

Payments made to firms of solicitors in 2007-2008

Firm Name	Civil legal assistance fees (excl VAT)	Criminal legal assistance fees (excl VAT)	Children's legal assistance (excl VAT)	Total fees excl VAT	VAT on Fees	Total fees incl VAT
A & R ROBERTSON & BLACK SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800
A B & A MATTHEWS SOLICITORS	£13,400	£5,100	£600	£19,100	£3,400	£22,500
A C MILLER & MACKAY SOLICITORS	£134,400	£267,400	£6,200	£407,900	£71,800	£479,700
A C MORRISON & RICHARDS SOLICITORS	£1,600	£0	£0	£1,600	£300	£1,900
A C O'NEILL & CO	£78,700	£0	£3,000	£81,600	£14,400	£96,100
A C WHITE SOLICITORS	£134,000	£56,100	£15,700	£205,800	£36,500	£242,300
A F & C D SMITH SOLICITORS	£2,700	£26,200	£100	£29,000	£5,100	£34,100
A J LINDEN & CO SOLICITORS	£1,700	£84,500	£0	£86,300	£15,100	£101,400
A J MORRISON & COMPANY	£100	£0	£0	£100	£0	£100
A MENZIES INTERIM TRUSTEE-BALL MCLEAN & CO SOLICITORS	£100	£11,100	£0	£11,200	£2,000	£13,200
AAMER ANWAR & CO	£200	£124,000	£100	£124,300	£21,800	£146,000
ABERDEIN CONSIDINE & CO SOLICITORS	£31,700	£265,600	£0	£297,400	£52,200	£349,600
ADAIR & BRYDEN SOLICITORS	£23,600	£53,500	£1,000	£78,200	£13,700	£91,900
ADAIRS SOLICITORS	£34,900	£278,600	£2,400	£315,900	£55,600	£371,400
ADAM BEVAN & CO SOLICITORS	£0	£48,300	£0	£48,300	£8,400	£56,700
ADAM COCHRAN SOLICITORS	£10,000	£0	£100	£10,100	£1,800	£11,800
ADAM LEGAL	£14,200	£31,100	£500	£45,900	£5,100	£51,000
ADAMS WHYTE SOLICITORS	£100	£1,295,000	£0	£1,295,000	£226,800	£1,521,800
AIKMAN RUSSEL & DUNLOP SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,400
AITKEN NAIRN SOLICITORS	£35,600	£0	£0	£35,600	£6,400	£41,900
AITKENS SOLICITORS	£2,200	£0	£0	£2,200	£400	£2,500
AL GORDON SOLICITOR	£48,200	£0	£15,600	£63,800	£11,200	£75,000
ALAN K SMITH SOLICITORS	£100	£0	£0	£100	£0	£100
ALASTAIR C MACMILLAN SOLICITORS	£2,200	£7,600	£200	£9,900	£1,700	£11,700
ALASTAIR HART & CO SOLICITORS	£8,200	£0	£0	£8,200	£1,500	£9,700
ALDER HOGG & CO SOLICITORS	£5,300	£0	£200	£5,500	£1,000	£6,500
ALEX BROWN & CO SOLICITORS	£0	£231,800	£0	£231,800	£40,600	£272,400
ALEX LAFFERTY & CO SOLICITORS	£0	£117,800	£0	£117,800	£20,600	£138,400
ALEX MCALLISTER & MCKECHNIE SOLICITORS	£3,800	£0	£0	£3,800	£700	£4,500
ALEX MITCHELL & SONS SOLICITORS	£35,900	£34,500	£500	£70,900	£12,500	£83,400
ALEX MUIR SOLICITOR	£0	£121,400	£0	£121,400	£21,300	£142,700
ALEXANDER GEORGE & CO SOLICITORS	£5,800	£100	£0	£5,900	£1,000	£6,900
ALEXANDER MCBURNEY SOLICITOR	£17,900	£0	£0	£17,900	£0	£17,900
ALEXIS HUNTER FAMILY LAW SOLICITORS	£6,400	£0	£0	£6,400	£1,200	£7,600
ALISON BAXTER	£600	£0	£0	£600	£100	£700
ALLAN BLACK & MCCASKIE SOLICITORS	£41,000	£55,900	£1,900	£98,800	£17,400	£116,200
ALLAN GRANT SOLICITORS	£30,600	£0	£100	£30,700	£5,500	£36,200
ALLAN KERR SOLICITORS	£0	£467,600	£1,300	£468,800	£82,100	£550,900
ALLAN MCDUGALL SOLICITORS	£166,100	£0	£2,100	£168,200	£29,900	£198,100
ALLANS SOLICITORS	£100	£78,800	£0	£78,900	£13,800	£92,800
ALLARDICE & CREEGAN SOLICITORS	£800	£78,300	£2,400	£81,500	£14,300	£95,800
ALLCOURT SOLICITORS	£136,700	£124,600	£9,400	£270,600	£47,600	£318,200
ALLEN & SHAW SOLICITORS	£200	£0	£0	£200	£0	£300
ANDERSON BANKS SOLICITORS	£1,300	£3,200	£200	£4,700	£800	£5,500
ANDERSON FYFE SOLICITORS	£13,200	£0	£0	£13,200	£2,300	£15,600
ANDERSON GOODLAD SOLICITORS	£9,400	£0	£0	£9,400	£1,700	£11,000
ANDERSON JONES SOLICITORS	£600	£92,800	£0	£93,400	£16,300	£109,700
ANDERSON MACARTHUR & CO SOLICITORS	£6,500	£9,300	£300	£16,200	£2,800	£19,000
ANDERSON SHAW & GILBERT SOLICITORS	£26,400	£3,100	£1,000	£30,400	£5,400	£35,800
ANDERSON STRATHERN LLP	£236,200	£0	£0	£236,200	£41,500	£277,700
ANDERSONS LLP SOLICITORS	£8,600	£0	£0	£8,600	£1,500	£10,100
ANDERSONS SOLICITORS	£207,200	£63,900	£0	£271,100	£47,500	£318,600
ANDREW BROPHY	£0	£8,700	£0	£8,700	£1,500	£10,200
ANDREW HADDON & CROWE SOLICITORS	£35,700	£21,500	£2,000	£59,200	£10,400	£69,700
ANDREW T GILBERTSON SOLICITORS	£0	£148,200	£0	£148,200	£25,900	£174,100
ANGUS MCLENNAN & CO	£62,700	£112,000	£6,900	£181,600	£31,900	£213,500
ANIKA JETHWA SOLICITORS	£7,700	£235,200	£900	£243,800	£42,800	£286,600
ANN OGG SOLICITOR ADVOCATE	£0	£26,700	£0	£26,700	£0	£26,700
ANTHONY MAHON & CO SOLICITORS	£29,300	£94,400	£2,500	£126,200	£22,200	£148,300
ANTHONY QUINN SOLICITOR ADVOCATE	£0	£15,100	£0	£15,100	£0	£15,100
ANTONS SOLICITORS	£10,400	£5,600	£0	£15,900	£2,800	£18,800
ARCHIBALD SHARP & SON SOLICITORS	£21,700	£1,900	£0	£23,600	£4,200	£27,800
ARMSTRONG & CO	£0	£10,300	£0	£10,300	£0	£10,300
AUSTIN KELLY & CO SOLICITORS	£62,600	£22,200	£400	£85,200	£15,300	£100,500
AUSTIN LAFFERTY SOLICITORS	£30,800	£3,500	£0	£34,300	£6,000	£40,300
AUSTINS SOLICITORS	£200	£100	£0	£300	£0	£300
B J LANIGAN & CO SOLICITORS	£7,500	£162,900	£8,100	£178,500	£31,300	£209,800
BAILLIE SPOWART SOLICITORS	£29,700	£0	£117,900	£147,600	£25,900	£173,500
BAIRD & CO SOLICITORS	£120,700	£106,600	£1,700	£229,000	£40,600	£269,600
BALFOUR & MANSON SOLICITORS	£552,100	£0	£100	£552,300	£96,800	£649,100
BALFOUR BUDGE	£19,900	£0	£0	£19,900	£3,500	£23,500
BALLANTYNE & COPLAND SOLICITORS	£20,800	£17,300	£0	£38,100	£6,800	£44,800
BANKS & CO	£0	£800	£0	£800	£100	£900
BANKS DEVLIN & CO SOLICITORS	£24,000	£39,000	£300	£63,300	£11,200	£74,500
BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS	£26,800	£0	£0	£26,800	£4,700	£31,500
BANNERMAN BURKE	£105,600	£265,500	£4,100	£375,100	£66,200	£441,300
BARCLAY & CO	£29,600	£0	£21,600	£51,200	£9,000	£60,200
BARNETTS SOLICITORS	£46,300	£55,800	£100	£102,200	£18,000	£120,200
BARROWMAN & PARTNERS SOLICITORS	£32,100	£0	£0	£32,100	£5,800	£37,800
BARRY MCCORMACK & C	£0	£500	£0	£500	£0	£500
BARTON & HENDRY SOLICITORS	£42,900	£31,600	£1,300	£75,700	£13,500	£89,200
BCKM SOLICITORS	£67,800	£305,700	£2,600	£376,000	£65,900	£441,900
BEATSON & CO SOLICITORS	£600	£91,200	£100	£91,900	£16,100	£107,900
BEAUMONT & CO SOLICITORS (16519) &	£15,500	£554,400	£0	£569,900	£99,900	£669,800
BELL & CO SOLICITORS	£20,300	£48,800	£500	£69,500	£12,200	£81,800
BELL & SCOTT SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,400
BELL RUSSELL & CO SOLICITORS	£11,400	£113,200	£2,300	£126,900	£22,300	£149,200
BELL SOLICITORS	£1,500	£157,300	£5,200	£164,000	£28,800	£192,700
BELMONTE & CO	£400	£639,100	£100	£639,600	£112,100	£751,700
BELTON PERVEZ	£5,400	£0	£0	£5,400	£1,000	£6,400
BELTRAMI & CO SOLICITORS	£2,800	£339,100	£7,000	£348,900	£61,100	£410,100

BELTRAMI ANWAR SOLICITORS	£0	£11,100	£0	£11,100	£1,900	£13,000
BENNETTS SOLICITORS	£6,500	£0	£0	£6,500	£1,100	£7,600
BENZIES & CO	£0	£23,000	£0	£23,000	£0	£23,000
BERRY & CO SOLICITORS LT	£0	£42,400	£0	£42,400	£7,400	£49,800
BERRY SCULLION SOLICITORS	£0	£1,400	£0	£1,400	£200	£1,600
BERRY, POGGI & CO	£0	£75,900	£0	£75,900	£13,300	£89,200
BEVERIDGE & KELLAS SOLICITORS	£171,400	£0	£0	£171,400	£30,400	£201,800
BEVERIDGE HERD & SANDILANDS SOLICITORS	£45,100	£9,400	£300	£54,700	£9,600	£64,400
BIGGART BAILLIE SOLICITORS	£80,400	£0	£0	£80,400	£14,100	£94,500
BILKUS & BOYLE SOLICITORS	£74,800	£212,800	£2,500	£290,200	£51,200	£341,300
BISHOPS	£1,400	£0	£0	£1,400	£200	£1,700
BLACK & GUILD SOLICITORS	£10,500	£49,000	£400	£59,900	£10,500	£70,400
BLACK HAY SOLICITORS	£41,200	£9,200	£2,400	£52,700	£9,400	£62,200
BLACKADDER & MCGONAGLE SOLICITORS	£44,600	£0	£100	£44,700	£8,000	£52,700
BLACKADDERS SOLICITORS	£33,700	£2,700	£1,100	£37,500	£6,600	£44,100
BLACKLOCKS SOLICITORS	£38,200	£400	£0	£38,600	£6,800	£45,400
BLACKWOOD CRATE SOLICITORS	£23,700	£30,300	£200	£54,200	£9,500	£63,800
BLAIR & BRYDEN SOLICITORS	£250,000	£316,900	£9,500	£576,400	£101,400	£677,800
BLANTYRE CRIMINAL LAWYERS	£0	£54,900	£0	£54,900	£5,000	£59,900
BMK WILSON	£41,400	£0	£0	£41,400	£7,400	£48,800
BOB MCDOWALL SOLICITORS	£0	£23,400	£0	£23,400	£4,100	£27,500
BONAR MACKENZIE SOLICITORS	£25,500	£0	£0	£25,500	£4,500	£30,000
BONNAR & CO SOLICITORS	£256,600	£0	£0	£256,600	£45,200	£301,800
BOWMANS	£29,700	£0	£0	£29,700	£5,300	£35,100
BOYD & CO SOLICITORS	£900	£0	£2,100	£3,000	£400	£3,400
BOYLE'S & CO SOLICITORS	£163,200	£273,900	£3,100	£440,200	£78,100	£518,300
BRADLEY CAMPBELL & CO. SOLICITORS	£68,800	£11,800	£400	£80,900	£14,300	£95,200
BRADY LEGAL	£12,200	£0	£0	£12,200	£2,200	£14,400
BRAIDWOODS SOLICITORS	£3,700	£900	£2,200	£6,700	£1,200	£7,900
BRAZENALL AND ORR SOLICITORS	£39,400	£307,700	£1,700	£348,800	£61,200	£409,900
BREADY & CO SOLICITORS	£200	£65,200	£0	£65,400	£11,400	£76,800
BRECHIN TINDAL OATTS SOLICITORS	£900	£0	£0	£900	£200	£1,100
BREMNER & CO	£0	£2,800	£0	£2,800	£0	£2,800
BRIAN D SELBY & CO SOLICITORS	£100	£55,800	£900	£56,700	£9,900	£66,700
BRIAN G GALLEN SOLICITORS	£400	£152,900	£7,100	£160,500	£28,100	£188,600
BRODIES SOLICITORS	£42,600	£2,100	£0	£44,700	£7,800	£52,500
BROOKE & BROWN SOLICITORS	£7,500	£3,400	£0	£10,900	£2,000	£12,900
BROPHY & CO SOLICITORS	£41,500	£0	£0	£41,500	£7,300	£48,900
BROWN & CO SOLICITORS	£444,200	£0	£7,800	£451,900	£79,800	£531,700
BROWN & MCRAE SOLICITORS	£13,700	£1,200	£0	£14,900	£2,600	£17,500
BROWNS SOLICITORS	£65,000	£265,900	£22,700	£353,500	£61,900	£415,400
BRUCE & CO SOLICITORS	£135,000	£716,600	£7,100	£858,700	£150,700	£1,009,500
BRUCE MACDONALD & CO SOLICITORS	£40,500	£41,300	£800	£82,600	£14,500	£97,100
BRUCE MCCORMACK	£0	£716,500	£400	£716,900	£125,600	£842,500
BRUCE SHORT & CO SOLICITORS	£110,900	£1,247,600	£6,900	£1,365,300	£239,700	£1,605,000
BRUNTON MILLER SOLICITORS	£31,000	£1,900	£500	£33,400	£5,900	£39,300
BRYAN JACKSON, AS PERMANENT TRUSTEES OF JAMES GORDON NICOL GOF	£1,100	£5,000	£400	£6,500	£1,100	£7,700
BRYAN KEENAN & CO SOLICITORS	£54,100	£261,700	£1,200	£317,000	£55,900	£372,900
BUCHANAN BURTON SOLICITORS	£32,300	£3,900	£1,100	£37,400	£6,600	£43,900
BUCHANAN DICKSON FRAME SOLICITORS	£30,800	£5,300	£300	£36,400	£6,400	£42,800
BURN & MCGREGOR	£0	£330,000	£0	£330,000	£57,800	£387,800
BURNETT & REID SOLICITORS	£16,700	£0	£400	£17,100	£3,000	£20,100
BURNSIDE KEMP FRASER ADVOCATES	£700	£0	£0	£700	£100	£800
C & D MACTAGGART SOLICITORS	£14,400	£68,200	£1,800	£84,300	£14,800	£99,100
C & N DEFENCE	£0	£385,900	£0	£385,900	£67,600	£453,600
C A PETRIE & CO SOLICITORS C/O MORGANS	£1,200	£400	£0	£1,600	£300	£1,800
C F BOYLE & CO SOLICITORS	£0	£46,000	£0	£46,000	£8,100	£54,000
C HOUSTON & CO SOLICITORS	£6,400	£0	£0	£6,400	£1,200	£7,600
C SHARKEY & CO LTD	£0	£49,400	£0	£49,400	£8,700	£58,100
CAESAR & HOWIE SOLICITORS	£422,600	£69,700	£5,000	£497,400	£88,700	£586,100
CAIRD VAUGHAN SOLICITORS	£54,200	£495,800	£8,900	£558,800	£98,100	£656,900
CAIRNS & CO SOLICITORS	£200	£3,500	£0	£3,700	£700	£4,400
CAIRNS BROWN SOLICITORS	£112,700	£633,300	£25,500	£771,500	£135,300	£906,800
CALDERS SOLICITORS	£5,600	£0	£0	£5,600	£1,000	£6,600
CALLAN & CO SOLICITORS	£600	£900	£0	£1,500	£300	£1,800
CALUM WEIR SOLICITORS	£500	£127,900	£9,600	£138,100	£24,200	£162,300
CAMERON MACAULAY SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,400
CAMERON PINKERTON & CO SOLICITORS	£36,400	£0	£400	£36,800	£6,600	£43,400
CAMERONS SOLICITORS	£700	£200	£0	£900	£200	£1,100
CAMPBELL & CO SOLICITORS	£0	£700	£3,500	£4,300	£700	£5,000
CAMPBELL BOATH SOLICITORS	£20,500	£93,400	£700	£114,600	£20,100	£134,700
CAMPBELL CATHCART SOLICITORS	£300	£0	£0	£300	£100	£400
CAMPBELL SIEVEWRIGHT & CO SOLICITORS	£14,600	£4,300	£0	£19,000	£3,400	£22,300
CAMPBELL SMITH SOLICITORS	£51,200	£0	£0	£51,200	£9,000	£60,200
CAPITAL DEFENCE LAWYERS	£100	£658,100	£0	£658,200	£115,300	£773,500
CAROL A GARVIE SOLICITOR	£500	£0	£0	£500	£100	£600
CARR & CO SOLICITORS	£135,000	£383,000	£15,700	£533,700	£92,900	£626,600
CARR BERMAN CRICHTON SOLICITORS	£20,000	£0	£2,400	£22,500	£4,000	£26,500
CARRICK ROBB SOLICITORS	£14,500	£0	£0	£14,500	£2,500	£17,000
CARTYS	£317,400	£372,700	£30,500	£720,600	£127,100	£847,700
CASSELS SOLICITORS	£1,300	£57,800	£0	£59,100	£10,300	£69,500
CASTLE LAW	£100	£302,300	£2,000	£304,400	£53,300	£357,700
CASTLEMILK LAW & MONEY ADVICE CENTRE	£147,100	£0	£0	£147,100	£26,000	£173,100
CAVERS & CO SOLICITORS	£2,300	£4,600	£0	£6,900	£1,200	£8,100
CENTRAL CRIMINAL LAWYERS SOLICITORS	£3,500	£521,600	£12,900	£538,000	£94,500	£632,500
CHARLES & R B ANDERSON SOLICITORS	£7,800	£700	£600	£9,100	£1,600	£10,700
CHARLES FERGUSON SOLICITOR ADVOCATE LTD	£0	£222,000	£0	£222,000	£38,900	£260,900
CHARLES WOOD & SON SOLICITORS	£22,100	£25,800	£600	£48,500	£8,600	£57,100
CLAIRMONT'S SOLICITORS	£700	£0	£0	£700	£100	£800
CLARE RYAN SOLICITOR	£0	£18,400	£0	£18,400	£0	£18,400
CLARK & WALLACE SOLICITORS	£4,500	£0	£0	£4,500	£800	£5,300
CLARK FERGUSON SOLICITORS	£1,400	£1,000	£0	£2,400	£400	£2,800
COCHRAN DICKIE SOLICITORS	£20,400	£0	£0	£20,400	£3,600	£24,000
COCKBURN MCGRANE SOLICITORS	£22,900	£0	£0	£22,900	£4,000	£26,900
COCKBURNS SOLICITORS	£1,700	£51,100	£100	£53,000	£9,300	£62,300
COFFIELD & CO	£4,200	£17,700	£100	£21,900	£3,700	£25,600
COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS	£55,500	£0	£2,800	£58,300	£10,300	£68,500

CONDIES SOLICITORS	£37,000	£24,300	£1,200	£62,500	£11,000	£73,500
CONNELL & CONNELL SOLICITORS	£300	£0	£0	£300	£0	£300
CONROY MCINNIS SOLICITORS	£21,300	£9,000	£700	£31,000	£5,500	£36,600
COOK STEVENSON & CO SOLICITORS	£71,600	£40,300	£2,500	£114,400	£20,300	£134,700
CORRIES SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200
CORRIGALL BLACK SOLICITORS	£27,200	£0	£1,300	£28,500	£5,100	£33,600
COWAN & CO SOLICITORS	£55,100	£10,400	£3,200	£68,600	£12,100	£80,700
COWAN DOUGLAS LAW	£31,000	£0	£1,800	£32,800	£5,800	£38,600
CRAIG WOOD SOLICITORS	£900	£692,700	£0	£693,600	£121,400	£815,000
CRAWFORD MASON & CO LTD SOLICITORS	£100	£230,300	£800	£231,200	£40,500	£271,600
CRIGGIES SOLICITORS	£49,100	£316,300	£10,500	£375,900	£65,900	£441,800
CROZIER'S SOLICITORS	£5,500	£279,500	£2,000	£287,000	£50,300	£337,300
CULLEN KILSHAW TLB	£2,000	£0	£0	£2,000	£400	£2,400
CULLEY & MCALPINE	£61,300	£183,600	£1,100	£245,900	£43,500	£289,400
D & J DUNLOP SOLICITORS	£7,300	£44,700	£100	£52,100	£9,200	£61,300
D A MILLIGAN & CO SOLICITORS	£0	£29,300	£0	£29,300	£5,100	£34,400
D H MACNEILL & CO SOLICITORS	£0	£44,300	£0	£44,300	£0	£44,300
D M MACKINNON WS SOLICITORS	£7,000	£15,600	£800	£23,400	£4,100	£27,500
D P B KANE & CO SOLICITORS	£1,200	£37,200	£0	£38,400	£6,700	£45,100
D W SHAW SOLICITORS	£56,500	£16,900	£3,600	£77,100	£13,700	£90,800
D.N.L.C.	£196,300	£0	£0	£196,300	£0	£196,300
DALLAS MCMILLAN SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,200
DALLING SOLICITORS	£4,700	£454,300	£2,400	£461,400	£80,900	£542,300
D'ALVITO DEFENCE LAWYER	£0	£31,900	£0	£31,900	£5,600	£37,500
D'AMBROSIO SSC SOLICITORS	£500	£0	£0	£500	£0	£500
DAVID BROOKENS & COMPANY SOLICITORS	£0	£127,600	£0	£127,600	£22,300	£149,900
DAVID C CLAPHAM SOLICITOR	£2,600	£0	£0	£2,600	£500	£3,100
DAVID KINLOCH & CO SOLICITORS	£3,800	£224,000	£27,900	£255,700	£44,800	£300,500
DAVIDSON & SHIRLEY SOLICITORS LIMITED	£300	£48,400	£0	£48,700	£8,500	£57,200
DAVIES WOOD SUMMERS SOLICITORS	£0	£3,500	£0	£3,500	£600	£4,200
DE GROOT GILL & CO SOLICITORS	£700	£0	£0	£700	£100	£800
DEAN & CO	£0	£4,000	£0	£4,000	£0	£4,000
DEAN THOMSON & CO SOLICITORS	£76,200	£3,300	£1,800	£81,200	£14,500	£95,700
DENIS C LONEY SOLICITOR	£6,300	£0	£0	£6,300	£1,100	£7,500
DEREK PETTIGREW SOLICITORS	£0	£1,500	£0	£1,500	£0	£1,500
DEREK SMITH & COMPANY	£0	£87,000	£0	£87,000	£14,200	£101,200
DERICK WILLIAMSON & CO SOLICITORS	£0	£102,100	£0	£102,100	£17,900	£119,900
DEVINE & CO	£0	£7,800	£0	£7,800	£0	£7,800
DEWAR SPENCE SOLICITORS	£26,300	£207,800	£700	£234,900	£41,200	£276,100
DICKSON MCNIVEN & DUNN W.S. SOLICITORS	£500	£0	£0	£500	£100	£600
DIGBY BROWN & CO SOLICITORS	£73,800	£0	£0	£73,800	£12,900	£86,800
DILIP DEB SOLICITOR	£4,400	£90,700	£800	£95,900	£16,800	£112,700
DOMINIC SELLAR & CO	£0	£35,300	£0	£35,300	£6,200	£41,500
DONALDSON & HENDERSON SOLICITORS	£1,600	£0	£0	£1,600	£300	£1,900
DOONAN MCCAIG & CO SOLICITORS	£0	£480,700	£0	£480,700	£84,100	£564,800
DOUGLAS BARR & CO LIMITED SOLICITORS	£47,700	£103,400	£1,100	£152,200	£26,700	£178,900
DOUGLAS GILMOUR & SON SOLICITORS	£4,700	£3,900	£0	£8,600	£1,500	£10,100
DOUGLAS PETERS & CO SOLICITORS	£14,700	£0	£0	£14,700	£2,600	£17,300
DOUGLAS WRIGHT SOLICITOR	£54,600	£272,500	£3,700	£330,800	£58,000	£388,800
DOWLE SMITH & RUTHERFORD SOLICITORS	£0	£600	£0	£600	£100	£700
DOYLE & CO SOLICITORS	£25,800	£60,400	£100	£86,300	£15,100	£101,500
DREVER & HEDDLE SOLICITORS	£400	£0	£0	£400	£100	£500
DRUMCHAPEL LAW & MONEY ADVICE CENTRE	£79,100	£0	£0	£79,100	£0	£79,100
DRUMMOND MILLER LLP	£762,600	£52,900	£8,000	£823,600	£145,600	£969,200
DUFFY TOSHNER & CO SOLICITORS	£42,800	£11,000	£0	£53,800	£9,600	£63,300
DUNCAN & WALLACE SOLICITORS	£8,300	£0	£0	£8,300	£1,400	£9,700
DUNIPACE BROWN SOLICITORS	£800	£259,100	£1,100	£261,000	£45,700	£306,700
DUNLOP ALLEN & CO SOLICITORS	£7,300	£154,400	£67,800	£229,500	£40,300	£269,800
DUTHIE WARD SOLICITORS	£5,300	£0	£0	£5,300	£900	£6,300
DYKES GLASS & CO SOLICITORS	£14,500	£48,200	£900	£63,600	£11,200	£74,800
E THORNTON & CO SOLICITORS	£27,800	£49,800	£11,800	£89,400	£15,700	£105,200
EAST END COMMUNITY LAW CENTRE	£254,200	£100	£100	£254,400	£45,400	£299,900
EDINBURGH LAW	£153,600	£0	£24,400	£178,000	£31,600	£209,600
ELAINE BRUNGER & CO	£0	£53,700	£0	£53,700	£9,400	£63,100
ELIZABETH WELSH FAMILY LAW PRACTICE	£67,500	£100	£3,200	£70,700	£12,500	£83,300
ELLIOT & CO SOLICITORS	£66,100	£83,400	£300	£149,800	£26,400	£176,300
ERSKINE MACASKILL & CO SOLICITORS	£109,900	£9,300	£9,400	£128,600	£22,700	£151,300
ETHNIC MINORITIES LAW CENTRE SOLICITOR	£76,100	£0	£0	£76,100	£0	£76,100
EUAN ROBERTSON SOLICITORS	£0	£98,000	£0	£98,000	£17,200	£115,200
EWAN HARRIS & CO SOLICITORS	£18,300	£4,400	£100	£22,700	£4,000	£26,700
F T & D C WALLACE SOLICITORS	£22,200	£26,100	£2,100	£50,400	£8,900	£59,300
FAGANS SOLICITORS	£17,500	£18,400	£1,700	£37,700	£6,600	£44,300
FAIRBAIRNS SOLICITORS	£0	£248,100	£100	£248,200	£43,500	£291,700
FERGUSON & CO	£40,700	£153,800	£100	£194,500	£34,200	£228,700
FERGUSON & WILL SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200
FERGUSON & WILSON SOLICITORS	£0	£361,200	£600	£361,800	£63,300	£425,100
FERGUSON DEWAR SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£6,900
FERGUSON MACSWEEN & STEWART SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200
FINLAY MACRAE SOLICITORS	£121,800	£94,700	£14,800	£231,300	£41,000	£272,300
FINLAYSON WISE SOLICITORS	£68,600	£171,100	£1,500	£241,200	£42,500	£283,700
FINLAYSONS SOLICITORS	£13,700	£11,000	£500	£25,200	£4,500	£29,700
FIONA CHRISTIE SOLICITOR	£400	£46,400	£1,000	£47,800	£8,500	£56,300
FITZPATRICK & CO SOLICITORS	£16,900	£290,900	£3,400	£311,200	£54,500	£365,800
FLEETWOOD & ROBB SOLICITORS	£48,100	£200	£12,000	£60,300	£10,700	£71,000
FLEMING & REID SOLICITORS & NOTARIES	£61,800	£607,600	£41,600	£711,000	£124,600	£835,500
FLYNN & CO SOLICITORS	£37,000	£221,900	£6,900	£265,800	£46,600	£312,400
FLYNN RUSSO & CO	£18,400	£108,200	£2,400	£129,000	£22,600	£151,600
FOGGO MACINNES	£0	£120,600	£0	£120,600	£21,100	£141,800
FORBES & CO SOLICITORS	£3,600	£215,100	£500	£219,200	£38,400	£257,600
FORREST CAMPBELL & ANDERSON SOLICITORS	£3,900	£8,400	£200	£12,400	£2,200	£14,600
FRANCHI FINNISTON SOLICITORS	£6,000	£300,400	£63,000	£369,400	£64,700	£434,100
FRANK IRVINE SOLICITORS	£381,100	£0	£1,700	£382,800	£67,000	£449,800
FRASER SHEPHERD	£61,800	£0	£2,300	£64,100	£11,400	£75,500
FRAZER COOGANS SOLICITORS	£19,600	£17,600	£1,200	£38,400	£6,900	£45,200
FREDERICK & CO SOLICITORS	£700	£2,300	£0	£3,100	£500	£3,600
FREELANDS SOLICITORS	£89,700	£10,000	£900	£100,600	£17,700	£118,200
FRIELS SOLICITORS	£33,100	£5,600	£0	£38,700	£6,800	£45,500

FYFE & MURRAY SOLICITORS	£14,900	£1,000	£200	£16,100	£2,900	£19,000
FYFE IRELAND LLP	£800	£0	£0	£800	£100	£900
G KEENAN & CO SOLICITORS	£44,000	£254,800	£7,600	£306,400	£53,700	£360,100
G SWEENEY SOLICITORS LTD	£0	£150,300	£0	£150,300	£26,300	£176,600
G TIERNEY & CO SOLICITORS	£100	£193,700	£4,000	£197,800	£34,700	£232,500
G W T MURPHY & CO SOLICITORS	£4,900	£20,100	£600	£25,500	£4,500	£30,000
GAIL GOODFELLOW & CO SOLICITORS	£100	£236,000	£100	£236,100	£41,400	£277,600
GAIR & GIBSON SOLICITORS	£43,400	£84,100	£2,300	£129,800	£22,900	£152,700
GALLACHER & CO SOLICITORS	£32,100	£271,900	£30,500	£334,500	£58,900	£393,400
GALLAGHER SOLICITORS	£0	£500	£0	£500	£100	£500
GALLEN & CO SOLICITORS	£130,700	£662,200	£10,500	£803,400	£140,900	£944,300
GALLETLY & CO SOLICITORS	£0	£219,600	£0	£219,600	£38,500	£258,100
GARDEN STIRLING & BURNET SOLICITORS	£124,300	£128,000	£4,600	£256,900	£45,400	£302,300
GAVIN BAIN & CO SOLICITORS	£700	£14,000	£0	£14,800	£2,600	£17,400
GEORGE MATHERS & CO SOLICITORS	£244,600	£932,200	£18,400	£1,195,200	£210,400	£1,405,600
GEORGE MORE & CO SOLICITORS	£0	£428,900	£0	£428,900	£75,100	£504,000
GEORGESONS	£400	£0	£0	£400	£100	£400
GERARD MCGUIRE & CO SOLICITORS	£10,500	£214,200	£2,500	£227,100	£39,800	£266,900
GHAZALA AHMED, ROBERTSON & ROSS	£4,400	£0	£0	£4,400	£800	£5,200
GILFEDDER & MCINNIS SOLICITORS	£0	£594,200	£100	£594,200	£104,100	£698,400
GILL & CO	£0	£600	£0	£600	£0	£600
GILLESPIE GIFFORD & BROWN SOLICITORS	£6,200	£0	£0	£6,200	£1,100	£7,300
GILLESPIE MACANDREW LLP SOLICITORS	£14,100	£1,100	£0	£15,200	£2,700	£17,900
GILLIAN BAKER FAMILY LAW	£34,500	£0	£4,500	£39,000	£6,900	£45,900
GILMORE LEWIS SOLICITORS	£59,800	£0	£7,400	£67,200	£11,800	£79,000
GILROY & CO	£0	£243,500	£0	£243,500	£42,600	£286,100
GLASS MCDOWALL SOLICITORS	£32,000	£157,600	£11,600	£201,200	£35,300	£236,500
GLEESON MCCAFFREY LAW SOLICITORS	£57,800	£210,600	£3,800	£272,200	£48,000	£320,200
GOLDSMITH & HUGHES SOLICITORS	£7,500	£0	£0	£7,500	£1,400	£8,900
GOOD & MOORE	£100	£157,300	£0	£157,300	£21,300	£178,600
GOOD & STEWART	£0	£21,000	£0	£21,000	£0	£21,000
GORDON & SMYTH SOLICITORS	£0	£205,600	£0	£205,600	£36,000	£241,600
GORDON FLEETWOOD	£0	£9,900	£0	£9,900	£0	£9,900
GORDON RITCHIE & CO SOLICITORS	£3,000	£614,200	£14,400	£631,600	£110,500	£742,100
GORDON WILLIAMS	£0	£4,600	£0	£4,600	£0	£4,600
GOSTELOW & CO SOLICITORS	£46,800	£13,700	£5,600	£66,100	£11,900	£77,900
GOURLEY MCBAIN SOLICITORS	£11,700	£8,600	£0	£20,200	£3,600	£23,800
GRADY & CO SOLICITORS	£1,300	£461,000	£0	£462,300	£81,000	£543,300
GRAEME MURRAY & CO SOLICITORS	£80,600	£332,200	£1,000	£413,800	£72,600	£486,400
GRAEME RUNCIE & CO SOLICITORS	£0	£102,700	£0	£102,700	£18,000	£120,700
GRAHAM WALKER SOLICITORS	£1,600	£316,700	£0	£318,300	£55,800	£374,100
GRANT & WYLIE SOLICITORS	£600	£7,700	£0	£8,400	£1,500	£9,800
GRANT BROWN LINDSAY SOLICITORS	£700	£0	£0	£700	£100	£800
GRANT SMITH LAW PRACTICE SOLICITORS	£6,000	£118,400	£300	£124,700	£21,800	£146,600
GRAY & CO SOLICITORS	£163,300	£6,800	£17,300	£187,300	£32,800	£220,100
GRAY & CONNOCHIE SOLICITORS	£13,400	£25,300	£0	£38,800	£6,800	£45,600
GRAY & GRAY SOLICITORS	£45,600	£97,600	£5,800	£148,900	£26,400	£175,300
GRAY & KELLAS SOLICITORS	£5,300	£285,900	£200	£291,300	£51,000	£342,400
GRAY MUIRHEAD SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
GRAYS SOLICITORS	£6,500	£2,000	£0	£8,500	£1,500	£9,900
GRIEVE GRIERSON MOODIE & WALKER SOLICITORS	£100	£0	£0	£100	£0	£100
GRIGOR & YOUNG SOLICITORS	£40,700	£11,800	£0	£52,500	£9,300	£61,700
GUARINO & THOMSON	£1,100	£311,600	£3,400	£316,200	£55,300	£371,500
H K PAUL & CO SOLICITORS	£100	£37,300	£0	£37,400	£6,500	£43,900
HADDON & TURNBULL SOLICITORS	£26,300	£31,300	£0	£57,600	£10,100	£67,700
HAIQ-SCOTT & CO SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,300
HALL & HAUGHEY SOLICITORS	£0	£151,200	£0	£151,200	£26,500	£177,700
HAMILTON BURNS & COMPANY SOLICITORS	£383,600	£346,300	£99,700	£829,600	£145,500	£975,100
HAMILTON ROSS SOLICITORS	£28,000	£7,900	£0	£35,800	£6,300	£42,100
HAMILTON WATT & CO SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,100
HAMISH L MELROSE	£0	£87,100	£0	£87,100	£5,200	£92,300
HANN & CO SOLICITORS	£21,000	£4,600	£200	£25,800	£4,600	£30,300
HANNAY FRASER & CO SOLICITORS	£9,300	£34,300	£100	£43,700	£7,700	£51,400
HARDING & CO SOLICITORS	£0	£220,800	£0	£220,800	£38,700	£259,500
HARLEY & CO SOLICITORS	£1,500	£85,800	£1,200	£88,500	£15,500	£104,000
HAROLD W JOSEPH SOLICITORS	£35,400	£0	£0	£35,400	£6,200	£41,700
HARPER ROBERTSON & SHANNON SOLICITORS	£14,000	£2,900	£0	£16,900	£3,000	£19,900
HARTER & CO SOLICITORS	£10,600	£6,500	£0	£17,100	£3,000	£20,200
HASTINGS & CO SOLICITORS	£6,100	£0	£0	£6,100	£1,100	£7,100
HAY CASSELS SOLICITORS	£42,800	£2,600	£14,700	£60,100	£10,700	£70,700
HBJ GATELEY WAREING (SCOTLAND) LLP	£26,200	£0	£0	£26,200	£4,600	£30,700
HBM SAYERS	£28,900	£0	£5,600	£34,500	£6,100	£40,600
HBM SAYERS GIUSTI MARTIN	£20,600	£0	£4,300	£24,900	£4,400	£29,300
HEADRICK INGLIS GLEN & CO SOLICITORS	£400	£0	£0	£400	£100	£400
HEGGIE ALEXANDER SOLICITORS	£4,000	£0	£0	£4,000	£700	£4,700
HELEN KELLY & ASSOCIATES	£4,200	£0	£0	£4,200	£800	£5,000
HEPWORTH & CO SOLICITORS	£5,100	£51,700	£100	£56,800	£10,000	£66,800
HERD LAW LIMITED	£19,800	£3,000	£200	£23,000	£4,100	£27,100
HEWATS SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,700
HIGGINS MORLEDGE & LITTERICK SOLICITORS	£17,100	£695,100	£7,400	£719,600	£126,000	£845,600
HIGHLAND LAW PRACTICE	£30,200	£22,100	£100	£52,300	£9,400	£61,700
HILL & ROBB SOLICITORS	£31,100	£100	£600	£31,800	£5,700	£37,400
HILLAND MCNULTY	£12,000	£9,900	£1,800	£23,700	£4,200	£27,900
HINGSTONS	£0	£144,700	£0	£144,700	£25,300	£170,000
HODGE SOLICITORS LLP	£68,500	£87,500	£1,000	£157,000	£27,600	£184,600
HODSON & CO	£2,500	£5,200	£0	£7,700	£1,300	£8,900
HOWAT ASSOCIATES	£2,900	£0	£0	£2,900	£500	£3,400
HUGHES DOWDALL SOLICITORS	£53,400	£139,000	£7,200	£199,600	£35,100	£234,800
HUGHES WALKER SOLICITORS	£238,000	£338,400	£98,200	£674,500	£118,500	£793,000
HUNTER & ROBERTSON SOLICITORS	£176,100	£217,100	£12,500	£405,700	£71,300	£477,000
HUNTER BURNS & OGG SOLICITORS	£7,600	£300	£1,000	£8,900	£1,600	£10,500
HUTCHESONS SOLICITORS	£22,400	£0	£0	£22,400	£4,000	£26,400
HUTCHISON SOLICITORS	£500	£345,000	£0	£345,500	£60,500	£406,000
IAIN MORTON SOLICITOR	£0	£400	£0	£400	£0	£400
IAIN SMITH & CO SOLICITORS	£29,000	£800	£100	£29,800	£5,400	£35,100
IAIN SMITH & PARTNERS W S SOLICITORS	£77,600	£73,300	£3,100	£154,100	£27,200	£181,300
IAIN SMITH SOLICITORS LLP	£4,000	£0	£0	£4,000	£700	£4,700

IAN C MCCARTHY SOLICITORS	£33,700	£98,100	£24,900	£156,800	£27,500	£184,300
IAN MCCARRY SOLICITORS	£10,600	£612,000	£12,500	£635,100	£111,300	£746,400
IAN MILLIGAN SOLICITOR	£0	£47,000	£0	£47,000	£8,200	£55,200
IAN S SMART & CO SOLICITORS	£39,600	£14,600	£1,100	£55,300	£9,700	£65,000
IAN SCOTT SOLICITORS	£0	£86,800	£0	£86,800	£15,200	£102,000
IAN SMITH WATSON SOLICITORS SCOTLAND LTD	£8,300	£0	£0	£8,300	£1,200	£9,500
IMMIGRATION ADVISORY SERVIC	£131,300	£0	£0	£131,300	£23,000	£154,400
INKSTERS SOLICITORS	£11,200	£0	£0	£11,200	£2,000	£13,300
INNES & MACKAY SOLICITORS	£91,600	£0	£3,900	£95,500	£16,900	£112,300
INNES JOHNSTON & CO SOLICITORS	£96,600	£53,900	£700	£151,200	£26,800	£178,000
INVERNESS LEGAL SERVICES FOR CRIMINAL ADVOCACY	£0	£101,500	£0	£101,500	£17,800	£119,300
ISABEL J ANDERSON W.S	£25,400	£0	£0	£25,400	£4,500	£29,900
J & J MCCOSH SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,400
J BELTRAMI & BERLOW	£0	£486,700	£800	£487,500	£85,300	£572,800
J C BARTLETT & CO SOLICITORS	£2,100	£600	£0	£2,700	£500	£3,200
J C HUGHES & CO SOLICITORS	£159,600	£790,800	£16,600	£967,000	£170,200	£1,137,100
J D BANNATYNE & CAMPBELL SOLICITORS	£8,900	£50,400	£300	£59,500	£10,400	£70,000
J D CLARK & ALLAN SOLICITORS	£2,000	£6,300	£0	£8,300	£1,500	£9,800
J E P ROBERTSON & SON SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,700
J GREER MCROBERTS SOLICITORS	£0	£31,300	£0	£31,300	£5,500	£36,800
J IAN GILLIES SOLICITOR	£0	£332,800	£200	£333,000	£58,300	£391,300
J K CAMERON SOLICITORS	£25,200	£32,500	£6,300	£64,000	£11,300	£75,300
J MCPARRAN & MCCORMICK SOLICITORS	£0	£4,800	£0	£4,800	£800	£5,600
J MYLES & CO	£36,600	£80,200	£1,300	£118,100	£20,800	£138,800
J P MOWBERRY SOLICITORS	£1,000	£111,900	£0	£112,000	£16,800	£128,800
J WATSON SCOTT & CO SOLICITORS	£7,500	£9,000	£0	£16,500	£2,900	£19,400
J WHITE & CO	£1,200	£7,900	£0	£9,100	£1,600	£10,700
JACK BROWN & COMPANY SOLICITORS	£5,800	£98,000	£100	£103,900	£18,200	£122,100
JACK GOWANS & MARC DICKSON SOLICITORS	£14,100	£137,400	£1,000	£152,500	£26,700	£179,200
JACK GRANT & CO SOLICITORS	£86,500	£40,600	£23,800	£150,900	£26,700	£177,600
JACKSON & CO SOLICITORS	£56,400	£73,100	£200	£129,700	£22,900	£152,600
JACQUELINE DOYLE & CO	£116,100	£38,900	£3,300	£158,400	£28,100	£186,400
JAIN, NEIL & RUDDY	£106,800	£7,700	£0	£114,500	£20,100	£134,600
JAMES & GEORGE COLLIE SOLICITORS	£13,100	£0	£0	£13,100	£2,300	£15,400
JAMES A MCCANN & CO SOLICITORS	£8,300	£600	£0	£8,900	£1,600	£10,500
JAMES GRANT & CO SOLICITORS	£0	£24,000	£0	£24,000	£0	£24,000
JAMES GUTHRIE & CO SOLICITORS	£12,600	£18,100	£700	£31,400	£5,600	£37,000
JAMES IRVINE SOLICITOR	£0	£371,600	£1,000	£372,600	£65,200	£437,800
JAMES M CARMICHAEL SOLICITOR	£3,500	£47,100	£1,100	£51,600	£9,000	£60,700
JAMES MCKAY CRIMINAL DEFENCE SOLICITORS	£0	£274,600	£0	£274,600	£48,100	£322,800
JAMES R WALLACE SOLICITORS	£0	£50,100	£0	£50,100	£8,800	£58,900
JAMES STEWART & CO SOLICITORS	£100	£0	£0	£100	£0	£100
JAMESON & MACKAY SOLICITORS	£9,300	£3,300	£0	£12,600	£2,200	£14,900
JANE MACLEOD SOLICITORS	£0	£0	£6,200	£6,200	£1,100	£7,200
JARDINE DONALDSON SOLICITORS	£73,600	£-300	£8,300	£81,700	£14,400	£96,100
JAS CAMPBELL & CO W.S. SOLICITORS	£35,100	£4,100	£3,100	£42,300	£7,500	£49,700
JAS. S GROSSET SOLICITORS	£47,600	£32,100	£700	£80,400	£14,100	£94,500
JEFFREY AITKEN & CO SOLICITORS	£13,700	£0	£0	£13,700	£2,400	£16,100
JENNIFER LAUGHLAND SOLICITORS AT SHELTER HOUSING LAW SERVICE	£38,400	£0	£0	£38,400	£6,900	£45,300
JIM FRIEL & CO SOLICITORS	£300	£716,200	£3,000	£719,500	£126,200	£845,700
JOHN A BRYAN & CO SOLICITORS	£0	£104,000	£0	£104,000	£18,200	£122,300
JOHN CARROLL & CO SOLICITORS	£0	£178,800	£0	£178,800	£31,300	£210,100
JOHN HENDERSON & SONS SOLICITORS	£224,300	£279,200	£3,400	£506,900	£89,300	£596,200
JOHN J SLAVIN SOLICITORS	£0	£1,700	£0	£1,700	£300	£2,000
JOHN J SMITH & CO SOLS & LAW ACCOUNTANTS	£9,700	£1,400	£0	£11,100	£2,000	£13,000
JOHN JACKSON & DICK SOLICITORS	£48,800	£700	£1,400	£50,800	£9,000	£59,800
JOHN MACAULAY & CO SOLICITORS	£100	£47,500	£0	£47,600	£8,300	£55,900
JOHN MACRITCHIE & CO SSC	£1,200	£453,700	£0	£454,900	£79,600	£534,500
JOHN MCGOVERN & CO SOLICITORS	£11,900	£94,100	£3,200	£109,100	£19,100	£128,200
JOHN MULHOLLAND SOLICITOR	£0	£1,000	£0	£1,000	£200	£1,100
JOHN OWENS & CO SOLICITORS	£3,900	£7,600	£0	£11,500	£2,000	£13,500
JOHN PRYDE SOLICITORS	£0	£184,900	£0	£184,900	£32,400	£217,300
JOHN R MUIR & CO SOLICITORS	£100	£0	£0	£100	£0	£100
JOHN TAYLOR	£100	£0	£0	£100	£0	£100
JOHN W GILBERTSON SOLICITOR	£500	£0	£0	£500	£100	£600
JOHN Y ROBERTSON & CO SOLICITORS	£7,200	£0	£0	£7,200	£1,300	£8,500
KAVANAGH COYLE SOLICITORS LTD	£0	£18,700	£0	£18,700	£0	£18,700
KEE SOLICITORS	£200	£0	£0	£200	£0	£200
KEEGAN SMITH SSC SOLICITORS	£200	£493,700	£11,100	£505,000	£88,400	£593,400
KEENE & COMPANY SOLICITORS	£6,400	£58,700	£600	£65,700	£11,500	£77,300
KEITH J TUCK & CO SOLICITORS	£1,800	£225,900	£4,800	£232,500	£40,700	£273,200
KEITH S BOVEY SOLICITORS	£0	£900	£0	£900	£200	£1,000
KELLY & CO SOLICITORS	£53,600	£45,200	£27,300	£126,000	£22,200	£148,200
KELLY RANKIN & BRESLIN SOLICITORS	£18,900	£63,200	£9,500	£91,600	£16,100	£107,700
KEN MACDONALD & CO SOLICITORS	£18,400	£65,800	£0	£84,200	£14,800	£98,900
KENNEDY & CO. SOLICITORS	£60,200	£51,900	£3,300	£115,400	£19,600	£134,900
KENNETH F BROWN SOLICITOR	£3,300	£0	£0	£3,300	£600	£3,800
KENNETH M GREENER SOLICITORS	£44,200	£44,200	£200	£88,600	£15,600	£104,300
KENNETH PATERSON SOLICITORS	£39,100	£0	£0	£39,100	£6,900	£46,100
KERR & CO SOLICITORS	£48,100	£0	£0	£48,100	£8,400	£56,600
KERR STIRLING LLP	£6,000	£0	£0	£6,000	£1,100	£7,000
KIDSTONS & CO SOLICITORS	£8,300	£0	£0	£8,300	£1,500	£9,800
KILCOYNE & CO SOLICITORS	£82,600	£100,200	£12,600	£195,300	£34,200	£229,500
KINNEAR & FALCONER SOLICITORS	£14,800	£32,200	£6,600	£53,700	£9,400	£63,100
KIPPEN CAMPBELL SOLICITORS	£31,600	£0	£0	£31,600	£5,600	£37,300
KNOX & CO SOLICITORS	£400	£146,700	£0	£147,100	£25,800	£172,800
KW LAW	£145,300	£245,300	£6,700	£397,400	£70,300	£467,700
LAFFERTY REID	£0	£179,300	£2,500	£181,800	£31,900	£213,700
LAMBERT & CO SOLICITORS	£51,400	£26,700	£1,100	£79,100	£14,200	£93,300
LAMBIE LAW PARTNERSHIP SOLICITORS	£45,400	£319,400	£7,600	£372,400	£65,400	£437,800
LATHAM & CO SOLICITORS	£32,300	£26,700	£900	£59,900	£10,600	£70,500
LAURIE & CO	£500	£0	£0	£500	£100	£600
LAVERTY & CO SOLICITORS	£11,000	£0	£0	£11,000	£1,900	£12,900
LAVERY SMITH & CO SOLICITORS	£15,200	£291,800	£5,400	£312,400	£54,800	£367,200
LAWSON COULL & DUNCAN SOLICITORS	£55,200	£383,100	£12,100	£450,400	£78,900	£529,300
LEFEVRE LITIGATION SOLICITORS	£3,300	£165,900	£0	£169,200	£29,600	£198,800
LEONARDS SOLICITORS	£38,200	£8,200	£31,800	£78,300	£13,800	£92,000

LEVY & MACRAE SOLICITORS	£300	£0	£0	£300	£100	£400
LIAM O'DONNELL SOLICITORS	£100	£375,400	£200	£375,800	£65,800	£441,600
LIAM ROBERTSON SOLICITOR	£0	£345,800	£0	£345,800	£60,500	£406,300
LIDDLE & ANDERSON SOLICITORS	£1,100	£0	£0	£1,100	£200	£1,300
LINDA FLEETWOOD	£25,200	£900	£1,000	£27,000	£0	£27,000
LINDA GEORGE FAMILY LAW	£93,500	£0	£26,500	£119,900	£21,200	£141,100
LINDSAY & KIRK SOLICITORS	£67,800	£97,200	£2,100	£167,100	£29,400	£196,500
LINDSAY SOLICITORS	£10,700	£32,500	£4,900	£48,100	£8,500	£56,600
LINDSAYS SOLICITORS	£36,100	£0	£0	£36,100	£6,400	£42,500
LIVINGSTONE BROWN SOLICITORS	£735,300	£766,300	£140,800	£1,642,400	£289,200	£1,931,600
LOGANS	£0	£40,100	£0	£40,100	£5,200	£45,400
LOVELLS SOLICITORS	£800	£0	£0	£800	£100	£900
LOWS SOLICITORS	£12,400	£4,600	£900	£17,900	£3,100	£21,000
LYNCH & CO SOLICITORS	£19,600	£43,500	£2,700	£65,900	£11,600	£77,400
LYNN HERBERT SOLICITOR	£69,700	£30,200	£1,100	£101,000	£17,900	£118,900
LYONS LAING SOLICITORS	£27,800	£15,900	£300	£44,000	£7,800	£51,800
MACALLANS	£35,600	£0	£400	£36,000	£6,400	£42,400
MACARTHUR & CO SOLICITORS	£1,300	£0	£0	£1,300	£200	£1,500
MACARTHUR STEWART & COMPANY LTD SOLICITORS	£15,700	£2,100	£0	£17,700	£3,100	£20,900
MACBETH & MACLAGAN SOLICITORS	£10,600	£14,200	£1,500	£26,400	£4,600	£31,000
MACBETH CURRIE & CO SOLICITORS	£18,300	£13,300	£600	£32,200	£5,700	£38,000
MACBRIDE SMITH & CO SOLICITORS	£100	£156,400	£0	£156,500	£27,400	£183,900
MACDONALD & CO	£6,600	£5,700	£800	£13,200	£2,300	£15,500
MACDONALD MACIVER & CO SOLICITORS	£6,700	£25,400	£200	£32,300	£5,700	£37,900
MACDONALDS SOLICITORS	£28,300	£0	£0	£28,300	£5,100	£33,400
MACFARLANE & CO SOLICITORS	£3,900	£0	£0	£3,900	£700	£4,600
MACFARLANE YOUNG & CO SOLICITORS	£9,000	£0	£0	£9,000	£1,600	£10,500
MACGREGOR & CO SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800
MACHARDY ALEXANDER & WHYTE SOLICITORS	£11,500	£10,800	£0	£22,300	£3,900	£26,200
MACINTOSH HUMBLE SOLICITORS	£29,600	£0	£5,500	£35,100	£6,200	£41,300
MACKENZIE & CORMACK SOLICITORS	£1,400	£0	£0	£1,400	£200	£1,600
MACKENZIE & GRANT SOLICITORS	£500	£0	£0	£500	£100	£600
MACKIE & DEWAR SOLICITORS	£25,200	£126,300	£7,600	£159,000	£27,900	£186,900
MACKIE THOMSON & CO SOLICITORS	£4,800	£0	£0	£4,800	£900	£5,700
MACKINLAY & SUTTIE SOLICITORS	£75,900	£35,200	£1,500	£112,700	£20,100	£132,700
MACKINTOSH & WYLIE SOLICITORS	£75,500	£27,100	£10,600	£113,200	£20,000	£133,200
MACLAY MURRAY & SPENS SOLICITORS	£400	£0	£0	£400	£100	£500
MACLEOD & MACCALLUM SOLICITORS	£129,100	£0	£8,400	£137,500	£24,300	£161,800
MACLEODS WS SOLICITORS	£8,700	£0	£0	£8,700	£1,500	£10,200
MACMILLAN & CO SOLICITORS	£600	£0	£0	£600	£100	£700
MACMILLANS SOLICITORS	£200	£117,000	£100	£117,300	£20,600	£137,900
MACNABS SOLICITORS	£134,900	£16,600	£3,400	£154,900	£27,500	£182,400
MACNAIRS SOLICITORS	£47,000	£5,500	£300	£52,800	£9,300	£62,100
MACPHEE & PARTNERS SOLICITORS	£18,400	£5,200	£0	£23,600	£4,200	£27,800
MACPHERSON & CO SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200
MACPHERSON MAGUIRE COOK SOLICITORS	£11,000	£0	£0	£11,000	£1,900	£13,000
MACRAE STEPHEN & CO SOLICITORS	£1,700	£0	£0	£1,700	£300	£2,000
MAILERS SOLICITORS	£18,200	£21,900	£500	£40,600	£7,100	£47,700
MAINS SOLICITORS	£34,200	£6,700	£2,600	£43,500	£7,700	£51,200
MAITLANDS SOLICITORS	£500	£0	£0	£500	£100	£600
MALCOLM & HUTCHISON SOLICITORS	£200	£7,100	£500	£7,800	£1,400	£9,200
MALCOLM JACK & MATHESON SOLICITORS	£49,300	£36,400	£1,400	£87,100	£15,400	£102,600
MANINI BELARDO SOLICITORS	£0	£266,500	£0	£266,500	£46,600	£313,200
MANN SOLICITORS	£0	£45,200	£0	£45,200	£7,900	£53,100
MARSHALL ROSS & MUNRO SOLICITORS	£900	£0	£0	£900	£200	£1,100
MARSHALL WILSON SOLICITORS	£118,700	£173,100	£2,000	£293,800	£51,800	£345,600
MARTIN & COMPANY SOLICITORS	£9,400	£267,800	£500	£277,700	£48,700	£326,300
MARTIN DUFFY SOLICITORS	£0	£9,100	£0	£9,100	£0	£9,100
MARTIN JOHNSTON & SOCHA SOLICITORS	£400	£942,800	£0	£943,200	£165,200	£1,108,400
MARTIN RAMSAY MCINNES SOLICITOR	£0	£19,900	£0	£19,900	£2,200	£22,100
MASSON & GLENNIE SOLICITORS	£10,900	£5,200	£500	£16,700	£2,900	£19,600
MASTERS LEGAL SERVICES	£17,900	£2,900	£600	£21,400	£3,900	£25,400
MATHESON RITCHIE	£65,500	£107,700	£18,000	£191,200	£33,700	£224,900
MATHIE LENNOX & CO SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,300
MATHIE MACLUCKIE SOLICITORS	£15,300	£200	£0	£15,500	£2,800	£18,300
MATHIE MORTON SOLICITORS	£29,600	£1,700	£300	£31,600	£5,700	£37,300
MATTHEW BROWN SOLICITORS	£58,800	£313,700	£8,200	£380,700	£66,900	£447,600
MAXWELL MACLAURIN SOLICITORS	£48,100	£0	£0	£48,100	£8,600	£56,600
MCAFFEE SOLICITORS	£400	£462,000	£900	£463,200	£81,100	£544,300
MCANDREW & CO SOLICITORS	£42,000	£700	£1,600	£44,300	£7,900	£52,200
MCARDLE SOLICITORS	£29,600	£254,700	£8,800	£293,100	£51,700	£344,800
MCARTHUR STANTON SOLICITORS	£36,600	£37,700	£3,500	£77,800	£13,800	£91,600
MCAULEY MCCARTHY & CO SOLICITORS	£276,300	£24,900	£1,800	£303,000	£53,300	£356,300
MCBRIDE & CO SOLICITORS	£21,900	£164,700	£97,600	£284,300	£49,900	£334,200
MCCAFFERTY & CO SOLICITORS	£9,900	£43,300	£1,900	£55,100	£9,700	£64,800
MCCANN & CO SOLICITORS	£0	£63,400	£0	£63,400	£8,000	£71,400
MCCARTNEY STEWART SOLICITORS	£100	£0	£0	£100	£0	£100
MCCASH & HUNTER SOLICITORS	£39,300	£0	£100	£39,400	£7,000	£46,400
MCCLAY & CO SOLICITORS	£0	£140,900	£0	£140,900	£24,700	£165,600
MCCLURE COLLINS SOLICITORS	£138,900	£195,100	£21,600	£355,600	£62,600	£418,100
MCCLUSKEY BROWNE SOLICITORS	£57,400	£288,200	£9,100	£354,600	£62,300	£417,000
MCCONNACHIE & CO SOLICITORS	£0	£5,400	£0	£5,400	£900	£6,300
MCCONVILLE O'NEILL SOLICITORS	£0	£0	£29,100	£29,100	£5,100	£34,100
MCCOURTS SOLICITORS	£0	£300	£0	£300	£100	£400
MCCREADY & CO SOLICITORS	£24,000	£188,800	£2,800	£215,600	£37,800	£253,400
MCCUSKER COCHRANE & GUNN SOLICITORS	£100	£0	£0	£100	£0	£100
MCCUSKER MCELROY & C	£400	£1,023,200	£0	£1,023,600	£179,500	£1,203,100
MCDAID FARRELL SOLICITORS	£100	£44,300	£0	£44,400	£7,800	£52,200
MCFADYEN & SEMPLE	£47,000	£34,200	£800	£82,100	£14,400	£96,500
MC GEEHAN & COMPANY	£0	£1,500	£0	£1,500	£0	£1,500
MCGINNESS FRASER SOLICITORS	£200	£5,200	£0	£5,500	£1,000	£6,400
MCGOVERN & CO SOLICITORS	£0	£159,400	£500	£160,000	£28,000	£188,000
MCGRADE & COMPANY	£25,000	£0	£0	£25,000	£4,500	£29,500
MCGREEVY & CO	£0	£78,700	£0	£78,700	£13,800	£92,500
MCILROY HIPWELL & DINGWALL SOLICITORS	£7,600	£0	£0	£7,600	£1,300	£8,900
MCINTOSH & MACLACHLAN SOLICITORS	£25,700	£18,900	£0	£44,600	£7,900	£52,500
MCINTOSH MCTAGGART	£51,000	£0	£1,100	£52,100	£9,200	£61,300

MCINTYRE & CO SOLICITORS	£39,000	£36,300	£1,900	£77,200	£13,700	£90,900
MCJERROW & STEVENSON SOLICITORS	£50,600	£0	£100	£50,600	£9,100	£59,700
MCKAY & NORWELL SOLICITORS	£64,300	£0	£1,700	£66,000	£11,700	£77,700
MCKENNAS SOLICITORS	£100,200	£195,100	£1,100	£296,400	£52,100	£348,500
MCKENZIES SOLICITORS	£26,700	£72,900	£400	£100,000	£17,600	£117,600
MCKINLEY & CO	£0	£47,800	£0	£47,800	£4,000	£51,800
MCKINNON & CO SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,400
MCKINNON FORBES SOLICITORS	£20,000	£0	£900	£20,900	£3,700	£24,600
MCKINNON HEWITT SOLICITORS	£64,000	£0	£0	£64,000	£11,500	£75,500
MCLEISH CARSWELL SOLICITORS	£19,900	£0	£0	£19,900	£3,600	£23,400
MCLENNAN ADAM DAVIS SOLICITORS	£162,900	£622,400	£14,800	£800,100	£140,800	£940,900
MCMANUS CAMPBELL & POTTLE SOLICITORS	£4,800	£0	£0	£4,800	£800	£5,700
MCMILLAN KILPATRICK SOLICITORS	£3,700	£300	£0	£3,900	£700	£4,600
MCNEILS SOLICITORS	£400	£0	£0	£400	£100	£500
MCQUILLAN GLASSER & WAUGHMAN	£170,000	£185,900	£15,800	£371,700	£65,300	£437,000
MCSHERRY HALLIDAY SOLICITORS	£21,600	£0	£0	£21,600	£3,800	£25,400
MCSPORRANS	£0	£190,100	£0	£190,100	£33,300	£223,400
MCVEY & MURRICANE SOLICITORS	£400	£0	£0	£400	£100	£500
MCWHINNEY RICHARDS SOLICITORS	£51,900	£159,600	£2,000	£213,400	£37,500	£251,000
MEGSON & CO SOLICITORS	£0	£71,300	£0	£71,300	£12,500	£83,700
MELLIKS SOLICITORS	£33,200	£0	£0	£33,200	£5,900	£39,100
MELROSE & PORTEOUS SOLICITORS	£12,800	£19,600	£300	£32,700	£5,800	£38,500
MESSRS CHURCHILL & CO SOLICITORS	£200	£0	£0	£200	£0	£200
MESSRS MACASKILLS SOLICITORS	£1,300	£0	£0	£1,300	£200	£1,600
MHARI S MACTAGGART SOLICITORS	£44,100	£0	£5,700	£49,700	£8,800	£58,600
MICHAEL A BROWN SOLICITORS	£200	£0	£0	£200	£0	£200
MICHAEL CHAPMAN SOLICITORS	£0	£52,800	£0	£52,800	£9,200	£62,100
MICHAEL HORSMAN & CO SOLICITORS	£0	£81,800	£0	£81,800	£14,300	£96,100
MICHAEL KEMP FAMILY LAW	£7,000	£0	£0	£7,000	£1,200	£8,200
MICHAEL LOTT SOLICITORS	£12,900	£13,800	£1,000	£27,700	£4,900	£32,500
MICHAEL LYON	£0	£3,700	£0	£3,700	£0	£3,700
MICHAEL MCGINLEY & CO SOLICITORS	£0	£27,700	£0	£27,700	£0	£27,700
MICHAEL S ALLAN SOLICITORS	£2,200	£418,800	£100	£421,100	£74,000	£495,100
MICHAEL T MCSHERRY SOLICITOR	£0	£100	£0	£100	£0	£100
MIDDLETON ROSS & ARNOT SOLICITORS	£4,000	£0	£0	£4,000	£700	£4,700
MIKE DAILLY SOLICITORS	£89,300	£0	£0	£89,300	£15,900	£105,200
MILLER GERRARD SOLICITORS	£5,300	£0	£0	£5,300	£900	£6,200
MILLER HENDRY SOLICITORS	£52,000	£0	£0	£52,000	£9,200	£61,200
MILLER SAMUEL LLP SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800
MITCHELLS ROBERTSON SOLICITORS	£13,700	£0	£0	£13,700	£2,400	£16,200
MK SOLICITORS	£9,800	£20,200	£3,800	£33,800	£6,000	£39,800
MOIRA GRANDISON PERMANENT TRUSTEES FOR KAY & CO SOLICITORS	£2,800	£49,000	£0	£51,800	£0	£51,800
MOONEYS SOLICITORS	£0	£68,900	£0	£68,900	£12,100	£81,000
MOORE & PARTNERS LLP SOLICITORS	£51,500	£23,700	£1,800	£77,000	£13,800	£90,800
MORGANS SOLICITORS	£14,100	£73,500	£200	£87,800	£15,400	£103,200
MORISONS SOLICITORS	£39,500	£0	£0	£39,500	£6,900	£46,400
MORNA GRANDISON JUDICIA	£4,600	£500	£100	£5,100	£900	£6,000
MORNA GRANDISON JUDICIAL FACTOR FOR MARIE A LAND SOLICITOR	£13,300	£5,100	£300	£18,700	£3,300	£22,000
MORRISON & GARDINER SOLICITORS	£500	£0	£0	£500	£100	£600
MORRISON HAGGERTY SOLICITORS	£3,000	£297,400	£0	£300,400	£52,700	£353,000
MORRISONS INC LAMONT MILLER SOLICITORS	£2,700	£0	£0	£2,700	£500	£3,200
MORTON FRASER SOLICITORS	£34,900	£0	£0	£34,900	£6,100	£41,100
MOULTRIE & CO SOLICITORS	£0	£61,700	£0	£61,700	£10,800	£72,500
MOWAT HALL DICK SOLICITORS	£2,300	£0	£0	£2,300	£400	£2,700
MOWAT HALL DICK SOLICITORS	£13,900	£0	£0	£13,900	£2,500	£16,400
MOZOLOWSKI WYSE SOLICITORS	£27,500	£4,500	£0	£31,900	£5,700	£37,600
MSM SOLICITORS	£64,700	£99,600	£8,500	£172,800	£30,400	£203,200
MTM DEFENCE LAWYERS LIMITED	£500	£737,100	£0	£737,600	£129,100	£866,700
MUIR MYLES LAVERTY SOLICITORS	£179,200	£545,800	£16,100	£741,100	£130,400	£871,400
MUIRHEAD BUCHANAN SOLICITORS	£42,200	£0	£100	£42,300	£7,600	£49,800
MULLANE & CO (SCOTLAND) LTD	£200	£229,800	£900	£230,900	£40,500	£271,400
MUNRO & NOBLE SOLICITORS	£3,700	£0	£0	£3,700	£600	£4,400
MUNRO LIDDELL SOLICITORS	£63,300	£2,000	£2,700	£68,100	£12,100	£80,100
MURPHY & CO	£600	£73,400	£0	£74,000	£13,000	£87,000
MURRAY GILLIES & WILSON SOLICITORS	£13,800	£4,900	£100	£18,800	£3,300	£22,100
MURRAY HAMILTON & CHALMERS SOLICITORS	£10,400	£180,200	£3,200	£193,900	£33,900	£227,800
MURRAY IRELAND & COMPANY	£5,400	£39,500	£100	£45,000	£7,200	£52,300
MURRAY LITTLE & KNOX SOLICITORS	£0	£600	£0	£600	£100	£700
MURRAY YOUNG SOLICITORS	£800	£300	£0	£1,100	£200	£1,200
N S LOCKHART SOLICITOR	£96,500	£16,500	£200	£113,200	£20,100	£133,300
NAFTALIN DUNCAN & CO SOLICITORS	£61,200	£1,100	£17,300	£79,600	£14,000	£93,700
NEIL F. MCPHERSON SOLICITORS	£5,700	£206,600	£800	£213,100	£37,400	£250,500
NEILL CLERK & MURRAY SOLICITORS	£20,900	£300	£0	£21,300	£3,800	£25,100
NELSON GIBB & LANDA SOLICITORS	£4,500	£11,800	£0	£16,300	£2,900	£19,200
NELSONS SOLICITORS	£49,900	£284,300	£1,800	£335,900	£59,000	£394,900
NESS GALLAGHER & CO SOLICITORS	£55,300	£387,500	£1,200	£444,000	£77,900	£521,800
NICHOLAS J SCULLION & CO SOLICITORS	£1,100	£320,400	£600	£322,100	£56,500	£378,600
NICOL & CO	£66,100	£0	£0	£66,100	£11,600	£77,700
NICOL HARVEY & PIERCE SOLICITORS	£6,700	£88,600	£100	£95,400	£16,800	£112,200
NICOLA SMITH SOLICITORS	£300	£0	£0	£300	£100	£400
NICOLSON & CO	£1,500	£0	£30,900	£32,300	£5,700	£38,000
NICOLSON O'BRIEN SOLICITORS	£6,100	£28,400	£200	£34,600	£6,100	£40,700
NOLF & CO SOLICITORS	£0	£9,000	£0	£9,000	£0	£9,000
OAG & CO SOLICITORS	£100	£112,400	£0	£112,600	£19,700	£132,300
O'DONNELL & CO SOLICITORS	£70,500	£146,100	£51,300	£267,900	£47,000	£314,900
ORMISTON'S LAW PRACTICE	£582,900	£16,500	£900	£600,200	£105,000	£705,200
P CLARK THOMSON & SON SOLICITORS	£3,600	£0	£0	£3,600	£600	£4,200
PACITTI JONES SOLICITORS	£32,700	£8,700	£1,000	£42,400	£7,600	£49,900
PAGAN OSBORNE	£9,100	£0	£0	£9,100	£1,600	£10,700
PAISLEY LAW CENTRE INC JON KIDDIE LAWYERS	£101,700	£0	£0	£101,700	£2,200	£104,000
PART V SOLICITORS	£4,800	£0	£0	£4,800	£0	£4,800
PATERSON BELL LIMITED	£65,100	£907,100	£5,100	£977,300	£171,400	£1,148,700
PATERSON HOLMS & CO SOLICITORS	£12,900	£0	£0	£12,900	£2,400	£15,300
PATIENCE AND BUCHAN SOLICITORS	£41,900	£0	£0	£41,900	£7,400	£49,300
PATRICIA L MENNIE SOLICITOR	£0	£10,000	£0	£10,000	£0	£10,000
PATRICK CAMPBELL SOLICITORS	£13,300	£239,600	£2,500	£255,500	£44,800	£300,300
PATRICK FORDYCE SOLICITOR	£0	£2,800	£0	£2,800	£0	£2,800

PATRICK WHEATLEY SOLICITORS	£0	£39,700	£0	£39,700	£6,900	£46,700
PATTEN & PRENTICE SOLICITORS	£10,400	£0	£0	£10,400	£1,800	£12,200
PATTISON & SIM SOLICITORS	£10,900	£0	£3,900	£14,800	£2,600	£17,400
PAUL MCGOWAN & CO SOLICITORS	£0	£60,100	£0	£60,100	£10,500	£70,600
PAUL SMITH	£0	£27,500	£0	£27,500	£0	£27,500
PAUL V COYLE	£0	£11,300	£0	£11,300	£2,000	£13,200
PAUL W RALPH SOLICITOR	£0	£21,200	£0	£21,200	£0	£21,200
PEACOCK JOHNSTON SOLICITORS	£68,900	£77,300	£100	£146,400	£25,700	£172,100
PENMANS SOLICITORS	£4,400	£624,900	£37,500	£666,700	£116,800	£783,500
PETER G FARRELL SOLICITORS	£219,000	£144,800	£29,600	£393,400	£69,200	£462,600
PETER J WOOLFSON & CO SOLICITORS	£81,100	£0	£3,200	£84,300	£14,800	£99,100
PETER LOCKHARTS SOLICITORS	£1,400	£114,700	£0	£116,100	£20,400	£136,500
PETER T MCCANN & CO SOLICITORS	£1,000	£0	£0	£1,000	£200	£1,200
PETERKIN & KIDD SOLICITORS	£2,600	£0	£0	£2,600	£500	£3,000
PETERKINS ROBERTSON PAUL SOLICITORS	£2,800	£0	£0	£2,800	£500	£3,300
PETERKINS SOLICITORS	£3,800	£100	£0	£3,900	£700	£4,600
PETTICREW & CO	£8,200	£0	£0	£8,200	£1,400	£9,600
PHILIP ROONEY & CO SOLICITORS	£5,000	£54,900	£0	£59,900	£10,600	£70,400
PHILP & MILLER SOLICITORS	£11,000	£6,600	£0	£17,600	£3,100	£20,700
PHILPOTT PLATT NIBLET & WIGHT SOLICITORS	£112,900	£71,900	£6,100	£191,000	£33,600	£224,600
PHINN & CO SOLICITORS	£0	£110,600	£0	£110,600	£19,400	£130,000
PIERI GRAHAM SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800
PLENDERLEATH RUNCIE SOLICITORS	£4,700	£56,900	£0	£61,600	£10,800	£72,400
POLLOCK SOMERVILLE & CO SOLICITORS	£6,600	£158,000	£800	£165,300	£29,000	£194,300
POMPHREYS SOLICITORS	£12,000	£100	£0	£12,100	£2,200	£14,300
PRICE ROBBIE	£119,700	£10,400	£14,900	£145,000	£25,700	£170,700
PRIMROSE & GORDON SOLICITORS	£16,700	£4,400	£600	£21,600	£3,900	£25,500
QUINN MARTIN & LANGAN SOLICITORS	£185,000	£191,100	£17,600	£393,700	£69,100	£462,800
R & R UROUHART (INC. MACGREGOR & CO) SOLS.	£45,100	£0	£1,000	£46,000	£8,100	£54,200
R A LOGAN & CO SOLICITORS	£8,500	£65,200	£0	£73,700	£12,900	£86,600
R B CAMPBELL & CO SOLICITORS	£900	£5,000	£300	£6,200	£1,100	£7,200
R S VAUGHAN & CO	£15,700	£50,300	£1,300	£67,200	£11,800	£79,000
R T MCCORMACK SOLICITORS	£300	£59,900	£0	£60,200	£10,500	£70,800
R. S. JONES & COMPANY	£0	£15,500	£0	£15,500	£2,700	£18,300
RAEBURN CHRISTIE CLARK & WALLACE SOLICITOR	£53,800	£10,000	£100	£64,000	£11,300	£75,300
RAEBURN HOPE SOLICITORS	£32,600	£12,900	£0	£45,400	£8,100	£53,500
RAFFERTY WOOD & CO SOLICITORS	£71,200	£194,700	£9,200	£275,100	£48,500	£323,600
RANKIN & AITKEN SOLICITORS	£1,200	£800	£0	£2,000	£400	£2,400
RAYMOND F BAINBRIDGE SOLICITORS	£0	£17,000	£0	£17,000	£3,000	£20,000
RAYMOND FERGUSON & CO SOLICITORS	£0	£38,700	£0	£38,700	£0	£38,700
RAYMOND MCILWAM & CO	£0	£126,800	£600	£127,400	£22,300	£149,700
REILLY CASSIDY & CO SOLICITORS	£100	£389,900	£0	£390,000	£68,300	£458,300
RGM SOLICITORS	£4,300	£0	£0	£4,300	£800	£5,100
RICHARD J LOBJOIE & CO SOLICITORS	£200	£289,500	£4,700	£294,400	£51,500	£345,900
RITA DREW	£6,100	£0	£0	£6,100	£0	£6,100
ROBERT A MACKINNON	£2,300	£0	£0	£2,300	£0	£2,300
ROBERT FERGUSON & SONS SOLICITORS	£100	£0	£0	£100	£0	£100
ROBERT TAYLOR SOLICITOR	£0	£200	£0	£200	£0	£200
ROBERT THOMAS & CAPLAN SOLICITORS	£2,100	£0	£0	£2,100	£400	£2,500
ROBERT W MERCER SOLICITORS	£2,600	£89,500	£2,200	£94,200	£16,500	£110,800
ROBERTSON & CO SOLICITORS	£0	£113,100	£0	£113,100	£19,800	£132,900
ROBERTS & CO SOLICITORS	£3,000	£236,700	£1,500	£241,200	£42,300	£283,500
ROBERTSON & ROSS SOLICITORS	£396,800	£488,800	£24,300	£909,900	£159,500	£1,069,300
ROBERTSON SMITH SOLICITORS	£16,100	£4,700	£700	£21,500	£3,800	£25,300
RODERICK UROUHART SSC	£0	£14,200	£0	£14,200	£2,500	£16,700
ROGER WEBB	£0	£52,400	£0	£52,400	£9,200	£61,500
ROLLO DAVIDSON MCFARLANE SOLICITORS	£89,200	£52,500	£400	£142,100	£25,200	£167,300
ROSS & CONNELL SOLICITORS	£87,500	£10,100	£1,100	£98,600	£17,700	£116,300
ROSS & FOX SOLICITORS	£0	£230,400	£0	£230,400	£40,300	£270,800
ROSS HARPER SOLICITORS	£577,600	£1,010,300	£13,700	£1,601,600	£282,000	£1,883,600
ROSS STRACHAN & CO SOLICITORS	£30,300	£15,100	£100	£45,500	£8,100	£53,600
ROSSLYN MITCHELL TAYLOR & RAMSAY SOLICITORS	£1,900	£0	£20,200	£22,100	£3,900	£25,900
ROY MILLER & CO SOLICITORS	£32,600	£72,500	£7,100	£112,100	£19,600	£131,800
RSB MACDONALD SOLICITORS	£106,400	£123,000	£2,100	£231,500	£40,700	£272,200
RSC SOLICITORS	£0	£4,100	£0	£4,100	£0	£4,100
RUBENS SOLICITORS	£24,700	£285,300	£5,500	£315,500	£55,300	£370,800
RUSSEL & AITKEN	£218,900	£336,300	£2,700	£557,900	£98,400	£656,300
RUSSELLS GIBSON MCCAFFREY SOLICITORS	£27,200	£55,800	£800	£83,900	£14,700	£98,600
RUTA STEWART & CO	£500	£9,100	£200	£9,800	£1,000	£10,700
RUTH ANDERSON SOLICITORS	£32,300	£32,600	£7,200	£72,100	£12,700	£84,800
RUTHVEN KEENAN POLLOCK & CO SOLICITORS	£14,100	£10,300	£0	£24,400	£4,300	£28,700
S F WILSON SOLICITORS	£46,400	£0	£11,100	£57,500	£10,200	£67,700
S J HAMILTON & CO SOLICITORS	£3,200	£51,000	£0	£54,200	£9,500	£63,700
S P FLANAGAN SOLICITORS	£0	£42,800	£0	£42,800	£7,500	£50,300
SAM MILLIGAN & CO SOLICITORS	£0	£341,600	£0	£341,600	£59,800	£401,400
SANDEMANS SOLICITORS	£8,200	£40,700	£2,000	£50,900	£9,000	£59,900
SAVAGE LAW PRACTICE SOLICITORS	£10,800	£102,300	£2,600	£115,600	£20,300	£136,000
SCOTT ALEXANDER SOLICITORS	£800	£0	£0	£800	£100	£900
SCOTT MCQUIRE & CO	£0	£71,500	£0	£71,500	£12,500	£84,000
SHERIDANS SOLICITORS	£10,400	£13,900	£300	£24,500	£4,300	£28,800
SHIELLS SOLICITORS	£2,500	£10,500	£0	£13,000	£2,300	£15,300
SHIRRA & CO SOLICITORS	£1,800	£0	£0	£1,800	£300	£2,100
SIMPSON & MARWICK SOLICITORS	£34,000	£0	£0	£34,000	£6,000	£40,000
SIMPSON MACDONALD SOLICITORS	£2,000	£400	£0	£2,300	£400	£2,800
SINCLAIR COURT SOLICITORS	£13,300	£15,700	£0	£29,000	£0	£29,000
SINCLAIRS SOLICITORS	£100	£342,600	£0	£342,700	£60,000	£402,700
SMAIL & EWART SOLICITORS	£22,600	£6,000	£600	£29,200	£5,300	£34,400
SMITH & GRANT SOLICITORS	£74,900	£48,600	£0	£123,500	£21,800	£145,400
SNEDDON MORRISON SSC SOLICITORS DIRECT	£173,700	£0	£25,000	£198,700	£35,400	£234,100
SOMERVILLE & RUSSELL SOLICITORS	£4,900	£0	£0	£4,900	£900	£5,700
SOUTH FORREST SOLICITORS	£121,800	£77,900	£4,700	£204,400	£36,100	£240,600
SPRANG TERRAS SOLICITORS	£12,400	£600	£0	£13,000	£2,300	£15,300
STEEL ELDRIDGE STEWART	£2,500	£0	£0	£2,500	£400	£3,000
STEEN BALI & CO	£15,100	£43,200	£0	£58,300	£10,200	£68,500
STEPHEN & ROBB SOLICITORS	£32,000	£1,400	£0	£33,400	£5,900	£39,300
STEPHEN J SEMPLE & CO	£5,300	£0	£0	£5,300	£900	£6,200
STEPHEN J SEMPLE & CO	£0	£37,300	£0	£37,300	£0	£37,300

STEPHEN MACBRIDE & COMPANY	£0	£142,100	£0	£142,100	£24,300	£166,300
STEPHEN PATERSON & CO SOLICITORS	£0	£131,200	£100	£131,300	£23,000	£154,300
STEVEN QUITHER & CO SOLICITORS	£2,600	£0	£0	£2,600	£200	£2,800
STEVENSON & MARSHALL SOLICITORS	£98,800	£71,700	£2,000	£172,500	£30,500	£203,000
STEVENSON KENNEDY SOLICITORS	£16,900	£2,000	£900	£19,700	£3,500	£23,200
STEWART & MCISAAC SOLICITORS	£4,900	£0	£0	£4,900	£900	£5,800
STEWART & OSBORNE SOLICITORS	£5,000	£0	£0	£5,000	£900	£5,900
STEWART & WATSON SOLICITORS	£47,300	£7,100	£1,000	£55,400	£9,800	£65,200
STEWART MURRAY & COMPANY SOLICITORS	£700	£8,700	£0	£9,500	£1,700	£11,100
STEWART WATT & CO SOLICITORS	£2,000	£0	£0	£2,000	£400	£2,400
STEWARTS & MURDOCHS SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£7,000
STIRLING & CO SOLICITORS	£40,500	£100	£0	£40,600	£7,200	£47,800
STIRLING & GILMOUR SOLICITORS	£26,900	£5,300	£900	£33,200	£6,000	£39,200
STIRLING & MAIR SOLICITORS	£57,300	£286,100	£6,100	£349,400	£61,300	£410,800
STIRLING EUNSON & FERGUSON SOLICITORS	£200	£0	£0	£200	£0	£200
STODARTS SOLICITORS	£26,100	£0	£0	£26,100	£4,600	£30,800
STORIE CRUDEN & SIMPSON SOLICITORS	£5,800	£0	£400	£6,200	£1,100	£7,300
STRONACHS SOLICITORS	£2,300	£0	£0	£2,300	£400	£2,700
STUART & STUART SOLICITORS	£19,000	£0	£300	£19,300	£3,500	£22,800
STUART WILSON DICKSON & CO SOLICITORS	£22,100	£12,100	£0	£34,200	£6,100	£40,300
SUSAN CLARK ASSOCIATES	£0	£300	£0	£300	£0	£300
T C YOUNG SOLICITORS	£22,100	£0	£5,200	£27,300	£4,800	£32,100
T DUNCAN & CO SOLICITORS	£70,000	£246,800	£3,100	£319,800	£56,200	£376,000
T F REID & DONALDSON SOLICITORS	£50,300	£400	£0	£50,700	£8,900	£59,600
T G BANNIGAN & CO SOLICITORS	£0	£29,600	£0	£29,600	£5,200	£34,800
T G BRADSHAW & CO SOLICITORS	£56,900	£1,200	£15,200	£73,300	£12,900	£86,200
TAGGART MEIL MATHERS SOLICITORS	£72,800	£31,600	£1,600	£106,000	£18,800	£124,800
TAIT & MACKENZIE SOLICITORS	£10,200	£3,100	£0	£13,200	£2,400	£15,600
TAYLOR & HENDERSON SOLICITORS	£59,000	£76,200	£1,000	£136,100	£24,200	£160,300
TAYLOR & KELLY SOLICITORS	£686,400	£18,500	£0	£704,800	£123,400	£828,200
TERRY BOYLE & CO SOLICITORS	£0	£81,200	£0	£81,200	£1,300	£82,500
THE CRUICKSHANK LAW PRACTICE	£1,300	£114,100	£0	£115,500	£20,200	£135,700
THE KELLAS PARTNERSHI	£15,600	£4,400	£100	£20,100	£3,600	£23,600
THE MACKENZIE LAW PRACTICE SOLICITORS	£67,000	£16,500	£4,700	£88,200	£15,600	£103,700
THE MCKINSTRY CO INC. GARDINER & NOBLE SOL	£170,400	£1,900	£0	£172,300	£30,600	£202,900
THE MFY PARTNERSHIP	£137,200	£234,400	£2,800	£374,400	£65,700	£440,100
THE PRG PARTNERSHIP	£65,300	£164,000	£6,600	£235,900	£41,500	£277,400
THE WATTS LEGAL PRACTICE T/A WATTS SOLICITORS	£20,400	£60,500	£2,600	£83,500	£14,700	£98,200
THOMAS CARLIN & PENDER SOLICITORS	£0	£4,800	£0	£4,800	£800	£5,600
THOMAS J MCDONALD SOLICITOR	£0	£38,900	£0	£38,900	£6,800	£45,600
THOMPSONS SOLICITORS	£20,000	£0	£0	£20,000	£3,500	£23,500
THORLEY STEPHENSON SSC	£222,100	£177,500	£22,900	£422,500	£74,400	£496,900
THORNTONS LAW LLP SOLICITORS	£412,800	£141,600	£15,300	£569,700	£100,800	£670,500
TOD & MITCHELL SOLICITORS	£0	£795,000	£900	£795,900	£139,300	£935,300
TODS MURRAY SOLICITORS	£900	£0	£0	£900	£200	£1,000
TOM MCCARTNEY SOLICITORS	£9,100	£0	£0	£9,100	£1,600	£10,700
TONY CURRIE SOLICITORS	£0	£224,800	£200	£224,900	£39,600	£264,600
TRAINOR ALSTON SOLICITORS	£39,100	£260,500	£1,200	£300,800	£52,800	£353,600
TURNBULL MCCARRON SOLICITORS	£290,300	£852,200	£37,600	£1,180,100	£207,400	£1,387,600
VALERIE JOHNSTON SOLICITOR	£19,500	£0	£1,000	£20,400	£3,600	£24,000
VIRGIL M CRAWFORD SOLICITORS	£63,500	£491,900	£8,400	£563,700	£98,900	£662,700
W & A S BRUCE SOLICITORS	£110,800	£45,500	£3,500	£159,800	£28,600	£188,500
W & J REID SOLICITORS	£39,900	£1,100	£500	£41,500	£7,300	£48,800
W RENFREW & CO LTD	£50,400	£8,300	£100	£58,800	£10,400	£69,200
W W & J MCCLURE SOLICITORS	£82,900	£8,600	£1,200	£92,800	£16,500	£109,300
WALKER & SHARPE SOLICITORS	£19,300	£148,500	£1,800	£169,600	£29,800	£199,400
WALKER LAIRD SOLICITORS	£166,600	£68,600	£1,800	£237,100	£41,800	£278,900
WALLACE HODGE & CO SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
WALTER GERRARD & CO SOLICITORS	£10,400	£0	£0	£10,400	£1,900	£12,300
WARD & CO SOLICITORS	£35,500	£588,000	£2,600	£626,100	£109,700	£735,800
WARDLAW STEPHENSON ALLAN T/A WSA PARTNERSHIP	£100	£519,100	£0	£519,200	£91,000	£610,200
WARNERS SOLICITORS	£1,500	£0	£0	£1,500	£300	£1,800
WATERSRUE SOLICITORS	£6,800	£0	£400	£7,200	£1,300	£8,500
WATSON & LYALL BOWIE SOLICITORS	£10,500	£3,600	£0	£14,100	£2,500	£16,600
WATTERS STEVEN & CO SOLICITORS	£1,600	£144,400	£2,700	£148,600	£26,000	£174,600
WEST ANDERSON & CO SOLICITORS	£1,700	£900	£0	£2,600	£500	£3,000
WHELAN & CO	£48,600	£145,800	£7,100	£201,600	£35,500	£237,100
WHITELAW EDGAR & BALDWIN SOLICITORS	£21,900	£2,100	£2,600	£26,600	£4,700	£31,300
WHITTEN & CO SOLICITORS	£24,800	£68,600	£700	£94,100	£16,500	£110,600
WILLIAM LAVELLE SOLICITOR	£0	£65,900	£0	£65,900	£11,500	£77,400
WILLIAM MCCLUSKEY SOLICITORS	£300	£211,400	£2,400	£214,200	£37,500	£251,700
WILLIAM SKELTON & CO SOLICITORS	£3,500	£700	£300	£4,400	£800	£5,200
WILSON DEFENCE	£0	£92,100	£0	£92,100	£16,200	£108,300
WILSON MCLEOD SOLICITORS	£0	£657,100	£0	£657,100	£115,300	£772,300
WILSON TERRIS & CO SOLICITORS	£183,000	£2,300	£1,300	£186,600	£33,100	£219,700
WILSON & DUFFUS SOLICITORS	£39,000	£0	£0	£39,000	£6,900	£45,800
WINK & MACKENZIE SOLICITORS	£500	£4,000	£0	£4,500	£800	£5,300
WINNING DEFENCE LAWYER	£200	£271,500	£0	£271,700	£47,600	£319,300
WOOD & MUIR SOLICITORS	£400	£0	£0	£400	£100	£500
WOODS SOLICITORS	£11,800	£12,100	£600	£24,500	£4,300	£28,800
WOODWARD LAWSON	£30,600	£52,700	£0	£83,300	£14,600	£97,900
WRIGHT & CO SOLICITORS	£13,900	£0	£0	£13,900	£2,400	£16,300
WRIGHT & CRAWFORD SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
WRIGHT JOHNSTON & MACKENZIE SOLICITORS	£500	£0	£0	£500	£100	£600
YOUNG & PARTNERS SOLICITORS	£6,900	£0	£0	£6,900	£1,200	£8,100
YUILL & KYLE SOLICITORS	£0	£700	£0	£700	£100	£800
	£29,499,600	£77,052,500	£2,573,200	£109,125,300	£18,946,300	£128,071,500

#### Notes

This table shows what we paid to solicitors' firms between 1 April 2007 and 31 March 2008.

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

Amounts are rounded to the nearest £100.

A further 1 firm received payments from the Board of less than £100, totalling £30 and 5 firms paid back monies totalling £3,113