

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
LIVINGSTONE BROWN SOLICITORS	£735,300	£766,300	£140,800	£1,642,400	£289,200	£1,931,600
ROSS HARPER SOLICITORS	£577,600	£1,010,300	£13,700	£1,601,600	£282,000	£1,883,600
BRUCE SHORT & CO SOLICITORS	£110,900	£1,247,600	£6,900	£1,365,300	£239,700	£1,605,000
ADAMS WHYTE SOLICITORS	£100	£1,295,000	£0	£1,295,000	£226,800	£1,521,800
GEORGE MATHERS & CO SOLICITORS	£244,600	£932,200	£18,400	£1,195,200	£210,400	£1,405,600
TURNBULL MCCARRON SOLICITORS	£290,300	£852,200	£37,600	£1,180,100	£207,400	£1,387,600
MCCUSKER MCELROY & C	£400	£1,023,200	£0	£1,023,600	£179,500	£1,203,100
PATERSON BELL LIMITED	£65,100	£907,100	£5,100	£977,300	£171,400	£1,148,700
J C HUGHES & CO SOLICITORS	£159,600	£790,800	£16,600	£967,000	£170,200	£1,137,100
MARTIN JOHNSTON & SOCHA SOLICITORS	£400	£942,800	£0	£943,200	£165,200	£1,108,400
ROBERTSON & ROSS SOLICITORS	£396,800	£488,800	£24,300	£909,900	£159,500	£1,069,300
BRUCE & CO SOLICITORS	£135,000	£716,600	£7,100	£858,700	£150,700	£1,009,500
HAMILTON BURNS & COMPANY SOLICITORS	£383,600	£346,300	£99,700	£829,600	£145,500	£975,100
DRUMMOND MILLER LLP	£762,600	£52,900	£8,000	£823,600	£145,600	£969,200
GALLEN & CO SOLICITORS	£130,700	£662,200	£10,500	£803,400	£140,900	£944,300
MCLENNAN ADAM DAVIS SOLICITORS	£162,900	£622,400	£14,800	£800,100	£140,800	£940,900
TOD & MITCHELL SOLICITORS	£0	£795,000	£900	£795,900	£139,300	£935,300
CAIRNS BROWN SOLICITORS	£112,700	£633,300	£25,500	£771,500	£135,300	£906,800
MUIR MYLES LAVERTY SOLICITORS	£179,200	£545,800	£16,100	£741,100	£130,400	£871,400
MTM DEFENCE LAWYERS LIMITED	£500	£737,100	£0	£737,600	£129,100	£866,700
CARTYS	£317,400	£372,700	£30,500	£720,600	£127,100	£847,700
JIM FRIEL & CO SOLICITORS	£300	£716,200	£3,000	£719,500	£126,200	£845,700
HIGGINS MORLEDGE & LITTERICK SOLICITORS	£17,100	£695,100	£7,400	£719,600	£126,000	£845,600
BRUCE MCCORMACK	£0	£716,500	£400	£716,900	£125,600	£842,500
FLEMING & REID SOLICITORS & NOTARIES	£61,800	£607,600	£41,600	£711,000	£124,600	£835,500
TAYLOR & KELLY SOLICITORS	£686,400	£18,500	£0	£704,800	£123,400	£828,200
CRAIG WOOD SOLICITORS	£900	£692,700	£0	£693,600	£121,400	£815,000
HUGHES WALKER SOLICITORS	£238,000	£338,400	£98,200	£674,500	£118,500	£793,000
PENMANS SOLICITORS	£4,400	£624,900	£37,500	£666,700	£116,800	£783,500
CAPITAL DEFENCE LAWYERS	£100	£658,100	£0	£658,200	£115,300	£773,500
WILSON MCLEOD SOLICITORS	£0	£657,100	£0	£657,100	£115,300	£772,300
BELMONTE & CO	£400	£639,100	£100	£639,600	£112,100	£751,700
IAN MCCARRY SOLICITORS	£10,600	£612,000	£12,500	£635,100	£111,300	£746,400
GORDON RITCHIE & CO SOLICITORS	£3,000	£614,200	£14,400	£631,600	£110,500	£742,100
WARD & CO SOLICITORS	£35,500	£588,000	£2,600	£626,100	£109,700	£735,800
ORMISTON'S LAW PRACTICE	£582,900	£16,500	£900	£600,200	£105,000	£705,200
GILFEDDER & MCINNES SOLICITORS	£0	£594,200	£100	£594,200	£104,100	£698,400
BLAIR & BRYDEN SOLICITORS	£250,000	£316,900	£9,500	£576,400	£101,400	£677,800
THORNTONS LAW LLP SOLICITORS	£412,800	£141,600	£15,300	£569,700	£100,800	£670,500
BEAUMONT & CO SOLICITORS (16519) & VIRGIL M CRAWFORD SOLICITORS	£15,500	£554,400	£0	£569,900	£99,900	£669,800
CAIRD VAUGHAN SOLICITORS	£63,500	£491,900	£8,400	£563,700	£98,900	£662,700
RUSSEL & AITKEN	£54,200	£495,800	£8,900	£558,800	£98,100	£656,900
BALFOUR & MANSON SOLICITORS	£218,900	£336,300	£2,700	£557,900	£98,400	£656,300
CENTRAL CRIMINAL LAWYERS SOLICITORS	£552,100	£0	£100	£552,300	£96,800	£649,100
CARR & CO SOLICITORS	£3,500	£521,600	£12,900	£538,000	£94,500	£632,500
WARDLAW STEPHENSON ALLAN T/A WSA PARTNERSHIP	£135,000	£383,000	£15,700	£533,700	£92,900	£626,600
JOHN HENDERSON & SONS SOLICITORS	£100	£519,100	£0	£519,200	£91,000	£610,200
KEEGAN SMITH SSC SOLICITORS	£224,300	£279,200	£3,400	£506,900	£89,300	£596,200
CAESAR & HOWIE SOLICITORS	£200	£493,700	£11,100	£505,000	£88,400	£593,400
J BELTRAMI & BERLOW	£422,600	£69,700	£5,000	£497,400	£88,700	£586,100
DOONAN MCCAIG & CO SOLICITORS	£0	£486,700	£800	£487,500	£85,300	£572,800
ALLAN KERR SOLICITORS	£0	£480,700	£0	£480,700	£84,100	£564,800
MCAFFEE SOLICITORS	£0	£467,600	£1,300	£468,800	£82,100	£550,900
GRADY & CO SOLICITORS	£400	£462,000	£900	£463,200	£81,100	£544,300
DALLING SOLICITORS	£1,300	£461,000	£0	£462,300	£81,000	£543,300
JOHN MACRITCHIE & CO SSC	£4,700	£454,300	£2,400	£461,400	£80,900	£542,300
BROWN & CO SOLICITORS	£1,200	£453,700	£0	£454,900	£79,600	£534,500
LAWSON COULL & DUNCAN SOLICITORS	£444,200	£0	£7,800	£451,900	£79,800	£531,700
NESS GALLAGHER & CO SOLICITORS	£55,200	£383,100	£12,100	£450,400	£78,900	£529,300
BOYLE'S & CO SOLICITORS	£55,300	£387,500	£1,200	£444,000	£77,900	£521,800
GEORGE MORE & CO SOLICITORS	£163,200	£273,900	£3,100	£440,200	£78,100	£518,300
THORLEY STEPHENSON SSC	£0	£428,900	£0	£428,900	£75,100	£504,000
MICHAEL S ALLAN SOLICITORS	£222,100	£177,500	£22,900	£422,500	£74,400	£496,900
GRAEME MURRAY & CO SOLICITORS	£2,200	£418,800	£100	£421,100	£74,000	£495,100
A C MILLER & MACKAY SOLICITORS	£80,600	£332,200	£1,000	£413,800	£72,600	£486,400
HUNTER & ROBERTSON SOLICITORS	£134,400	£267,400	£6,200	£407,900	£71,800	£479,700
KW LAW	£176,100	£217,100	£12,500	£405,700	£71,300	£477,000
QUINN MARTIN & LANGAN SOLICITORS	£145,300	£245,300	£6,700	£397,400	£70,300	£467,700
PETER G FARRELL SOLICITORS	£185,000	£191,100	£17,600	£393,700	£69,100	£462,800
REILLY CASSIDY & CO SOLICITORS	£219,000	£144,800	£29,600	£393,400	£69,200	£462,600
C & N DEFENCE	£100	£389,900	£0	£390,000	£68,300	£458,300
FRANK IRVINE SOLICITORS	£0	£385,900	£0	£385,900	£67,600	£453,600
MATTHEW BROWN SOLICITORS	£381,100	£0	£1,700	£382,800	£67,000	£449,800
BCKM SOLICITORS	£58,800	£313,700	£8,200	£380,700	£66,900	£447,600
CRIGGIES SOLICITORS	£67,800	£305,700	£2,600	£376,000	£65,900	£441,900
LIAM O'DONNELL SOLICITORS	£49,100	£316,300	£10,500	£375,900	£65,900	£441,800
BANNERMAN BURKE	£100	£375,400	£200	£375,800	£65,800	£441,600
THE MFY PARTNERSHIP	£105,600	£265,500	£4,100	£375,100	£66,200	£441,300
JAMES IRVINE SOLICITOR	£137,200	£234,400	£2,800	£374,400	£65,700	£440,100
LAMBIE LAW PARTNERSHIP SOLICITORS	£0	£371,600	£1,000	£372,600	£65,200	£437,800
MCQUILLAN GLASSER & WAUGHMAN	£45,400	£319,400	£7,600	£372,400	£65,400	£437,800
FRANCHI FINNIESTON SOLICITORS	£170,000	£185,900	£15,800	£371,700	£65,300	£437,000
FERGUSON & WILSON SOLICITORS	£6,000	£300,400	£63,000	£369,400	£64,700	£434,100
MCCLURE COLLINS SOLICITORS	£0	£361,200	£600	£361,800	£63,300	£425,100
	£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
BROWNS SOLICITORS	£65,000	£265,900	£22,700	£353,500	£61,900	£415,400
STIRLING & MAIR SOLICITORS	£57,300	£286,100	£6,100	£349,400	£61,300	£410,800
BELTRAMI & CO SOLICITORS	£2,800	£339,100	£7,000	£349,000	£61,100	£410,100
BRAZENALL AND ORR SOLICITORS	£39,400	£307,700	£1,700	£348,800	£61,200	£409,900
LIAM ROBERTSON SOLICITOR	£0	£345,800	£0	£345,800	£60,500	£406,300
HUTCHISON SOLICITORS	£500	£345,000	£0	£345,500	£60,500	£406,000
SINCLAIRS SOLICITORS	£100	£342,600	£0	£342,700	£60,000	£402,700
SAM MILLIGAN & CO SOLICITORS	£0	£341,600	£0	£341,600	£59,800	£401,400
NELSONS SOLICITORS	£49,900	£284,300	£1,800	£335,900	£59,000	£394,900
GALLACHER & CO SOLICITORS	£32,100	£271,900	£30,500	£334,500	£58,900	£393,400
J IAN GILLIES SOLICITORS	£0	£332,800	£200	£333,000	£58,300	£391,300
DOUGLAS WRIGHT SOLICITOR	£54,600	£272,500	£3,700	£330,800	£58,000	£388,800
BURN & MCGREGOR	£0	£330,000	£0	£330,000	£57,800	£387,800
NICHOLAS J SCULLION & CO SOLICITORS	£1,100	£320,400	£600	£322,100	£56,500	£378,600
T DUNCAN & CO SOLICITORS	£70,000	£246,800	£3,100	£319,800	£56,200	£376,000
GRAHAM WALKER SOLICITORS	£1,600	£316,700	£0	£318,300	£55,800	£374,100
BRYAN KEENAN & CO SOLICITORS	£54,100	£261,700	£1,200	£317,000	£55,900	£372,900
GUARINO & THOMSON	£1,100	£311,600	£3,400	£316,200	£55,300	£371,500
ADAIRS SOLICITORS	£34,900	£278,600	£2,400	£315,900	£55,600	£371,400
RUBENS SOLICITORS	£24,700	£285,300	£5,500	£315,500	£55,300	£370,800
LAVERY SMITH & CO SOLICITORS	£15,200	£291,800	£5,400	£312,400	£54,800	£367,200
FITZPATRICK & CO SOLICITORS	£16,900	£290,900	£3,400	£311,200	£54,500	£365,800
G KEENAN & CO SOLICITORS	£44,000	£254,800	£7,600	£306,400	£53,700	£360,100
CASTLE LAW	£100	£302,300	£2,000	£304,400	£53,300	£357,700
MCAULEY MCCARTHY & CO SOLICITORS	£276,300	£24,900	£1,800	£303,000	£53,300	£356,300
TRAINOR ALSTON SOLICITORS	£39,100	£260,500	£1,200	£300,800	£52,800	£353,600
MORRISON HAGGERTY SOLICITORS	£3,000	£297,400	£0	£300,400	£52,700	£353,000
ABERDEIN CONSIDINE & CO SOLICITORS	£31,700	£265,600	£0	£297,400	£52,200	£349,600
MCKENNAS SOLICITORS	£100,200	£195,100	£1,100	£296,400	£52,100	£348,500
RICHARD J LOBJOIE & CO SOLICITORS	£200	£289,500	£4,700	£294,400	£51,500	£345,900
MARSHALL WILSON SOLICITORS	£118,700	£173,100	£2,000	£293,800	£51,800	£345,600
MCARDLE SOLICITORS	£29,600	£254,700	£8,800	£293,100	£51,700	£344,800
GRAY & KELLAS SOLICITORS	£5,300	£285,900	£200	£291,300	£51,000	£342,400
BILKUS & BOYLE SOLICITORS	£74,800	£212,800	£2,500	£290,200	£51,200	£341,300
CROZIERS SOLICITORS	£5,500	£279,500	£2,000	£287,000	£50,300	£337,300
MCBRIDE & CO SOLICITORS	£21,900	£164,700	£97,600	£284,300	£49,900	£334,200
MARTIN & COMPANY SOLICITORS	£9,400	£267,800	£500	£277,700	£48,700	£326,300
RAFFERTY WOOD & CO SOLICITORS	£71,200	£194,700	£9,200	£275,100	£48,500	£323,600
JAMES MCKAY CRIMINAL DEFENCE SOLICITORS	£0	£274,600	£0	£274,600	£48,100	£322,800
GLEESON MCCAFFERTY LAW SOLICITORS	£57,800	£210,600	£3,800	£272,200	£48,000	£320,200
WINNING DEFENCE LAWYER	£200	£271,500	£0	£271,700	£47,600	£319,300
ANDERSONS SOLICITORS	£207,200	£63,900	£0	£271,100	£47,500	£318,600
ALLCOURT SOLICITORS	£136,700	£124,600	£9,400	£270,600	£47,600	£318,200
O'DONNELL & CO SOLICITORS	£70,500	£146,100	£51,300	£267,900	£47,000	£314,900
MANINI BELARDO SOLICITORS	£0	£266,500	£0	£266,500	£46,600	£313,200
FLYNN & CO SOLICITORS	£37,000	£221,900	£6,900	£265,800	£46,600	£312,400
DUNIPACE BROWN SOLICITORS	£800	£259,100	£1,100	£261,000	£45,700	£306,700
GARDEN STIRLING & BURNET SOLICITORS	£124,300	£128,000	£4,600	£256,900	£45,400	£302,300
BONNAR & CO SOLICITORS	£256,600	£0	£0	£256,600	£45,200	£301,800
DAVID KINLOCH & CO SOLICITORS	£3,800	£224,000	£27,900	£255,700	£44,800	£300,500
PATRICK CAMPBELL SOLICITORS	£13,300	£239,600	£2,500	£255,500	£44,800	£300,300
EAST END COMMUNITY LAW CENTRE	£254,200	£100	£100	£254,400	£45,400	£299,900
FAIRBAIRNS SOLICITORS	£0	£248,100	£100	£248,200	£43,500	£291,700
CULLEY & MCALPINE	£61,300	£183,600	£1,100	£245,900	£43,500	£289,400
ANIK JETHWA SOLICITORS	£7,700	£235,200	£900	£243,800	£42,800	£286,600
GILROY & CO	£0	£243,500	£0	£243,500	£42,600	£286,100
FINLAYSON WISE SOLICITORS	£68,600	£171,100	£1,500	£241,200	£42,500	£283,700
ROBERTS & CO SOLICITORS	£3,000	£236,700	£1,500	£241,200	£42,300	£283,500
WALKER LAIRD SOLICITORS	£166,600	£68,600	£1,800	£237,100	£41,800	£278,900
ANDERSON STRATHERN LLP	£236,200	£0	£0	£236,200	£41,500	£277,700
GAIL GOODFELLOW & CO SOLICITORS	£100	£236,000	£100	£236,100	£41,400	£277,600
THE PRG PARTNERSHIP	£65,300	£164,000	£6,600	£235,900	£41,500	£277,400
DEWAR SPENCE SOLICITORS	£26,300	£207,800	£700	£234,900	£41,200	£276,100
KEITH J TUCK & CO SOLICITORS	£1,800	£225,900	£4,800	£232,500	£40,700	£273,200
ALEX BROWN & CO SOLICITORS	£0	£231,800	£0	£231,800	£40,600	£272,400
FINLAY MACRAE SOLICITORS	£121,800	£94,700	£14,800	£231,300	£41,000	£272,300
RSB MACDONALD SOLICITORS	£106,400	£123,000	£2,100	£231,500	£40,700	£272,200
CRAWFORD MASON & CO LTD SOLICITORS	£100	£230,300	£800	£231,200	£40,500	£271,600
MULLANE & CO (SCOTLAND) LTD	£200	£229,800	£900	£230,900	£40,500	£271,400
ROSS & FOX SOLICITORS	£0	£230,400	£0	£230,400	£40,300	£270,800
DUNLOP ALLEN & CO SOLICITORS	£7,300	£154,400	£67,800	£229,500	£40,300	£269,800
BAIRD & CO SOLICITORS	£120,700	£106,600	£1,700	£229,000	£40,600	£269,600
GERARD MCGUIRE & CO SOLICITORS	£10,500	£214,200	£2,500	£227,100	£39,800	£266,900
TONY CURRIE SOLICITORS	£0	£224,800	£200	£224,900	£39,600	£264,600
CHARLES FERGUSON SOLICITOR ADVOCATE LTD	£0	£222,000	£0	£222,000	£38,900	£260,900
HARDING & CO SOLICITORS	£0	£220,800	£0	£220,800	£38,700	£259,500
GALLETLY & CO SOLICITORS	£0	£219,600	£0	£219,600	£38,500	£258,100
FORBES & CO SOLICITORS	£3,600	£215,100	£500	£219,200	£38,400	£257,600
MCCREADY & CO SOLICITORS	£24,000	£188,800	£2,800	£215,600	£37,800	£253,400
WILLIAM MCCLUSKEY SOLICITORS	£300	£211,400	£2,400	£214,200	£37,500	£251,700
MCWHINNEY RICHARDS SOLICITORS	£51,900	£159,600	£2,000	£213,400	£37,500	£251,000
NEIL F. MCPHERSON SOLICITORS	£5,700	£206,600	£800	£213,100	£37,400	£250,500
A C WHITE SOLICITORS	£134,000	£56,100	£15,700	£205,800	£36,500	£242,300
GORDON & SMYTH SOLICITORS	£0	£205,600	£0	£205,600	£36,000	£241,600
SOMERVILLE & RUSSELL SOLICITORS	£121,800	£77,900	£4,700	£204,400	£36,100	£240,600
WHELAN & CO	£48,600	£145,800	£7,100	£201,600	£35,500	£237,100
GLASS MCDOWALL SOLICITORS	£32,000	£157,600	£11,600	£201,200	£35,300	£236,500
HUGHES DOWDALL SOLICITORS	£53,400	£139,000	£7,200	£199,600	£35,100	£234,800
SNEDDON MORRISON SSC	£173,700	£0	£25,000	£198,700	£35,400	£234,100
G TIERNEY & CO SOLICITORS	£100	£193,700	£4,000	£197,800	£34,700	£232,500

KILCOYNE & CO SOLICITORS	£82,600	£100,200	£12,600	£195,300	£34,200	£229,500
FERGUSON & CO	£40,700	£153,800	£100	£194,500	£34,200	£228,700
MURRAY HAMILTON & CHALMERS SOLICITORS	£10,400	£180,200	£3,200	£193,900	£33,900	£227,800
MATHESON RITCHI	£65,500	£107,700	£18,000	£191,200	£33,700	£224,900
PHILPOTT PLATT NIBLET & WIGHT SOLICITORS	£112,900	£71,900	£6,100	£191,000	£33,600	£224,600
MCSPORRANS	£0	£190,100	£0	£190,100	£33,300	£223,400
GRAY & CO SOLICITORS	£163,300	£6,800	£17,300	£187,300	£32,800	£220,100
WILSON TERRIS & CO SOLICITORS	£183,000	£2,300	£1,300	£186,600	£33,100	£219,700
JOHN PRYDE SOLICITORS	£0	£184,900	£0	£184,900	£32,400	£217,300
LAFFERTY REID	£0	£179,300	£2,500	£181,800	£31,900	£213,700
ANGUS MCLENNAN & CO	£62,700	£112,000	£6,900	£181,600	£31,900	£213,500
JOHN CARROLL & CO SOLICITORS	£0	£178,800	£0	£178,800	£31,300	£210,100
B J LANIGAN & CO SOLICITORS	£7,500	£162,900	£8,100	£178,500	£31,300	£209,800
EDINBURGH LAW	£153,600	£0	£24,400	£178,000	£31,600	£209,600
MSM SOLICITORS	£64,700	£99,600	£8,500	£172,800	£30,400	£203,200
STEVENSON & MARSHALL SOLICITORS	£98,800	£71,700	£2,000	£172,500	£30,500	£203,000
THE MCKINSTRY CO INC. GARDINER & NOBLE SOL	£170,400	£1,900	£0	£172,300	£30,600	£202,900
BEVERIDGE & KELLAS SOLICITORS	£171,400	£0	£0	£171,400	£30,400	£201,800
WALKER & SHARPE SOLICITORS	£19,300	£148,500	£1,800	£169,600	£29,800	£199,400
LEFEVRE LITIGATION SOLICITORS	£3,300	£165,900	£0	£169,200	£29,600	£198,800
ALLAN MCDUGALL SOLICITORS	£166,100	£0	£2,100	£168,200	£29,900	£198,100
LINDSAY & KIRK SOLICITORS	£67,800	£97,200	£2,100	£167,100	£29,400	£196,500
D.N.L.C.	£196,300	£0	£0	£196,300	£0	£196,300
POLLOCK SOMERVILLE & CO SOLICITORS	£6,600	£158,000	£800	£165,300	£29,000	£194,300
BELL SOLICITORS	£1,500	£157,300	£5,200	£164,000	£28,800	£192,700
BRIAN G GALEEN SOLICITORS	£400	£152,900	£7,100	£160,500	£28,100	£188,600
W & A S BRUCE SOLICITORS	£110,800	£45,500	£3,500	£159,800	£28,600	£188,500
MCGOVERN & CO SOLICITORS	£0	£159,400	£500	£160,000	£28,000	£188,000
MACKIE & DEWAR SOLICITORS	£25,200	£126,300	£7,600	£159,000	£27,900	£186,900
JACQUELINE DOYLE & CO	£116,100	£38,900	£3,300	£158,400	£28,100	£186,400
HODGE SOLICITORS LLP	£68,500	£87,500	£1,000	£157,000	£27,600	£184,600
IAN C MCCARTHY SOLICITORS	£33,700	£98,100	£24,900	£156,800	£27,500	£184,300
MACBRIDE SMITH & CO SOLICITORS	£100	£156,400	£0	£156,500	£27,400	£183,900
MACNABS SOLICITORS	£134,900	£16,600	£3,400	£154,900	£27,500	£182,400
IAIN SMITH & PARTNERS W S SOLICITORS	£77,600	£73,300	£3,100	£154,100	£27,200	£181,300
JACK GOWANS & MARC DICKSON SOLICITORS	£14,100	£137,400	£1,000	£152,500	£26,700	£179,200
DOUGLAS BARR & CO LIMITED SOLICITORS	£47,700	£103,400	£1,100	£152,200	£26,700	£178,900
GOOD & MOORE	£100	£157,300	£0	£157,300	£21,300	£178,600
INNES JOHNSTON & CO SOLICITORS	£96,600	£53,900	£700	£151,200	£26,800	£178,000
HALL & HAUGHEY SOLICITORS	£0	£151,200	£0	£151,200	£26,500	£177,700
JACK GRANT & CO SOLICITORS	£86,500	£40,600	£23,800	£150,900	£26,700	£177,600
G SWEENEY SOLICITORS LTD	£0	£150,300	£0	£150,300	£26,300	£176,600
ELLIOT & CO SOLICITORS	£66,100	£83,400	£300	£149,800	£26,400	£176,300
GRAY & GRAY SOLICITORS	£45,600	£97,600	£5,800	£148,900	£26,400	£175,300
WATTERS STEVEN & CO SOLICITORS	£1,600	£144,400	£2,700	£148,600	£26,000	£174,600
ANDREW T GILBERTSON SOLICITORS	£0	£148,200	£0	£148,200	£25,900	£174,100
BAILLIE SPOWART SOLICITORS	£29,700	£0	£117,900	£147,600	£25,900	£173,500
CASTLEMILK LAW & MONEY ADVICE CENTRE	£147,100	£0	£0	£147,100	£26,000	£173,100
KNOX & CO SOLICITORS	£400	£146,700	£0	£147,100	£25,800	£172,800
PEACOCK JOHNSTON SOLICITORS	£68,900	£77,300	£100	£146,400	£25,700	£172,100
PRICE ROBBIE	£119,700	£10,400	£14,900	£145,000	£25,700	£170,700
HINGSTONS	£0	£144,700	£0	£144,700	£25,300	£170,000
ROLLO DAVIDSON MCFARLANE SOLICITORS	£89,200	£52,500	£400	£142,100	£25,200	£167,300
STEPHEN MACBRIDE & COMPANY	£0	£142,100	£0	£142,100	£24,300	£166,300
MCCLAY & CO SOLICITORS	£0	£140,900	£0	£140,900	£24,700	£165,600
CALUM WEIR SOLICITORS	£500	£127,900	£9,600	£138,100	£24,200	£162,300
MACLEOD & MACCALLUM SOLICITORS	£129,100	£0	£8,400	£137,500	£24,300	£161,800
TAYLOR & HENDERSON SOLICITORS	£59,000	£76,200	£1,000	£136,100	£24,200	£160,300
IMMIGRATION ADVISORY SERVIC	£131,300	£0	£0	£131,300	£23,000	£154,400
STEPHEN PATERSON & CO SOLICITORS	£0	£131,200	£100	£131,300	£23,000	£154,300
GAIR & GIBSON SOLICITORS	£43,400	£84,100	£2,300	£129,800	£22,900	£152,700
JACKSON & CO SOLICITORS	£56,400	£73,100	£200	£129,700	£22,900	£152,600
FLYNN RUSSO & CO	£18,400	£108,200	£2,400	£129,000	£22,600	£151,600
ERSKINE MACASKILL & CO SOLICITORS	£109,900	£9,300	£9,400	£128,600	£22,700	£151,300
DAVID BROOKENS & COMPANY SOLICITORS	£0	£127,600	£0	£127,600	£22,300	£149,900
RAYMOND MCILWAM & CO	£0	£126,800	£600	£127,400	£22,300	£149,700
BELL RUSSELL & CO SOLICITORS	£11,400	£113,200	£2,300	£126,900	£22,300	£149,200
ANTHONY MAHON & CO SOLICITORS	£29,300	£94,400	£2,500	£126,200	£22,200	£148,300
KELLY & CO SOLICITORS	£53,600	£45,200	£27,300	£126,000	£22,200	£148,200
GRANT SMITH LAW PRACTICE SOLICITORS	£6,000	£118,400	£300	£124,700	£21,800	£146,600
AAMER ANWAR & CO	£200	£124,000	£100	£124,300	£21,800	£146,000
SMITH & GRANT SOLICITORS	£74,900	£48,600	£0	£123,500	£21,800	£145,400
ALEX MUIR SOLICITOR	£0	£121,400	£0	£121,400	£21,300	£142,700
FOGGO MACINNES	£0	£120,600	£0	£120,600	£21,100	£141,800
LINDA GEORGE FAMILY LAW	£93,500	£0	£26,500	£119,900	£21,200	£141,100
J MYLES & CO	£36,600	£80,200	£1,300	£118,100	£20,800	£138,800
ALEX LAFFERTY & CO SOLICITORS	£0	£117,800	£0	£117,800	£20,600	£138,400
MACMILLANS SOLICITORS	£200	£117,000	£100	£117,300	£20,600	£137,900
PETER LOCKHARTS SOLICITORS	£1,400	£114,700	£0	£116,100	£20,400	£136,500
SAVAGE LAW PRACTICE SOLICITORS	£10,800	£102,300	£2,600	£115,600	£20,300	£136,000
THE CRUICKSHANK LAW PRACTICE	£1,300	£114,100	£0	£115,500	£20,200	£135,700
KENNEDY & CO. SOLICITORS	£60,200	£51,900	£3,300	£115,400	£19,600	£134,900
CAMPBELL BOATH SOLICITORS	£20,500	£93,400	£700	£114,600	£20,100	£134,700
COOK STEVENSON & CO SOLICITORS	£71,600	£40,300	£2,500	£114,400	£20,300	£134,700
JAIN, NEIL & RUDDY	£106,800	£7,700	£0	£114,500	£20,100	£134,600
N S LOCKHART SOLICITOR	£96,500	£16,500	£200	£113,200	£20,100	£133,300
MACKINTOSH & WYLIE SOLICITORS	£75,500	£27,100	£10,600	£113,200	£20,000	£133,200
ROBERTON & CO SOLICITORS	£0	£113,100	£0	£113,100	£19,800	£132,900
MACKINLAY & SUTTIE SOLICITORS	£75,900	£35,200	£1,500	£112,700	£20,100	£132,700
OAG & CO SOLICITORS	£100	£112,400	£0	£112,600	£19,700	£132,300
ROY MILLER & CO SOLICITORS	£32,600	£72,500	£7,100	£112,100	£19,600	£131,800

PHINN & CO SOLICITORS	£0	£110,600	£0	£110,600	£19,400	£130,000
J P MOWBERRY SOLICITORS	£100	£111,900	£0	£112,000	£16,800	£128,800
JOHN MCGOVERN & CO SOLICITORS	£11,900	£94,100	£3,200	£109,100	£19,100	£128,200
TAGGART MEIL MATHERS SOLICITORS	£72,800	£31,600	£1,600	£106,000	£18,800	£124,800
JOHN A BRYAN & CO SOLICITORS	£0	£104,000	£0	£104,000	£18,200	£122,300
JACK BROWN & COMPANY SOLICITORS	£5,800	£98,000	£100	£103,900	£18,200	£122,100
GRAEME RUNCIE & CO SOLICITORS	£0	£102,700	£0	£102,700	£18,000	£120,700
BARNETTS SOLICITORS	£46,300	£55,800	£100	£102,200	£18,000	£120,200
DERICK WILLIAMSON & CO SOLICITORS	£0	£102,100	£0	£102,100	£17,900	£119,900
INVERNESS LEGAL SERVICES FOR CRIMINAL ADVOCACY	£0	£101,500	£0	£101,500	£17,800	£119,300
LYNN HERBERT SOLICITOR	£69,700	£30,200	£1,100	£101,000	£17,900	£118,900
FREELANDS SOLICITORS	£89,700	£10,000	£900	£100,600	£17,700	£118,200
MCKENZIES SOLICITORS	£26,700	£72,900	£400	£100,000	£17,600	£117,600
ROSS & CONNELL SOLICITORS	£87,500	£10,100	£1,100	£98,600	£17,700	£116,300
ALLAN BLACK & MCCASKIE SOLICITORS	£41,000	£55,900	£1,900	£98,800	£17,400	£116,200
EUAN ROBERTSON SOLICITORS	£0	£98,000	£0	£98,000	£17,200	£115,200
DILIP DEB SOLICITOR	£4,400	£90,700	£800	£95,900	£16,800	£112,700
INNES & MACKAY SOLICITORS	£91,600	£0	£3,900	£95,500	£16,900	£112,300
NICOL HARVEY & PIERCE SOLICITORS	£6,700	£88,600	£100	£95,400	£16,800	£112,200
ROBERT W MERCER SOLICITORS	£2,600	£89,500	£2,200	£94,200	£16,500	£110,800
WHITTEN & CO SOLICITORS	£24,800	£68,600	£700	£94,100	£16,500	£110,600
ANDERSON JONES SOLICITORS	£600	£92,800	£0	£93,400	£16,300	£109,700
W W & J MCCLURE SOLICITORS	£82,900	£8,600	£1,200	£92,800	£16,500	£109,300
WILSON DEFENCE	£0	£92,100	£0	£92,100	£16,200	£108,300
BEATSON & CO SOLICITORS	£600	£91,200	£100	£91,900	£16,100	£107,900
KELLY RANKIN & BRESLIN SOLICITORS	£18,900	£63,200	£9,500	£91,600	£16,100	£107,700
E THORNTON & CO SOLICITORS	£27,800	£49,800	£11,800	£89,400	£15,700	£105,200
MIKE DAILY SOLICITORS	£89,300	£0	£0	£89,300	£15,900	£105,200
KENNETH M GREENER SOLICITORS	£44,200	£44,200	£200	£88,600	£15,600	£104,300
HARLEY & CO SOLICITORS	£1,500	£85,800	£1,200	£88,500	£15,500	£104,000
PAISLEY LAW CENTRE INC JON KIDDIE LAWYERS	£101,700	£0	£0	£101,700	£2,200	£104,000
THE MACKENZIE LAW PRACTICE SOLICITORS	£67,000	£16,500	£4,700	£88,200	£15,600	£103,700
MORGANS SOLICITORS	£14,100	£73,500	£200	£87,800	£15,400	£103,200
MALCOLM JACK & MATHESON SOLICITORS	£49,300	£36,400	£1,400	£87,100	£15,400	£102,600
IAN SCOTT SOLICITORS	£0	£86,800	£0	£86,800	£15,200	£102,000
DOYLE & CO SOLICITORS	£25,800	£60,400	£100	£86,300	£15,100	£101,500
A J LINDEN & CO SOLICITORS	£1,700	£84,500	£0	£86,300	£15,100	£101,400
DEREK SMITH & COMPANY	£0	£87,000	£0	£87,000	£14,200	£101,200
AUSTIN KELLY & CO SOLICITORS	£62,600	£22,200	£400	£85,200	£15,300	£100,500
C & D MACTAGGART SOLICITORS	£14,400	£68,200	£1,800	£84,300	£14,800	£99,100
PETER J WOOLFSON & CO SOLICITORS	£81,100	£0	£3,200	£84,300	£14,800	£99,100
KEN MACDONALD & CO SOLICITORS	£18,400	£65,800	£0	£84,200	£14,800	£98,900
RUSSELLS GIBSON MCCAFFREY SOLICITORS	£27,200	£55,800	£800	£83,900	£14,700	£98,600
THE WATTS LEGAL PRACTICE T/A WATTS SOLICITORS	£20,400	£60,500	£2,600	£83,500	£14,700	£98,200
WOODWARD LAWSON	£30,600	£52,700	£0	£83,300	£14,600	£97,900
BRUCE MACDONALD & CO SOLICITORS	£40,500	£41,300	£800	£82,600	£14,500	£97,100
MCFADYEN & SEMPLE	£47,000	£34,200	£800	£82,100	£14,400	£96,500
A C O'NEILL & CO	£78,700	£0	£3,000	£81,600	£14,400	£96,100
JARDINE DONALDSON SOLICITORS	£73,600	£-300	£8,300	£81,700	£14,400	£96,100
MICHAEL HORSMAN & CO SOLICITORS	£0	£81,800	£0	£81,800	£14,300	£96,100
ALLARDICE & CREEGAN SOLICITORS	£800	£78,300	£2,400	£81,500	£14,300	£95,800
DEAN THOMSON & CO SOLICITORS	£76,200	£3,300	£1,800	£81,200	£14,500	£95,700
BRADLEY CAMPBELL & CO. SOLICITORS	£68,800	£11,800	£400	£80,900	£14,300	£95,200
BIGGART BAILLIE SOLICITORS	£80,400	£0	£0	£80,400	£14,100	£94,500
JAS. S GROSSET SOLICITORS	£47,600	£32,100	£700	£80,400	£14,100	£94,500
NAFTALIN DUNCAN & CO SOLICITORS	£61,200	£1,100	£17,300	£79,600	£14,000	£93,700
LAMBERT & CO SOLICITORS	£51,400	£26,700	£1,100	£79,100	£14,200	£93,300
ALLANS SOLICITORS	£100	£78,800	£0	£78,900	£13,800	£92,800
MCGREEVY & CO	£0	£78,700	£0	£78,700	£13,800	£92,500
HAMISH L MELROSE	£0	£87,100	£0	£87,100	£5,200	£92,300
LEONARDS SOLICITORS	£38,200	£8,200	£31,800	£78,300	£13,800	£92,000
ADAIR & BRYDEN SOLICITORS	£23,600	£53,500	£1,000	£78,200	£13,700	£91,900
MARTHUR STANTON SOLICITORS	£36,600	£37,700	£3,500	£77,800	£13,800	£91,600
MCINTYRE & CO SOLICITORS	£39,000	£36,300	£1,900	£77,200	£13,700	£90,900
D W SHAW SOLICITORS	£56,500	£16,900	£3,600	£77,100	£13,700	£90,800
MOORE & PARTNERS LLP SOLICITORS	£51,500	£23,700	£1,800	£77,000	£13,800	£90,800
BARTON & HENDRY SOLICITORS	£42,900	£31,600	£1,300	£75,700	£13,500	£89,200
BERRY, POGGI & CO	£0	£75,900	£0	£75,900	£13,300	£89,200
MURPHY & CO	£600	£73,400	£0	£74,000	£13,000	£87,000
DIGBY BROWN & CO SOLICITORS	£73,800	£0	£0	£73,800	£12,900	£86,800
R A LOGAN & CO SOLICITORS	£8,500	£65,200	£0	£73,700	£12,900	£86,600
T G BRADSHAW & CO SOLICITORS	£56,900	£1,200	£15,200	£73,300	£12,900	£86,200
RUTH ANDERSON SOLICITORS	£32,300	£32,600	£7,200	£72,100	£12,700	£84,800
SCOTT MCQUIRE & CO	£0	£71,500	£0	£71,500	£12,500	£84,000
MEGSON & CO SOLICITORS	£0	£71,300	£0	£71,300	£12,500	£83,700
ALEX MITCHELL & SONS SOLICITORS	£35,900	£34,500	£500	£70,900	£12,500	£83,400
ELIZABETH WELSH FAMILY LAW PRACTICE	£67,500	£100	£3,200	£70,700	£12,500	£83,300
TERRY BOYLE & CO SOLICITORS	£0	£81,200	£0	£81,200	£1,300	£82,500
BELL & CO SOLICITORS	£20,300	£48,800	£500	£69,500	£12,200	£81,800
MOONEYS SOLICITORS	£0	£68,900	£0	£68,900	£12,100	£81,000
COWAN & CO SOLICITORS	£55,100	£10,400	£3,200	£68,600	£12,100	£80,700
MUNRO LIDDELL SOLICITORS	£63,300	£2,000	£2,700	£68,100	£12,100	£80,100
DRUMCHAPEL LAW & MONEY ADVICE CENTRE	£79,100	£0	£0	£79,100	£0	£79,100
GILMORE LEWIS SOLICITORS	£59,800	£0	£7,400	£67,200	£11,800	£79,000
R S VAUGHAN & CO	£15,700	£50,300	£1,300	£67,200	£11,800	£79,000
GOSTELOW & CO SOLICITORS	£46,800	£13,700	£5,600	£66,100	£11,900	£77,900
MCKAY & NORWELL SOLICITORS	£64,300	£0	£1,700	£66,000	£11,700	£77,700
NICOL & CO	£66,100	£0	£0	£66,100	£11,600	£77,700
LYNCH & CO SOLICITORS	£19,600	£43,500	£2,700	£65,900	£11,600	£77,400
WILLIAM LAVELLE SOLICITOR	£0	£65,900	£0	£65,900	£11,500	£77,400
KEENE & COMPANY SOLICITORS	£6,400	£58,700	£600	£65,700	£11,500	£77,300

BREADY & CO SOLICITORS	£200	£65,200	£0	£65,400	£11,400	£76,800
ETHNIC MINORITIES LAW CENTRE SOLICITOR	£76,100	£0	£0	£76,100	£0	£76,100
FRASER SHEPHERD	£61,800	£0	£2,300	£64,100	£11,400	£75,500
MCKINNON HEWITT SOLICITORS	£64,000	£0	£0	£64,000	£11,500	£75,500
J K CAMERON SOLICITORS	£25,200	£32,500	£6,300	£64,000	£11,300	£75,300
RAEBURN CHRISTIE CLARK & WALLACE SOLICITOR	£53,800	£10,000	£100	£64,000	£11,300	£75,300
AL GORDON SOLICITOR	£48,200	£0	£15,600	£63,800	£11,200	£75,000
DYKES GLASS & CO SOLICITORS	£14,500	£48,200	£900	£63,600	£11,200	£74,800
BANKS DEVLIN & CO SOLICITORS	£24,000	£39,000	£300	£63,300	£11,200	£74,500
CONDIES SOLICITORS	£37,000	£24,300	£1,200	£62,500	£11,000	£73,500
MOULTRIE & CO SOLICITORS	£0	£61,700	£0	£61,700	£10,800	£72,500
PLENDERLEATH RUNCIE SOLICITORS	£4,700	£56,900	£0	£61,600	£10,800	£72,400
MCCANN & CO SOLICITORS	£0	£63,400	£0	£63,400	£8,000	£71,400
FLEETWOOD & ROBB SOLICITORS	£48,100	£200	£12,000	£60,300	£10,700	£71,000
R T MCCORMACK SOLICITORS	£300	£59,900	£0	£60,200	£10,500	£70,800
HAY CASSELS SOLICITORS	£42,800	£2,600	£14,700	£60,100	£10,700	£70,700
PAUL MCGOWAN & CO SOLICITORS	£0	£60,100	£0	£60,100	£10,500	£70,600
LATHAM & CO SOLICITORS	£32,300	£26,700	£900	£59,900	£10,600	£70,500
BLACK & GUILD SOLICITORS	£10,500	£49,000	£400	£59,900	£10,500	£70,400
PHILIP ROONEY & CO SOLICITORS	£5,000	£54,900	£0	£59,900	£10,600	£70,400
J D BANNATYNE & CAMPBELL SOLICITORS	£8,900	£50,400	£300	£59,500	£10,400	£70,000
ANDREW HADDON & CROWE SOLICITORS	£35,700	£21,500	£2,000	£59,200	£10,400	£69,700
CASSELS SOLICITORS	£1,300	£57,800	£0	£59,100	£10,300	£69,500
W RENFREW & CO LTD	£50,400	£8,300	£100	£58,800	£10,400	£69,200
COMRIE POLLOCK LAW PARTNERSHIP SOLICITORS	£55,500	£0	£2,800	£58,300	£10,300	£68,500
STEEL ELDRIDGE STEWART	£15,100	£43,200	£0	£58,300	£10,200	£68,500
HADDON & TURNBULL SOLICITORS	£26,300	£31,300	£0	£57,600	£10,100	£67,700
S F WILSON SOLICITORS	£46,400	£0	£11,100	£57,500	£10,200	£67,700
HEPWORTH & CO SOLICITORS	£5,100	£51,700	£100	£56,800	£10,000	£66,800
BRIAN D SELBY & CO SOLICITORS	£100	£55,800	£900	£56,700	£9,900	£66,700
STEWART & WATSON SOLICITORS	£47,300	£7,100	£1,000	£55,400	£9,800	£65,200
IAN S SMART & CO SOLICITORS	£39,600	£14,600	£1,100	£55,300	£9,700	£65,000
MCCAFFERTY & CO SOLICITORS	£9,900	£43,300	£1,900	£55,100	£9,700	£64,800
BEVERIDGE HERD & SANDILANDS SOLICITORS	£45,100	£9,400	£300	£54,700	£9,600	£64,400
BLACKWOOD CRATE SOLICITORS	£23,700	£30,300	£200	£54,200	£9,500	£63,800
S J HAMILTON & CO SOLICITORS	£3,200	£51,000	£0	£54,200	£9,500	£63,700
DUFFY TOSHNER & CO SOLICITORS	£42,800	£11,000	£0	£53,800	£9,600	£63,300
ELAINE BRUNGER & CO	£0	£53,700	£0	£53,700	£9,400	£63,100
KINNEAR & FALCONER SOLICITORS	£14,800	£32,200	£6,600	£53,700	£9,400	£63,100
COCKBURNS SOLICITORS	£1,700	£51,100	£100	£53,000	£9,300	£62,300
BLACK HAY SOLICITORS	£41,200	£9,200	£2,400	£52,700	£9,400	£62,200
MACNAIRS SOLICITORS	£47,000	£5,500	£300	£52,800	£9,300	£62,100
MICHAEL CHAPMAN SOLICITORS	£0	£52,800	£0	£52,800	£9,200	£62,100
GRIGOR & YOUNG SOLICITORS	£40,700	£11,800	£0	£52,500	£9,300	£61,700
HIGHLAND LAW PRACTICE	£30,200	£22,100	£100	£52,300	£9,400	£61,700
ROGER WEBB	£0	£52,400	£0	£52,400	£9,200	£61,500
D & J DUNLOP SOLICITORS	£7,300	£44,700	£100	£52,100	£9,200	£61,300
MCINTOSH MCTAGGART	£51,000	£0	£1,100	£52,100	£9,200	£61,300
MILLER HENDRY SOLICITORS	£52,000	£0	£0	£52,000	£9,200	£61,200
JAMES M CARMICHAEL SOLICITOR	£3,500	£47,100	£1,100	£51,600	£9,000	£60,700
BARCLAY & CO	£29,600	£0	£21,600	£51,200	£9,000	£60,200
CAMPBELL SMITH SOLICITORS	£51,200	£0	£0	£51,200	£9,000	£60,200
BLANTYRE CRIMINAL LAWYERS	£0	£54,900	£0	£54,900	£5,000	£59,900
SANDEMANS SOLICITORS	£8,200	£40,700	£2,000	£50,900	£9,000	£59,900
JOHN JACKSON & DICK SOLICITORS	£48,800	£700	£1,400	£50,800	£9,000	£59,800
MCJERROW & STEVENSON SOLICITORS	£50,600	£0	£100	£50,600	£9,100	£59,700
T F REID & DONALDSON SOLICITORS	£50,300	£400	£0	£50,700	£8,900	£59,600
F T & D C WALLACE SOLICITORS	£22,200	£26,100	£2,100	£50,400	£8,900	£59,300
JAMES R WALLACE SOLICITORS	£0	£50,100	£0	£50,100	£8,800	£58,900
MHARI S MACTAGGART SOLICITORS	£44,100	£0	£5,700	£49,700	£8,800	£58,600
C SHARKEY & CO LTD	£0	£49,400	£0	£49,400	£8,700	£58,100
DAVIDSON & SHIRLEY SOLICITORS LIMITED	£300	£48,400	£0	£48,700	£8,500	£57,200
CHARLES WOOD & SON SOLICITORS	£22,100	£25,800	£600	£48,500	£8,600	£57,100
ADAM BEVAN & CO SOLICITORS	£0	£48,300	£0	£48,300	£8,400	£56,700
KERR & CO SOLICITORS	£48,100	£0	£0	£48,100	£8,400	£56,600
LINDSAY SOLICITORS	£10,700	£32,500	£4,900	£48,100	£8,500	£56,600
MAXWELL MACLAURIN SOLICITORS	£48,100	£0	£0	£48,100	£8,600	£56,600
FIONA CHRISTIE SOLICITOR	£400	£46,400	£1,000	£47,800	£8,500	£56,300
JOHN MACAULAY & CO SOLICITORS	£100	£47,500	£0	£47,600	£8,300	£55,900
IAN MILLIGAN SOLICITOR	£0	£47,000	£0	£47,000	£8,200	£55,200
R & R URQUHART (INC. MACGREGOR & CO) SOLS.	£45,100	£0	£1,000	£46,000	£8,100	£54,200
C F BOYLE & CO SOLICITORS	£0	£46,000	£0	£46,000	£8,100	£54,000
ROSS STRACHAN & CO SOLICITORS	£30,300	£15,100	£100	£45,500	£8,100	£53,600
RAEBURN HOPE SOLICITORS	£32,600	£12,900	£0	£45,400	£8,100	£53,500
MANN SOLICITORS	£0	£45,200	£0	£45,200	£7,900	£53,100
BLACKADDER & MCMONAGLE SOLICITORS	£44,600	£0	£100	£44,700	£8,000	£52,700
BRODIES SOLICITORS	£42,600	£2,100	£0	£44,700	£7,800	£52,500
MCINTOSH & MACLACHLAN SOLICITORS	£25,700	£18,900	£0	£44,600	£7,900	£52,500
MURRAY IRELAND & COMPANY	£5,400	£39,500	£100	£45,000	£7,200	£52,300
MCANDREW & CO SOLICITORS	£42,000	£700	£1,600	£44,300	£7,900	£52,200
MCAID FARRELL SOLICITORS	£100	£44,300	£0	£44,400	£7,800	£52,200
LYONS LAING SOLICITORS	£27,800	£15,900	£300	£44,000	£7,800	£51,800
MCKINLEY & CO	£0	£47,800	£0	£47,800	£4,000	£51,800
MOIRA GRANDISON PERMANENT TRUSTEES FOR KAY & CO SOLICITORS	£2,800	£49,000	£0	£51,800	£0	£51,800
HANNAY FRASER & CO SOLICITORS	£9,300	£34,300	£100	£43,700	£7,700	£51,400
MAINS SOLICITORS	£34,200	£6,700	£2,600	£43,500	£7,700	£51,200
ADAM LEGAL	£14,200	£31,100	£500	£45,900	£5,100	£51,000
S P FLANAGAN SOLICITORS	£0	£42,800	£0	£42,800	£7,500	£50,300
PACITTI JONES SOLICITORS	£32,700	£8,700	£1,000	£42,400	£7,600	£49,900
BERRY & CO SOLICITORS LT	£0	£42,400	£0	£42,400	£7,400	£49,800
MUIRHEAD BUCHANAN SOLICITORS	£42,200	£0	£100	£42,300	£7,600	£49,800

JAS CAMPBELL & CO W.S. SOLICITORS	£35,100	£4,100	£3,100	£42,300	£7,500	£49,700
PATIENCE AND BUCHAN SOLICITORS	£41,900	£0	£0	£41,900	£7,400	£49,300
BROPHY & CO SOLICITORS	£41,500	£0	£0	£41,500	£7,300	£48,800
BMK WILSON	£41,400	£0	£0	£41,400	£7,400	£48,800
W & J REID SOLICITORS	£39,900	£1,100	£500	£41,500	£7,300	£48,800
STIRLING & CO SOLICITORS	£40,500	£100	£0	£40,600	£7,200	£47,800
MAILERS SOLICITORS	£18,200	£21,900	£500	£40,600	£7,100	£47,700
PATRICK WHEATLEY SOLICITORS	£0	£39,700	£0	£39,700	£6,900	£46,700
MCCASH & HUNTER SOLICITORS	£39,300	£0	£100	£39,400	£7,000	£46,400
MORISONS SOLICITORS	£39,500	£0	£0	£39,500	£6,900	£46,400
KENNETH PATERSON SOLICITORS	£39,100	£0	£0	£39,100	£6,900	£46,100
GILLIAN BAKER FAMILY LAW	£34,500	£0	£4,500	£39,000	£6,900	£45,900
WILSON & DUFFUS SOLICITORS	£39,000	£0	£0	£39,000	£6,900	£45,800
GRAY & CONNOCHIE SOLICITORS	£13,400	£25,300	£0	£38,800	£6,800	£45,600
THOMAS J MCDONALD SOLICITOR	£0	£38,900	£0	£38,900	£6,800	£45,600
FRIELS SOLICITORS	£33,100	£5,600	£0	£38,700	£6,800	£45,500
BLACKLOCKS SOLICITORS	£38,200	£400	£0	£38,600	£6,800	£45,400
LOGANS	£0	£40,100	£0	£40,100	£5,200	£45,400
JENNIFER LAUGHLAND SOLICITORS AT SHELTER HOUSING LAW SERVICE	£38,400	£0	£0	£38,400	£6,900	£45,300
FRAZER COOGANS SOLICITORS	£19,600	£17,600	£1,200	£38,400	£6,900	£45,200
D P B KANE & CO SOLICITORS	£1,200	£37,200	£0	£38,400	£6,700	£45,100
BALLANTYNE & COPLAND SOLICITORS	£20,800	£17,300	£0	£38,100	£6,800	£44,800
D H MACNEILL & CO SOLICITORS	£0	£44,300	£0	£44,300	£0	£44,300
FAGANS SOLICITORS	£17,500	£18,400	£1,700	£37,700	£6,600	£44,300
BLACKADDERS SOLICITORS	£33,700	£2,700	£1,100	£37,500	£6,600	£44,100
BUCHANAN BURTON SOLICITORS	£32,300	£3,900	£1,100	£37,400	£6,600	£43,900
H K PAUL & CO SOLICITORS	£100	£37,300	£0	£37,400	£6,500	£43,900
CAMERON PINKERTON & CO SOLICITORS	£36,400	£0	£400	£36,800	£6,600	£43,400
BUCHANAN DICKSON FRAME SOLICITORS	£30,800	£5,300	£300	£36,400	£6,400	£42,800
LINDSAYS SOLICITORS	£36,100	£0	£0	£36,100	£6,400	£42,500
MACALLANS	£35,600	£0	£400	£36,000	£6,400	£42,400
HAMILTON ROSS SOLICITORS	£28,000	£7,900	£0	£35,800	£6,300	£42,100
AITKEN NAIRN SOLICITORS	£35,600	£0	£0	£35,600	£6,400	£41,900
HAROLD W JOSEPH SOLICITORS	£35,400	£0	£0	£35,400	£6,200	£41,700
DOMINIC SELLAR & CO	£0	£35,300	£0	£35,300	£6,200	£41,500
MACINTOSH HUMBLE SOLICITORS	£29,600	£0	£5,500	£35,100	£6,200	£41,300
MORTON FRASER SOLICITORS	£34,900	£0	£0	£34,900	£6,100	£41,100
NICOLSON O'BRIEN SOLICITORS	£6,100	£28,400	£200	£34,600	£6,100	£40,700
HBM SAYERS	£28,900	£0	£5,600	£34,500	£6,100	£40,600
AUSTIN LAFFERTY SOLICITORS	£30,800	£3,500	£0	£34,300	£6,000	£40,300
STUART WILSON DICKSON & CO SOLICITORS	£22,100	£12,100	£0	£34,200	£6,100	£40,300
SIMPSON & MARWICK SOLICITORS	£34,000	£0	£0	£34,000	£6,000	£40,000
MK SOLICITORS	£9,800	£20,200	£3,800	£33,800	£6,000	£39,800
BRUNTON MILLER SOLICITORS	£31,000	£1,900	£500	£33,400	£5,900	£39,300
STEEN BALI & CO	£32,000	£1,400	£0	£33,400	£5,900	£39,300
STIRLING & GILMOUR SOLICITORS	£26,900	£5,300	£900	£33,200	£6,000	£39,200
MELICKS SOLICITORS	£33,200	£0	£0	£33,200	£5,900	£39,100
RAYMOND FERGUSON & CO SOLICITORS	£0	£38,700	£0	£38,700	£0	£38,700
COWAN DOUGLAS LAW	£31,000	£0	£1,800	£32,800	£5,800	£38,600
MELROSE & PORTEOUS SOLICITORS	£12,800	£19,600	£300	£32,700	£5,800	£38,500
MACBETH CURRIE & CO SOLICITORS	£18,300	£13,300	£600	£32,200	£5,700	£38,000
NICOLSON & CO	£1,500	£0	£30,900	£32,300	£5,700	£38,000
MACDONALD MACIVER & CO SOLICITORS	£6,700	£25,400	£200	£32,300	£5,700	£37,900
BARROWMAN & PARTNERS SOLICITORS	£32,100	£0	£0	£32,100	£5,800	£37,800
MOZOLOWSKI WYSE SOLICITORS	£27,500	£4,500	£0	£31,900	£5,700	£37,600
D'ALVITO DEFENCE LAWYER	£0	£31,900	£0	£31,900	£5,600	£37,500
HILL & ROBB SOLICITORS	£31,100	£100	£600	£31,800	£5,700	£37,400
KIPPEN CAMPBELL SOLICITORS	£31,600	£0	£0	£31,600	£5,600	£37,300
MATHIE MORTON SOLICITORS	£29,600	£1,700	£300	£31,600	£5,700	£37,300
STEPHEN J SEMPLE & CO	£0	£37,300	£0	£37,300	£0	£37,300
JAMES GUTHRIE & CO SOLICITORS	£12,600	£18,100	£700	£31,400	£5,600	£37,000
J GREER MCROBERTS SOLICITORS	£0	£31,300	£0	£31,300	£5,500	£36,800
CONROY MCINNES SOLICITORS	£21,300	£9,000	£700	£31,000	£5,500	£36,600
ALLAN GRANT SOLICITORS	£30,600	£0	£100	£30,700	£5,500	£36,200
ANDERSON SHAW & GILBERT SOLICITORS	£26,400	£3,100	£1,000	£30,400	£5,400	£35,800
BOWMANS	£29,700	£0	£0	£29,700	£5,300	£35,100
IAIN SMITH & CO SOLICITORS	£29,000	£800	£100	£29,800	£5,400	£35,100
T G BANNIGAN & CO SOLICITORS	£0	£29,600	£0	£29,600	£5,200	£34,800
D A MILLIGAN & CO SOLICITORS	£0	£29,300	£0	£29,300	£5,100	£34,400
SMAIL & EWART SOLICITORS	£22,600	£6,000	£600	£29,200	£5,300	£34,400
A F & C D SMITH SOLICITORS	£2,700	£26,200	£100	£29,000	£5,100	£34,100
MCCONVILLE O'NEILL SOLICITORS	£0	£0	£29,100	£29,100	£5,100	£34,100
CORRIGALL BLACK SOLICITORS	£27,200	£0	£1,300	£28,500	£5,100	£33,600
MACDONALDS SOLICITORS	£28,300	£0	£0	£28,300	£5,100	£33,400
MICHAEL LOTT SOLICITORS	£12,900	£13,800	£1,000	£27,700	£4,900	£32,500
T C YOUNG SOLICITORS	£22,100	£0	£5,200	£27,300	£4,800	£32,100
BANNATYNE KIRKWOOD FRANCE & CO SOLICITORS	£26,800	£0	£0	£26,800	£4,700	£31,500
WHITELAW EDGAR & BALDWIN SOLICITORS	£21,900	£2,100	£2,600	£26,600	£4,700	£31,300
MACBETH & MACLAGAN SOLICITORS	£10,600	£14,200	£1,500	£26,400	£4,600	£31,000
STODARTS SOLICITORS	£26,100	£0	£0	£26,100	£4,600	£30,800
HBJ GATELEY WAREING (SCOTLAND) LLP	£26,200	£0	£0	£26,200	£4,600	£30,700
HANN & CO SOLICITORS	£21,000	£4,600	£200	£25,800	£4,600	£30,300
BONAR MACKENZIE SOLICITORS	£25,500	£0	£0	£25,500	£4,500	£30,000
G W T MURPHY & CO SOLICITORS	£4,900	£20,100	£600	£25,500	£4,500	£30,000
ISABEL J ANDERSON W.S	£25,400	£0	£0	£25,400	£4,500	£29,900
FINLAYSONS SOLICITORS	£13,700	£11,000	£500	£25,200	£4,500	£29,700
MCGRADE & COMPANY	£25,000	£0	£0	£25,000	£4,500	£29,500
HBM SAYERS GIUSTI MARTIN	£20,600	£0	£4,300	£24,900	£4,400	£29,300
SINCLAIR COURT SOLICITORS	£13,300	£15,700	£0	£29,000	£0	£29,000
SHERIDANS SOLICITORS	£10,400	£13,900	£300	£24,500	£4,300	£28,800
WOODS SOLICITORS	£11,800	£12,100	£600	£24,500	£4,300	£28,800

RUTHVEN KEENAN POLLOCK & CO SOLICITORS	£14,100	£10,300	£0	£24,400	£4,300	£28,700
HILLAND MCNULTY	£12,000	£9,900	£1,800	£23,700	£4,200	£27,900
ARCHIBALD SHARP & SON SOLICITORS	£21,700	£1,900	£0	£23,600	£4,200	£27,800
MACPHEE & PARTNERS SOLICITORS	£18,400	£5,200	£0	£23,600	£4,200	£27,800
MICHAEL MCGINLEY & CO SOLICITORS	£0	£27,700	£0	£27,700	£0	£27,700
BOB MCDOWALL SOLICITORS	£0	£23,400	£0	£23,400	£4,100	£27,500
D M MACKINNON WS SOLICITORS	£7,000	£15,600	£800	£23,400	£4,100	£27,500
PAUL SMITH	£0	£27,500	£0	£27,500	£0	£27,500
HERD LAW LIMITED	£19,800	£3,000	£200	£23,000	£4,100	£27,100
LINDA FLEETWOOD	£25,200	£900	£1,000	£27,000	£0	£27,000
COCKBURN MCGRANE SOLICITORS	£22,900	£0	£0	£22,900	£4,000	£26,900
ANN OGG SOLICITOR ADVOCATE	£0	£26,700	£0	£26,700	£0	£26,700
EWAN HARRIS & CO SOLICITORS	£18,300	£4,400	£100	£22,700	£4,000	£26,700
CARR BERMAN CRICHTON SOLICITORS	£20,000	£0	£2,400	£22,500	£4,000	£26,500
HUTCHESONS SOLICITORS	£22,400	£0	£0	£22,400	£4,000	£26,400
MACHARDY ALEXANDER & WHYTE SOLICITORS	£11,500	£10,800	£0	£22,300	£3,900	£26,200
ROSSLYN MITCHELL TAYLOR & RAMSAY SOLICITORS	£1,900	£0	£20,200	£22,100	£3,900	£25,900
COFFIELD & CO	£4,200	£17,700	£100	£21,900	£3,700	£25,600
PRIMROSE & GORDON SOLICITORS	£16,700	£4,400	£600	£21,600	£3,900	£25,500
MASTERS LEGAL SERVICES	£17,900	£2,900	£600	£21,400	£3,900	£25,400
MCSHERRY HALLIDAY SOLICITORS	£21,600	£0	£0	£21,600	£3,800	£25,400
ROBERTSON SMITH SOLICITORS	£16,100	£4,700	£700	£21,500	£3,800	£25,300
NEILL CLERK & MURRAY SOLICITORS	£20,900	£300	£0	£21,300	£3,800	£25,100
MCKINNON FORBES SOLICITORS	£20,000	£0	£900	£20,900	£3,700	£24,600
COCHRAN DICKIE SOLICITORS	£20,400	£0	£0	£20,400	£3,600	£24,000
JAMES GRANT & CO SOLICITORS	£0	£24,000	£0	£24,000	£0	£24,000
VALERIE JOHNSTON SOLICITOR	£19,500	£0	£1,000	£20,400	£3,600	£24,000
GOURLEY MCBAIN SOLICITORS	£11,700	£8,600	£0	£20,200	£3,600	£23,800
THE KELLAS PARTNERSHI	£15,600	£4,400	£100	£20,100	£3,600	£23,600
BALFOUR BUDGE	£19,900	£0	£0	£19,900	£3,500	£23,500
THOMPSONS SOLICITORS	£20,000	£0	£0	£20,000	£3,500	£23,500
MCLEISH CARSWELL SOLICITORS	£19,900	£0	£0	£19,900	£3,600	£23,400
STEVENSON KENNEDY SOLICITORS	£16,900	£2,000	£900	£19,700	£3,500	£23,200
BENZIES & CO	£0	£23,000	£0	£23,000	£0	£23,000
STUART & STUART SOLICITORS	£19,000	£0	£300	£19,300	£3,500	£22,800
A B & A MATTHEWS SOLICITORS	£13,400	£5,100	£600	£19,100	£3,400	£22,500
CAMPBELL SIEVEWRIGHT & CO SOLICITORS	£14,600	£4,300	£0	£19,000	£3,400	£22,300
MARTIN RAMSAY MCINNES SOLICITOR	£0	£19,900	£0	£19,900	£2,200	£22,100
MURRAY GILLIES & WILSON SOLICITORS	£13,800	£4,900	£100	£18,800	£3,300	£22,100
MORNA GRANDISON JUDICIAL FACTOR FOR MARIE A LAND SOLICITOR	£13,300	£5,100	£300	£18,700	£3,300	£22,000
PAUL W RALPH SOLICITOR	£0	£21,200	£0	£21,200	£0	£21,200
GOOD & STEWART	£0	£21,000	£0	£21,000	£0	£21,000
LOWS SOLICITORS	£12,400	£4,600	£900	£17,900	£3,100	£21,000
MACARTHUR STEWART & COMPANY LTD SOLICITORS	£15,700	£2,100	£0	£17,700	£3,100	£20,900
PHILP & MILLER SOLICITORS	£11,000	£6,600	£0	£17,600	£3,100	£20,700
HARTER & CO SOLICITORS	£10,600	£6,500	£0	£17,100	£3,000	£20,200
BURNETT & REID SOLICITORS	£16,700	£0	£400	£17,100	£3,000	£20,100
RAYMOND F BAINBRIGGE SOLICITORS	£0	£17,000	£0	£17,000	£3,000	£20,000
HARPER ROBERTSON & SHANNON SOLICITORS	£14,000	£2,900	£0	£16,900	£3,000	£19,900
MASSON & GLENNE SOLICITORS	£10,900	£5,200	£500	£16,700	£2,900	£19,600
J WATSON SCOTT & CO SOLICITORS	£7,500	£9,000	£0	£16,500	£2,900	£19,400
NELSON GIBB & LANDA SOLICITORS	£4,500	£11,800	£0	£16,300	£2,900	£19,200
ANDERSON MACARTHUR & CO SOLICITORS	£6,500	£9,300	£300	£16,200	£2,800	£19,000
FYFE & MURRAY SOLICITORS	£14,900	£1,000	£200	£16,100	£2,900	£19,000
ANTONS SOLICITORS	£10,400	£5,600	£0	£15,900	£2,800	£18,800
KAVANAGH COYLE SOLICITORS LTD	£0	£18,700	£0	£18,700	£0	£18,700
CLARE RYAN SOLICITOR	£0	£18,400	£0	£18,400	£0	£18,400
MATHIE MACLUCKIE solictors	£15,300	£200	£0	£15,500	£2,800	£18,300
R. S. JONES & COMPANY	£0	£15,500	£0	£15,500	£2,700	£18,300
ALEXANDER MCBURNEY SOLICITOR	£17,900	£0	£0	£17,900	£0	£17,900
GILLESPIE MACANDREW LLP SOLICITORS	£14,100	£1,100	£0	£15,200	£2,700	£17,900
BROWN & MCRÆ SOLICITORS	£13,700	£1,200	£0	£14,900	£2,600	£17,500
GAVIN BAIN & CO SOLICITORS	£700	£14,000	£0	£14,800	£2,600	£17,400
PATTISON & SIM SOLICITORS	£10,900	£0	£3,900	£14,800	£2,600	£17,400
DOUGLAS PETERS & CO SOLICITORS	£14,700	£0	£0	£14,700	£2,600	£17,300
CARRICK ROBB SOLICITORS	£14,500	£0	£0	£14,500	£2,500	£17,000
RODERICK URQUHART SSC	£0	£14,200	£0	£14,200	£2,500	£16,700
WATSON & LYALL BOWIE SOLICITORS	£10,500	£3,600	£0	£14,100	£2,500	£16,600
MOWAT HALL DICK SOLICITORS	£13,900	£0	£0	£13,900	£2,500	£16,400
WRIGHT & CO SOLICITORS	£13,900	£0	£0	£13,900	£2,400	£16,300
MITCHELLS ROBERTON SOLICITORS	£13,700	£0	£0	£13,700	£2,400	£16,200
JEFFREY AITKEN & CO SOLICITORS	£13,700	£0	£0	£13,700	£2,400	£16,100
ANDERSON FYFE SOLICITORS	£13,200	£0	£0	£13,200	£2,300	£15,600
TAIT & MACKENZIE SOLICITORS	£10,200	£3,100	£0	£13,200	£2,400	£15,600
MACDONALD & CO	£6,600	£5,700	£800	£13,200	£2,300	£15,500
JAMES & GEORGE COLLIE SOLICITORS	£13,100	£0	£0	£13,100	£2,300	£15,400
PATERSON HOLMS & CO SOLICITORS	£12,900	£0	£0	£12,900	£2,400	£15,300
SHIELLS SOLICITORS	£2,500	£10,500	£0	£13,000	£2,300	£15,300
SOUTH FORREST SOLICITORS	£12,400	£600	£0	£13,000	£2,300	£15,300
ANTHONY QUINN SOLICITOR ADVOCATE	£0	£15,100	£0	£15,100	£0	£15,100
JAMESON & MACKAY SOLICITORS	£9,300	£3,300	£0	£12,600	£2,200	£14,900
FORREST CAMPBELL & ANDERSON SOLICITORS	£3,900	£8,400	£200	£12,400	£2,200	£14,600
BRADY LEGAL	£12,200	£0	£0	£12,200	£2,200	£14,400
POMPHREYS SOLICITORS	£12,000	£100	£0	£12,100	£2,200	£14,300
JOHN OWENS & CO SOLICITORS	£3,900	£7,600	£0	£11,500	£2,000	£13,500
INKSTERS SOLICITORS	£11,200	£0	£0	£11,200	£2,000	£13,300
A MENZIES INTERIM TRUSTEE-BALL MCLEAN & CO SOLICITORS	£100	£11,100	£0	£11,200	£2,000	£13,200
PAUL V COYLE	£0	£11,300	£0	£11,300	£2,000	£13,200
BELTRAMI ANWAR SOLICITORS	£0	£11,100	£0	£11,100	£1,900	£13,000
JOHN J SMITH & CO SOLS & LAW ACCOUNTANTS	£9,700	£1,400	£0	£11,100	£2,000	£13,000
MACPHERSON MAGUIRE COOK SOLICITORS	£11,000	£0	£0	£11,000	£1,900	£13,000

BROOKE & BROWN SOLICITORS	£7,500	£3,400	£0	£10,900	£2,000	£12,900
LAVERTY & CO SOLICITORS	£11,000	£0	£0	£11,000	£1,900	£12,900
WALTER GERRARD & CO SOLICITORS	£10,400	£0	£0	£10,400	£1,900	£12,300
PATTEN & PRENTICE SOLICITORS	£10,400	£0	£0	£10,400	£1,800	£12,200
ADAM COCHRAN SOLICITORS	£10,000	£0	£100	£10,100	£1,800	£11,800
ALASTAIR C MACMILLAN SOLICITORS	£2,200	£7,600	£200	£9,900	£1,700	£11,700
STEWART MURRAY & COMPANY SOLICITORS	£700	£8,700	£0	£9,500	£1,700	£11,100
ANDERSON GOODLAD SOLICITORS	£9,400	£0	£0	£9,400	£1,700	£11,000
CHARLES & R B ANDERSON SOLICITORS	£7,800	£700	£600	£9,100	£1,600	£10,700
J WHITE & CO	£1,200	£7,900	£0	£9,100	£1,600	£10,700
PAGAN OSBORNE	£9,100	£0	£0	£9,100	£1,600	£10,700
RUTA STEWART & CO	£500	£9,100	£200	£9,800	£1,000	£10,700
TOM MCCARTNEY SOLICITORS	£9,100	£0	£0	£9,100	£1,600	£10,700
HUNTER BURNS & OGG SOLICITORS	£7,600	£300	£1,000	£8,900	£1,600	£10,500
JAMES A MCCANN & CO SOLICITORS	£8,300	£600	£0	£8,900	£1,600	£10,500
MACFARLANE YOUNG & CO SOLICITORS	£9,000	£0	£0	£9,000	£1,600	£10,500
ARMSTRONG & CO	£0	£10,300	£0	£10,300	£0	£10,300
ANDREW BROPHY	£0	£8,700	£0	£8,700	£1,500	£10,200
MACLEODS WS SOLICITORS	£8,700	£0	£0	£8,700	£1,500	£10,200
ANDERSONS LLP SOLICITORS	£8,600	£0	£0	£8,600	£1,500	£10,100
DOUGLAS GILMOUR & SON SOLICITORS	£4,700	£3,900	£0	£8,600	£1,500	£10,100
PATRICIA L MENNIE SOLICITOR	£0	£10,000	£0	£10,000	£0	£10,000
GORDON FLEETWOOD	£0	£9,900	£0	£9,900	£0	£9,900
GRAYS SOLICITORS	£6,500	£2,000	£0	£8,500	£1,500	£9,900
GRANT & WYLIE SOLICITORS	£600	£7,700	£0	£8,400	£1,500	£9,800
J D CLARK & ALLAN SOLICITORS	£2,000	£6,300	£0	£8,300	£1,500	£9,800
KIDSTONS & CO SOLICITORS	£8,300	£0	£0	£8,300	£1,500	£9,800
ALASTAIR HART & CO SOLICITORS	£8,200	£0	£0	£8,200	£1,500	£9,700
DUNCAN & WALLACE SOLICITORS	£8,300	£0	£0	£8,300	£1,400	£9,700
PETTICREW & CO	£8,200	£0	£0	£8,200	£1,400	£9,600
IAN SMITH WATSON SOLICITORS SCOTLAND LTD	£8,300	£0	£0	£8,300	£1,200	£9,500
HAIG-SCOTT & CO SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,300
MATHIE LENNOX & CO SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,300
DALLAS MCMILLAN SOLICITORS	£7,900	£0	£0	£7,900	£1,400	£9,200
MALCOLM & HUTCHISON SOLICITORS	£200	£7,100	£500	£7,800	£1,400	£9,200
MARTIN DUFFY SOLICITORS	£0	£9,100	£0	£9,100	£0	£9,100
NOLF & CO SOLICITORS	£0	£9,000	£0	£9,000	£0	£9,000
GOLDSMITH & HUGHES SOLICITORS	£7,500	£0	£0	£7,500	£1,400	£8,900
HODSON & CO	£2,500	£5,200	£0	£7,700	£1,300	£8,900
MCILROY HIPWELL & DINGWALL SOLICITORS	£7,600	£0	£0	£7,600	£1,300	£8,900
JOHN Y ROBERTSON & CO SOLICITORS	£7,200	£0	£0	£7,200	£1,300	£8,500
WATERSRULE SOLICITORS	£6,800	£0	£400	£7,200	£1,300	£8,500
MICHAEL KEMP FAMILY LAW	£7,000	£0	£0	£7,000	£1,200	£8,200
CAVERS & CO SOLICITORS	£2,300	£4,600	£0	£6,900	£1,200	£8,100
YOUNG & PARTNERS SOLICITORS	£6,900	£0	£0	£6,900	£1,200	£8,100
BRAIDWOODS SOLICITORS	£3,700	£900	£2,200	£6,700	£1,200	£7,900
DEVINE & CO	£0	£7,800	£0	£7,800	£0	£7,800
BRYAN JACKSON, AS PERMANENT TRUSTEES OF JAMES GORDON NICOL GC	£1,100	£5,000	£400	£6,500	£1,100	£7,700
ALEXIS HUNTER FAMILY LAW SOLICITORS	£6,400	£0	£0	£6,400	£1,200	£7,600
BENNETTS SOLICITORS	£6,500	£0	£0	£6,500	£1,100	£7,600
C HOUSTON & CO SOLICITORS	£6,400	£0	£0	£6,400	£1,200	£7,600
DENIS C LONEY SOLICITOR	£6,300	£0	£0	£6,300	£1,100	£7,500
GILLESPIE GIFFORD & BROWN SOLICITORS	£6,200	£0	£0	£6,200	£1,100	£7,300
STORIE CRUDEN & SIMPSON SOLICITORS	£5,800	£0	£400	£6,200	£1,100	£7,300
JANE MACLEOD SOLICITORS	£0	£0	£6,200	£6,200	£1,100	£7,200
R B CAMPBELL & CO SOLICITORS	£900	£5,000	£300	£6,200	£1,100	£7,200
HASTINGS & CO SOLICITORS	£6,100	£0	£0	£6,100	£1,100	£7,100
KERR STIRLING LLP	£6,000	£0	£0	£6,000	£1,100	£7,000
STEWARTS & MURDOCHS SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£7,000
ALEXANDER GEORGE & CO SOLICITORS	£5,800	£100	£0	£5,900	£1,000	£6,900
FERGUSON DEWAR SOLICITORS	£5,900	£0	£0	£5,900	£1,000	£6,900
GRAY MUIRHEAD SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
WALLACE HODGE & CO SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
WRIGHT & CRAWFORD SOLICITORS	£5,700	£0	£0	£5,700	£1,000	£6,700
CALDERS SOLICITORS	£5,600	£0	£0	£5,600	£1,000	£6,600
ALDER HOGG & CO SOLICITORS	£5,300	£0	£200	£5,500	£1,000	£6,500
BELTON PERVEZ	£5,400	£0	£0	£5,400	£1,000	£6,400
MCGINNESS FRASER SOLICITORS	£200	£5,200	£0	£5,500	£1,000	£6,400
DUTHIE WARD SOLICITORS	£5,300	£0	£0	£5,300	£900	£6,300
MCCONNACHIE & CO SOLICITORS	£0	£5,400	£0	£5,400	£900	£6,300
MILLER GERRARD SOLICITORS	£5,300	£0	£0	£5,300	£900	£6,200
STEPHEN & ROBB SOLICITORS	£5,300	£0	£0	£5,300	£900	£6,200
RITA DREW	£6,100	£0	£0	£6,100	£0	£6,100
MORNA GRANDISON JUDICIA	£4,600	£500	£100	£5,100	£900	£6,000
STEWART & OSBORNE SOLICITORS	£5,000	£0	£0	£5,000	£900	£5,900
STEWART & MCISAAC SOLICITORS	£4,900	£0	£0	£4,900	£900	£5,800
MACKIE THOMSON & CO SOLICITORS	£4,800	£0	£0	£4,800	£900	£5,700
MCMANUS CAMPBELL & POTTLE SOLICITORS	£4,800	£0	£0	£4,800	£800	£5,700
SOLICITORS DIRECT	£4,900	£0	£0	£4,900	£900	£5,700
J MCKSPARRAN & MCCORMICK SOLICITORS	£0	£4,800	£0	£4,800	£800	£5,600
THOMAS CARLIN & PENDER SOLICITORS	£0	£4,800	£0	£4,800	£800	£5,600
ANDERSON BANKS SOLICITORS	£1,300	£3,200	£200	£4,700	£800	£5,500
CLARK & WALLACE SOLICITORS	£4,500	£0	£0	£4,500	£800	£5,300
WINK & MACKENZIE SOLICITORS	£500	£4,000	£0	£4,500	£800	£5,300
GHAZALA AHMED, ROBERTSON & ROSS	£4,400	£0	£0	£4,400	£800	£5,200
WILLIAM SKELTON & CO SOLICITORS	£3,500	£700	£300	£4,400	£800	£5,200
RGM SOLICITORS	£4,300	£0	£0	£4,300	£800	£5,100
CAMPBELL & CO SOLICITORS	£0	£700	£3,500	£4,300	£700	£5,000
HELEN KELLY & ASSOCIATES	£4,200	£0	£0	£4,200	£800	£5,000
MILLER SAMUEL LLP SOLICITORS	£4,100	£0	£0	£4,100	£700	£4,800
PART V SOLICITORS	£4,800	£0	£0	£4,800	£0	£4,800

HEGGIE ALEXANDER SOLICITORS	E4,000	E0	E0	E4,000	E700	E4,700
IAIN SMITH SOLICITORS LLP	E4,000	E0	E0	E4,000	E700	E4,700
MIDDLETON ROSS & ARNOT SOLICITORS	E4,000	E0	E0	E4,000	E700	E4,700
GORDON WILLIAMS	E0	E4,600	E0	E4,600	E0	E4,600
MACFARLANE & CO SOLICITORS	E3,900	E0	E0	E3,900	E700	E4,600
MCMILLAN KILPATRICK SOLICITORS	E3,700	E300	E0	E3,900	E700	E4,600
PETERKINS SOLICITORS	E3,800	E100	E0	E3,900	E700	E4,600
ALEX MCALLISTER & MCKECHNIE SOLICITORS	E3,800	E0	E0	E3,800	E700	E4,500
CAIRNS & CO SOLICITORS	E200	E3,500	E0	E3,700	E700	E4,400
MUNRO & NOBLE SOLICITORS	E3,700	E0	E0	E3,700	E600	E4,400
DAVIES WOOD SUMMERS SOLICITORS	E0	E3,500	E0	E3,500	E600	E4,200
MACPHERSON & CO SOLICITORS	E3,600	E0	E0	E3,600	E600	E4,200
P CLARK THOMSON & SON SOLICITORS	E3,600	E0	E0	E3,600	E600	E4,200
RSC SOLICITORS	E0	E4,100	E0	E4,100	E0	E4,100
DEAN & CO	E0	E4,000	E0	E4,000	E0	E4,000
KENNETH F BROWN SOLICITOR	E3,300	E0	E0	E3,300	E600	E3,800
MICHAEL LYON	E0	E3,700	E0	E3,700	E0	E3,700
FREDERICK & CO SOLICITORS	E700	E2,300	E0	E3,100	E500	E3,600
BOYD & CO SOLICITORS	E900	E0	E2,100	E3,000	E400	E3,400
HOWAT ASSOCIATES	E2,900	E0	E0	E2,900	E500	E3,400
PETERKINS ROBERTSON PAUL SOLICITORS	E2,800	E0	E0	E2,800	E500	E3,300
CORRIES SOLICITORS	E2,700	E0	E0	E2,700	E500	E3,200
FERGUSON & WILL SOLICITORS	E2,700	E0	E0	E2,700	E500	E3,200
FERGUSON MACSWEEN & STEWART SOLICITORS	E2,700	E0	E0	E2,700	E500	E3,200
J C BARTLETT & CO SOLICITORS	E2,100	E600	E0	E2,700	E500	E3,200
MORRISONS INC LAMONT MILLER SOLICITORS	E2,700	E0	E0	E2,700	E500	E3,200
DAVID C CLAPHAM SOLICITOR	E2,600	E0	E0	E2,600	E500	E3,100
PETERKIN & KIDD SOLICITORS	E2,600	E0	E0	E2,600	E500	E3,000
SPRANG TERRAS SOLICITORS	E2,500	E0	E0	E2,500	E400	E3,000
WEST ANDERSON & CO SOLICITORS	E1,700	E900	E0	E2,600	E500	E3,000
BREMNER & CO	E0	E2,800	E0	E2,800	E0	E2,800
CLARK FERGUSON SOLICITORS	E1,400	E1,000	E0	E2,400	E400	E2,800
PATRICK FORDYCE SOLICITOR	E0	E2,800	E0	E2,800	E0	E2,800
SIMPSON MACDONALD SOLICITORS	E2,000	E400	E0	E2,300	E400	E2,800
STEVEN QUITHER & CO SOLICITORS	E2,600	E0	E0	E2,600	E200	E2,800
MOWAT HALL DICK SOLICITORS	E2,300	E0	E0	E2,300	E400	E2,700
STRONACHS SOLICITORS	E2,300	E0	E0	E2,300	E400	E2,700
AITKENS SOLICITORS	E2,200	E0	E0	E2,200	E400	E2,500
ROBERT THOMAS & CAPLAN SOLICITORS	E2,100	E0	E0	E2,100	E400	E2,500
AIKMAN RUSSEL & DUNLOP SOLICITORS	E2,000	E0	E0	E2,000	E400	E2,400
BELL & SCOTT SOLICITORS	E2,000	E0	E0	E2,000	E400	E2,400
CAMERON MACAULAY SOLICITORS	E2,000	E0	E0	E2,000	E400	E2,400
CULLEN KILSHAW TLB	E2,000	E0	E0	E2,000	E400	E2,400
J & J MCCOSH SOLICITORS	E2,100	E0	E0	E2,100	E400	E2,400
MCKINNON & CO SOLICITORS	E2,000	E0	E0	E2,000	E400	E2,400
RANKIN & AITKEN SOLICITORS	E1,200	E800	E0	E2,000	E400	E2,400
STEWART WATT & CO SOLICITORS	E2,000	E0	E0	E2,000	E400	E2,400
ROBERT A MACKINNON	E2,300	E0	E0	E2,300	E0	E2,300
HAMILTON WATT & CO SOLICITORS	E1,800	E0	E0	E1,800	E300	E2,100
SHIRRA & CO SOLICITORS	E1,800	E0	E0	E1,800	E300	E2,100
JOHN J SLAVIN SOLICITORS	E0	E1,700	E0	E1,700	E300	E2,000
MACRAE STEPHEN & CO SOLICITORS	E1,700	E0	E0	E1,700	E300	E2,000
A C MORRISON & RICHARDS SOLICITORS	E1,600	E0	E0	E1,600	E300	E1,900
DONALDSON & HENDERSON SOLICITORS	E1,600	E0	E0	E1,600	E300	E1,900
A & R ROBERTSON & BLACK SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,800
C A PETRIE & CO SOLICITORS C/O MORGANS	E1,200	E400	E0	E1,600	E300	E1,800
CALLAN & CO SOLICITORS	E600	E900	E0	E1,500	E300	E1,800
MACGREGOR & CO SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,800
PIERI GRAHAM SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,800
WARNERS SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,800
BISHOPS	E1,400	E0	E0	E1,400	E200	E1,700
HEWATS SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,700
J E P ROBERTSON & SON SOLICITORS	E1,500	E0	E0	E1,500	E300	E1,700
BERRY SCULLION SOLICITORS	E0	E1,400	E0	E1,400	E200	E1,600
MACKENZIE & CORMACK SOLICITORS	E1,400	E0	E0	E1,400	E200	E1,600
MESSRS MACASKILLS SOLICITORS	E1,300	E0	E0	E1,300	E200	E1,600
DEREK PETTIGREW SOLICITORS	E0	E1,500	E0	E1,500	E0	E1,500
MACARTHUR & CO SOLICITORS	E1,300	E0	E0	E1,300	E200	E1,500
MCGEEHAN & COMPANY	E0	E1,500	E0	E1,500	E0	E1,500
LIDDLE & ANDERSON SOLICITORS	E1,100	E0	E0	E1,100	E200	E1,300
MURRAY YOUNG SOLICITORS	E800	E300	E0	E1,100	E200	E1,200
PETER T MCCANN & CO SOLICITORS	E1,000	E0	E0	E1,000	E200	E1,200
BRECHIN TINDAL OATTS SOLICITORS	E900	E0	E0	E900	E200	E1,100
CAMERONS SOLICITORS	E700	E200	E0	E900	E200	E1,100
JOHN MULHOLLAND SOLICITOR	E0	E1,000	E0	E1,000	E200	E1,100
MARSHALL ROSS & MUNRO SOLICITORS	E900	E0	E0	E900	E200	E1,100
KEITH S BOVEY SOLICITORS	E0	E900	E0	E900	E200	E1,000
TODS MURRAY SOLICITORS	E900	E0	E0	E900	E200	E1,000
BANKS & CO	E0	E800	E0	E800	E100	E900
FYFE IRELAND LLP	E800	E0	E0	E800	E100	E900
LOVELLS SOLICITORS	E800	E0	E0	E800	E100	E900
SCOTT ALEXANDER SOLICITORS	E800	E0	E0	E800	E100	E900
BURNSIDE KEMP FRASER ADVOCATES	E700	E0	E0	E700	E100	E800
CLAIRMONT'S SOLICITORS	E700	E0	E0	E700	E100	E800
DE GROOT GILL & CO SOLICITORS	E700	E0	E0	E700	E100	E800
GRANT BROWN LINDSAY SOLICITORS	E700	E0	E0	E700	E100	E800
YUILL & KYLE SOLICITORS	E0	E700	E0	E700	E100	E800
ALISON BAXTER	E600	E0	E0	E600	E100	E700
DOWLE SMITH & RUTHERFORD SOLICITORS	E0	E600	E0	E600	E100	E700
MACMILLAN & CO SOLICITORS	E600	E0	E0	E600	E100	E700
MURRAY LITTLE & KNOX SOLICITORS	E0	E600	E0	E600	E100	E700

CAROL A GARVIE SOLICITOR	£500	£0	£0	£500	£100	£600
DICKSON MCNIVEN & DUNN W.S. SOLICITORS	£500	£0	£0	£500	£100	£600
GILL & CO	£0	£600	£0	£600	£0	£600
JOHN W GILBERTSON SOLICITOR	£500	£0	£0	£500	£100	£600
LAURIE & CO	£500	£0	£0	£500	£100	£600
MACKENZIE & GRANT SOLICITORS	£500	£0	£0	£500	£100	£600
MAITLANDS SOLICITORS	£500	£0	£0	£500	£100	£600
MORRISON & GARDINER SOLICITORS	£500	£0	£0	£500	£100	£600
WRIGHT JOHNSTON & MACKENZIE SOLICITORS	£500	£0	£0	£500	£100	£600
BARRY MCCORMACK & C	£0	£500	£0	£500	£0	£500
D'AMBROSIO SSC SOLICITORS	£500	£0	£0	£500	£0	£500
DREVER & HEDDLE SOLICITORS	£400	£0	£0	£400	£100	£500
GALLAGHER SOLICITORS	£0	£500	£0	£500	£100	£500
MACLAY MURRAY & SPENS SOLICITORS	£400	£0	£0	£400	£100	£500
MCNEILS SOLICITORS	£400	£0	£0	£400	£100	£500
MCVEY & MURRICANE SOLICITORS	£400	£0	£0	£400	£100	£500
WOOD & MUIR SOLICITORS	£400	£0	£0	£400	£100	£500
CAMPBELL CATHCART SOLICITORS	£300	£0	£0	£300	£100	£400
GEORGESONS	£400	£0	£0	£400	£100	£400
HEADRICK INGLIS GLEN & CO SOLICITORS	£400	£0	£0	£400	£100	£400
IAIN MORTON SOLICITOR	£0	£400	£0	£400	£0	£400
LEVY & MACRAE SOLICITORS	£300	£0	£0	£300	£100	£400
MCCOURTS SOLICITORS	£0	£300	£0	£300	£100	£400
NICOLA SMITH SOLICITORS	£300	£0	£0	£300	£100	£400
ALLEN & SHAW SOLICITORS	£200	£0	£0	£200	£0	£300
AUSTINS SOLICITORS	£200	£100	£0	£300	£0	£300
CONNELL & CONNELL SOLICITORS	£300	£0	£0	£300	£0	£300
SUSAN CLARK ASSOCIATES	£0	£300	£0	£300	£0	£300
KEE SOLICITORS	£200	£0	£0	£200	£0	£200
MESSRS CHURCHILL & CO SOLICITORS	£200	£0	£0	£200	£0	£200
MICHAEL A BROWN SOLICITORS	£200	£0	£0	£200	£0	£200
ROBERT TAYLOR SOLICITOR	£0	£200	£0	£200	£0	£200
STIRLING EUNSON & FERGUSON SOLICITORS	£200	£0	£0	£200	£0	£200
A J MORRISON & COMPANY	£100	£0	£0	£100	£0	£100
ALAN K SMITH SOLICITORS	£100	£0	£0	£100	£0	£100
GRIEVE GRIERSON MOODIE & WALKER SOLICITORS	£100	£0	£0	£100	£0	£100
JAMES STEWART & CO SOLICITORS	£100	£0	£0	£100	£0	£100
JOHN R MUIR & CO SOLICITORS	£100	£0	£0	£100	£0	£100
JOHN TAYLOR	£100	£0	£0	£100	£0	£100
MCCARTNEY STEWART SOLICITORS	£100	£0	£0	£100	£0	£100
MCCUSKER COCHRANE & GUNN SOLICITORS	£100	£0	£0	£100	£0	£100
MICHAEL T MCSHERRY SOLICITOR	£0	£100	£0	£100	£0	£100
ROBERT FERGUSON & SONS SOLICITORS	£100	£0	£0	£100	£0	£100
	£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

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