ireland)
Liquidation	The Company was placed into creditors' voluntary liquidation following submission of Form 2 34B at Companies House on 18 January 2012
Date of appointment	18 January 2012
Office holders details	<p>David Costley-Wood was appointed on 18 January 2012 and is authorised to act as an insolvency practitioner by the Institute of Chartered Accountants of England and Wales</p> <p>Brian Green was appointed on 18 January 2012 and is authorised to act as an insolvency practitioner by the Institute of Chartered Accountants of England and Wales</p> <p>Mark Granville Firmin was appointed on 18 January 2012 and is authorised to act as an insolvency practitioner by the Institute of Chartered Accountants of England and Wales</p>
Application of EC regulations	EC regulations apply and these proceedings will be the Main Proceedings as defined in Article 3 of the EC regulations

Company Information

Company registration number	273919
Previous registered office	PO Box 100, Long Ing Lane, Barnoldswick, Lancashire BB18 6WT
Present registered office	c/o KPMG LLP, St James' Square, Manchester M2 6DS



ABF Limited (in liquidation)
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Appendix 2: Office holders' receipts and payments account for the period

ABF Limited (In Liquidation) Liquidators' Abstract of Receipts & Payments		
Statement of Affairs	From 18/01/2013 To 17/01/2014	From 18/01/2012 To 17/01/2014
ASSET REALISATIONS		
Freehold property	NIL	150,000 00
Interest earned on funds	NIL	43 79
Book debts	51,097 24	502,835 27
Rent	NIL	90,000 00
12,611,703 94 Funds from Administrators	<u>NIL</u>	<u>12,611,703 94</u>
	51,097 24	13,354,583 00
OTHER REALISATIONS		
Bank interest, gross	17,551 08	49,396 60
Sundry refunds	NIL	84,303 72
VAT from Administrators	<u>NIL</u>	<u>525,114 71</u>
	17,551 08	658,815 03
COST OF REALISATIONS		
Administrators' fees	NIL	237,995 00
Liquidator's fees	55,878 00	174,466 00
Irrecoverable VAT	0 03	0 03
VAT payable from Administrators	NIL	235,794 31
Agents'/Valuers' fees	NIL	4,400 00
Agents' disbursements	NIL	326 27
Legal fees	1,000 00	108,654 76
Legal disbursements	NIL	703 30
Sub contractors	NIL	1,750 00
Storage costs	537 10	2,545 03
Statutory advertising	NIL	63 50
Rent	NIL	90,000 00
Insurance of assets	NIL	1,762 42
Bank charges	<u>65 00</u>	<u>235 54</u>
	(57,480 13)	(858,696 16)
UNSECURED CREDITORS		
(10,728,000 00) Trade & expense	236,166 97	535,426 93
(3,177,000 00) Connected companies	NIL	136,340 98
(956,000 00) nonpref PAYE/NIC	33,628 10	33,628 10
(1,212,000 00) Non-preferential VAT	83,838 95	83,838 95
(100,000,000 00) Pension scheme	NIL	4,800,000 00
(5,127,000 00) Accruals and deferred income	<u>NIL</u>	<u>NIL</u>
	(353,634 02)	(5,589,234 96)
DISTRIBUTIONS		
(62,427 00) Ordinary shareholders	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
(108,650,723 06)	<u>(342,465 83)</u>	<u>7,565,466 91</u>
REPRESENTED BY		
VAT receivable		11,513 11
Floating Current account		<u>7,553,953 80</u>
		<u>7,565,466 91</u>

Note

An interim distribution of £5 589,235 has been paid to unsecured creditors representing 5 pence in the pound



Appendix 3: Analysis of office holders' time costs

Summary of time incurred for the period

Consolidated time spent by grade	Partner/ director	Management	Administrator	Support	Total hours	Total cost £	Average rate £
Activity							
Administration & planning							
Appointment related formalities	0 00	0 20	0 00	0 00	0 20	90 00	450 00
Statutory Receipts & Payments	0 00	0 00	0 50	0 00	0 50	125 00	250 00
Strategy documents	0 00	4 00	1 30	0 00	5 30	2,156 00	406 79
Closure & related formalities	0 50	0 00	0 00	0 00	0 50	282 50	565 00
Checklists and reviews	1 50	2 00	1 80	0 00	5 30	2,247 50	424 06
Books and records	0 00	0 00	6 50	0 00	6 50	1,691 00	260 15
General cashing	0 00	0 00	14 90	0 00	14 90	2,887 50	193 79
Reconciliations	0 00	0 00	1 50	0 00	1 50	340 50	227 00
Post appointment VAT	0 00	0 50	2 10	0 00	2 60	675 00	259 62
Post appointment CT	0 00	0 20	0 00	0 00	0 20	73 00	365 00
	2 00	6 90	28 60	0 00	37 50	10,568 00	281 81
Investigation							
Correspondence re investigations	0 00	14 00	0 00	0 00	14 00	6 300 00	450 00
	0 00	14 00	0 00	0 00	14 00	6,300 00	450 00
Realisation of assets							
Debtors							
	0 00	0 00	0 50	0 00	0 50	125 00	250 00
	0 00	0 00	0 50	0 00	0 50	125 00	250 00
Creditors							
Creditor correspondence	1 10	26 70	33 50	0 00	61 30	21,088 50	344 02
Reports to creditors	0 50	2 00	15 80	0 00	18 30	5,080 50	277 62
Payment of dividends	0 00	1 00	8 20	0 00	9 20	2,461 00	267 50
Agree unsecured claims	0 50	6 80	39 90	0 00	47 20	12,119 00	256 76
Pension funds	1 00	0 00	3 40	0 00	4 40	1,415 00	321 59
Pension reviews	23 50	0 00	2 10	0 00	25 60	13,802 50	539 16
	26 60	36 50	102 90	0 00	166 00	55,966 50	337 15
Total hours/cost	28 60	57 40	132 00	0 00	218 00	72,959 50	334 68

	Fees drawn	Hours/Costs to date		
B/f	118,588 00	605 65	158,447 25	261 62
In the period	55,878 00	218 00	72 959 50	334 68
C/f	174,466 00	823 65	231 406 75	280 95



Summary of hourly rates

Rate ID	Start Date	End Date	Grade	FSR
CRS	01/10/2012	30/09/2013	Equity partner	565
CRS	01/10/2012	30/09/2013	Associate partner	485
CRS	01/10/2012	30/09/2013	Director	485
CRS	01/10/2012	30/09/2013	Senior manager	450
CRS	01/10/2012	30/09/2013	Manager	365
CRS	01/10/2012	30/09/2013	Assistant manager	250
CRS	01/10/2012	30/09/2013	Senior associate	185
CRS	01/10/2012	30/09/2013	Associate	115
CRS	01/10/2012	30/09/2013	Support	115
CRS	01/10/2012	30/09/2013	EWS	45
CRS	01/10/2013	30/09/2014	Equity partner	565
CRS	01/10/2013	30/09/2014	Associate partner	485
CRS	01/10/2013	30/09/2014	Director	485
CRS	01/10/2013	30/09/2014	Senior manager	475
CRS	01/10/2013	30/09/2014	Manager	385
CRS	01/10/2013	30/09/2014	Assistant manager	265
CRS	01/10/2013	30/09/2014	Senior associate	195
CRS	01/10/2013	30/09/2014	Associate	120
CRS	01/10/2013	30/09/2014	Support	120
CRS	01/10/2013	30/09/2014	EWS	45



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Discipline	Business Unit	Grade	2012 Min	2012 Max	2013 Min	2013 Max	2014 Min	2014 Max
Admn	Restructuring	EA Support Staff	110	110				
T&R	Restructuring	B1 Senior Manager	425	450	450	475	475	475
T&R	Restructuring	C1 Manager	345	345				
T&R	Restructuring	D1 Assistant Manager	240	250	250	265	265	265
T&R	Restructuring	D2 Assistant Manager			250	250		
T&R	Restructuring	D3 Assistant Manager	240	240				
T&R	Restructuring	DA Support Staff	110	110				
T&R	Restructuring	E1 Associate	175	175	185	185		
T&R	Restructuring	E3 Senior Associate	175	185	185	195	195	195
T&R	Restructuring	EA Support Staff	110	110				
T&R	Restructuring	P0 Associate Partner	460	460	485	485		
T&R	Restructuring	P1 Equity Partner	535	565	565	565	565	565
T&R	Restructuring	P2 Equity Partner	535	535				
TAX	Indirect Tax	C1 Manager	345	365	365	365		
TAX	Indirect Tax	C2 Manager	365	365				
TAX	Indirect Tax	E2 Associate	175	175				
TAX	Indirect Tax	E3 Senior Associate	175	185	185	185		
TAX	Pensions	C2 Manager			365	365		
TAX	Pensions	D2 Assistant Manager	240	240	250	250		
TAX	UK TAX North	A Director	460	460				
TAX	UK TAX North	C1 Manager	345	365				
TAX	UK TAX North	C2 Manager	365	365	365	365		
TAX	UK TAX North	D3 Assistant Manager	240	240				

Note

Time is charged in minimum units of 6 minutes



Appendix 4: Schedule of expenses for the period

Section	Account	Accrued	Paid	Total
Cost of realisations	Liquidators' fees	56,940 75	16,018 75	72,959 50
	Irrecoverable VAT	-	0 03	0 03
	Legal fees	-	1,000 00	1,000 00
	Storage costs	-	537 10	537 10
	Statutory advertising	84 60	-	84 60
	Bank charges	-	65 00	65 00
TOTAL		57,025.35	17,620.88	74,646.23

Note The table above shows expenses that have been paid or incurred in this period which have not been paid and/or accrued in previous reporting periods

Legal fees

Ward Hadaway LLP were instructed to advise and assist in relation to a number of unsecured creditors who wished their claims to be classed as preferential. As the Joint Liquidators did not agree with their suggested treatment they sought independent legal advice and the cost of this was £1,000.

Storage costs

The cost of storing the Company's books and records in the period amounted to £537.



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KPMG LLP
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Appendix 5: Notice of intended dividend to unsecured creditors

Notice of intended dividend

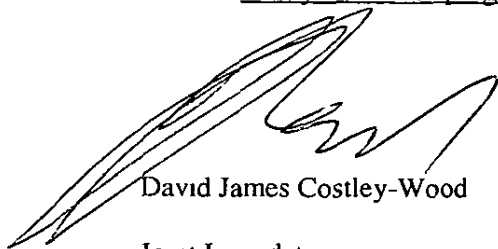
Company number 273919

Notice to creditors

ABF Limited (formerly trading as Rest Assured, Sealy Beds, Silentnight Beds, Silentnight Brands and Silentnight Ireland)

Notice is hereby given, pursuant to Rule 11 2(1A) of the Insolvency Rules 1986, that David James Costley-Wood, Brian Green and Mark Granville Firmin of KPMG LLP, St James' Square, Manchester M2 6DS, having been appointed Joint Liquidators of the above named company on 18 January 2011, intend to declare a second and final dividend within 2 months of 25 February 2014

Any creditor who has not yet lodged a proof of debt must do so by 25 February 2014 or will be excluded from this dividend. Creditors should send their claims to Carolyn Foden, KPMG LLP, St James' Square, Manchester M2 6DS or fax to 0161 838 4089 or email to carolyn.foden@kpmg.co.uk



David James Costley-Wood
Joint Liquidator



ABF Limited (in liquidation)

Progress report

KPMG LLP

29 January 2014

Creditors with outstanding proofs

ABF Limited

Creditors with Outstanding Proofs

Key	Name	S of A £	S of A 2 £	S of A Total £
CA00	ADT Fire & Security Plc	1,347 62	0 00	1,347 62
CA04	A.Mitchell	160 00	0 00	160 00
CA05	Arval PHH	11,358 74	0 00	11,358 74
CA08	AA Developments Ltd	345 05	0 00	345 05
CA09	ABC North West Ltd	94 80	0 00	94 80
CA0B	Are Valley Auto Electrics	293 76	0 00	293 76
CA0U	Air Liquide UK	144 17	0 00	144 17
CA10	Aherne Wayne	29 80	0 00	29 80
CA18	Accruals & deferred income	5,127,000 00	0 00	5,127,000 00
CB00	Bingley Textile Supplies	4,340 84	0 00	4,340 84
CB05	Briggs & Duxbury Ltd	16 56	0 00	16 56
CB0B	Barloworld Handling Ltd	108 00	0 00	108 00
CB0D	Bearing Factors	442 28	0 00	442 28
CB0G	Brookworth Environmental Services Ltd	176 09	0 00	176 09
CB0K	Banbury Plastic Figs Ltd	187 08	0 00	187 08
CB0O	British Standards Institution	822 00	0 00	822 00
CB0S	Bibby Factors North East Ltd	282 00	0 00	282 00
CC02	Cosmotec	7,207 20	0 00	7,207 20
CC04	Clockwork Components	1,145 34	0 00	1,145 34
CC06	Colson Castors Ltd	16,518 00	0 00	16,518 00
CC09	Copifax Ltd	5,953 51	0 00	5,953 51
CC0C	Cromwell Group (Holdings) Limited	63 73	0 00	63 73
CC0F	Caldra-Morley Ltd	211 94	0 00	211 94
CC0I	Cozycare Ltd	3,095 89	0 00	3,095 89
CC0K	C H Jones Ltd	1,717 85	0 00	1,717 85
CC0M	CG Distribution	131 40	0 00	131 40
CC0N	Chep UK Ltd	59 56	0 00	59 56
CC0R	Carlac Limited	645 45	0 00	645 45
CC0T	Castell Safety International Ltd	1,299 29	0 00	1,299 29
CC0U	Ceva Freight (UK) Ltd	2,187 13	0 00	2,187 13
CC0X	Chemique	22,248 00	0 00	22,248 00
CC0Z	Civica UK Limited	5,228 68	0 00	5,228 68
CC13	C & S Logistics	2,590 80	0 00	2,590 80
CC17	C H Jones Ltd	435 32	0 00	435 32
CC18	C Bouch	8 94	0 00	8 94
CC1B	Cartndge World	50 90	0 00	50 90
CC1D	Cartwright Rentals Ltd	110 40	0 00	110 40
CC1E	Carnival UK	3,372 00	0 00	3,372 00
CD02	DHL International (UK) Ltd	37 69	0 00	37 69
CD05	Deli Corporation Limited	1,196 87	0 00	1,196 87
CD0D	Destiny Wireless Plc	19 62	0 00	19 62
CD0F	Dexters of Burnley Ltd	370 42	0 00	370 42
CD0G	Dunfermline Carners	66 00	0 00	66 00
CD0L	DWG Ltd	4,368 00	0 00	4,368 00
CD0O	Dingwall Michael	44 81	0 00	44 81
CE05	Edenred (Incentives & Motivation) Ltd	1,905 84	0 00	1,905 84
CE08	Escort Taxis Ltd	338 00	0 00	338 00
CE0B	Environmental Waste Recycling Ltd	588 00	0 00	588 00
CE0F	Essential Industrial Services Ltd	3,874 88	0 00	3,874 88
CE0G	Edmundsons Electrical Ltd	226 25	0 00	226 25
CE0H	Ennmet Machinery Ltd	403 32	0 00	403 32

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ABF Limited**Creditors with Outstanding Proofs**

Key	Name	S of A £	S of A 2 £	S of A Total £
CE0I	Escolys Textiles NV	26,253 48	0 00	26,253 48
CE0J	Eastmead Simon	42 24	0 00	42 24
CE0K	Edwards Nathaniel	48 10	0 00	48 10
CE0L	Eastwood Martin	190 08	0 00	190 08
CF02	Federal Express (Europe) Inc	343 22	0 00	343 22
CF04	Farnell Electronic Components Ltd	33 59	0 00	33 59
CF0A	Freshlook Internet Commerce Co Ltd	869 94	0 00	869 94
CF0F	Fleet Hire Ltd	961 53	0 00	961 53
CF0H	Focus	2,364 72	0 00	2,364 72
CG04	Grounds And Surrounds	226 80	0 00	226 80
CG05	GSI UK Ltd	2,336 40	0 00	2,336 40
CG06	Gateway (Textiles) Limited	428 71	0 00	428 71
CG07	Grace Landscapes	168 00	0 00	168 00
CG0B	G & M Distribution	98 38	0 00	98 38
CG0C	Gnbeiz International	3,455 86	0 00	3,455 86
CG0G	G L Hardon	50 00	0 00	50 00
CG0I	Garnett Dickinson Publishing Ltd	39 00	0 00	39 00
CG0K	Gray Julie	117 91	0 00	117 91
CG0M	Greenbank Compactors	1,020 00	0 00	1,020 00
CH02	Hafele UK Ltd	86 74	0 00	86 74
CH04	Holgate Engineerng	645 48	0 00	645 48
CH05	Hss Hire Service Group Ltd	453 98	0 00	453 98
CH08	Halley Transport	159 58	0 00	159 58
CH09	HSBC Vehicle Finance	367 54	0 00	367 54
CH0B	H Jenkinson & Company Ltd	18 00	0 00	18 00
CH0G	Hydraulic Transmission Services Ltd	450 52	0 00	450 52
CH0J	Holdex (Plywood) Ltd	287 10	0 00	287 10
CH0K	Hardex Fittings Ltd	100 80	0 00	100 80
CH0O	HPC Laser Ltd	1,563 54	0 00	1,563 54
CH0Q	Guardian Products (UK) Ltd	0 00	0 00	0 00
CH0S	Hobkirk Sewing Machines Ltd	499 00	0 00	499 00
CH0U	Hohner Automation Ltd	432 00	0 00	432 00
CH0X	Hilton Worldwide Limited	14,002 75	0 00	14,002 75
CH0Z	Hunter Andrew	175 20	0 00	175 20
CH10	Holgate Paul	40 00	0 00	40 00
CH11	Huddart Brian	413 24	0 00	413 24
CH12	Hammel Ken	21 60	0 00	21 60
CI07	Intelligent ID	3,720 00	0 00	3,720 00
CI09	Institute of Spring Technology Ltd	108 00	0 00	108 00
CI0A	Industrial Deep Cleaning Ltd	780 00	0 00	780 00
CI0B	Interiors Media Ltd	2,700 00	0 00	2,700 00
CI0E	Identibadge Co Ltd	54 79	0 00	54 79
CI0J	IMServ Europe Ltd	378 88	0 00	378 88
CJ03	JSK Ultrasonics Ltd	8,639 83	0 00	8,639 83
CJ04	John Macadam & Son (Garages) Ltd	78 00	0 00	78 00
CJ05	J & L Industrial Supply Uk	354 14	0 00	354 14
CJ06	J Nutter & Son	21 00	0 00	21 00
CJ0D	JACS (Kerghley) Ltd	200 74	0 00	200 74
CJ0E	J R S Injection Moulding	5,700 00	0 00	5,700 00
CJ0J	Johnstone Gayle	125 03	0 00	125 03
CK0I	Kay's Medical	118 45	0 00	118 45



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Key	Name	S of A £	S of A 2 £	S of A Total £
CK04	KB Tyres & Exhaust Limited	58 60	0 00	58 60
CL02	Lloyds TSB Commercial Finance	1,559 40	0 00	1,559 40
CL04	Lockhart Catering Equipment	113 02	0 00	113 02
CL09	Leitz Tooling UK Ltd	2,616 35	0 00	2,616 35
CL0B	Leemic	13 76	0 00	13 76
CL0C	Lamit GmbH	1,083 43	0 00	1,083 43
CL0D	Lancashire United Limited	74 88	0 00	74 88
CL0E	Lancashire County Council	24 00	0 00	24 00
CL0F	Lodore Falls Hotel	1,402 55	0 00	1,402 55
CL0I	LPW Europe Ltd	144 00	0 00	144 00
CL0J	Lloyds TSB Commercial Finance	217 80	0 00	217 80
CL0K	Lloyds TSB Commercial Finance Ltd	1,471 80	0 00	1,471 80
CL0L	Lifterz Ltd	971 70	0 00	971 70
CL0M	Lloyds TSB Commercial Finance	379 16	0 00	379 16
CL0N	Lones (UK) Ltd t/a Workplace products	71 94	0 00	71 94
CL0P	Lawson Dave	67 40	0 00	67 40
CM02	Misco Computer Supplies	281 14	0 00	281 14
CM0C	Mendore Ltd	3,466 80	0 00	3,466 80
CM0H	Manland Catering Equipment	660 00	0 00	660 00
CM0N	Major Sheet Metals	228 00	0 00	228 00
CM0O	Marsden David	55 95	0 00	55 95
CN06	Nightowl Ltd	44 70	0 00	44 70
CN08	New Pig Ltd	344 10	0 00	344 10
CN09	N Wright - Designer (BA Hons)	5,210 00	0 00	5,210 00
CN0D	Nortech Radio Telephones Ltd	597 98	0 00	597 98
CO02	Oban Express Parcel Service	114 34	0 00	114 34
CO05	Office Depot (UK) Ltd	1,129 26	0 00	1,129 26
CO06	Online Ergonomics Ltd	130 54	0 00	130 54
CP07	Philips Business Solutions	4 78	0 00	4 78
CP08	Prolog Print Media	960 36	0 00	960 36
CP0J	Paragon Software Systems PLC	78 00	0 00	78 00
CP0N	Premier Travel Inn Business Account	987 12	0 00	987 12
CP0O	Proserve Limited	192 00	0 00	192 00
CP0P	PPL	934 69	0 00	934 69
CP0Q	PGR Windscreen Repair	39 00	0 00	39 00
CP0Z	Pinnacle Glass Repair	1 00	0 00	1 00
CR01	Royal Mail Group Ltd	2,016 58	0 00	2,016 58
CR07	Ricoh UK Ltd	20 08	0 00	20 08
CR0B	Rentokil Initial UK Limited	696 45	0 00	696 45
CR0D	Royal Mail Freepost Nat15921	780 00	0 00	780 00
CR0E	Rayner Opticians	46 00	0 00	46 00
CR0F	RFT Limited	1,372 80	0 00	1,372 80
CR0G	Recticel Carobel	380,182 15	0 00	380,182 15
CS00	Silentnight Ireland North	45,144 81	0 00	45,144 81
CS01	Standring Brothers Ltd	1,126 87	0 00	1,126 87
CS06	Screwfix Direct Ltd	465 59	0 00	465 59
CS07	Sealy United Kingdom, Divn Of Abf Ltd	32,597 93	0 00	32,597 93
CS09	Skipton Ford	6 89	0 00	6 89
CS0D	Sir Jacob Behrens & Sons Ltd	9,260 26	0 00	9,260 26
CS0G	Scania (GB)Ltd	57 65	0 00	57 65
CS0J	Sewing World Industrial (Bolton)	2,235 75	0 00	2,235 75

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Creditors with Outstanding Proofs**

Key	Name	S of A £	S of A 2 £	S of A Total £
CS0K	Specsavers Corporate Eyecare	17 00	0 00	17 00
CS0M	Sterling Services	2,106 60	0 00	2,106 60
CS0N	Silentnight Ireland North	3,847 09	0 00	3,847 09
CS0O	Safety-Kleen UK Ltd	320 40	0 00	320 40
CS0Q	Simon Jersey Ltd	190 71	0 00	190 71
CS0R	Secure-Park Ltd	1,560 00	0 00	1,560 00
CS0T	S Sagar	10,365 00	0 00	10,365 00
CS0X	Steadplan Ltd	201 14	0 00	201 14
CS0Z	Specialist Training & Consultancy	720 25	0 00	720 25
CS10	Scott Janitorial Supplies Ltd	108 82	0 00	108 82
CS11	Softcat Ltd	2,822 78	0 00	2,822 78
CS15	Sadler's Printers	198 00	0 00	198 00
CS16	Safety Kleen Uk Ltd	265 15	0 00	265 15
CT02	The Tempest Arms	197 12	0 00	197 12
CT08	Travis Perkins Trading Company Ltd	168 24	0 00	168 24
CT09	Trade Distribution Ltd	179 54	0 00	179 54
CT0G	Teknomac S R L	9,279 87	0 00	9,279 87
CT0H	Tru Group Ltd	105 00	0 00	105 00
CT0I	The Industrial Maintenance Group (IMG)	1,336 50	0 00	1,336 50
CT0J	The Barcode Warehouse	234 86	0 00	234 86
CT0K	Trident Fire Systems Ltd	1,012 20	0 00	1,012 20
CT0M	Transport Packaging Solutions Ltd	2,205 67	0 00	2,205 67
CT0Q	Talk Talk Business	1 40	0 00	1 40
CT0S	Try Scaffolding Ltd	36 00	0 00	36 00
CT0T	Tyco Fire & Integrated Solutions	2,225 10	0 00	2,225 10
CT0U	Truck Stop Management Ltd	11 50	0 00	11 50
CT0V	Total Gas Technology Ltd	336 00	0 00	336 00
CT0X	Twist Ian	12 40	0 00	12 40
CT0Y	Turner Steven	9 47	0 00	9 47
CT0Z	Thurlow Shirley	35 30	0 00	35 30
CU00	UCM Timber PLC	13,560 00	0 00	13,560 00
CV01	VWM Ltd	1,372 20	0 00	1,372 20
CV02	VKR Logistics	1,977 60	0 00	1,977 60
CV04	Village Hotel Solihull	3,515 60	0 00	3,515 60
CW01	Walton Summit Truck Centre Ltd	18 23	0 00	18 23
CW07	West Pennine Storage Equipment Ltd	528 00	0 00	528 00
CW09	W Hamilton Tms Cumbria	119 23	0 00	119 23
CW0A	Wild About Water (UK) Ltd	209 16	0 00	209 16
CW0C	Williamson Frank	52 60	0 00	52 60
CW0D	White Tracey	80 88	0 00	80 88
CY01	Yorkshire Paint Ozchern Ltd	1,904 58	0 00	1,904 58
CY02	Yaskawa UK Ltd	23,772 00	0 00	23,772 00
CY03	Young Bernard	71 18	0 00	71 18
196 Entries Totalling		5,905,643 44	0 00	5,905,643 44



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Proof of debt - general form

In the matter of ABF Limited

and

In the matter of the Insolvency Act 1986

Date of commencement of administration 7 May 2011

Date of commencement of creditors' voluntary liquidation 18 January 2012

1	Name of creditor	
2	Address of creditor	
3	Total amount of claim, including any VAT and outstanding uncapitalised interest as at the date of the company went into liquidation (see note on page 2)	£
4	Details of any documents by reference to which the debt can be substantiated (Note the liquidator may call for any document or evidence to substantiate the claim at his discretion)	
5	If the total amount shown above includes outstanding uncapitalised interest please state amount	£
6	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under s 386 of, and schedule 6 to, the Insolvency Act 1986 (as read with schedule 3 to the Social Security Pensions Act 1975)	Category Amount(s) claimed as preferential £
7	Particulars of how and when debt incurred	
8	Particulars of any security held, the value of the security, and the date it was given	
9	Particulars of any reservation of title claimed, including details of goods supplied, their value and when supplied	
10	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	
	Position with or relation to creditor	



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NIL CLAIM FORM

IN THE MATTER OF ABF Limited (formerly trading as Rest Assured, Sealy Beds, Silentnight Beds, Silentnight Brands and Silentnight Ireland)

AND

IN THE MATTER OF THE INSOLVENCY ACT 1986

I/We confirm that I/we have no claim in the **liquidation** of the above company and do **not** wish to participate in any distribution to non preferential creditors

Name of creditor	
Address of creditor	
Signature of creditor (or person authorised to act on behalf of creditor)	
Name in block capitals*	
Position with or relation to creditor*	
Date	

*This need only be completed by businesses, limited companies and partnerships