

Fees paid to firms 2008-2009 - order of earnings.

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)
LIVINGSTONE BROWN SOLICITORS	£923,000	£618,300	£152,200	£1,693,500	£292,100	£1,985,600	£600
ROSS HARPER SOLICITORS	£489,400	£987,300	£10,300	£1,487,000	£255,500	£1,742,500	£300
ADAMS WHYTE SOLICITORS	£0	£1,354,300	£0	£1,354,300	£230,400	£1,584,600	£0
GEORGE MATHERS & CO SOLICITORS	£256,100	£900,200	£20,500	£1,176,800	£202,400	£1,379,200	£0
TURNBULL MCCARRON SOLICITORS	£314,400	£830,000	£21,900	£1,166,200	£200,500	£1,366,700	£0
BRUCE SHORT & CO SOLICITORS	£127,200	£1,010,100	£2,900	£1,140,100	£194,300	£1,334,400	£0
PATERSON BELL LIMITED	£79,400	£986,800	£1,800	£1,068,000	£182,200	£1,250,200	£0
J C HUGHES & CO SOLICITORS	£309,900	£703,700	£25,300	£1,038,800	£179,700	£1,218,600	£0
ORMISTONS LAW PRACTICE LIMITED	£941,800	£32,600	£4,300	£978,600	£169,800	£1,148,500	£0
MARTIN JOHNSTON & SOCHA SOLICITORS	£400	£961,400	£0	£961,800	£165,000	£1,126,800	£0
MCCUSKER MCELROY & CO	£0	£937,000	£0	£937,000	£160,800	£1,097,800	£0
HAMILTON BURNS & COMPANY SOLICITORS	£479,300	£379,500	£61,000	£919,900	£158,300	£1,078,200	£0
BRUCE & CO SOLICITORS	£169,200	£675,200	£8,900	£853,300	£146,300	£999,600	£0
BRUCE MCCORMACK	£500	£794,300	£0	£794,800	£134,900	£929,700	£0
MTM DEFENCE LAWYERS LIMITED	£0	£771,600	£0	£771,600	£131,600	£903,200	£0
MCLENNAN ADAM DAVIS SOLICITORS	£173,500	£576,400	£5,200	£755,100	£130,300	£885,400	£0
DRUMMOND MILLER LLP	£682,800	£56,100	£5,700	£744,600	£130,800	£875,400	£1,100
GALLEN & CO SOLICITORS	£159,300	£551,100	£19,500	£729,900	£125,800	£855,600	£0
CRAIG WOOD SOLICITORS	£300	£721,500	£0	£721,800	£123,000	£844,800	£0
TOD & MITCHELL SOLICITORS	£0	£713,800	£1,100	£714,800	£121,400	£836,200	£0
CARTYS	£295,400	£386,100	£30,300	£711,700	£122,300	£834,000	£0
FLEMING & REID SOLICITORS & NOTARIES	£47,100	£613,900	£49,900	£710,900	£122,600	£833,500	£0
FRANK IRVINE SOLICITORS	£698,000	£0	£1,100	£699,000	£122,000	£821,000	£0
GILFEDDER & MCINNES SOLICITORS	£0	£665,900	£0	£665,900	£114,300	£780,200	£0
HIGGINS MORLEDGE & LITTERICK SOLICITORS	£5,400	£654,000	£4,400	£663,900	£113,400	£777,300	£0
CAIRNS BROWN SOLICITORS	£76,700	£564,000	£15,500	£656,200	£112,000	£768,100	£0
MUIR MYLES LAVERTY SOLICITORS	£182,800	£453,000	£13,900	£649,700	£110,900	£760,600	£0
PENMANS SOLICITORS	£6,300	£601,200	£33,900	£641,400	£108,900	£750,300	£0
JIM FRIEL & CO SOLICITORS	£300	£621,900	£8,200	£630,400	£109,200	£739,600	£0
WILSON MCLEOD SOLICITORS	£0	£608,800	£0	£608,800	£103,200	£712,000	£0
CENTRAL CRIMINAL LAWYERS SOLICITORS	£0	£596,600	£11,300	£607,900	£103,500	£711,400	£0
BLAIR & BRYDEN SOLICITORS	£285,300	£305,200	£9,400	£599,900	£103,100	£703,000	£0
CAPITAL DEFENCE LAWYERS	£0	£598,700	£0	£598,700	£101,900	£700,700	£0
RUSSEL & AITKEN	£181,300	£382,700	£9,100	£573,000	£98,400	£671,500	£0
WARD & CO SOLICITORS	£30,400	£540,100	£2,400	£573,000	£97,000	£670,000	£0
KEEGAN SMITH SSC SOLICITORS	£100	£541,200	£21,400	£562,600	£96,700	£659,300	£0
BELMONTE & CO	£0	£552,800	£0	£552,800	£95,500	£648,200	£0
GORDON RITCHIE & CO SOLICITORS	£300	£525,000	£23,000	£548,200	£93,200	£641,400	£0
HUGHES WALKER SOLICITORS	£213,900	£246,300	£83,700	£543,900	£94,400	£638,300	£0
J BELTRAMI & BERLOW	£0	£542,400	£0	£542,400	£91,700	£634,100	£0

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BOYLE'S & CO SOLICITORS	£226,700	£264,100	£44,200	£535,000	£92,400	£627,400	£0
DOONAN MCCAIG & CO SOLICITORS	£0	£533,700	£0	£533,700	£91,300	£625,000	£0
CARR & CO SOLICITORS	£124,900	£382,000	£14,000	£520,900	£90,000	£610,900	£0
THORLEY STEPHENSON SSC	£254,200	£227,200	£39,300	£520,700	£88,800	£609,500	£0
VIRGIL M CRAWFORD SOLICITORS	£57,900	£450,700	£6,000	£514,600	£88,700	£603,400	£0
IAN MCCARRY SOLICITORS	£8,100	£499,600	£5,600	£513,200	£87,800	£601,000	£0
CAIRD VAUGHAN SOLICITORS	£45,400	£463,400	£2,900	£511,800	£87,800	£599,500	£0
BROWN & CO SOLICITORS	£498,300	£0	£7,500	£505,800	£89,100	£594,900	£0
WARDLAW STEPHENSON ALLAN T/A WSA PARTN	£0	£507,900	£0	£507,900	£86,800	£594,700	£0
THORNTONS LAW LLP SOLICITORS	£350,700	£129,800	£25,400	£505,900	£88,000	£593,900	£0
CAESAR & HOWIE SOLICITORS	£417,400	£72,200	£7,200	£496,800	£87,100	£583,900	£0
BEAUMONT & CO SOLICITORS	£100	£497,900	£0	£498,000	£85,100	£583,100	£0
JOHN HENDERSON & SONS LLP	£164,400	£325,200	£1,800	£491,500	£84,300	£575,800	£0
BELTRAMI & CO SOLICITORS	£8,100	£468,200	£10,100	£486,400	£83,500	£569,900	£0
ANDERSONS SOLICITORS	£400,600	£72,300	£4,400	£477,300	£83,000	£560,300	£0
GRAEME MURRAY & CO SOLICITORS	£88,200	£386,900	£700	£475,800	£81,200	£557,000	£0
MCAFEE SOLICITORS	£0	£470,300	£0	£470,300	£80,000	£550,300	£0
QUINN MARTIN & LANGAN SOLICITORS	£316,600	£137,300	£14,900	£468,900	£80,400	£549,300	£0
BALFOUR & MANSON SOLICITORS	£462,200	£1,500	£0	£463,700	£80,200	£543,900	£0
NESS GALLAGHER & CO SOLICITORS	£110,400	£347,100	£1,400	£458,900	£78,400	£537,300	£0
ALLAN KERR SOLICITORS	£0	£447,500	£1,900	£449,400	£78,100	£527,400	£0
STIRLING & MAIR SOLICITORS	£95,200	£339,500	£4,200	£438,800	£73,500	£512,400	£9,000
SAM MILLIGAN & CO SOLICITORS	£0	£433,500	£0	£433,500	£73,600	£507,100	£0
JOHN MACRITCHIE & CO SSC	£800	£420,700	£0	£421,500	£72,000	£493,500	£0
BRAZENALL AND ORR SOLICITORS	£44,900	£367,300	£2,700	£414,900	£70,700	£485,700	£0
DALLING SOLICITORS	£6,900	£394,200	£4,500	£405,700	£69,500	£475,100	£0
GEORGE MORE & CO SOLICITORS	£0	£401,100	£0	£401,100	£68,500	£469,600	£0
BCKM SOLICITORS	£29,300	£364,900	£300	£394,400	£67,600	£462,000	£0
PETER G FARRELL SOLICITORS	£229,800	£152,700	£11,500	£394,000	£67,900	£461,900	£0
MICHAEL S ALLAN SOLICITORS	£800	£393,100	£0	£393,900	£67,700	£461,500	£0
KW LAW	£122,600	£260,000	£7,600	£390,200	£67,100	£457,300	£0
LAMBIE LAW PARTNERSHIP SOLICITORS	£50,700	£328,700	£9,000	£388,300	£66,800	£455,100	£0
REILLY CASSIDY & CO SOLICITORS	£0	£384,100	£0	£384,100	£65,500	£449,600	£0
FERGUSON & WILSON SOLICITORS	£0	£383,100	£700	£383,800	£65,300	£449,100	£0
JAMES IRVINE SOLICITOR	£0	£377,300	£200	£377,600	£64,600	£442,100	£0
LIAM O'DONNELL SOLICITORS	£0	£376,600	£0	£376,600	£64,400	£441,000	£0
DOUGLAS WRIGHT SOLICITOR	£57,700	£310,800	£5,600	£374,100	£64,100	£438,200	£0
CRIGGIES SOLICITORS	£41,600	£324,500	£7,700	£373,900	£64,100	£438,000	£0
NICHOLAS J SCULLION & CO SOLICITORS	£7,400	£359,000	£100	£366,500	£62,400	£428,900	£0
BANNERMAN BURKE	£160,800	£201,800	£1,400	£364,100	£63,100	£427,200	£0

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A C MILLER & MACKAY SOLICITORS	£117,300	£238,900	£6,300	£362,600	£62,800	£425,400	£0
TAYLOR & KELLY SOLICITORS	£352,000	£10,600	£0	£362,500	£62,300	£424,900	£0
BRYAN KEENAN & CO SOLICITORS	£45,300	£315,200	£1,700	£362,200	£62,200	£424,400	£0
THE MFY PARTNERSHIP	£125,300	£232,500	£3,200	£360,900	£61,700	£422,700	£0
JAMES MCKAY CRIMINAL DEFENCE SOLICITORS	£0	£357,800	£0	£357,800	£61,100	£418,900	£0
BROWNS SOLICITORS	£68,100	£268,000	£17,900	£354,100	£61,200	£415,300	£0
C & N DEFENCE	£0	£350,900	£0	£350,900	£60,100	£411,000	£0
MCCLUSKEY BROWNE SOLICITORS	£52,600	£289,000	£8,200	£349,800	£60,000	£409,800	£0
BURN & MCGREGOR	£0	£347,600	£0	£347,600	£58,700	£406,300	£0
GRAHAM WALKER SOLICITORS	£100	£346,300	£0	£346,400	£59,000	£405,300	£0
ABERDEIN CONSIDINE & CO SOLICITORS	£15,300	£326,700	£400	£342,400	£57,900	£400,300	£0
MCQUILLAN GLASSER & WAUGHMAN	£153,400	£174,000	£11,900	£339,200	£58,700	£397,900	£0
MATTHEW BROWN SOLICITORS	£45,200	£276,100	£13,800	£335,100	£57,400	£392,500	£0
MCKENNAS SOLICITORS	£142,100	£188,800	£1,800	£332,600	£57,900	£390,600	£0
GARDEN STIRLING & BURNET SOLICITORS	£141,000	£188,200	£2,100	£331,400	£57,500	£388,800	£0
ALLCOURT SOLICITORS	£154,000	£170,000	£6,400	£330,400	£57,200	£387,600	£0
SINCLAIRS SOLICITORS	£300	£328,300	£0	£328,600	£56,100	£384,700	£0
MCAULEY MCCARTHY & CO SOLICITORS	£300,600	£18,000	£5,500	£324,100	£56,000	£380,100	£800
LIAM ROBERTSON SOLICITOR	£0	£324,300	£0	£324,300	£55,500	£379,900	£0
TRAINOR ALSTON SOLICITORS	£29,000	£285,900	£4,000	£318,900	£54,700	£373,600	£0
GRAY & KELLAS SOLICITORS	£12,500	£305,600	£200	£318,300	£53,800	£372,000	£0
MCCLURE COLLINS SOLICITORS	£127,900	£167,200	£21,100	£316,300	£54,600	£370,900	£0
GUARINO & THOMSON	£1,300	£297,500	£17,300	£316,100	£54,100	£370,100	£0
ROBERTSON & ROSS SOLICITORS	£112,300	£182,900	£18,100	£313,400	£54,200	£367,600	£0
FITZPATRICK & CO SOLICITORS	£7,300	£303,800	£900	£312,000	£53,400	£365,500	£0
G KEENAN & CO SOLICITORS	£51,300	£251,300	£8,700	£311,200	£52,100	£363,300	£0
GRADY & CO SOLICITORS	£300	£308,100	£0	£308,400	£53,000	£361,400	£0
HUNTER & ROBERTSON SOLICITORS	£121,000	£163,400	£20,900	£305,300	£52,800	£358,100	£0
LAWSON COULL & DUNCAN SOLICITORS	£47,600	£247,900	£5,800	£301,300	£51,000	£352,400	£0
NELSONS SOLICITORS	£41,000	£256,200	£3,400	£300,500	£51,500	£352,000	£0
MCBRIDE & CO SOLICITORS	£32,900	£125,300	£143,000	£301,100	£50,900	£351,900	£0
KEITH J TUCK & CO SOLICITORS	£71,100	£219,700	£9,600	£300,400	£51,300	£351,800	£0
DUNIPACE BROWN SOLICITORS	£500	£298,400	£1,500	£300,400	£51,200	£351,600	£0
T DUNCAN & CO SOLICITORS	£78,000	£216,200	£4,000	£298,300	£51,300	£349,600	£0
HUTCHISON SOLICITORS	£100	£297,400	£0	£297,500	£50,600	£348,100	£0
LAVERY SMITH & CO SOLICITORS	£22,000	£261,000	£12,200	£295,200	£50,300	£345,500	£0
GALLACHER & CO SOLICITORS	£31,400	£240,300	£22,100	£293,700	£50,300	£344,100	£0
FRANCHI FINNIESTON SOLICITORS	£2,100	£275,200	£12,800	£290,200	£49,500	£339,700	£0
GLEESON MCCAFFERTY LAW SOLICITORS	£54,400	£233,300	£1,800	£289,500	£50,200	£339,700	£0
CASTLE LAW	£0	£283,600	£1,800	£285,400	£49,100	£334,500	£0

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MANINI BELARDO SOLICITORS	£0	£280,600	£0	£280,600	£47,500	£328,000	£0
PATRICK CAMPBELL SOLICITORS	£32,400	£237,200	£7,900	£277,500	£48,000	£325,500	£0
RICHARD J LOBJOIE & CO SOLICITORS	£0	£270,600	£4,800	£275,400	£47,400	£322,900	£0
DEWAR SPENCE SOLICITORS	£26,900	£244,700	£2,700	£274,400	£47,400	£321,800	£0
BILKUS & BOYLE SOLICITORS	£48,800	£213,500	£10,300	£272,600	£46,300	£318,900	£0
MCARDLE SOLICITORS	£16,300	£245,900	£3,800	£266,100	£45,500	£311,600	£0
CULLEY & MCALPINE	£65,200	£194,500	£3,700	£263,400	£45,200	£308,600	£0
BAIRD & CO SOLICITORS	£128,200	£130,500	£1,700	£260,400	£44,800	£305,200	£0
BONNAR & CO SOLICITORS	£257,700	£0	£0	£257,700	£44,300	£302,000	£0
RUBENS SOLICITORS	£10,800	£238,700	£7,500	£256,900	£44,100	£301,000	£0
WILSON TERRIS & CO SOLICITORS	£251,000	£0	£2,700	£253,700	£44,600	£298,300	£0
J IAN GILLIES SOLICITORS	£0	£252,500	£200	£252,700	£43,000	£295,700	£0
ANGUS MCLENNAN & CO	£70,400	£173,500	£5,400	£249,300	£43,200	£292,500	£0
CHARLES FERGUSON SOLICITOR ADVOCATE LTD	£0	£248,400	£0	£248,400	£42,300	£290,700	£0
ANIKA JETHWA SOLICITORS	£16,400	£229,000	£2,000	£247,300	£42,100	£289,400	£0
FAIRBAIRNS SOLICITORS	£0	£247,000	£0	£247,000	£42,200	£289,300	£0
MARSHALL WILSON SOLICITORS	£68,100	£172,300	£4,200	£244,700	£41,800	£286,500	£0
MCGOVERN & CO SOLICITORS	£0	£243,900	£0	£243,900	£42,000	£285,900	£0
O'DONNELL & CO SOLICITORS	£62,700	£142,800	£37,200	£242,700	£42,100	£284,800	£0
RAFFERTY WOOD & CO SOLICITORS	£47,500	£182,500	£9,100	£239,100	£41,200	£280,300	£0
ADAIRS SOLICITORS	£29,800	£201,300	£5,000	£236,100	£40,300	£276,400	£0
W & A S BRUCE SOLICITORS	£169,000	£62,400	£4,500	£235,900	£40,500	£276,400	£0
ALEX BROWN & CO SOLICITORS	£0	£233,100	£0	£233,100	£39,900	£272,900	£0
ROBERTS & CO SOLICITORS	£14,700	£214,100	£3,000	£231,800	£39,400	£271,200	£0
CROZIERS SOLICITORS	£8,900	£219,800	£1,500	£230,200	£39,000	£269,200	£0
FERGUSON & CO	£49,800	£176,600	£200	£226,700	£38,800	£265,500	£0
WHELAN & CO	£76,700	£133,400	£15,300	£225,400	£38,600	£264,000	£0
A C WHITE SOLICITORS	£161,600	£48,900	£13,400	£223,900	£39,200	£263,100	£300
MULLANE & CO (SCOTLAND) LTD	£0	£222,300	£2,300	£224,600	£37,800	£262,400	£0
DAVID KINLOCH & CO SOLICITORS	£5,400	£216,600	£2,200	£224,200	£37,900	£262,100	£0
STEVENSON & MARSHALL SOLICITORS	£78,800	£141,500	£2,400	£222,700	£38,600	£261,300	£0
THE PRG PARTNERSHIP	£67,100	£146,500	£6,600	£220,200	£38,600	£258,800	£0
FLYNN & CO SOLICITORS	£26,400	£189,400	£4,700	£220,500	£38,000	£258,500	£0
JOHN PRYDE SOLICITORS	£0	£218,900	£0	£218,900	£37,500	£256,400	£0
WILLIAM MCCLUSKEY SOLICITORS	£200	£201,300	£16,900	£218,400	£37,100	£255,500	£0
SNEDDON MORRISON SSC	£189,600	£0	£25,700	£215,300	£37,800	£253,100	£0
MCCREADY & CO SOLICITORS	£21,600	£191,500	£3,600	£216,700	£36,200	£252,800	£0
JACK GOWANS & MARC DICKSON SOLICITORS	£7,200	£206,900	£200	£214,200	£36,500	£250,800	£0
HARDING & CO SOLICITORS	£400	£212,700	£0	£213,100	£36,700	£249,800	£0
FINLAYSON WISE SOLICITORS	£51,700	£146,600	£9,300	£207,600	£35,800	£243,400	£0

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FINLAY MACRAE SOLICITORS	£127,900	£61,700	£17,200	£206,700	£35,800	£242,500	£1,600
ROSS & FOX SOLICITORS	£0	£206,400	£0	£206,400	£35,100	£241,500	£0
GAIL GOODFELLOW & CO SOLICITORS	£0	£205,800	£0	£205,800	£35,200	£241,000	£0
HUGHES DOWDALL SOLICITORS	£88,100	£112,400	£4,800	£205,300	£35,600	£241,000	£0
FORBES & CO SOLICITORS	£1,300	£201,100	£1,000	£203,400	£35,300	£238,700	£0
EAST END COMMUNITY LAW CENTRE	£201,700	£200	£0	£201,900	£35,400	£237,400	£0
CRAWFORD MASON & CO LTD SOLICITORS	£300	£196,500	£600	£197,400	£33,700	£231,100	£0
BELL SOLICITORS LIMITED	£4,400	£186,700	£6,000	£197,100	£33,700	£230,800	£0
GERARD MCGUIRE & CO SOLICITORS	£600	£190,400	£1,900	£192,800	£33,200	£226,100	£0
WALKER & SHARPE SOLICITORS	£20,600	£171,200	£1,300	£193,100	£32,900	£226,000	£0
MORRISON HAGGERTY SOLICITORS	£1,200	£190,000	£0	£191,300	£33,600	£224,800	£0
MSM SOLICITORS	£63,300	£114,700	£13,700	£191,700	£32,700	£224,400	£0
PHILPOTT PLATT NIBLET & WIGHT SOLICITORS	£122,400	£60,900	£6,700	£190,100	£33,200	£223,300	£0
MURRAY HAMILTON & CHALMERS SOLICITORS	£12,600	£174,500	£2,000	£189,200	£32,400	£221,600	£0
STEPHEN MACBRIDE & COMPANY	£0	£189,200	£100	£189,300	£32,200	£221,600	£0
MACKIE & DEWAR SOLICITORS	£21,600	£167,200	£200	£189,000	£32,400	£221,400	£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
EDINBURGH LAW	£153,900	£0	£32,900	£186,800	£32,600	£219,500	£0
NEIL F. MCPHERSON SOLICITORS	£4,000	£183,300	£100	£187,500	£31,800	£219,400	£0
TONY CURRIE SOLICITORS	£0	£185,600	£0	£185,600	£31,900	£217,500	£0
BEVERIDGE & KELLAS SOLICITORS	£184,800	£0	£0	£184,800	£32,200	£217,100	£0
ANDERSON STRATHERN LLP	£182,700	£0	£0	£182,700	£31,400	£214,200	£0
KILCOYNE & CO SOLICITORS	£83,600	£91,400	£6,500	£181,500	£30,900	£212,400	£0
GALLETLY & CO SOLICITORS	£0	£181,300	£0	£181,300	£30,700	£212,000	£0
JACQUELINE DOYLE & CO	£131,500	£39,900	£9,300	£180,700	£31,000	£211,700	£0
GILROY & CO	£0	£179,900	£0	£179,900	£30,200	£210,100	£0
MARTIN & COMPANY SOLICITORS	£24,300	£153,900	£700	£178,900	£31,000	£209,900	£0
DUNLOP ALLEN & CO SOLICITORS	£6,100	£107,800	£59,300	£173,200	£29,600	£202,800	£0
B J LANIGAN & CO SOLICITORS	£6,100	£158,900	£8,500	£173,500	£29,300	£202,700	£0
BASTEN SNEDDON COURT PRACTICE	£1,600	£171,500	£800	£173,800	£26,400	£200,200	£0
MCSPORRANS	£0	£170,300	£0	£170,300	£29,100	£199,400	£0
GOOD & MOORE	£0	£169,900	£0	£169,900	£29,000	£198,900	£0
LAFFERTY REID	£0	£166,400	£800	£167,200	£28,500	£195,700	£0
GRAY & CO SOLICITORS	£139,000	£23,300	£4,700	£167,000	£28,500	£195,500	£200
LEFEVRE LITIGATION SOLICITORS	£0	£167,400	£0	£167,400	£27,500	£195,000	£0
MACNABS SOLICITORS	£164,600	£100	£1,000	£165,700	£29,100	£194,800	£0
MCWHINNEY RICHARDS SOLICITORS	£49,100	£116,600	£400	£166,000	£28,700	£194,800	£0
IAN C MCCARTHY SOLICITORS	£43,500	£94,100	£26,700	£164,300	£28,300	£192,600	£0
HODGE SOLICITORS LLP	£56,400	£101,700	£4,300	£162,400	£28,000	£190,400	£0

Fees paid to firms 2008-2009 - order of earnings.

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G TIERNEY & CO SOLICITORS	£100	£155,500	£6,700	£162,200	£27,400	£189,600	£0
LINDSAY & KIRK SOLICITORS	£62,900	£92,000	£4,500	£159,400	£27,400	£186,800	£0
WATTERS STEVEN & CO SOLICITORS	£6,400	£151,200	£700	£158,300	£26,900	£185,300	£0
STEPHEN PATERSON & CO SOLICITORS	£0	£157,400	£0	£157,400	£26,800	£184,200	£0
ERSKINE MACASKILL & CO SOLS, C/O SUSAN OS'	£143,700	£7,300	£5,700	£156,600	£27,400	£184,000	£0
G SWEENEY SOLICITORS LTD	£0	£154,500	£0	£154,500	£26,700	£181,200	£0
AAMER ANWAR & CO	£0	£154,000	£0	£154,100	£26,500	£180,600	£0
HINGSTONS	£0	£153,400	£0	£153,400	£26,200	£179,600	£0
JAIN, NEIL & RUDDY	£144,700	£6,000	£1,100	£151,900	£26,100	£177,900	£0
DEREK SMITH & COMPANY	£0	£149,100	£0	£149,100	£25,300	£174,400	£0
MACLEOD & MACCALLUM SOLICITORS	£115,000	£0	£33,300	£148,300	£25,800	£174,100	£0
DOUGLAS BARR & CO LIMITED SOLICITORS	£43,200	£103,700	£1,300	£148,200	£25,200	£173,400	£0
LOGANS	£0	£147,900	£0	£147,900	£25,200	£173,100	£0
BRIAN G GALLEN SOLICITORS	£200	£142,700	£5,000	£147,800	£25,100	£172,900	£0
IAIN SMITH & PARTNERS W S SOLICITORS	£76,800	£69,900	£600	£147,300	£25,500	£172,800	£0
AUSTIN KELLY & CO SOLICITORS	£90,400	£43,400	£10,100	£143,900	£24,900	£168,800	£0
BOB MCDOWALL SOLICITORS	£11,200	£131,200	£800	£143,300	£24,400	£167,700	£0
WINNING DEFENCE LAWYER	£0	£142,900	£0	£142,900	£24,400	£167,300	£0
RSC SOLICITORS	£38,100	£103,400	£3,600	£145,000	£21,800	£166,800	£0
LYNN HERBERT SOLICITOR	£86,400	£48,100	£7,000	£141,500	£24,700	£166,200	£0
PHINN & CO SOLICITORS	£0	£140,500	£0	£140,500	£23,900	£164,400	£0
SAVAGE LAW PRACTICE SOLICITORS	£13,600	£124,400	£2,300	£140,300	£23,900	£164,200	£0
KELLY & CO SOLICITORS	£63,400	£46,600	£29,600	£139,700	£24,300	£163,900	£0
JACK GRANT & CO SOLICITORS	£89,100	£32,200	£18,300	£139,600	£24,100	£163,800	£0
TAYLOR & HENDERSON SOLICITORS	£62,300	£65,400	£11,700	£139,400	£24,100	£163,500	£0
RSB MACDONALD SOLICITORS	£71,300	£65,300	£900	£137,500	£23,700	£161,200	£0
SOMERVILLE & RUSSELL SOLICITORS	£71,100	£63,700	£2,300	£137,000	£24,000	£161,000	£0
MCCLAY & COMPANY LIMITED	£0	£137,000	£0	£137,000	£23,500	£160,500	£0
BARTON & HENDRY SOLICITORS	£112,000	£23,600	£700	£136,300	£23,800	£160,100	£0
D.N.L.C.	£159,900	£0	£100	£160,000	£0	£160,000	£0
COOK STEVENSON & CO SOLICITORS	£88,200	£45,000	£3,100	£136,300	£23,500	£159,800	£0
ALLAN MCDUGALL SOLICITORS	£101,900	£0	£33,200	£135,100	£23,800	£158,900	£0
ELLIOT & CO SOLICITORS	£69,500	£65,300	£400	£135,200	£23,100	£158,300	£0
THE MCKINSTRY CO INC. GARDINER & NOBLE SC	£134,900	£0	£0	£134,900	£23,200	£158,100	£0
CASTLEMILK LAW & MONEY ADVICE CENTRE	£133,800	£0	£0	£133,800	£23,500	£157,400	£0
ALEX MUIR SOLICITOR	£0	£134,100	£300	£134,400	£22,800	£157,200	£0
MACKINLAY & SUTTIE SOLICITORS	£88,800	£38,100	£5,300	£132,200	£23,400	£155,600	£0
J MYLES & CO	£66,600	£61,100	£3,100	£130,900	£22,400	£153,300	£0
GRANT SMITH LAW PRACTICE SOLICITORS	£10,700	£115,400	£4,200	£130,400	£22,000	£152,400	£0
ANTHONY MAHON & CO SOLICITORS	£21,600	£107,400	£900	£129,900	£22,400	£152,300	£0

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BARNETTS SOLICITORS	£54,800	£72,800	£1,700	£129,300	£22,200	£151,500	£0
FREELANDS SOLICITORS	£100,300	£27,700	£500	£128,500	£21,600	£150,100	£3,800
GRAY & GRAY SOLICITORS	£30,600	£86,200	£10,400	£127,200	£21,900	£149,100	£0
FLYNN RUSSO & CO	£15,400	£109,800	£1,300	£126,500	£21,900	£148,400	£0
HALL & HAUGHEY SOLICITORS	£0	£126,400	£0	£126,400	£21,500	£147,900	£0
KNOX & CO SOLICITORS	£0	£123,300	£0	£123,300	£20,800	£144,100	£0
FOGGO MACINNES	£0	£121,200	£0	£121,200	£20,200	£141,300	£0
ANDREW T GILBERTSON SOLICITORS	£0	£119,800	£0	£119,800	£20,500	£140,300	£0
J P MOWBERRY LIMITED SOLICITOR	£0	£117,700	£800	£118,600	£20,500	£139,100	£0
PEACOCK JOHNSTON SOLICITORS	£33,900	£82,500	£0	£116,400	£20,200	£136,700	£0
IMMIGRATION ADVISORY SERVIC	£115,600	£0	£0	£115,600	£20,100	£135,700	£200
INNES & MACKAY SOLICITORS	£109,500	£0	£4,300	£113,800	£19,800	£133,600	£0
WOODWARD LAWSON	£37,700	£76,100	£0	£113,800	£19,200	£133,100	£0
WALKER LAIRD SOLICITORS	£109,400	£1,600	£0	£110,900	£19,600	£130,600	£0
CAMPBELL BOATH SOLICITORS	£23,900	£81,800	£5,000	£110,800	£19,000	£129,800	£0
LINDA GEORGE FAMILY LAW	£92,500	£0	£17,600	£110,100	£19,500	£129,600	£0
BLANTYRE CRIMINAL LAWYERS	£0	£110,200	£0	£110,200	£18,600	£128,800	£0
ROBERTON & CO SOLICITORS	£0	£109,900	£0	£109,900	£18,600	£128,500	£0
POLLOCK SOMERVILLE & CO SOLICITORS	£3,000	£106,400	£400	£109,800	£18,700	£128,400	£0
BRUCE MACDONALD & CO SOLICITORS	£40,500	£66,600	£1,500	£108,500	£18,400	£127,000	£0
BAILLIE SPOWART SOLICITORS	£35,700	£100	£71,700	£107,500	£18,600	£126,100	£0
GAIR & GIBSON SOLICITORS	£42,500	£63,000	£2,100	£107,600	£18,400	£126,100	£0
THE CRUICKSHANK LAW PRACTICE	£0	£106,400	£0	£106,400	£18,000	£124,400	£0
ALEX LAFFERTY & CO SOLICITORS	£0	£106,000	£0	£106,000	£18,000	£123,900	£0
ROLLO DAVIDSON MCFARLANE SOLICITORS	£69,200	£35,400	£600	£105,200	£18,500	£123,700	£0
MACKINTOSH & WYLIE SOLICITORS	£59,400	£13,300	£32,300	£105,000	£18,300	£123,300	£0
MCARTHUR STANTON SOLICITORS	£52,300	£45,100	£6,000	£103,400	£18,100	£121,500	£0
BLACK & GUILD SOLICITORS	£47,100	£54,100	£1,100	£102,400	£17,800	£120,100	£0
BERRY, POGGI & CO	£0	£102,600	£0	£102,600	£17,400	£120,000	£0
JACKSON & CO SOLICITORS	£47,400	£54,700	£0	£102,100	£17,600	£119,700	£0
BELL RUSSELL & CO SOLICITORS	£16,300	£85,600	£0	£101,900	£17,500	£119,400	£0
PETER J WOOLFSON & CO SOLICITORS	£100,600	£0	£0	£100,600	£17,500	£118,100	£0
ETHNIC MINORITIES LAW CENTRE SOLICITOR	£117,900	£0	£0	£117,900	£0	£117,900	£1,100
YVONNE ROBBIE SOLICITORS	£91,500	£0	£8,500	£100,000	£16,900	£116,900	£0
PETER LOCKHARTS SOLICITORS	£2,700	£96,800	£0	£99,500	£17,200	£116,700	£0
MCKENZIES SOLICITORS	£22,500	£75,600	£300	£98,400	£17,100	£115,500	£0
DERICK WILLIAMSON & CO SOLICITORS	£0	£98,300	£0	£98,300	£16,900	£115,200	£0
INNES JOHNSTON & CO SOLICITORS	£70,100	£26,800	£600	£97,400	£17,100	£114,500	£0
NICOL HARVEY & PIERCE SOLICITORS	£7,000	£90,600	£100	£97,700	£16,700	£114,300	£0
IAN SCOTT SOLICITORS	£0	£97,700	£0	£97,700	£16,400	£114,200	£0

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A J LINDEN & CO SOLICITORS	£1,000	£93,300	£3,100	£97,400	£16,600	£114,000	£0
KENNETH M GREENER SOLICITORS	£49,700	£45,100	£1,900	£96,800	£16,900	£113,600	£0
MACMILLANS SOLICITORS	£0	£97,200	£0	£97,200	£16,200	£113,500	£0
SMITH & GRANT SOLICITORS	£49,700	£46,400	£0	£96,100	£16,700	£112,800	£0
MICHAEL HORSMAN & CO SOLICITORS	£0	£96,400	£0	£96,400	£16,300	£112,600	£0
FLEETWOOD & ROBB SOLICITORS	£84,200	£0	£11,200	£95,400	£16,800	£112,300	£0
MCGEEHAN & COMPANY	£0	£106,500	£5,300	£111,800	£0	£111,800	£0
TAGGART MEIL MATHERS SOLICITORS	£26,000	£67,500	£1,200	£94,700	£16,300	£111,100	£0
GRAEME RUNCIE & CO SOLICITORS	£0	£94,700	£0	£94,700	£16,300	£111,000	£0
KENNEDY & CO. SOLICITORS	£44,400	£49,000	£1,300	£94,700	£16,300	£111,000	£0
JOHN A BRYAN & CO SOLICITORS	£0	£94,500	£0	£94,500	£16,300	£110,800	£0
JACK BROWN & COMPANY SOLICITORS	£800	£92,900	£700	£94,300	£16,300	£110,600	£0
ROY MILLER & CO SOLICITORS	£21,400	£64,900	£8,000	£94,300	£16,100	£110,500	£0
ALLAN BLACK & MCCASKIE SOLICITORS	£32,100	£61,000	£1,000	£94,200	£16,200	£110,300	£0
INVERNESS LEGAL SERVICES FOR CRIMINAL AD	£0	£94,100	£0	£94,100	£16,100	£110,200	£0
THE WATTS LEGAL PRACTICE T/A WATTS SOLIC	£28,500	£62,800	£1,700	£92,900	£16,100	£109,000	£0
RAYMOND MCILWAM & CO	£0	£92,800	£0	£92,800	£16,000	£108,900	£0
CALUM WEIR SOLICITORS	£0	£90,200	£0	£90,200	£15,600	£105,800	£0
HARLEY & CO SOLICITORS	£400	£85,100	£3,600	£89,100	£15,300	£104,400	£0
COFFIELD & CO	£36,900	£50,300	£1,800	£89,000	£15,000	£104,000	£0
RUSSELLS GIBSON MCCAFFREY SOLICITORS	£45,600	£42,400	£300	£88,400	£15,200	£103,500	£0
OAG & CO SOLICITORS	£0	£85,700	£0	£85,700	£14,400	£100,200	£0
BRADLEY CAMPBELL & CO. SOLICITORS	£77,600	£7,400	£100	£85,100	£14,700	£99,800	£0
DAILLY & CO SOLICITORS	£82,600	£0	£1,300	£83,900	£14,700	£98,500	£0
JOHN CARROLL & CO SOLICITORS	£0	£83,900	£0	£83,900	£14,600	£98,500	£0
HAMISH L MELROSE	£0	£84,000	£0	£84,000	£14,500	£98,400	£0
E THORNTON & CO SOLICITORS	£36,500	£43,300	£3,900	£83,700	£14,500	£98,100	£0
PAISLEY LAW CENTRE INC JON KIDDIE LAWYERS	£80,300	£0	£2,500	£82,900	£15,100	£97,900	£0
JOHN MCGOVERN & CO SOLICITORS	£6,800	£76,300	£100	£83,300	£14,200	£97,500	£0
FRASER SHEPHERD	£82,000	£0	£300	£82,300	£14,700	£96,900	£0
ALLARDICE & CREEGAN SOLICITORS	£0	£81,700	£200	£81,900	£14,200	£96,100	£0
MALCOLM JACK & MATHESON SOLICITORS	£46,600	£31,100	£4,100	£81,800	£14,100	£96,000	£0
WHITTEN & CO SOLICITORS	£14,200	£67,800	£0	£82,100	£14,000	£96,000	£0
W W & J MCCLURE SOLICITORS	£78,700	£2,200	£700	£81,700	£14,300	£95,900	£0
MICHAEL KEMP FAMILY LAW	£78,000	£1,700	£1,900	£81,600	£14,100	£95,800	£0
DILIP DEB SOLICITOR	£4,300	£75,700	£1,800	£81,700	£14,000	£95,700	£0
MARK HUTCHISON & CO	£0	£95,200	£0	£95,200	£0	£95,200	£0
A RITCHIE SOLICITORS	£2,100	£79,100	£100	£81,300	£13,700	£95,000	£0
EUAN ROBERTSON SOLICITORS	£0	£80,800	£0	£80,800	£13,800	£94,600	£0
MCINTYRE & CO SOLICITORS	£33,100	£47,100	£500	£80,700	£13,800	£94,500	£0

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A C O'NEILL & CO	£78,800	£0	£1,700	£80,500	£14,000	£94,400	£0
DYKES GLASS & CO SOLICITORS	£21,900	£55,900	£1,000	£78,800	£13,600	£92,400	£0
PLENDERLEATH RUNCIE SOLICITORS	£2,000	£76,800	£0	£78,800	£13,300	£92,000	£0
STEPHEN GRADY & CO	£0	£78,400	£0	£78,400	£12,700	£91,100	£0
TERRY BOYLE & CO SOLICITORS	£0	£77,600	£0	£77,600	£13,500	£91,100	£0
MCGREEVY & CO	£400	£77,500	£0	£77,800	£13,000	£90,900	£0
BREADY & CO SOLICITORS	£0	£77,000	£0	£77,000	£13,000	£90,000	£0
JARDINE DONALDSON SOLICITORS	£64,200	£0	£12,200	£76,400	£13,200	£89,600	£0
THE MACKENZIE LAW PRACTICE SOLICITORS	£61,700	£11,600	£2,600	£75,900	£13,100	£89,000	£0
COWAN & CO SOLICITORS	£73,600	£1,100	£800	£75,500	£13,300	£88,800	£0
ALEX MITCHELL & SONS SOLICITORS	£26,600	£47,800	£200	£74,600	£13,000	£87,500	£0
MCKINNON HEWITT SOLICITORS	£74,300	£0	£0	£74,300	£12,800	£87,100	£0
D W SHAW SOLICITORS	£54,900	£17,500	£1,000	£73,500	£12,800	£86,300	£0
GOSTELOW & CO SOLICITORS	£58,200	£14,000	£1,300	£73,500	£12,800	£86,300	£0
MURPHY & CO	£100	£73,600	£0	£73,800	£12,600	£86,300	£0
SANDEMANS SOLICITORS	£12,500	£59,400	£1,500	£73,500	£12,600	£86,100	£0
MAINS SOLICITORS	£30,600	£31,800	£10,600	£73,000	£12,700	£85,700	£0
IAN S SMART & CO SOLICITORS	£58,100	£11,000	£3,700	£72,900	£12,600	£85,500	£0
LYONS LAING SOLICITORS	£50,200	£21,900	£700	£72,700	£12,700	£85,400	£0
MANN SOLICITORS	£0	£73,100	£0	£73,100	£12,300	£85,300	£0
LINDA FLEETWOOD	£78,900	£300	£0	£79,200	£5,900	£85,100	£0
BELL & CO SOLICITORS	£24,400	£42,100	£4,000	£70,500	£12,100	£82,600	£0
CONDIES SOLICITORS	£52,900	£16,900	£300	£70,100	£12,100	£82,200	£0
NICOLSON & CO	£0	£0	£70,000	£70,000	£12,100	£82,100	£0
N S LOCKHART SOLICITOR	£55,100	£14,200	£600	£69,800	£12,200	£82,000	£0
J D BANNATYNE & CAMPBELL SOLICITORS	£12,700	£55,300	£900	£68,900	£11,900	£80,800	£0
KELLY RANKIN & BRESLIN SOLICITORS	£9,800	£41,600	£17,400	£68,800	£11,500	£80,400	£0
DAVID BROOKENS & COMPANY SOLICITORS	£0	£68,600	£0	£68,600	£11,700	£80,200	£0
WILSON DEFENCE	£0	£68,300	£0	£68,300	£11,800	£80,100	£0
JAS. S GROSSET SOLICITORS	£35,200	£30,400	£2,600	£68,200	£11,800	£80,000	£0
KAVANAGH COYLE SOLICITORS LTD	£0	£69,500	£0	£69,500	£9,800	£79,300	£0
MUNRO LIDDELL SOLICITORS	£63,100	£2,200	£1,600	£66,800	£11,800	£78,500	£0
LEONARDS SOLICITORS LIMITED	£41,800	£4,600	£20,500	£66,800	£11,500	£78,300	£0
MCANDREW & CO SOLICITORS	£55,700	£6,700	£3,600	£66,100	£11,600	£77,700	£0
DRUMCHAPEL LAW & MONEY ADVICE CENTRE	£77,200	£0	£0	£77,200	£0	£77,200	£0
KEN MACDONALD & CO SOLICITORS	£8,500	£53,300	£3,800	£65,600	£11,200	£76,800	£0
ROSS & CONNELL SOLICITORS	£57,200	£6,100	£1,700	£65,000	£11,500	£76,500	£0
LAMBERT & CO SOLICITORS	£44,700	£19,700	£300	£64,800	£11,300	£76,100	£0
MCGILL & CO	£67,200	£0	£0	£67,200	£8,500	£75,700	£0
HODSON & CO	£9,600	£53,600	£800	£64,100	£11,000	£75,100	£0

Fees paid to firms 2008-2009 - order of earnings.

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F T & D C WALLACE SOLICITORS	£34,000	£29,400	£200	£63,600	£11,200	£74,800	£0
JOHN MACAULAY & CO SOLICITORS	£0	£63,000	£0	£63,000	£11,000	£74,000	£0
LINDSAY SOLICITORS	£9,900	£48,600	£4,600	£63,000	£10,800	£73,800	£0
ALLANS SOLICITORS	£0	£62,800	£0	£62,800	£10,700	£73,400	£0
HADDON & TURNBULL SOLICITORS	£36,900	£25,600	£100	£62,600	£10,800	£73,400	£0
MACALLANS	£60,800	£0	£1,400	£62,200	£10,900	£73,200	£0
JAMES R WALLACE SOLICITORS	£0	£62,300	£0	£62,300	£10,600	£72,900	£0
MORGANS SOLICITORS	£11,500	£50,200	£400	£62,100	£10,800	£72,800	£0
MCKAY & NORWELL SOLICITORS	£59,700	£0	£2,000	£61,700	£10,900	£72,600	£0
T C YOUNG SOLICITORS	£54,800	£0	£6,500	£61,300	£10,700	£72,000	£0
BONAR MACKENZIE SOLICITORS	£61,200	£0	£0	£61,200	£10,600	£71,800	£0
KATANI & CO SOLICITORS	£62,400	£1,600	£0	£64,000	£7,700	£71,700	£0
PACITTI JONES SOLICITORS	£53,100	£7,300	£300	£60,800	£10,800	£71,600	£0
BLACK HAY SOLICITORS	£49,600	£10,000	£1,100	£60,700	£10,700	£71,400	£0
NAFTALIN DUNCAN & CO SOLICITORS	£46,500	£0	£13,500	£60,100	£10,600	£70,600	£0
SCOTT MCQUIRE & CO	£0	£60,400	£0	£60,400	£10,300	£70,600	£0
T G BRADSHAW & CO SOLICITORS	£42,000	£0	£18,000	£60,000	£10,300	£70,400	£0
WILLIAM LAVELLE SOLICITOR	£0	£60,000	£0	£60,000	£10,400	£70,400	£0
PAUL V COYLE	£0	£60,000	£0	£60,000	£10,200	£70,200	£0
MOONEYS SOLICITORS	£0	£59,700	£0	£59,700	£10,400	£70,100	£0
DIGBY BROWN & CO SOLICITORS	£59,600	£0	£0	£59,600	£10,400	£70,000	£0
NICOL & CO	£59,000	£0	£0	£59,000	£10,400	£69,300	£0
COCKBURNS SOLICITORS	£2,700	£56,100	£0	£58,800	£10,200	£69,000	£0
MK SOLICITORS	£40,900	£16,000	£1,600	£58,500	£10,300	£68,800	£0
BRODIES SOLICITORS	£58,500	£0	£0	£58,500	£10,200	£68,700	£0
FRIELS SOLICITORS	£58,500	£0	£0	£58,500	£10,200	£68,700	£0
NICOLSON O'BRIEN SOLICITORS	£14,300	£44,000	£0	£58,300	£10,000	£68,400	£0
MAXWELL MACLAURIN SOLICITORS	£58,100	£0	£0	£58,100	£10,100	£68,200	£0
MOORE & PARTNERS LLP SOLICITORS	£55,100	£500	£1,900	£57,500	£10,300	£67,800	£0
D & J DUNLOP SOLICITORS	£10,500	£46,700	£700	£57,900	£9,900	£67,700	£0
KEENE & COMPANY SOLICITORS	£100	£57,200	£400	£57,700	£9,700	£67,400	£0
DEVINE & CO	£400	£57,800	£0	£58,200	£9,000	£67,100	£0
HAY CASSELS SOLICITORS	£42,700	£2,100	£11,700	£56,500	£10,000	£66,500	£0
AL GORDON SOLICITOR	£42,400	£0	£13,700	£56,200	£9,800	£66,000	£0
BROPHY & CO SOLICITORS	£55,500	£0	£0	£55,500	£9,800	£65,300	£0
PHILIP ROONEY & CO SOLICITORS	£4,400	£49,900	£900	£55,200	£9,500	£64,700	£0
ADAM LEGAL	£12,300	£41,700	£1,000	£55,000	£9,600	£64,600	£0
BRIAN D SELBY & CO SOLICITORS	£800	£54,300	£0	£55,100	£9,400	£64,500	£0
S F WILSON SOLICITORS	£46,900	£0	£7,300	£54,200	£9,600	£63,900	£0
JOHN JACKSON & DICK SOLICITORS	£53,700	£0	£200	£53,900	£9,300	£63,200	£0

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RUTH ANDERSON SOLICITORS	£17,400	£26,000	£10,200	£53,600	£9,300	£63,000	£0
MACNAIRS SOLICITORS	£53,200	£0	£300	£53,500	£9,300	£62,900	£0
ANDREW HADDON & CROWE SOLICITORS	£33,900	£18,300	£1,300	£53,500	£9,200	£62,700	£0
LATHAM & CO SOLICITORS	£29,600	£23,400	£400	£53,400	£9,200	£62,600	£0
MEGSON & CO SOLICITORS	£0	£53,300	£0	£53,300	£9,000	£62,300	£0
ADAIR & BRYDEN SOLICITORS	£17,400	£35,500	£100	£53,000	£9,000	£62,100	£0
C & D MACTAGGART SOLICITORS	£11,900	£39,700	£900	£52,500	£9,100	£61,600	£0
MCCAFFERTY & CO SOLICITORS	£9,800	£42,800	£0	£52,600	£8,900	£61,500	£0
BLACKADDERS SOLICITORS	£52,400	£100	£0	£52,400	£9,000	£61,400	£0
DOYLE & CO SOLICITORS	£9,400	£42,600	£300	£52,200	£9,100	£61,400	£0
R S VAUGHAN & CO	£15,600	£36,000	£400	£52,000	£9,000	£61,000	£0
COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS	£48,100	£0	£3,300	£51,400	£8,900	£60,300	£0
HANNAY FRASER & CO SOLICITORS	£15,400	£36,000	£200	£51,600	£8,700	£60,300	£0
KAREN MACTAGGART SOLICITORS	£52,000	£0	£0	£52,000	£8,300	£60,300	£0
BARCLAY & CO	£32,400	£0	£18,800	£51,200	£9,000	£60,100	£0
MACDONALD MACIVER & CO SOLICITORS	£14,200	£36,000	£700	£51,000	£8,700	£59,600	£0
ROGER WEBB	£0	£50,700	£0	£50,700	£8,600	£59,300	£0
C SHARKEY & CO LTD	£0	£50,500	£0	£50,500	£8,500	£59,100	£0
D P B KANE & CO SOLICITORS	£0	£50,300	£0	£50,300	£8,700	£58,900	£0
MATHESON RITCHI	£30,600	£15,200	£4,400	£50,200	£8,200	£58,400	£0
ELIZABETH WELSH FAMILY LAW PRACTICE	£47,500	£600	£900	£49,000	£8,600	£57,700	£0
FAGANS SOLICITORS	£23,600	£23,600	£1,800	£49,000	£8,500	£57,500	£0
DUFFY TOSHNER & CO SOLICITORS	£47,600	£600	£0	£48,200	£8,400	£56,500	£0
ANDERSON JONES SOLICITORS	£0	£47,600	£400	£48,000	£8,400	£56,400	£0
BANKS DEVLIN & CO SOLICITORS	£11,900	£34,900	£1,200	£48,000	£8,200	£56,200	£0
H K PAUL & CO SOLICITORS	£0	£48,000	£0	£48,000	£8,200	£56,200	£0
RAEBURN CHRISTIE CLARK & WALLACE SOLICITORS	£34,800	£12,800	£0	£47,600	£8,300	£55,900	£0
GRIGOR & YOUNG SOLICITORS	£46,300	£1,000	£0	£47,300	£8,000	£55,300	£0
IAN MILLIGAN SOLICITOR	£0	£46,900	£0	£46,900	£8,000	£55,000	£0
HANN & CO SOLICITORS	£32,300	£12,200	£1,700	£46,200	£8,100	£54,300	£0
BLACKWOOD CRATE SOLICITORS	£20,500	£21,100	£4,400	£45,900	£8,000	£53,900	£0
AITKEN NAIRN SOLICITORS	£45,500	£0	£0	£45,500	£7,900	£53,400	£0
KINNEAR & FALCONER SOLICITORS	£29,300	£10,000	£5,900	£45,200	£7,700	£52,900	£0
BMK WILSON	£44,900	£0	£100	£45,000	£7,800	£52,800	£0
ELAINE BRUNGER & CO	£0	£45,100	£0	£45,100	£7,700	£52,700	£0
HAMILTON ROSS SOLICITORS	£26,600	£17,800	£600	£45,000	£7,600	£52,600	£0
STIRLING & GILMOUR SOLICITORS	£40,600	£1,800	£1,800	£44,300	£7,800	£52,100	£0
MAILERS SOLICITORS	£17,100	£26,700	£500	£44,300	£7,500	£51,800	£0
STEPHEN J SEMPLE & CO	£0	£44,800	£0	£44,800	£7,000	£51,800	£0
CAMPBELL SMITH SOLICITORS	£42,800	£0	£500	£43,300	£7,600	£51,000	£0

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MCJERROW & STEVENSON SOLICITORS	£43,300	£0	£0	£43,300	£7,700	£50,900	£0
CASSELS SOLICITORS	£0	£43,000	£0	£43,000	£7,400	£50,400	£0
MCCASH & HUNTER SOLICITORS	£41,900	£0	£0	£41,900	£7,300	£49,200	£0
MCINTOSH & MACLACHLAN SOLICITORS	£31,700	£8,900	£800	£41,400	£7,200	£48,600	£0
ROBERTSON SMITH SOLICITORS	£30,500	£10,700	£100	£41,300	£7,200	£48,600	£0
PRICE ROBBIE	£33,900	£2,600	£4,400	£40,800	£7,200	£48,000	£0
JAMES M CARMICHAEL SOLICITOR	£7,800	£33,100	£0	£40,900	£7,000	£47,900	£0
STEEN BALI	£39,300	£1,000	£0	£40,300	£7,200	£47,500	£0
ADAM COCHRAN SOLICITORS	£40,200	£0	£0	£40,200	£7,000	£47,200	£0
J K CAMERON SOLICITORS	£23,200	£15,800	£1,000	£40,000	£7,000	£47,100	£0
MELROSE & PORTEOUS SOLICITORS	£26,900	£12,600	£0	£39,500	£6,900	£46,400	£0
JAMES GUTHRIE & CO SOLICITORS	£23,100	£16,000	£200	£39,200	£6,700	£46,000	£0
KENNETH PATERSON SOLICITORS	£39,100	£0	£0	£39,100	£6,900	£46,000	£0
BEVERIDGE HERD & SANDILANDS SOLICITORS	£29,000	£9,600	£500	£39,100	£6,800	£45,800	£0
R T MCCORMACK SOLICITORS	£0	£39,200	£0	£39,200	£6,600	£45,800	£0
MICHAEL LOTT SOLICITORS	£21,000	£17,800	£0	£38,700	£6,900	£45,600	£0
STIRLING & CO SOLICITORS	£38,800	£0	£0	£38,800	£6,800	£45,600	£0
HIGHLAND LAW PRACTICE	£13,800	£24,500	£100	£38,400	£6,700	£45,100	£0
S P FLANAGAN SOLICITORS	£0	£38,500	£0	£38,500	£6,500	£45,100	£0
W RENFREW & CO LTD	£35,000	£3,300	£0	£38,300	£6,800	£45,100	£0
MICHAEL CHAPMAN SOLICITORS	£0	£38,400	£0	£38,400	£6,500	£44,900	£0
BLACKADDER & MCMONAGLE SOLICITORS	£38,100	£0	£0	£38,100	£6,600	£44,700	£0
JENNIFER LAUGHLAND SOLICITORS AT SHELTER	£37,800	£0	£0	£37,800	£6,900	£44,700	£0
MASSON & GLENNIE SOLICITORS	£35,700	£1,200	£1,000	£38,000	£6,600	£44,500	£0
HBM SAYERS GIUSTI MARTIN	£37,700	£0	£0	£37,700	£6,600	£44,300	£0
D M MACKINNON WS SOLICITORS	£6,300	£30,900	£600	£37,700	£6,300	£44,100	£0
SINCLAIR COURT SOLICITORS	£24,200	£17,600	£1,400	£43,200	£600	£43,800	£0
BRUNTON MILLER SOLICITORS	£33,500	£3,500	£0	£37,100	£6,500	£43,500	£0
SIMPSON & MARWICK SOLICITORS	£30,500	£6,200	£0	£36,700	£6,500	£43,200	£0
CHARLES WOOD & SON SOLICITORS	£26,300	£9,900	£100	£36,300	£6,300	£42,600	£0
MCKINLEY & CO	£0	£36,400	£0	£36,400	£6,100	£42,500	£0
CONROY MCINNES SOLICITORS	£23,600	£4,300	£7,700	£35,500	£6,100	£41,700	£0
SHERIDANS SOLICITORS	£14,900	£19,100	£900	£34,900	£6,100	£40,900	£0
BALLANTYNE & COPLAND SOLICITORS	£7,400	£25,800	£1,400	£34,700	£6,000	£40,600	£0
FRAZER COOGANS SOLICITORS	£21,700	£11,100	£1,700	£34,500	£6,000	£40,500	£0
D'ALVITO DEFENCE LAWYER	£0	£34,500	£0	£34,500	£5,900	£40,400	£0
COWAN DOUGLAS LAW	£18,500	£0	£15,300	£33,900	£6,000	£39,800	£0
LYNCH & CO SOLICITORS	£20,600	£12,100	£1,200	£33,900	£5,800	£39,700	£0
RAEBURN HOPE SOLICITORS	£19,100	£13,600	£800	£33,500	£5,900	£39,400	£0
ROSS STRACHAN & CO SOLICITORS	£19,700	£13,200	£500	£33,400	£5,800	£39,200	£0

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C F BOYLE & CO SOLICITORS	£0	£33,500	£0	£33,500	£5,600	£39,100	£0
IAIN SMITH SOLICITORS LLP	£32,900	£0	£0	£32,900	£5,900	£38,800	£0
R & R URQUHART (INC. MACGREGOR & CO) SOLICITORS	£31,700	£0	£1,200	£32,800	£5,800	£38,600	£0
RODERICK URQUHART SSC	£0	£32,900	£0	£32,900	£5,700	£38,500	£0
BARROWMAN & PARTNERS SOLICITORS	£32,700	£0	£0	£32,700	£5,800	£38,400	£0
DAVIDSON & SHIRLEY SOLICITORS LIMITED	£1,500	£31,300	£0	£32,800	£5,600	£38,400	£0
THE KELLAS PARTNERSHIP	£28,500	£3,900	£200	£32,600	£5,600	£38,300	£0
MILLER HENDRY SOLICITORS	£32,300	£0	£0	£32,300	£5,700	£38,000	£0
PRIMROSE & GORDON SOLICITORS	£24,200	£7,700	£300	£32,300	£5,600	£37,900	£0
G W T MURPHY & CO SOLICITORS	£6,600	£25,200	£400	£32,100	£5,500	£37,600	£0
MELLOCKS SOLICITORS	£31,800	£0	£0	£31,800	£5,500	£37,400	£0
ADAM BEVAN & CO SOLICITORS	£0	£31,000	£0	£31,000	£5,400	£36,300	£0
HAROLD W JOSEPH SOLICITORS	£30,900	£0	£0	£30,900	£5,400	£36,300	£0
SMAIL & EWART SOLICITORS	£25,600	£4,300	£400	£30,300	£5,400	£35,700	£0
KIPPEN CAMPBELL SOLICITORS	£30,200	£0	£0	£30,200	£5,500	£35,600	£0
THOMAS J MCDONALD SOLICITOR	£0	£30,200	£0	£30,200	£5,200	£35,400	£0
ANDERSON SHAW & GILBERT SOLICITORS	£28,800	£600	£600	£30,000	£5,300	£35,300	£0
FERGUSON DEWAR SOLICITORS	£30,000	£0	£0	£30,000	£5,300	£35,300	£0
MORTON FRASER SOLICITORS	£30,100	£0	£0	£30,100	£5,200	£35,300	£0
MCDAID FARRELL SOLICITORS	£5,100	£25,100	£0	£30,200	£5,100	£35,200	£600
JAS CAMPBELL & CO W.S. SOLICITORS	£26,200	£1,600	£1,800	£29,600	£5,200	£34,900	£0
A B & A MATTHEWS SOLICITORS	£24,900	£4,700	£0	£29,600	£5,200	£34,800	£0
TAIT & MACKENZIE SOLICITORS	£25,800	£3,800	£100	£29,700	£5,000	£34,700	£0
BLACKLOCKS SOLICITORS	£29,000	£0	£0	£29,000	£5,100	£34,200	£0
STUART & STUART SOLICITORS	£28,400	£0	£500	£28,900	£5,100	£33,900	£0
LINDSAYS SOLICITORS	£28,800	£0	£0	£28,800	£4,700	£33,500	£0
STEEL ELDRIDGE STEWART	£6,500	£21,800	£200	£28,500	£5,000	£33,400	£0
FIONA CHRISTIE SOLICITOR	£1,000	£27,400	£0	£28,400	£5,000	£33,300	£0
T F REID & DONALDSON SOLICITORS	£27,800	£100	£0	£27,900	£4,900	£32,800	£0
ARCHIBALD SHARP & SON SOLICITORS	£26,600	£1,200	£0	£27,800	£4,900	£32,700	£0
MACBETH CURRIE & CO SOLICITORS	£18,100	£9,600	£200	£27,800	£4,700	£32,600	£0
BATHGATE FAMILY LAW PRACTICE LTD	£25,400	£0	£2,200	£27,600	£4,900	£32,500	£0
CARR BERMAN CRICHTON SOLICITORS	£27,100	£0	£0	£27,100	£4,700	£31,800	£0
HERD LAW LIMITED	£23,400	£3,300	£0	£26,700	£4,700	£31,400	£0
HARPER ROBERTSON & SHANNON SOLICITORS	£23,200	£2,600	£0	£25,800	£4,700	£30,500	£0
PAGAN OSBORNE	£26,000	£0	£0	£26,000	£4,500	£30,500	£0
CLARE RYAN SOLICITOR	£0	£30,400	£0	£30,400	£0	£30,400	£0
STODARTS SOLICITORS	£25,700	£0	£100	£25,900	£4,400	£30,300	£0
SOUTH FORREST SOLICITORS	£22,800	£3,100	£0	£26,000	£4,200	£30,200	£0
BOWMANS	£25,300	£0	£0	£25,300	£4,500	£29,800	£0

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A F & C D SMITH SOLICITORS	£8,200	£17,000	£0	£25,200	£4,400	£29,600	£0
HILL & ROBB SOLICITORS	£20,500	£0	£4,700	£25,200	£4,400	£29,600	£0
PAUL SMITH	£0	£29,600	£0	£29,600	£0	£29,600	£0
ALLAN GRANT SOLICITORS	£24,800	£0	£100	£24,900	£4,400	£29,300	£0
BUCHANAN BURTON SOLICITORS	£24,800	£100	£100	£24,900	£4,400	£29,300	£0
MUIRHEAD BUCHANAN SOLICITORS	£24,400	£0	£400	£24,800	£4,300	£29,100	£0
POMPHREYS SOLICITORS	£24,600	£0	£0	£24,600	£4,300	£28,900	£0
DEREK PETTIGREW SOLICITORS	£0	£28,100	£0	£28,100	£500	£28,700	£0
RUTHVEN KEENAN POLLOCK & CO SOLICITORS	£9,900	£13,600	£0	£23,500	£4,100	£27,600	£0
MOULTRIE & CO SOLICITORS	£0	£23,500	£0	£23,500	£4,000	£27,500	£0
DOMINIC SELLAR & CO	£0	£23,400	£0	£23,400	£4,000	£27,400	£0
DOW LEGAL	£27,400	£0	£0	£27,400	£0	£27,400	£0
IAN SMITH WATSON SOLICITORS SCOTLAND LTI	£23,300	£0	£0	£23,300	£4,000	£27,300	£0
STEVENSON KENNEDY SOLICITORS	£21,900	£600	£700	£23,200	£4,100	£27,300	£0
CORRIGALL BLACK SOLICITORS	£22,200	£100	£500	£22,900	£4,000	£26,900	£0
DALLAS MCMILLAN SOLICITORS	£23,200	£0	£0	£23,200	£3,700	£26,900	£0
ALASTAIR C MACMILLAN SOLICITORS	£14,300	£7,800	£700	£22,800	£3,900	£26,700	£0
LOWS SOLICITORS	£15,600	£7,100	£100	£22,700	£4,000	£26,700	£0
NEILL CLERK & MURRAY SOLICITORS	£22,600	£100	£0	£22,700	£4,000	£26,700	£0
MORISONS SOLICITORS	£22,500	£0	£0	£22,500	£3,900	£26,400	£0
J GREER MCROBERTS SOLICITORS	£0	£22,300	£0	£22,300	£3,900	£26,200	£0
PATIENCE AND BUCHAN SOLICITORS	£22,300	£0	£0	£22,300	£3,900	£26,200	£0
MARTIN RAMSAY MCINNES SOLICITOR	£0	£21,800	£0	£21,800	£3,700	£25,500	£0
RAYMOND FERGUSON & CO SOLICITORS	£0	£25,000	£0	£25,000	£0	£25,000	£0
BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS	£21,000	£0	£0	£21,000	£3,600	£24,600	£0
GILL & CO	£0	£21,700	£0	£21,700	£2,800	£24,500	£0
MCINTOSH MCTAGGART	£20,200	£0	£300	£20,500	£3,600	£24,100	£0
HILLAND MCNULTY	£10,200	£9,000	£1,100	£20,400	£3,600	£23,900	£0
CAMERON PINKERTON & CO SOLICITORS	£19,900	£0	£100	£20,000	£3,600	£23,600	£0
GRAY & CONNOCHIE SOLICITORS	£6,100	£13,700	£300	£20,000	£3,500	£23,600	£0
W & J REID SOLICITORS	£19,700	£0	£300	£19,900	£3,500	£23,500	£0
BUCHANAN DICKSON FRAME SOLICITORS	£11,700	£7,200	£700	£19,600	£3,400	£23,000	£0
JAMES GRANT & CO SOLICITORS	£0	£23,000	£0	£23,000	£0	£23,000	£0
MCLEISH CARSWELL SOLICITORS	£19,500	£0	£0	£19,500	£3,500	£23,000	£0
MACBRIDE SMITH & CO SOLICITORS	£0	£19,400	£0	£19,400	£3,400	£22,800	£0
TOM MCCARTNEY SOLICITORS	£18,700	£0	£700	£19,400	£3,400	£22,700	£0
BURNETT & REID SOLICITORS	£19,000	£0	£0	£19,000	£3,200	£22,200	£0
HBJ GATELEY WAREING (SCOTLAND) LLP	£12,300	£0	£7,000	£19,400	£2,800	£22,200	£0
JEFFREY AITKEN & CO SOLICITORS	£11,500	£0	£7,300	£18,800	£3,200	£22,000	£0
BENZIES & CO	£100	£21,600	£0	£21,700	£0	£21,700	£0

Fees paid to firms 2008-2009 - order of earnings.

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HUTCHESONS SOLICITORS	£18,300	£0	£200	£18,500	£3,100	£21,700	£0
MATHIE MACLUCKIE SOLICITORS	£17,700	£0	£500	£18,200	£3,300	£21,500	£0
ANN OGG SOLICITOR ADVOCATE	£0	£21,200	£0	£21,200	£0	£21,200	£0
DEAN THOMSON & CO SOLICITORS	£17,300	£600	£100	£17,900	£3,200	£21,200	£0
LAVERTY & CO SOLICITORS	£18,000	£0	£0	£18,000	£3,200	£21,200	£0
ANDERSON MACARTHUR & CO SOLICITORS	£5,400	£12,300	£300	£18,000	£3,000	£21,000	£0
STEWART MURRAY & COMPANY SOLICITORS	£15,800	£2,000	£0	£17,800	£3,100	£21,000	£0
MOZOLOWSKI WYSE SOLICITORS	£17,700	£0	£0	£17,700	£3,200	£20,900	£0
STEWART & WATSON SOLICITORS	£17,400	£0	£400	£17,700	£3,000	£20,700	£0
BALFOUR BUDGE	£17,500	£0	£0	£17,500	£3,000	£20,600	£0
MCSHERRY HALLIDAY DALE & MARSHALL SOLICITORS	£14,800	£0	£2,800	£17,600	£3,000	£20,600	£0
JAMESON & MACKAY SOLICITORS	£14,400	£3,000	£0	£17,400	£3,100	£20,400	£0
MACINTOSH HUMBLE SOLICITORS	£13,100	£0	£4,200	£17,400	£3,000	£20,400	£0
MASTERS LEGAL SERVICES	£16,300	£0	£900	£17,100	£3,100	£20,200	£0
ARMSTRONG & CO	£0	£20,100	£0	£20,100	£0	£20,100	£0
STUART WILSON DICKSON & CO SOLICITORS	£12,100	£4,200	£0	£16,400	£2,900	£19,200	£0
MCGRADE & COMPANY	£16,100	£0	£0	£16,100	£2,800	£19,000	£0
MORNA GRANDISON JUDICIAL FACTOR FOR MAF	£14,800	£1,100	£200	£16,000	£2,800	£18,900	£0
THOMPSONS SOLICITORS	£16,000	£0	£0	£16,000	£2,800	£18,900	£0
WILLIAM SKELTON & CO SOLICITORS	£4,900	£10,800	£400	£16,100	£2,700	£18,900	£0
KATHLEEN L PRICE SOLICITORS	£14,500	£1,600	£600	£16,700	£2,100	£18,800	£0
J WHITE & CO	£700	£14,300	£600	£15,600	£2,700	£18,300	£0
MCCONVILLE O'NEILL SOLICITORS	£0	£0	£15,100	£15,100	£2,600	£17,700	£0
KIDSTONS & CO SOLICITORS	£14,800	£0	£100	£14,900	£2,600	£17,600	£0
ANTHONY QUINN SOLICITOR ADVOCATE	£0	£17,500	£0	£17,500	£0	£17,500	£0
MACDONALD & CO	£9,900	£4,700	£200	£14,800	£2,600	£17,400	£0
BAKER GOSTELOW LAW LIMITED	£14,400	£0	£400	£14,800	£2,500	£17,300	£0
MACHARDY ALEXANDER & WHYTE SOLICITORS	£8,700	£6,000	£0	£14,700	£2,600	£17,300	£0
MOWAT HALL DICK SOLICITORS	£14,600	£0	£0	£14,600	£2,500	£17,100	£0
BRADY LEGAL	£14,400	£0	£0	£14,400	£2,500	£17,000	£0
PAUL W RALPH SOLICITOR	£0	£16,900	£0	£16,900	£0	£16,900	£0
J WATSON SCOTT & CO SOLICITORS	£13,100	£200	£900	£14,300	£2,400	£16,700	£0
AUSTIN LAFFERTY SOLICITORS	£13,900	£100	£0	£14,000	£2,500	£16,500	£0
STUART J HAMILTON	£0	£16,500	£0	£16,500	£0	£16,500	£0
ALEXANDER GEORGE & CO SOLICITORS	£13,900	£0	£0	£13,900	£2,400	£16,300	£0
BLACK AND MARKIE	£12,600	£2,000	£0	£14,600	£1,300	£15,900	£0
FYFE & MURRAY SOLICITORS	£12,900	£700	£0	£13,500	£2,400	£15,900	£0
BARRY MCCORMACK & C	£0	£15,800	£0	£15,800	£0	£15,800	£0
WRIGHT & CRAWFORD SOLICITORS	£13,300	£0	£0	£13,300	£2,300	£15,600	£0
PATRICK WHEATLEY SOLICITORS	£0	£13,200	£0	£13,200	£2,300	£15,500	£0

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MCILROY HIPWELL & DINGWALL SOLICITORS	£13,100	£0	£0	£13,100	£2,300	£15,300	£0
PATERSON HOLMS & CO SOLICITORS	£12,900	£0	£0	£12,900	£2,300	£15,200	£0
PHILP & MILLER SOLICITORS	£6,900	£4,400	£1,100	£12,400	£2,200	£14,600	£0
MACPHEE & PARTNERS SOLICITORS	£12,100	£0	£0	£12,100	£2,200	£14,300	£0
HASTINGS & CO SOLICITORS	£12,000	£0	£100	£12,000	£2,100	£14,100	£0
MCSPARRAN MCCORMICK SO	£0	£11,900	£0	£11,900	£2,100	£13,900	£0
HARTER & CO SOLICITORS	£7,100	£4,300	£300	£11,700	£2,000	£13,700	£0
D H MACNEILL & CO SOLICITORS	£0	£13,600	£0	£13,600	£0	£13,600	£0
CAMPBELL SIEVEWRIGHT & CO SOLICITORS	£10,600	£800	£0	£11,400	£2,000	£13,400	£0
BROOKE & BROWN SOLICITORS	£9,800	£1,500	£0	£11,300	£1,900	£13,200	£0
GILLESPIE GIFFORD & BROWN SOLICITORS	£11,500	£600	£0	£12,000	£1,100	£13,200	£5,500
EWAN HARRIS & CO SOLICITORS	£9,700	£1,400	£0	£11,100	£1,900	£13,000	£0
GORDON WILLIAMS	£0	£12,800	£0	£12,800	£0	£12,800	£0
FORREST CAMPBELL & ANDERSON SOLICITORS	£4,600	£5,800	£400	£10,800	£1,900	£12,700	£0
PATTEN & PRENTICE SOLICITORS	£10,800	£0	£0	£10,800	£1,900	£12,700	£0
MACDONALDS SOLICITORS	£10,700	£0	£0	£10,700	£1,900	£12,600	£0
VALERIE JOHNSTON SOLICITOR	£10,800	£0	£0	£10,800	£1,800	£12,600	£0
CHARLES & R B ANDERSON SOLICITORS	£10,400	£200	£0	£10,500	£1,800	£12,400	£0
MATHIE MORTON SOLICITORS	£6,800	£3,200	£500	£10,500	£1,900	£12,400	£0
HUNTER BURNS & OGG SOLICITORS	£8,200	£2,100	£100	£10,400	£1,900	£12,300	£0
JOHN OWENS & CO SOLICITORS	£4,500	£6,000	£0	£10,400	£1,800	£12,200	£0
CARRICK ROBB SOLICITORS	£6,800	£0	£3,500	£10,300	£1,700	£12,000	£0
GAVIN BAIN & CO SOLICITORS	£0	£10,200	£0	£10,200	£1,700	£11,900	£0
HEPWORTH & CO SOLICITORS	£4,700	£5,500	£0	£10,100	£1,800	£11,900	£0
WATERSRULE SOLICITORS	£10,300	£-200	£0	£10,100	£1,800	£11,900	£0
GOURLEY MCBAIN SOLICITORS	£7,000	£2,600	£200	£9,800	£1,700	£11,500	£0
WALLACE HODGE & CO SOLICITORS	£9,800	£0	£0	£9,800	£1,700	£11,500	£0
D A MILLIGAN & CO SOLICITORS	£0	£9,700	£0	£9,700	£1,700	£11,400	£0
ALASTAIR HART & CO SOLICITORS	£9,600	£0	£0	£9,600	£1,700	£11,300	£0
INKSTERS SOLICITORS	£9,500	£0	£0	£9,500	£1,700	£11,200	£0
MALCOLM CAMERON	£9,500	£0	£0	£9,500	£1,700	£11,200	£0
PATRICIA L MENNIE SOLICITOR	£0	£11,200	£0	£11,200	£0	£11,200	£0
J D CLARK & ALLAN SOLICITORS	£8,100	£1,400	£0	£9,500	£1,600	£11,100	£0
WATSON & LYALL BOWIE SOLICITORS	£5,500	£3,300	£0	£8,800	£1,600	£10,400	£0
MACKIE THOMSON & CO SOLICITORS	£8,700	£0	£0	£8,700	£1,500	£10,200	£0
MARTIN DUFFY SOLICITORS	£0	£10,100	£0	£10,100	£0	£10,100	£0
A & W M URQUHART SOLICITORS	£8,500	£0	£0	£8,500	£1,500	£10,000	£0
ALEX MCALLISTER & MCKECHNIE SOLICITORS	£8,500	£0	£0	£8,500	£1,500	£10,000	£0
KEITH S BOVEY SOLICITORS	£0	£8,600	£0	£8,600	£1,500	£10,000	£0
BRECHIN TINDAL OATTS SOLICITORS	£8,400	£0	£0	£8,400	£1,500	£9,900	£0

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ANTONS SOLICITORS	£7,100	£1,100	£0	£8,300	£1,500	£9,700	£0
STEWARTS & MURDOCHS SOLICITORS	£8,300	£0	£0	£8,300	£1,400	£9,700	£0
ALEXANDER MCBURNEY SOLICITOR	£9,600	£0	£0	£9,600	£0	£9,600	£0
BROWN & MCRAE SOLICITORS	£7,100	£1,000	£0	£8,100	£1,400	£9,600	£0
MACLEODS WS SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,300	£0
MCFADYEN & SEMPLE	£1,300	£6,600	£0	£7,900	£1,400	£9,300	£0
MURRAY IRELAND & COMPANY	£300	£9,000	£0	£9,300	£0	£9,300	£0
MALCOLM & HUTCHISON SOLICITORS	£1,400	£4,800	£1,700	£7,900	£1,300	£9,200	£0
CAVERS & CO SOLICITORS	£5,000	£2,600	£100	£7,800	£1,400	£9,100	£0
COCHRAN DICKIE SOLICITORS	£7,500	£0	£0	£7,500	£1,300	£8,800	£0
FERGUSON & WILL SOLICITORS	£7,400	£0	£100	£7,500	£1,300	£8,800	£0
MOIRA GRANDISON PERMANENT TRUSTEES FOR	£0	£8,600	£0	£8,600	£100	£8,700	£0
ANDERSONS LLP SOLICITORS	£7,300	£0	£0	£7,300	£1,300	£8,600	£0
MCCONNACHIE & CO SOLICITORS	£3,100	£4,300	£0	£7,400	£1,300	£8,600	£0
WOODS SOLICITORS	£100	£7,300	£0	£7,300	£1,200	£8,600	£0
ANDERSON GOODLAD SOLICITORS	£7,200	£0	£0	£7,200	£1,300	£8,500	£0
EILEEN M J PATERSON SOLICITOR	£0	£600	£6,600	£7,200	£1,300	£8,400	£0
GLASS MCDOWALL SOLICITORS	£1,000	£5,900	£0	£6,900	£1,200	£8,200	£0
MACFARLANE YOUNG LIMITED	£6,900	£0	£0	£6,900	£1,200	£8,200	£0
MATHIE LENNOX & CO SOLICITORS	£6,900	£0	£0	£6,900	£1,200	£8,100	£0
LIDDLE & ANDERSON SOLICITORS	£6,700	£0	£0	£6,700	£1,200	£7,900	£0
R B CAMPBELL & CO SOLICITORS	£2,100	£4,600	£0	£6,700	£1,100	£7,800	£0
WHITELAW EDGAR & BALDWIN SOLICITORS	£5,200	£1,300	£200	£6,700	£1,200	£7,800	£0
ANDERSON GLEN LAWYERS	£6,800	£0	£400	£7,300	£0	£7,300	£0
DOUGLAS GILMOUR & SON SOLICITORS	£2,000	£4,200	£0	£6,200	£1,000	£7,300	£0
JOHN Y ROBERTSON & CO SOLICITORS	£6,300	£0	£0	£6,300	£1,100	£7,300	£0
ALDER HOGG & CO SOLICITORS	£6,200	£0	£0	£6,200	£1,000	£7,200	£0
GRANT BROWN LINDSAY SOLICITORS	£6,100	£0	£0	£6,100	£1,100	£7,200	£0
WALTER GERRARD & CO SOLICITORS	£6,100	£0	£0	£6,100	£1,100	£7,100	£0
C HOUSTON & CO SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£7,000	£0
JARDINES SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£7,000	£0
BREMNER & CO	£0	£5,400	£0	£5,400	£900	£6,300	£0
COCKBURN MCGRANE SOLICITORS	£5,400	£0	£0	£5,400	£900	£6,300	£0
DUNCAN & WALLACE SOLICITORS	£5,200	£0	£0	£5,200	£900	£6,100	£0
MCKINNON FORBES SOLICITORS	£4,900	£0	£0	£4,900	£900	£5,800	£0
ANDERSON FYFE SOLICITORS	£4,800	£0	£0	£4,800	£800	£5,600	£0
BEATSON & CO SOLICITORS	£0	£4,700	£0	£4,700	£800	£5,600	£0
ANDERSON BANKS SOLICITORS	£1,700	£2,900	£0	£4,600	£800	£5,400	£0
GOLDSMITH & HUGHES SOLICITORS	£4,700	£0	£0	£4,700	£800	£5,400	£0
LEVY & MACRAE SOLICITORS	£4,600	£0	£0	£4,600	£800	£5,400	£0

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HELEN KELLY & ASSOCIATES	£4,500	£0	£0	£4,500	£800	£5,300	£0
PETERKINS SOLICITORS	£4,500	£100	£0	£4,600	£800	£5,300	£0
STEEN BALI MCSHERRY	£4,900	£100	£0	£5,000	£200	£5,200	£0
DENIS C LONEY SOLICITOR	£4,400	£0	£0	£4,400	£800	£5,100	£0
NELSON GIBB & LANDA SOLICITORS	£1,700	£2,600	£0	£4,300	£800	£5,100	£0
RANKIN & AITKEN SOLICITORS	£4,400	£0	£0	£4,400	£800	£5,100	£0
CAMPBELL CATHCART SOLICITORS	£4,200	£0	£0	£4,200	£800	£5,000	£0
CULLEN KILSHAW TLB	£4,200	£0	£0	£4,200	£800	£5,000	£0
DUTHIE WARD SOLICITORS	£4,300	£0	£0	£4,300	£700	£5,000	£0
A C MORRISON & RICHARDS SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800	£0
CORRIES SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800	£0
FINLAYSONS SOLICITORS	£1,700	£2,300	£0	£4,000	£700	£4,700	£0
MITCHELLS ROBERTON SOLICITORS	£4,000	£0	£0	£4,000	£700	£4,700	£0
PETERKIN & KIDD SOLICITORS	£3,700	£0	£0	£3,700	£700	£4,300	£0
TODS MURRAY SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,300	£0
HEGGIE ALEXANDER SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200	£0
NOLF & CO SOLICITORS	£0	£4,200	£0	£4,200	£0	£4,200	£0
HBM SAYERS	£3,500	£0	£0	£3,500	£600	£4,100	£0
ALEXIS HUNTER FAMILY LAW SOLICITORS	£3,400	£0	£0	£3,400	£600	£4,000	£0
CAMPBELL & CO SOLICITORS	£0	£0	£3,500	£3,500	£600	£4,000	£0
J & J MCCOSH SOLICITORS	£3,400	£0	£0	£3,400	£600	£4,000	£0
KENNETH F BROWN SOLICITOR	£3,300	£0	£0	£3,300	£600	£3,900	£0
MORISON & SMITH SOLICITORS	£3,300	£0	£0	£3,300	£600	£3,800	£0
T G BANNIGAN & CO SOLICITORS	£0	£3,200	£0	£3,200	£600	£3,800	£0
A MENZIES PERMANENT TRUSTEE-BALL MCLEAN	£0	£3,200	£0	£3,200	£600	£3,700	£0
WILKIE & DUNDAS SOLICITORS	£3,100	£0	£0	£3,100	£500	£3,700	£0
MACARTHUR STEWART & COMPANY LTD SOLICI	£2,400	£600	£0	£3,000	£500	£3,600	£0
MICHAEL LYON SOLICITORS LTD	£0	£3,200	£0	£3,200	£300	£3,600	£0
DONALDSON & HENDERSON SOLICITORS	£3,000	£0	£0	£3,000	£500	£3,500	£0
GRIEVE GRIERSON MOODIE & WALKER SOLICIT	£3,000	£0	£0	£3,000	£500	£3,500	£0
JAMES & GEORGE COLLIE SOLICITORS	£2,900	£0	£0	£2,900	£500	£3,400	£0
MURRAY LITTLE & KNOX SOLICITORS	£1,800	£1,100	£0	£2,900	£500	£3,400	£0
STRONACHS SOLICITORS	£2,800	£0	£0	£2,800	£500	£3,300	£0
HEWATS SOLICITORS	£2,800	£0	£0	£2,800	£500	£3,200	£0
KERR STIRLING LLP	£2,800	£0	£0	£2,800	£500	£3,200	£0
DEAN & CO	£0	£3,100	£0	£3,100	£0	£3,100	£0
GILLESPIE MACANDREW LLP SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,100	£0
GORDON FLEETWOOD	£0	£3,100	£0	£3,100	£0	£3,100	£0
SIMPSON MACDONALD SOLICITORS	£3,100	£0	£0	£3,100	£0	£3,100	£0
SPRANG TERRAS SOLICITORS	£2,700	£0	£0	£2,700	£400	£3,100	£0

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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)
MHARI S MACTAGGART SOLICITORS	£2,400	£0	£100	£2,500	£400	£3,000	£0
STEWART WATT & CO SOLICITORS	£2,500	£0	£0	£2,500	£400	£2,900	£0
GRAYS SOLICITORS	£2,300	£0	£0	£2,300	£400	£2,700	£0
ISABEL J ANDERSON W.S	£2,300	£0	£0	£2,300	£400	£2,700	£0
RAYMOND F BAINBRIGGE SOLICITORS	£0	£2,300	£0	£2,300	£400	£2,700	£0
WEST ANDERSON & CO SOLICITORS	£2,200	£100	£0	£2,300	£400	£2,700	£0
GRANT & WYLIE SOLICITORS	£0	£2,200	£0	£2,200	£400	£2,500	£0
HAMILTON WATT & CO SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,500	£0
JANE MACLEOD SOLICITORS	£0	£0	£2,100	£2,100	£400	£2,500	£0
WRIGHT JOHNSTON & MACKENZIE SOLICITORS	£2,200	£0	£0	£2,200	£400	£2,500	£0
DICKSON MCNIVEN & DUNN W.S. SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,400	£0
JOHN J SMITH & CO SOLS & LAW ACCOUNTANTS	£2,300	£-300	£0	£2,000	£400	£2,400	£0
THOMAS CARLIN & PENDER SOLICITORS	£0	£2,000	£0	£2,000	£400	£2,400	£0
AUSTINS SOLICITORS	£2,000	£0	£0	£2,000	£300	£2,300	£0
MCKINNON & CO SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,300	£0
PATTISON & SIM SOLICITORS	£1,200	£0	£800	£2,000	£300	£2,300	£0
BENNETTS SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,200	£0
CURRIE GILMOUR & CO SOLICITORS	£1,900	£0	£0	£1,900	£300	£2,200	£0
MURRAY GILLIES & WILSON SOLICITORS	£1,800	£100	£0	£1,900	£400	£2,200	£0
STEPHEN & ROBB SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,200	£0
CALLAN & CO SOLICITORS	£400	£1,400	£0	£1,800	£300	£2,100	£0
J C BARTLETT & CO SOLICITORS	£500	£1,200	£0	£1,700	£300	£2,000	£0
BERRY & CO SOLICITORS LT	£0	£1,600	£0	£1,600	£300	£1,900	£0
D W MCKINNON	£0	£1,900	£0	£1,900	£0	£1,900	£0
HOWAT ASSOCIATES	£1,600	£0	£0	£1,600	£300	£1,900	£0
STEWART & OSBORNE SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800	£0
FERGUSON MACSWEEN & STEWART SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,700	£0
CLAN CHIDLAW	£500	£0	£1,100	£1,600	£0	£1,600	£0
HAIG-SCOTT & CO SOLICITORS	£1,300	£0	£0	£1,300	£200	£1,600	£0
LOVELLS SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,600	£0
MACPHERSON MAGUIRE COOK SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,600	£0
HARDY MACPHAIL SOLICITORS	£1,200	£0	£0	£1,200	£200	£1,500	£0
HARPER MACLEOD	£1,300	£0	£0	£1,300	£200	£1,500	£0
WINK & MACKENZIE SOLICITORS	£0	£1,300	£0	£1,300	£200	£1,500	£0
DOWLE SMITH & RUTHERFORD SOLICITORS	£0	£1,200	£0	£1,200	£200	£1,400	£0
POLLOCK & MCLEAN SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
RGM SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
WILSON GREEN & MORRISON	£0	£1,100	£0	£1,100	£200	£1,300	£0
CALDERS SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
CARRUTHERS CURDIE STURROCK & CO SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0

Fees paid to firms 2008-2009 - order of earnings.

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)
DJP SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
DOUGLAS PETERS & CO SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
PART V SOLICITORS	£1,200	£0	£0	£1,200	£0	£1,200	£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
RUTA STEWART & CO	£700	£200	£0	£900	£200	£1,100	£0
WILSONE & DUFFUS SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,100	£0
MICHAEL G. KILKERR SOLICITOR	£0	£1,000	£0	£1,000	£0	£1,000	£0
ALAN K SMITH SOLICITORS	£700	£0	£0	£700	£100	£900	£0
IRVINE RENNIE SOLICITORS	£0	£800	£0	£800	£100	£900	£0
JAMES A MCCANN & CO SOLICITORS	£700	£0	£0	£700	£100	£900	£0
MCVEY & MURRICANE SOLICITORS	£700	£0	£0	£700	£100	£800	£0
S J HAMILTON & CO SOLICITORS	£800	-£100	£0	£700	£100	£800	£0
STEWART & MCISAAC SOLICITORS	£700	£0	£0	£700	£100	£800	£0
BOYD & CO SOLICITORS	£0	£0	£700	£700	£0	£700	£0
C A PETRIE & CO SOLICITORS C/O MORGANS	£600	£0	£0	£600	£100	£700	£0
CAROL A GARVIE SOLICITOR	£600	£0	£0	£600	£100	£700	£0
ELIZABETH CRAIGMYLE T/A DISABILITY LEGAL S	£700	£0	£0	£700	£0	£700	£0
MCNEILS SOLICITORS	£600	£0	£0	£600	£100	£700	£0
MURRAY YOUNG SOLICITORS	£500	£100	£0	£600	£100	£700	£0
STEVEN QUITHER & CO SOLICITORS	£500	£0	£0	£500	£200	£700	£0
STIRLING EUNSON & FERGUSON SOLICITORS	£600	£0	£0	£600	£100	£700	£0
TAYLORS SOLICITORS	£600	£0	£0	£600	£100	£700	£0
WOOD & MUIR SOLICITORS	£600	£0	£0	£600	£100	£700	£0
CAMERONS SOLICITORS	£500	£0	£0	£500	£100	£600	£0
DAVIES WOOD SUMMERS SOLICITORS	£0	£600	£0	£600	£100	£600	£0
PAUL MCGOWAN & CO SOLICITORS	£0	£500	£0	£500	£100	£600	£0
SHIELLS SOLICITORS	£0	£600	£0	£600	£100	£600	£0
FREDERICK & CO SOLICITORS	£400	£0	£0	£400	£100	£500	£0
LAURIE & CO	£500	£0	£0	£500	£100	£500	£0
MILLER SAMUEL LLP SOLICITORS	£400	£0	£0	£400	£100	£500	£0
R R LAW	£0	£500	£0	£500	£0	£500	£0
ROBERT W MERCER SOLICITORS	£0	£400	£0	£400	£100	£500	£0
BELTON PERVEZ	£100	£300	£0	£400	£100	£400	£0
J & G WILSON SOLICITORS	£300	£0	£0	£300	£100	£400	£0
LINDSAY M WATT	£400	£0	£0	£400	£0	£400	£0
LYALL FITPATRICK	£300	£0	£0	£300	£100	£400	£0
STORMONTH DARLING SOLICITORS	£400	£0	£0	£400	£100	£400	£0
WILSONS SOLICITORS	£300	£0	£0	£300	£100	£400	£0
A & R ROBERTSON & BLACK SOLICITORS	£200	£0	£0	£200	£0	£300	£0

Fees paid to firms 2008-2009 - order of earnings.

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MACPHERSON & CO SOLICITORS	£200	£0	£0	£200	£100	£300	£0
MORNA GRANDISON JUDICIAL FACTOR	£300	£0	£0	£300	£0	£300	£0
THE ROSS PARTNERSHIP SOLICITORS	£0	£300	£0	£300	£0	£300	£0
GEO & JAS OLIVER SOLICITORS	£100	£0	£0	£100	£0	£200	£0
GILDEAS SOLICITORS	£100	£0	£0	£100	£0	£200	£0
GWEN WOOD SOLICITOR	£100	£0	£0	£100	£0	£200	£0
J E P ROBERTSON & SON SOLICITORS	£200	£0	£0	£200	£0	£200	£0
MILLER GERRARD SOLICITORS	£200	£0	£0	£200	£0	£200	£0
SOLICITORS DIRECT	£200	£0	£0	£200	£0	£200	£0
CAMPBELL CONNON	£100	£0	£0	£100	£0	£100	£0
HEADRICK INGLIS GLEN & CO SOLICITORS	£100	£0	£0	£100	£0	£100	£0
MACFARLANE & CO SOLICITORS	£0	£0	£0	£0	£0	£100	£0
MCCUSKER COCHRANE & GUNN SOLICITORS	£100	£0	£0	£100	£0	£100	£0
MCMANUS CAMPBELL & POTTLE SOLICITORS	£100	£0	£0	£100	£0	£100	£0
R. S. JONES & COMPANY	£0	£100	£0	£100	£0	£100	£0
STIRLING DUNLOP SOLICITORS	£100	£0	£0	£100	£0	£100	£0
STORIE CRUDEN & SIMPSON SOLICITORS	£100	£0	£0	£100	£0	£100	£0
Total	£29,791,000	£73,933,900	£2,581,500	£106,306,100	£18,061,400	£124,367,600	£25,100

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.