

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                              | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| A & R ROBERTSON & BLACK SOLICITORS     | £200                                   | £0  | £0                                     | £200                  | £0          | £300                  | £0                              |
| A & W M URQUHART SOLICITORS            | £8,500                                 | £0  | £0                                     | £8,500                | £1,500      | £10,000               | £0                              |
| A B & A MATTHEWS SOLICITORS            | £24,900                                | £4,700                                    | £0                                     | £29,600               | £5,200      | £34,800               | £0                              |
| A C MILLER & MACKAY SOLICITORS         | £117,300                               | £238,900                                  | £6,300                                 | £362,600              | £62,800     | £425,400              | £0                              |
| A C MORRISON & RICHARDS SOLICITORS     | £4,100                                 | £0  | £0                                     | £4,100                | £700        | £4,800                | £0                              |
| A C O'NEILL & CO                       | £78,800                                | £0  | £1,700                                 | £80,500               | £14,000     | £94,400               | £0                              |
| A C WHITE SOLICITORS                   | £161,600                               | £48,900                                   | £13,400                                | £223,900              | £39,200     | £263,100              | £300                            |
| A F & C D SMITH SOLICITORS             | £8,200                                 | £17,000                                   | £0                                     | £25,200               | £4,400      | £29,600               | £0                              |
| A J LINDEN & CO SOLICITORS             | £1,000                                 | £93,300                                   | £3,100                                 | £97,400               | £16,600     | £114,000              | £0                              |
| A MENZIES PERMANENT TRUSTEE-BALL MCLEA | £0                                     | £3,200                                    | £0                                     | £3,200                | £600        | £3,700                | £0                              |
| A RITCHIE SOLICITORS                   | £2,100                                 | £79,100                                   | £100                                   | £81,300               | £13,700     | £95,000               | £0                              |
| AAMER ANWAR & CO                       | £0                                     | £154,000                                  | £0                                     | £154,100              | £26,500     | £180,600              | £0                              |
| ABERDEIN CONSIDINE & CO SOLICITORS     | £15,300                                | £326,700                                  | £400                                   | £342,400              | £57,900     | £400,300              | £0                              |
| ADAIR & BRYDEN SOLICITORS              | £17,400                                | £35,500                                   | £100                                   | £53,000               | £9,000      | £62,100               | £0                              |
| ADAIRS SOLICITORS                      | £29,800                                | £201,300                                  | £5,000                                 | £236,100              | £40,300     | £276,400              | £0                              |
| ADAM BEVAN & CO SOLICITORS             | £0                                     | £31,000                                   | £0                                     | £31,000               | £5,400      | £36,300               | £0                              |
| ADAM COCHRAN SOLICITORS                | £40,200                                | £0  | £0                                     | £40,200               | £7,000      | £47,200               | £0                              |
| ADAM LEGAL                             | £12,300                                | £41,700                                   | £1,000                                 | £55,000               | £9,600      | £64,600               | £0                              |
| ADAMS WHYTE SOLICITORS                 | £0                                     | £1,354,300                                | £0                                     | £1,354,300            | £230,400    | £1,584,600            | £0                              |
| AITKEN NAIRN SOLICITORS                | £45,500                                | £0  | £0                                     | £45,500               | £7,900      | £53,400               | £0                              |
| AL GORDON SOLICITOR                    | £42,400                                | £0  | £13,700                                | £56,200               | £9,800      | £66,000               | £0                              |
| ALAN K SMITH SOLICITORS                | £700                                   | £0  | £0                                     | £700                  | £100        | £900                  | £0                              |
| ALASTAIR C MACMILLAN SOLICITORS        | £14,300                                | £7,800                                    | £700                                   | £22,800               | £3,900      | £26,700               | £0                              |
| ALASTAIR HART & CO SOLICITORS          | £9,600                                 | £0  | £0                                     | £9,600                | £1,700      | £11,300               | £0                              |
| ALDER HOGG & CO SOLICITORS             | £6,200                                 | £0  | £0                                     | £6,200                | £1,000      | £7,200                | £0                              |
| ALEX BROWN & CO SOLICITORS             | £0                                     | £233,100                                  | £0                                     | £233,100              | £39,900     | £272,900              | £0                              |
| ALEX LAFFERTY & CO SOLICITORS          | £0                                     | £106,000                                  | £0                                     | £106,000              | £18,000     | £123,900              | £0                              |
| ALEX MCALLISTER & MCKECHNIE SOLICITORS | £8,500                                 | £0  | £0                                     | £8,500                | £1,500      | £10,000               | £0                              |
| ALEX MITCHELL & SONS SOLICITORS        | £26,600                                | £47,800                                   | £200                                   | £74,600               | £13,000     | £87,500               | £0                              |
| ALEX MUIR SOLICITOR                    | £0                                     | £134,100                                  | £300                                   | £134,400              | £22,800     | £157,200              | £0                              |
| ALEXANDER GEORGE & CO SOLICITORS       | £13,900                                | £0  | £0                                     | £13,900               | £2,400      | £16,300               | £0                              |
| ALEXANDER MCBURNEY SOLICITOR           | £9,600                                 | £0  | £0                                     | £9,600                | £0          | £9,600                | £0                              |
| ALEXIS HUNTER FAMILY LAW SOLICITORS    | £3,400                                 | £0  | £0                                     | £3,400                | £600        | £4,000                | £0                              |
| ALLAN BLACK & MCCASKIE SOLICITORS      | £32,100                                | £61,000                                   | £1,000                                 | £94,200               | £16,200     | £110,300              | £0                              |
| ALLAN GRANT SOLICITORS                 | £24,800                                | £0  | £100                                   | £24,900               | £4,400      | £29,300               | £0                              |

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|------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| ALLAN KERR SOLICITORS              | £0                                     | £447,500                                  | £1,900                                 | £449,400              | £78,100     | £527,400              | £0                              |
| ALLAN MCDUGALL SOLICITORS          | £101,900                               | £0  | £33,200                                | £135,100              | £23,800     | £158,900              | £0                              |
| ALLANS SOLICITORS                  | £0                                     | £62,800                                   | £0                                     | £62,800               | £10,700     | £73,400               | £0                              |
| ALLARDICE & CREEGAN SOLICITORS     | £0                                     | £81,700                                   | £200                                   | £81,900               | £14,200     | £96,100               | £0                              |
| ALLCOURT SOLICITORS                | £154,000                               | £170,000                                  | £6,400                                 | £330,400              | £57,200     | £387,600              | £0                              |
| ANDERSON BANKS SOLICITORS          | £1,700                                 | £2,900                                    | £0                                     | £4,600                | £800        | £5,400                | £0                              |
| ANDERSON FYFE SOLICITORS           | £4,800                                 | £0  | £0                                     | £4,800                | £800        | £5,600                | £0                              |
| ANDERSON GLEN LAWYERS              | £6,800                                 | £0  | £400                                   | £7,300                | £0          | £7,300                | £0                              |
| ANDERSON GOODLAD SOLICITORS        | £7,200                                 | £0  | £0                                     | £7,200                | £1,300      | £8,500                | £0                              |
| ANDERSON JONES SOLICITORS          | £0                                     | £47,600                                   | £400                                   | £48,000               | £8,400      | £56,400               | £0                              |
| ANDERSON MACARTHUR & CO SOLICITORS | £5,400                                 | £12,300                                   | £300                                   | £18,000               | £3,000      | £21,000               | £0                              |
| ANDERSON SHAW & GILBERT SOLICITORS | £28,800                                | £600                                      | £600                                   | £30,000               | £5,300      | £35,300               | £0                              |
| ANDERSON STRATHERN LLP             | £182,700                               | £0  | £0                                     | £182,700              | £31,400     | £214,200              | £0                              |
| ANDERSONS LLP SOLICITORS           | £7,300                                 | £0  | £0                                     | £7,300                | £1,300      | £8,600                | £0                              |
| ANDERSONS SOLICITORS               | £400,600                               | £72,300                                   | £4,400                                 | £477,300              | £83,000     | £560,300              | £0                              |
| ANDREW HADDON & CROWE SOLICITORS   | £33,900                                | £18,300                                   | £1,300                                 | £53,500               | £9,200      | £62,700               | £0                              |
| ANDREW T GILBERTSON SOLICITORS     | £0                                     | £119,800                                  | £0                                     | £119,800              | £20,500     | £140,300              | £0                              |
| ANGUS MCLENNAN & CO                | £70,400                                | £173,500                                  | £5,400                                 | £249,300              | £43,200     | £292,500              | £0                              |
| ANIKA JETHWA SOLICITORS            | £16,400                                | £229,000                                  | £2,000                                 | £247,300              | £42,100     | £289,400              | £0                              |
| ANN OGG SOLICITOR ADVOCATE         | £0                                     | £21,200                                   | £0                                     | £21,200               | £0          | £21,200               | £0                              |
| ANTHONY MAHON & CO SOLICITORS      | £21,600                                | £107,400                                  | £900                                   | £129,900              | £22,400     | £152,300              | £0                              |
| ANTHONY QUINN SOLICITOR ADVOCATE   | £0                                     | £17,500                                   | £0                                     | £17,500               | £0          | £17,500               | £0                              |
| ANTONS SOLICITORS                  | £7,100                                 | £1,100                                    | £0                                     | £8,300                | £1,500      | £9,700                | £0                              |
| ARCHIBALD SHARP & SON SOLICITORS   | £26,600                                | £1,200                                    | £0                                     | £27,800               | £4,900      | £32,700               | £0                              |
| ARMSTRONG & CO                     | £0                                     | £20,100                                   | £0                                     | £20,100               | £0          | £20,100               | £0                              |
| AUSTIN KELLY & CO SOLICITORS       | £90,400                                | £43,400                                   | £10,100                                | £143,900              | £24,900     | £168,800              | £0                              |
| AUSTIN LAFFERTY SOLICITORS         | £13,900                                | £100                                      | £0                                     | £14,000               | £2,500      | £16,500               | £0                              |
| AUSTINS SOLICITORS                 | £2,000                                 | £0  | £0                                     | £2,000                | £300        | £2,300                | £0                              |
| B J LANIGAN & CO SOLICITORS        | £6,100                                 | £158,900                                  | £8,500                                 | £173,500              | £29,300     | £202,700              | £0                              |
| BAILLIE SPOWART SOLICITORS         | £35,700                                | £100                                      | £71,700                                | £107,500              | £18,600     | £126,100              | £0                              |
| BAIRD & CO SOLICITORS              | £128,200                               | £130,500                                  | £1,700                                 | £260,400              | £44,800     | £305,200              | £0                              |
| BAKER GOSTELOW LAW LIMITED         | £14,400                                | £0  | £400                                   | £14,800               | £2,500      | £17,300               | £0                              |
| BALFOUR & MANSON SOLICITORS        | £462,200                               | £1,500                                    | £0                                     | £463,700              | £80,200     | £543,900              | £0                              |
| BALFOUR BUDGE                      | £17,500                                | £0  | £0                                     | £17,500               | £3,000      | £20,600               | £0                              |
| BALLANTYNE & COPLAND SOLICITORS    | £7,400                                 | £25,800                                   | £1,400                                 | £34,700               | £6,000      | £40,600               | £0                              |

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|---|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| BANKS DEVLIN & CO SOLICITORS              | £11,900                                | £34,900                                   | £1,200                                 | £48,000               | £8,200      | £56,200               | £0                              |
| BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS | £21,000                                | £0  | £0                                     | £21,000               | £3,600      | £24,600               | £0                              |
| BANNERMAN BURKE                           | £160,800                               | £201,800                                  | £1,400                                 | £364,100              | £63,100     | £427,200              | £0                              |
| BARCLAY & CO                              | £32,400                                | £0  | £18,800                                | £51,200               | £9,000      | £60,100               | £0                              |
| BARNETTS SOLICITORS                       | £54,800                                | £72,800                                   | £1,700                                 | £129,300              | £22,200     | £151,500              | £0                              |
| BARROWMAN & PARTNERS SOLICITORS           | £32,700                                | £0  | £0                                     | £32,700               | £5,800      | £38,400               | £0                              |
| BARRY MCCORMACK & C                       | £0                                     | £15,800                                   | £0                                     | £15,800               | £0          | £15,800               | £0                              |
| BARTON & HENDRY SOLICITORS                | £112,000                               | £23,600                                   | £700                                   | £136,300              | £23,800     | £160,100              | £0                              |
| BASTEN SNEDDON COURT PRACTICE             | £1,600                                 | £171,500                                  | £800                                   | £173,800              | £26,400     | £200,200              | £0                              |
| BATHGATE FAMILY LAW PRACTICE LTD          | £25,400                                | £0  | £2,200                                 | £27,600               | £4,900      | £32,500               | £0                              |
| BCKM SOLICITORS                           | £29,300                                | £364,900                                  | £300                                   | £394,400              | £67,600     | £462,000              | £0                              |
| BEATSON & CO SOLICITORS                   | £0                                     | £4,700                                    | £0                                     | £4,700                | £800        | £5,600                | £0                              |
| BEAUMONT & CO SOLICITORS                  | £100                                   | £497,900                                  | £0                                     | £498,000              | £85,100     | £583,100              | £0                              |
| BELL & CO SOLICITORS                      | £24,400                                | £42,100                                   | £4,000                                 | £70,500               | £12,100     | £82,600               | £0                              |
| BELL RUSSELL & CO SOLICITORS              | £16,300                                | £85,600                                   | £0                                     | £101,900              | £17,500     | £119,400              | £0                              |
| BELL SOLICITORS LIMITED                   | £4,400                                 | £186,700                                  | £6,000                                 | £197,100              | £33,700     | £230,800              | £0                              |
| BELMONTE & CO                             | £0                                     | £552,800                                  | £0                                     | £552,800              | £95,500     | £648,200              | £0                              |
| BELTON PERVEZ                             | £100                                   | £300                                      | £0                                     | £400                  | £100        | £400                  | £0                              |
| BELTRAMI & CO SOLICITORS                  | £8,100                                 | £468,200                                  | £10,100                                | £486,400              | £83,500     | £569,900              | £0                              |
| BENNETTS SOLICITORS                       | £1,800                                 | £0  | £0                                     | £1,800                | £300        | £2,200                | £0                              |
| BENZIES & CO                              | £100                                   | £21,600                                   | £0                                     | £21,700               | £0          | £21,700               | £0                              |
| BERRY & CO SOLICITORS LT                  | £0                                     | £1,600                                    | £0                                     | £1,600                | £300        | £1,900                | £0                              |
| BERRY, POGGI & CO                         | £0                                     | £102,600                                  | £0                                     | £102,600              | £17,400     | £120,000              | £0                              |
| BEVERIDGE & KELLAS SOLICITORS             | £184,800                               | £0  | £0                                     | £184,800              | £32,200     | £217,100              | £0                              |
| BEVERIDGE HERD & SANDILANDS SOLICITORS    | £29,000                                | £9,600                                    | £500                                   | £39,100               | £6,800      | £45,800               | £0                              |
| BILKUS & BOYLE SOLICITORS                 | £48,800                                | £213,500                                  | £10,300                                | £272,600              | £46,300     | £318,900              | £0                              |
| BLACK & GUILD SOLICITORS                  | £47,100                                | £54,100                                   | £1,100                                 | £102,400              | £17,800     | £120,100              | £0                              |
| BLACK AND MARKIE                          | £12,600                                | £2,000                                    | £0                                     | £14,600               | £1,300      | £15,900               | £0                              |
| BLACK HAY SOLICITORS                      | £49,600                                | £10,000                                   | £1,100                                 | £60,700               | £10,700     | £71,400               | £0                              |
| BLACKADDER & MCMONAGLE SOLICITORS         | £38,100                                | £0  | £0                                     | £38,100               | £6,600      | £44,700               | £0                              |
| BLACKADDERS SOLICITORS                    | £52,400                                | £100                                      | £0                                     | £52,400               | £9,000      | £61,400               | £0                              |
| BLACKLOCKS SOLICITORS                     | £29,000                                | £0  | £0                                     | £29,000               | £5,100      | £34,200               | £0                              |
| BLACKWOOD CRATE SOLICITORS                | £20,500                                | £21,100                                   | £4,400                                 | £45,900               | £8,000      | £53,900               | £0                              |
| BLAIR & BRYDEN SOLICITORS                 | £285,300                               | £305,200                                  | £9,400                                 | £599,900              | £103,100    | £703,000              | £0                              |
| BLANTYRE CRIMINAL LAWYERS                 | £0                                     | £110,200                                  | £0                                     | £110,200              | £18,600     | £128,800              | £0                              |

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|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| BMK WILSON                             | £44,900                                | £0  | £100                                   | £45,000               | £7,800      | £52,800               | £0                              |
| BOB MCDOWALL SOLICITORS                | £11,200                                | £131,200                                  | £800                                   | £143,300              | £24,400     | £167,700              | £0                              |
| BONAR MACKENZIE SOLICITORS             | £61,200                                | £0  | £0                                     | £61,200               | £10,600     | £71,800               | £0                              |
| BONNAR & CO SOLICITORS                 | £257,700                               | £0  | £0                                     | £257,700              | £44,300     | £302,000              | £0                              |
| BOWMANS                                | £25,300                                | £0  | £0                                     | £25,300               | £4,500      | £29,800               | £0                              |
| BOYD & CO SOLICITORS                   | £0                                     | £0  | £700                                   | £700                  | £0          | £700                  | £0                              |
| BOYLE'S & CO SOLICITORS                | £226,700                               | £264,100                                  | £44,200                                | £535,000              | £92,400     | £627,400              | £0                              |
| BRADLEY CAMPBELL & CO. SOLICITORS      | £77,600                                | £7,400                                    | £100                                   | £85,100               | £14,700     | £99,800               | £0                              |
| BRADY LEGAL                            | £14,400                                | £0  | £0                                     | £14,400               | £2,500      | £17,000               | £0                              |
| BRAZENALL AND ORR SOLICITORS           | £44,900                                | £367,300                                  | £2,700                                 | £414,900              | £70,700     | £485,700              | £0                              |
| BREADY & CO SOLICITORS                 | £0                                     | £77,000                                   | £0                                     | £77,000               | £13,000     | £90,000               | £0                              |
| BRECHIN TINDAL OATTS SOLICITORS        | £8,400                                 | £0  | £0                                     | £8,400                | £1,500      | £9,900                | £0                              |
| BREMNER & CO                           | £0                                     | £5,400                                    | £0                                     | £5,400                | £900        | £6,300                | £0                              |
| BRIAN D SELBY & CO SOLICITORS          | £800                                   | £54,300                                   | £0                                     | £55,100               | £9,400      | £64,500               | £0                              |
| BRIAN G GALLEN SOLICITORS              | £200                                   | £142,700                                  | £5,000                                 | £147,800              | £25,100     | £172,900              | £0                              |
| BRODIES SOLICITORS                     | £58,500                                | £0  | £0                                     | £58,500               | £10,200     | £68,700               | £0                              |
| BROOKE & BROWN SOLICITORS              | £9,800                                 | £1,500                                    | £0                                     | £11,300               | £1,900      | £13,200               | £0                              |
| BROPHY & CO SOLICITORS                 | £55,500                                | £0  | £0                                     | £55,500               | £9,800      | £65,300               | £0                              |
| BROWN & CO SOLICITORS                  | £498,300                               | £0  | £7,500                                 | £505,800              | £89,100     | £594,900              | £0                              |
| BROWN & MCRAE SOLICITORS               | £7,100                                 | £1,000                                    | £0                                     | £8,100                | £1,400      | £9,600                | £0                              |
| BROWNS SOLICITORS                      | £68,100                                | £268,000                                  | £17,900                                | £354,100              | £61,200     | £415,300              | £0                              |
| BRUCE & CO SOLICITORS                  | £169,200                               | £675,200                                  | £8,900                                 | £853,300              | £146,300    | £999,600              | £0                              |
| BRUCE MACDONALD & CO SOLICITORS        | £40,500                                | £66,600                                   | £1,500                                 | £108,500              | £18,400     | £127,000              | £0                              |
| BRUCE MCCORMACK                        | £500                                   | £794,300                                  | £0                                     | £794,800              | £134,900    | £929,700              | £0                              |
| BRUCE SHORT & CO SOLICITORS            | £127,200                               | £1,010,100                                | £2,900                                 | £1,140,100            | £194,300    | £1,334,400            | £0                              |
| BRUNTON MILLER SOLICITORS              | £33,500                                | £3,500                                    | £0                                     | £37,100               | £6,500      | £43,500               | £0                              |
| BRYAN KEENAN & CO SOLICITORS           | £45,300                                | £315,200                                  | £1,700                                 | £362,200              | £62,200     | £424,400              | £0                              |
| BUCHANAN BURTON SOLICITORS             | £24,800                                | £100                                      | £100                                   | £24,900               | £4,400      | £29,300               | £0                              |
| BUCHANAN DICKSON FRAME SOLICITORS      | £11,700                                | £7,200                                    | £700                                   | £19,600               | £3,400      | £23,000               | £0                              |
| BURN & MCGREGOR                        | £0                                     | £347,600                                  | £0                                     | £347,600              | £58,700     | £406,300              | £0                              |
| BURNETT & REID SOLICITORS              | £19,000                                | £0  | £0                                     | £19,000               | £3,200      | £22,200               | £0                              |
| C & D MACTAGGART SOLICITORS            | £11,900                                | £39,700                                   | £900                                   | £52,500               | £9,100      | £61,600               | £0                              |
| C & N DEFENCE                          | £0                                     | £350,900                                  | £0                                     | £350,900              | £60,100     | £411,000              | £0                              |
| C A PETRIE & CO SOLICITORS C/O MORGANS | £600                                   | £0  | £0                                     | £600                  | £100        | £700                  | £0                              |
| C F BOYLE & CO SOLICITORS              | £0                                     | £33,500                                   | £0                                     | £33,500               | £5,600      | £39,100               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                  | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| C HOUSTON & CO SOLICITORS                  | £5,900                                 | £0  | £0                                     | £5,900                | £1,000      | £7,000                | £0                              |
| C SHARKEY & CO LTD                         | £0                                     | £50,500                                   | £0                                     | £50,500               | £8,500      | £59,100               | £0                              |
| CAESAR & HOWIE SOLICITORS                  | £417,400                               | £72,200                                   | £7,200                                 | £496,800              | £87,100     | £583,900              | £0                              |
| CAIRD VAUGHAN SOLICITORS                   | £45,400                                | £463,400                                  | £2,900                                 | £511,800              | £87,800     | £599,500              | £0                              |
| CAIRNS BROWN SOLICITORS                    | £76,700                                | £564,000                                  | £15,500                                | £656,200              | £112,000    | £768,100              | £0                              |
| CALDERS SOLICITORS                         | £1,000                                 | £0  | £0                                     | £1,000                | £200        | £1,200                | £0                              |
| CALLAN & CO SOLICITORS                     | £400                                   | £1,400                                    | £0                                     | £1,800                | £300        | £2,100                | £0                              |
| CALUM WEIR SOLICITORS                      | £0                                     | £90,200                                   | £0                                     | £90,200               | £15,600     | £105,800              | £0                              |
| CAMERON PINKERTON & CO SOLICITORS          | £19,900                                | £0  | £100                                   | £20,000               | £3,600      | £23,600               | £0                              |
| CAMERONS SOLICITORS                        | £500                                   | £0  | £0                                     | £500                  | £100        | £600                  | £0                              |
| CAMPBELL & CO SOLICITORS                   | £0                                     | £0  | £3,500                                 | £3,500                | £600        | £4,000                | £0                              |
| CAMPBELL BOATH SOLICITORS                  | £23,900                                | £81,800                                   | £5,000                                 | £110,800              | £19,000     | £129,800              | £0                              |
| CAMPBELL CATHCART SOLICITORS               | £4,200                                 | £0  | £0                                     | £4,200                | £800        | £5,000                | £0                              |
| CAMPBELL CONNON                            | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| CAMPBELL SIEVEWRIGHT & CO SOLICITORS       | £10,600                                | £800                                      | £0                                     | £11,400               | £2,000      | £13,400               | £0                              |
| CAMPBELL SMITH SOLICITORS                  | £42,800                                | £0  | £500                                   | £43,300               | £7,600      | £51,000               | £0                              |
| CAPITAL DEFENCE LAWYERS                    | £0                                     | £598,700                                  | £0                                     | £598,700              | £101,900    | £700,700              | £0                              |
| CAROL A GARVIE SOLICITOR                   | £600                                   | £0  | £0                                     | £600                  | £100        | £700                  | £0                              |
| CARR & CO SOLICITORS                       | £124,900                               | £382,000                                  | £14,000                                | £520,900              | £90,000     | £610,900              | £0                              |
| CARR BERMAN CRICHTON SOLICITORS            | £27,100                                | £0  | £0                                     | £27,100               | £4,700      | £31,800               | £0                              |
| CARRICK ROBB SOLICITORS                    | £6,800                                 | £0  | £3,500                                 | £10,300               | £1,700      | £12,000               | £0                              |
| CARRUTHERS CURDIE STURROCK & CO SOLICITORS | £1,000                                 | £0  | £0                                     | £1,000                | £200        | £1,200                | £0                              |
| CARTYS                                     | £295,400                               | £386,100                                  | £30,300                                | £711,700              | £122,300    | £834,000              | £0                              |
| CASSELS SOLICITORS                         | £0                                     | £43,000                                   | £0                                     | £43,000               | £7,400      | £50,400               | £0                              |
| CASTLE LAW                                 | £0                                     | £283,600                                  | £1,800                                 | £285,400              | £49,100     | £334,500              | £0                              |
| CASTLEMILK LAW & MONEY ADVICE CENTRE       | £133,800                               | £0  | £0                                     | £133,800              | £23,500     | £157,400              | £0                              |
| CAVERS & CO SOLICITORS                     | £5,000                                 | £2,600                                    | £100                                   | £7,800                | £1,400      | £9,100                | £0                              |
| CENTRAL CRIMINAL LAWYERS SOLICITORS        | £0                                     | £596,600                                  | £11,300                                | £607,900              | £103,500    | £711,400              | £0                              |
| CHARLES & R B ANDERSON SOLICITORS          | £10,400                                | £200                                      | £0                                     | £10,500               | £1,800      | £12,400               | £0                              |
| CHARLES FERGUSON SOLICITOR ADVOCATE LTD    | £0                                     | £248,400                                  | £0                                     | £248,400              | £42,300     | £290,700              | £0                              |
| CHARLES WOOD & SON SOLICITORS              | £26,300                                | £9,900                                    | £100                                   | £36,300               | £6,300      | £42,600               | £0                              |
| CLAN CHILDLAW                              | £500                                   | £0  | £1,100                                 | £1,600                | £0          | £1,600                | £0                              |
| CLARE RYAN SOLICITOR                       | £0                                     | £30,400                                   | £0                                     | £30,400               | £0          | £30,400               | £0                              |
| COCHRAN DICKIE SOLICITORS                  | £7,500                                 | £0  | £0                                     | £7,500                | £1,300      | £8,800                | £0                              |
| COCKBURN MCGRANE SOLICITORS                | £5,400                                 | £0  | £0                                     | £5,400                | £900        | £6,300                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                 | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| COCKBURNS SOLICITORS                      | £2,700                                 | £56,100                                   | £0                                     | £58,800               | £10,200     | £69,000               | £0                              |
| COFFIELD & CO                             | £36,900                                | £50,300                                   | £1,800                                 | £89,000               | £15,000     | £104,000              | £0                              |
| COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS | £48,100                                | £0  | £3,300                                 | £51,400               | £8,900      | £60,300               | £0                              |
| CONDIES SOLICITORS                        | £52,900                                | £16,900                                   | £300                                   | £70,100               | £12,100     | £82,200               | £0                              |
| CONROY MCINNES SOLICITORS                 | £23,600                                | £4,300                                    | £7,700                                 | £35,500               | £6,100      | £41,700               | £0                              |
| COOK STEVENSON & CO SOLICITORS            | £88,200                                | £45,000                                   | £3,100                                 | £136,300              | £23,500     | £159,800              | £0                              |
| CORRIES SOLICITORS                        | £4,100                                 | £0  | £0                                     | £4,100                | £700        | £4,800                | £0                              |
| CORRIGALL BLACK SOLICITORS                | £22,200                                | £100                                      | £500                                   | £22,900               | £4,000      | £26,900               | £0                              |
| COWAN & CO SOLICITORS                     | £73,600                                | £1,100                                    | £800                                   | £75,500               | £13,300     | £88,800               | £0                              |
| COWAN DOUGLAS LAW                         | £18,500                                | £0  | £15,300                                | £33,900               | £6,000      | £39,800               | £0                              |
| CRAIG WOOD SOLICITORS                     | £300                                   | £721,500                                  | £0                                     | £721,800              | £123,000    | £844,800              | £0                              |
| CRAWFORD MASON & CO LTD SOLICITORS        | £300                                   | £196,500                                  | £600                                   | £197,400              | £33,700     | £231,100              | £0                              |
| CRIGGIES SOLICITORS                       | £41,600                                | £324,500                                  | £7,700                                 | £373,900              | £64,100     | £438,000              | £0                              |
| CROZIERS SOLICITORS                       | £8,900                                 | £219,800                                  | £1,500                                 | £230,200              | £39,000     | £269,200              | £0                              |
| CULLEN KILSHAW TLB                        | £4,200                                 | £0  | £0                                     | £4,200                | £800        | £5,000                | £0                              |
| CULLEY & MCALPINE                         | £65,200                                | £194,500                                  | £3,700                                 | £263,400              | £45,200     | £308,600              | £0                              |
| CURRIE GILMOUR & CO SOLICITORS            | £1,900                                 | £0  | £0                                     | £1,900                | £300        | £2,200                | £0                              |
| D & J DUNLOP SOLICITORS                   | £10,500                                | £46,700                                   | £700                                   | £57,900               | £9,900      | £67,700               | £0                              |
| D A MILLIGAN & CO SOLICITORS              | £0                                     | £9,700                                    | £0                                     | £9,700                | £1,700      | £11,400               | £0                              |
| D H MACNEILL & CO SOLICITORS              | £0                                     | £13,600                                   | £0                                     | £13,600               | £0          | £13,600               | £0                              |
| D M MACKINNON WS SOLICITORS               | £6,300                                 | £30,900                                   | £600                                   | £37,700               | £6,300      | £44,100               | £0                              |
| D P B KANE & CO SOLICITORS                | £0                                     | £50,300                                   | £0                                     | £50,300               | £8,700      | £58,900               | £0                              |
| D W MCKINNON                              | £0                                     | £1,900                                    | £0                                     | £1,900                | £0          | £1,900                | £0                              |
| D W SHAW SOLICITORS                       | £54,900                                | £17,500                                   | £1,000                                 | £73,500               | £12,800     | £86,300               | £0                              |
| D.N.L.C.                                  | £159,900                               | £0  | £100                                   | £160,000              | £0          | £160,000              | £0                              |
| DAILLY & CO SOLICITORS                    | £82,600                                | £0  | £1,300                                 | £83,900               | £14,700     | £98,500               | £0                              |
| DALLAS MCMILLAN SOLICITORS                | £23,200                                | £0  | £0                                     | £23,200               | £3,700      | £26,900               | £0                              |
| DALLING SOLICITORS                        | £6,900                                 | £394,200                                  | £4,500                                 | £405,700              | £69,500     | £475,100              | £0                              |
| D'ALVITO DEFENCE LAWYER                   | £0                                     | £34,500                                   | £0                                     | £34,500               | £5,900      | £40,400               | £0                              |
| DAVID BROOKENS & COMPANY SOLICITORS       | £0                                     | £68,600                                   | £0                                     | £68,600               | £11,700     | £80,200               | £0                              |
| DAVID KINLOCH & CO SOLICITORS             | £5,400                                 | £216,600                                  | £2,200                                 | £224,200              | £37,900     | £262,100              | £0                              |
| DAVIDSON & SHIRLEY SOLICITORS LIMITED     | £1,500                                 | £31,300                                   | £0                                     | £32,800               | £5,600      | £38,400               | £0                              |
| DAVIES WOOD SUMMERS SOLICITORS            | £0                                     | £600                                      | £0                                     | £600                  | £100        | £600                  | £0                              |
| DEAN & CO                                 | £0                                     | £3,100                                    | £0                                     | £3,100                | £0          | £3,100                | £0                              |
| DEAN THOMSON & CO SOLICITORS              | £17,300                                | £600                                      | £100                                   | £17,900               | £3,200      | £21,200               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| DENIS C LONEY SOLICITOR                  | £4,400                                 | £0  | £0                                     | £4,400                | £800        | £5,100                | £0                              |
| DEREK PETTIGREW SOLICITORS               | £0                                     | £28,100                                   | £0                                     | £28,100               | £500        | £28,700               | £0                              |
| DEREK SMITH & COMPANY                    | £0                                     | £149,100                                  | £0                                     | £149,100              | £25,300     | £174,400              | £0                              |
| DERICK WILLIAMSON & CO SOLICITORS        | £0                                     | £98,300                                   | £0                                     | £98,300               | £16,900     | £115,200              | £0                              |
| DEVINE & CO                              | £400                                   | £57,800                                   | £0                                     | £58,200               | £9,000      | £67,100               | £0                              |
| DEWAR SPENCE SOLICITORS                  | £26,900                                | £244,700                                  | £2,700                                 | £274,400              | £47,400     | £321,800              | £0                              |
| DICKSON MCNIVEN & DUNN W.S. SOLICITORS   | £2,100                                 | £0  | £0                                     | £2,100                | £400        | £2,400                | £0                              |
| DIGBY BROWN & CO SOLICITORS              | £59,600                                | £0  | £0                                     | £59,600               | £10,400     | £70,000               | £0                              |
| DILIP DEB SOLICITOR                      | £4,300                                 | £75,700                                   | £1,800                                 | £81,700               | £14,000     | £95,700               | £0                              |
| DJP SOLICITORS                           | £1,000                                 | £0  | £0                                     | £1,000                | £200        | £1,200                | £0                              |
| DOMINIC SELLAR & CO                      | £0                                     | £23,400                                   | £0                                     | £23,400               | £4,000      | £27,400               | £0                              |
| DONALDSON & HENDERSON SOLICITORS         | £3,000                                 | £0  | £0                                     | £3,000                | £500        | £3,500                | £0                              |
| DOONAN MCCAIG & CO SOLICITORS            | £0                                     | £533,700                                  | £0                                     | £533,700              | £91,300     | £625,000              | £0                              |
| DOUGLAS BARR & CO LIMITED SOLICITORS     | £43,200                                | £103,700                                  | £1,300                                 | £148,200              | £25,200     | £173,400              | £0                              |
| DOUGLAS GILMOUR & SON SOLICITORS         | £2,000                                 | £4,200                                    | £0                                     | £6,200                | £1,000      | £7,300                | £0                              |
| DOUGLAS PETERS & CO SOLICITORS           | £1,000                                 | £0  | £0                                     | £1,000                | £200        | £1,200                | £0                              |
| DOUGLAS WRIGHT SOLICITOR                 | £57,700                                | £310,800                                  | £5,600                                 | £374,100              | £64,100     | £438,200              | £0                              |
| DOW LEGAL                                | £27,400                                | £0  | £0                                     | £27,400               | £0          | £27,400               | £0                              |
| DOWLE SMITH & RUTHERFORD SOLICITORS      | £0                                     | £1,200                                    | £0                                     | £1,200                | £200        | £1,400                | £0                              |
| DOYLE & CO SOLICITORS                    | £9,400                                 | £42,600                                   | £300                                   | £52,200               | £9,100      | £61,400               | £0                              |
| DRUMCHAPEL LAW & MONEY ADVICE CENTRE     | £77,200                                | £0  | £0                                     | £77,200               | £0          | £77,200               | £0                              |
| DRUMMOND MILLER LLP                      | £682,800                               | £56,100                                   | £5,700                                 | £744,600              | £130,800    | £875,400              | £1,100                          |
| DUFFY TOSHNER & CO SOLICITORS            | £47,600                                | £600                                      | £0                                     | £48,200               | £8,400      | £56,500               | £0                              |
| DUNCAN & WALLACE SOLICITORS              | £5,200                                 | £0  | £0                                     | £5,200                | £900        | £6,100                | £0                              |
| DUNIPACE BROWN SOLICITORS                | £500                                   | £298,400                                  | £1,500                                 | £300,400              | £51,200     | £351,600              | £0                              |
| DUNLOP ALLEN & CO SOLICITORS             | £6,100                                 | £107,800                                  | £59,300                                | £173,200              | £29,600     | £202,800              | £0                              |
| DUTHIE WARD SOLICITORS                   | £4,300                                 | £0  | £0                                     | £4,300                | £700        | £5,000                | £0                              |
| DYKES GLASS & CO SOLICITORS              | £21,900                                | £55,900                                   | £1,000                                 | £78,800               | £13,600     | £92,400               | £0                              |
| E THORNTON & CO SOLICITORS               | £36,500                                | £43,300                                   | £3,900                                 | £83,700               | £14,500     | £98,100               | £0                              |
| EAST END COMMUNITY LAW CENTRE            | £201,700                               | £200                                      | £0                                     | £201,900              | £35,400     | £237,400              | £0                              |
| EDINBURGH LAW                            | £153,900                               | £0  | £32,900                                | £186,800              | £32,600     | £219,500              | £0                              |
| EILEEN M J PATERSON SOLICITOR            | £0                                     | £600                                      | £6,600                                 | £7,200                | £1,300      | £8,400                | £0                              |
| ELAINE BRUNGER & CO                      | £0                                     | £45,100                                   | £0                                     | £45,100               | £7,700      | £52,700               | £0                              |
| ELIZABETH CRAIGMYLE T/A DISABILITY LEGAL | £700                                   | £0  | £0                                     | £700                  | £0          | £700                  | £0                              |
| ELIZABETH WELSH FAMILY LAW PRACTICE      | £47,500                                | £600                                      | £900                                   | £49,000               | £8,600      | £57,700               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| ELLIOT & CO SOLICITORS                   | £69,500                                | £65,300                                   | £400                                   | £135,200              | £23,100     | £158,300              | £0                              |
| ERSKINE MACASKILL & CO SOLS, C/O SUSAN O | £143,700                               | £7,300                                    | £5,700                                 | £156,600              | £27,400     | £184,000              | £0                              |
| ETHNIC MINORITIES LAW CENTRE SOLICITOR   | £117,900                               | £0  | £0                                     | £117,900              | £0          | £117,900              | £1,100                          |
| EUAN ROBERTSON SOLICITORS                | £0                                     | £80,800                                   | £0                                     | £80,800               | £13,800     | £94,600               | £0                              |
| EWAN HARRIS & CO SOLICITORS              | £9,700                                 | £1,400                                    | £0                                     | £11,100               | £1,900      | £13,000               | £0                              |
| F T & D C WALLACE SOLICITORS             | £34,000                                | £29,400                                   | £200                                   | £63,600               | £11,200     | £74,800               | £0                              |
| FAGANS SOLICITORS                        | £23,600                                | £23,600                                   | £1,800                                 | £49,000               | £8,500      | £57,500               | £0                              |
| FAIRBAIRNS SOLICITORS                    | £0                                     | £247,000                                  | £0                                     | £247,000              | £42,200     | £289,300              | £0                              |
| FERGUSON & CO                            | £49,800                                | £176,600                                  | £200                                   | £226,700              | £38,800     | £265,500              | £0                              |
| FERGUSON & WILL SOLICITORS               | £7,400                                 | £0  | £100                                   | £7,500                | £1,300      | £8,800                | £0                              |
| FERGUSON & WILSON SOLICITORS             | £0                                     | £383,100                                  | £700                                   | £383,800              | £65,300     | £449,100              | £0                              |
| FERGUSON DEWAR SOLICITORS                | £30,000                                | £0  | £0                                     | £30,000               | £5,300      | £35,300               | £0                              |
| FERGUSON MACSWEEN & STEWART SOLICITORS   | £1,400                                 | £0  | £0                                     | £1,400                | £200        | £1,700                | £0                              |
| FINLAY MACRAE SOLICITORS                 | £127,900                               | £61,700                                   | £17,200                                | £206,700              | £35,800     | £242,500              | £1,600                          |
| FINLAYSON WISE SOLICITORS                | £51,700                                | £146,600                                  | £9,300                                 | £207,600              | £35,800     | £243,400              | £0                              |
| FINLAYSONS SOLICITORS                    | £1,700                                 | £2,300                                    | £0                                     | £4,000                | £700        | £4,700                | £0                              |
| FIONA CHRISTIE SOLICITOR                 | £1,000                                 | £27,400                                   | £0                                     | £28,400               | £5,000      | £33,300               | £0                              |
| FITZPATRICK & CO SOLICITORS              | £7,300                                 | £303,800                                  | £900                                   | £312,000              | £53,400     | £365,500              | £0                              |
| FLEETWOOD & ROBB SOLICITORS              | £84,200                                | £0  | £11,200                                | £95,400               | £16,800     | £112,300              | £0                              |
| FLEMING & REID SOLICITORS & NOTARIES     | £47,100                                | £613,900                                  | £49,900                                | £710,900              | £122,600    | £833,500              | £0                              |
| FLYNN & CO SOLICITORS                    | £26,400                                | £189,400                                  | £4,700                                 | £220,500              | £38,000     | £258,500              | £0                              |
| FLYNN RUSSO & CO                         | £15,400                                | £109,800                                  | £1,300                                 | £126,500              | £21,900     | £148,400              | £0                              |
| FOGGO MACINNES                           | £0                                     | £121,200                                  | £0                                     | £121,200              | £20,200     | £141,300              | £0                              |
| FORBES & CO SOLICITORS                   | £1,300                                 | £201,100                                  | £1,000                                 | £203,400              | £35,300     | £238,700              | £0                              |
| FORREST CAMPBELL & ANDERSON SOLICITOR    | £4,600                                 | £5,800                                    | £400                                   | £10,800               | £1,900      | £12,700               | £0                              |
| FRANCHI FINNIESTON SOLICITORS            | £2,100                                 | £275,200                                  | £12,800                                | £290,200              | £49,500     | £339,700              | £0                              |
| FRANK IRVINE SOLICITORS                  | £698,000                               | £0  | £1,100                                 | £699,000              | £122,000    | £821,000              | £0                              |
| FRASER SHEPHERD                          | £82,000                                | £0  | £300                                   | £82,300               | £14,700     | £96,900               | £0                              |
| FRAZER COOGANS SOLICITORS                | £21,700                                | £11,100                                   | £1,700                                 | £34,500               | £6,000      | £40,500               | £0                              |
| FREDERICK & CO SOLICITORS                | £400                                   | £0  | £0                                     | £400                  | £100        | £500                  | £0                              |
| FREELANDS SOLICITORS                     | £100,300                               | £27,700                                   | £500                                   | £128,500              | £21,600     | £150,100              | £3,800                          |
| FRIELS SOLICITORS                        | £58,500                                | £0  | £0                                     | £58,500               | £10,200     | £68,700               | £0                              |
| FYFE & MURRAY SOLICITORS                 | £12,900                                | £700                                      | £0                                     | £13,500               | £2,400      | £15,900               | £0                              |
| G KEENAN & CO SOLICITORS                 | £51,300                                | £251,300                                  | £8,700                                 | £311,200              | £52,100     | £363,300              | £0                              |
| G SWEENEY SOLICITORS LTD                 | £0                                     | £154,500                                  | £0                                     | £154,500              | £26,700     | £181,200              | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                            | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| G TIERNEY & CO SOLICITORS            | £100                                   | £155,500                                  | £6,700                                 | £162,200              | £27,400     | £189,600              | £0                              |
| G W T MURPHY & CO SOLICITORS         | £6,600                                 | £25,200                                   | £400                                   | £32,100               | £5,500      | £37,600               | £0                              |
| GAIL GOODFELLOW & CO SOLICITORS      | £0                                     | £205,800                                  | £0                                     | £205,800              | £35,200     | £241,000              | £0                              |
| GAIR & GIBSON SOLICITORS             | £42,500                                | £63,000                                   | £2,100                                 | £107,600              | £18,400     | £126,100              | £0                              |
| GALLACHER & CO SOLICITORS            | £31,400                                | £240,300                                  | £22,100                                | £293,700              | £50,300     | £344,100              | £0                              |
| GALLEN & CO SOLICITORS               | £159,300                               | £551,100                                  | £19,500                                | £729,900              | £125,800    | £855,600              | £0                              |
| GALLETLY & CO SOLICITORS             | £0                                     | £181,300                                  | £0                                     | £181,300              | £30,700     | £212,000              | £0                              |
| GARDEN STIRLING & BURNET SOLICITORS  | £141,000                               | £188,200                                  | £2,100                                 | £331,400              | £57,500     | £388,800              | £0                              |
| GAVIN BAIN & CO SOLICITORS           | £0                                     | £10,200                                   | £0                                     | £10,200               | £1,700      | £11,900               | £0                              |
| GEO & JAS OLIVER SOLICITORS          | £100                                   | £0  | £0                                     | £100                  | £0          | £200                  | £0                              |
| GEORGE MATHERS & CO SOLICITORS       | £256,100                               | £900,200                                  | £20,500                                | £1,176,800            | £202,400    | £1,379,200            | £0                              |
| GEORGE MORE & CO SOLICITORS          | £0                                     | £401,100                                  | £0                                     | £401,100              | £68,500     | £469,600              | £0                              |
| GERARD MCGUIRE & CO SOLICITORS       | £600                                   | £190,400                                  | £1,900                                 | £192,800              | £33,200     | £226,100              | £0                              |
| GILDEAS SOLICITORS                   | £100                                   | £0  | £0                                     | £100                  | £0          | £200                  | £0                              |
| GILFEDDER & MCINNES SOLICITORS       | £0                                     | £665,900                                  | £0                                     | £665,900              | £114,300    | £780,200              | £0                              |
| GILL & CO                            | £0                                     | £21,700                                   | £0                                     | £21,700               | £2,800      | £24,500               | £0                              |
| GILLESPIE GIFFORD & BROWN SOLICITORS | £11,500                                | £600                                      | £0                                     | £12,000               | £1,100      | £13,200               | £5,500                          |
| GILLESPIE MACANDREW LLP SOLICITORS   | £2,700                                 | £0  | £0                                     | £2,700                | £500        | £3,100                | £0                              |
| GILROY & CO                          | £0                                     | £179,900                                  | £0                                     | £179,900              | £30,200     | £210,100              | £0                              |
| GLASS MCDOWALL SOLICITORS            | £1,000                                 | £5,900                                    | £0                                     | £6,900                | £1,200      | £8,200                | £0                              |
| GLEESON MCCAFFERTY LAW SOLICITORS    | £54,400                                | £233,300                                  | £1,800                                 | £289,500              | £50,200     | £339,700              | £0                              |
| GOLDSMITH & HUGHES SOLICITORS        | £4,700                                 | £0  | £0                                     | £4,700                | £800        | £5,400                | £0                              |
| GOOD & MOORE                         | £0                                     | £169,900                                  | £0                                     | £169,900              | £29,000     | £198,900              | £0                              |
| GOOD & STEWART                       | £0                                     | £189,000                                  | £0                                     | £189,000              | £31,600     | £220,500              | £0                              |
| GORDON & SMYTH SOLICITORS            | £0                                     | £187,000                                  | £0                                     | £187,000              | £32,700     | £219,600              | £0                              |
| GORDON FLEETWOOD                     | £0                                     | £3,100                                    | £0                                     | £3,100                | £0          | £3,100                | £0                              |
| GORDON RITCHIE & CO SOLICITORS       | £300                                   | £525,000                                  | £23,000                                | £548,200              | £93,200     | £641,400              | £0                              |
| GORDON WILLIAMS                      | £0                                     | £12,800                                   | £0                                     | £12,800               | £0          | £12,800               | £0                              |
| GOSTELOW & CO SOLICITORS             | £58,200                                | £14,000                                   | £1,300                                 | £73,500               | £12,800     | £86,300               | £0                              |
| GOURLEY MCBAIN SOLICITORS            | £7,000                                 | £2,600                                    | £200                                   | £9,800                | £1,700      | £11,500               | £0                              |
| GRADY & CO SOLICITORS                | £300                                   | £308,100                                  | £0                                     | £308,400              | £53,000     | £361,400              | £0                              |
| GRAEME MURRAY & CO SOLICITORS        | £88,200                                | £386,900                                  | £700                                   | £475,800              | £81,200     | £557,000              | £0                              |
| GRAEME RUNCIE & CO SOLICITORS        | £0                                     | £94,700                                   | £0                                     | £94,700               | £16,300     | £111,000              | £0                              |
| GRAHAM WALKER SOLICITORS             | £100                                   | £346,300                                  | £0                                     | £346,400              | £59,000     | £405,300              | £0                              |
| GRANT & WYLIE SOLICITORS             | £0                                     | £2,200                                    | £0                                     | £2,200                | £400        | £2,500                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                  | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| GRANT BROWN LINDSAY SOLICITORS             | £6,100                                 | £0  | £0                                     | £6,100                | £1,100      | £7,200                | £0                              |
| GRANT SMITH LAW PRACTICE SOLICITORS        | £10,700                                | £115,400                                  | £4,200                                 | £130,400              | £22,000     | £152,400              | £0                              |
| GRAY & CO SOLICITORS                       | £139,000                               | £23,300                                   | £4,700                                 | £167,000              | £28,500     | £195,500              | £200                            |
| GRAY & CONNOCHIE SOLICITORS                | £6,100                                 | £13,700                                   | £300                                   | £20,000               | £3,500      | £23,600               | £0                              |
| GRAY & GRAY SOLICITORS                     | £30,600                                | £86,200                                   | £10,400                                | £127,200              | £21,900     | £149,100              | £0                              |
| GRAY & KELLAS SOLICITORS                   | £12,500                                | £305,600                                  | £200                                   | £318,300              | £53,800     | £372,000              | £0                              |
| GRAYS SOLICITORS                           | £2,300                                 | £0  | £0                                     | £2,300                | £400        | £2,700                | £0                              |
| GRIEVE GRIERSON MOODIE & WALKER SOLICITORS | £3,000                                 | £0  | £0                                     | £3,000                | £500        | £3,500                | £0                              |
| GRIGOR & YOUNG SOLICITORS                  | £46,300                                | £1,000                                    | £0                                     | £47,300               | £8,000      | £55,300               | £0                              |
| GUARINO & THOMSON                          | £1,300                                 | £297,500                                  | £17,300                                | £316,100              | £54,100     | £370,100              | £0                              |
| GWEN WOOD SOLICITOR                        | £100                                   | £0  | £0                                     | £100                  | £0          | £200                  | £0                              |
| H K PAUL & CO SOLICITORS                   | £0                                     | £48,000                                   | £0                                     | £48,000               | £8,200      | £56,200               | £0                              |
| HADDON & TURNBULL SOLICITORS               | £36,900                                | £25,600                                   | £100                                   | £62,600               | £10,800     | £73,400               | £0                              |
| HAIG-SCOTT & CO SOLICITORS                 | £1,300                                 | £0  | £0                                     | £1,300                | £200        | £1,600                | £0                              |
| HALL & HAUGHEY SOLICITORS                  | £0                                     | £126,400                                  | £0                                     | £126,400              | £21,500     | £147,900              | £0                              |
| HAMILTON BURNS & COMPANY SOLICITORS        | £479,300                               | £379,500                                  | £61,000                                | £919,900              | £158,300    | £1,078,200            | £0                              |
| HAMILTON ROSS SOLICITORS                   | £26,600                                | £17,800                                   | £600                                   | £45,000               | £7,600      | £52,600               | £0                              |
| HAMILTON WATT & CO SOLICITORS              | £2,100                                 | £0  | £0                                     | £2,100                | £400        | £2,500                | £0                              |
| HAMISH L MELROSE                           | £0                                     | £84,000                                   | £0                                     | £84,000               | £14,500     | £98,400               | £0                              |
| HANN & CO SOLICITORS                       | £32,300                                | £12,200                                   | £1,700                                 | £46,200               | £8,100      | £54,300               | £0                              |
| HANNAY FRASER & CO SOLICITORS              | £15,400                                | £36,000                                   | £200                                   | £51,600               | £8,700      | £60,300               | £0                              |
| HARDING & CO SOLICITORS                    | £400                                   | £212,700                                  | £0                                     | £213,100              | £36,700     | £249,800              | £0                              |
| HARDY MACPHAIL SOLICITORS                  | £1,200                                 | £0  | £0                                     | £1,200                | £200        | £1,500                | £0                              |
| HARLEY & CO SOLICITORS                     | £400                                   | £85,100                                   | £3,600                                 | £89,100               | £15,300     | £104,400              | £0                              |
| HAROLD W JOSEPH SOLICITORS                 | £30,900                                | £0  | £0                                     | £30,900               | £5,400      | £36,300               | £0                              |
| HARPER MACLEOD                             | £1,300                                 | £0  | £0                                     | £1,300                | £200        | £1,500                | £0                              |
| HARPER ROBERTSON & SHANNON SOLICITORS      | £23,200                                | £2,600                                    | £0                                     | £25,800               | £4,700      | £30,500               | £0                              |
| HARTER & CO SOLICITORS                     | £7,100                                 | £4,300                                    | £300                                   | £11,700               | £2,000      | £13,700               | £0                              |
| HASTINGS & CO SOLICITORS                   | £12,000                                | £0  | £100                                   | £12,000               | £2,100      | £14,100               | £0                              |
| HAY CASSELS SOLICITORS                     | £42,700                                | £2,100                                    | £11,700                                | £56,500               | £10,000     | £66,500               | £0                              |
| HBJ GATELEY WAREING (SCOTLAND) LLP         | £12,300                                | £0  | £7,000                                 | £19,400               | £2,800      | £22,200               | £0                              |
| HBM SAYERS                                 | £3,500                                 | £0  | £0                                     | £3,500                | £600        | £4,100                | £0                              |
| HBM SAYERS GIUSTI MARTIN                   | £37,700                                | £0  | £0                                     | £37,700               | £6,600      | £44,300               | £0                              |
| HEADRICK INGLIS GLEN & CO SOLICITORS       | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| HEGGIE ALEXANDER SOLICITORS                | £3,600                                 | £0  | £0                                     | £3,600                | £600        | £4,200                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| HELEN KELLY & ASSOCIATES                 | £4,500                                 | £0  | £0                                     | £4,500                | £800        | £5,300                | £0                              |
| HEPWORTH & CO SOLICITORS                 | £4,700                                 | £5,500                                    | £0                                     | £10,100               | £1,800      | £11,900               | £0                              |
| HERD LAW LIMITED                         | £23,400                                | £3,300                                    | £0                                     | £26,700               | £4,700      | £31,400               | £0                              |
| HEWATS SOLICITORS                        | £2,800                                 | £0  | £0                                     | £2,800                | £500        | £3,200                | £0                              |
| HIGGINS MORLEDGE & LITTERICK SOLICITORS  | £5,400                                 | £654,000                                  | £4,400                                 | £663,900              | £113,400    | £777,300              | £0                              |
| HIGHLAND LAW PRACTICE                    | £13,800                                | £24,500                                   | £100                                   | £38,400               | £6,700      | £45,100               | £0                              |
| HILL & ROBB SOLICITORS                   | £20,500                                | £0  | £4,700                                 | £25,200               | £4,400      | £29,600               | £0                              |
| HILLAND MCNULTY                          | £10,200                                | £9,000                                    | £1,100                                 | £20,400               | £3,600      | £23,900               | £0                              |
| HINGSTONS                                | £0                                     | £153,400                                  | £0                                     | £153,400              | £26,200     | £179,600              | £0                              |
| HODGE SOLICITORS LLP                     | £56,400                                | £101,700                                  | £4,300                                 | £162,400              | £28,000     | £190,400              | £0                              |
| HODSON & CO                              | £9,600                                 | £53,600                                   | £800                                   | £64,100               | £11,000     | £75,100               | £0                              |
| HOWAT ASSOCIATES                         | £1,600                                 | £0  | £0                                     | £1,600                | £300        | £1,900                | £0                              |
| HUGHES DOWDALL SOLICITORS                | £88,100                                | £112,400                                  | £4,800                                 | £205,300              | £35,600     | £241,000              | £0                              |
| HUGHES WALKER SOLICITORS                 | £213,900                               | £246,300                                  | £83,700                                | £543,900              | £94,400     | £638,300              | £0                              |
| HUNTER & ROBERTSON SOLICITORS            | £121,000                               | £163,400                                  | £20,900                                | £305,300              | £52,800     | £358,100              | £0                              |
| HUNTER BURNS & OGG SOLICITORS            | £8,200                                 | £2,100                                    | £100                                   | £10,400               | £1,900      | £12,300               | £0                              |
| HUTCHESONS SOLICITORS                    | £18,300                                | £0  | £200                                   | £18,500               | £3,100      | £21,700               | £0                              |
| HUTCHISON SOLICITORS                     | £100                                   | £297,400                                  | £0                                     | £297,500              | £50,600     | £348,100              | £0                              |
| IAIN SMITH & PARTNERS W S SOLICITORS     | £76,800                                | £69,900                                   | £600                                   | £147,300              | £25,500     | £172,800              | £0                              |
| IAIN SMITH SOLICITORS LLP                | £32,900                                | £0  | £0                                     | £32,900               | £5,900      | £38,800               | £0                              |
| IAN C MCCARTHY SOLICITORS                | £43,500                                | £94,100                                   | £26,700                                | £164,300              | £28,300     | £192,600              | £0                              |
| IAN MCCARRY SOLICITORS                   | £8,100                                 | £499,600                                  | £5,600                                 | £513,200              | £87,800     | £601,000              | £0                              |
| IAN MILLIGAN SOLICITOR                   | £0                                     | £46,900                                   | £0                                     | £46,900               | £8,000      | £55,000               | £0                              |
| IAN S SMART & CO SOLICITORS              | £58,100                                | £11,000                                   | £3,700                                 | £72,900               | £12,600     | £85,500               | £0                              |
| IAN SCOTT SOLICITORS                     | £0                                     | £97,700                                   | £0                                     | £97,700               | £16,400     | £114,200              | £0                              |
| IAN SMITH WATSON SOLICITORS SCOTLAND L   | £23,300                                | £0  | £0                                     | £23,300               | £4,000      | £27,300               | £0                              |
| IMMIGRATION ADVISORY SERVIC              | £115,600                               | £0  | £0                                     | £115,600              | £20,100     | £135,700              | £200                            |
| INKSTERS SOLICITORS                      | £9,500                                 | £0  | £0                                     | £9,500                | £1,700      | £11,200               | £0                              |
| INNES & MACKAY SOLICITORS                | £109,500                               | £0  | £4,300                                 | £113,800              | £19,800     | £133,600              | £0                              |
| INNES JOHNSTON & CO SOLICITORS           | £70,100                                | £26,800                                   | £600                                   | £97,400               | £17,100     | £114,500              | £0                              |
| INVERNESS LEGAL SERVICES FOR CRIMINAL AI | £0                                     | £94,100                                   | £0                                     | £94,100               | £16,100     | £110,200              | £0                              |
| IRVINE RENNIE SOLICITORS                 | £0                                     | £800                                      | £0                                     | £800                  | £100        | £900                  | £0                              |
| ISABEL J ANDERSON W.S                    | £2,300                                 | £0  | £0                                     | £2,300                | £400        | £2,700                | £0                              |
| J & G WILSON SOLICITORS                  | £300                                   | £0  | £0                                     | £300                  | £100        | £400                  | £0                              |
| J & J MCCOSH SOLICITORS                  | £3,400                                 | £0  | £0                                     | £3,400                | £600        | £4,000                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                               | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| J BELTRAMI & BERLOW                     | £0                                     | £542,400                                  | £0                                     | £542,400              | £91,700     | £634,100              | £0                              |
| J C BARTLETT & CO SOLICITORS            | £500                                   | £1,200                                    | £0                                     | £1,700                | £300        | £2,000                | £0                              |
| J C HUGHES & CO SOLICITORS              | £309,900                               | £703,700                                  | £25,300                                | £1,038,800            | £179,700    | £1,218,600            | £0                              |
| J D BANNATYNE & CAMPBELL SOLICITORS     | £12,700                                | £55,300                                   | £900                                   | £68,900               | £11,900     | £80,800               | £0                              |
| J D CLARK & ALLAN SOLICITORS            | £8,100                                 | £1,400                                    | £0                                     | £9,500                | £1,600      | £11,100               | £0                              |
| J E P ROBERTSON & SON SOLICITORS        | £200                                   | £0  | £0                                     | £200                  | £0          | £200                  | £0                              |
| J GREER MCROBERTS SOLICITORS            | £0                                     | £22,300                                   | £0                                     | £22,300               | £3,900      | £26,200               | £0                              |
| J IAN GILLIES SOLICITORS                | £0                                     | £252,500                                  | £200                                   | £252,700              | £43,000     | £295,700              | £0                              |
| J K CAMERON SOLICITORS                  | £23,200                                | £15,800                                   | £1,000                                 | £40,000               | £7,000      | £47,100               | £0                              |
| J MYLES & CO                            | £66,600                                | £61,100                                   | £3,100                                 | £130,900              | £22,400     | £153,300              | £0                              |
| J P MOWBERRY LIMITED SOLICITOR          | £0                                     | £117,700                                  | £800                                   | £118,600              | £20,500     | £139,100              | £0                              |
| J WATSON SCOTT & CO SOLICITORS          | £13,100                                | £200                                      | £900                                   | £14,300               | £2,400      | £16,700               | £0                              |
| J WHITE & CO                            | £700                                   | £14,300                                   | £600                                   | £15,600               | £2,700      | £18,300               | £0                              |
| JACK BROWN & COMPANY SOLICITORS         | £800                                   | £92,900                                   | £700                                   | £94,300               | £16,300     | £110,600              | £0                              |
| JACK GOWANS & MARC DICKSON SOLICITORS   | £7,200                                 | £206,900                                  | £200                                   | £214,200              | £36,500     | £250,800              | £0                              |
| JACK GRANT & CO SOLICITORS              | £89,100                                | £32,200                                   | £18,300                                | £139,600              | £24,100     | £163,800              | £0                              |
| JACKSON & CO SOLICITORS                 | £47,400                                | £54,700                                   | £0                                     | £102,100              | £17,600     | £119,700              | £0                              |
| JACQUELINE DOYLE & CO                   | £131,500                               | £39,900                                   | £9,300                                 | £180,700              | £31,000     | £211,700              | £0                              |
| JAIN, NEIL & RUDDY                      | £144,700                               | £6,000                                    | £1,100                                 | £151,900              | £26,100     | £177,900              | £0                              |
| JAMES & GEORGE COLLIE SOLICITORS        | £2,900                                 | £0  | £0                                     | £2,900                | £500        | £3,400                | £0                              |
| JAMES A MCCANN & CO SOLICITORS          | £700                                   | £0  | £0                                     | £700                  | £100        | £900                  | £0                              |
| JAMES GRANT & CO SOLICITORS             | £0                                     | £23,000                                   | £0                                     | £23,000               | £0          | £23,000               | £0                              |
| JAMES GUTHRIE & CO SOLICITORS           | £23,100                                | £16,000                                   | £200                                   | £39,200               | £6,700      | £46,000               | £0                              |
| JAMES IRVINE SOLICITOR                  | £0                                     | £377,300                                  | £200                                   | £377,600              | £64,600     | £442,100              | £0                              |
| JAMES M CARMICHAEL SOLICITOR            | £7,800                                 | £33,100                                   | £0                                     | £40,900               | £7,000      | £47,900               | £0                              |
| JAMES MCKAY CRIMINAL DEFENCE SOLICITOR  | £0                                     | £357,800                                  | £0                                     | £357,800              | £61,100     | £418,900              | £0                              |
| JAMES R WALLACE SOLICITORS              | £0                                     | £62,300                                   | £0                                     | £62,300               | £10,600     | £72,900               | £0                              |
| JAMESON & MACKAY SOLICITORS             | £14,400                                | £3,000                                    | £0                                     | £17,400               | £3,100      | £20,400               | £0                              |
| JANE MACLEOD SOLICITORS                 | £0                                     | £0  | £2,100                                 | £2,100                | £400        | £2,500                | £0                              |
| JARDINE DONALDSON SOLICITORS            | £64,200                                | £0  | £12,200                                | £76,400               | £13,200     | £89,600               | £0                              |
| JARDINES SOLICITORS                     | £5,900                                 | £0  | £0                                     | £5,900                | £1,000      | £7,000                | £0                              |
| JAS CAMPBELL & CO W.S. SOLICITORS       | £26,200                                | £1,600                                    | £1,800                                 | £29,600               | £5,200      | £34,900               | £0                              |
| JAS. S GROSSET SOLICITORS               | £35,200                                | £30,400                                   | £2,600                                 | £68,200               | £11,800     | £80,000               | £0                              |
| JEFFREY AITKEN & CO SOLICITORS          | £11,500                                | £0  | £7,300                                 | £18,800               | £3,200      | £22,000               | £0                              |
| JENNIFER LAUGHLAND SOLICITORS AT SHELTE | £37,800                                | £0  | £0                                     | £37,800               | £6,900      | £44,700               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| JIM FRIEL & CO SOLICITORS                | £300                                   | £621,900                                  | £8,200                                 | £630,400              | £109,200    | £739,600              | £0                              |
| JOHN A BRYAN & CO SOLICITORS             | £0                                     | £94,500                                   | £0                                     | £94,500               | £16,300     | £110,800              | £0                              |
| JOHN CARROLL & CO SOLICITORS             | £0                                     | £83,900                                   | £0                                     | £83,900               | £14,600     | £98,500               | £0                              |
| JOHN HENDERSON & SONS LLP                | £164,400                               | £325,200                                  | £1,800                                 | £491,500              | £84,300     | £575,800              | £0                              |
| JOHN J SMITH & CO SOLS & LAW ACCOUNTANTS | £2,300                                 | -£300                                     | £0                                     | £2,000                | £400        | £2,400                | £0                              |
| JOHN JACKSON & DICK SOLICITORS           | £53,700                                | £0  | £200                                   | £53,900               | £9,300      | £63,200               | £0                              |
| JOHN MACAULAY & CO SOLICITORS            | £0                                     | £63,000                                   | £0                                     | £63,000               | £11,000     | £74,000               | £0                              |
| JOHN MACRITCHIE & CO SSC                 | £800                                   | £420,700                                  | £0                                     | £421,500              | £72,000     | £493,500              | £0                              |
| JOHN MCGOVERN & CO SOLICITORS            | £6,800                                 | £76,300                                   | £100                                   | £83,300               | £14,200     | £97,500               | £0                              |
| JOHN OWENS & CO SOLICITORS               | £4,500                                 | £6,000                                    | £0                                     | £10,400               | £1,800      | £12,200               | £0                              |
| JOHN PRYDE SOLICITORS                    | £0                                     | £218,900                                  | £0                                     | £218,900              | £37,500     | £256,400              | £0                              |
| JOHN Y ROBERTSON & CO SOLICITORS         | £6,300                                 | £0  | £0                                     | £6,300                | £1,100      | £7,300                | £0                              |
| KAREN MACTAGGART SOLICITORS              | £52,000                                | £0  | £0                                     | £52,000               | £8,300      | £60,300               | £0                              |
| KATANI & CO SOLICITORS                   | £62,400                                | £1,600                                    | £0                                     | £64,000               | £7,700      | £71,700               | £0                              |
| KATHLEEN L PRICE SOLICITORS              | £14,500                                | £1,600                                    | £600                                   | £16,700               | £2,100      | £18,800               | £0                              |
| KAVANAGH COYLE SOLICITORS LTD            | £0                                     | £69,500                                   | £0                                     | £69,500               | £9,800      | £79,300               | £0                              |
| KEEGAN SMITH SSC SOLICITORS              | £100                                   | £541,200                                  | £21,400                                | £562,600              | £96,700     | £659,300              | £0                              |
| KEENE & COMPANY SOLICITORS               | £100                                   | £57,200                                   | £400                                   | £57,700               | £9,700      | £67,400               | £0                              |
| KEITH J TUCK & CO SOLICITORS             | £71,100                                | £219,700                                  | £9,600                                 | £300,400              | £51,300     | £351,800              | £0                              |
| KEITH S BOVEY SOLICITORS                 | £0                                     | £8,600                                    | £0                                     | £8,600                | £1,500      | £10,000               | £0                              |
| KELLY & CO SOLICITORS                    | £63,400                                | £46,600                                   | £29,600                                | £139,700              | £24,300     | £163,900              | £0                              |
| KELLY RANKIN & BRESLIN SOLICITORS        | £9,800                                 | £41,600                                   | £17,400                                | £68,800               | £11,500     | £80,400               | £0                              |
| KEN MACDONALD & CO SOLICITORS            | £8,500                                 | £53,300                                   | £3,800                                 | £65,600               | £11,200     | £76,800               | £0                              |
| KENNEDY & CO. SOLICITORS                 | £44,400                                | £49,000                                   | £1,300                                 | £94,700               | £16,300     | £111,000              | £0                              |
| KENNETH F BROWN SOLICITOR                | £3,300                                 | £0  | £0                                     | £3,300                | £600        | £3,900                | £0                              |
| KENNETH M GREENER SOLICITORS             | £49,700                                | £45,100                                   | £1,900                                 | £96,800               | £16,900     | £113,600              | £0                              |
| KENNETH PATERSON SOLICITORS              | £39,100                                | £0  | £0                                     | £39,100               | £6,900      | £46,000               | £0                              |
| KERR STIRLING LLP                        | £2,800                                 | £0  | £0                                     | £2,800                | £500        | £3,200                | £0                              |
| KIDSTONS & CO SOLICITORS                 | £14,800                                | £0  | £100                                   | £14,900               | £2,600      | £17,600               | £0                              |
| KILCOYNE & CO SOLICITORS                 | £83,600                                | £91,400                                   | £6,500                                 | £181,500              | £30,900     | £212,400              | £0                              |
| KINNEAR & FALCONER SOLICITORS            | £29,300                                | £10,000                                   | £5,900                                 | £45,200               | £7,700      | £52,900               | £0                              |
| KIPPEN CAMPBELL SOLICITORS               | £30,200                                | £0  | £0                                     | £30,200               | £5,500      | £35,600               | £0                              |
| KNOX & CO SOLICITORS                     | £0                                     | £123,300                                  | £0                                     | £123,300              | £20,800     | £144,100              | £0                              |
| KW LAW                                   | £122,600                               | £260,000                                  | £7,600                                 | £390,200              | £67,100     | £457,300              | £0                              |
| LAFFERTY REID                            | £0                                     | £166,400                                  | £800                                   | £167,200              | £28,500     | £195,700              | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                            | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| LAMBERT & CO SOLICITORS              | £44,700                                | £19,700                                   | £300                                   | £64,800               | £11,300     | £76,100               | £0                              |
| LAMBIE LAW PARTNERSHIP SOLICITORS    | £50,700                                | £328,700                                  | £9,000                                 | £388,300              | £66,800     | £455,100              | £0                              |
| LATHAM & CO SOLICITORS               | £29,600                                | £23,400                                   | £400                                   | £53,400               | £9,200      | £62,600               | £0                              |
| LAURIE & CO                          | £500                                   | £0  | £0                                     | £500                  | £100        | £500                  | £0                              |
| LAVERTY & CO SOLICITORS              | £18,000                                | £0  | £0                                     | £18,000               | £3,200      | £21,200               | £0                              |
| LAVERY SMITH & CO SOLICITORS         | £22,000                                | £261,000                                  | £12,200                                | £295,200              | £50,300     | £345,500              | £0                              |
| LAWSON COULL & DUNCAN SOLICITORS     | £47,600                                | £247,900                                  | £5,800                                 | £301,300              | £51,000     | £352,400              | £0                              |
| LEFEVRE LITIGATION SOLICITORS        | £0                                     | £167,400                                  | £0                                     | £167,400              | £27,500     | £195,000              | £0                              |
| LEONARDS SOLICITORS LIMITED          | £41,800                                | £4,600                                    | £20,500                                | £66,800               | £11,500     | £78,300               | £0                              |
| LEVY & MACRAE SOLICITORS             | £4,600                                 | £0  | £0                                     | £4,600                | £800        | £5,400                | £0                              |
| LIAM O'DONNELL SOLICITORS            | £0                                     | £376,600                                  | £0                                     | £376,600              | £64,400     | £441,000              | £0                              |
| LIAM ROBERTSON SOLICITOR             | £0                                     | £324,300                                  | £0                                     | £324,300              | £55,500     | £379,900              | £0                              |
| LIDDLE & ANDERSON SOLICITORS         | £6,700                                 | £0  | £0                                     | £6,700                | £1,200      | £7,900                | £0                              |
| LINDA FLEETWOOD                      | £78,900                                | £300                                      | £0                                     | £79,200               | £5,900      | £85,100               | £0                              |
| LINDA GEORGE FAMILY LAW              | £92,500                                | £0  | £17,600                                | £110,100              | £19,500     | £129,600              | £0                              |
| LINDSAY & KIRK SOLICITORS            | £62,900                                | £92,000                                   | £4,500                                 | £159,400              | £27,400     | £186,800              | £0                              |
| LINDSAY M WATT                       | £400                                   | £0  | £0                                     | £400                  | £0          | £400                  | £0                              |
| LINDSAY SOLICITORS                   | £9,900                                 | £48,600                                   | £4,600                                 | £63,000               | £10,800     | £73,800               | £0                              |
| LINDSAYS SOLICITORS                  | £28,800                                | £0  | £0                                     | £28,800               | £4,700      | £33,500               | £0                              |
| LIVINGSTONE BROWN SOLICITORS         | £923,000                               | £618,300                                  | £152,200                               | £1,693,500            | £292,100    | £1,985,600            | £600                            |
| LOGANS                               | £0                                     | £147,900                                  | £0                                     | £147,900              | £25,200     | £173,100              | £0                              |
| LOVELLS SOLICITORS                   | £1,400                                 | £0  | £0                                     | £1,400                | £200        | £1,600                | £0                              |
| LOWS SOLICITORS                      | £15,600                                | £7,100                                    | £100                                   | £22,700               | £4,000      | £26,700               | £0                              |
| LYALL FITPATRICK                     | £300                                   | £0  | £0                                     | £300                  | £100        | £400                  | £0                              |
| LYNCH & CO SOLICITORS                | £20,600                                | £12,100                                   | £1,200                                 | £33,900               | £5,800      | £39,700               | £0                              |
| LYNN HERBERT SOLICITOR               | £86,400                                | £48,100                                   | £7,000                                 | £141,500              | £24,700     | £166,200              | £0                              |
| LYONS LAING SOLICITORS               | £50,200                                | £21,900                                   | £700                                   | £72,700               | £12,700     | £85,400               | £0                              |
| MACALLANS                            | £60,800                                | £0  | £1,400                                 | £62,200               | £10,900     | £73,200               | £0                              |
| MACARTHUR STEWART & COMPANY LTD SOLI | £2,400                                 | £600                                      | £0                                     | £3,000                | £500        | £3,600                | £0                              |
| MACBETH CURRIE & CO SOLICITORS       | £18,100                                | £9,600                                    | £200                                   | £27,800               | £4,700      | £32,600               | £0                              |
| MACBRIDE SMITH & CO SOLICITORS       | £0                                     | £19,400                                   | £0                                     | £19,400               | £3,400      | £22,800               | £0                              |
| MACDONALD & CO                       | £9,900                                 | £4,700                                    | £200                                   | £14,800               | £2,600      | £17,400               | £0                              |
| MACDONALD MACIVER & CO SOLICITORS    | £14,200                                | £36,000                                   | £700                                   | £51,000               | £8,700      | £59,600               | £0                              |
| MACDONALDS SOLICITORS                | £10,700                                | £0  | £0                                     | £10,700               | £1,900      | £12,600               | £0                              |
| MACFARLANE & CO SOLICITORS           | £0                                     | £0  | £0                                     | £0                    | £0          | £100                  | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                             | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| MACFARLANE YOUNG LIMITED              | £6,900                                 | £0  | £0                                     | £6,900                | £1,200      | £8,200                | £0                              |
| MACHARDY ALEXANDER & WHYTE SOLICITORS | £8,700                                 | £6,000                                    | £0                                     | £14,700               | £2,600      | £17,300               | £0                              |
| MACINTOSH HUMBLE SOLICITORS           | £13,100                                | £0  | £4,200                                 | £17,400               | £3,000      | £20,400               | £0                              |
| MACKIE & DEWAR SOLICITORS             | £21,600                                | £167,200                                  | £200                                   | £189,000              | £32,400     | £221,400              | £0                              |
| MACKIE THOMSON & CO SOLICITORS        | £8,700                                 | £0  | £0                                     | £8,700                | £1,500      | £10,200               | £0                              |
| MACKINLAY & SUTTIE SOLICITORS         | £88,800                                | £38,100                                   | £5,300                                 | £132,200              | £23,400     | £155,600              | £0                              |
| MACKINTOSH & WYLIE SOLICITORS         | £59,400                                | £13,300                                   | £32,300                                | £105,000              | £18,300     | £123,300              | £0                              |
| MACLEOD & MACCALLUM SOLICITORS        | £115,000                               | £0  | £33,300                                | £148,300              | £25,800     | £174,100              | £0                              |
| MACLEODS WS SOLICITORS                | £7,900                                 | £0  | £0                                     | £7,900                | £1,400      | £9,300                | £0                              |
| MACMILLANS SOLICITORS                 | £0                                     | £97,200                                   | £0                                     | £97,200               | £16,200     | £113,500              | £0                              |
| MACNABS SOLICITORS                    | £164,600                               | £100                                      | £1,000                                 | £165,700              | £29,100     | £194,800              | £0                              |
| MACNAIRS SOLICITORS                   | £53,200                                | £0  | £300                                   | £53,500               | £9,300      | £62,900               | £0                              |
| MACPHEE & PARTNERS SOLICITORS         | £12,100                                | £0  | £0                                     | £12,100               | £2,200      | £14,300               | £0                              |
| MACPHERSON & CO SOLICITORS            | £200                                   | £0  | £0                                     | £200                  | £100        | £300                  | £0                              |
| MACPHERSON MAGUIRE COOK SOLICITORS    | £1,400                                 | £0  | £0                                     | £1,400                | £200        | £1,600                | £0                              |
| MAILERS SOLICITORS                    | £17,100                                | £26,700                                   | £500                                   | £44,300               | £7,500      | £51,800               | £0                              |
| MAINS SOLICITORS                      | £30,600                                | £31,800                                   | £10,600                                | £73,000               | £12,700     | £85,700               | £0                              |
| MALCOLM & HUTCHISON SOLICITORS        | £1,400                                 | £4,800                                    | £1,700                                 | £7,900                | £1,300      | £9,200                | £0                              |
| MALCOLM CAMERON                       | £9,500                                 | £0  | £0                                     | £9,500                | £1,700      | £11,200               | £0                              |
| MALCOLM JACK & MATHESON SOLICITORS    | £46,600                                | £31,100                                   | £4,100                                 | £81,800               | £14,100     | £96,000               | £0                              |
| MANINI BELARDO SOLICITORS             | £0                                     | £280,600                                  | £0                                     | £280,600              | £47,500     | £328,000              | £0                              |
| MANN SOLICITORS                       | £0                                     | £73,100                                   | £0                                     | £73,100               | £12,300     | £85,300               | £0                              |
| MARK HUTCHISON & CO                   | £0                                     | £95,200                                   | £0                                     | £95,200               | £0          | £95,200               | £0                              |
| MARSHALL WILSON SOLICITORS            | £68,100                                | £172,300                                  | £4,200                                 | £244,700              | £41,800     | £286,500              | £0                              |
| MARTIN & COMPANY SOLICITORS           | £24,300                                | £153,900                                  | £700                                   | £178,900              | £31,000     | £209,900              | £0                              |
| MARTIN DUFFY SOLICITORS               | £0                                     | £10,100                                   | £0                                     | £10,100               | £0          | £10,100               | £0                              |
| MARTIN JOHNSTON & SOCHA SOLICITORS    | £400                                   | £961,400                                  | £0                                     | £961,800              | £165,000    | £1,126,800            | £0                              |
| MARTIN RAMSAY MCINNES SOLICITOR       | £0                                     | £21,800                                   | £0                                     | £21,800               | £3,700      | £25,500               | £0                              |
| MASSON & GLENNIE SOLICITORS           | £35,700                                | £1,200                                    | £1,000                                 | £38,000               | £6,600      | £44,500               | £0                              |
| MASTERS LEGAL SERVICES                | £16,300                                | £0  | £900                                   | £17,100               | £3,100      | £20,200               | £0                              |
| MATHESON RITCHI                       | £30,600                                | £15,200                                   | £4,400                                 | £50,200               | £8,200      | £58,400               | £0                              |
| MATHIE LENNOX & CO SOLICITORS         | £6,900                                 | £0  | £0                                     | £6,900                | £1,200      | £8,100                | £0                              |
| MATHIE MACLUCKIE SOLICITORS           | £17,700                                | £0  | £500                                   | £18,200               | £3,300      | £21,500               | £0                              |
| MATHIE MORTON SOLICITORS              | £6,800                                 | £3,200                                    | £500                                   | £10,500               | £1,900      | £12,400               | £0                              |
| MATTHEW BROWN SOLICITORS              | £45,200                                | £276,100                                  | £13,800                                | £335,100              | £57,400     | £392,500              | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                             | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| MAXWELL MACLAURIN SOLICITORS          | £58,100                                | £0  | £0                                     | £58,100               | £10,100     | £68,200               | £0                              |
| MCAFEE SOLICITORS                     | £0                                     | £470,300                                  | £0                                     | £470,300              | £80,000     | £550,300              | £0                              |
| MCANDREW & CO SOLICITORS              | £55,700                                | £6,700                                    | £3,600                                 | £66,100               | £11,600     | £77,700               | £0                              |
| MCARDLE SOLICITORS                    | £16,300                                | £245,900                                  | £3,800                                 | £266,100              | £45,500     | £311,600              | £0                              |
| MCARTHUR STANTON SOLICITORS           | £52,300                                | £45,100                                   | £6,000                                 | £103,400              | £18,100     | £121,500              | £0                              |
| MCAULEY MCCARTHY & CO SOLICITORS      | £300,600                               | £18,000                                   | £5,500                                 | £324,100              | £56,000     | £380,100              | £800                            |
| MCBRIDE & CO SOLICITORS               | £32,900                                | £125,300                                  | £143,000                               | £301,100              | £50,900     | £351,900              | £0                              |
| MCCAFFERTY & CO SOLICITORS            | £9,800                                 | £42,800                                   | £0                                     | £52,600               | £8,900      | £61,500               | £0                              |
| MCCASH & HUNTER SOLICITORS            | £41,900                                | £0  | £0                                     | £41,900               | £7,300      | £49,200               | £0                              |
| MCCLAY & COMPANY LIMITED              | £0                                     | £137,000                                  | £0                                     | £137,000              | £23,500     | £160,500              | £0                              |
| MCCLURE COLLINS SOLICITORS            | £127,900                               | £167,200                                  | £21,100                                | £316,300              | £54,600     | £370,900              | £0                              |
| MCCLUSKEY BROWNE SOLICITORS           | £52,600                                | £289,000                                  | £8,200                                 | £349,800              | £60,000     | £409,800              | £0                              |
| MCCONNACHIE & CO SOLICITORS           | £3,100                                 | £4,300                                    | £0                                     | £7,400                | £1,300      | £8,600                | £0                              |
| MCCONVILLE O'NEILL SOLICITORS         | £0                                     | £0  | £15,100                                | £15,100               | £2,600      | £17,700               | £0                              |
| MCCREADY & CO SOLICITORS              | £21,600                                | £191,500                                  | £3,600                                 | £216,700              | £36,200     | £252,800              | £0                              |
| MCCUSKER COCHRANE & GUNN SOLICITORS   | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| MCCUSKER MCELROY & C                  | £0                                     | £937,000                                  | £0                                     | £937,000              | £160,800    | £1,097,800            | £0                              |
| MCDALD FARRELL SOLICITORS             | £5,100                                 | £25,100                                   | £0                                     | £30,200               | £5,100      | £35,200               | £600                            |
| MCFADYEN & SEMPLE                     | £1,300                                 | £6,600                                    | £0                                     | £7,900                | £1,400      | £9,300                | £0                              |
| MCGEEHAN & COMPANY                    | £0                                     | £106,500                                  | £5,300                                 | £111,800              | £0          | £111,800              | £0                              |
| MCGILL & CO                           | £67,200                                | £0  | £0                                     | £67,200               | £8,500      | £75,700               | £0                              |
| MCGOVERN & CO SOLICITORS              | £0                                     | £243,900                                  | £0                                     | £243,900              | £42,000     | £285,900              | £0                              |
| MCGRADE & COMPANY                     | £16,100                                | £0  | £0                                     | £16,100               | £2,800      | £19,000               | £0                              |
| MCGREEVY & CO                         | £400                                   | £77,500                                   | £0                                     | £77,800               | £13,000     | £90,900               | £0                              |
| MCILROY HIPWELL & DINGWALL SOLICITORS | £13,100                                | £0  | £0                                     | £13,100               | £2,300      | £15,300               | £0                              |
| MCINTOSH & MACLACHLAN SOLICITORS      | £31,700                                | £8,900                                    | £800                                   | £41,400               | £7,200      | £48,600               | £0                              |
| MCINTOSH MCTAGGART                    | £20,200                                | £0  | £300                                   | £20,500               | £3,600      | £24,100               | £0                              |
| MCINTYRE & CO SOLICITORS              | £33,100                                | £47,100                                   | £500                                   | £80,700               | £13,800     | £94,500               | £0                              |
| MCJERROW & STEVENSON SOLICITORS       | £43,300                                | £0  | £0                                     | £43,300               | £7,700      | £50,900               | £0                              |
| MCKAY & NORWELL SOLICITORS            | £59,700                                | £0  | £2,000                                 | £61,700               | £10,900     | £72,600               | £0                              |
| MCKENNAS SOLICITORS                   | £142,100                               | £188,800                                  | £1,800                                 | £332,600              | £57,900     | £390,600              | £0                              |
| MCKENZIES SOLICITORS                  | £22,500                                | £75,600                                   | £300                                   | £98,400               | £17,100     | £115,500              | £0                              |
| MCKINLEY & CO                         | £0                                     | £36,400                                   | £0                                     | £36,400               | £6,100      | £42,500               | £0                              |
| MCKINNON & CO SOLICITORS              | £2,000                                 | £0  | £0                                     | £2,000                | £400        | £2,300                | £0                              |
| MCKINNON FORBES SOLICITORS            | £4,900                                 | £0  | £0                                     | £4,900                | £900        | £5,800                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                              | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| MCKINNON HEWITT SOLICITORS             | £74,300                                | £0  | £0                                     | £74,300               | £12,800     | £87,100               | £0                              |
| MCLEISH CARSWELL SOLICITORS            | £19,500                                | £0  | £0                                     | £19,500               | £3,500      | £23,000               | £0                              |
| MCLENNAN ADAM DAVIS SOLICITORS         | £173,500                               | £576,400                                  | £5,200                                 | £755,100              | £130,300    | £885,400              | £0                              |
| MCMANUS CAMPBELL & POTTLE SOLICITORS   | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| MCNEILS SOLICITORS                     | £600                                   | £0  | £0                                     | £600                  | £100        | £700                  | £0                              |
| MCQUILLAN GLASSER & WAUGHMAN           | £153,400                               | £174,000                                  | £11,900                                | £339,200              | £58,700     | £397,900              | £0                              |
| MCSHERRY HALLIDAY DALE & MARSHALL SOLI | £14,800                                | £0  | £2,800                                 | £17,600               | £3,000      | £20,600               | £0                              |
| MCSPARRAN MCCORMICK SO                 | £0                                     | £11,900                                   | £0                                     | £11,900               | £2,100      | £13,900               | £0                              |
| MCSPORRANS                             | £0                                     | £170,300                                  | £0                                     | £170,300              | £29,100     | £199,400              | £0                              |
| MCVEY & MURRICANE SOLICITORS           | £700                                   | £0  | £0                                     | £700                  | £100        | £800                  | £0                              |
| MCWHINNEY RICHARDS SOLICITORS          | £49,100                                | £116,600                                  | £400                                   | £166,000              | £28,700     | £194,800              | £0                              |
| MEGSON & CO SOLICITORS                 | £0                                     | £53,300                                   | £0                                     | £53,300               | £9,000      | £62,300               | £0                              |
| MELLICKS SOLICITORS                    | £31,800                                | £0  | £0                                     | £31,800               | £5,500      | £37,400               | £0                              |
| MELROSE & PORTEOUS SOLICITORS          | £26,900                                | £12,600                                   | £0                                     | £39,500               | £6,900      | £46,400               | £0                              |
| MHARI S MACTAGGART SOLICITORS          | £2,400                                 | £0  | £100                                   | £2,500                | £400        | £3,000                | £0                              |
| MICHAEL CHAPMAN SOLICITORS             | £0                                     | £38,400                                   | £0                                     | £38,400               | £6,500      | £44,900               | £0                              |
| MICHAEL G. KILKERR SOLICITOR           | £0                                     | £1,000                                    | £0                                     | £1,000                | £0          | £1,000                | £0                              |
| MICHAEL HORSMAN & CO SOLICITORS        | £0                                     | £96,400                                   | £0                                     | £96,400               | £16,300     | £112,600              | £0                              |
| MICHAEL KEMP FAMILY LAW                | £78,000                                | £1,700                                    | £1,900                                 | £81,600               | £14,100     | £95,800               | £0                              |
| MICHAEL LOTT SOLICITORS                | £21,000                                | £17,800                                   | £0                                     | £38,700               | £6,900      | £45,600               | £0                              |
| MICHAEL LYON SOLICITORS LTD            | £0                                     | £3,200                                    | £0                                     | £3,200                | £300        | £3,600                | £0                              |
| MICHAEL S ALLAN SOLICITORS             | £800                                   | £393,100                                  | £0                                     | £393,900              | £67,700     | £461,500              | £0                              |
| MILLER GERRARD SOLICITORS              | £200                                   | £0  | £0                                     | £200                  | £0          | £200                  | £0                              |
| MILLER HENDRY SOLICITORS               | £32,300                                | £0  | £0                                     | £32,300               | £5,700      | £38,000               | £0                              |
| MILLER SAMUEL LLP SOLICITORS           | £400                                   | £0  | £0                                     | £400                  | £100        | £500                  | £0                              |
| MITCHELLS ROBERTON SOLICITORS          | £4,000                                 | £0  | £0                                     | £4,000                | £700        | £4,700                | £0                              |
| MK SOLICITORS                          | £40,900                                | £16,000                                   | £1,600                                 | £58,500               | £10,300     | £68,800               | £0                              |
| MOIRA GRANDISON PERMANENT TRUSTEES FC  | £0                                     | £8,600                                    | £0                                     | £8,600                | £100        | £8,700                | £0                              |
| MOONEYS SOLICITORS                     | £0                                     | £59,700                                   | £0                                     | £59,700               | £10,400     | £70,100               | £0                              |
| MOORE & PARTNERS LLP SOLICITORS        | £55,100                                | £500                                      | £1,900                                 | £57,500               | £10,300     | £67,800               | £0                              |
| MORGANS SOLICITORS                     | £11,500                                | £50,200                                   | £400                                   | £62,100               | £10,800     | £72,800               | £0                              |
| MORISON & SMITH SOLICITORS             | £3,300                                 | £0  | £0                                     | £3,300                | £600        | £3,800                | £0                              |
| MORISONS SOLICITORS                    | £22,500                                | £0  | £0                                     | £22,500               | £3,900      | £26,400               | £0                              |
| MORNA GRANDISON JUDICIAL FACTOR        | £300                                   | £0  | £0                                     | £300                  | £0          | £300                  | £0                              |
| MORNA GRANDISON JUDICIAL FACTOR FOR M/ | £14,800                                | £1,100                                    | £200                                   | £16,000               | £2,800      | £18,900               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                             | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| MORRISON HAGGERTY SOLICITORS          | £1,200                                 | £190,000                                  | £0                                     | £191,300              | £33,600     | £224,800              | £0                              |
| MORTON FRASER SOLICITORS              | £30,100                                | £0  | £0                                     | £30,100               | £5,200      | £35,300               | £0                              |
| MOULTRIE & CO SOLICITORS              | £0                                     | £23,500                                   | £0                                     | £23,500               | £4,000      | £27,500               | £0                              |
| MOWAT HALL DICK SOLICITORS            | £14,600                                | £0  | £0                                     | £14,600               | £2,500      | £17,100               | £0                              |
| MOZOLOWSKI WYSE SOLICITORS            | £17,700                                | £0  | £0                                     | £17,700               | £3,200      | £20,900               | £0                              |
| MSM SOLICITORS                        | £63,300                                | £114,700                                  | £13,700                                | £191,700              | £32,700     | £224,400              | £0                              |
| MTM DEFENCE LAWYERS LIMITED           | £0                                     | £771,600                                  | £0                                     | £771,600              | £131,600    | £903,200              | £0                              |
| MUIR MYLES LAVERTY SOLICITORS         | £182,800                               | £453,000                                  | £13,900                                | £649,700              | £110,900    | £760,600              | £0                              |
| MUIRHEAD BUCHANAN SOLICITORS          | £24,400                                | £0  | £400                                   | £24,800               | £4,300      | £29,100               | £0                              |
| MULLANE & CO (SCOTLAND) LTD           | £0                                     | £222,300                                  | £2,300                                 | £224,600              | £37,800     | £262,400              | £0                              |
| MUNRO LIDDELL SOLICITORS              | £63,100                                | £2,200                                    | £1,600                                 | £66,800               | £11,800     | £78,500               | £0                              |
| MURPHY & CO                           | £100                                   | £73,600                                   | £0                                     | £73,800               | £12,600     | £86,300               | £0                              |
| MURRAY GILLIES & WILSON SOLICITORS    | £1,800                                 | £100                                      | £0                                     | £1,900                | £400        | £2,200                | £0                              |
| MURRAY HAMILTON & CHALMERS SOLICITORS | £12,600                                | £174,500                                  | £2,000                                 | £189,200              | £32,400     | £221,600              | £0                              |
| MURRAY IRELAND & COMPANY              | £300                                   | £9,000                                    | £0                                     | £9,300                | £0          | £9,300                | £0                              |
| MURRAY LITTLE & KNOX SOLICITORS       | £1,800                                 | £1,100                                    | £0                                     | £2,900                | £500        | £3,400                | £0                              |
| MURRAY YOUNG SOLICITORS               | £500                                   | £100                                      | £0                                     | £600                  | £100        | £700                  | £0                              |
| N S LOCKHART SOLICITOR                | £55,100                                | £14,200                                   | £600                                   | £69,800               | £12,200     | £82,000               | £0                              |
| NAFTALIN DUNCAN & CO SOLICITORS       | £46,500                                | £0  | £13,500                                | £60,100               | £10,600     | £70,600               | £0                              |
| NEIL F. MCPHERSON SOLICITORS          | £4,000                                 | £183,300                                  | £100                                   | £187,500              | £31,800     | £219,400              | £0                              |
| NEILL CLERK & MURRAY SOLICITORS       | £22,600                                | £100                                      | £0                                     | £22,700               | £4,000      | £26,700               | £0                              |
| NELSON GIBB & LANDA SOLICITORS        | £1,700                                 | £2,600                                    | £0                                     | £4,300                | £800        | £5,100                | £0                              |
| NELSONS SOLICITORS                    | £41,000                                | £256,200                                  | £3,400                                 | £300,500              | £51,500     | £352,000              | £0                              |
| NESS GALLAGHER & CO SOLICITORS        | £110,400                               | £347,100                                  | £1,400                                 | £458,900              | £78,400     | £537,300              | £0                              |
| NICHOLAS J SCULLION & CO SOLICITORS   | £7,400                                 | £359,000                                  | £100                                   | £366,500              | £62,400     | £428,900              | £0                              |
| NICOL & CO                            | £59,000                                | £0  | £0                                     | £59,000               | £10,400     | £69,300               | £0                              |
| NICOL HARVEY & PIERCE SOLICITORS      | £7,000                                 | £90,600                                   | £100                                   | £97,700               | £16,700     | £114,300              | £0                              |
| NICOLSON & CO                         | £0                                     | £0  | £70,000                                | £70,000               | £12,100     | £82,100               | £0                              |
| NICOLSON O'BRIEN SOLICITORS           | £14,300                                | £44,000                                   | £0                                     | £58,300               | £10,000     | £68,400               | £0                              |
| NOLF & CO SOLICITORS                  | £0                                     | £4,200                                    | £0                                     | £4,200                | £0          | £4,200                | £0                              |
| OAG & CO SOLICITORS                   | £0                                     | £85,700                                   | £0                                     | £85,700               | £14,400     | £100,200              | £0                              |
| O'DONNELL & CO SOLICITORS             | £62,700                                | £142,800                                  | £37,200                                | £242,700              | £42,100     | £284,800              | £0                              |
| ORMISTONS LAW PRACTICE LIMITED        | £941,800                               | £32,600                                   | £4,300                                 | £978,600              | £169,800    | £1,148,500            | £0                              |
| PACITTI JONES SOLICITORS              | £53,100                                | £7,300                                    | £300                                   | £60,800               | £10,800     | £71,600               | £0                              |
| PAGAN OSBORNE                         | £26,000                                | £0  | £0                                     | £26,000               | £4,500      | £30,500               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| PAISLEY LAW CENTRE INC JON KIDDIE LAWYER | £80,300                                | £0  | £2,500                                 | £82,900               | £15,100     | £97,900               | £0                              |
| PART V SOLICITORS                        | £1,200                                 | £0  | £0                                     | £1,200                | £0          | £1,200                | £0                              |
| PATERSON BELL LIMITED                    | £79,400                                | £986,800                                  | £1,800                                 | £1,068,000            | £182,200    | £1,250,200            | £0                              |
| PATERSON HOLMS & CO SOLICITORS           | £12,900                                | £0  | £0                                     | £12,900               | £2,300      | £15,200               | £0                              |
| PATIENCE AND BUCHAN SOLICITORS           | £22,300                                | £0  | £0                                     | £22,300               | £3,900      | £26,200               | £0                              |
| PATRICIA L MENNIE SOLICITOR              | £0                                     | £11,200                                   | £0                                     | £11,200               | £0          | £11,200               | £0                              |
| PATRICK CAMPBELL SOLICITORS              | £32,400                                | £237,200                                  | £7,900                                 | £277,500              | £48,000     | £325,500              | £0                              |
| PATRICK WHEATLEY SOLICITORS              | £0                                     | £13,200                                   | £0                                     | £13,200               | £2,300      | £15,500               | £0                              |
| PATTEN & PRENTICE SOLICITORS             | £10,800                                | £0  | £0                                     | £10,800               | £1,900      | £12,700               | £0                              |
| PATTISON & SIM SOLICITORS                | £1,200                                 | £0  | £800                                   | £2,000                | £300        | £2,300                | £0                              |
| PAUL MCGOWAN & CO SOLICITORS             | £0                                     | £500                                      | £0                                     | £500                  | £100        | £600                  | £0                              |
| PAUL SMITH                               | £0                                     | £29,600                                   | £0                                     | £29,600               | £0          | £29,600               | £0                              |
| PAUL V COYLE                             | £0                                     | £60,000                                   | £0                                     | £60,000               | £10,200     | £70,200               | £0                              |
| PAUL W RALPH SOLICITOR                   | £0                                     | £16,900                                   | £0                                     | £16,900               | £0          | £16,900               | £0                              |
| PEACOCK JOHNSTON SOLICITORS              | £33,900                                | £82,500                                   | £0                                     | £116,400              | £20,200     | £136,700              | £0                              |
| PENMANS SOLICITORS                       | £6,300                                 | £601,200                                  | £33,900                                | £641,400              | £108,900    | £750,300              | £0                              |
| PETER G FARRELL SOLICITORS               | £229,800                               | £152,700                                  | £11,500                                | £394,000              | £67,900     | £461,900              | £0                              |
| PETER J WOOLFSON & CO SOLICITORS         | £100,600                               | £0  | £0                                     | £100,600              | £17,500     | £118,100              | £0                              |
| PETER LOCKHARTS SOLICITORS               | £2,700                                 | £96,800                                   | £0                                     | £99,500               | £17,200     | £116,700              | £0                              |
| PETERKIN & KIDD SOLICITORS               | £3,700                                 | £0  | £0                                     | £3,700                | £700        | £4,300                | £0                              |
| PETERKINS SOLICITORS                     | £4,500                                 | £100                                      | £0                                     | £4,600                | £800        | £5,300                | £0                              |
| PHILIP ROONEY & CO SOLICITORS            | £4,400                                 | £49,900                                   | £900                                   | £55,200               | £9,500      | £64,700               | £0                              |
| PHILP & MILLER SOLICITORS                | £6,900                                 | £4,400                                    | £1,100                                 | £12,400               | £2,200      | £14,600               | £0                              |
| PHILPOTT PLATT NIBLET & WIGHT SOLICITOR  | £122,400                               | £60,900                                   | £6,700                                 | £190,100              | £33,200     | £223,300              | £0                              |
| PHINN & CO SOLICITORS                    | £0                                     | £140,500                                  | £0                                     | £140,500              | £23,900     | £164,400              | £0                              |
| PLENDERLEATH RUNCIE SOLICITORS           | £2,000                                 | £76,800                                   | £0                                     | £78,800               | £13,300     | £92,000               | £0                              |
| POLLOCK & MCLEAN SOLICITORS              | £1,100                                 | £0  | £0                                     | £1,100                | £200        | £1,300                | £0                              |
| POLLOCK SOMERVILLE & CO SOLICITORS       | £3,000                                 | £106,400                                  | £400                                   | £109,800              | £18,700     | £128,400              | £0                              |
| POMPHEYS SOLICITORS                      | £24,600                                | £0  | £0                                     | £24,600               | £4,300      | £28,900               | £0                              |
| PRICE ROBBIE                             | £33,900                                | £2,600                                    | £4,400                                 | £40,800               | £7,200      | £48,000               | £0                              |
| PRIMROSE & GORDON SOLICITORS             | £24,200                                | £7,700                                    | £300                                   | £32,300               | £5,600      | £37,900               | £0                              |
| QUINN MARTIN & LANGAN SOLICITORS         | £316,600                               | £137,300                                  | £14,900                                | £468,900              | £80,400     | £549,300              | £0                              |
| R & R URQUHART (INC. MACGREGOR & CO) SC  | £31,700                                | £0  | £1,200                                 | £32,800               | £5,800      | £38,600               | £0                              |
| R B CAMPBELL & CO SOLICITORS             | £2,100                                 | £4,600                                    | £0                                     | £6,700                | £1,100      | £7,800                | £0                              |
| R R LAW                                  | £0                                     | £500                                      | £0                                     | £500                  | £0          | £500                  | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                                   | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| R S VAUGHAN & CO                            | £15,600                                | £36,000                                   | £400                                   | £52,000               | £9,000      | £61,000               | £0                              |
| R T MCCORMACK SOLICITORS                    | £0                                     | £39,200                                   | £0                                     | £39,200               | £6,600      | £45,800               | £0                              |
| R. S. JONES & COMPANY                       | £0                                     | £100                                      | £0                                     | £100                  | £0          | £100                  | £0                              |
| RAEBURN CHRISTIE CLARK & WALLACE SOLICITORS | £34,800                                | £12,800                                   | £0                                     | £47,600               | £8,300      | £55,900               | £0                              |
| RAEBURN HOPE SOLICITORS                     | £19,100                                | £13,600                                   | £800                                   | £33,500               | £5,900      | £39,400               | £0                              |
| RAFFERTY WOOD & CO SOLICITORS               | £47,500                                | £182,500                                  | £9,100                                 | £239,100              | £41,200     | £280,300              | £0                              |
| RANKIN & AITKEN SOLICITORS                  | £4,400                                 | £0  | £0                                     | £4,400                | £800        | £5,100                | £0                              |
| RAYMOND F BAINBRIGGE SOLICITORS             | £0                                     | £2,300                                    | £0                                     | £2,300                | £400        | £2,700                | £0                              |
| RAYMOND FERGUSON & CO SOLICITORS            | £0                                     | £25,000                                   | £0                                     | £25,000               | £0          | £25,000               | £0                              |
| RAYMOND MCILWAM & CO                        | £0                                     | £92,800                                   | £0                                     | £92,800               | £16,000     | £108,900              | £0                              |
| REILLY CASSIDY & CO SOLICITORS              | £0                                     | £384,100                                  | £0                                     | £384,100              | £65,500     | £449,600              | £0                              |
| RGM SOLICITORS                              | £1,100                                 | £0  | £0                                     | £1,100                | £200        | £1,300                | £0                              |
| RICHARD J LOBJOIE & CO SOLICITORS           | £0                                     | £270,600                                  | £4,800                                 | £275,400              | £47,400     | £322,900              | £0                              |
| RITCHIE NEILL SOLICITORS                    | £1,000                                 | £0  | £0                                     | £1,000                | £200        | £1,200                | £0                              |
| ROBERT A MACKINNON                          | £1,100                                 | £0  | £0                                     | £1,100                | £0          | £1,100                | £0                              |
| ROBERT W MERCER SOLICITORS                  | £0                                     | £400                                      | £0                                     | £400                  | £100        | £500                  | £0                              |
| ROBERTSON & CO SOLICITORS                   | £0                                     | £109,900                                  | £0                                     | £109,900              | £18,600     | £128,500              | £0                              |
| ROBERTS & CO SOLICITORS                     | £14,700                                | £214,100                                  | £3,000                                 | £231,800              | £39,400     | £271,200              | £0                              |
| ROBERTSON & ROSS SOLICITORS                 | £112,300                               | £182,900                                  | £18,100                                | £313,400              | £54,200     | £367,600              | £0                              |
| ROBERTSON SMITH SOLICITORS                  | £30,500                                | £10,700                                   | £100                                   | £41,300               | £7,200      | £48,600               | £0                              |
| RODERICK URQUHART SSC                       | £0                                     | £32,900                                   | £0                                     | £32,900               | £5,700      | £38,500               | £0                              |
| ROGER WEBB                                  | £0                                     | £50,700                                   | £0                                     | £50,700               | £8,600      | £59,300               | £0                              |
| ROLLO DAVIDSON MCFARLANE SOLICITORS         | £69,200                                | £35,400                                   | £600                                   | £105,200              | £18,500     | £123,700              | £0                              |
| ROSS & CONNELL SOLICITORS                   | £57,200                                | £6,100                                    | £1,700                                 | £65,000               | £11,500     | £76,500               | £0                              |
| ROSS & FOX SOLICITORS                       | £0                                     | £206,400                                  | £0                                     | £206,400              | £35,100     | £241,500              | £0                              |
| ROSS HARPER SOLICITORS                      | £489,400                               | £987,300                                  | £10,300                                | £1,487,000            | £255,500    | £1,742,500            | £300                            |
| ROSS STRACHAN & CO SOLICITORS               | £19,700                                | £13,200                                   | £500                                   | £33,400               | £5,800      | £39,200               | £0                              |
| ROY MILLER & CO SOLICITORS                  | £21,400                                | £64,900                                   | £8,000                                 | £94,300               | £16,100     | £110,500              | £0                              |
| RSB MACDONALD SOLICITORS                    | £71,300                                | £65,300                                   | £900                                   | £137,500              | £23,700     | £161,200              | £0                              |
| RSC SOLICITORS                              | £38,100                                | £103,400                                  | £3,600                                 | £145,000              | £21,800     | £166,800              | £0                              |
| RUBENS SOLICITORS                           | £10,800                                | £238,700                                  | £7,500                                 | £256,900              | £44,100     | £301,000              | £0                              |
| RUSSEL & AITKEN                             | £181,300                               | £382,700                                  | £9,100                                 | £573,000              | £98,400     | £671,500              | £0                              |
| RUSSELLS GIBSON MCCAFFREY SOLICITORS        | £45,600                                | £42,400                                   | £300                                   | £88,400               | £15,200     | £103,500              | £0                              |
| RUTA STEWART & CO                           | £700                                   | £200                                      | £0                                     | £900                  | £200        | £1,100                | £0                              |
| RUTH ANDERSON SOLICITORS                    | £17,400                                | £26,000                                   | £10,200                                | £53,600               | £9,300      | £63,000               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                              | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|--|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| RUTHVEN KEENAN POLLOCK & CO SOLICITORS | £9,900                                 | £13,600                                   | £0                                     | £23,500               | £4,100      | £27,600               | £0                              |
| S F WILSON SOLICITORS                  | £46,900                                | £0  | £7,300                                 | £54,200               | £9,600      | £63,900               | £0                              |
| S J HAMILTON & CO SOLICITORS           | £800                                   | -£100                                     | £0                                     | £700                  | £100        | £800                  | £0                              |
| S P FLANAGAN SOLICITORS                | £0                                     | £38,500                                   | £0                                     | £38,500               | £6,500      | £45,100               | £0                              |
| SAM MILLIGAN & CO SOLICITORS           | £0                                     | £433,500                                  | £0                                     | £433,500              | £73,600     | £507,100              | £0                              |
| SANDEMANS SOLICITORS                   | £12,500                                | £59,400                                   | £1,500                                 | £73,500               | £12,600     | £86,100               | £0                              |
| SAVAGE LAW PRACTICE SOLICITORS         | £13,600                                | £124,400                                  | £2,300                                 | £140,300              | £23,900     | £164,200              | £0                              |
| SCOTT MCQUIRE & CO                     | £0                                     | £60,400                                   | £0                                     | £60,400               | £10,300     | £70,600               | £0                              |
| SHERIDANS SOLICITORS                   | £14,900                                | £19,100                                   | £900                                   | £34,900               | £6,100      | £40,900               | £0                              |
| SHIELLS SOLICITORS                     | £0                                     | £600                                      | £0                                     | £600                  | £100        | £600                  | £0                              |
| SIMPSON & MARWICK SOLICITORS           | £30,500                                | £6,200                                    | £0                                     | £36,700               | £6,500      | £43,200               | £0                              |
| SIMPSON MACDONALD SOLICITORS           | £3,100                                 | £0  | £0                                     | £3,100                | £0          | £3,100                | £0                              |
| SINCLAIR COURT SOLICITORS              | £24,200                                | £17,600                                   | £1,400                                 | £43,200               | £600        | £43,800               | £0                              |
| SINCLAIRS SOLICITORS                   | £300                                   | £328,300                                  | £0                                     | £328,600              | £56,100     | £384,700              | £0                              |
| SMAIL & EWART SOLICITORS               | £25,600                                | £4,300                                    | £400                                   | £30,300               | £5,400      | £35,700               | £0                              |
| SMITH & GRANT SOLICITORS               | £49,700                                | £46,400                                   | £0                                     | £96,100               | £16,700     | £112,800              | £0                              |
| SNEDDON MORRISON SSC SOLICITORS DIRECT | £189,600                               | £0  | £25,700                                | £215,300              | £37,800     | £253,100              | £0                              |
| SOMERVILLE & RUSSELL SOLICITORS        | £71,100                                | £63,700                                   | £2,300                                 | £137,000              | £24,000     | £161,000              | £0                              |
| SOUTH FORREST SOLICITORS               | £22,800                                | £3,100                                    | £0                                     | £26,000               | £4,200      | £30,200               | £0                              |
| SPRANG TERRAS SOLICITORS               | £2,700                                 | £0  | £0                                     | £2,700                | £400        | £3,100                | £0                              |
| STEEL ELDRIDGE STEWART                 | £6,500                                 | £21,800                                   | £200                                   | £28,500               | £5,000      | £33,400               | £0                              |
| STEEN BALI                             | £39,300                                | £1,000                                    | £0                                     | £40,300               | £7,200      | £47,500               | £0                              |
| STEEN BALI MCSHERRY                    | £4,900                                 | £100                                      | £0                                     | £5,000                | £200        | £5,200                | £0                              |
| STEPHEN & ROBB SOLICITORS              | £1,800                                 | £0  | £0                                     | £1,800                | £300        | £2,200                | £0                              |
| STEPHEN GRADY & CO                     | £0                                     | £78,400                                   | £0                                     | £78,400               | £12,700     | £91,100               | £0                              |
| STEPHEN J SEMPLE & CO                  | £0                                     | £44,800                                   | £0                                     | £44,800               | £7,000      | £51,800               | £0                              |
| STEPHEN MACBRIDE & COMPANY             | £0                                     | £189,200                                  | £100                                   | £189,300              | £32,200     | £221,600              | £0                              |
| STEPHEN PATERSON & CO SOLICITORS       | £0                                     | £157,400                                  | £0                                     | £157,400              | £26,800     | £184,200              | £0                              |
| STEVEN QUITHER & CO SOLICITORS         | £500                                   | £0  | £0                                     | £500                  | £200        | £700                  | £0                              |
| STEVENSON & MARSHALL SOLICITORS        | £78,800                                | £141,500                                  | £2,400                                 | £222,700              | £38,600     | £261,300              | £0                              |
| STEVENSON KENNEDY SOLICITORS           | £21,900                                | £600                                      | £700                                   | £23,200               | £4,100      | £27,300               | £0                              |
| STEWART & MCISAAC SOLICITORS           | £700                                   | £0  | £0                                     | £700                  | £100        | £800                  | £0                              |
| STEWART & OSBORNE SOLICITORS           | £1,500                                 | £0  | £0                                     | £1,500                | £300        | £1,800                | £0                              |
| STEWART & WATSON SOLICITORS            | £17,400                                | £0  | £400                                   | £17,700               | £3,000      | £20,700               | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                               | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| STEWART MURRAY & COMPANY SOLICITORS     | £15,800                                | £2,000                                    | £0                                     | £17,800               | £3,100      | £21,000               | £0                              |
| STEWART WATT & CO SOLICITORS            | £2,500                                 | £0  | £0                                     | £2,500                | £400        | £2,900                | £0                              |
| STEWARTS & MURDOCHS SOLICITORS          | £8,300                                 | £0  | £0                                     | £8,300                | £1,400      | £9,700                | £0                              |
| STIRLING & CO SOLICITORS                | £38,800                                | £0  | £0                                     | £38,800               | £6,800      | £45,600               | £0                              |
| STIRLING & GILMOUR SOLICITORS           | £40,600                                | £1,800                                    | £1,800                                 | £44,300               | £7,800      | £52,100               | £0                              |
| STIRLING & MAIR SOLICITORS              | £95,200                                | £339,500                                  | £4,200                                 | £438,800              | £73,500     | £512,400              | £9,000                          |
| STIRLING DUNLOP SOLICITORS              | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| STIRLING EUNSON & FERGUSON SOLICITORS   | £600                                   | £0  | £0                                     | £600                  | £100        | £700                  | £0                              |
| STODARTS SOLICITORS                     | £25,700                                | £0  | £100                                   | £25,900               | £4,400      | £30,300               | £0                              |
| STORIE CRUDEN & SIMPSON SOLICITORS      | £100                                   | £0  | £0                                     | £100                  | £0          | £100                  | £0                              |
| STORMONTH DARLING SOLICITORS            | £400                                   | £0  | £0                                     | £400                  | £100        | £400                  | £0                              |
| STRONACHS SOLICITORS                    | £2,800                                 | £0  | £0                                     | £2,800                | £500        | £3,300                | £0                              |
| STUART & STUART SOLICITORS              | £28,400                                | £0  | £500                                   | £28,900               | £5,100      | £33,900               | £0                              |
| STUART J HAMILTON                       | £0                                     | £16,500                                   | £0                                     | £16,500               | £0          | £16,500               | £0                              |
| STUART WILSON DICKSON & CO SOLICITORS   | £12,100                                | £4,200                                    | £0                                     | £16,400               | £2,900      | £19,200               | £0                              |
| T C YOUNG SOLICITORS                    | £54,800                                | £0  | £6,500                                 | £61,300               | £10,700     | £72,000               | £0                              |
| T DUNCAN & CO SOLICITORS                | £78,000                                | £216,200                                  | £4,000                                 | £298,300              | £51,300     | £349,600              | £0                              |
| T F REID & DONALDSON SOLICITORS         | £27,800                                | £100                                      | £0                                     | £27,900               | £4,900      | £32,800               | £0                              |
| T G BANNIGAN & CO SOLICITORS            | £0                                     | £3,200                                    | £0                                     | £3,200                | £600        | £3,800                | £0                              |
| T G BRADSHAW & CO SOLICITORS            | £42,000                                | £0  | £18,000                                | £60,000               | £10,300     | £70,400               | £0                              |
| TAGGART MEIL MATHERS SOLICITORS         | £26,000                                | £67,500                                   | £1,200                                 | £94,700               | £16,300     | £111,100              | £0                              |
| TAIT & MACKENZIE SOLICITORS             | £25,800                                | £3,800                                    | £100                                   | £29,700               | £5,000      | £34,700               | £0                              |
| TAYLOR & HENDERSON SOLICITORS           | £62,300                                | £65,400                                   | £11,700                                | £139,400              | £24,100     | £163,500              | £0                              |
| TAYLOR & KELLY SOLICITORS               | £352,000                               | £10,600                                   | £0                                     | £362,500              | £62,300     | £424,900              | £0                              |
| TAYLORS SOLICITORS                      | £600                                   | £0  | £0                                     | £600                  | £100        | £700                  | £0                              |
| TERRY BOYLE & CO SOLICITORS             | £0                                     | £77,600                                   | £0                                     | £77,600               | £13,500     | £91,100               | £0                              |
| THE CRUICKSHANK LAW PRACTICE            | £0                                     | £106,400                                  | £0                                     | £106,400              | £18,000     | £124,400              | £0                              |
| THE KELLAS PARTNERSHI                   | £28,500                                | £3,900                                    | £200                                   | £32,600               | £5,600      | £38,300               | £0                              |
| THE MACKENZIE LAW PRACTICE SOLICITORS   | £61,700                                | £11,600                                   | £2,600                                 | £75,900               | £13,100     | £89,000               | £0                              |
| THE MCKINSTRY CO INC. GARDINER & NOBLE  | £134,900                               | £0  | £0                                     | £134,900              | £23,200     | £158,100              | £0                              |
| THE MFY PARTNERSHIP                     | £125,300                               | £232,500                                  | £3,200                                 | £360,900              | £61,700     | £422,700              | £0                              |
| THE PRG PARTNERSHIP                     | £67,100                                | £146,500                                  | £6,600                                 | £220,200              | £38,600     | £258,800              | £0                              |
| THE ROSS PARTNERSHIP SOLICITORS         | £0                                     | £300                                      | £0                                     | £300                  | £0          | £300                  | £0                              |
| THE WATTS LEGAL PRACTICE T/A WATTS SOLI | £28,500                                | £62,800                                   | £1,700                                 | £92,900               | £16,100     | £109,000              | £0                              |
| THOMAS CARLIN & PENDER SOLICITORS       | £0                                     | £2,000                                    | £0                                     | £2,000                | £400        | £2,400                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                             | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---------------------------------------|--|---|--|-----------------------|-------------|-----------------------|---------------------------------|
| THOMAS J MCDONALD SOLICITOR           | £0                                     | £30,200                                   | £0                                     | £30,200               | £5,200      | £35,400               | £0                              |
| THOMPSONS SOLICITORS                  | £16,000                                | £0  | £0                                     | £16,000               | £2,800      | £18,900               | £0                              |
| THORLEY STEPHENSON SSC                | £254,200                               | £227,200                                  | £39,300                                | £520,700              | £88,800     | £609,500              | £0                              |
| THORNTONS LAW LLP SOLICITORS          | £350,700                               | £129,800                                  | £25,400                                | £505,900              | £88,000     | £593,900              | £0                              |
| TOD & MITCHELL SOLICITORS             | £0                                     | £713,800                                  | £1,100                                 | £714,800              | £121,400    | £836,200              | £0                              |
| TODS MURRAY SOLICITORS                | £3,600                                 | £0  | £0                                     | £3,600                | £600        | £4,300                | £0                              |
| TOM MCCARTNEY SOLICITORS              | £18,700                                | £0  | £700                                   | £19,400               | £3,400      | £22,700               | £0                              |
| TONY CURRIE SOLICITORS                | £0                                     | £185,600                                  | £0                                     | £185,600              | £31,900     | £217,500              | £0                              |
| TRAINOR ALSTON SOLICITORS             | £29,000                                | £285,900                                  | £4,000                                 | £318,900              | £54,700     | £373,600              | £0                              |
| TURNBULL MCCARRON SOLICITORS          | £314,400                               | £830,000                                  | £21,900                                | £1,166,200            | £200,500    | £1,366,700            | £0                              |
| VALERIE JOHNSTON SOLICITOR            | £10,800                                | £0  | £0                                     | £10,800               | £1,800      | £12,600               | £0                              |
| VIRGIL M CRAWFORD SOLICITORS          | £57,900                                | £450,700                                  | £6,000                                 | £514,600              | £88,700     | £603,400              | £0                              |
| W & A S BRUCE SOLICITORS              | £169,000                               | £62,400                                   | £4,500                                 | £235,900              | £40,500     | £276,400              | £0                              |
| W & J REID SOLICITORS                 | £19,700                                | £0  | £300                                   | £19,900               | £3,500      | £23,500               | £0                              |
| W RENFREW & CO LTD                    | £35,000                                | £3,300                                    | £0                                     | £38,300               | £6,800      | £45,100               | £0                              |
| W W & J MCCLURE SOLICITORS            | £78,700                                | £2,200                                    | £700                                   | £81,700               | £14,300     | £95,900               | £0                              |
| WALKER & SHARPE SOLICITORS            | £20,600                                | £171,200                                  | £1,300                                 | £193,100              | £32,900     | £226,000              | £0                              |
| WALKER LAIRD SOLICITORS               | £109,400                               | £1,600                                    | £0                                     | £110,900              | £19,600     | £130,600              | £0                              |
| WALLACE HODGE & CO SOLICITORS         | £9,800                                 | £0  | £0                                     | £9,800                | £1,700      | £11,500               | £0                              |
| WALTER GERRARD & CO SOLICITORS        | £6,100                                 | £0  | £0                                     | £6,100                | £1,100      | £7,100                | £0                              |
| WARD & CO SOLICITORS                  | £30,400                                | £540,100                                  | £2,400                                 | £573,000              | £97,000     | £670,000              | £0                              |
| WARDLAW STEPHENSON ALLAN T/A WSA PART | £0                                     | £507,900                                  | £0                                     | £507,900              | £86,800     | £594,700              | £0                              |
| WATERSRULE SOLICITORS                 | £10,300                                | £-200                                     | £0                                     | £10,100               | £1,800      | £11,900               | £0                              |
| WATSON & LYALL BOWIE SOLICITORS       | £5,500                                 | £3,300                                    | £0                                     | £8,800                | £1,600      | £10,400               | £0                              |
| WATTERS STEVEN & CO SOLICITORS        | £6,400                                 | £151,200                                  | £700                                   | £158,300              | £26,900     | £185,300              | £0                              |
| WEST ANDERSON & CO SOLICITORS         | £2,200                                 | £100                                      | £0                                     | £2,300                | £400        | £2,700                | £0                              |
| WHELAN & CO                           | £76,700                                | £133,400                                  | £15,300                                | £225,400              | £38,600     | £264,000              | £0                              |
| WHITELAW EDGAR & BALDWIN SOLICITORS   | £5,200                                 | £1,300                                    | £200                                   | £6,700                | £1,200      | £7,800                | £0                              |
| WHITTEN & CO SOLICITORS               | £14,200                                | £67,800                                   | £0                                     | £82,100               | £14,000     | £96,000               | £0                              |
| WILKIE & DUNDAS SOLICITORS            | £3,100                                 | £0  | £0                                     | £3,100                | £500        | £3,700                | £0                              |
| WILLIAM LAVELLE SOLICITOR             | £0                                     | £60,000                                   | £0                                     | £60,000               | £10,400     | £70,400               | £0                              |
| WILLIAM MCCLUSKEY SOLICITORS          | £200                                   | £201,300                                  | £16,900                                | £218,400              | £37,100     | £255,500              | £0                              |
| WILLIAM SKELTON & CO SOLICITORS       | £4,900                                 | £10,800                                   | £400                                   | £16,100               | £2,700      | £18,900               | £0                              |
| WILSON DEFENCE                        | £0                                     | £68,300                                   | £0                                     | £68,300               | £11,800     | £80,100               | £0                              |
| WILSON GREEN & MORRISON               | £0                                     | £1,100                                    | £0                                     | £1,100                | £200        | £1,300                | £0                              |

## Fees paid to firms 2008-2009 - alphabetical order

| Firm Name                             | Civil legal assistance fees (excl VAT) | Criminal legal assistance fees (excl VAT) | Children's legal assistance (excl VAT) | Total fees (excl VAT) | VAT on Fees        | Total fees (incl VAT) | Correspondents' fees (excl VAT) |
|---------------------------------------|--|---|--|-----------------------|--------------------|-----------------------|---------------------------------|
| WILSON MCLEOD SOLICITORS              | £0                                     | £608,800                                  | £0                                     | £608,800              | £103,200           | £712,000              | £0                              |
| WILSON TERRIS & CO SOLICITORS         | £251,000                               | £0  | £2,700                                 | £253,700              | £44,600            | £298,300              | £0                              |
| WILSONE & DUFFUS SOLICITORS           | £1,000                                 | £0  | £0                                     | £1,000                | £200               | £1,100                | £0                              |
| WILSONS SOLICITORS                    | £300                                   | £0  | £0                                     | £300                  | £100               | £400                  | £0                              |
| WINK & MACKENZIE SOLICITORS           | £0                                     | £1,300                                    | £0                                     | £1,300                | £200               | £1,500                | £0                              |
| WINNING DEFENCE LAWYER                | £0                                     | £142,900                                  | £0                                     | £142,900              | £24,400            | £167,300              | £0                              |
| WOOD & MUIR SOLICITORS                | £600                                   | £0  | £0                                     | £600                  | £100               | £700                  | £0                              |
| WOODS SOLICITORS                      | £100                                   | £7,300                                    | £0                                     | £7,300                | £1,200             | £8,600                | £0                              |
| WOODWARD LAWSON                       | £37,700                                | £76,100                                   | £0                                     | £113,800              | £19,200            | £133,100              | £0                              |
| WRIGHT & CRAWFORD SOLICITORS          | £13,300                                | £0  | £0                                     | £13,300               | £2,300             | £15,600               | £0                              |
| WRIGHT JOHNSTON & MACKENZIE SOLICITOR | £2,200                                 | £0  | £0                                     | £2,200                | £400               | £2,500                | £0                              |
| YVONNE ROBBIE SOLICITORS              | £91,500                                | £0  | £8,500                                 | £100,000              | £16,900            | £116,900              | £0                              |
| <b>Total</b>                          | <b>£29,791,000</b>                     | <b>£73,933,900</b>                        | <b>£2,581,500</b>                      | <b>£106,306,100</b>   | <b>£18,061,400</b> | <b>£124,367,600</b>   | <b>£25,100</b>                  |

### Notes

This table shows what we paid to solicitors' firms between 1 April 2008 and 31 March 2009. Amounts are rounded to the nearest £100. It includes BACS payments transferred to the firms' bank accounts and cheques dated between those dates. In some cases, money may have been paid to a firm, but returned to us, and any such amounts put through our accounts system between those dates have been deducted. If a firm has repaid us money in a year later than the original payment, they may be shown as having been paid a negative figure. A further 2 firms received payments from the Board of less than £100, totalling £43 and 5 firms paid back money totalling £10,990.

We have for the first time included a separate column for "correspondents' fees". This shows fees due to local solicitors where nominated solicitors had to instruct them to act in Court of Session cases. Any figure shown in this column should, therefore, be deducted from the nominated solicitor's fees to show the net fees paid to the nominated solicitor as correspondents fees' are included in the sum for civil legal assistance fees.