

The Orkney Brewery Limited  
 Orkney Island Quality Food and Drink  
 Orkney Press Limited  
 Ossico Limited  
 Owen Downs Limited  
 Park Area Developments (Woodlands) Limited  
 Parkside Properties (Helensburgh) Limited  
 Patisserie Parisienne Ltd  
 PC Direct (Scotland) Limited  
 Peakforward Limited  
 Pedigree No 5 Limited  
 Pedigree No 4 Limited  
 Pedigree No 3 Limited  
 Pedigree No 2 Limited  
 Pedlars Clothing Limited  
 Persue Draughting Limited  
 Pertront Limited  
 Pilton Partnership Limited  
 Pipistrelle Limited  
 P J M Design Limited  
 P-J V Limited  
 PKH Bookmakers Limited  
 Plan B Collaborative Theatre Limited  
 Pookie Productions Limited  
 Powerhand Attachments Limited  
 P P S Glassfibre Limited  
 Property & Investors Limited  
 Protective Technology Limited  
 Ptarmigan-Europe Limited  
 P T S Domestic Services Ltd  
 R & G Estates Limited  
 Rannoch Properties Limited  
 R D Anderson Haulage Limited  
 Red Hot Flowers Ltd  
 Redswan Limited  
 Regal Community Theatre, Bathgate Limited  
 Remotely Operated Systems Engineering Limited  
 Renfield Services  
 Reul Limited  
 Richard Fox (Fine Wines) Limited  
 Risc Corporation Limited  
 Ritchie Sub-Sea Engineering (Aberdeen) Limited  
 R M P M Ltd  
 R M S Homecare Limited  
 Roddy McLean (Computer Services) Limited  
 Rod Welding Limited  
 Romac FM Ltd  
 Ronald G Graham Roofing and Building Limited  
 Roneval Quarries Limited  
 Ross and Cromarty Learning Alliance  
 Ross Innes Cars Ltd  
 The Royal Philosophical Society of Glasgow  
 Roy Summers & Company Ltd  
 R Q S Ltd  
 Rydoak Limited  
 Sabre IT Solutions Limited  
 Saint Jude's Limited  
 Saint Jude's Holdings Limited  
 S A J Drilling Consultants Ltd  
 Saltire Seafoods Limited  
 Samlin Limited  
 Sapphirus Limited  
 S B B S (Scotland) Limited  
 Scientific Services (Paisley) Limited  
 Scord Salmon (Shetland) Limited  
 Scotch Whisky Centre Ltd  
 Scotia Electronics Limited  
 Scotnursing Limited  
 The Scots Fiddle Festival Ltd  
 Scottish Brewers Limited  
 Scottish Church Heritage Research Limited  
 Scottish Eastern Aircraft Services Limited  
 The Scottish Mead Company Limited  
 The Scottish Sculpture Workshop  
 SDMP Limited  
 Secca Limited  
 Servsys Limited  
 Sgeir Mhor (Salmon) Limited  
 Shetland Numismatics Limited  
 Shoremanor Limited  
 The Sigma Consultancy (Scotland) Limited  
 Silver Coach Lines Limited  
 Silverfern (St Mary's) Limited  
 S J D Engineering Limited  
 Smith & Paul Associates Limited  
 Smiths Hotel Limited  
 Smith Transports (Clyde) Limited  
 Snowsport Scotland Limited  
 Soilzone Limited  
 South of Scotland Chamber of Commerce Incorporated  
 Sparkling Clean Limited  
 The Spar Shop Letham Limited  
 Stara Vision Limited  
 Stoneywood Motors Limited  
 Strategic Impact (Scotland) Limited  
 Strategic Marketing Ventures Limited  
 Strathclyde Cooperage Limited  
 Strathleven Regeneration Company Limited  
 St Vincent's Hospice Limited  
 Subscan Systems Limited  
 Summer Palace Take Away Ltd  
 Susiephone Limited  
 SVH Limited  
 SVH Trading Limited  
 Swandream Limited  
 Tailor Made Tours Limited  
 Takehalt Limited  
 Talloco Limited  
 Technology Managers Limited  
 T E Kane & Associates Limited  
 Telec Systems Ltd  
 Terrenus Consulting Limited  
 Tetravia Limited  
 Thermashield Insulation Limited  
 Thistle Hydraulics Limited  
 Thomson Lockhart (Precision Engineering) Limited  
 TIA Consultants Ltd  
 Timber Estates Limited  
 Timber Marketing Group (Highland) Limited  
 Tیره Glassary Limited  
 Torry Research Limited  
 Total Transport Limited  
 Total Waste Management Alliance Plc  
 The Traditional Music and Song Association of Scotland  
 Transfigured  
 Travis Homes Limited  
 TR Employee Share Scheme Trustee Limited  
 Trident Offshore Caspian Limited  
 Trident Subsea Limited  
 Troonvale Properties Limited  
 T S L Contractors Ltd  
 Tullis Russell & Company Limited  
 Tullis Russell Asia Pacific Limited  
 Tweedbank Homes Ltd  
 UK Franchise Services Limited  
 Vicrapor Limited  
 Victoria Rosettes Limited  
 Viper Systems Limited  
 VWM (Scotland) Limited  
 Vycon Products Limited  
 W & S Ramsay Limited  
 Water of Leith Limited  
 Waverley Asset Management Limited  
 Waverley Investment Management Limited  
 Weldon Engineering (Scotland) Limited  
 Westerlaw Farming Company Limited  
 West Highland and Lowland Holidays Limited  
 Westmuir Limited  
 Westons Recovery (Abington) Limited  
 Whalsay Sea Farm Ltd  
 W H B Sutherland Limited  
 Whitburn Car Transport Limited  
 William Lambie Limited  
 William Rennie & Co Limited  
 Williamson Technical Services Limited  
 Wilson Clyde Computer Services Limited  
 Wisemans Properties Peterhead Ltd  
 Woodhall Investments Limited  
 Wood View Holdings Limited  
 Working Together for Equines (UK) Limited  
 Wright Rope Access Limited  
 Wynd Properties Limited