

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
A & R ROBERTSON & BLACK SOLICITORS	£100	£0	£0	£100	£0	£200	£0
A B & A MATTHEWS SOLICITORS	£21,400	£3,700	£0	£25,100	£4,300	£29,400	£0
A C MILLER & MACKAY SOLICITORS	£59,200	£156,400	£4,800	£220,400	£38,500	£259,000	£0
A C MORRISON & RICHARDS SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200	£0
A C O'NEILL & CO	£119,400	£0	£13,300	£132,700	£23,400	£156,100	£0
A C WHITE SOLICITORS	£224,800	£39,700	£9,400	£273,900	£48,000	£321,900	£500
A J LINDEN & CO SOLICITORS	£600	£104,800	£900	£106,200	£18,900	£125,100	£0
A RITCHIE SOLICITORS	£0	£147,600	£0	£147,600	£25,700	£173,300	£0
AAMER ANWAR & CO	£0	£130,100	£100	£130,300	£22,900	£153,200	£0
ABERDEIN CONSIDINE & CO SOLICITORS	£8,700	£297,100	£0	£305,800	£54,000	£359,800	£0
ACCOUNTANT IN BANKRUPTCY OF WINNING DEFENCE LAWYER	£0	£110,800	£0	£110,800	£19,400	£130,200	£0
ACCOUNTANT IN BANKRUPTCY TRUSTEE OF BRIAN G GALLEN SOL	£100	£2,900	£0	£3,100	£500	£3,500	£0
ACCOUNTANT IN BANKRUPTCY TRUSTEE OF JOHN J SMITH & CO	£5,300	£11,100	£0	£16,400	£2,900	£19,300	£0
ADAIR & BRYDEN SOLICITORS	£32,900	£26,600	£1,100	£60,600	£10,700	£71,300	£0
ADAIRS SOLICITORS	£49,800	£224,300	£3,000	£277,100	£48,800	£325,900	£0
ADAM BEVAN & CO SOLICITORS	£0	£42,800	£0	£42,800	£7,600	£50,300	£0
ADAM COCHRAN SOLICITORS	£52,300	£0	£2,800	£55,000	£9,600	£64,600	£0
ADAM LEGAL	£32,800	£33,800	£2,900	£69,500	£12,200	£81,700	£0
ADAMS LAW SOLICITORS	£600	£0	£0	£600	£0	£600	£0
ADAMS WHYTE SOLICITORS	£0	£1,239,500	£0	£1,239,500	£217,500	£1,457,000	£0
AIB P KEENE	£0	£10,900	£0	£10,900	£1,900	£12,800	£0
AIDAN GALLAGHER & CO SOLICITORS	£0	£425,700	£5,400	£431,100	£73,100	£504,300	£0
AITKEN NAIRN SOLICITORS	£58,900	£0	£0	£58,900	£10,200	£69,100	£0
AITKENS THE FAMILY LAW SOLICITORS	£11,200	£0	£1,800	£13,000	£1,800	£14,800	£0
AL GORDON SOLICITOR	£53,600	£0	£13,300	£66,900	£11,700	£78,600	£0
ALAN K SMITH SOLICITORS	£900	£0	£0	£900	£100	£1,000	£0
ALAN MASTERTON SOLICITORS	£5,400	£600	£0	£6,000	£1,100	£7,100	£0
ALASTAIR C MACMILLAN SOLICITORS	£6,700	£9,400	£800	£16,900	£3,000	£19,800	£0
ALASTAIR HART & CO SOLICITORS	£7,300	£0	£0	£7,300	£1,400	£8,700	£0
ALDER HOGG & CO SOLICITORS	£15,000	£0	£0	£15,000	£2,700	£17,700	£0
ALEX BROWN & CO SOLICITORS	£0	£157,100	£0	£157,100	£27,300	£184,400	£0
ALEX LAFFERTY & CO SOLICITORS	£0	£104,100	£0	£104,100	£18,400	£122,500	£0
ALEX MCALLISTER & MCKECHNIE SOLICITORS	£2,600	£0	£0	£2,600	£500	£3,100	£0

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ALEX MITCHELL & SONS SOLICITORS	£24,400	£5,200	£0	£29,600	£4,800	£34,400	£2,600
ALEX MUIR SOLICITOR	£0	£136,200	£300	£136,600	£24,500	£161,100	£0
ALEXANDER GEORGE & CO SOLICITORS	£36,900	£0	£1,400	£38,300	£6,500	£44,800	£0
ALEXANDER MCBURNEY SOLICITOR	£11,900	£0	£0	£11,900	£0	£11,900	£0
ALEXIS HUNTER FAMILY LAW SOLICITORS	£8,200	£0	£0	£8,200	£1,500	£9,700	£0
ALLAN BLACK & MCCASKIE SOLICITORS	£44,200	£52,100	£100	£96,400	£17,100	£113,500	£0
ALLAN KERR SOLICITORS	£0	£372,800	£0	£372,800	£67,100	£439,900	£0
ALLAN MCDUGALL SOLICITORS	£171,600	-£100	£0	£171,500	£29,900	£201,400	£1,000
ALLANS SOLICITORS	£0	£63,400	£0	£63,400	£11,200	£74,600	£0
ALLARDICE & CREEGAN SOLICITORS	£100	£83,300	£800	£84,300	£14,900	£99,200	£0
ALLCOURT SOLICITORS	£60,100	£114,800	£25,900	£200,800	£35,200	£236,000	£0
ALLEN & SHAW SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800	£0
AMI LAW SOLICITORS	£1,600	£0	£0	£1,600	£0	£1,600	£0
ANDERSON BANKS SOLICITORS	£4,700	£8,600	£5,100	£18,400	£3,300	£21,700	£0
ANDERSON FYFE SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200	£0
ANDERSON GLEN LAWYERS	£56,500	£0	£1,700	£58,200	£9,800	£68,000	£3,400
ANDERSON GOODLAD SOLICITORS	£13,200	£900	£0	£14,100	£2,500	£16,600	£0
ANDERSON MACARTHUR & CO SOLICITORS	£7,900	£8,800	£0	£16,700	£2,900	£19,600	£0
ANDERSON SHAW & GILBERT SOLICITORS	£71,200	£0	£200	£71,300	£12,400	£83,700	£0
ANDERSON STRATHERN LLP	£241,500	£0	£0	£241,500	£40,600	£282,100	£0
ANDERSONS LLP SOLICITORS	£21,800	£0	£0	£21,800	£3,800	£25,600	£0
ANDERSONS SOLICITORS	£9,700	£800	£0	£10,500	£1,700	£12,200	£0
ANDREW HADDON & CROWE SOLICITORS	£45,300	£0	£300	£45,600	£7,900	£53,500	£0
ANDREW T GILBERTSON SOLICITORS	£0	£113,200	£0	£113,200	£19,100	£132,300	£0
ANGUS MCLENNAN & CO	£37,500	£100,700	£2,100	£140,300	£24,500	£164,700	£700
ANIKA JETHWA SOLICITORS	£26,500	£217,800	£5,600	£250,000	£44,100	£294,000	£0
ANN OGG SOLICITOR ADVOCATE	£0	£20,300	£0	£20,300	£0	£20,300	£0
ANTHONY MAHON LIMITED SOLICITORS	£12,600	£110,000	£2,100	£124,700	£22,100	£146,700	£0
ANTHONY QUINN SOLICITOR ADVOCATE	£0	£7,000	£0	£7,000	£0	£7,000	£0
ANTONS SOLICITORS	£6,200	£0	£0	£6,200	£1,100	£7,300	£0
ARCHIBALD SHARP & SON SOLICITORS	£23,500	£1,700	£400	£25,600	£4,500	£30,100	£0
ARMSTRONG & CO	£0	£15,600	£0	£15,600	£0	£15,600	£0
AUSTIN KELLY & CO SOLICITORS	£107,100	£25,300	£1,500	£134,000	£23,600	£157,600	£0

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AUSTIN LAFFERTY SOLICITORS	£3,400	£0	£0	£3,400	£500	£3,900	£0
B J LANIGAN & CO SOLICITORS	£17,500	£130,300	£4,600	£152,400	£26,700	£179,100	£0
BAILLIE & REID SOLICITORS	£0	£177,500	£0	£177,500	£31,400	£209,000	£0
BAILLIE SPOWART SOLICITORS	£108,100	£0	£106,100	£214,200	£37,000	£251,300	£400
BAIRD & CO SOLICITORS	£75,900	£104,600	£500	£181,000	£32,600	£213,600	£0
BAKER GOSTELOW LAW LIMITED	£133,700	£12,200	£3,200	£149,100	£26,000	£175,100	£0
BALFOUR & MANSON SOLICITORS	£548,200	-£600	£0	£547,600	£95,300	£642,900	£1,200
BALFOUR BUDGE	£20,700	£0	£0	£20,700	£3,600	£24,300	£0
BALLANTYNE & COPLAND SOLICITORS	£29,300	£13,700	£0	£43,000	£7,600	£50,500	£0
BANKS DEVLIN & CO SOLICITORS	£10,000	£22,500	£100	£32,600	£6,100	£38,700	£0
BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS	£31,900	£0	£0	£31,900	£5,600	£37,500	£0
BANNERMAN BURKE	£144,700	£253,700	£2,800	£401,200	£69,800	£471,000	£1,700
BARCLAY & CO	£18,500	£0	£19,300	£37,900	£6,600	£44,500	£0
BARNETTS SOLICITORS	£59,200	£62,900	£1,700	£123,700	£21,500	£145,200	£1,000
BARROWMAN & PARTNERS SOLICITORS	£33,200	£0	£600	£33,700	£5,900	£39,700	£0
BARRY MCCORMACK & CO	£0	£25,900	£0	£25,900	£0	£25,900	£0
BARTON & HENDRY SOLICITORS	£87,000	£36,000	£2,300	£125,300	£21,700	£147,000	£300
BASTEN SNEDDON COURT PRACTICE	£42,100	£395,900	£0	£438,000	£77,400	£515,400	£0
BATHGATE FAMILY LAW PRACTICE LTD	£68,400	£0	£1,500	£69,800	£12,200	£82,000	£0
BCKM SOLICITORS	£11,800	£296,300	£1,400	£309,400	£54,600	£364,000	£0
BEAUMONT & CO SOLICITORS	£0	£660,100	£0	£660,100	£115,900	£776,000	£0
BELL & CO SOLICITORS	£62,500	£39,600	£5,000	£107,100	£18,800	£125,900	£0
BELL RUSSELL & CO SOLICITORS	£83,900	£52,000	£200	£136,200	£24,200	£160,400	£0
BELL SOLICITORS LIMITED	£700	£176,900	£2,900	£180,600	£31,900	£212,400	£0
BELMONTE & CO	£0	£681,800	£0	£681,800	£120,100	£801,900	£0
BELTRAMI & CO SOLICITORS	£1,100	£364,200	£500	£365,800	£63,400	£429,200	£0
BENNETTS SOLICITORS	£6,300	£0	£700	£7,000	£1,200	£8,200	£0
BENZIES & CO	£0	£21,200	£0	£21,200	£0	£21,200	£0
BERRY, POGGI & CO	£0	£99,700	£0	£99,700	£17,500	£117,100	£0
BEVERIDGE & KELLAS SOLICITORS	£127,100	£0	£0	£127,100	£22,100	£149,200	£0
BEVERIDGE HERD & SANDILANDS SOLICITORS	£25,500	£13,000	£500	£39,000	£6,900	£45,900	£0
BIGGART BAILLIE SOLICITORS	£18,500	£0	£0	£18,500	£3,200	£21,700	£0
BILKUS & BOYLE SOLICITORS	£68,500	£189,000	£2,400	£260,000	£45,900	£305,800	£200

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BLACK & GUILD SOLICITORS	£86,900	£79,800	£9,700	£176,400	£30,600	£207,000	£0
BLACK AND MARKIE	£115,200	£108,000	£11,900	£235,100	£41,300	£276,300	£2,900
BLACK HAY SOLICITORS	£51,400	£8,400	£300	£60,000	£10,300	£70,300	£0
BLACKADDER & MCMONAGLE SOLICITORS	£49,700	£0	£2,600	£52,200	£9,100	£61,300	£0
BLACKADDERS SOLICITORS	£40,300	£0	£300	£40,600	£7,100	£47,700	£0
BLACKLOCKS SOLICITORS	£8,000	£0	£0	£8,000	£1,400	£9,400	£0
BLACKWOOD CRATE SOLICITORS	£35,500	£27,000	£500	£63,000	£11,100	£74,100	£0
BLAIR & BRYDEN SOLICITORS	£285,600	£249,300	£11,500	£546,400	£92,600	£639,000	£16,500
BLANTYRE CRIMINAL LAWYERS	£0	£116,400	£0	£116,400	£20,500	£136,900	£0
BMK WILSON	£35,400	£0	£4,700	£40,100	£7,100	£47,200	£0
BOB MCDOWALL SOLICITORS	£0	£162,300	£0	£162,300	£29,100	£191,400	£0
BONAR MACKENZIE SOLICITORS	£90,300	£1,600	£0	£91,900	£16,000	£107,900	£0
BONNAR & CO SOLICITORS	£265,300	£0	£0	£265,300	£46,500	£311,800	£0
BOWMANS	£48,000	£0	£12,200	£60,200	£10,300	£70,400	£0
BOYD SOLICITORS	£3,600	£0	£0	£3,600	£700	£4,200	£0
BOYLE'S & CO SOLICITORS	£129,500	£138,600	£800	£268,900	£48,300	£317,200	£0
BOYLES FORFAR SOLICITORS	£30,200	£60,800	£28,000	£119,000	£16,200	£135,100	£0
BRADLEY CAMPBELL & CO. SOLICITORS	£115,100	£8,000	£1,300	£124,400	£21,400	£145,800	£800
BRADY LEGAL	£15,900	£0	£0	£15,900	£2,800	£18,700	£0
BRAZENALL AND ORR SOLICITORS	£55,000	£387,000	£4,900	£446,900	£79,500	£526,500	£1,100
BREADY & CO SOLICITORS	£0	£59,000	£0	£59,000	£10,500	£69,500	£0
BRECHIN TINDAL OATTS SOLICITORS	£8,700	£0	£0	£8,700	£1,500	£10,300	£0
BREMNER & CO	£0	£1,000	£0	£1,000	£200	£1,100	£0
BRENNAN & CO SOLICITORS	£0	£15,400	£0	£15,400	£2,700	£18,100	£0
BRENT LOCKIE SOLICITOR AND SOLICITOR ADVOCATE SERVICES	£0	£33,100	£0	£33,100	£5,800	£38,900	£0
BRIAN D SELBY & CO SOLICITORS	£0	£35,800	£0	£35,800	£6,300	£42,100	£0
BRODIES SOLICITORS	£61,600	£0	£0	£61,600	£10,700	£72,400	£0
BROOKE & BROWN SOLICITORS	£11,100	£0	£0	£11,100	£1,900	£13,000	£0
BROPHY & CO SOLICITORS	£38,500	£0	£0	£38,500	£6,700	£45,200	£500
BROWN & CO SOLICITORS	£585,200	£0	£12,700	£597,900	£100,000	£697,900	£5,200
BROWN & MCRAE SOLICITORS	£3,200	£0	£0	£3,200	£600	£3,800	£0
BROWNS SOLICITORS	£84,000	£184,200	£80,900	£349,100	£60,500	£409,600	£300
BRUCE & CO SOLICITORS	£158,400	£603,700	£8,600	£770,800	£137,000	£907,700	£0

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BRUCE MACDONALD & CO SOLICITORS	£22,500	£45,400	£1,300	£69,300	£12,200	£81,500	£0
BRUCE MCCORMACK	£0	£921,500	£0	£921,500	£164,300	£1,085,700	£0
BRUCE SHORT & CO SOLICITORS	£329,800	£864,800	£5,300	£1,199,900	£213,400	£1,413,300	£1,700
BRUNTON MILLER SOLICITORS	£11,900	£2,400	£0	£14,300	£2,500	£16,800	£0
BRYAN KEENAN & CO SOLICITORS	£46,500	£600	£400	£47,600	£8,500	£56,000	£0
BUCHANAN BURTON SOLICITORS	£45,700	£0	£1,000	£46,600	£8,300	£54,900	£0
BUCHANAN DICKSON FRAME SOLICITORS	£29,100	£7,500	£100	£36,700	£6,500	£43,100	£0
BURN & MCGREGOR	£0	£364,100	£0	£364,100	£65,100	£429,200	£0
BURNETT & REID SOLICITORS	£5,400	£0	£0	£5,400	£300	£5,800	£3,600
C & D MACTAGGART SOLICITORS	£29,700	£63,500	£5,600	£98,700	£17,300	£116,000	£100
C & N DEFENCE	£0	£353,400	£0	£353,400	£63,400	£416,800	£0
C F BOYLE & CO SOLICITORS	£0	£94,000	£0	£94,000	£16,500	£110,500	£0
C HOUSTON & CO SOLICITORS	£3,000	£0	£0	£3,000	£500	£3,500	£0
C SHARKEY & CO LTD	£0	£35,600	£0	£35,600	£6,300	£41,900	£0
CAESAR & HOWIE SOLICITORS	£392,300	£41,600	£7,700	£441,600	£77,000	£518,600	£0
CAIRD VAUGHAN SOLICITORS	£58,700	£385,800	£5,800	£450,300	£79,500	£529,800	£300
CAIRNS BROWN SOLICITORS	£35,800	£592,400	£15,100	£643,300	£114,300	£757,600	£0
CALDERS SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
CALLAHAN MCKEOWN & CO	£0	£46,400	£0	£46,400	£8,300	£54,700	£0
CALLAN & CO SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
CALUM WEIR SOLICITORS	£0	£3,400	£0	£3,400	£600	£3,900	£0
CAMERON MACAULAY SOLICITORS	£3,800	£0	£0	£3,800	£700	£4,500	£0
CAMERON PINKERTON & CO SOLICITORS	£14,500	£0	£0	£14,500	£2,500	£17,000	£0
CAMPBELL & CO SOLICITORS	£0	£0	£3,300	£3,300	£600	£3,900	£0
CAMPBELL BOATH SOLICITORS	£39,700	£76,100	£900	£116,600	£20,200	£136,900	£0
CAMPBELL SIEVEWRIGHT & CO SOLICITORS	£22,400	£1,100	£0	£23,600	£4,100	£27,700	£0
CAMPBELL SMITH SOLICITORS	£92,400	£0	£1,800	£94,200	£16,500	£110,700	£0
CAPITAL DEFENCE LAWYERS	£0	£838,700	£0	£838,700	£147,600	£986,200	£0
CARR & CO SOLICITORS	£105,000	£382,800	£4,000	£491,800	£86,800	£578,600	£0
CARR BERMAN CRICHTON SOLICITORS	£23,000	£0	£200	£23,200	£4,200	£27,400	£0
CARRICK ROBB SOLICITORS	£24,300	£0	£1,300	£25,600	£4,500	£30,100	£0
CARTYS	£325,500	£385,000	£31,200	£741,700	£130,000	£871,700	£0
CASELS SOLICITORS	£0	£49,900	£0	£49,900	£8,800	£58,700	£0

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CASSIDY'S ADVICE & SOLICITOR SERVICES	£100	£86,000	£0	£86,100	£15,300	£101,300	£0
CASTLE LAW	£0	£300	£0	£300	£0	£300	£0
CASTLEMILK LAW & MONEY ADVICE CENTRE	£147,600	£0	£0	£147,600	£24,000	£171,600	£0
CAVERS & CO SOLICITORS	£6,300	£2,300	£0	£8,600	£1,500	£10,100	£0
CENTRAL CRIMINAL LAWYERS SOLICITORS	£100	£571,600	£17,600	£589,400	£104,500	£693,800	£0
CHARLES & R B ANDERSON SOLICITORS	£10,600	£0	£0	£10,600	£1,800	£12,400	£0
CHARLES FERGUSON SOLICITOR ADVOCATE LTD	£0	£178,900	£0	£178,900	£31,500	£210,400	£0
CHARLES WOOD & SON SOLICITORS	£42,100	£10,200	£5,400	£57,700	£10,100	£67,800	£0
CHAUDRY'S SOLICITORS	£0	£200	£0	£200	£0	£200	£0
CHRIS FYFFE SOLICITOR ADVOCATE	£0	£62,500	£0	£62,500	£6,800	£69,300	£0
CLAN CHILDLAW	£10,900	£0	£12,200	£23,100	£0	£23,100	£0
CLARE RYAN SOLICITOR	£0	£36,400	£0	£36,400	£0	£36,400	£0
CLARITY LAW (SCOTLAND LTD)	£300	£0	£0	£300	£0	£300	£0
CLYDE DEFENCE LAWYERS (INC LAFFERTY REID & CROZIER)	£0	£233,500	£0	£233,500	£41,400	£274,900	£0
COCHRAN DICKIE SOLICITORS	£10,500	£0	£0	£10,500	£1,800	£12,300	£0
COCKBURN & CO SOLICITORS	£500	£0	£0	£500	£100	£600	£0
COCKBURN MCGRANE SOLICITORS	£40,600	£0	£800	£41,400	£7,400	£48,800	£0
COCKBURNS SOLICITORS	-£500	£34,100	£0	£33,600	£5,900	£39,500	£0
COFFIELD & CO	£64,500	£49,800	£7,200	£121,500	£21,500	£143,000	£0
COLLEDGE & VAUGHAN LLP	£2,000	£0	£0	£2,000	£300	£2,300	£0
COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS	£62,300	£0	£17,600	£79,900	£13,900	£93,800	£0
CONDIES SOLICITORS	£67,500	£12,000	£2,200	£81,800	£13,900	£95,700	£600
CONROY MCINNES SOLICITORS	£17,600	£7,700	£1,600	£26,900	£4,700	£31,600	£0
COOK STEVENSON & CO SOLICITORS	£135,200	£37,600	£8,500	£181,300	£31,900	£213,200	£0
CORRIGALL BLACK SOLICITORS	£32,400	£0	£200	£32,600	£5,700	£38,300	£0
COWAN & CO SOLICITORS	£57,000	£7,300	£100	£64,500	£11,100	£75,600	£0
COWAN DOUGLAS LAW	£68,800	£0	£6,400	£75,100	£13,100	£88,200	£0
CRAIG WOOD SOLICITORS	£0	£578,900	£0	£578,900	£102,600	£681,400	£0
CRAIGMYLE & CO SOLICITORS	£1,400	£0	£0	£1,400	£300	£1,700	£0
CRAWFORD GOWANS CRIMINAL DEFENCE LAWYERS	£0	£164,900	£0	£164,900	£29,200	£194,000	£0
CRAWFORD MASON & CO LTD SOLICITORS	£43,600	£65,600	£4,500	£113,700	£19,900	£133,600	£0
CRIGGIES SOLICITORS	£48,800	£260,300	£22,100	£331,200	£59,200	£390,500	£0
CULLEN KILSHAW TLB	£5,800	£0	£0	£5,800	£1,000	£6,800	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
CULLEY & MCALPINE	£55,200	£188,600	£3,000	£246,800	£45,100	£291,900	£0
CURRIE & CO SOLICITORS	£500	£0	£0	£500	£100	£600	£0
D & F SOLICITORS	£1,200	£42,400	£900	£44,500	£8,000	£52,500	£400
D & J DUNLOP SOLICITORS	£10,000	£32,500	£4,300	£46,800	£8,200	£55,000	£0
D A MILLIGAN & CO SOLICITORS	£0	£10,300	£0	£10,300	£1,800	£12,000	£0
D M MACKINNON WS SOLICITORS	£18,700	£54,700	£100	£73,500	£13,100	£86,600	£0
D P B KANE & CO SOLICITORS	£0	£40,400	£0	£40,400	£7,100	£47,500	£0
D W SHAW SOLICITORS	£82,700	£13,400	£1,700	£97,800	£17,100	£115,000	£0
D.N.L.C.	£207,200	£0	£0	£207,200	£0	£207,200	£0
DAILLY & CO SOLICITORS	£113,500	£0	£0	£113,500	£19,200	£132,700	£1,700
DALLAS MCMILLAN SOLICITORS	£17,200	£0	£0	£17,200	£3,000	£20,300	£0
DALLING SOLICITORS	£20,100	£352,500	£10,500	£383,100	£67,300	£450,500	£0
D'ALVITO DEFENCE LAWYER	£0	£55,800	£0	£55,800	£10,700	£66,500	£0
DAVID BROOKENS SOLICITOR ADVOCATE	£0	£26,900	£0	£26,900	£4,700	£31,700	£0
DAVID DUNCAN & COMPANY	£200	£4,500	£100	£4,700	£300	£5,000	£0
DAVID E SUTHERLAND & CO	£0	£337,600	£0	£337,600	£60,300	£397,900	£0
DAVID KINLOCH & CO SOLICITORS	£19,900	£233,600	£6,200	£259,700	£45,600	£305,300	£0
DAVIDSON & SHIRLEY SOLICITORS LIMITED	£0	£30,700	£0	£30,700	£5,600	£36,300	£0
DEAN & CO	£0	£5,300	£0	£5,300	£0	£5,300	£0
DEESIDE DEFENCE SOLICITORS	£0	£56,800	£0	£56,800	£0	£56,800	£0
DEREK PETTIGREW SOLICITORS	£0	£38,200	£0	£38,200	£6,800	£45,000	£0
DEREK SMITH & COMPANY	£0	£101,400	£0	£101,400	£17,900	£119,300	£0
DERICK WILLIAMSON & CO SOLICITORS	£0	£86,000	£0	£86,000	£15,200	£101,200	£0
DERRICK TRAINER SOLICITORS	£2,500	£3,500	£0	£6,000	£1,100	£7,200	£0
DEVINE & CO	£7,100	£84,900	£3,700	£95,600	£16,800	£112,400	£0
DEWAR SPENCE SOLICITORS	£21,400	£243,300	£2,200	£267,000	£47,400	£314,400	£0
DIGBY BROWN & CO SOLICITORS	£63,400	£0	£0	£63,400	£11,000	£74,400	£0
DJP SOLICITORS	£75,700	£0	£800	£76,500	£13,200	£89,700	£0
DOMINIC SELLAR & CO	£0	£41,800	£0	£41,800	£7,400	£49,200	£0
DONALDSON & HENDERSON SOLICITORS	£11,000	£0	£0	£11,000	£1,900	£12,800	£0
DOONAN MCCAIG & CO SOLICITORS	£0	£339,200	£0	£339,200	£60,300	£399,500	£0
DOUGLAS BARR & CO LIMITED SOLICITORS	£43,400	£109,700	£2,600	£155,700	£27,600	£183,300	£0
DOUGLAS GILMOUR & SON SOLICITORS	£3,000	£3,800	£0	£6,800	£1,200	£8,000	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
DOUGLAS WRIGHT SOLICITOR	£58,000	£277,200	£300	£335,600	£59,600	£395,100	£0
DOW LEGAL	£3,200	£0	£0	£3,200	£0	£3,200	£0
DOWLE SMITH & RUTHERFORD SOLICITORS	£100	£600	£0	£700	£100	£800	£0
DOYLE & CO SOLICITORS	£5,000	£5,600	£0	£10,600	£1,900	£12,500	£0
DRB SOLICITORS	£400	£500	£0	£900	£0	£900	£0
DRUMCHAPEL LAW & MONEY ADVICE CENTRE	£102,400	£0	£0	£102,400	£0	£102,400	£0
DRUMMOND MILLER LLP	£851,500	£47,200	£6,500	£905,200	£158,800	£1,063,900	£3,000
DUFFY TOSHNER & CO SOLICITORS	£59,200	£0	£0	£59,200	£10,300	£69,500	£7,400
DUNCAN & WALLACE SOLICITORS	£10,000	£0	£0	£10,000	£1,700	£11,700	£0
DUNIPACE BROWN SOLICITORS	£0	£255,500	£0	£255,500	£45,500	£301,000	£0
DUNLOP ALLEN & CO SOLICITORS	£20,000	£133,700	£50,800	£204,500	£36,300	£240,800	£0
DUTHIE WARD SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
DYKES GLASS & CO SOLICITORS	£28,800	£26,700	£500	£56,000	£9,700	£65,600	£0
E F KELLY SOLICITORS	£0	£135,900	£0	£135,900	£24,300	£160,200	£0
E THORNTON & CO SOLICITORS	£48,500	£63,300	£800	£112,600	£19,100	£131,700	£0
E. SWEENEY AND CO SOLICITORS	£1,600	£0	£0	£1,600	£300	£1,900	£0
EDINBURGH LAW	£111,000	£0	£27,700	£138,600	£24,000	£162,700	£0
ELAINE BRUNGER & CO	£0	£31,200	£0	£31,200	£5,500	£36,700	£0
ELEANOR HAMILTON SOLICITORS AT SHELTER HOUSING LAW SERVICE	£25,900	£0	£0	£25,900	£4,500	£30,400	£0
ELIZABETH WELSH FAMILY LAW PRACTICE	£58,700	£0	£400	£59,100	£10,500	£69,600	£0
ELLIOT & CO SOLICITORS	£43,500	£40,000	£3,900	£87,400	£15,400	£102,800	£0
ELP SOLICITORS	£7,000	£0	£0	£7,000	£1,200	£8,200	£0
EMC SOLICITORS	£14,700	£0	£0	£14,700	£2,600	£17,300	£0
ERSKINE MACASKILL & CO SOLS, C/O SUSAN OSWALD - SKO FAMILY LI	£13,700	£0	£0	£13,700	£2,200	£16,000	£0
ETHNIC MINORITIES LAW CENTRE SOLICITOR	£115,200	£0	£0	£115,200	£0	£115,200	£2,800
EUAN ROBERTSON SOLICITORS	£0	£65,500	£0	£65,500	£11,500	£77,000	£0
EWAN HARRIS & CO SOLICITORS	£26,900	£7,000	£0	£33,900	£5,900	£39,800	£0
F T & D C WALLACE SOLICITORS	£33,700	£19,700	£4,100	£57,500	£10,100	£67,600	£0
FAGANS SOLICITORS	£30,700	£56,000	£3,400	£90,100	£15,800	£105,900	£0
FAIRBAIRNS SOLICITORS	£0	£267,900	£0	£267,900	£47,900	£315,800	£0
FERGUSON & CO	£57,800	£218,900	£200	£276,900	£49,000	£325,900	£0
FERGUSON & WILL SOLICITORS	£4,200	£0	£0	£4,200	£700	£4,900	£0
FERGUSON & WILSON SOLICITORS	£0	£375,700	£0	£375,700	£66,300	£441,900	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
FERGUSON MACSWEEN & STEWART SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,700	£0
FERGUSON WALKER SOLICITORS	£11,400	£5,800	£4,200	£21,300	£0	£21,300	£0
FERGUSON WHYTE SOLICITORS	£700	£0	£0	£700	£100	£800	£0
FIFE COMMUNITY LAW LIMITED	£300	£0	£0	£300	£0	£300	£0
FINLAY MACRAE SOLICITORS	£73,800	£82,300	£4,500	£160,600	£28,600	£189,200	£0
FINLAYSON WISE SOLICITORS	£74,100	£91,800	£3,100	£169,000	£29,500	£198,500	£0
FINLAYSONS SOLICITORS	£12,100	£4,700	£0	£16,800	£2,900	£19,800	£0
FINNIESTON FRANCHI & MCWILLIAMS (INC B J LANIGAN & CO)	£4,700	£340,000	£13,200	£357,900	£63,600	£421,400	£0
FITZPATRICK & CO SOLICITORS	£100	£319,700	£600	£320,400	£56,600	£377,000	£0
FLEETWOOD & ROBB SOLICITORS	£800	£0	£0	£800	£100	£900	£0
FLEMING & REID SOLICITORS & NOTARIES	£26,200	£525,300	£97,300	£648,900	£114,900	£763,700	£0
FLOWERDEW SOLICITORS LTD	£0	£79,200	£0	£79,200	£7,800	£87,000	£0
FLYNN & CO SOLICITORS	£54,400	£196,800	£8,900	£260,100	£45,500	£305,600	£0
FLYNN RUSSO & CO	£30,100	£56,600	£1,600	£88,300	£15,500	£103,800	£0
FOGGO MACINNES HINGSTON SOLICITORS	£0	£160,400	£0	£160,400	£28,900	£189,300	£0
FORBES & CO SOLICITORS	£0	£130,900	£0	£130,900	£22,600	£153,500	£0
FORREST CAMPBELL & ANDERSON SOLICITORS	£13,900	£2,900	£200	£17,000	£3,000	£19,900	£0
FORSYTH SOLICITORS	£4,600	£0	£0	£4,600	£800	£5,500	£0
FRANK IRVINE SOLICITORS LTD	£843,100	£0	£1,300	£844,400	£141,100	£985,500	£700
FRASER ALEXANDER CRIMINAL DEFENCE LAWYER	£0	£26,200	£0	£26,200	£4,500	£30,800	£0
FRASER SHEPHERD	£120,200	£0	£5,800	£126,000	£22,100	£148,000	£0
FRAZER COOGANS LTD	£26,300	£20,100	£800	£47,100	£8,200	£55,400	£0
FREDERICK & CO SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
FREELANDS SOLICITORS	£39,300	£3,100	£0	£42,400	£7,300	£49,700	£0
FREEMAN & CO SOLICITORS	£0	£25,200	£0	£25,200	£0	£25,200	£0
FRIELS SOLICITORS	£67,900	£0	£0	£67,900	£11,900	£79,800	£0
FYFE & MURRAY SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200	£0
G KEENAN & CO SOLICITORS	£57,300	£304,000	£12,400	£373,700	£66,400	£440,100	£0
G SWEENEY SOLICITORS LTD	£0	£173,200	£0	£173,200	£29,700	£202,900	£0
G TIERNEY & CO SOLICITORS	£0	£183,100	£10,000	£193,100	£34,600	£227,700	£0
G W T MURPHY & CO SOLICITORS	£19,400	£18,600	£600	£38,600	£6,800	£45,400	£0
GAIL GOODFELLOW & CO SOLICITORS	£0	£188,000	£0	£188,000	£33,100	£221,100	£0
GAIR & GIBSON SOLICITORS	£36,600	£68,300	£4,100	£108,900	£19,300	£128,100	£600

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
GALLACHER & CO SOLICITORS	£44,800	£217,600	£25,100	£287,400	£51,100	£338,500	£0
GALLEN & CO SOLICITORS	£163,500	£671,800	£25,100	£860,400	£151,500	£1,011,900	£0
GARDEN STIRLING & BURNET SOLICITORS	£232,000	£193,000	£4,100	£429,200	£74,800	£504,000	£1,800
GARY MILLER & CO	£0	£1,200	£0	£1,200	£0	£1,200	£0
GAVIN BAIN & CO SOLICITORS	£0	£259,100	£0	£259,100	£45,600	£304,700	£0
GEORGE MATHERS & CO SOLICITORS	£284,800	£1,028,900	£19,200	£1,332,900	£232,900	£1,565,800	£4,600
GEORGE MORE & CO SOLICITORS	£0	£484,400	£0	£484,400	£85,900	£570,400	£0
GEORGE STREET LAW LLP	£1,200	£0	£0	£1,200	£200	£1,500	£0
GERARD MCGUIRE & CO SOLICITORS	£2,900	£163,600	£0	£166,500	£29,900	£196,300	£0
GIBSON & KENNEDY SOLICITORS	£200	£0	£0	£200	£0	£300	£0
GILDEAS SOLICITORS	£0	£82,900	£0	£82,900	£14,600	£97,500	£0
GILFEDDER & MCINNES SOLICITORS	£0	£579,900	£0	£579,900	£102,300	£682,200	£0
GILL & CO	£0	£67,900	£0	£67,900	£11,900	£79,800	£0
GILLESPIE GIFFORD & BROWN SOLICITORS	£20,100	£200	£0	£20,400	£3,600	£23,900	£0
GILLESPIE MACANDREW LLP SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200	£0
GILROY & CO	£0	£182,600	£0	£182,600	£32,500	£215,000	£0
GLEESON MCCAFFERTY LAW SOLICITORS	£48,800	£245,800	£4,500	£299,100	£52,500	£351,600	£0
GOLDSMITH & HUGHES SOLICITORS	£18,800	£0	£7,000	£25,800	£4,500	£30,300	£0
GOOD & STEWART	£0	£283,700	£0	£283,700	£51,000	£334,700	£0
GORDON & SMYTH SOLICITORS	£0	£174,600	£0	£174,600	£30,200	£204,800	£0
GORDON RITCHIE & CO SOLICITORS	£6,400	£108,900	£13,300	£128,500	£22,400	£150,900	£0
GORDON WILLIAMS	£0	£18,600	£0	£18,600	£0	£18,600	£0
GOURLEY MCBAIN SOLICITORS	£1,600	£0	£0	£1,600	£300	£1,800	£0
GRADY & CO SOLICITORS	£0	£255,000	£0	£255,000	£45,100	£300,100	£0
GRAEME MURRAY & CO SOLICITORS	£117,800	£300,500	£7,000	£425,300	£75,400	£500,600	£4,300
GRAEME RUNCIE & CO SOLICITORS	£0	£103,900	£0	£103,900	£18,500	£122,400	£0
GRAHAM WALKER SOLICITORS	£0	£396,500	£0	£396,500	£69,600	£466,000	£0
GRANT & WYLIE SOLICITORS	£0	£2,700	£0	£2,700	£500	£3,100	£0
GRANT BROWN LINDSAY SOLICITORS	£300	£0	£0	£300	£100	£400	£0
GRANT SMITH LAW PRACTICE SOLICITORS	£36,500	£194,900	£1,600	£232,900	£41,400	£274,300	£0
GRAY & CO SOLICITORS	£238,500	£0	£0	£238,500	£40,900	£279,400	£4,900
GRAY & CONNOCHIE SOLICITORS	£2,400	£1,700	£0	£4,100	£700	£4,800	£0
GRAY & GRAY SOLICITORS	£74,000	£83,500	£7,400	£164,800	£29,100	£194,000	£100

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GRAY & KELLAS SOLICITORS	£1,200	£11,700	£0	£12,900	£2,200	£15,100	£0
GRAYS SOLICITORS	£600	£0	£0	£600	£100	£700	£0
GREY & COMPANY SOLICITORS	£2,300	£0	£0	£2,300	£400	£2,700	£0
GRIGOR & YOUNG SOLICITORS	£51,900	£0	£0	£51,900	£7,100	£59,000	£9,700
GUARINO & THOMSON	£3,100	£271,600	£3,300	£278,000	£49,800	£327,800	£0
H K PAUL & CO SOLICITORS	£0	£21,300	£0	£21,300	£4,200	£25,500	£0
HADDON & TURNBULL SOLICITORS	£33,800	£26,400	£500	£60,700	£10,500	£71,200	£0
HAIG-SCOTT & CO SOLICITORS	£300	£0	£0	£300	£100	£400	£0
HALL & HAUGHEY SOLICITORS	£0	£113,200	£0	£113,200	£20,300	£133,500	£0
HAMILTON BURNS & COMPANY SOLICITORS	£909,700	£226,000	£41,800	£1,177,600	£203,500	£1,381,100	£25,300
HAMILTON ROSS SOLICITORS	£30,200	£3,900	£1,400	£35,500	£6,100	£41,700	£0
HAMILTON WATT & CO SOLICITORS	£5,600	£0	£0	£5,600	£900	£6,500	£0
HAMISH L MELROSE	£0	£76,900	£0	£76,900	£13,800	£90,800	£0
HANN & CO SOLICITORS	£26,900	£7,700	£300	£34,900	£6,100	£40,900	£0
HANNAY FRASER & CO SOLICITORS	£4,600	£31,400	£300	£36,300	£6,500	£42,800	£0
HARDING & CO SOLICITORS	£0	£175,800	£1,900	£177,700	£31,500	£209,200	£0
HARLEY & CO SOLICITORS	£0	£52,300	£300	£52,600	£9,400	£62,000	£0
HAROLD W JOSEPH SOLICITORS	£46,400	£0	£0	£46,400	£8,000	£54,500	£0
HARPER ROBERTSON & SHANNON SOLICITORS	£29,600	£1,500	£0	£31,100	£5,400	£36,500	£0
HARTER & CO SOLICITORS	£11,500	£3,300	£0	£14,800	£2,500	£17,300	£0
HARVIE DIAMOND SOLICITOR	£0	£72,900	£0	£72,900	£0	£72,900	£0
HASTINGS & CO SOLICITORS	£2,400	£0	£0	£2,400	£400	£2,700	£0
HAY CASSELS SOLICITORS	£31,000	£600	£0	£31,700	£5,400	£37,100	£0
HBJ GATELEY WAREING (SCOTLAND) LLP	£12,000	£0	£2,400	£14,500	£2,500	£17,000	£0
HBM SAYERS GIUSTI MARTIN	£12,800	£0	£0	£12,800	£2,200	£15,000	£0
HELEN KELLY & ASSOCIATES	£6,900	£0	£0	£6,900	£1,200	£8,100	£0
HEPWORTH & CO SOLICITORS	£4,800	£4,700	£0	£9,600	£1,700	£11,300	£0
HERD LAW LIMITED	£31,100	£11,100	£1,200	£43,400	£7,700	£51,100	£0
HEWATS SOLICITORS	£4,500	£0	£400	£4,900	£900	£5,800	£0
HIGGINS MORLEDGE & LITTERICK SOLICITORS	£2,300	£538,200	£7,300	£547,800	£97,700	£645,400	£0
HIGHLAND LAW PRACTICE	£24,600	£26,700	£1,000	£52,300	£9,200	£61,600	£0
HILL & ROBB SOLICITORS	£49,300	£0	£100	£49,400	£8,500	£57,900	£0
HILLAND MCNULTY	£28,100	£12,700	£1,000	£41,800	£7,400	£49,200	£0

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HINGSTONS	£0	£78,300	£0	£78,300	£13,700	£92,000	£0
HODGE SOLICITORS LLP	£77,200	£85,100	£1,400	£163,800	£28,600	£192,400	£0
HODSON & CO	£25,400	£58,900	£1,800	£86,100	£15,300	£101,400	£0
HOWAT ASSOCIATES	£1,200	£0	£0	£1,200	£200	£1,400	£0
HUGHES DOWDALL SOLICITORS	£104,100	£92,300	£4,000	£200,300	£35,200	£235,600	£1,400
HUGHES WALKER SOLICITORS	£266,400	£246,700	£97,500	£610,600	£107,100	£717,700	£0
HUNTER & ROBERTSON SOLICITORS	£148,200	£184,200	£14,200	£346,600	£60,500	£407,100	£0
HUNTER BURNS & OGG SOLICITORS	£9,700	£1,700	£0	£11,400	£2,100	£13,400	£0
HUTCHESONS SOLICITORS	£39,400	-£3,000	£0	£36,400	£6,900	£43,300	£0
HUTCHISON MCLEAN SOLICITORS	£0	£297,500	£0	£297,500	£52,500	£350,000	£0
IAIN SMITH & PARTNERS W S SOLICITORS	£78,600	£56,500	£800	£135,800	£23,800	£159,600	£0
IAIN SMITH SOLICITORS LLP	£60,400	£0	£0	£60,400	£10,400	£70,800	£0
IAN C MCCARTHY SOLICITORS	£68,200	£131,200	£65,700	£265,100	£46,700	£311,800	£0
IAN MCCARRY SOLICITORS	£4,000	£491,000	£16,900	£511,900	£91,500	£603,400	£0
IAN MILLIGAN SOLICITOR	£0	£46,900	£0	£46,900	£8,300	£55,200	£0
IAN MOIR AND COMPANY	£0	£138,300	£0	£138,300	£24,400	£162,700	£0
IAN S SMART & CO SOLICITORS	£60,900	£9,900	£3,000	£73,800	£12,800	£86,600	£0
IAN SCOTT SOLICITORS	£0	£25,500	£0	£25,500	£4,600	£30,100	£0
IAN SMITH WATSON SOLICITORS SCOTLAND LTD	£44,900	£0	£100	£45,000	£8,100	£53,100	£400
IMMIGRATION ADVISORY SERVICE	£136,400	£0	£0	£136,400	£22,900	£159,300	£3,500
INKSTERS SOLICITORS	£18,300	£0	£0	£18,300	£3,100	£21,400	£0
INNES & MACKAY SOLICITORS	£76,800	£0	£2,900	£79,700	£13,800	£93,500	£0
INNES JOHNSTON & CO SOLICITORS	£126,200	£700	£800	£127,700	£22,400	£150,100	£0
INVERNESS LEGAL SERVICES FOR CRIMINAL ADVOCACY	£0	£73,300	£0	£73,300	£13,000	£86,300	£0
IRWIN MITCHELL LLP	£4,400	£0	£0	£4,400	£800	£5,100	£0
ISABEL J ANDERSON W.S	£1,300	£0	£0	£1,300	£200	£1,500	£0
J BELTRAMI & BERLOW	£0	£490,200	£0	£490,200	£86,200	£576,500	£0
J C BARTLETT & CO SOLICITORS	£2,000	£400	£0	£2,400	£400	£2,800	£0
J C HUGHES & CO SOLICITORS	£273,300	£632,600	£26,800	£932,700	£164,200	£1,096,800	£800
J D BANNATYNE & CAMPBELL SOLICITORS	£33,000	£42,100	£3,700	£78,700	£13,500	£92,300	£0
J D CLARK & ALLAN SOLICITORS	£1,800	£1,700	£0	£3,500	£600	£4,000	£0
J E P ROBERTSON & SON SOLICITORS	£500	£0	£0	£500	£100	£600	£0
J GREER MCROBERTS SOLICITORS	£0	£3,600	£0	£3,600	£500	£4,200	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
J IAN GILLIES SOLICITORS	£0	£227,900	£0	£227,900	£41,000	£269,000	£0
J K CAMERON SOLICITORS	£24,100	£20,400	£100	£44,600	£7,700	£52,300	£0
J MYLES & CO	£61,600	£125,200	£8,700	£195,400	£33,900	£229,300	£1,800
J P MOWBERRY LIMITED SOLICITOR	£0	£125,900	£0	£125,900	£21,600	£147,500	£0
J PARIS STEELE & CO SOLICITORS	£300	£0	£0	£300	£100	£400	£0
J R RAHMAN SOLICITORS	£33,400	£1,700	£2,700	£37,800	£6,200	£44,000	£2,200
J WATSON SCOTT & CO SOLICITORS	£14,700	£0	£0	£14,600	£2,400	£17,100	£0
J WHITE & CO	£1,400	£8,400	£1,600	£11,400	£2,100	£13,500	£0
JACK BROWN & COMPANY SOLICITORS	£6,000	£54,000	£0	£60,000	£10,700	£70,700	£0
JACK GOWANS & MARC DICKSON SOLICITORS	£9,100	£178,200	£0	£187,300	£33,200	£220,600	£0
JACK GRANT & CO SOLICITORS	£143,700	£34,800	£36,200	£214,700	£37,700	£252,500	£500
JACKSON & CO SOLICITORS	£53,600	£56,200	£1,000	£110,900	£19,500	£130,400	£0
JACQUELINE DOYLE & CO	£181,700	£42,300	£16,400	£240,400	£42,300	£282,800	£0
JAIN, NEIL & RUDDY	£256,800	£4,300	£100	£261,200	£45,100	£306,400	£4,300
JAMES & GEORGE COLLIE SOLICITORS	£10,400	£0	£3,200	£13,700	£2,400	£16,000	£0
JAMES CLARKE SOLICITOR	£0	£700	£0	£700	£100	£800	£0
JAMES GRANT & CO SOLICITORS	£0	£33,400	£0	£33,400	£0	£33,400	£0
JAMES GUTHRIE & CO SOLICITORS	£36,000	£21,900	£3,600	£61,500	£10,800	£72,300	£0
JAMES IRVINE SOLICITOR	£0	£398,600	£1,400	£400,000	£70,700	£470,700	£0
JAMES M CARMICHAEL SOLICITOR	£16,100	£39,100	£3,600	£58,900	£10,400	£69,300	£0
JAMES MCGHEE SOLICITORS	£0	£3,300	£0	£3,300	£0	£3,300	£0
JAMES MCKAY CRIMINAL DEFENCE SOLICITORS	£0	£318,400	£0	£318,400	£57,200	£375,600	£0
JAMES MCPARLAND SOLICITORS	£0	£6,000	£0	£6,000	£0	£6,000	£0
JAMES R WALLACE SOLICITORS	£0	£49,700	£0	£49,700	£8,700	£58,400	£0
JAMESON & MACKAY SOLICITORS	£13,200	£0	£0	£13,200	£2,300	£15,500	£0
JARDINE DONALDSON SOLICITORS	£114,600	£0	£18,600	£133,300	£22,600	£155,900	£0
JAS CAMPBELL & CO W.S. SOLICITORS	£31,500	£3,900	£600	£36,000	£6,400	£42,400	£0
JAS. S GROSSET SOLICITORS	£44,000	£19,500	£800	£64,300	£11,100	£75,500	£0
JBM SOLICITORS	£0	£8,300	£0	£8,300	£200	£8,500	£0
JEFFREY AITKEN & CO SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,300	£0
JEFFREY RANKIN & CO SOLICITORS	£18,300	£43,400	£18,600	£80,400	£14,300	£94,700	£0
JIM FRIEL & CO SOLICITORS	£0	£659,900	£8,900	£668,800	£117,000	£785,700	£0
JOHN A BRYAN & CO SOLICITORS	£0	£76,100	£0	£76,100	£13,400	£89,500	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
JOHN CARROLL & CO SOLICITORS	£0	£210,700	£0	£210,700	£36,100	£246,800	£0
JOHN HENDERSON & SONS LLP	£238,100	£201,200	£2,800	£442,000	£76,400	£518,400	£0
JOHN JACKSON & DICK SOLICITORS	£33,000	£0	£0	£33,000	£5,800	£38,800	£0
JOHN MACAULAY & CO SOLICITORS	£0	£49,700	£0	£49,700	£8,000	£57,700	£0
JOHN MACRITCHIE & CO SSC	£300	£422,300	£0	£422,600	£74,100	£496,600	£0
JOHN OWENS & CO SOLICITORS	£900	-£300	£0	£700	£100	£800	£0
JOHN PRYDE SOLICITORS	£0	£283,200	£0	£283,200	£49,900	£333,100	£0
JOHN Y ROBERTSON & CO SOLICITORS	£12,900	£100	£0	£12,900	£2,100	£15,100	£0
KAREN MACTAGGART SOLICITORS	£53,100	£0	£2,700	£55,700	£10,000	£65,700	£0
KATANI & CO SOLICITORS	£243,700	£0	£0	£243,700	£42,600	£286,300	£5,000
KATE PHILLIPS SOLICITOR	£0	£63,200	£0	£63,200	£11,500	£74,800	£0
KATHLEEN L PRICE SOLICITORS	£24,600	£5,800	£500	£30,900	£5,500	£36,400	£0
KAVANAGH COYLE SOLICITORS LTD	£0	£51,300	£0	£51,300	£8,800	£60,100	£0
KEEGAN SMITH SSC SOLICITORS	£0	£441,300	£35,300	£476,600	£84,400	£561,000	£0
KEITH J TUCK & CO SOLICITORS	£47,500	£195,800	£5,800	£249,200	£44,000	£293,200	£0
KEITH S BOVEY SOLICITORS	£0	£1,000	£0	£1,000	£200	£1,200	£0
KELLY & CO SOLICITORS	£107,700	£25,400	£45,900	£179,000	£30,400	£209,400	£0
KEN MACDONALD & CO SOLICITORS	£22,200	£60,700	£400	£83,300	£14,800	£98,100	£300
KENNEDY & CO. SOLICITORS	£29,900	£46,600	£4,800	£81,200	£14,600	£95,800	£0
KENNETH F BROWN SOLICITOR	£5,700	£0	£0	£5,700	£1,000	£6,700	£0
KENNETH M GREENER SOLICITORS	£45,400	£40,800	£2,800	£89,000	£15,500	£104,500	£0
KENNETH PATERSON SOLICITORS	£57,300	£0	£0	£57,300	£9,700	£67,000	£0
KERR STIRLING LLP	£3,500	£0	£0	£3,500	£600	£4,100	£0
KIDSTONS & CO SOLICITORS	£6,100	£0	£0	£6,100	£1,100	£7,100	£0
KILCOYNE & CO SOLICITORS	£110,900	£129,100	£14,800	£254,700	£45,400	£300,100	£0
KINNEAR & FALCONER SOLICITORS	£19,800	£19,700	£700	£40,200	£6,900	£47,100	£1,100
KIPPEN CAMPBELL LLP	£46,000	£0	£0	£46,000	£8,100	£54,100	£0
KNOX & CO SOLICITORS	£0	£69,500	£0	£69,500	£12,200	£81,700	£0
KW LAW	£207,000	£213,500	£8,600	£429,100	£75,900	£505,000	£0
KYLE CHRISTISON LAW SOLICITORS	£28,700	£0	£0	£28,700	£0	£28,700	£0
LAFFERTY REID	£0	£187,300	£7,500	£194,800	£34,600	£229,500	£0
LAMBERT & CO SOLICITORS	£66,900	£22,700	£21,300	£110,900	£19,600	£130,600	£0
LAMBIE LAW PARTNERSHIP SOLICITORS	£35,100	£260,400	£4,800	£300,300	£53,200	£353,500	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
LANIGAN MEECHAN & CO SOLICITORS	£124,100	£43,900	£0	£168,100	£29,100	£197,100	£0
LATHAM & CO SOLICITORS	£23,700	£30,600	£0	£54,300	£9,600	£63,900	£0
LAVERTY & CO SOLICITORS	£16,500	£0	£0	£16,500	£2,900	£19,400	£0
LAVERY SMITH & CO SOLICITORS	£25,700	£279,000	£12,600	£317,200	£55,900	£373,100	£1,100
LAWRIE JACKSON SOLICITORS	£4,400	£0	£0	£4,400	£800	£5,200	£0
LAWSON COULL & DUNCAN SOLICITORS	£85,200	£263,800	£5,000	£354,000	£61,600	£415,600	£4,800
LEFEVRE LITIGATION SOLICITORS	£0	£166,300	£0	£166,300	£29,500	£195,800	£0
LEONARDS SOLICITORS LIMITED	£70,900	£2,500	£10,200	£83,600	£13,700	£97,300	£1,900
LESLIE LAW PRACTICE SOLICITORS	£76,700	£0	£800	£77,600	£13,700	£91,300	£0
LIAM O'DONNELL SOLICITORS	£0	£528,300	£900	£529,200	£92,600	£621,800	£0
LIAM ROBERTSON SOLICITOR	£0	£311,000	£0	£311,000	£55,000	£365,900	£0
LINDA FLEETWOOD	£68,300	£0	£0	£68,300	£12,100	£80,300	£0
LINDA GEORGE FAMILY LAW	£96,200	£0	£16,900	£113,200	£19,600	£132,800	£0
LINDSAY & KIRK SOLICITORS	£113,500	£83,500	£7,900	£204,900	£35,800	£240,700	£0
LINDSAY SOLICITORS	£25,800	£30,200	£2,900	£58,900	£10,600	£69,500	£0
LINDSAYS SOLICITORS	£28,500	£0	£0	£28,500	£5,000	£33,500	£0
LIVINGSTONE BROWN SOLICITORS	£1,214,500	£633,900	£188,200	£2,036,500	£352,500	£2,389,000	£20,900
LLOYD GREEN & CO SOLICITORS	£6,800	£0	£0	£6,800	£1,200	£8,000	£0
LOGANS	£0	£133,600	£0	£133,600	£24,400	£158,000	£0
LOUGHRAN BARNES SOLICITORS	£11,700	£0	£0	£11,700	£0	£11,700	£0
LOUISA J WADE SOLICITOR	£13,600	£5,600	£0	£19,200	£0	£19,200	£0
LOWS SOLICITORS	£37,200	£23,900	£600	£61,800	£11,000	£72,800	£0
LYNCH & CO SOLICITORS	£16,400	£25,300	£1,300	£43,000	£7,500	£50,600	£0
LYNDA VANDERBOON SOLICITOR	£30,500	£0	£300	£30,800	£0	£30,800	£0
LYNN HERBERT SOLICITOR	£138,600	£55,500	£6,500	£200,600	£35,000	£235,600	£0
MACALLANS	£51,100	£0	£1,800	£52,900	£9,200	£62,100	£0
MACARTHUR STEWART & COMPANY LTD SOLICITORS	£100	£0	£0	£100	£0	£200	£0
MACBETH CURRIE & CO SOLICITORS	£38,400	£9,600	£2,000	£50,000	£8,800	£58,700	£0
MACDONALD & CO	£5,300	£3,500	£300	£9,100	£1,700	£10,700	£0
MACDONALD MACIVER & CO SOLICITORS	£24,100	£24,300	£5,500	£53,900	£9,400	£63,300	£0
MACFARLANE & CO SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,600	£0
MACFARLANE YOUNG LIMITED	£17,800	£0	£0	£17,800	£3,300	£21,100	£0
MACHARDY ALEXANDER & WHYTE SOLICITORS	£16,200	£0	£0	£16,200	£2,800	£19,000	£0

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MACINTOSH HUMBLE SOLICITORS	£22,900	£0	£10,500	£33,400	£5,800	£39,200	£0
MACKIE & DEWAR SOLICITORS	£18,700	£153,000	£100	£171,700	£30,500	£202,200	£0
MACKIE THOMSON & CO SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200	£0
MACKINLAY & SUTTIE SOLICITORS	£66,600	£40,500	£4,900	£111,900	£19,400	£131,300	£2,200
MACKINNON SOLICITORS	£1,200	£0	£0	£1,200	£200	£1,400	£0
MACKINTOSH & WYLIE LLP	£132,400	£7,100	£19,000	£158,500	£28,000	£186,500	£0
MACLEOD & MACCALLUM SOLICITORS	£122,100	£0	£27,400	£149,500	£25,800	£175,300	£0
MACLEODS WS SOLICITORS	£9,300	£0	£0	£9,300	£1,600	£10,900	£0
MACMILLANS SOLICITORS	£0	£89,000	£0	£89,000	£15,900	£105,000	£0
MACNABS SOLICITORS	£124,700	£0	£800	£125,500	£21,700	£147,200	£0
MACNAIRS SOLICITORS	£37,300	£6,900	£1,200	£45,400	£8,000	£53,400	£0
MACPHEE & PARTNERS SOLICITORS	£30,000	£0	£800	£30,900	£5,400	£36,200	£0
MAILERS SOLICITORS	£21,400	£12,100	£100	£33,600	£5,900	£39,500	£0
MAINS SOLICITORS	£41,500	£10,500	£23,500	£75,500	£13,200	£88,800	£0
MAIR MATHESON SOLICITORS	£600	£4,000	£0	£4,600	£800	£5,400	£0
MAITLANDS SOLICITORS	£100	£0	£0	£100	£0	£100	£0
MALCOLM & HUTCHISON SOLICITORS	£5,800	£3,600	£0	£9,400	£1,600	£11,000	£0
MALCOLM JACK & MATHESON SOLICITORS	£45,600	£25,000	£1,200	£71,700	£12,700	£84,400	£0
MANINI BELARDO SOLICITORS	£0	£255,300	£0	£255,300	£45,300	£300,700	£0
MANN SOLICITORS	£0	£144,700	£0	£144,700	£25,400	£170,100	£0
MARCUS PARHAM & CO SOLICITORS	£204,200	£0	£0	£204,200	£35,400	£239,600	£0
MARK HUTCHISON & CO	£0	£124,800	£0	£124,800	£22,300	£147,100	£0
MARSHALL WILSON LAW GROUP LIMITED	£106,600	£125,900	£4,400	£236,800	£41,600	£278,400	£0
MARTIN DUFFY SOLICITORS	£0	£7,200	£0	£7,200	£0	£7,200	£0
MARTIN JOHNSTON & SOCHA SOLICITORS	£0	£1,120,500	£1,100	£1,121,600	£196,500	£1,318,200	£0
MARTIN RAMSAY MCINNES SOLICITOR	£0	£21,800	£0	£21,800	£3,900	£25,700	£0
MASSON & GLENNIE SOLICITORS	£22,400	£7,200	£300	£30,000	£5,200	£35,200	£0
MASTERS LEGAL SERVICES	£20,900	£0	£1,300	£22,200	£3,900	£26,000	£0
MATHESON RITCHIE	£6,000	£0	£0	£6,000	£0	£6,000	£0
MATHIE LENNOX & CO SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800	£0
MATHIE MACLUCKIE SOLICITORS	£9,300	£0	£100	£9,400	£1,700	£11,100	£0
MATHIE MORTON SOLICITORS	£5,200	£300	£1,400	£6,900	£1,200	£8,100	£0
MATTHEW BROWN SOLICITORS	£80,000	£262,600	£15,500	£358,100	£63,200	£421,300	£4,700

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MAXWELL MACLAURIN SOLICITORS	£64,300	£0	£0	£64,300	£11,200	£75,500	£0
MBS SOLICITORS	£3,000	£1,000	£2,100	£6,100	£0	£6,100	£0
MCAFFEE SOLICITORS	£0	£449,400	£0	£449,400	£79,800	£529,200	£0
MCANDREW & CO SOLICITORS	£51,000	£4,600	£10,200	£65,700	£11,200	£77,000	£0
MCARDLE SOLICITORS	£40,400	£227,300	£5,700	£273,400	£48,000	£321,400	£0
MARTHUR STANTON SOLICITORS	£63,000	£16,000	£27,100	£106,100	£18,400	£124,600	£0
MCAULEY MCCARTHY & CO SOLICITORS	£294,600	£16,300	£500	£311,400	£52,200	£363,600	£11,100
MCBRIDE & CO SOLICITORS	£39,000	£129,800	£131,400	£300,200	£52,900	£353,100	£0
MCCAFFERTY & CO SOLICITORS	£13,400	£32,300	£600	£46,300	£8,200	£54,500	£0
MCCARTNEY & CO SOLICITORS	£1,800	£0	£0	£1,800	£0	£1,800	£0
MCCASH & HUNTER SOLICITORS	£68,400	£0	£200	£68,500	£12,100	£80,700	£0
MCCLAY & COMPANY LIMITED	£0	£128,400	£0	£128,400	£22,900	£151,300	£0
MCCLURE COLLINS SOLICITORS	£100,000	£130,400	£9,400	£239,800	£42,000	£281,900	£700
MCCLUSKEY BROWNE SOLICITORS	£73,800	£322,500	£6,200	£402,600	£70,900	£473,500	£0
MCCONNACHIE & CO SOLICITORS	£100	£5,400	£0	£5,500	£0	£5,500	£0
MCCORMICK & NICHOLSON SOLICITORS	£100	£0	£0	£100	£0	£200	£0
MCCREADY & CO SOLICITORS	£28,600	£224,900	£6,700	£260,200	£46,200	£306,400	£0
MCCUSKER MCELROY & CO	£0	£956,200	£0	£956,200	£170,200	£1,126,500	£0
MCAID FARRELL SOLICITORS	£1,800	£25,100	£0	£26,900	£4,700	£31,600	£0
MCGEEHAN & COMPANY	£0	£201,900	£0	£201,900	£35,400	£237,400	£0
MCGILL & CO	£102,400	£0	£0	£102,400	£17,600	£120,100	£0
MCGOVERN & CO SOLICITORS	£0	£194,900	£0	£194,900	£34,200	£229,100	£0
MCGOVERN MACKENNA SOLICITORS	£55,800	£78,500	£0	£134,300	£23,300	£157,600	£0
MCGRADE & COMPANY	£900	£0	£0	£900	£100	£1,100	£0
MCGREEVY & CO LTD	£0	£101,900	£0	£101,900	£18,200	£120,200	£0
MCILROY HIPWELL & DINGWALL SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800	£0
MCINTOSH & MACLACHLAN SOLICITORS	£38,500	£16,800	£700	£56,000	£9,700	£65,700	£0
MCINTOSH MCTAGGART	£43,100	£0	£1,600	£44,600	£6,900	£51,600	£3,000
MCINTYRE & CO SOLICITORS	£45,800	£34,200	£800	£80,800	£14,400	£95,200	£0
MCJERROW & STEVENSON SOLICITORS	£40,300	£0	£0	£40,300	£7,100	£47,400	£0
MCKAY & NORWELL SOLICITORS	£67,900	-£500	£800	£68,200	£11,900	£80,100	£0
MCKENNAS SOLICITORS	£129,100	£142,800	£6,800	£278,700	£48,300	£327,100	£0
MCKENZIES SOLICITORS	£26,800	£54,000	£0	£80,800	£14,100	£94,900	£2,600

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
MCKINLEY & CO	£0	£32,200	£0	£32,200	£5,700	£37,800	£0
MCKINNON & CO SOLICITORS	£5,100	£0	£0	£5,100	£900	£6,100	£0
MCKINNON FORBES SOLICITORS	£5,000	£0	£0	£5,000	£900	£5,900	£0
MCKINNON HEWITT SOLICITORS	£101,500	£0	£1,600	£103,100	£18,300	£121,400	£0
MCLEISH CARSWELL SOLICITORS	£37,100	£0	£0	£37,100	£6,600	£43,700	£0
MCLENNAN ADAM DAVIS SOLICITORS	£197,500	£487,000	£16,700	£701,200	£124,500	£825,700	£4,700
MCNEILS SOLICITORS	£1,500	£0	£0	£1,500	£200	£1,700	£0
MCQUILLAN GLASSER & WAUGHMAN	£253,300	£273,200	£38,800	£565,300	£99,400	£664,700	£200
MCSHERRY HALLIDAY DALE & MARSHALL SOLICITORS	£3,000	£0	£0	£3,000	£500	£3,500	£0
MCSPARRAN MCCORMICK SOLICITORS	£21,600	£5,500	£0	£27,100	£4,600	£31,700	£0
MCSPORRANS	£0	£184,100	£0	£184,100	£32,500	£216,600	£0
MCVICAR & CO	£0	£221,700	£100	£221,800	£39,800	£261,600	£0
MCWHINNEY RICHARDS SOLICITORS	£46,400	£55,600	£2,900	£104,900	£18,300	£123,200	£1,400
MEGSON & CO SOLICITORS	£0	£49,300	£0	£49,300	£8,500	£57,800	£0
MEL WISE SOLICITORS	£0	£53,400	£0	£53,400	£0	£53,400	£0
MELLICKS SOLICITORS	£7,000	£0	£0	£7,000	£1,300	£8,200	£0
MELROSE & PORTEOUS SOLICITORS	£31,500	£9,200	£0	£40,800	£6,900	£47,700	£1,300
MICHAEL CHAPMAN SOLICITORS	£0	£51,900	£0	£51,900	£9,200	£61,100	£0
MICHAEL G. KILKERR SOLICITOR	£100	£19,100	£8,100	£27,400	£0	£27,400	£0
MICHAEL GALLAGHER SOLICITOR	£0	£24,700	£0	£24,700	£0	£24,700	£0
MICHAEL HORSMAN & CO SOLICITORS	£0	£75,800	£0	£75,800	£13,500	£89,300	£0
MICHAEL KEMP FAMILY LAW	£115,600	£0	£5,200	£120,800	£21,200	£142,000	£0
MICHAEL LOTT SOLICITORS	£24,700	£17,600	£0	£42,300	£7,400	£49,700	£0
MICHAEL LYON SOLICITORS LTD	£0	£3,500	£0	£3,500	£600	£4,100	£0
MICHAEL S ALLAN SOLICITORS	£15,000	£322,500	£1,500	£339,000	£59,700	£398,600	£0
MILLEN SOLICITORS	£6,200	£3,200	£1,000	£10,400	£1,900	£12,300	£0
MILLER HENDRY SOLICITORS	£29,800	£0	£0	£29,800	£5,100	£34,900	£0
MITCHELLS ROBERTON SOLICITORS	£7,800	£0	£0	£7,800	£1,300	£9,100	£0
MK SOLICITORS	£22,300	£1,300	£100	£23,800	£3,700	£27,500	£0
MONCREIFFE LAW	£4,400	£0	£0	£4,400	£800	£5,200	£0
MOONEYS SOLICITORS	£0	£40,200	£0	£40,200	£7,100	£47,300	£0
MOORE & PARTNERS LLP SOLICITORS	£35,500	£0	£1,200	£36,800	£6,300	£43,000	£0
MOORE MARSHALL LTD	£13,300	£0	£0	£13,300	£2,400	£15,700	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
MORGANS SOLICITORS	£27,700	£34,800	£1,400	£63,900	£11,300	£75,200	£0
MORISONS SOLICITORS	£15,600	£0	£0	£15,600	£3,100	£18,700	£0
MORNA GRANDISON JUDICIAL FACTOR FOR MARIE A LAND SOLICITOR	£5,400	£100	£200	£5,700	£1,000	£6,700	£0
MORNA GRANDISON JUDICIAL FACTOR OF LYONS LAING SOLICITORS	£4,700	£7,800	£0	£12,500	£1,900	£14,400	£0
MORNA GRANDISON JUDICIAL FACTOR OF NRBS SOLICITORS	£800	£500	£0	£1,400	£200	£1,600	£0
MORTON FRASER SOLICITORS	£86,200	£0	£0	£86,200	£15,100	£101,200	£0
MOULTRIE & CO SOLICITORS	£0	£58,700	£0	£58,700	£10,200	£68,900	£0
MOWAT HALL DICK SOLICITORS	£58,200	£0	£0	£58,200	£9,600	£67,800	£0
MOZOLOWSKI WYSE SOLICITORS	£600	£0	£0	£600	£100	£700	£0
MSM SOLICITORS	£108,300	£93,000	£18,000	£219,300	£38,600	£258,000	£0
MTM DEFENCE LAWYERS LIMITED	£0	£599,300	£0	£599,300	£107,700	£707,000	£0
MUIR MYLES LAVERTY SOLICITORS	£217,900	£429,500	£6,100	£653,500	£115,400	£768,900	£1,300
MUIRHEAD BUCHANAN SOLICITORS	£43,900	£0	£0	£43,900	£7,700	£51,600	£0
MULLANE & CO (SCOTLAND) LTD	£0	£181,600	£300	£181,800	£32,200	£214,100	£0
MUNRO & NOBLE SOLICITORS	£2,500	£0	£2,100	£4,600	£800	£5,400	£0
MUNRO LIDDELL SOLICITORS	£32,800	£0	£100	£33,000	£5,600	£38,600	£0
MURPHY & CO	£0	£78,700	£0	£78,700	£13,700	£92,300	£0
MURRAY & BROWN SOLICITORS	£1,500	£500	£800	£2,800	£500	£3,300	£0
MURRAY GALLEN SOLICITORS & NOTARIES	£100	£26,900	£800	£27,800	£0	£27,800	£0
MURRAY GILLIES & WILSON SOLICITORS	£6,400	£0	£0	£6,400	£1,100	£7,500	£0
MURRAY HAMILTON & CHALMERS SOLICITORS	£17,000	£161,300	£1,200	£179,500	£31,300	£210,800	£1,000
MURRAY IRELAND & COMPANY	£0	£44,600	£0	£44,600	£0	£44,600	£0
MURRAY LITTLE & KNOX SOLICITORS	£0	£300	£0	£300	£100	£400	£0
N S LOCKHART SOLICITOR	£53,400	£3,800	£0	£57,200	£10,200	£67,400	£0
NAFTALIN DUNCAN & CO SOLICITORS	£61,000	£0	£3,400	£64,400	£11,100	£75,600	£0
NEIL A LITTLE & CO SOLICITORS	£29,600	£0	£0	£29,600	£5,000	£34,700	£0
NEIL F. MCPHERSON SOLICITORS	£0	£208,000	£0	£208,000	£36,900	£245,000	£0
NEILL CLERK & MURRAY SOLICITORS	£16,500	£0	£1,100	£17,600	£3,100	£20,700	£0
NELLANY & CO SOLICITORS	£18,600	£67,600	£1,200	£87,500	£15,700	£103,100	£0
NELSONS SOLICITORS	£119,500	£277,100	£8,500	£405,200	£71,500	£476,700	£100
NESS GALLAGHER & CO SOLICITORS	£104,500	£248,900	£5,400	£358,800	£63,200	£422,100	£0
NICHOLAS J SCULLION & CO SOLICITORS	£39,100	£455,600	£7,800	£502,500	£88,100	£590,500	£5,300
NICOL & CO	£133,100	£0	£0	£133,100	£23,100	£156,300	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
NICOL HARVEY & PIERCE SOLICITORS	£10,100	£67,900	£700	£78,700	£13,900	£92,600	£0
NICOLSON & CO	£100	£0	£30,400	£30,500	£5,300	£35,900	£0
NICOLSON O'BRIEN SOLICITORS	£6,900	£33,200	£1,800	£41,900	£7,400	£49,300	£0
NORRIE & GILMARTIN DEFENCE SOLICITORS	£10,900	£159,600	£1,400	£171,900	£21,000	£192,900	£0
OAG & CO SOLICITORS	£0	£73,000	£0	£73,000	£13,100	£86,100	£0
O'DONNELL & CO SOLICITORS	£78,500	£135,300	£64,900	£278,700	£47,600	£326,300	£5,200
ORMISTONS LAW PRACTICE LIMITED	£588,200	£15,000	£1,500	£604,700	£104,300	£708,900	£0
PACITTI JONES SOLICITORS	£23,800	£0	£0	£23,800	£4,200	£28,000	£0
PAISLEY LAW CENTRE INC JON KIDDIE LAWYERS	£48,500	£0	£13,600	£62,200	£11,000	£73,200	£0
PATERSON BELL SOLICITORS	£400	£1,071,600	£1,200	£1,073,200	£190,400	£1,263,600	£0
PATERSON HOLMS & CO SOLICITORS	£21,900	£0	£0	£21,900	£3,700	£25,600	£0
PATIENCE AND BUCHAN SOLICITORS	£29,500	£0	£0	£29,500	£5,100	£34,700	£0
PATRICIA L MENNIE SOLICITOR	£0	£5,500	£0	£5,500	£0	£5,500	£0
PATRICIA THOM & CO	£8,700	£0	£0	£8,700	£300	£9,000	£0
PATRICK CAMPBELL SOLICITORS	£46,200	£234,100	£9,400	£289,700	£50,400	£340,000	£0
PATRICK WHEATLEY SOLICITORS	£0	£71,100	£0	£71,100	£12,400	£83,500	£0
PATTEN & PRENTICE SOLICITORS	£25,300	£0	£0	£25,300	£4,400	£29,700	£0
PATTISON & SIM SOLICITORS	£3,300	£0	£0	£3,300	£600	£3,800	£0
PAUL SMITH	£0	£20,700	£0	£20,700	£0	£20,700	£0
PAUL V COYLE	£0	£41,800	£0	£41,800	£7,200	£49,100	£0
PAUL W RALPH SOLICITOR	£0	£12,700	£0	£12,700	£0	£12,700	£0
PEACOCK JOHNSTON SOLICITORS	£57,600	£63,400	£300	£121,300	£21,400	£142,700	£0
PENMANS SOLICITORS	£1,400	£781,600	£28,700	£811,700	£142,700	£954,400	£0
PETER G FARRELL SOLICITORS	£190,400	£148,400	£5,300	£344,100	£60,000	£404,100	£6,900
PETER GALLETLY SOLICITOR	£0	£1,400	£0	£1,400	£400	£1,800	£0
PETER J WOOLFSON & CO SOLICITORS	£68,000	£0	£0	£68,000	£10,800	£78,800	£0
PETER LOCKHARTS SOLICITORS	£100	£129,300	£0	£129,400	£23,500	£152,900	£0
PETERKIN & KIDD SOLICITORS	£9,400	£0	£0	£9,400	£1,600	£11,100	£0
PETERKINS SOLICITORS	£4,200	£0	£0	£4,200	£800	£4,900	£0
PHILIP ROONEY & CO SOLICITORS	£500	£42,000	£0	£42,600	£8,200	£50,800	£0
PHILPOTT PLATT NIBLET & WIGHT SOLICITORS	£138,500	£61,900	£8,400	£208,700	£36,800	£245,500	£0
PHINN & CO SOLICITORS	£0	£124,300	£0	£124,300	£21,900	£146,200	£0
PIERI GRAHAM SOLICITORS	£3,200	£0	£0	£3,200	£600	£3,700	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
PLENDERLEATH RUNCIE SOLICITORS	£0	£64,700	£0	£64,700	£11,400	£76,100	£0
POLLOCK SOMERVILLE & CO SOLICITORS	£8,900	£106,900	£1,800	£117,600	£20,800	£138,400	£0
POMPHREYS SOLICITORS	£55,800	£0	£0	£55,800	£9,700	£65,600	£0
PRIMROSE & GORDON SOLICITORS	£34,600	£6,300	£1,200	£42,200	£7,200	£49,400	£0
QUINN MARTIN & LANGAN SOLICITORS	£341,300	£118,000	£40,600	£500,000	£83,700	£583,700	£13,000
R & R URQUHART (INC. MACGREGOR & CO) SOLS.	£38,600	£0	£4,100	£42,700	£7,100	£49,800	£0
R A LOW & CO SOLICITORS	£33,900	£30,700	£300	£64,900	-£100	£64,800	£0
R B CAMPBELL & CO SOLICITORS	£3,000	£7,600	£0	£10,600	£1,900	£12,400	£0
R N MARTIN & COMPANY LTD	£19,800	£187,200	£2,100	£209,100	£37,000	£246,100	£0
R S VAUGHAN & CO	£10,200	£35,900	£300	£46,400	£8,300	£54,700	£0
R T MCCORMACK SOLICITORS	£0	£36,700	£0	£36,700	£6,500	£43,200	£0
RAEBURN CHRISTIE CLARK & WALLACE SOLICITOR	£41,100	£2,000	£0	£43,100	£7,400	£50,500	£0
RAEBURN HOPE SOLICITORS	£29,400	£14,900	£23,900	£68,200	£12,000	£80,200	£0
RAFFERTY WOOD & CO SOLICITORS	£89,400	£172,200	£7,300	£268,900	£47,500	£316,400	£0
RAMAGE & CO SOLICITORS	£0	£23,900	£0	£23,900	£4,300	£28,200	£0
RAYMOND FERGUSON & CO SOLICITORS	£0	£31,200	£0	£31,200	£0	£31,200	£0
RAYMOND MCILWHAM & CO	£0	£104,200	£1,200	£105,400	£18,100	£123,600	£0
REILLY CASSIDY & CO SOLICITORS	£0	£489,600	£0	£489,600	£86,800	£576,300	£0
RGM SOLICITORS	£18,400	£0	£0	£18,400	£3,300	£21,700	£0
RICHARD J LOBJOIE & CO SOLICITORS	£0	£243,900	£0	£243,900	£42,700	£286,600	£0
RMS LAW SOLICITORS	£61,600	£0	£26,700	£88,300	£15,600	£103,900	£0
ROBERT A MACKINNON	£200	£0	£0	£200	£0	£200	£0
ROBERT F MACDONALD SOLICITORS	£25,400	£16,300	£700	£42,500	£7,500	£49,900	£0
ROBERTSON & CO SOLICITORS	£0	£87,300	£0	£87,300	£15,600	£102,900	£0
ROBERTS & CO SOLICITORS	£0	£212,900	£0	£212,900	£38,300	£251,200	£0
ROBERTSON & ROSS SOLICITORS	£129,400	£277,600	£26,000	£433,100	£74,600	£507,700	£0
ROBERTSON SMITH SOLICITORS	£600	£0	£0	£600	£0	£600	£400
RODERICK URQUHART	£0	£300	£0	£300	£0	£400	£0
ROGER WEBB	£0	£38,300	£0	£38,300	£6,900	£45,300	£0
ROLLO DAVIDSON MCFARLANE SOLICITORS	£45,900	£24,100	£700	£70,700	£12,600	£83,300	£0
ROSS & CONNELL SOLICITORS	£90,100	£4,800	£2,500	£97,400	£17,100	£114,600	£0
ROSS & FOX SOLICITORS	£0	£215,300	£0	£215,300	£38,100	£253,500	£0
ROSS HARPER SOLICITORS	£530,100	£628,600	£9,100	£1,167,800	£202,000	£1,369,900	£11,100

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
ROSS STRACHAN & CO SOLICITORS	£18,900	£0	£0	£18,900	£3,200	£22,100	£0
ROY MILLER & CO SOLICITORS	£26,900	£67,900	£5,800	£100,600	£17,900	£118,400	£0
RSB MACDONALD SOLICITORS	£150,300	£55,800	£8,200	£214,300	£37,400	£251,700	£200
RSC SOLICITORS	£125,500	£122,900	£41,500	£289,900	£50,500	£340,500	£500
RUBENS SOLICITORS	£5,300	£283,100	£17,900	£306,200	£54,100	£360,300	£0
RUSSEL & AITKEN	£269,600	£249,300	£2,800	£521,700	£91,500	£613,200	£200
RUSSELLS GIBSON MCCAFFREY SOLICITORS	£29,300	£23,300	£0	£52,600	£9,100	£61,700	£0
RUTH ANDERSON SOLICITORS	£50,300	£35,000	£3,500	£88,800	£15,000	£103,800	£0
RUTHVEN KEENAN POLLOCK & CO SOLICITORS	£5,600	£10,200	£600	£16,400	£2,800	£19,200	£0
S F WILSON SOLICITORS	£68,200	£0	£5,600	£73,800	£12,900	£86,700	£0
S J HAMILTON & O'CURRY SOLICITORS	£0	£148,500	£200	£148,700	£26,700	£175,400	£0
S P FLANAGAN SOLICITORS	£0	£29,900	£0	£29,900	£5,300	£35,200	£0
SAM MILLIGAN & CO SOLICITORS	£0	£402,400	£0	£402,400	£71,100	£473,500	£0
SANDEMANS SOLICITORS	£19,500	£52,500	£2,900	£74,900	£12,800	£87,700	£1,500
SAVAGE LAW PRACTICE SOLICITORS	£7,800	£104,300	£7,500	£119,600	£21,100	£140,700	£0
SCOTT MCQUIRE & CO	£0	£46,600	£0	£46,600	£8,200	£54,800	£0
SCOTT RALPH, SOLICITOR AND NOTARY PUBLIC	£2,600	£0	£0	£2,600	£0	£2,600	£0
SEMPLE FRASER WS SOLICITORS	£12,000	£0	£0	£12,000	£2,000	£14,000	£0
SHERIDANS SOLICITORS	£4,900	£20,200	£1,600	£26,700	£4,600	£31,400	£0
SHIELLS SOLICITORS	£12,400	£0	£0	£12,400	£2,100	£14,500	£0
SIMON D BOOKER-MILBURN SOLICITOR	£4,600	£25,900	£0	£30,500	£0	£30,500	£0
SIMPSON & MARWICK SOLICITORS	£110,600	£0	£0	£110,600	£19,300	£129,900	£0
SINCLAIR COURT SOLICITORS	£36,200	£10,800	£200	£47,300	£8,000	£55,300	£0
SINCLAIRS SOLICITORS	£0	£276,600	£0	£276,600	£48,800	£325,500	£0
SKO FAMILY LIMITED	£5,300	£0	£0	£5,300	£800	£6,100	£0
SMAIL & EWART SOLICITORS	£36,100	£700	£1,600	£38,400	£6,800	£45,200	£0
SMITH & GRANT SOLICITORS	£105,400	£55,700	£0	£161,100	£28,000	£189,000	£0
SNEDDON MORRISON SSC	£142,100	£0	£44,200	£186,400	£32,700	£219,100	£0
SOMERVILLE & RUSSELL SOLICITORS	£44,800	£58,000	£1,000	£103,900	£18,400	£122,200	£0
SOUTH FORREST SOLICITORS	£23,300	£600	£0	£23,900	£4,200	£28,100	£0
STEEL ELDRIDGE STEWART	£9,600	£38,100	£0	£47,800	£8,600	£56,300	£0
STEEN BALI MCSHERRY	£44,000	£1,100	£0	£45,100	£7,400	£52,500	£2,700
STEPHEN GRADY & CO	£0	£223,300	£0	£223,300	£39,600	£262,900	£0

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STEPHEN J SEMPLE & CO	£0	£44,500	£0	£44,500	£8,000	£52,500	£0
STEPHEN MACBRIDE & COMPANY	£0	£199,200	£0	£199,200	£35,500	£234,800	£0
STEPHEN PATERSON & CO SOLICITORS	£0	£144,600	£0	£144,600	£25,500	£170,100	£0
STEVEN DONALD & CO SOLICITORS	£0	£122,700	£400	£123,100	£22,000	£145,100	£0
STEVENSON & MARSHALL SOLICITORS	£94,400	£153,400	£2,100	£249,900	£43,600	£293,500	£0
STEVENSON KENNEDY SOLICITORS	£4,100	£0	£3,600	£7,700	£1,400	£9,100	£0
STEWART & BENNETT SOLICITORS	£2,400	£0	£0	£2,400	£400	£2,700	£0
STEWART & MCISAAC SOLICITORS	£200	£0	£0	£200	£0	£200	£0
STEWART & OSBORNE SOLICITORS	£600	£0	£0	£600	£100	£700	£0
STEWART & WATSON SOLICITORS	£3,500	£0	£1,700	£5,200	£600	£5,800	£1,900
STEWART MURRAY & COMPANY SOLICITORS	£0	£4,400	£0	£4,400	£700	£5,100	£0
STEWARTS & MURDOCHS SOLICITORS	£1,300	£0	£0	£1,300	£200	£1,500	£0
STEWARTS LEGAL ASSOCIATES	£27,900	£0	£0	£27,900	£5,100	£32,900	£0
STIRLING & CO SOLICITORS	£58,800	£100	£0	£58,900	£10,000	£68,900	£700
STIRLING & GILMOUR SOLICITORS	£67,100	£2,100	£100	£69,300	£12,100	£81,400	£0
STIRLING & MAIR SOLICITORS	£48,600	£3,400	£3,600	£55,700	£9,700	£65,400	£600
STIRLING EUNSON & FERGUSON SOLICITORS	£200	£0	£0	£200	£0	£200	£0
STODARTS SOLICITORS	£48,500	£0	£0	£48,500	£8,400	£56,900	£700
STUART & STUART SOLICITORS	£17,700	£0	£0	£17,700	£3,100	£20,800	£0
STUART WILSON DICKSON & CO SOLICITORS	£300	£5,600	£0	£6,000	£1,000	£7,000	£0
STURROCK, ARMSTRONG & THOMSON SOLICITORS	£300	£0	£0	£300	£0	£300	£0
T C YOUNG LLP	£86,600	£0	£11,300	£97,900	£17,100	£114,900	£0
T DUNCAN & CO SOLICITORS	£64,400	£208,100	£4,700	£277,200	£48,800	£326,000	£0
T F REID & DONALDSON SOLICITORS	£30,600	£0	£0	£30,600	£5,300	£35,900	£0
T G BRADSHAW & CO SOLICITORS	£42,500	£0	£24,100	£66,600	£11,700	£78,300	£0
TAGGART MEIL MATHERS SOLICITORS	£43,800	£38,400	£1,200	£83,400	£14,700	£98,200	£0
TAIT & MACKENZIE SOLICITORS	£30,200	£1,100	£0	£31,300	£5,400	£36,800	£0
TAIT MACLEOD SOLICITORS	£23,000	£0	£2,800	£25,700	£4,500	£30,200	£0
TAYLOR & HENDERSON SOLICITORS	£124,400	£19,100	£35,500	£179,000	£31,700	£210,700	£0
TAYLOR & KELLY SOLICITORS	£343,100	£6,100	£0	£349,200	£55,400	£404,600	£4,900
TAYLOR LAW LIMITED	£100	£0	£0	£100	£0	£200	£0
TAYLORS SOLICITORS	£200	£0	£0	£200	£0	£200	£0
TERRY BOYLE & CO SOLICITORS	£0	£74,500	£0	£74,500	£13,200	£87,700	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
THE CRUICKSHANK LAW PRACTICE	£0	£110,700	£0	£110,700	£20,200	£130,900	£0
THE KELLAS PARTNERSHIP	£35,500	£500	£0	£36,000	£6,300	£42,200	£0
THE MACKENZIE LAW PRACTICE SOLICITORS	£29,000	£4,200	£0	£33,300	£5,800	£39,100	£0
THE MCKINSTRY CO INC. GARDINER & NOBLE SOL	£97,300	£500	£0	£97,800	£16,300	£114,200	£0
THE MFY PARTNERSHIP	£125,600	£251,500	£3,800	£380,900	£67,200	£448,100	£0
THE PRG PARTNERSHIP	£109,200	£182,300	£10,100	£301,600	£53,000	£354,600	£400
THE ROBERT KERR PARTNERSHIP	£700	£313,700	£6,500	£321,000	£56,500	£377,500	£0
THE WATTS LEGAL PRACTICE T/A WATTS SOLICITORS	£27,700	£69,100	£800	£97,600	£17,400	£115,000	£0
THOMAS CARLIN & PENDER SOLICITORS	£0	£1,500	£0	£1,500	£300	£1,800	£0
THOMAS DOCHERTY SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,100	£0
THOMAS J MCDONALD SOLICITOR	£0	£25,600	£0	£25,600	£0	£25,600	£0
THOMPSONS SOLICITORS	£34,000	£0	£0	£34,000	£5,900	£39,800	£0
THORLEY STEPHENSON SSC	£341,400	£266,000	£76,800	£684,300	£120,300	£804,600	£100
THORNTONS LAW LLP SOLICITORS	£359,000	£154,200	£17,300	£530,500	£93,100	£623,600	£0
TOD & MITCHELL SOLICITORS	£0	£737,900	£300	£738,300	£130,500	£868,800	£0
TONY CURRIE SOLICITORS	£0	£193,800	£0	£193,800	£34,700	£228,400	£0
TRAINOR ALSTON SOLICITORS	£39,600	£298,100	£1,800	£339,500	£60,500	£400,100	£200
TURNBULL MCCARRON SOLICITORS	£329,600	£696,900	£44,300	£1,070,800	£187,200	£1,258,000	£1,600
V. GOOD & CO	£0	£263,300	£0	£263,300	£46,900	£310,200	£0
VIRGIL M CRAWFORD SOLICITORS	£77,800	£364,600	£10,700	£453,000	£80,200	£533,300	£0
W & A S BRUCE SOLICITORS	£146,200	£62,700	£10,600	£219,400	£38,800	£258,200	£200
W & J REID SOLICITORS	£33,800	£0	£0	£33,800	£5,900	£39,700	£0
W GRAHAM SUTHERLAND SOLICITORS	£0	£0	£1,600	£1,600	£300	£1,900	£0
W RENFREW & CO LTD	£75,200	£3,600	£700	£79,600	£13,600	£93,100	£0
W W & J MCCLURE SOLICITORS	£65,400	£4,000	£600	£70,000	£12,000	£82,000	£900
WALKER & SHARPE SOLICITORS	£21,300	£164,600	£2,300	£188,200	£33,500	£221,600	£0
WALKER LAIRD SOLICITORS	£109,300	£0	£0	£109,300	£18,900	£128,200	£0
WALLACE HODGE & CO SOLICITORS	£18,400	£0	£0	£18,400	£3,200	£21,600	£0
WALLACE QUINN & CO LTD	£200	£0	£0	£200	£0	£300	£0
WALTER GERRARD & CO SOLICITORS	£25,600	£0	£2,600	£28,200	£4,900	£33,100	£0
WARD & CO SOLICITORS	£24,000	£516,900	£600	£541,400	£95,900	£637,300	£0
WARDLAW STEPHENSON ALLAN T/A WSA PARTNERSHIP	£0	£571,900	£0	£571,900	£102,100	£674,000	£0
WATERSRULE SOLICITORS	£1,700	£0	£0	£1,700	£300	£2,000	£0

Firm Name	Civil fees (excl VAT)	Criminal fees (excl VAT)	Children's fees (excl VAT)	Total fees (excl VAT)	VAT on Fees	Total fees (incl VAT)	Correspondents' fees (excl VAT)
WATSON & LYALL BOWIE SOLICITORS	£19,200	£2,200	£200	£21,600	£3,900	£25,500	£0
WATTERS STEVEN & CO SOLICITORS	£55,900	£158,100	£0	£214,000	£37,900	£251,900	£0
WEST ANDERSON & CO SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200	£0
WHELAN & CO	£98,100	£158,200	£8,400	£264,700	£47,500	£312,200	£0
WHITTEN & CO SOLICITORS	£100	£44,600	£1,200	£45,900	£8,100	£54,000	£0
WILLIAM LAVELLE SOLICITOR	£0	£67,900	£0	£67,900	£11,700	£79,500	£0
WILLIAM MCCLUSKEY SOLICITORS	£0	£145,700	£5,900	£151,500	£27,100	£178,700	£0
WILLIAM SKELTON & CO SOLICITORS	£12,300	£16,300	£1,900	£30,500	£5,300	£35,800	£0
WILSON DEFENCE	£0	£75,200	£0	£75,200	£13,400	£88,600	£0
WILSON MCLEOD SOLICITORS	£0	£570,000	£0	£570,000	£100,800	£670,700	£0
WILSON TERRIS & CO SOLICITORS	£82,700	£0	£3,100	£85,800	£14,900	£100,700	£0
WILSONE & DUFFUS SOLICITORS	£200	£0	£0	£200	£0	£200	£0
WOOD & MUIR SOLICITORS	£3,400	£0	£0	£3,400	£600	£4,000	£0
WOODS SOLICITORS	£2,200	£5,400	£0	£7,600	£1,400	£9,000	£0
WOODWARD LAWSON	£31,800	£80,600	£0	£112,400	£19,800	£132,200	£0
WRIGHT & CRAWFORD SOLICITORS	£12,900	£0	£0	£12,900	£1,600	£14,600	£3,400
WRIGHT JOHNSTON & MACKENZIE SOLICITORS	£10,700	£0	£0	£10,700	£1,700	£12,400	£900
WYLIE & BISSET LLP TRUSTEE FOR E COOGANS & CO	£100	£0	£0	£100	£0	£100	£0
YOUNG ROBERTSON & CO SOLICITORS	£1,200	£0	£0	£1,200	£200	£1,500	£0
YVONNE ROBBIE SOLICITORS	£178,000	£0	£16,200	£194,100	£34,400	£228,600	£400

**Notes**  
 This table shows what we paid to solicitors' firms between 1 April 2010 and 31 March 2011. 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. 1 firm received payments from the Board of less than £100, totalling £41 and 3 firms paid back money totalling £1,116

Monies paid back to the Board in respect of "audit restitution" have been deducted in calculating the legal assistance fees shown.