

Scottish Legal Aid Board Annual Report 2012-2013
 Legal assistance fees paid to firms - alphabetical order



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	£2,200	£30,700	£800	£33,800	£6,800	£40,600	£0
A B & A MATTHEWS SOLICITORS	£17,100	£1,400	£0	£18,400	£3,600	£22,000	£0
A C MILLER & MACKAY SOLICITORS	£67,100	£151,000	£5,500	£223,700	£44,900	£268,500	£0
A C MORRISON & RICHARDS SOLICITORS	£6,400	£0	£0	£6,400	£1,300	£7,600	£0
A C O'NEILL & CO	£87,600	£0	£2,800	£90,400	£18,200	£108,600	£0
A C WHITE SOLICITORS	£170,500	£44,200	£8,800	£223,600	£45,000	£268,600	£1,000
A J CRAM & CO	£66,300	£9,400	£600	£76,200	£0	£76,200	£8,100
A J LINDEN & CO SOLICITORS	£300	£95,600	£1,400	£97,200	£19,400	£116,600	£0
A RITCHIE SOLICITORS	£0	£83,100	£0	£83,100	£16,700	£99,800	£0
AAMER ANWAR & CO	£0	£210,900	£0	£210,900	£42,200	£253,100	£0
ABERDEIN CONSIDINE & CO SOLICITORS	£22,800	£253,300	£0	£276,100	£55,000	£331,100	£0
ACCOUNTANT IN BANKRUPTCY TRUSTEE OF MCCONVILLE O'NEILL SOLICITORS	£4,300	£0	£0	£4,300	£800	£5,100	£0
ACCOUNTANT IN BANKRUPTCY TRUSTEE OF MICHAEL CHAPMAN SOLICITORS	£0	£16,500	£0	£16,500	£3,300	£19,800	£0
ADAIR & BRYDEN SOLICITORS	£900	£200	£0	£1,100	£200	£1,300	£0
ADAIRS SOLICITORS	£19,000	£189,100	£5,000	£213,200	£43,100	£256,300	£0
ADAM BEVAN & CO SOLICITORS	£0	£22,800	£0	£22,800	£4,600	£27,300	£0
ADAM COCHRAN SOLICITORS	£50,500	£0	£300	£50,800	£10,200	£61,000	£0
ADAM LEGAL	£28,200	£11,300	£900	£40,500	£8,100	£48,600	£0
ADAMS WHYTE SOLICITORS	£0	£1,088,100	£0	£1,088,100	£218,200	£1,306,300	£0
AIB - A OAG	£0	£39,100	£0	£39,100	£7,800	£47,000	£0
AIB - M BLACKWOOD	£4,100	£0	£0	£4,100	£900	£5,000	£0
AIDAN GALLAGHER & CO SOLICITORS	£0	£358,200	£0	£358,200	£72,200	£430,400	£0
AITKEN NAIRN SOLICITORS	£78,000	£0	£0	£78,000	£14,200	£92,100	£5,600
AITKENS THE FAMILY LAW SOLICITORS	£74,100	£0	£31,600	£105,700	£21,300	£127,000	£0
AL GORDON SOLICITOR	£36,300	£0	£26,700	£63,000	£12,700	£75,700	£0
ALAN MASTERTON SOLICITORS	£700	£0	£0	£700	£100	£800	£0
ALASTAIR C MACMILLAN SOLICITORS	£9,900	£3,000	£1,200	£14,000	£2,300	£16,300	£2,700

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ALASTAIR HART & CO SOLICITORS	£5,100	£0	£0	£5,100	£1,100	£6,100	£0
ALEX BROWN & CO SOLICITORS	£0	£109,400	£0	£109,400	£22,100	£131,600	£0
ALEX LAFFERTY & CO SOLICITORS	£0	£68,700	£0	£68,700	£13,900	£82,600	£0
ALEX MCALLISTER & MCKECHNIE SOLICITORS	£3,700	£0	£0	£3,700	£700	£4,400	£0
ALEX MITCHELL & SONS SOLICITORS	£21,900	£700	£0	£22,600	£4,400	£26,900	£500
ALEX MUIR SOLICITOR	£0	£128,300	£0	£128,300	£25,800	£154,100	£0
ALEXANDER GEORGE & CO SOLICITORS	£19,100	£0	£0	£19,100	£3,800	£22,900	£0
ALEXANDER MCBURNEY SOLICITOR	£1,100	£0	£0	£1,100	£0	£1,100	£0
ALEXIS HUNTER FAMILY LAW SOLICITORS	£9,300	£0	£0	£9,300	£1,900	£11,200	£0
ALLAN BLACK & MCCASKIE SOLICITORS	£64,000	£54,700	£7,600	£126,300	£25,500	£151,800	£200
ALLAN KERR SOLICITORS	£0	£351,600	£0	£351,600	£70,700	£422,300	£0
ALLAN MCDUGALL SOLICITORS	£99,800	£0	£0	£99,800	£20,100	£119,900	£0
ALLANS SOLICITORS	£0	£52,300	£0	£52,300	£10,500	£62,800	£0
ALLARDICE & CREEGAN SOLICITORS	£0	£68,900	£0	£68,900	£13,800	£82,700	£0
ALLCOURT SOLICITORS	£85,800	£66,900	£28,100	£180,700	£36,400	£217,200	£0
ALLEN & SHAW SOLICITORS	£300	£0	£0	£300	£100	£400	£0
AMI LAW SOLICITORS	£8,000	£0	£0	£8,000	£0	£8,000	£0
ANDERSON BANKS SOLICITORS	£4,900	£7,800	£0	£12,700	£2,500	£15,200	£0
ANDERSON FYFE SOLICITORS	£7,000	£0	£0	£7,000	£1,400	£8,500	£0
ANDERSON GLEN LAWYERS	£86,600	£0	£4,900	£91,500	£18,500	£109,900	£0
ANDERSON GOODLAD SOLICITORS	£23,300	£100	£0	£23,400	£4,800	£28,200	£0
ANDERSON MACARTHUR & CO SOLICITORS	£2,500	£14,000	£300	£16,800	£3,400	£20,100	£0
ANDERSON SHAW & GILBERT SOLICITORS	£35,000	£0	£2,100	£37,200	£7,600	£44,800	£0
ANDERSON STRATHERN LLP	£145,600	£1,100	£0	£146,700	£29,400	£176,100	£0
ANDREW HADDON & CROWE SOLICITORS	£77,700	£0	£4,900	£82,600	£16,700	£99,300	£0
ANDREW T GILBERTSON SOLICITORS	£0	£97,100	£0	£97,100	£19,400	£116,500	£0
ANGUS MCLENNAN & CO	£24,600	£87,200	£1,400	£113,200	£22,700	£136,000	£0
ANIKA JETHWA SOLICITORS	£41,700	£196,100	£6,900	£244,800	£49,300	£294,100	£0
ANN OGG SOLICITOR ADVOCATE	£0	£32,100	£0	£32,100	£0	£32,100	£0
ANTHONY MAHON LIMITED SOLICITORS	£2,200	£83,000	£4,400	£89,600	£18,100	£107,700	£0

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ANTONS SOLICITORS	£3,800	£0	£0	£3,800	£800	£4,600	£0
ARCHER COYLE SOLICITORS	£1,600	£0	£0	£1,600	£0	£1,600	£0
ARCHIBALD SHARP & SON SOLICITORS	£24,700	£100	£0	£24,800	£5,100	£29,800	£0
ARMSTRONG & CO	£0	£16,700	£0	£16,700	£0	£16,700	£0
AUSTIN KELLY & CO SOLICITORS	£85,000	£22,800	£1,400	£109,200	£21,200	£130,400	£3,100
AUSTIN LAFFERTY SOLICITORS	£51,200	£3,100	£0	£54,200	£6,000	£60,200	£24,400
BAILLIE & REID SOLICITORS	£0	£122,000	£0	£122,000	£24,400	£146,500	£0
BAILLIE SPOWART SOLICITORS	£49,500	£0	£140,100	£189,600	£38,100	£227,700	£0
BAIRD & CO SOLICITORS	£27,100	£1,800	£0	£28,900	£5,800	£34,700	£0
BAKER GOSTELOW LAW LIMITED	£112,200	£500	£15,700	£128,400	£25,800	£154,100	£0
BALFOUR & MANSON SOLICITORS	£296,900	£0	£0	£296,900	£56,800	£353,600	£0
BALFOUR BUDGE	£28,000	£0	£0	£28,000	£5,600	£33,500	£0
BALLANTYNE & COPLAND SOLICITORS	£25,400	£14,400	£0	£39,700	£7,600	£47,300	£0
BANKS DEVLIN & CO SOLICITORS	£16,600	£11,800	£100	£28,500	£5,700	£34,200	£0
BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS	£2,300	£0	£0	£2,300	£500	£2,700	£0
BANNERMAN BURKE	£80,600	£204,500	£2,700	£287,800	£57,500	£345,300	£0
BARCLAY & CO	£42,500	£0	£19,000	£61,600	£12,300	£73,900	£0
BARNETTS SOLICITORS	£66,400	£24,800	£3,200	£94,400	£19,100	£113,500	£0
BARROWMAN & PARTNERS SOLICITORS	£74,600	£0	£100	£74,700	£14,000	£88,700	£7,500
BARRY MCCORMACK & CO	£0	£9,700	£0	£9,700	£0	£9,700	£0
BARTON & HENDRY SOLICITORS	£132,400	£7,600	£2,100	£142,100	£28,400	£170,400	£0
BASTEN SNEDDON COURT PRACTICE	£25,700	£306,300	£200	£332,200	£66,900	£399,100	£0
BATHGATE FAMILY LAW PRACTICE LTD	£59,300	£0	£3,400	£62,700	£12,700	£75,300	£0
BBM SOLICITORS	£800	£0	£0	£800	£200	£900	£0
BCKM SOLICITORS	£29,800	£259,400	£3,100	£292,300	£58,500	£350,800	£0
BEAUMONT & CO SOLICITORS	£0	£526,700	£0	£526,700	£105,600	£632,300	£0
BECKLEY KENNY & CO	£1,600	£500	£0	£2,000	£400	£2,500	£0
BELL & CO SOLICITORS	£45,000	£45,200	£14,400	£104,700	£21,000	£125,700	£0
BELL BRODIE SOLICITORS	£73,800	£38,500	£12,000	£124,200	£22,000	£146,200	£16,200
BELL RUSSELL & CO SOLICITORS	£31,700	£36,900	£0	£68,700	£13,700	£82,400	£0

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BELL SOLICITORS LIMITED	£100	£187,700	£1,300	£189,100	£37,800	£226,900	£0
BELMONTE & CO	£0	£518,300	£0	£518,300	£103,600	£621,900	£0
BELTRAMI & CO LTD	£100	£278,000	£0	£278,000	£55,900	£333,900	£0
BERRY, POGGI & CO	£0	£95,900	£0	£95,900	£19,300	£115,200	£0
BEVERIDGE & KELLAS SOLICITORS	£100,600	£0	£0	£100,600	£20,300	£121,000	£0
BEVERIDGE HERD & SANDILANDS SOLICITORS	£11,500	£600	£0	£12,200	£2,400	£14,600	£0
BILKUS & BOYLE SOLICITORS	£118,100	£149,800	£3,300	£271,200	£54,000	£325,200	£1,400
BISSETT SOLICITORS	£0	£25,200	£0	£25,200	£0	£25,200	£0
BLACK & GUILD SOLICITORS	£68,800	£50,800	£10,400	£130,000	£26,100	£156,100	£0
BLACK AND MARKIE	£106,900	£179,600	£27,500	£314,100	£62,400	£376,400	£3,000
BLACK HAY SOLICITORS	£37,600	£6,600	£2,000	£46,300	£9,300	£55,600	£0
BLACKADDER & MCMONAGLE SOLICITORS	£25,900	£0	£5,400	£31,300	£5,900	£37,100	£2,000
BLACKADDERS SOLICITORS	£54,500	£0	£4,000	£58,500	£11,700	£70,200	£0
BLACKLOCKS SOLICITORS	£8,100	£0	£0	£8,100	£1,600	£9,700	£0
BLAIR & BRYDEN SOLICITORS	£212,000	£204,100	£2,500	£418,500	£82,800	£501,400	£4,400
BLANTYRE DEFENCE LAWYERS	£0	£178,500	£0	£178,500	£35,700	£214,200	£0
BMK WILSON	£36,900	£0	£2,700	£39,600	£7,900	£47,500	£0
BOB MCDOWALL SOLICITORS	£0	£169,400	£0	£169,400	£33,900	£203,300	£0
BONAR MACKENZIE SOLICITORS	£34,800	£0	£0	£34,800	£7,000	£41,800	£0
BONNAR ACCIDENT LAW LTD	£129,800	£0	£0	£129,800	£24,700	£154,600	£0
BOWMANS	£40,200	£0	£100	£40,300	£7,700	£48,000	£2,000
BOYD SOLICITORS	£2,600	£0	£0	£2,600	£500	£3,100	£0
BOYLE'S & CO SOLICITORS	£112,700	£12,500	£18,500	£143,700	£29,000	£172,800	£0
BRADLEY CAMPBELL & CO. SOLICITORS	£104,500	£5,500	£1,600	£111,600	£22,300	£134,000	£0
BRADY LEGAL	£4,600	£0	£0	£4,600	£900	£5,600	£0
BRAZENALL AND ORR SOLICITORS	£63,800	£307,500	£2,700	£374,000	£74,800	£448,800	£0
BREADY & CO SOLICITORS	£0	£49,200	£3,000	£52,200	£10,400	£62,600	£0
BRENNAN & CO SOLICITORS	£0	£2,900	£0	£2,900	£600	£3,500	£0
BRENT LOCKIE SOLICITOR AND SOLICITOR ADVOCATE SERVICES	£0	£3,200	£0	£3,200	£600	£3,800	£0

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BRIAN D SELBY & CO SOLICITORS	£0	£38,100	£0	£38,100	£7,600	£45,700	£0
BRIDGE LITIGATION UK LTD	£0	£709,100	£0	£709,100	£141,900	£851,000	£0
BRODIES SOLICITORS	£34,700	£0	£0	£34,700	£6,800	£41,600	£0
BROOKE & BROWN SOLICITORS	£13,500	£0	£0	£13,500	£2,700	£16,200	£0
BROPHY & CO SOLICITORS	£42,000	£0	£200	£42,200	£8,300	£50,500	£900
BROWN & CO SOLICITORS	£605,800	£0	£12,700	£618,500	£122,300	£740,800	£1,800
BROWN & MCRAE SOLICITORS	£2,300	£2,600	£0	£4,900	£1,000	£5,900	£0
BROWNS SOLICITORS	£107,900	£159,500	£104,600	£372,000	£74,700	£446,600	£0
BRUCE & CO SOLICITORS	£112,600	£465,800	£9,400	£587,800	£118,700	£706,500	£0
BRUCE MACDONALD & CO SOLICITORS	£18,200	£36,000	£500	£54,700	£11,000	£65,700	£0
BRUCE MCCORMACK	£0	£801,900	£0	£801,900	£161,000	£962,900	£0
BRUCE SHORT & CO SOLICITORS	£211,000	£640,600	£4,700	£856,300	£170,400	£1,026,700	£4,100
BRUNTON MILLER SOLICITORS	£23,900	£100	£0	£24,000	£4,800	£28,800	£0
BUCHANAN BURTON SOLICITORS	£26,600	£0	£0	£26,600	£5,300	£31,900	£0
BUCHANAN DICKSON FRAME SOLICITORS	£14,500	£7,100	£2,200	£23,800	£4,700	£28,500	£0
BURN & MCGREGOR	£0	£294,200	£0	£294,200	£59,100	£353,400	£0
BURNETT & REID SOLICITORS	£9,500	£0	£1,000	£10,500	£2,200	£12,700	£0
C & D MACTAGGART SOLICITORS	£37,700	£31,200	£700	£69,600	£13,400	£82,900	£2,700
C & N DEFENCE	£0	£240,700	£0	£240,700	£48,300	£289,000	£0
C F BOYLE & CO SOLICITORS	£0	£56,500	£0	£56,500	£11,300	£67,800	£0
C HOUSTON & CO SOLICITORS	£1,700	£0	£0	£1,700	£300	£2,000	£0
C SHARKEY & CO LTD	£0	£30,900	£0	£30,900	£6,300	£37,200	£0
CAESAR & HOWIE SOLICITORS	£400,600	£46,400	£7,400	£454,400	£91,600	£546,000	£0
CAIRD VAUGHAN SOLICITORS	£35,900	£329,100	£7,100	£372,100	£74,500	£446,600	£0
CAIRN LEGAL	£2,200	£0	£0	£2,200	£0	£2,200	£0
CAIRNS BROWN SOLICITORS	£68,700	£644,400	£20,100	£733,200	£146,700	£879,900	£0
CALDERS SOLICITORS	£400	£0	£0	£400	£100	£400	£0
CALLAHAN MCKEOWN & CO	£0	£234,400	£0	£234,400	£46,900	£281,300	£0
CALLAN & CO SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,500	£0
CAMERON & CO SOLICITORS	£0	£212,400	£0	£212,400	£21,900	£234,300	£0

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CAMERON MACAULAY SOLICITORS	£3,700	£0	£0	£3,700	£800	£4,500	£0
CAMERON PINKERTON & CO SOLICITORS	£27,800	£0	£0	£27,800	£5,600	£33,400	£0
CAMPBELL & CO SOLICITORS	£0	£0	£4,000	£4,000	£800	£4,800	£0
CAMPBELL BOATH SOLICITORS	£31,600	£68,500	£700	£100,900	£19,800	£120,600	£2,700
CAMPBELL CONNON	£300	£0	£0	£300	£100	£400	£0
CAMPBELL SIEVEWRIGHT & CO SOLICITORS	£15,900	£0	£0	£15,900	£3,200	£19,000	£0
CAMPBELL SMITH SOLICITORS	£91,100	£0	£600	£91,700	£18,300	£110,000	£0
CAPITAL DEFENCE LAWYERS	£0	£790,400	£0	£790,400	£158,700	£949,100	£0
CARITAS LEGAL LIMITED	£18,700	£0	£0	£18,700	£0	£18,700	£0
CAROLINE MCCALLUM COURT SOLICITOR	£8,400	£34,500	£0	£42,900	£0	£42,900	£0
CARR & COMPANY (SOLICITORS) LIMITED	£119,900	£291,400	£5,700	£417,000	£83,700	£500,700	£0
CARR BERMAN CRICHTON SOLICITORS	£27,300	£0	£0	£27,300	£5,400	£32,700	£0
CARRICK ROBB SOLICITORS	£21,400	£0	£1,100	£22,500	£4,500	£27,000	£0
CARTYS	£299,800	£338,600	£46,100	£684,500	£137,400	£821,900	£0
CASELS SOLICITORS	£0	£2,100	£0	£2,100	£400	£2,600	£0
CASSIDY'S ADVICE & SOLICITOR SERVICES	£11,100	£101,500	£1,200	£113,700	£22,800	£136,500	£0
CASTLEMILK LAW & MONEY ADVICE CENTRE	£188,600	£0	£0	£188,600	£37,800	£226,400	£0
CAVERS & CO SOLICITORS	£3,800	£2,300	£1,600	£7,700	£1,600	£9,300	£0
CENTRAL COURT LAWYERS	£100	£225,500	£2,400	£228,000	£46,100	£274,100	£0
CENTRAL CRIMINAL LAWYERS SOLICITORS	£300	£383,700	£14,700	£398,700	£80,100	£478,800	£0
CHAPMAN SOLICITORS	£0	£4,700	£0	£4,700	£0	£4,700	£0
CHARLES & R B ANDERSON SOLICITORS	£6,000	£0	£0	£6,000	£1,200	£7,200	£0
CHARLES FERGUSON SOLICITOR ADVOCATE LTD	£0	£199,600	£0	£199,600	£40,200	£239,800	£0
CHARLES WOOD & SON SOLICITORS	£26,500	£31,400	£400	£58,300	£11,700	£70,000	£0
CHRIS FYFFE SOLICITOR ADVOCATE	£0	£92,900	£0	£92,900	£18,600	£111,500	£0
CLAN CHILDLAW	£8,300	£0	£8,700	£17,000	£0	£17,000	£0
CLAPHAMS SOLICITORS	£1,200	£0	£0	£1,200	£200	£1,400	£500
CLARE RYAN SOLICITOR	£6,900	£8,700	£0	£15,600	£0	£15,600	£0
CLARITY LAW (SCOTLAND LTD)	£16,200	£0	£0	£16,200	£3,300	£19,500	£0
CLARK AND COMPANY SOLICITORS	£11,600	£8,600	£0	£20,200	£3,800	£23,900	£0

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CLYDE DEFENCE LAWYERS (INC LAFFERTY REID & CROZIERS)	£0	£322,000	£0	£322,000	£64,400	£386,400	£0
COCHRAN DICKIE SOLICITORS	£11,200	£0	£0	£11,200	£2,200	£13,400	£0
COCKBURN MCGRANE SOLICITORS	£35,200	£0	£1,400	£36,500	£7,400	£44,000	£0
COCKBURNS SOLICITORS	£0	£10,900	£0	£10,900	£2,200	£13,100	£0
COFFIELD & CO	£51,600	£33,400	£9,400	£94,500	£19,000	£113,500	£0
COLLEDGE & VAUGHAN LLP	£15,300	£0	£8,400	£23,700	£4,800	£28,500	£0
COMPENSATION LAWYERS (SCOTLAND) LTD	£63,200	£0	£0	£63,200	£12,700	£75,900	£0
COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS	£51,900	£0	£19,500	£71,400	£14,300	£85,700	£0
CONDIES SOLICITORS	£45,800	£14,900	£2,100	£62,900	£12,600	£75,400	£0
CONROY MCINNES SOLICITORS	£11,200	£3,700	£0	£14,900	£3,000	£17,900	£0
COOK STEVENSON & CO SOLICITORS	£120,600	£27,400	£3,900	£151,900	£30,600	£182,500	£0
CORRIGALL BLACK SOLICITORS	£19,400	£0	£100	£19,500	£3,400	£22,900	£2,100
COWAN & CO SOLICITORS	£116,600	£2,600	£3,900	£123,100	£21,000	£144,100	£16,700
COWAN DOUGLAS LAW	£58,900	£0	£4,300	£63,200	£12,800	£76,000	£0
CRAIG WOOD SOLICITORS	£0	£473,600	£0	£473,600	£95,400	£569,000	£0
CRAIGMYLE & CO SOLICITORS	£2,900	£0	£0	£2,900	£600	£3,500	£0
CRAWFORD GOWANS CRIMINAL DEFENCE LAWYERS	£0	£99,000	£0	£99,000	£19,900	£118,900	£0
CRAWFORD MASON & CO LTD SOLICITORS	£103,100	£37,400	£10,300	£150,800	£30,000	£180,800	£1,000
CRIGGIES SOLICITORS	£52,600	£184,300	£22,300	£259,200	£52,200	£311,400	£0
CRIMLAW SOLICITORS	£0	£29,000	£0	£29,000	£0	£29,000	£0
CULLEN KILSHAW TLB	£1,900	£0	£0	£1,900	£400	£2,300	£0
CULLEY & MCALPINE	£62,200	£163,800	£4,100	£230,100	£46,300	£276,400	£300
CURRIE & CO SOLICITORS	£200	£0	£0	£200	£0	£300	£0
D & F SOLICITORS	£300	£800	£0	£1,000	£200	£1,300	£0
D & J DUNLOP SOLICITORS	£7,300	£26,400	£700	£34,400	£6,900	£41,300	£0
D A MILLIGAN & CO SOLICITORS	£0	£16,000	£0	£16,000	£3,200	£19,300	£0
D M MACKINNON WS SOLICITORS	£15,600	£43,200	£2,300	£61,000	£12,200	£73,300	£0
D P B KANE & CO SOLICITORS	£0	£25,400	£0	£25,400	£5,100	£30,500	£0
D W SHAW SOLICITORS	£53,000	£6,900	£4,900	£64,800	£13,000	£77,800	£0
D.N.L.C.	£327,900	£0	£0	£327,900	£0	£327,900	£0

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DAC BEACHCROFT SCOTLAND LLP	£29,200	£0	£0	£29,200	£5,900	£35,100	£0
DAILLY & CO SOLICITORS	£69,900	£0	£0	£69,900	£14,000	£83,900	£1,100
DALLAS MCMILLAN SOLICITORS	£3,900	£0	£0	£3,900	£800	£4,700	£0
DALLING SOLICITORS	£22,900	£327,100	£16,400	£366,400	£73,500	£439,900	£0
D'ALVITO DEFENCE LAWYER	£0	£1,700	£0	£1,700	£300	£2,000	£0
DAMIR DUHERIC SOLICITORS	£3,600	£0	£0	£3,600	£0	£3,600	£0
DAVID BROOKENS SOLICITOR ADVOCATE	£0	£28,400	£0	£28,400	£5,700	£34,000	£0
DAVID E SUTHERLAND & CO	£0	£292,000	£0	£292,000	£58,700	£350,700	£0
DAVID J HILL CA TRUSTEE FOR G TIERNEY & CO	£11,100	£14,100	£5,200	£30,400	£6,200	£36,600	£0
DAVID KINLOCH & CO SOLICITORS	£46,400	£186,800	£5,000	£238,200	£47,800	£286,000	£0
DAVIDSON & SHIRLEY SOLICITORS LIMITED	£0	£22,200	£0	£22,200	£4,400	£26,600	£0
DEAN & CO	£0	£1,900	£0	£1,900	£0	£1,900	£0
DEESIDE DEFENCE SOLICITORS	£0	£63,900	£0	£63,900	£0	£63,900	£0
DEREK PETTIGREW SOLICITORS	£0	£20,800	£0	£20,800	£4,200	£24,900	£0
DEREK SMITH & COMPANY	£0	£116,900	£0	£116,900	£23,500	£140,300	£0
DERICK WILLIAMSON & CO SOLICITORS	£0	£61,800	£0	£61,800	£12,400	£74,200	£0
DERRICK TRAINER SOLICITORS	£200	£0	£0	£200	£0	£300	£0
DEVINE & CO	£7,000	£64,500	£0	£71,400	£14,300	£85,700	£0
DEWAR SPENCE SOLICITORS	£14,700	£231,300	£1,800	£247,800	£49,700	£297,500	£0
DIGBY BROWN & CO SOLICITORS	£83,000	£0	£0	£83,000	£16,500	£99,600	£0
DJP SOLICITORS	£65,100	£0	£100	£65,200	£13,100	£78,400	£0
DOMINIC SELLAR & CO	£0	£13,100	£0	£13,100	£2,600	£15,700	£0
DONALDSON & HENDERSON SOLICITORS	£5,300	£0	£0	£5,300	£1,000	£6,300	£0
DOONAN MCCAIG & CO SOLICITORS	£0	£303,700	£0	£303,700	£60,700	£364,400	£0
DOUGHTYS SOLICITORS	£900	£0	£0	£900	£200	£1,100	£0
DOUGLAS BARR & CO LIMITED SOLICITORS	£47,500	£114,300	£2,700	£164,500	£32,900	£197,400	£0
DOUGLAS GILMOUR & SON SOLICITORS	£8,200	£1,500	£0	£9,700	£2,000	£11,600	£0
DOUGLAS SIMPSON SOLICITOR	£48,800	£0	£0	£48,800	£200	£48,900	£0
DOUGLAS WRIGHT SOLICITOR	£64,700	£185,100	£3,300	£253,100	£51,200	£304,300	£0
DOWLE SMITH & RUTHERFORD SOLICITORS	£0	£1,200	£0	£1,200	£200	£1,500	£0

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DOYLE & CO SOLICITORS	£0	£2,600	£0	£2,600	£500	£3,200	£0
DRB SOLICITORS	£1,700	£1,300	£0	£3,000	£0	£3,000	£0
DREVER & HEDDLE SOLICITORS	£7,700	£0	£1,300	£9,000	£1,800	£10,800	£0
DRUMCHAPEL LAW & MONEY ADVICE CENTRE	£61,500	£0	£0	£61,500	£0	£61,500	£0
DRUMMOND MILLER LLP	£1,058,400	£10,500	£24,200	£1,093,100	£210,700	£1,303,800	£13,800
DUFFY TOSHNER & CO SOLICITORS	£63,900	£0	£0	£63,900	£12,100	£76,000	£4,300
DUNCAN & MCCONNELL SOLICITORS	£4,800	£110,100	£6,800	£121,700	£24,500	£146,200	£0
DUNCAN & WALLACE SOLICITORS	£3,800	£0	£0	£3,800	£800	£4,600	£0
DUNIPACE BROWN SOLICITORS	£0	£259,100	£0	£259,100	£52,000	£311,200	£0
DUNLOP ALLEN & CO SOLICITORS	£18,100	£88,800	£48,000	£154,900	£31,000	£185,900	£0
DUTHIE WARD SOLICITORS	£600	£0	£0	£600	£100	£800	£0
DYKES GLASS & CO SOLICITORS	£16,400	£13,700	£2,800	£32,900	£6,500	£39,500	£0
E F KELLY LIMITED	£0	£103,600	£0	£103,600	£20,800	£124,400	£0
E THORNTON & CO SOLICITORS	£38,800	£47,900	£2,200	£88,900	£17,900	£106,700	£0
E. SWEENEY AND CO SOLICITORS	£73,000	£27,500	£12,300	£112,800	£22,700	£135,500	£0
EDINBURGH LAW	£120,200	£0	£40,100	£160,400	£31,900	£192,300	£0
EILEEN BLACKBURN JUDICIAL FACTOR AD INTERIM OF HODSON & CO	£8,000	£10,100	£1,100	£19,100	£3,800	£23,000	£0
ELAINE BRUNGER & CO	£0	£24,400	£0	£24,400	£4,900	£29,300	£0
ELAINE C PIRIE SOLICITOR	£7,300	£0	£0	£7,300	£0	£7,300	£0
ELEANOR HAMILTON SOLICITORS AT SHELTER HOUSING LAW SERVICE	£37,900	£0	£0	£37,900	£7,900	£45,700	£0
ELIZABETH WELSH FAMILY LAW PRACTICE	£55,700	£0	£6,300	£62,000	£12,600	£74,600	£0
ELLIOT & CO SOLICITORS	£28,800	£8,100	£0	£36,900	£7,500	£44,400	£0
ELP SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
EMC SOLICITORS	£53,500	£0	£0	£53,500	£10,800	£64,300	£0
ETHNIC MINORITIES LAW CENTRE SOLICITOR	£61,500	£0	£0	£61,500	£0	£61,500	£3,700
EUAN ROBERTSON SOLICITORS	£0	£16,100	£0	£16,100	£3,200	£19,300	£0
EWAN HARRIS & CO SOLICITORS	£17,600	£1,200	£0	£18,800	£3,800	£22,600	£0
F T & D C WALLACE SOLICITORS	£68,800	£15,300	£1,700	£85,800	£17,400	£103,200	£0

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FAGANS SOLICITORS	£16,600	£16,900	£100	£33,600	£6,700	£40,300	£0
FAIRBAIRNS SOLICITORS	£0	£163,700	£0	£163,700	£33,600	£197,300	£0
FERGUSON & CO	£36,700	£200,600	£1,800	£239,100	£48,400	£287,500	£0
FERGUSON & WILL SOLICITORS	£1,200	£0	£0	£1,200	£200	£1,400	£0
FERGUSON & WILSON SOLICITORS	£0	£297,400	£200	£297,500	£59,600	£357,200	£0
FERGUSON WALKER SOLICITORS	£14,300	£1,300	£2,300	£17,900	£0	£17,900	£0
FERGUSON WHYTE SOLICITORS	£5,200	£0	£0	£5,200	£1,000	£6,200	£0
FINLAY MACRAE SOLICITORS	£79,900	£53,900	£19,800	£153,600	£30,600	£184,200	£1,300
FINLAYSON WISE SOLICITORS	£27,800	£14,500	£0	£42,300	£8,500	£50,800	£0
FINLAYSONS SOLICITORS	£11,900	£4,100	£800	£16,800	£3,300	£20,100	£0
FINNIESTON FRANCHI & MCWILLIAMS (INC B J LANIGAN & CO)	£23,900	£444,600	£22,600	£491,200	£98,400	£589,600	£0
FITZPATRICK & CO SOLICITORS	£0	£239,800	£5,300	£245,100	£49,100	£294,200	£0
FLEMING & REID SOLICITORS & NOTARIES	£78,700	£525,100	£31,900	£635,700	£126,300	£761,900	£6,400
FLOWERDEW SOLICITORS LTD	£0	£77,200	£0	£77,200	£15,500	£92,700	£0
FLYNN & CO SOLICITORS	£47,900	£127,700	£3,300	£178,900	£35,800	£214,700	£0
FLYNN RUSSO & CO	£30,900	£68,400	£500	£99,700	£20,100	£119,900	£0
FOGGO MACINNES HINGSTON SOLICITORS	£0	£218,400	£0	£218,400	£43,800	£262,200	£0
FORBES & CO SOLICITORS	£0	£111,000	£0	£111,000	£21,700	£132,700	£0
FORBES MCINNES & CO LTD	£0	£3,300	£0	£3,300	£700	£3,900	£0
FORREST CAMPBELL & ANDERSON SOLICITORS	£15,700	£1,500	£1,200	£18,400	£3,700	£22,100	£0
FORSYTH SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300	£0
FOX CROSS LIMITED	£4,900	£0	£0	£4,900	£1,000	£5,900	£0
FRANK IRVINE SOLICITORS LTD	£542,200	£0	£0	£542,200	£108,200	£650,400	£1,200
FRASER ALEXANDER CRIMINAL DEFENCE LAWYER	£0	£57,300	£0	£57,300	£12,200	£69,600	£0
FRASER SHEPHERD	£102,800	£0	£10,100	£112,900	£23,000	£135,900	£0
FRAZER COOGANS LTD	£23,500	£6,700	£2,900	£33,100	£6,700	£39,800	£0
FREDERICK & CO SOLICITORS	£20,800	£0	£200	£21,000	£4,300	£25,200	£0
FREELANDS SOLICITORS	£47,000	£2,200	£400	£49,700	£9,900	£59,600	£0
FRIELS SOLICITORS	£68,500	£800	£0	£69,300	£14,000	£83,300	£0
G A FORDYCE & CO	£1,200	£0	£0	£1,200	£0	£1,200	£0

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G SWEENEY SOLICITORS LTD	£0	£130,100	£0	£130,100	£26,100	£156,200	£0
G W T MURPHY & CO SOLICITORS	£21,900	£14,200	£6,200	£42,400	£8,500	£50,800	£0
GAIL GOODFELLOW & CO SOLICITORS	£0	£136,700	£0	£136,700	£27,500	£164,100	£0
GAIR & GIBSON SOLICITORS	£42,300	£84,000	£3,700	£130,000	£26,100	£156,000	£0
GALLACHER & CO SOLICITORS	£43,300	£201,800	£45,700	£290,800	£58,600	£349,400	£0
GALLEN AND COMPANY LIMITED	£204,700	£489,900	£37,800	£732,400	£147,400	£879,800	£1,100
GARDEN STIRLING & BURNET SOLICITORS	£179,200	£108,600	£11,700	£299,500	£59,200	£358,700	£5,800
GAVIN BAIN & CO SOLICITORS	£0	£212,000	£0	£212,000	£43,200	£255,200	£0
GEORGE D LAFFERTY AS TRUSTEE OF DEVANEY & CO SOLICITORS	£0	£77,200	£0	£77,200	£15,300	£92,500	£0
GEORGE MATHERS & CO SOLICITORS	£159,400	£882,500	£12,300	£1,054,200	£211,500	£1,265,700	£0
GEORGE MORE & CO SOLICITORS	£0	£447,300	£0	£447,300	£89,500	£536,800	£0
GEORGE STREET LAW LLP	£4,400	£0	£0	£4,400	£900	£5,300	£0
GEORGESONS SOLICITORS	£3,800	£2,000	£0	£5,700	£1,100	£6,900	£0
GERARD MCGUIRE & CO SOLICITORS	£0	£150,200	£0	£150,200	£30,100	£180,200	£0
GIBSON KERR, LAW & PROPERTY	£3,100	£0	£0	£3,100	£600	£3,700	£0
GILDEAS SOLICITORS	£300	£283,900	£0	£284,100	£57,000	£341,100	£0
GILFEDDER & MCINNES SOLICITORS	£0	£667,100	£0	£667,100	£133,600	£800,800	£0
GILL & CO	£0	£20,000	£0	£20,000	£4,000	£24,000	£0
GILLESPIE GIFFORD & BROWN SOLICITORS	£1,600	£0	£0	£1,600	£300	£2,000	£0
GILLESPIE MACANDREW LLP SOLICITORS	£900	£900	£0	£1,800	£400	£2,200	£0
GILROY & CO	£100	£169,900	£3,400	£173,400	£34,800	£208,200	£0
GLEESON MCCAFFERTY LAW SOLICITORS	£80,100	£163,900	£4,000	£248,000	£49,900	£297,900	£0
GOLDSMITH & HUGHES SOLICITORS	£10,900	£0	£2,700	£13,600	£2,700	£16,300	£0
GOOD & STEWART	£0	£304,400	£0	£304,400	£61,300	£365,700	£0
GORDON & SMYTH SOLICITORS	£0	£94,900	£0	£94,900	£19,000	£113,900	£0
GORDON RITCHIE & CO SOLICITORS	£0	£100	£5,900	£6,000	£1,200	£7,200	£0
GORDON WILLIAMS	£0	£7,600	£0	£7,600	£0	£7,600	£0
GRADY & CO SOLICITORS	£0	£193,300	£0	£193,300	£38,700	£232,000	£0

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GRAEME C SMITH AS TRUSTEE IN SEQUESTRATION OF ROSS HARPER SOLICITORS	£141,000	£50,500	£600	£192,100	£38,300	£230,300	£200
GRAEME CLARK & CO	£0	£35,300	£0	£35,300	£0	£35,300	£0
GRAEME MURRAY & CO SOLICITORS	£83,000	£182,000	£200	£265,200	£52,900	£318,100	£2,100
GRAEME RUNCIE & CO SOLICITORS	£0	£74,300	£0	£74,300	£14,900	£89,200	£0
GRAHAM WALKER SOLICITORS	£0	£341,800	£0	£341,800	£68,700	£410,500	£0
GRANT BROWN LINDSAY SOLICITORS	£5,800	£0	£0	£5,800	£1,200	£6,900	£0
GRANT SMITH LAW PRACTICE SOLICITORS	£52,000	£117,200	£5,400	£174,700	£35,800	£210,500	£0
GRAY & CO SOLICITORS	£182,300	£0	£0	£182,300	£36,200	£218,600	£1,900
GRAY & CONNOCHIE SOLICITORS	£12,700	£500	£0	£13,200	£2,600	£15,900	£0
GRAY & GRAY SOLICITORS	£101,000	£62,900	£7,800	£171,700	£33,500	£205,200	£6,200
GREY & COMPANY SOLICITORS LTD	£17,300	£0	£0	£17,300	£3,200	£20,600	£1,200
GRIGOR & YOUNG SOLICITORS	£35,400	£0	£0	£35,400	£7,000	£42,400	£0
GUARINO & THOMSON	£1,600	£222,900	£1,300	£225,800	£45,300	£271,100	£0
H K PAUL & CO SOLICITORS	£0	£20,100	£0	£20,100	£3,300	£23,500	£0
HADDON & TURNBULL SOLICITORS	£44,700	£15,800	£300	£60,800	£11,900	£72,700	£1,500
HALL & HAUGHEY SOLICITORS	£0	£98,500	£0	£98,500	£19,700	£118,200	£0
HAMILTON BURNS & COMPANY SOLICITORS	£647,800	£161,000	£50,100	£858,900	£167,300	£1,026,200	£27,100
HAMILTON ROSS SOLICITORS	£44,000	£0	£0	£44,000	£8,900	£52,800	£0
HAMISH L MELROSE	£0	£55,500	£0	£55,500	£11,200	£66,700	£0
HANN & CO SOLICITORS	£17,300	£4,800	£1,900	£24,000	£4,900	£28,900	£0
HANNAY FRASER & CO SOLICITORS	£7,800	£24,700	£0	£32,500	£6,500	£39,000	£0
HARDING & CO SOLICITORS	£200	£114,400	£2,200	£116,900	£23,400	£140,300	£0
HARLEY & CO SOLICITORS	£0	£52,800	£0	£52,800	£10,600	£63,300	£0
HAROLD W JOSEPH SOLICITORS	£56,000	£0	£1,900	£57,900	£11,500	£69,400	£1,900
HARPER ROBERTSON & SHANNON SOLICITORS	£30,900	£1,400	£0	£32,200	£6,500	£38,700	£0
HARTER & CO SOLICITORS	£12,900	£4,200	£200	£17,300	£3,300	£20,600	£900
HARVIE DIAMOND SOLICITOR	£0	£220,700	£0	£220,700	£44,200	£264,900	£0
HASTINGS & CO SOLICITORS	£600	£0	£0	£600	£100	£800	£0
HAY CASSELS SOLICITORS	£17,900	£0	£0	£17,900	£3,600	£21,500	£0

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HBJ GATELEY (SCOTLAND) LLP	£15,000	£0	£3,300	£18,300	£3,700	£21,900	£0
HBM SAYERS	£18,000	£0	£400	£18,400	£3,700	£22,100	£0
HEGGIE ALEXANDER SOLICITORS	£700	£0	£0	£700	£100	£800	£0
HELEN KELLY & ASSOCIATES	£1,000	£0	£0	£1,000	£200	£1,200	£0
HEPWORTH & CO SOLICITORS	£7,500	£6,400	£0	£13,900	£2,800	£16,700	£0
HERD LAW LIMITED	£24,900	£5,600	£700	£31,200	£6,300	£37,500	£0
HEWATS SOLICITORS	£5,800	£0	£0	£5,800	£1,200	£6,900	£0
HIGGINS MORLEDGE & LITTERICK SOLICITORS	£0	£496,600	£0	£496,600	£99,800	£596,300	£0
HILL & ROBB SOLICITORS	£33,800	£0	£1,100	£34,900	£6,500	£41,400	£2,600
HILLAND MCNULTY	£44,700	£8,500	£5,500	£58,800	£11,800	£70,600	£0
HODGE SOLICITORS LLP	£71,900	£86,600	£11,400	£169,900	£34,100	£204,000	£0
HUGHES DOWDALL SOLICITORS	£69,900	£60,300	£4,200	£134,400	£26,800	£161,300	£0
HUGHES WALKER SOLICITORS	£261,800	£157,300	£76,600	£495,800	£99,400	£595,200	£0
HUNTER & ROBERTSON SOLICITORS	£205,500	£184,100	£18,800	£408,400	£81,200	£489,600	£3,800
HUNTER BURNS & OGG SOLICITORS	£5,500	£200	£0	£5,600	£0	£5,600	£0
HUTCHESONS SOLICITORS	£25,900	£0	£0	£25,900	£5,200	£31,000	£0
HUTCHISON LAW	£0	£255,200	£0	£255,200	£51,100	£306,300	£0
IAIN BRADLEY SOLICITOR ADVOCATE	£0	£1,500	£0	£1,500	£0	£1,500	£0
IAIN SMITH & PARTNERS W S SOLICITORS	£68,200	£35,300	£2,800	£106,200	£21,200	£127,400	£1,000
IAIN SMITH SOLICITORS LLP	£22,500	£0	£3,900	£26,300	£5,200	£31,600	£0
IAN C MCCARTHY LTD	£68,800	£120,000	£89,100	£277,800	£55,700	£333,500	£0
IAN MCCARRY SOLICITORS	£21,300	£297,000	£14,100	£332,500	£66,800	£399,300	£100
IAN MILLIGAN SOLICITOR	£0	£39,100	£0	£39,100	£7,900	£47,000	£0
IAN MOIR AND COMPANY	£21,800	£167,400	£11,400	£200,600	£40,200	£240,700	£0
IAN S SMART & CO SOLICITORS	£49,500	£16,500	£1,700	£67,700	£13,100	£80,800	£2,700
INKSTERS SOLICITORS	£12,700	£0	£0	£12,700	£2,500	£15,200	£0
INNES & MACKAY SOLICITORS	£109,100	£0	£5,300	£114,400	£23,000	£137,400	£0
INNES JOHNSTON & CO SOLICITORS	£163,100	£0	£2,500	£165,700	£33,400	£199,100	£0
INVERNESS LEGAL SERVICES FOR CRIMINAL ADVOCACY	£0	£75,800	£0	£75,800	£15,200	£91,100	£0
IRWIN MITCHELL SCOTLAND LLP	£14,100	£0	£0	£14,100	£2,900	£17,000	£0

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J BELTRAMI & BERLOW	£0	£236,100	£0	£236,100	£47,200	£283,400	£0
J C HUGHES & CO SOLICITORS	£326,000	£543,700	£31,400	£901,000	£180,800	£1,081,800	£100
J D BANNATYNE & CAMPBELL SOLICITORS	£20,100	£37,200	£1,800	£59,100	£12,000	£71,100	£0
J D CLARK & ALLAN SOLICITORS	£8,700	£0	£0	£8,700	£1,700	£10,500	£0
J IAN GILLIES SOLICITORS	£0	£159,200	£0	£159,200	£32,100	£191,300	£0
J K CAMERON SOLICITORS	£19,700	£16,200	£0	£35,900	£7,200	£43,100	£0
J MYLES & CO	£70,300	£73,800	£17,400	£161,600	£32,400	£194,000	£0
J P MOWBERRY LIMITED SOLICITOR	£0	£99,400	£0	£99,400	£20,500	£119,900	£0
J PARIS STEELE & CO SOLICITORS	£1,400	£0	£0	£1,400	£300	£1,600	£0
J QUINN & CO SOLICITORS	£36,500	£0	£600	£37,100	£7,400	£44,500	£0
J R RAHMAN SOLICITORS	£44,500	£51,300	£19,800	£115,600	£23,100	£138,700	£600
J WATSON SCOTT & CO SOLICITORS	£10,200	£0	£0	£10,200	£2,000	£12,200	£0
J WHITE & CO	£2,600	£3,500	£1,100	£7,200	£1,500	£8,700	£0
JACK BROWN & COMPANY SOLICITORS	£13,300	£52,900	£0	£66,200	£13,300	£79,500	£0
JACK GOWANS & MARC DICKSON SOLICITORS	£18,000	£149,400	£1,600	£169,000	£33,900	£202,800	£0
JACK GRANT & CO SOLICITORS	£87,000	£29,900	£15,700	£132,500	£26,700	£159,200	£0
JACKSON & CO SOLICITORS	£41,800	£35,800	£6,800	£84,300	£17,200	£101,500	£0
JACQUELINE DOYLE & CO	£257,600	£16,900	£2,900	£277,400	£55,600	£333,000	£0
JAIN, NEIL & RUDDY	£206,500	£7,100	£24,600	£238,200	£46,500	£284,800	£5,600
JAMES & GEORGE COLLIE SOLICITORS	£34,300	£3,900	£1,600	£39,700	£7,900	£47,600	£0
JAMES GRANT & CO SOLICITORS	£0	£29,400	£0	£29,400	£0	£29,400	£0
JAMES GUTHRIE & CO SOLICITORS	£44,400	£9,100	£27,800	£81,300	£16,400	£97,700	£0
JAMES IRVINE SOLICITOR	£0	£331,700	£2,000	£333,700	£67,200	£400,900	£0
JAMES M CARMICHAEL SOLICITOR	£3,100	£15,300	£1,200	£19,600	£4,200	£23,700	£0
JAMES MCGHEE SOLICITORS	£0	£15,000	£0	£15,000	£0	£15,000	£0
JAMES MCKAY CRIMINAL DEFENCE SOLICITORS	£0	£302,400	£0	£302,400	£61,200	£363,600	£0
JAMES MCPARLAND SOLICITORS	£0	£44,700	£0	£44,700	£0	£44,700	£0
JAMES R WALLACE SOLICITORS	£0	£27,800	£0	£27,800	£5,600	£33,400	£0
JAMESON & MACKAY SOLICITORS	£18,800	£0	£0	£18,800	£3,800	£22,600	£0
JANE MACLEOD SOLICITORS	£0	£0	£2,100	£2,100	£400	£2,500	£0

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JARDINE DONALDSON SOLICITORS	£101,000	£0	£3,900	£104,800	£21,000	£125,800	£500
JAS CAMPBELL & CO W.S. SOLICITORS	£54,000	£2,600	£900	£57,500	£11,600	£69,100	£0
JAS. S GROSSET SOLICITORS	£29,500	£21,600	£800	£51,900	£10,400	£62,300	£0
JASON BELTRAMI AND CO SOLICITORS	£0	£18,300	£0	£18,300	£0	£18,300	£0
JBM SOLICITORS LTD	£2,800	£83,500	£200	£86,500	£17,400	£104,000	£0
JEFFREY AITKEN & CO SOLICITORS	£8,200	£0	£0	£8,200	£1,600	£9,800	£0
JEFFREY RANKIN & CO SOLICITORS	£10,400	£19,700	£11,100	£41,200	£8,300	£49,500	£0
JIM FRIEL & CO SOLICITORS	£200	£480,600	£16,400	£497,200	£99,400	£596,600	£0
JOHN A BRYAN & CO SOLICITORS	£0	£68,700	£0	£68,700	£13,700	£82,500	£0
JOHN BOYLE SOLICITOR	£15,500	£130,000	£7,000	£152,600	£30,700	£183,300	£0
JOHN CARROLL & CO SOLICITORS	£0	£58,900	£0	£58,900	£11,800	£70,700	£0
JOHN CARRUTHERS	£1,400	£0	£0	£1,400	£300	£1,700	£0
JOHN GARDNER & CO	£2,500	£0	£4,700	£7,200	£0	£7,200	£0
JOHN HENDERSON & SONS LLP	£283,600	£14,200	£5,400	£303,100	£58,200	£361,300	£8,400
JOHN JACKSON & DICK SOLICITORS	£54,800	£0	£600	£55,500	£9,300	£64,700	£8,500
JOHN MACAULAY & CO SOLICITORS	£0	£45,700	£0	£45,700	£8,100	£53,800	£0
JOHN MACRITCHIE & CO SSC	£0	£226,500	£0	£226,500	£45,300	£271,900	£0
JOHN PRYDE SOLICITORS	£0	£217,600	£0	£217,600	£43,700	£261,300	£0
JOHN Y ROBERTSON & CO SOLICITORS	£14,400	£400	£0	£14,800	£3,000	£17,800	£0
JUST DEFENCE LAW PRACTICE	£0	£30,700	£0	£30,700	£5,900	£36,600	£0
KAREN MACTAGGART SOLICITORS	£33,100	£0	£2,600	£35,700	£7,200	£42,900	£0
KATANI & CO LIMITED	£469,600	£1,900	£0	£471,500	£93,000	£564,500	£7,200
KATE PHILLIPS SOLICITOR	£0	£59,100	£0	£59,100	£12,000	£71,100	£0
KATHLEEN L PRICE SOLICITORS	£23,800	£100	£200	£24,100	£4,400	£28,500	£0
KAVANAGH COYLE SOLICITORS LTD	£0	£25,500	£0	£25,500	£5,100	£30,600	£0
KEEGAN SMITH SSC SOLICITORS	£0	£527,100	£43,600	£570,800	£114,300	£685,100	£0
KEENAN SOLICITORS	£32,400	£251,400	£9,300	£293,200	£58,800	£352,000	£0
KEITH J TUCK & CO SOLICITORS	£56,800	£167,900	£71,700	£296,400	£60,500	£356,900	£0
KEITH S BOVEY SOLICITORS	£0	£500	£0	£500	£100	£600	£0
KELLY & CO SOLICITORS	£146,300	£15,500	£62,000	£223,800	£43,300	£267,100	£6,400

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KEN MACDONALD & CO SOLICITORS	£4,000	£31,700	£1,600	£37,400	£7,600	£45,000	£0
KENNEDY & CO. SOLICITORS	£20,900	£53,700	£700	£75,300	£15,200	£90,500	£0
KENNETH M GREENER SOLICITORS	£33,000	£70,400	£2,100	£105,500	£21,200	£126,700	£0
KENNETH PATERSON SOLICITORS	£99,700	£0	£1,200	£100,900	£20,100	£120,900	£0
KENNETH W PATTULLO TRUSTEE OF ROBERTON & CO	£0	£34,800	£0	£34,800	£7,000	£41,800	£0
KERR STIRLING LLP	£600	£0	£0	£600	£100	£700	£0
KEVIN J MCGINNESS CRIMINAL COURT SERVICES	£0	£200	£0	£200	£0	£200	£0
KIERNAN LAW	£0	£3,800	£0	£3,800	£0	£3,800	£0
KILCOYNE & CO SOLICITORS	£136,700	£156,200	£14,300	£307,200	£61,500	£368,600	£3,200
KINNEAR & FALCONER SOLICITORS	£4,500	£2,700	£0	£7,200	£1,400	£8,700	£0
KIPPEN CAMPBELL LLP	£43,300	£0	£0	£43,300	£5,600	£48,900	£0
KIRSTEN FERGUSON & CO	£0	£6,900	£0	£6,900	£0	£6,900	£0
KW LAW	£188,300	£154,800	£10,500	£353,600	£69,100	£422,600	£9,600
KWEK DEFENCE	£0	£35,600	£0	£35,600	£0	£35,600	£0
KYLE CHRISTISON LAW SOLICITORS	£60,100	£0	£0	£60,100	£4,200	£64,300	£0
L & G ROBERTSON LIMITED	£0	£241,500	£0	£241,500	£48,300	£289,900	£0
LAFFERTY REID	£0	£1,600	£0	£1,600	£300	£1,900	£0
LAMBERT & CO SOLICITORS	£60,300	£16,400	£15,200	£91,900	£18,500	£110,400	£0
LAMBIE LAW PARTNERSHIP SOLICITORS	£37,400	£144,600	£8,200	£190,200	£38,800	£228,900	£0
LANIGAN MEECHAN & CO SOLICITORS	£79,200	£19,100	£400	£98,700	£19,800	£118,600	£0
LATHAM & CO SOLICITORS	£33,900	£19,700	£500	£54,100	£11,000	£65,100	£0
LATTA & CO SOLICITORS	£79,000	£200	£0	£79,100	£15,800	£95,000	£100
LAURIE & CO	£500	£0	£0	£500	£0	£500	£400
LAVERTY & CO SOLICITORS	£1,700	£0	£0	£1,700	£300	£2,100	£0
LAVERY SMITH & CO SOLICITORS	£39,000	£186,200	£32,500	£257,700	£51,600	£309,300	£0
LAWSON COULL & DUNCAN SOLICITORS	£84,000	£260,500	£1,700	£346,100	£69,500	£415,600	£0
LEFEVRE LITIGATION SOLICITORS	£0	£111,700	£0	£111,700	£22,400	£134,100	£0
LEONARDS SOLICITORS LIMITED	£22,500	£0	£12,900	£35,400	£7,100	£42,500	£0
LESLIE LAW PRACTICE SOLICITORS	£66,700	£0	£800	£67,500	£13,600	£81,100	£0
LIAM EWING SOLICITOR ADVOCATE LTD	£0	£33,300	£0	£33,300	£5,700	£39,000	£0

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LIAM O'DONNELL SOLICITOR ADVOCACY LTD	£0	£1,400	£0	£1,400	£0	£1,400	£0
LIDDLE & ANDERSON SOLICITORS	£100	£0	£0	£100	£0	£100	£0
LINDA FLEETWOOD	£47,400	£0	£0	£47,400	£9,500	£56,900	£0
LINDA GEORGE FAMILY LAW	£177,500	£0	£8,800	£186,300	£37,500	£223,800	£0
LINDSAY & KIRK SOLICITORS	£117,600	£75,300	£2,600	£195,400	£39,200	£234,600	£0
LINDSAY ELAINE STEWART SOLICITOR	£12,800	£0	£0	£12,800	£100	£12,900	£0
LINDSAY SOLICITORS	£21,800	£37,800	£4,000	£63,600	£12,800	£76,400	£0
LIVINGSTONE BROWN SOLICITORS	£1,154,100	£343,300	£249,800	£1,747,100	£343,100	£2,090,200	£31,700
LLOYD GREEN & CO SOLICITORS	£200	£0	£0	£200	£0	£200	£0
LOCKHART & LEDDIE SOLICITORS	£17,900	£2,300	£800	£20,900	£0	£20,900	£0
LOGANS	£0	£119,000	£0	£119,000	£23,800	£142,800	£0
LOUGHRAN & CO SOLICITORS	£153,000	£0	£0	£153,000	£0	£153,000	£1,400
LOUISA J WADE SOLICITOR	£32,600	£2,600	£2,600	£37,800	£0	£37,800	£0
LOWS SOLICITORS	£33,900	£13,800	£1,400	£49,100	£9,800	£58,900	£0
LUDGATE DUNNE DEFENCE LAWYERS	£0	£94,200	£0	£94,200	£18,900	£113,200	£0
LUNNY & CO	£4,800	£1,000	£0	£5,800	£1,200	£7,000	£0
LYNCH & CO SOLICITORS	£14,100	£19,800	£200	£34,100	£6,900	£41,000	£0
LYNN HERBERT SOLICITOR	£78,300	£25,600	£8,000	£111,900	£22,500	£134,400	£0
LYNN MACGILLIVRAY SOLICITOR	£0	£2,000	£0	£2,000	£400	£2,400	£0
MACALLANS	£71,500	£0	£100	£71,600	£14,300	£86,000	£0
MACARTHUR STEWART & COMPANY LTD SOLICITORS	£700	£0	£0	£700	£100	£800	£0
MACBETH CURRIE & CO SOLICITORS	£27,200	£3,200	£0	£30,400	£6,100	£36,500	£0
MACDONALD & CO	£17,000	£9,700	£1,900	£28,600	£5,700	£34,200	£0
MACDONALD LAW SOLICITORS	£300	£2,100	£200	£2,600	£0	£2,600	£0
MACDONALD MACIVER & CO LTD SOLICITORS	£5,600	£20,600	£1,100	£27,300	£5,500	£32,800	£0
MACFARLANE YOUNG LIMITED	£15,500	£0	£0	£15,500	£3,200	£18,700	£0
MACHARDY ALEXANDER & WHYTE SOLICITORS	£3,100	£0	£0	£3,100	£600	£3,700	£0
MACINTOSH HUMBLE SOLICITORS	£21,700	£0	£16,100	£37,800	£7,600	£45,300	£0
MACKIE & DEWAR SOLICITORS	£22,000	£162,700	£0	£184,600	£37,200	£221,800	£0
MACKIE THOMSON & CO SOLICITORS	£5,000	£0	£0	£5,000	£1,000	£6,000	£0

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MACKINLAY & SUTTIE SOLICITORS	£47,700	£21,400	£2,400	£71,500	£14,200	£85,700	£1,300
MACKINNONS SOLICITORS	£3,900	£0	£0	£3,900	£800	£4,700	£0
MACKINTOSH & WYLIE LLP	£71,400	£1,000	£43,200	£115,500	£23,300	£138,900	£0
MACLEOD & MACCALLUM SOLICITORS	£107,700	£0	£14,500	£122,200	£24,600	£146,800	£0
MACLEODS WS SOLICITORS	£8,100	£0	£400	£8,500	£1,700	£10,200	£0
MACMILLANS SOLICITORS	£0	£66,300	£0	£66,300	£13,300	£79,500	£0
MACNABS SOLICITORS	£127,700	£0	£1,400	£129,100	£25,800	£154,900	£0
MACNAIRS SOLICITORS	£24,700	£1,300	£0	£26,000	£5,200	£31,200	£0
MACPHEE & PARTNERS SOLICITORS	£43,900	£0	£2,600	£46,400	£9,300	£55,700	£0
MAGUIRE SOLICITORS (SCOTLAND) LIMITED	£75,000	£0	£0	£75,000	£15,100	£90,000	£0
MAILERS SOLICITORS	£13,800	£10,200	£0	£24,000	£4,800	£28,800	£0
MAINS SOLICITORS	£28,800	£7,800	£6,300	£42,900	£8,600	£51,500	£0
MAIR MATHESON SOLICITORS	£2,200	£10,300	£0	£12,500	£2,500	£15,000	£0
MALCOLM & HUTCHISON SOLICITORS	£200	£5,500	£0	£5,700	£1,100	£6,900	£0
MALCOLM JACK & MATHESON SOLICITORS	£48,100	£11,100	£500	£59,700	£12,000	£71,700	£0
MANINI BELARDO SOLICITORS	£0	£237,000	£0	£237,000	£47,400	£284,400	£0
MANN SOLICITORS	£900	£191,900	£0	£192,700	£38,600	£231,300	£0
MARCUS PARHAM & CO SOLICITORS	£45,100	£0	£0	£45,100	£9,100	£54,200	£0
MARJORY MACDONALD SOLICITORS	£300	£0	£0	£300	£100	£400	£0
MARK HUTCHISON & CO	£0	£128,100	£0	£128,100	£25,700	£153,700	£0
MARSHALL WILSON LAW GROUP LIMITED	£87,600	£213,200	£2,600	£303,400	£60,600	£364,000	£1,000
MARTIN DUFFY SOLICITORS	£0	£2,500	£0	£2,500	£0	£2,500	£0
MARTIN RAMSAY MCINNES SOLICITOR	£0	£14,500	£0	£14,500	£2,900	£17,400	£0
MARTIN, JOHNSTON & SOCHA LTD SOLICITORS	£0	£1,046,300	£0	£1,046,300	£209,800	£1,256,100	£0
MASSON & GLENNIE SOLICITORS	£18,400	£0	£0	£18,400	£3,400	£21,800	£0
MASTERS LEGAL SERVICES	£22,100	£0	£3,000	£25,100	£5,000	£30,100	£0
MATHIE LENNOX & CO SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,500	£0
MATHIE MACLUCKIE SOLICITORS	£36,500	£0	£0	£36,500	£7,400	£43,900	£0
MATHIE MORTON SOLICITORS	£2,400	£700	£200	£3,300	£700	£4,000	£0
MATTHEW BROWN SOLICITORS	£69,100	£257,100	£16,200	£342,400	£68,900	£411,300	£0

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MAXWELL MACLAURIN SOLICITORS	£90,300	£0	£0	£90,300	£18,100	£108,300	£0
MBS SOLICITORS	£46,200	£7,800	£2,700	£56,700	£10,700	£67,400	£0
MCAFFEE SOLICITORS	£0	£385,400	£0	£385,400	£77,100	£462,500	£0
MCANDREW & CO SOLICITORS	£29,500	£4,500	£4,000	£38,000	£7,700	£45,700	£0
MCARDLE SOLICITORS	£48,700	£168,400	£10,300	£227,400	£45,600	£273,000	£0
MARTHUR STANTON SOLICITORS	£31,300	£29,000	£8,000	£68,300	£13,700	£81,900	£0
MCAULEY MCCARTHY & CO SOLICITORS	£181,400	£11,700	£1,400	£194,500	£38,200	£232,700	£3,800
MCBRIDE & CO SOLICITORS	£34,900	£117,300	£83,200	£235,500	£47,300	£282,800	£0
MCAFFERTY & CO SOLICITORS	£8,700	£40,400	£1,900	£51,000	£10,300	£61,300	£0
MCCARTNEY STEWART SOLICITORS	£100	£0	£0	£100	£0	£200	£0
MCCASH & HUNTER SOLICITORS	£78,500	£0	£0	£78,500	£15,800	£94,200	£0
MCCLAY & COMPANY LIMITED	£0	£102,000	£0	£102,000	£20,500	£122,500	£0
MCCLURE COLLINS SOLICITORS	£114,600	£112,800	£35,800	£263,200	£52,500	£315,600	£0
MCCLURE NAISMITH	£3,900	£0	£0	£3,900	£800	£4,700	£0
MCCLUSKEY BROWNE SOLICITORS	£62,000	£286,100	£17,500	£365,600	£73,300	£438,900	£0
MCCONNACHIE & CO SOLICITORS	£0	£800	£0	£800	£0	£800	£0
MCCORMACKS SOLICITORS	£0	£50,300	£0	£50,300	£8,300	£58,600	£0
MCCORMICK & NICHOLSON SOLICITORS	£500	£0	£0	£500	£100	£600	£0
MCCREADY & CO SOLICITORS	£35,900	£252,800	£3,400	£292,100	£58,500	£350,600	£0
MCCUSKER MCELROY & CO	£100	£890,800	£0	£890,800	£178,900	£1,069,700	£0
MCDALD FARRELL SOLICITORS	£4,800	£15,000	£0	£19,800	£4,000	£23,800	£0
MCGEEHAN & COMPANY	£11,000	£219,300	£1,200	£231,400	£46,300	£277,700	£0
MCGILL & CO	£47,300	£0	£0	£47,300	£9,400	£56,700	£0
MCGOVERN & CO SOLICITORS	£0	£96,400	£0	£96,400	£19,300	£115,700	£0
MCGOVERN MACKENNA SOLICITORS	£0	£72,700	£0	£72,700	£14,500	£87,200	£0
MCGREEVY & CO LTD	£0	£82,700	£0	£82,700	£16,500	£99,200	£0
MCILROY HIPWELL & DINGWALL SOLICITORS	£13,200	£0	£0	£13,200	£2,700	£15,800	£0
MCINTOSH & MACLACHLAN SOLICITORS	£34,500	£23,700	£1,400	£59,600	£12,000	£71,600	£0
MCINTOSH MCTAGGART	£19,900	£0	£0	£19,900	£3,900	£23,700	£300
MCINTYRE & CO SOLICITORS	£36,400	£21,500	£2,700	£60,600	£12,200	£72,800	£0

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MCJERROW & STEVENSON SOLICITORS	£45,600	£0	£0	£45,600	£8,600	£54,300	£3,200
MCKAY & NORWELL SOLICITORS	£34,400	£0	£0	£34,400	£6,800	£41,200	£0
MCKENNAS SOLICITORS	£171,300	£179,400	£2,700	£353,400	£70,300	£423,700	£2,100
MCKENZIES SOLICITORS	£36,300	£30,100	£1,200	£67,700	£13,500	£81,100	£500
MCKINLEY & CO	£0	£24,300	£0	£24,300	£4,900	£29,200	£0
MCKINNON FORBES SOLICITORS	£26,500	£0	£0	£26,500	£5,400	£31,900	£0
MCKINNON HEWITT SOLICITORS	£66,300	£0	£4,000	£70,300	£14,300	£84,600	£0
MCLENNAN ADAM DAVIS SOLICITORS	£149,700	£394,200	£18,000	£561,900	£112,900	£674,800	£0
MCQUILLAN GLASSER & WAUGHMAN	£167,100	£175,600	£21,000	£363,700	£72,600	£436,300	£1,100
MCSARRAN MCCORMICK SOLICITORS	£1,400	£0	£0	£1,400	£300	£1,700	£0
MCSPORRANS	£0	£152,700	£0	£152,700	£30,800	£183,400	£0
MCVICAR & CO	£2,500	£324,100	£600	£327,200	£65,600	£392,900	£0
MCWHINNEY RICHARDS SOLICITORS	£38,600	£27,300	£1,200	£67,000	£13,500	£80,500	£0
MEGSON & CO SOLICITORS	£0	£70,700	£0	£70,700	£14,200	£84,900	£0
MEL WISE SOLICITORS	£0	£51,000	£0	£51,000	£0	£51,000	£0
MELIA LEGAL SOLICITORS	£23,300	£0	£0	£23,300	£0	£23,300	£0
MELICKS SOLICITORS	£13,400	£-500	£0	£12,900	£2,300	£15,200	£2,000
MELROSE & PORTEOUS SOLICITORS	£9,200	£6,500	£0	£15,700	£3,200	£18,900	£0
MHD LAW LLP	£71,400	£0	£8,800	£80,300	£16,000	£96,200	£0
MICHAEL G. KILKERR SOLICITOR	£3,900	£35,500	£0	£39,300	£5,800	£45,200	£0
MICHAEL GALLAGHER SOLICITOR	£0	£31,300	£0	£31,300	£0	£31,300	£0
MICHAEL HORSMAN & CO SOLICITORS	£0	£66,700	£0	£66,700	£13,500	£80,200	£0
MICHAEL KEMP FAMILY LAW	£119,500	£0	£5,200	£124,700	£25,200	£150,000	£0
MICHAEL LOTT SOLICITORS	£25,900	£11,300	£500	£37,800	£7,600	£45,400	£0
MICHAEL S ALLAN SOLICITORS	£14,200	£258,200	£800	£273,200	£55,200	£328,400	£0
MILLEN SOLICITORS	£98,100	£15,500	£11,900	£125,600	£25,100	£150,700	£0
MILLER & CO SOLICITORS	£16,900	£60,500	£3,400	£80,800	£16,200	£97,000	£0
MILLER HENDRY SOLICITORS	£19,900	£0	£0	£19,900	£4,100	£24,000	£0
MILLER STEWART SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800	£0
MITCHELLS ROBERTON SOLICITORS	£6,000	£0	£0	£6,000	£1,200	£7,200	£0

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MK SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,100	£0
MONCREIFFE LAW	£1,600	£0	£0	£1,600	£300	£2,000	£0
MOONEYS SOLICITORS	£0	£29,000	£0	£29,000	£5,800	£34,900	£0
MOORE & PARTNERS LLP SOLICITORS	£32,200	£0	£100	£32,300	£6,400	£38,800	£0
MOORE MARSHALL LTD	£49,600	£0	£800	£50,400	£10,200	£60,600	£0
MORGANS SOLICITORS	£32,300	£26,500	£1,500	£60,300	£12,200	£72,500	£0
MORISONS SOLICITORS	£62,800	£0	£0	£62,800	£12,600	£75,400	£0
MORNA GRANDISON INTERIM JUDICIAL FACTOR FOR ALDER HOGG & CO SOLICITORS	£11,000	£0	£0	£11,000	£2,200	£13,200	£0
MORNA GRANDISON JUDICIAL FACTOR FOR HIGHLAND LAW PRACTICE	£11,700	£1,600	£0	£13,300	£2,700	£16,000	£0
MORNA GRANDISON JUDICIAL FACTOR OF LYONS LAING SOLICITORS	£500	£1,400	£0	£1,900	£300	£2,200	£0
MORTON FRASER SOLICITORS	£76,700	£0	£0	£76,700	£14,600	£91,300	£0
MOULTRIE & CO SOLICITORS	£0	£16,200	£0	£16,200	£3,200	£19,400	£0
MSM SOLICITORS	£69,000	£154,000	£11,600	£234,600	£47,000	£281,700	£0
MTM DEFENCE LAWYERS LIMITED	£0	£532,700	£0	£532,700	£107,400	£640,000	£0
MTM SPECIALIST FAMILY LAWYERS	£4,900	£0	£5,200	£10,100	£2,000	£12,200	£0
MUIR MYLES LAVERTY SOLICITORS	£172,700	£395,000	£7,200	£574,900	£115,300	£690,200	£800
MUIRHEAD BUCHANAN SOLICITORS	£43,300	£0	£0	£43,300	£8,800	£52,100	£0
MUIRS WS	£200	£0	£0	£200	£0	£200	£0
MULLANE & CO (SCOTLAND) LTD	£0	£162,800	£0	£162,800	£32,400	£195,200	£0
MULLEN AND CO	£10,900	£1,400	£200	£12,500	£2,500	£15,000	£0
MUNRO & NOBLE SOLICITORS	£2,600	£0	£700	£3,300	£700	£3,900	£0
MUNRO LIDDELL SOLICITORS	£64,300	£0	£1,600	£65,900	£13,300	£79,200	£0
MURPHY & CO	£0	£52,900	£0	£52,900	£10,600	£63,500	£0
MURRAY & BROWN SOLICITORS	£25,400	£12,100	£7,200	£44,600	£9,000	£53,600	£0
MURRAY GALLEN SOLICITORS & NOTARIES	£500	£90,100	£1,600	£92,100	£18,400	£110,600	£0
MURRAY GILLIES & WILSON SOLICITORS	£3,600	£0	£0	£3,600	£700	£4,300	£0
MURRAY HAMILTON & CHALMERS SOLICITORS	£14,100	£144,700	£700	£159,600	£32,000	£191,600	£0

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MURRAY IRELAND & COMPANY	£0	£24,500	£0	£24,500	£0	£24,500	£0
MURRAY LITTLE & KNOX SOLICITORS	£0	£500	£0	£500	£100	£600	£0
MURRAY MACARA LS LTD SOLICITORS	£0	£72,100	£0	£72,100	£14,400	£86,500	£0
MURRAY MCAULEY SOLICITOR	£0	£7,500	£0	£7,500	£0	£7,500	£0
N S LOCKHART SOLICITORS	£200	£0	£0	£200	£0	£200	£0
NAFTALIN DUNCAN & CO SOLICITORS	£38,800	£0	£17,800	£56,600	£11,400	£68,000	£0
NEIL & CO SOLICITORS	£400	£1,300	£0	£1,700	£400	£2,100	£0
NEIL A LITTLE & CO SOLICITORS	£22,700	£0	£0	£22,700	£4,600	£27,200	£0
NEIL BARNES SOLICITOR	£239,900	£600	£0	£240,400	£47,000	£287,400	£4,800
NEIL F. MCPHERSON SOLICITORS	£0	£186,100	£0	£186,100	£37,400	£223,500	£0
NEIL G ALLAN, SOLICITOR ADVOCATE	£0	£19,300	£0	£19,300	£0	£19,300	£0
NEILL CLERK & MURRAY SOLICITORS	£26,100	£0	£3,200	£29,400	£5,900	£35,300	£0
NELLANY & CO SOLICITORS	£31,500	£101,000	£4,300	£136,800	£27,400	£164,200	£0
NELSONS SOLICITORS FALKIRK LIMITED	£89,300	£287,900	£4,200	£381,300	£76,500	£457,800	£0
NESBITT & ASSOCIATES LIMITED	£900	£0	£0	£900	£0	£900	£0
NESS GALLAGHER & CO SOLICITORS	£115,100	£264,500	£5,000	£384,600	£77,200	£461,800	£0
NEWLAW SOLICITORS SCOTLAND	£12,000	£0	£0	£12,000	£2,400	£14,400	£0
NICOL HARVEY & PIERCE SOLICITORS	£7,900	£64,900	£3,300	£76,100	£15,400	£91,500	£0
NICOLSON & CO	£4,400	£0	£34,900	£39,300	£7,600	£47,000	£1,200
NICOLSON O'BRIEN SOLICITORS	£7,100	£22,800	£2,000	£31,900	£6,500	£38,400	£0
NOLF & CO SOLICITORS	£0	£45,800	£0	£45,800	£0	£45,800	£0
NORMAN LAWSON & CO	£35,400	£0	£0	£35,400	£0	£35,400	£0
NORRIE & GILMARTIN DEFENCE SOLICITORS	£51,500	£179,200	£14,800	£245,400	£49,300	£294,800	£0
NORTHERN LAW SOLICITORS	£2,300	£32,200	£800	£35,300	£0	£35,300	£0
NSCO LTD T/A SCULLION CRIMINAL DEFENCE	£0	£26,500	£0	£26,500	£5,300	£31,800	£0
O'CURRY CRIMINAL DEFENCE LAWYERS	£0	£101,600	£0	£101,600	£16,500	£118,200	£0
O'DONNELL & CO SOLICITORS	£66,200	£104,600	£56,200	£227,100	£45,500	£272,600	£0
O'HAGAN AND CO SOLICITORS	£0	£10,300	£0	£10,300	£1,900	£12,300	£0
ORMISTONS LAW PRACTICE LIMITED	£306,200	£5,400	£200	£311,800	£62,000	£373,800	£0
PACITTI JONES SOLICITORS	£42,600	£500	£100	£43,200	£8,600	£51,800	£0

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PAGAN OSBORNE	£100	£0	£0	£100	£0	£100	£0
PAISLEY LAW CENTRE INC JON KIDDIE LAWYERS	£25,900	£0	£13,400	£39,300	£8,100	£47,400	£0
PAMELA MUIR TRUSTEE FOR IAS	£1,600	£0	£0	£1,600	£100	£1,700	£900
PATERSON BELL SOLICITORS	£0	£1,026,000	£0	£1,026,000	£206,400	£1,232,500	£0
PATERSON HOLMS & CO SOLICITORS	£10,300	£0	£0	£10,300	£2,100	£12,400	£0
PATIENCE AND BUCHAN SOLICITORS	£27,500	£0	£0	£27,500	£5,300	£32,800	£1,200
PATRICIA L MENNIE SOLICITOR	£0	£2,700	£0	£2,700	£0	£2,700	£0
PATRICIA THOM & CO	£58,800	£0	£1,200	£60,100	£10,200	£70,300	£9,000
PATRICK CAMPBELL SOLICITORS	£93,100	£119,400	£19,300	£231,800	£44,600	£276,400	£3,100
PATRICK WHEATLEY SOLICITORS	£0	£54,900	£0	£54,900	£11,000	£65,900	£0
PATTEN & PRENTICE SOLICITORS	£15,600	£0	£800	£16,500	£3,300	£19,800	£0
PATTISON & SIM SOLICITORS	£100	£0	£0	£100	£0	£200	£0
PAUL HANNAH SOLICITORS	£110,800	£142,600	£19,100	£272,500	£54,800	£327,300	£1,200
PAUL SMITH	£0	£18,900	£0	£18,900	£0	£18,900	£0
PAUL V COYLE	£0	£3,500	£0	£3,500	£700	£4,200	£0
PAUL W RALPH SOLICITOR	£0	£11,900	£0	£11,900	£0	£11,900	£0
PEACOCK JOHNSTON SOLICITORS	£140,300	£29,000	£100	£169,500	£34,100	£203,600	£100
PENMANS SOLICITORS	£100	£751,600	£11,100	£762,800	£152,500	£915,200	£0
PETER G FARRELL SOLICITORS	£208,400	£99,000	£10,400	£317,800	£60,000	£377,800	£18,700
PETER GALLETLY SOLICITOR	£0	£20,300	£0	£20,300	£4,100	£24,300	£0
PETER J WOOLFSON & CO SOLICITORS	£54,800	£0	£0	£54,800	£9,300	£64,200	£7,300
PETER LOCKHARTS SOLICITORS	£0	£57,400	£0	£57,400	£11,600	£69,100	£0
PETERKIN & KIDD SOLICITORS	£3,800	£0	£0	£3,800	£800	£4,600	£0
PHILIP COHEN SOLICITORS LIMITED	£4,000	£97,300	£200	£101,400	£20,300	£121,700	£0
PHILIP ROONEY & CO SOLICITORS	£0	£84,400	£0	£84,400	£16,900	£101,300	£0
PHILPOTT PLATT NIBLET & WIGHT SOLICITORS	£123,700	£76,300	£9,500	£209,500	£42,300	£251,800	£0
PHINN & CO SOLICITORS	£0	£4,900	£0	£4,900	£1,000	£5,900	£0
PLENDERLEATH RUNCIE SOLICITORS	£900	£61,700	£0	£62,600	£12,500	£75,100	£0
POLLOCK ROSS & CO SOLICITORS	£1,600	£221,400	£1,200	£224,300	£44,800	£269,100	£0
POMPHREYS SOLICITORS	£66,100	£0	£0	£66,100	£13,400	£79,500	£0

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PRIMROSE & GORDON SOLICITORS	£81,600	£10,000	£300	£91,900	£18,400	£110,300	£0
PT LEGAL	£8,300	£0	£0	£8,300	£0	£8,300	£0
QUINN MARTIN & LANGAN SOLICITORS	£285,200	£125,900	£43,900	£455,100	£88,200	£543,300	£15,200
R & R URQUHART (INC. MACGREGOR & CO) SOLS.	£15,300	£0	£0	£15,300	£3,000	£18,300	£0
R A LOW & CO SOLICITORS	£49,000	£13,500	£1,900	£64,400	£12,400	£76,900	£2,400
R B CAMPBELL & CO SOLICITORS	£6,100	£11,700	£0	£17,900	£3,600	£21,400	£0
R N MARTIN & COMPANY LTD	£3,700	£180,900	£2,000	£186,600	£37,500	£224,100	£0
R R LAW	£0	£300	£0	£300	£0	£300	£0
R S VAUGHAN & CO	£16,400	£12,300	£100	£28,700	£5,800	£34,600	£100
R T MCCORMACK SOLICITORS	£0	£29,200	£0	£29,200	£0	£29,200	£0
RAEBURN CHRISTIE CLARK & WALLACE SOLICITORS	£35,200	£600	£0	£35,800	£7,200	£43,000	£0
RAEBURN HOPE SOLICITORS	£32,300	£10,500	£3,200	£46,100	£9,400	£55,500	£0
RAESIDE CHISHOLM SOLICITORS LIMITED	£12,400	£0	£0	£12,400	£-700	£11,700	£10,300
RAFFERTY WOOD & CO SOLICITORS	£94,900	£159,300	£8,200	£262,400	£53,100	£315,600	£100
RAM SOLICITORS	£100	£21,900	£0	£22,000	£1,200	£23,100	£0
RAMAGE & CO SOLICITORS	£0	£600	£0	£600	£100	£800	£0
RAMSAY & CO	£31,100	£100	£200	£31,500	£6,500	£37,900	£0
RAYMOND FERGUSON & CO SOLICITORS	£0	£25,400	£0	£25,400	£0	£25,400	£0
RAYMOND MCILWHAM & CO	£0	£112,100	£0	£112,100	£22,400	£134,500	£0
REILLY CASSIDY & CO SOLICITORS	£0	£423,100	£0	£423,100	£84,600	£507,700	£0
RGM SOLICITORS	£28,600	£0	£0	£28,600	£5,900	£34,500	£0
RICHARD J LOBJOIE & CO SOLICITORS	£900	£196,200	£1,800	£198,900	£39,800	£238,700	£0
RMS LAW SOLICITORS	£143,100	£0	£60,300	£203,400	£40,800	£244,200	£0
ROBERT F MACDONALD SOLICITORS	£92,600	£78,200	£5,700	£176,500	£35,300	£211,800	£0
ROBERTS & CO SOLICITORS	£0	£162,300	£0	£162,300	£32,300	£194,600	£0
ROBERTSON & ROSS SOLICITORS	£163,500	£4,900	£19,500	£187,800	£36,700	£224,500	£5,400
ROGER WEBB	£4,200	£41,600	£0	£45,700	£9,100	£54,900	£0
ROLLO DAVIDSON MCFARLANE SOLICITORS	£75,100	£30,500	£1,100	£106,700	£21,500	£128,300	£0
ROSS & CONNELL LLP SOLICITORS	£94,400	£16,400	£3,300	£114,100	£23,000	£137,100	£800
ROSS & FOX SOLICITORS	£0	£184,800	£0	£184,800	£37,000	£221,700	£0

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ROSS PORTER SOLICITOR	£0	£1,900	£0	£1,900	£0	£1,900	£0
ROSS STRACHAN & CO SOLICITORS	£5,800	£0	£200	£6,000	£1,200	£7,300	£0
RSB MACDONALD SOLICITORS	£102,300	£28,700	£14,900	£145,900	£29,300	£175,300	£0
RSC SOLICITORS	£154,700	£75,800	£17,700	£248,200	£49,800	£298,000	£0
RUBENS SOLICITORS	£9,800	£170,300	£6,900	£187,000	£37,400	£224,400	£0
RUSSEL & AITKEN	£180,500	£239,100	£7,000	£426,600	£85,700	£512,400	£100
RUSSELLS GIBSON MCCAFFREY SOLICITORS	£32,100	£54,000	£500	£86,600	£17,300	£103,800	£0
RUTH ANDERSON SOLICITORS	£38,500	£16,900	£12,200	£67,700	£13,700	£81,300	£0
RUTHVEN KEENAN POLLOCK & CO SOLICITORS	£4,000	£3,300	£400	£7,700	£1,500	£9,200	£0
S F WILSON SOLICITORS	£32,300	£0	£11,000	£43,300	£8,700	£51,900	£0
S J HAMILTON & CO SOLICITORS	£17,200	£80,600	£600	£98,500	£19,900	£118,400	£200
S P FLANAGAN SOLICITORS	£0	£33,300	£0	£33,300	£6,700	£40,000	£0
SAM MILLIGAN & CO SOLICITORS	£0	£321,400	£0	£321,400	£64,900	£386,300	£0
SANDEMANS SOLICITORS	£16,300	£53,700	£2,000	£71,900	£14,500	£86,400	£0
SANDGATE LAW	£3,600	£0	£0	£3,600	£700	£4,300	£0
SAVAGE LAW PRACTICE SOLICITORS	£32,700	£117,600	£8,800	£159,100	£31,500	£190,500	£0
SCOTT MCQUIRE & CO	£0	£56,400	£0	£56,400	£11,300	£67,700	£0
SCOTT RALPH, SOLICITOR AND NOTARY PUBLIC	£9,100	£0	£0	£9,100	£0	£9,100	£0
SCULLION LAW	£100,700	£324,200	£1,700	£426,600	£85,700	£512,300	£0
SHEENA MAIR & CO	£0	£38,200	£0	£38,200	£0	£38,200	£0
SHERIDANS SOLICITORS	£10,700	£9,200	£1,000	£20,900	£4,200	£25,100	£0
SHIELLS SOLICITORS	£14,200	£0	£0	£14,200	£2,500	£16,700	£2,000
SIMON D BOOKER-MILBURN SOLICITOR	£3,700	£33,000	£0	£36,700	£0	£36,700	£0
SIMPSON & MARWICK SOLICITORS	£28,600	£0	£0	£28,600	£5,700	£34,300	£0
SINCLAIR COURT SOLICITORS	£14,200	£12,000	£0	£26,200	£5,300	£31,400	£0
SINCLAIRS SOLICITORS	£0	£172,300	£0	£172,300	£34,500	£206,800	£0
SKO FAMILY LIMITED	£6,400	£0	£0	£6,400	£1,300	£7,700	£0
SMAIL & EWART SOLICITORS	£43,800	£2,100	£1,100	£47,000	£9,400	£56,400	£0
SMITH & GRANT SOLICITORS	£64,000	£47,200	£0	£111,100	£22,200	£133,400	£0
SMITH SOLICITORS STONEHAVEN	£1,600	£0	£0	£1,600	£300	£1,900	£0

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SNEDDON MORRISON SSC	£150,600	£0	£58,300	£208,900	£40,100	£249,000	£8,800
SOMERVILLE & RUSSELL SOLICITORS	£28,600	£30,300	£1,100	£59,900	£11,900	£71,900	£0
SOUTH FORREST SOLICITORS	£7,300	£1,000	£0	£8,300	£1,700	£9,900	£0
STEEL ELDRIDGE STEWART	£15,400	£24,600	£1,700	£41,800	£8,500	£50,200	£0
STEEN BALI MCSHERRY	£42,200	£1,200	£0	£43,400	£8,100	£51,500	£3,100
STEPHEN GRADY & CO	£0	£197,000	£0	£197,100	£39,600	£236,700	£0
STEPHEN J SEMPLE & CO	£0	£24,700	£0	£24,700	£4,400	£29,100	£0
STEPHEN MACBRIDE & COMPANY	£0	£220,600	£0	£220,600	£44,200	£264,800	£0
STEPHEN PATERSON & CO SOLICITORS	£0	£94,000	£0	£94,000	£18,800	£112,800	£0
STEVEN DONALD & CO SOLICITORS	£0	£109,000	£0	£109,000	£21,800	£130,800	£0
STEVEN LILLY & CO	£0	£8,600	£0	£8,600	£0	£8,600	£0
STEVENSON & MARSHALL SOLICITORS	£83,700	£128,500	£2,500	£214,600	£43,300	£257,900	£0
STEVENSON KENNEDY LTD SOLICITORS	£900	£700	£0	£1,600	£400	£2,000	£0
STEWART & OSBORNE SOLICITORS	£4,600	£0	£100	£4,700	£1,000	£5,700	£0
STEWART & WATSON SOLICITORS	£21,300	£0	£300	£21,600	£3,900	£25,500	£1,500
STEWART MACDONALD AS TRUSTEE OF RICHARD AARON FREEMAN, T/A RICHARD FREEMAN & CO	£0	£49,500	£0	£49,500	£9,900	£59,300	£0
STEWART MURRAY & COMPANY SOLICITORS	£0	£3,700	£0	£3,700	£700	£4,400	£0
STEWARTS & MURDOCHS SOLICITORS	£47,600	£0	£0	£47,600	£8,900	£56,500	£3,100
STIRLING & CO SOLICITORS	£40,300	£0	£0	£40,300	£8,000	£48,300	£0
STIRLING & GILMOUR SOLICITORS	£57,500	£100	£200	£57,800	£11,700	£69,500	£0
STIRLING & MAIR SOLICITORS	£61,100	£3,800	£2,200	£67,200	£11,800	£78,900	£9,000
STODARTS SOLICITORS	£55,000	£0	£400	£55,400	£11,200	£66,600	£0
STORIE CRUDEN & SIMPSON SOLICITORS	£700	£0	£0	£700	£100	£900	£0
STUART & STUART SOLICITORS	£7,500	£0	£0	£7,500	£1,500	£9,000	£0
STURROCK, ARMSTRONG & THOMSON SOLICITORS	£2,500	£0	£0	£2,500	£500	£3,000	£0
SWINBURNE & CO	£0	£16,800	£0	£16,800	£0	£16,800	£0
T C YOUNG LLP	£143,200	£0	£10,800	£154,100	£30,800	£184,800	£900
T DUNCAN & CO SOLICITORS	£67,700	£183,900	£3,900	£255,500	£51,300	£306,800	£0
T F REID & DONALDSON SOLICITORS	£26,700	£0	£0	£26,700	£5,400	£32,100	£0

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T G BRADSHAW & CO SOLICITORS	£48,500	£0	£6,900	£55,400	£11,100	£66,500	£0
TAGGART MEIL MATHERS SOLICITORS	£47,200	£34,400	£400	£82,100	£16,000	£98,000	£0
TAIT & MACKENZIE SOLICITORS	£12,900	£0	£0	£12,900	£2,600	£15,500	£0
TAIT MACLEOD SOLICITORS	£21,900	£0	£7,700	£29,600	£6,000	£35,500	£0
TAYLOR & HENDERSON SOLICITORS	£121,700	£16,800	£16,800	£155,300	£31,400	£186,700	£0
TAYLOR & KELLY SOLICITORS	£695,900	£6,500	£0	£702,400	£139,700	£842,000	£18,100
TAYLOR LAW LIMITED	£1,200	£0	£1,100	£2,400	£500	£2,800	£0
TERRY BOYLE & CO SOLICITORS LTD	£0	£36,800	£0	£36,800	£7,400	£44,200	£0
THE CRUICKSHANK LAW PRACTICE	£500	£102,300	£3,500	£106,300	£21,500	£127,800	£0
THE KELLAS PARTNERSHIP	£21,200	£0	£0	£21,200	£4,200	£25,500	£0
THE MACKENZIE LAW PRACTICE SOLICITORS	£39,800	£6,100	£200	£46,100	£8,900	£55,000	£1,800
THE MCKINSTRY CO INC. GARDINER & NOBLE SOLS	£25,700	£0	£0	£25,700	£5,000	£30,700	£0
THE MFY PARTNERSHIP	£133,400	£247,000	£4,100	£384,500	£77,100	£461,600	£0
THE PRG PARTNERSHIP	£85,400	£164,600	£12,200	£262,200	£52,700	£314,800	£0
THE ROBERT KERR PARTNERSHIP	£0	£501,800	£0	£501,800	£100,400	£602,200	£0
THE WATTS LEGAL PRACTICE T/A WATTS SOLICITORS	£30,300	£32,800	£600	£63,600	£12,400	£76,000	£2,100
THOMAS CARLIN & PENDER SOLICITORS	£0	£600	£0	£600	£100	£700	£0
THOMAS DOCHERTY SOLICITORS	£3,100	£0	£200	£3,300	£700	£4,000	£0
THOMAS J MCDONALD SOLICITOR	£0	£900	£0	£900	£0	£900	£0
THOMPSON & BROWN SOLICITORS	£129,900	£68,900	£17,900	£216,800	£43,400	£260,200	£1,000
THOMPSONS SOLICITORS	£64,500	£0	£0	£64,500	£12,800	£77,200	£0
THORLEY STEPHENSON SSC	£332,100	£213,200	£92,500	£637,800	£127,500	£765,300	£3,100
THORNTONS LAW LLP SOLICITORS	£288,300	£76,400	£29,300	£394,000	£79,700	£473,700	£0
TOD & MITCHELL SOLICITORS	£0	£573,900	£0	£573,900	£115,500	£689,500	£0
TOM WILLIAMSON LIMITED	£400	£0	£1,000	£1,400	£0	£1,400	£0
TONY CURRIE SOLICITORS	£5,600	£177,800	£11,600	£195,000	£39,200	£234,100	£0
TRACY E. PATERSON SOLICITORS	£0	£1,400	£0	£1,400	£0	£1,400	£0
TRAINOR ALSTON SOLICITORS	£31,600	£297,600	£3,000	£332,200	£66,300	£398,500	£0
TURCAN CONNELL SOLICITORS	£1,600	£0	£0	£1,600	£300	£1,900	£0
TURNBULL MCCARRON LIMITED	£479,200	£643,900	£73,200	£1,196,400	£239,700	£1,436,100	£600

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V. GOOD & CO	£0	£239,000	£0	£239,000	£47,800	£286,900	£0
VIRGIL M CRAWFORD SOLICITORS	£63,300	£301,600	£9,900	£374,900	£75,100	£450,000	£0
W & A S BRUCE SOLICITORS	£127,100	£38,800	£6,500	£172,500	£35,300	£207,800	£0
W & J REID SOLICITORS	£5,700	£0	£0	£5,700	£1,100	£6,800	£0
W GRAHAM SUTHERLAND SOLICITORS	£0	£0	£2,600	£2,600	£0	£2,600	£0
W RENFREW & CO LTD	£57,900	£2,300	£0	£60,200	£11,300	£71,600	£2,400
W W & J MCCLURE SOLICITORS	£65,600	£1,500	£2,800	£69,900	£13,900	£83,800	£500
WALKER & SHARPE SOLICITORS	£31,300	£144,800	£3,500	£179,600	£35,400	£215,000	£2,700
WALKER LAIRD SOLICITORS	£136,600	£0	£0	£136,600	£27,600	£164,100	£0
WALLACE HODGE & CO SOLICITORS	£23,300	£0	£0	£23,300	£4,700	£28,000	£0
WALLACE QUINN & CO LTD	£3,800	£0	£0	£3,800	£700	£4,500	£0
WALTER GERRARD & CO SOLICITORS	£15,600	£0	£600	£16,100	£3,300	£19,400	£0
WARD & CO SOLICITORS	£19,900	£451,900	£3,800	£475,600	£95,200	£570,900	£0
WARDLAW STEPHENSON ALLAN T/A WSA PARTNERSHIP	£0	£576,200	£0	£576,200	£116,300	£692,500	£0
WATSON & LYALL BOWIE SOLICITORS	£9,900	£4,000	£0	£13,900	£2,800	£16,600	£0
WATT LAW SOLICITORS	£0	£4,300	£0	£4,300	£0	£4,300	£0
WATTERS STEVEN & CO SOLICITORS	£9,900	£113,400	£2,100	£125,400	£25,100	£150,500	£0
WEST ANDERSON & CO SOLICITORS	£600	£500	£0	£1,100	£200	£1,300	£0
WHELAN & CO	£83,200	£94,900	£10,100	£188,200	£37,700	£225,900	£0
WHITTEN & CO SOLICITORS	£1,000	£25,100	£600	£26,700	£5,400	£32,000	£0
WILLIAM LAVELLE SOLICITORS	£0	£106,600	£0	£106,600	£21,300	£127,900	£0
WILLIAM MCCLUSKEY SOLICITORS	£600	£146,900	£4,400	£151,900	£30,600	£182,500	£0
WILLIAM SKELTON & CO SOLICITORS	£16,400	£25,100	£0	£41,400	£8,300	£49,800	£0
WILLIAMS GRAY WILLIAMS	£12,900	£58,500	£300	£71,800	£14,500	£86,300	£0
WILSON DEFENCE	£0	£65,500	£0	£65,500	£13,400	£78,800	£0
WILSON MCLEOD SOLICITORS	£0	£482,500	£0	£482,500	£96,900	£579,400	£0
WILSON TERRIS & CO SOLICITORS	£83,100	£0	£400	£83,500	£16,300	£99,800	£0
WOODWARD LAWSON	£19,200	£71,500	£0	£90,700	£18,200	£108,900	£0
WRIGHT & CRAWFORD SOLICITORS	£17,000	£0	£0	£17,000	£3,100	£20,000	£1,700
WYSE SOLICITORS	£9,200	£0	£0	£9,200	£1,900	£11,100	£0

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YOUNG ROBERTSON & CO SOLICITORS	£2,100	£0	£400	£2,500	£500	£3,000	£0
YVONNE ROBBIE SOLICITORS	£178,300	£0	£9,600	£187,900	£37,800	£225,700	£0
ZHAROV & COMPANY	£0	£73,500	£0	£73,500	£14,800	£88,300	£0

Notes

This table shows what we paid to solicitors' firms between 1 April 2012 and 31 March 2013. 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. 3 firms received payments from the Board of less than £100, totalling £209 and 2 firms paid back money totalling £1000

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

The Correspondents' fees column shows the fees due to local solicitors where nominated solicitors instructed them to act in Court of Session cases. These fees are included in the sum for civil legal assistance fees. To show the net fees paid to a nominated firm, correspondents' fees should be deducted from the nominated firm's fees.