

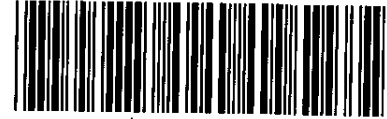
# AM10

## Notice of administrator's progress report



Companies House

WEDNESDAY



\*A7CD6JKO\*  
A13 15/08/2018 #404  
COMPANIES HOUSE

### 1 Company details

Company number	0	2	6	1	4	2	3	3
Company name in full	Corsi & Partners Reinsurance Brokers Limited							

→ Filling in this form  
Please complete in typescript or in bold black capitals.

### 2 Administrator's name

Full forename(s)	Michael
Surname	Kiely

### 3 Administrator's address

Building name/number	Quadrant House
Street	4 Thomas More Square
Post town	London
County/Region	
Postcode	E 1 W 1 Y W
Country	

### 4 Administrator's name <sup>①</sup>

Full forename(s)	Peter
Surname	Kubik

① Other administrator  
Use this section to tell us about another administrator.

### 5 Administrator's address <sup>②</sup>

Building name/number	Quadrant House
Street	4 Thomas More Square
Post town	London
County/Region	
Postcode	E 1 W 1 Y W
Country	

② Other administrator  
Use this section to tell us about another administrator.

# AM10

## Notice of administrator's progress report

### 6 Period of progress report

From date	<input type="text" value="2"/> <input type="text" value="8"/>	<input type="text" value="0"/> <input type="text" value="1"/>	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="8"/>	
To date	<input type="text" value="2"/> <input type="text" value="7"/>	<input type="text" value="0"/> <input type="text" value="7"/>	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="8"/>	

### 7 Progress report

I attach a copy of the progress report

### 8 Sign and date

Administrator's signature

Signature

X



X

Signature date	<input type="text" value="1"/> <input type="text" value="4"/>	<input type="text" value="0"/> <input type="text" value="8"/>	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="8"/>	
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# AM10

## Notice of administrator's progress report



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Michael Kiely**

Company name **UHY Hacker Young LLP**

Address **Quadrant House**

**4 Thomas More Square**

Post town **London**

County/Region

Postcode **E 1 W 1 Y W**

Country

DX

Telephone **020 7216 4885**



### Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- The company name and number match the information held on the public Register.
- You have attached the required documents.
- You have signed the form.



### Important information

**All information on this form will appear on the public record.**



### Where to send

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.



### Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

**Corsi & Partners Reinsurance Brokers Limited  
In Administration**

**The Joint Administrators' Progress Report  
For the period 28 January 2018 to 27 July 2018**

**Michael Kiely and Peter Kubik**

UHY Hacker Young LLP  
Quadrant House  
4 Thomas More Square  
London  
E1W 1YW  
020 7767 2625  
s.iacovou@uhy-uk.com

This report has been prepared for the sole purpose of updating the creditors for information purposes. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

Michael Kiely and Peter Kubik were appointed Joint Administrators of Corsi & Partners Reinsurance Brokers Limited on 28 July 2017. The affairs, business and property of the Company are managed by the Joint Administrators. The Joint Administrators act as agents of the Company and contract without personal liability.

**Corsi & Partners Reinsurance Brokers Limited  
In Administration**

**Six month progress report**

**14 August 2018**

**Contents**

1. Executive summary
2. The progress of the Administration
3. The Joint Administrators' fees and expenses
4. Creditors: claims and distributions
5. Investigations
6. Conclusion

**Appendices**

1. Statutory information and definitions
2. Receipts and payments account for the period 28 January 2018 to 27 July 2018
3. Time costs for the period 28 January 2018 to 27 July 2018
4. Comparison of actual time costs and expenses incurred against estimate
5. Details of work undertaken and charge out rates

## 1. EXECUTIVE SUMMARY

- 1.1 This report describes the progress of the Administration since my previous report to creditors dated 19 February 2018 and is for the period 28 January 2018 to 27 July 2018 ('the Review Period').
- 1.2 Statutory information regarding the Company is attached at appendix 1 and a summary of key information is detailed below.

### Asset realisations

	Estimated to realise per Statement of Affairs (£)	Realisations to date (£)	Anticipated future realisations (£)	Total anticipated realisations (£)
<b>Asset</b>				
Cash at bank	6,763	6,726.49	-	6,726.49
Debtor Surplus	Uncertain	913.09	Uncertain	913.09
Bank Interest	-	0.29	Uncertain	0.29
<b>Total</b>	<b>6,763</b>	<b>7,639.87</b>	<b>Uncertain</b>	<b>7639.87</b>

	Estimated to realise per Statement of Affairs (US\$)	Realisations to date (US\$)	Anticipated future realisations (US\$)	Total anticipated realisations (US\$)
<b>Asset</b>				
Brokerage	Uncertain	8,101.58	Uncertain	8,101.58
<b>Total</b>	<b>Uncertain</b>	<b>8,101.58</b>	<b>Uncertain</b>	<b>8,101.58</b>

### Client account realisations

	Estimated to realise per Statement of Affairs (US\$)	Realisations to date (US\$)	Anticipated future realisations (US\$)	Total anticipated realisations (US\$)
<b>Asset</b>				
Brokerage Account	-	3,874.95	-	3,874.95
Client Account	-	970.60	-	970.60
Underwriter Account	-	2,747.55	-	2,747.55
<b>Total</b>	<b>-</b>	<b>7,593.10</b>	<b>-</b>	<b>7,593.10</b>

	Estimated to realise per Statement of Affairs (€)	Realisations to date (€)	Anticipated future realisations (€)	Total anticipated realization (€s)
<b>Asset</b>				
Brokerage Account	-	111.19	-	111.19
Client Account	-	908.48	-	908.48
Underwriter Account	-	1,307.19	-	1,307.19
<b>Total</b>	<b>-</b>	<b>2,326.86</b>	<b>-</b>	<b>2,326.86</b>

- 1.3 Please note that the amounts previously reported were the Sterling equivalents. The above reflects the actual currency amount held in the US\$ and Euro accounts.

Expenses	Estimated per Proposal's Estimated Outcome Statement (£)	Expenses incurred to date (£)	Anticipated further expenses to closure (£)	Total anticipated expenses (£)
Expense				
Pre appointment fee	595	3,573.83	-	3,573.83
Joint Administrators' fees	57,000	34,220.25	22,779.75	57,000.00
Debt collection fees	-	182.62	Uncertain	182.62
Expenses/disbursements	3,778	813.50	1,464.50	2,278.00
<b>Total</b>	<b>61,373</b>	<b>38,790.20</b>	<b>24,244.25</b>	<b>63,034.45</b>

Dividend prospects	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
<b>Creditor class</b>		
Secured creditor	Not applicable	Not applicable
Preferential creditors	Not applicable	Not applicable
Unsecured creditors	-	Uncertain

#### Summary of key issues outstanding

- 1.4 The key issues that remain outstanding are the ongoing collection of the debtors and brokerage and reconciliation of the third party funds received in error.

#### Extension

- 1.5 The Administration was extended by consent of the unsecured creditors for a period of 12 months. The Administration shall therefore end on 27 July 2019.

## 2. THE PROGRESS OF THE ADMINISTRATION

#### The Joint Administrators' receipts and payments account

- 2.1 Attached at appendix 2 is the Joint Administrators' receipts and payments account for the Review Period.
- 2.2 The rest of this report described the key developments in the Administration over the Review Period. A detailed list of work undertaken by the Joint Administrators is available at appendix 5.
- 2.3 In this section, we have summarised the main asset realisations during the Review Period and an estimation of those assets yet to be realised, together with details of the associated costs incurred.

#### Administration (including statutory

- 2.4 The Joint Administrators have met a considerable number of statutory and regulatory obligations. Whilst many of these tasks have not had a direct benefit in enhancing

realisations for the insolvent estate, they have assisted in the efficient and compliant progression of the Administration, which has ensured that the Joint Administrators and their staff have carried out their work to a high professional standard.

2.5 During the Review Period, these tasks have included:-

- Considering whether an extension to the Administration is necessary and, if so, seeking approval for this via creditors and issuing notice of the outcome;
- Monitoring and maintaining an adequate statutory bond;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;
- Maintaining case files, which must include records to show and explain the administration and any decisions made by the Joint Administrators that materially affect the administration;
- Conducting periodic case reviews to ensure that the administration is progressing efficiently, effectively and in line with the statutory requirements;
- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments; and
- Completing periodic tax returns.

#### **Realisation of assets**

##### **Brokerage**

2.6 As per my previous report, the balance of the brokerage is being pursued from the purchaser. There have been no further realisations during this Review Period. No further significant realisations are expected.

##### **Book debts**

2.7 As previously advised, the former financial controller was instructed to assist with the outstanding debtors. The sum of £913.09 has been received during the Review Period.

2.8 The debtors are calculated using the client ledger figure of £22,905,376.59 less the creditors figure of £18,842,211.61. Due to the age of these debts, it is uncertain whether there will be any further realisations in this matter.

##### **Funds received in error**

2.9 The sum of US\$22,352.12 has been received in respect of funds paid into the Company's pre appointment bank account after the date of the Administration.

2.10 I am currently reconciling the account in order to return the funds to the third party.

##### **Client accounts**

2.11 The following has been received in respect of a Euro account held:-

EUR Brokerage Account	111.19
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EUR Client Account	908.48
EUR Underwriter Account	1,307.19

2.12 A reconciliation is required for both the above and US\$ accounts held.

### **Costs and expenses**

#### **Debt collection fees**

2.13 The Company's former financial controller was instructed to assist with the collection of the outstanding book debts. They were instructed on a 20% of realisations basis and the sum of £182.62 was incurred during the Review Period and remains outstanding.

#### **Pre administration costs**

2.14 The pre appointment fee incurred amounts to £8,990.50 plus VAT. The sum of £5,416.67 plus VAT was paid by the director personally. Fee approval was subsequently obtained by creditors for the sum of £594.50 and has not yet been paid. The balance of £2,979.33 shall be written off due to insufficient funds.

#### **Joint Administrators' remuneration**

2.15 The bases of the Joint Administrators' fees were agreed by the unsecured creditors on 5 October 2017 and fixed on a time costs basis estimated to be £57,000.00.

2.16 A breakdown of the time costs incurred during the Review Period is provided at appendix 3 and further information regarding the work undertaken and the charge out rates of the Joint Administrators and their staff is provided at appendix 5.

2.17 A creditors' guide to Administration remuneration is available at <http://www.uhy-uk.com/wp-content/uploads/Administration-Creditor-Fee-Guide-April-2017.pdf>. Further information on insolvency processes may be found at <http://www.creditorinsolvencyguide.co.uk>. Hard copies are available upon request.

#### **Comparison of estimates**

2.18 Attached at appendix 4 is the Joint Administrators' time costs, expenses and disbursements incurred to date compared with the original estimates.

2.19 Having regard for the costs that are likely to be incurred in bringing this Administration to a close, the Joint Administrators consider that neither their time costs or their expenses shall exceed the estimate.

#### **Costs incurred but not yet paid**

2.20 As detailed above, the following have been incurred during the Review Period but remain outstanding:-

- Debt collection fees of £182.62; and

- The Joint Administrators' time costs, expenses and disbursements, not all of which have been discharged.

**Creditors' right to request information**

- 2.21 Any secured creditor, or unsecured creditor with the support of at least 5% in value of the unsecured creditors or with permission of the Court, may request in writing the Joint Administrators to provide additional information regarding fees or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report.

**Creditors' right to challenge fees and/or expenses**

- 2.22 Any secured creditor, or unsecured creditor with the support of at least 10% in value of the unsecured creditors or with permission of the Court, may apply to the Court for one or more orders, reducing the amount or the basis of fees which the Joint Administrators are entitled to charge or otherwise challenging some or all of the expenses incurred.
- 2.23 Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the fees and/or expenses being complained of. Please note that such challenges may not disturb fees or expenses (whether or not discharged from the estate) disclosed in prior progress reports.

**3. CREDITORS' CLAIMS AND DISTRIBUTIONS**

**Secured creditors**

- 3.1 There are no secured creditors in this matter.

**Preferential creditors**

- 3.2 There are no preferential creditors in this matter.

**Unsecured creditors**

- 3.3 As per the estimated financial statement, the unsecured creditors amounted to £99,570. To date, I have received claims amounting to £95,660.00.

**Clients**

- 3.4 The Company's records show the sum of £18,842,211.61 due to clients, however, I have been unable to substantiate this figure.

**Dividend prospects**

- 3.5 Where a floating charge is created after 15 September 2003, a prescribed part of the Company's net property must be made available to unsecured creditors. However, as the Company did not grant a prescribed part, this will not apply.
- 3.6 A dividend to creditors will be dependent on the level of asset realisations.

3.7 Irrespective of whether sufficient realisations are achieved to pay a dividend to unsecured creditors, the Joint Administrators and their staff have had to carry out key tasks which are detailed in appendix 5.

#### 4. INVESTIGATIONS

4.1 As part of the Joint Administrators' statutory duties, an investigation into the conduct of the directors was completed and conduct review submitted accordingly.

#### 5. CONCLUSION

5.1 The Administration will continue in order to realise the two remaining assets; being the debtors and brokerage.

5.2 If you require any further information, please contact Skevi Iacovou of this office.

  
Michael Kiely  
Joint Administrator

Michael Kiely and Peter Kubik were appointed Joint Administrators of Corsi & Partners Reinsurance Brokers Limited on 28 July 2017. The affairs, business and property of the Company are being managed by the Joint Administrators. The Joint Administrators act as agents of the Company and contract without personal liability.

**Appendix 1 – Statutory information**

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Company Name	Corsi & Partners Reinsurance Brokers Limited
Previous Names	Not applicable
Proceedings	In Administration
Court	High Court of Justice
Court Reference	005637 of 2017
Date of Appointment	28 July 2017
Joint Administrators	Michael Kiely and Peter Kubik
Registered office Address	c/o UHY Hacker Young LLP, Quadrant House, 4 Thomas More Square, London, E1W 1YW
Company Number	02614233
Appointment by	Appointed by the director

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**DEFINITIONS**

The Act	Insolvency Act 1986
The Rules	Insolvency Rules 1986 or Insolvency (England & Wales) Rules 2016 (whichever applied at the time of the event)
The Joint Administrators	Michael Kiely and Peter Kubik
The Company	Corsi & Partners Reinsurance Brokers Limited - in Administration
The Court	High Court of Justice
SIP	Statement of Insolvency Practice
Review Period	Period covered by the report from 28 January 2018 to 27 July 2018

Appendix 2 – Receipts and payments account for the Review Period

SofA	Receipts	Previously reported		For the period 28.01.18 to 27.08.18				Total	
		£	\$	£	\$	€	£	\$	€
6,763.00	Cash at bank	6,726.49	-	-	-	-	6,726.49	-	-
21,000.00	Brokerage	-	8,101.58	-	-	-	-	8,101.58	-
	Uncertain Debtors	913.09	-	-	-	-	913.09	-	-
-	Brokerage	-	3,874.95	-	-	111.19	-	3,874.95	111.19
-	Client account	-	970.60	-	-	908.48	-	970.60	908.48
-	Underwriter	-	2,747.55	-	-	1,307.19	-	2,747.55	1,307.19
-	Funds received from HSBC	-	-	-	22,352.12	-	-	22,352.12	-
-	Bank interest	-	-	0.29	-	-	0.29	-	-
<u>27,763.00</u>		<u>7,639.58</u>	<u>15,694.68</u>	<u>0.29</u>	<u>22,352.12</u>	<u>2,326.86</u>	<u>7,639.87</u>	<u>38,046.80</u>	<u>2,326.86</u>

Payments

The Creditor Gateway fees	-	-	-	14.00	-	-	14.00	-	-
	-	-	-	14.00	-	-	14.00	-	-

Balance held in interest bearing account

7,625.87

Balance held in non interest bearing account

- 38,046.80 2,326.86

Please note that the figures previously reported were the sterling equivalent.  
The actual amount held in the currency account has now been reported.

**Appendix 3 – Time costs for the Review Period**

Classification of work function	Partner Hours	Director Hours	Manager Hours	Asst Manager Hours	Snr Administrator Hours	Administrator Hours	Junior Administrator Hours	Total Hours	Total Cost £	Avg Hourly Rate £
<b>Administration &amp; Planning</b>										
Administrative Set-up	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appointment Notification	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Planning	2.85	0.00	0.40	0.70	0.00	0.00	0.00	3.95	1,402.25	355.00
Maintenance of Records	0.00	0.00	0.00	0.40	0.00	0.00	0.00	0.40	88.00	220.00
Statutory Reporting	5.00	0.00	0.40	5.90	0.00	0.00	0.00	11.30	3,364.50	297.74
<b>Realisation of Assets</b>										
Debt Collection	4.00	0.00	0.00	10.10	0.00	0.00	0.00	14.10	3,599.50	255.28
Securing, Insuring Assets	1.20	0.00	0.00	0.60	0.00	0.00	0.00	1.80	603.00	335.00
Property, business and asset sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retention of Title	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Creditors</b>										
Communication with Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors Claims	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	405.00	405.00
<b>Trading</b>										
Management of Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting for Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
On-going Employee Issues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Investigations</b>										
SIP 2 Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Antecedent Transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDDA Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL HOURS</b>	<b>14.05</b>	<b>0.00</b>	<b>0.80</b>	<b>17.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32.55</b>	<b>89,462.25</b>	<b>2,907.00</b>
<b>TOTAL TIME CHARGED (£)</b>	<b>£5,690.25</b>	<b>£0.00</b>	<b>£188.00</b>	<b>£3,584.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£290.70</b>
<b>Average hourly cost (£)</b>	<b>405.00</b>	<b>0.00</b>	<b>235.00</b>	<b>202.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>290.70</b>
<i>All figures are shown net of VAT</i>										

**Appendix 4 – Comparison of time costs, expenses and disbursements incurred against estimate**

Work category	Original fees estimate			Actual time costs incurred during the Review Period			Actual time costs incurred to date		
	No of hrs	Blended hourly rate £/hr	Total fees £	No of hrs	Average hourly rate £/hr	Total time costs £	No of hrs	Average hourly rate £/hr	Total time costs £
Admin (including statutory reporting)	20	285	5,700	16.05	307.96	4,942.75	56.25	267.08	15,023.25
Realisation of assets	120	285	34,200	15.90	264.31	4,202.50	62.3	301.64	18,792.00
Creditors (claims and distribution)	40	285	11,400	1.00	405.00	405.00	1.00	405.00	405.00
Investigations	20	285	5,700	-	-	-	4.8	266.88	1,281.00
<b>Total</b>	<b>200</b>	<b>285</b>	<b>57,000</b>	<b>32.95</b>	<b>290.70</b>	<b>9,550.25</b>	<b>119.55</b>	<b>286.24</b>	<b>34,220.25</b>

Expenses and disbursements	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
<b>Expenses and category 1 disbursements</b>				
Debt collection	-	182.62	546.12	Omitted in error
Advertising	226.50	-	75.50	
Bank Charges	50.00	-	-	
Bonding	400.00	-	90.00	
Mail Redirection	185.00	-	-	
Document Storage	800.00	-	-	
Website document access	56.00	14.00	28.00	
VisionBlue	110.00	-	110.00	
Court fee	-	-	50.00	Omitted in error
Travel	-	-	10.00	Not initially expected
<b>Total</b>	<b>1,872.50</b>	<b>196.62</b>	<b>546.12</b>	

<b>Category 2 disbursements</b>				
Accounting Fees	1,500.00	-	-	
Stationary/fax/post/ phone	400.00	-	400.00	
Storage of working papers	50.00	-	50.00	
Internal meeting room	-	-	-	
<b>Total</b>	<b>1,950.00</b>	<b>-</b>	<b>450.00</b>	

**Current charge-out rates for the firm**

Staff	Charge out rates £
Insolvency Practitioner/Partners	340-750
Directors	275-400
Senior Manager	255-320
Manager	175-300
Assistant Manager	165-250
Senior Administrator	135-250
Administrator	80-150
Junior Administrator	70-85
Secretarial/Administration support staff	0

**Time charging policy**

Support staff do not charge their time to each case.

Support staff include cashier, secretarial and administration support.

Please be advised that the minimum unit of time recorded is 6 minutes.



**Appendix 5 – Detailed list of work undertaken**

<b>General Description</b>	<b>Includes</b>
Statutory/advertising	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Requesting bank statements Bank account reconciliations Maintenance of the cash book Banking remittances and issuing cheques/BACS payments
Planning / review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending case files to storage
Creditor reports	Preparing six monthly progress reports
Creditors' decisions	Preparation of decision notices, proxies and voting forms Collating and examining proofs, proxies and votes to establish decisions Considering objections received and requests for physical meeting or other decision procedures Responding to queries and questions following decisions Issuing notice of result of decision process
Collection of debtors and brokerage	Liaising with instructed agent Collating information from company records
Creditor communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Dealing with proofs of debt ('POD')	Receipting and filing POD when not related to a dividend
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD