

2010 - 2011 Position	2009- 2010 Position	2008- 2009 Position	Firm Name	Location of head office	2010-2011 Total fees (incl VAT)	2009-2010 Total fees Inc VAT	2008-2009 Total fees Inc VAT	Change last year (£)	Change last year (%)	Change last 5 years (£)	Change last 5 years (%)
1	1	1	LIVINGSTONE BROWN SOLICITORS	GLASGOW	£2,389,000	£2,174,000	£1,985,600	£215,000	10%	£716,100	43%
2	4	4	GEORGE MATHERS & CO SOLICITORS	ABERDEEN	£1,565,800	£1,444,000	£1,379,200	£121,800	8%	£126,800	9%
3	5	3	ADAMS WHYTE SOLICITORS	EDINBURGH	£1,457,000	£1,318,000	£1,584,600	£139,000	11%	£149,700	11%
4	3	6	BRUCE SHORT & CO SOLICITORS	GLASGOW	£1,413,300	£1,478,000	£1,334,400	£-64,700	-4%	£-221,100	-14%
5	7	12	HAMILTON BURNS & COMPANY SOLICITORS	GLASGOW	£1,381,100	£1,177,000	£1,078,200	£204,100	17%	£564,500	69%
6	2	2	ROSS HARPER SOLICITORS	GLASGOW	£1,369,900	£1,562,000	£1,742,500	£-192,100	-12%	£-363,100	-21%
7	9	10	MARTIN JOHNSTON & SOCHA SOLICITORS	DUNFERMLINE	£1,318,200	£1,119,000	£1,126,800	£199,200	18%	£255,500	24%
8	8	7	PATERSON BELL SOLICITORS	KIRKCALDY	£1,263,600	£1,127,000	£1,250,200	£136,600	12%	£14,100	1%
9	6	5	TURNBULL MCCARRON SOLICITORS	GLASGOW	£1,258,000	£1,310,000	£1,366,700	£-52,000	-4%	£13,400	1%
10	11	11	MCCUSKER MCELROY & CO	JOHNSTONE	£1,126,500	£1,001,000	£1,097,800	£125,500	13%	£-216,900	-16%
11	10	8	J C HUGHES & CO SOLICITORS	GLASGOW	£1,096,800	£1,081,000	£1,218,600	£15,800	1%	£104,600	11%
12	20	14	BRUCE MCCORMACK	MOTHERWELL	£1,085,700	£813,000	£929,700	£272,700	34%	£305,600	39%
13	14	17	DRUMMOND MILLER LLP	EDINBURGH	£1,063,900	£870,000	£875,400	£193,900	22%	£-155,500	-13%
14	17	18	GALLEN & CO SOLICITORS	GLASGOW	£1,011,900	£847,000	£855,600	£164,900	19%	£122,600	14%
15	29	33	CAPITAL DEFENCE LAWYERS	EDINBURGH	£986,200	£687,000	£700,700	£299,200	44%	£-118,300	-11%
16	32	23	FRANK IRVINE SOLICITORS LTD	GLASGOW	£985,500	£667,000	£821,000	£318,500	48%	£535,800	119%
17	18	28	PENMANS SOLICITORS	GLASGOW	£954,400	£845,000	£750,300	£109,400	13%	£261,600	38%
18	12	13	BRUCE & CO SOLICITORS	ARBROATH	£907,700	£889,000	£999,600	£18,700	2%	£-110,400	-11%
19	19	21	CARTYS	HAMILTON	£871,700	£836,000	£834,000	£35,700	4%	£26,300	3%
20	21	20	TOD & MITCHELL SOLICITORS	PAISLEY	£868,800	£788,000	£836,200	£80,800	10%	£248,500	40%
<b>Top 20 total</b>					<b>£24,375,000</b>	<b>£22,032,000</b>	<b>£22,767,100</b>	<b>£2,343,000</b>	<b>11%</b>	<b>£2,259,900</b>	<b>10%</b>
Total paid to all firms					£130,094,700	£121,674,000	£124,367,600	£8,420,700	7%	£5,537,200	4%

**Notes**

This table shows what we paid to each of the 20 highest earning solicitors' firms between 1 April 2010 and 31 March 2011. Also shown is their position in previous financial years. It includes BACS payments transferred to the firms' bank accounts and cheques dated between those dates. Amounts are rounded to the nearest £100.