

LIQ03

Notice of progress report in voluntary winding up



Companies House

FRIDAY



A8AZQL00

A08

02/08/2019

#70

COMPANIES HOUSE

1 Company details

Company number 0 4 9 8 0 0 0 3

Company name in full Oakglen Limited T/As RCA Accountants

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

2 Liquidator's name

Full forename(s) Phillip A

Surname Roberts

3 Liquidator's address

Building name/number C/O STERLING FORD , CENTURION COURT

Street 83 CAMP ROAD

Post town ST ALBANS

County/Region HERTS

Postcode A L 1 5 J N

Country

4 Liquidator's name

Full forename(s)

Surname

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

5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

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

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 0	^d 8	^m 0	^m 6	^y 2	^y 0	^y 1	^y 8
To date	^d 0	^d 7	^m 0	^m 6	^y 2	^y 0	^y 1	^y 9

7 Progress report

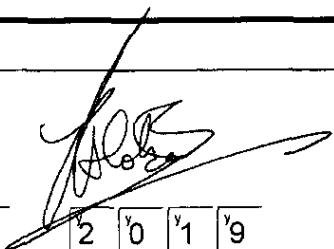
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 2	^d 4	^m 0	^m 7	^y 2	^y 0	^y 1	^y 9
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LIQ03

Notice of progress report in voluntary winding up



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 **Phillip Roberts**

Company name **Phillip A Roberts**

Address
Centurion Court
83 Camp Road

Post town **St. Albans**

County/Region

Postcode **A L 1 5 J N**

Country

DX

Telephone **01727 811 161**



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



Important information

All information on this form will appear on the public record.



Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.




Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Statement of Affairs £	From 08/06/2018 To 07/06/2019 £	From 08/06/2012 To 07/06/2019 £
ASSET REALISATIONS		
Bank Interest Gross	8.83	33.75
Bank Interest Net of Tax	NIL	2.89
39,540.00 Book Debts	NIL	24,594.58
Cash at Bank	NIL	NIL
Directors Loan Account	NIL	NIL
	8.83	24,631.22
COST OF REALISATIONS		
Agents/Valuers Fees (1)	NIL	300.00
Company Searches	NIL	5.00
Corporation Tax	3.37	3.37
Office Holders Fees	NIL	5,000.00
Postage	NIL	37.98
Section 98 Meeting Fees	NIL	2,500.00
Specific Bond	NIL	300.00
Statutory Advertising	NIL	195.00
	(3.37)	(8,341.35)
UNSECURED CREDITORS		
(26,605.00) Banks/Institutions	NIL	NIL
(10,000.00) Directors	NIL	NIL
(24,508.69) HM Revenue & Customs - Corporation Ta	NIL	NIL
(11,476.81) HM Revenue & Customs - PAYE	NIL	NIL
(22,595.31) HM Revenue & Customs - VAT	NIL	NIL
Ordinary Unsecured Creditors	NIL	9,837.41
	NIL	(9,837.41)
DISTRIBUTIONS		
(2.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
(55,647.81)	5.46	6,452.46
REPRESENTED BY		
Bank 1 Current		6,452.46
		6,452.46



24 July 2019 12:02

Our Ref: PAR/JPA/FE/190729 - 2559-1

29th July 2019

STERLING FORD

STERLING FORD ASSOCIATES LIMITED

Centurion Chambers
Centurion Court
83 Camp Road
St Albans
Herts
AL1 5JN



Tel: 01727 811 161
Fax: 01727 858 716
www.sterlingford.co.uk
e-mail: office@sterlingford.co.uk

Dear Sirs,

OAKGLEN LIMITED - IN LIQUIDATION

SEVENTH PROGRESS REPORT TO MEMBERS AND CREDITORS

Company Number: 04980003

Company Registered Office: Centurion Chambers, Centurion Court, 83 Camp Road, St Albans, Hertfordshire AL1 5JN

Date of Liquidation & Liquidator's Appointment: 8 June 2012

Liquidator: Mr Phillip A Roberts of Centurion Court, 83 Camp Road, St Albans, Herts AL1 5JN

Further to my report to creditors dated 19 July 2018, I am pleased to update creditors on the administration of this matter under Part 18 The Insolvency (England and Wales) Rules 2016 ("the 2016 Rules"), by issuing this Progress Report for the seventh year of the liquidation, for the period 8 June 2018 to 7 June 2019. Any reference to a Rule number in this report, is in respect of the 2016 Rules, unless otherwise stated.

Accordingly, please find attached hereto the following: -

- a) Statutory Information
- b) **Abstract of the Liquidator's Receipts and Payments** – from which you will note that the balance in the estate account presently stands at £6,452.46.
- c) Opt-out form for creditors
- d) Registration form to receive communications electronically
- e) Notice of an Invitation to creditors to form a creditors' committee

Insolvency & Specialist Advisory Services Consultants & Intermediaries

Sterling Ford in association with Phillip A Roberts and Partners

Phillip A Roberts is authorised to act as an Insolvency Practitioner by the Insolvency Practitioners Association

Those acting in statutory insolvency appointments act as agents for those companies or individuals and without personal liability.

Sterling Ford is the trading title of Sterling Ford Associates Limited Registered in England No. 09217576

Registered Office: Centurion Chambers, Centurion Court, 83 Camp Road, St Albans, Herts AL1 5JN

Head Office: St Albans By Appointment: London, East Grinstead & Milton Keynes

GENERAL

ASSETS –REALISATIONS MADE

BOOK DEBTS

Estimated to realise as per Statement of Affairs: £39,540. Realised: **£24,594.58**

As reported previously, the Company's undertaking/business assets were sold on 31 March 2012 to a company associated with the director and the consideration was outstanding at the date of liquidation. The book debt arising from the sale was to have been paid by the purchaser in instalments. HM Revenue & Customs subsequently advised the purchaser that VAT should not have been charged, as it was a transfer of an undertaking as a 'going concern', which reduced the debt to £32,950.00.

To date, payments totaling £24,594.58 have been received leaving a balance outstanding of £8,355.42. As reported previously, the purchaser fell into arrears in making the requisite payments early on in the liquidation, as he was at the time required to make payments under the personal guarantee he gave to the Company's bank in respect of its overdraft. However, the purchaser last made a monthly payment in February 2018 and since March 2018, the purchaser has failed to make any further monthly payments. Therefore, the purchaser is not complying with the revised payment plan and is in arrears by £8,000 or 16 monthly payments. Subject to the purchaser making the requisite payments each calendar month, it will take a further 17 months before the final payment is received represented by 16 payments of £500 and a final payment of £355.42. On this basis, I would expect the last payment to be made in March 2021.

I would advise creditors that on 17 December 2018, I wrote to Mr Rudling, as he had failed to respond to my office's emails to him of 18 April 2018 and 10 July 2018 concerning the outstanding arrears and I asked him to respond to my letter by return, with payment and a full explanation of his current trading position. No response whatsoever has been received from Mr Rudling.

Since then my enquires have revealed that Mr Rudling has incorporated and is director of various companies and may have sold/transferred the Company's fee block to one or more of these new companies. I am concerned that Mr Rudling may have been motivated to do this as a way of attempting to place the company's assets beyond the reach of the company's creditors and as a deliberate act, may have grounds for holding him personally liable on the basis of dishonesty and/or fraud. I shall be looking into this further and shall be in touch with Mr Rudling again by writing to him at his home address. I shall update creditors on my progress in these enquires when I next report.

LIABILITIES

Creditors Claims & Dividend Prospects

Unsecured creditors' claims according to the Statement of Affairs were estimated to be in the region of £95,000 and claims received to date total £98,374.00. The former director has informed me that he has paid £24,500 to the Company's former bankers under his personal guarantee, for which he would have a subrogated claim in place of the bank concerned.

The non- preferential creditors' claims, which I have admitted in this estate, amount to £98,374.00. On 13 December 2017, a Notice of Intended Dividend was advertised and circularised to those creditors who had not proved in the liquidation giving them until 19 January 2018 to prove or be excluded from the forthcoming distribution.

On 31 January 2018, in view of the funds held in the estate, I was able to pay creditors an interim dividend at the rate of 10.00p in the £.

As disclosed in my previous progress reports: The liquidator's time costs for the period from 8 June 2012 to 7 June 2019 have amounted to £15,354.82 at an average rate of £189.24 per hour.

SIP9 analyses for the last year and the liquidation to date are appended to this report, together with a schedule of current charge out rates.

To date, as liquidator, I have drawn remuneration of £5,000.00 on account of these time costs, leaving a balance due of £10,354.82.

If a creditor requires further information about the remuneration or expenses reported on herein, they must request it in writing within 21 days of receipt of this report (Rules 18.4 Insolvency (England and Wales) Rules 2016). If creditors claim that the remuneration or other expenses are excessive then they (representing 10% in value of the creditors) may apply to court in accordance with Rule 18.34.

DISBURSEMENTS

Category 1 Disbursements

These do not require approval by creditors. The type of disbursements that may be charged as Category 1 disbursements to a case generally comprise external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.

The disbursements incurred in previous periods have been: Insurance Bond £300, Company Searches - £5.00, Statutory Advertising £195.00 and Postage - £37.98 totalling £537.98 plus VAT. These expenses have been drawn from the estate.

Category 2 Disbursements

These do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include a share of or allocated costs that can be allocated to the appointment on a proper and reasonable basis such as internal room hire, internal document storage or business mileage. No Category 2 disbursements have been charged by this firm.

Liquidator's Disbursements - Seventh Year

No expenses were incurred during the seventh year of my administration.

INVESTIGATIONS

Directors Conduct

In accordance with the Company Directors Disqualification Act 1986 I confirm that a report on the conduct of the Directors of the Company was submitted to the Insolvency Service.

The report is confidential and I am not able to disclose its contents.

Statement of Insolvency Practice 2 (SIP2) - Enquiries

Shortly after my appointment, I made an assessment in accordance with SIP2 as to whether there were any matters which might lead to further recoveries for the estate and what other investigations might be appropriate. This assessment took into account information provided by creditors either at the initial meeting or in response to my request to the creditors to contact me with any information they had to assist me with such enquiries.

FUTURE WORK TO BE PERFORMED & THE ESTIMATED COST OF SUCH FUTURE WORK

Work being performed and projected to be performed for the 8th year of the liquidation ending on 8 June 2020 is expected to include the following:

- Activity - Book debt collection and necessary communications with the purchaser to chase for payment as may be required
- Issuing a Notice of Intended Dividend and admitting claims for dividend purposes and all associated communications with creditors.
- Projected Cost: Unlikely to exceed 10 hours at an average rate of 250 per hour total £2,500 plus VAT.

Estimate Future Expenses

Should the purchaser make the requisite payments on time, I do not anticipate any expenses with regards to legal fees or any legal action to be taken

If the purchaser fails to make any further payments, then in such event I would look into the enforcement options available and would write to creditors again to provide an estimate of what such action could cost.

I have set out in this report details of both the time spent and projected to be spent over the year 8 June 2019 to 7 June 2020 and the further expenses to be incurred. However, whilst I have provided this information, I have not at this time sought approval of these additional costs, but intend to do so in my next report by way of a Decision Procedure under part 15 The Insolvency (England and Wales) Rules 2016, which I intend to do within 6 months from this report.

If a creditor requires further information about the remuneration or expenses reported on herein, they must request it in writing within 21 days of receipt of this report (Rules 4.49E(1)(a) & 4.49E(2)(b)). If creditors claim that the remuneration or other expenses are excessive then they (representing 10% in value of the creditors) may apply to court in accordance with Rule 4.131.

I would advise you that I am bound by the Insolvency Code of Ethics in relation to the work performed for each insolvency appointment I hold and would inform you that my firm's Complaints Handling Policy may be found at the following link <http://sterlingford.co.uk/complaints.html>.

Finally, I would refer you to this firm's policies regarding the protection and retention of personal data, which may be viewed at www.sterlingford.co.uk/privacy.html

Yours faithfully



PHILLIP A. ROBERTS
LIQUIDATOR

OAKGLEN LIMITED T/A RCA ACCOUNTANTS
STATUTORY AND GENERAL INFORMATION

Company No: 04980003

Incorporated: 1 December 2003

Registered Office: 4 Comfrey Close
Horndean
Hampshire
PO8 0JQ

Trading address: 4 Comfrey Close
Horndean
Hampshire
PO8 0JQ

Principal Activities: 69201 - Accounting and auditing activities

Appointed:

Director : MARTIN JOHN RUDLING 1 DECEMBER 2003

Secretary: ADAM JOHN RUDLING 1 DECEMBER 2003

Share Capital: 2 Ordinary Shares

Held by:	MARTIN JOHN RUDLING	1 Share
	ADAM JOHN RUDLING	1 Share

**Oakglen Limited T/As RCA Accountants
(In Liquidation)**

**Summary of Receipts & Payments
08 June 2018 to 07 June 2019**

RECEIPTS	Total (£)
Brought Forward	24,622.39
Bank Interest Gross	8.83
	24,631.22
 PAYMENTS	
Brought Forward	18,175.39
Corporation Tax	3.37
	18,178.76
Balance In Hand	6,452.46
	24,631.22

**FORM TO OPT OUT OF RECEIVING FURTHER DOCUMENTS RELATING TO THE
INSOLVENCY PROCEEDINGS – Rule 1.38 The Insolvency (England and Wales) Rules 2016**

Identification of office-holder: Phillip Anthony Roberts – IP No. 6055
Contact details of office-holder: Sterling Ford
Centurion Court
83 Camp Road,
St. Albans
Hertfordshire AL1 5JN
Telephone Number: 01727 811161
Email Address: office@sterlingford.co.uk

Pursuant to rule 1.39 The Insolvency (England and Wales) Rules 2016 (the “Rules”), the office-holder is required, in the first communication with a creditor, to inform the creditor in writing that the creditor may elect to opt-out of receiving further documents relating to the proceedings, unless (i) the Act requires a document to be delivered to all creditors without expressly excluding opted-out creditors, (ii) the communication is a notice relating to a change in the office-holder or the office-holder’s contact details, or (iii) the communication is a notice of a dividend or proposed dividend or a notice which the court orders to be sent to all creditors or all creditors of a particular category to which the creditor belongs. Opting-out will not affect the creditor’s entitlement to receive dividends should any be paid to creditors. Unless these Rules provide to the contrary, opting-out will not affect any right the creditor may have to vote in a decision procedure or participate in a deemed consent procedure in the proceedings although the creditor will not receive notice of it. A creditor who opts out will be treated as having opted out in respect of any consecutive insolvency proceedings of a different kind in respect of the same company or individual.

A creditor may elect to Opt-out by completing each of the boxes provided below and returning this form to Sterling Ford by post, fax (084 5280 0830), or by email (office@sterlingford.co.uk):

NAME OF CREDITOR:

As a creditor of Oakglen Limited, pursuant to Rule 1.38 The Insolvency (England and Wales) Rules 2016, I wish to Opt-out from receiving further documents relating to the proceedings.

SIGNATURE:

DATE:

**NAME OF SIGNATORY (IN CAPITAL
LETTERS)
POSITION WITH CREDITOR OR
RELATIONSHIP TO CREDITOR/
AUTHORITY FOR SIGNATURE**

**FORM TO REGISTER CONSENT TO RECEIVE ELECTRONIC COMMUNICATIONS
RELATING TO THE INSOLVENCY PROCEEDINGS – Rule 1.45 The Insolvency (England and
Wales) Rules 2016**

In accordance with rule 1.45 of the Rules, a document is delivered if it is sent by electronic means **and** the intended recipient of the document has—

- (a) given actual or deemed consent for the electronic delivery of the document;**
- (b) not revoked that consent before the document is sent; and**
- (c) provided an electronic address for the delivery of the document.**

Consent may relate to a specific case or generally and for the purposes of (a) above, an intended recipient is deemed to have consented to the electronic delivery of a document by the office-holder where the intended recipient and the person who is the subject of the insolvency proceedings had customarily communicated with each other by electronic means before the proceedings commenced.

Unless the contrary is shown, a document is to be treated as delivered by electronic means to an electronic address where the sender can produce a copy of the electronic communication which—

- (i) contains the document; and
- (ii) shows the time and date the communication was sent and the electronic address to which it was sent.

Unless the contrary is shown, a document sent electronically is treated as delivered to the electronic address to which it is sent at 9.00 am on the next business day after it was sent.

A creditor may register their consent to receive electronic communications – whether in relation to a specific case or generally, or to revoke their consent to receive electronic communications by completing each of the boxes provided below and returning this form to Sterling Ford by post, fax (084 5280 0830), or by email (office@sterlingford.co.uk):

NAME OF CREDITOR:

As a creditor of Oakglen Limited, pursuant to Rule 1.45 The Insolvency (England and Wales) Rules 2016, I/we *consent to receive/*revoke my/our consent to receive Electronic Delivery of Documents relating to the proceedings to the following email address(es). * *delete as applicable*

Specific Cases - Electronic communications

e-mail address:

**General Communications - Electronic
Communications e-mail address:**

SIGNATURE

DATE:

**NAME OF SIGNATORY (IN CAPITAL
LETTERS)
POSITION WITH CREDITOR OR
RELATIONSHIP TO CREDITOR/
AUTHORITY FOR SIGNATURE**

NOTICE OF AN INVITATION TO CREDITORS TO FORM A CREDITORS' COMMITTEE

Re: OAKGLEN LIMITED ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 04980003

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH R6.19 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016, THAT

Creditors are invited to decide whether a creditors' committee should be established if sufficient creditors are willing to be members of that committee. PHILLIP ANTHONY ROBERTS invite creditors to put forward their nominations for membership of the committee, such nominations must be received by the date specified in this notice. The Liquidator can only accept nominations if they are satisfied as to the creditors' eligibility under r17.4 of the Insolvency (England and Wales) Rules 2016 (a copy of which is enclosed).

Name of Company:	OAKGLEN LIMITED - IN LIQUIDATION
Registered number::	04980003
Liquidator:	PHILLIP ANTHONY ROBERTS
Nominations MUST be received by:	23 AUGUST 2019
Contact Details of the Liquidator:	C/O STERLING FORD, CENTURION COURT, 83 CAMP ROAD, ST ALBANS, HERTS AL1 5JN TEL: 01727 811161 E-Mail: office@sterlingford.co.uk

Dated: 29 July 2019

Signed _____

PHILLIP ANTHONY ROBERTS - Liquidator

Extract from the Insolvency (England and Wales) Rules 2016

Rule 17.4

Eligibility for membership of creditors' or liquidation committee

17.4.—(1) This rule applies to a creditors' committee in an administration, an administrative receivership, and a bankruptcy and to a liquidation committee in a creditors' voluntary winding up and a winding up by the court.

(2) A creditor is eligible to be a member of such a committee if—

- (a) the person has proved for a debt;
- (b) the debt is not fully secured; and
- (c) neither of the following apply—
 - (i) the proof has been wholly disallowed for voting purposes, or
 - (ii) the proof has been wholly rejected for the purpose of distribution or dividend.

(3) No person can be a member as both a creditor and a contributory.

(4) A body corporate may be a member of a creditors' committee, but it cannot act otherwise than by a representative appointed under rule 17.17.

GUIDANCE NOTE FOR CREDITORS EXPLAINING THE PROCEDURE FOR ESTABLISHING A CREDITORS' COMMITTEE

Functions of a committee

In addition to any functions conferred on a committee by any provisions of the Insolvency Act 1986, the committee is to –

- (a) assist the office-holder in discharging the office-holder's functions; and
- (b) act in relation to the office-holder in such manner as may from time to time be agreed.

Purpose of the committee

The purpose of the committee is to represent the interests of the creditors as a whole, not just the interests of its individual members. The principal function of the committee is to fix the joint liquidators remuneration. In addition, the committee may also serve to assist the joint liquidators generally and act as a sounding board for them to obtain views on matters in the bankruptcy.

The joint liquidators are required to report to the committee on matters relating to the bankruptcy and to submit copies of their accounts when required. Meetings are generally held when determined by the joint liquidators, and voting is by majority in number. Votes may also be taken by post.

Committee members are not entitled to remuneration, but they may be reimbursed for reasonable travelling expenses incurred on committee business.

Although the joint liquidators should normally have regard to the views of the creditors' committee, they may always refer matters of contention to a general body of creditors or to the court. It has been held, in a liquidation case, that the court has a residual discretion not to follow the wishes of a committee where the special circumstances of the case warrant it.

Establishment of committee – Insolvency (England & Wales) Rules 2016

Where the joint liquidators seek any decision from the creditors, the joint liquidators must, at the same time, deliver to the creditors a notice inviting them to decide whether a creditors' committee should be established if sufficient creditors are willing to be members of the committee.

Where the creditors decide that a creditors' committee should be established, notice should be given to the convener or chair of the decision procedure.

Before a creditor may act as a member of the committee that person must agree to do so.

Where a creditor has duly appointed a proxy-holder or representative, that proxy-holder or representative who is attending a meeting to establish the committee, may give the appointing creditor's agreement to act as a member of the committee (unless the proxy or instrument conferring authority contains a statement to the contrary).

Where a decision has been made to establish a committee but not as to its membership, the joint liquidators must seek a decision from the creditors about creditor members of the committee.

The committee is not established and cannot act until the joint liquidators have delivered a notice of its members to the court (where the bankruptcy petition was presented by a creditor) or and to the official receiver (where the bankrupt applied for his/her own bankruptcy).

The notice which must be delivered by the joint liquidators to the court / official receiver must contain the following:

- A statement that the committee has been duly constituted;
- Identification details for any company that is a member of the committee;
- The full name and address of each member that is not a company.

The notice must also be signed and dated by the Joint Liquidators.

This notice must be delivered as soon as reasonably practicable after the minimum number of persons, being at least 3 members but not more than five members, have agreed to act as members and been elected.

OAKGLEN LIMITED T/A RCA ACCOUNTANTS

SIP 9 - TIME & COSTS SUMMARY

PERIOD 08/06/2012 TO 07/06/2019

TIME SUMMARY

Classification of work function	Hours					Time Costs (£)	Average hourly rate (£)
	Partner/ Office Holder	Manager	Other Senior Professionals	Assistant & Support Staff	Total Hours		
Administration & Planning	4.52	3.37	31.15	0.55	39.59	6,490.73	163.96
					-		
					-		
Investigations	0.90	2.20	2.60		5.70	1,152.00	202.11
					-		
					-		
Realisation of Assets	2.17	7.03	6.90	1.6	17.70	3,455.93	195.21
					-		
Trading					-		
					-		
					-		
Creditors	3.32	13.13	1.70		18.15	4,256.16	234.50
					-		
					-		
Case Specific Matters					-	-	-
					-		
Hours	10.91	25.73	42.35	2.15	81.14	15,354.82	189.24

OAKGLEN LIMITED

SIP 9 - TIME & COSTS SUMMARY

PERIOD 08/06/2018 TO 07/06/2019

TIME SUMMARY

Classification of work function	Hours					Time Costs (£)	Average hourly rate (£)
	Partner/ Office Holder	Manager	Other Senior Professionals	Assistant & Support Staff	Total Hours		
Administration & Planning	0.07	0.40		0	0.47	111.33	238.57
					-		
Investigations					-	-	-
					-		
Realisation of Assets	0.17	0.60			0.77	190.33	248.26
					-		
Trading					-		
					-		
Creditors	0.37	1.50			1.87	458.33	245.54
					-		
Case Specific Matters					-	-	-
					-		
Hours	0.60	2.50	-	-	3.10	759.99	245.16