



Oifig an Stiúirthóra um Fhorfheidhmiú Corparáideach
Office of the Director of Corporate Enforcement

Information Notice I/2011/1

**List of ‘Relief’ Decisions issued in 2010
for Insolvent Companies in Liquidation**

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 - b) that any named or associated persons, or any other persons not named, in this document, whether corporate or natural are the subject of investigation, are responsible for any activity, whether irregular or otherwise, or have any liability, whether civil or criminal, under the Companies Acts, 1963-2006 or under any other legislation.

The attached list details the companies for which a report under Section 56 of the Company Law Enforcement Act, 2001 was received by the Director of Corporate Enforcement and in respect of which a decision to grant full relief or relief “at this time” issued in 2010 in accordance with Section 56(2) of that Act. Details of cases where no relief or “partial” relief decisions were made will be published in the ODCE Annual Report following the determination of such cases by the High Court.

These terms denote the following:

“Full Relief”: The Director of Corporate Enforcement has decided under section 56(2) that the liquidator is relieved of his/her legal obligation to apply to the High Court for the restriction of all of the directors of the insolvent company.

“Relief at this Time”: The Director of Corporate Enforcement has decided under section 56(2) that the liquidator is relieved for the present of his/her legal obligation to apply to the High Court for the restriction of all of the directors of the insolvent company. This designation covers the cases envisaged by paragraph 5.5 of ODCE Decision Notice D/2002/3, which reads:

5.5 Additional Time

On receipt of an initial section 56 report, it may be evident that substantial further work requires to be undertaken by the liquidator, before he/she will be in a position to make a restriction application to the High Court. The Director will consider on a case-by-case basis any genuine request from a liquidator for relief under section 56, so that he/she may be afforded additional time to conclude his or her examination of the conduct of the company directors and, in appropriate cases, to prepare properly for a restriction application. Any such relief will only be given in exceptional circumstances, and the Director will specify when he requires the subsequent section 56 report to be submitted. The submission of this subsequent report will, of course, impose an obligation on the liquidator to apply to the court for a restriction order unless relieved of that obligation in accordance with the terms of section 56...

“No Relief” / “Partial relief”. The Director of Corporate Enforcement has decided under section 56(2) that the liquidator is not relieved of his/her legal obligation to apply to the High Court for the restriction of all of the directors of the insolvent company. This arises in circumstances where either the liquidator has not sought to be relieved and ODCE accords with this recommendation or where the ODCE is not fully persuaded by the reasons, which the liquidator had given, as to why he/she ought to be relieved from the obligation of applying to the Court for the directors’ restriction. Cases of Partial Relief are those in which such circumstances apply in respect of some, but not all, of the company’s directors.

It should be noted that the directors covered by the section 56 reports relating to the companies listed in the attached schedule may not necessarily coincide with those directors listed on the Companies Registration Office data base in respect of the same companies.

The consequences of any restriction declaration made by the High Court under section 150 of the Companies Act 1990 would be that a person would be prevented from being a director or secretary or being involved in the formation or promotion of any company unless it was adequately capitalised. In the case of a private company, the capital requirement is €63,487, and in the case of a public company, €317,435. In both cases, the allotted share capital must be paid up in cash.

Further information on the section 56 process is available in ODCE Decision Notice D/2002/3. This may be accessed at http://www.odce.ie/en/media_information_notices.aspx

Office of the Director of Corporate Enforcement

7 February 2011

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| A & B Designs Limited | 300655 | Full Relief |
| A Day To Remember Limited | 287482 | Full Relief |
| A&T Patton Construction Limited | 234372 | Relief at this time |
| A.B.P. Greenogue Builders Providers Limited | 420135 | Full Relief |
| A.E.D. Security Installations Limited | 359827 | Full Relief |
| A1 Drains Limited | 182188 | Full Relief |
| A1 Plastering Limited | 365415 | Relief at this time |
| A1 Valet Master Limited | 432798 | Full Relief |
| Abbey Field Hotel Conference & Leisure Centre Limited | 443849 | Full Relief |
| Abbey Timber Limited | 371973 | Full Relief |
| Aberglen Limited | 208866 | Full Relief |
| Aberwell Limited | 165029 | Relief at this time |
| Able Glazing and Locksmithing Company Limited | 267213 | Full Relief |
| ABPF Developments Limited | 421461 | Relief at this time |
| Academy Of Transport Simulation Limited | 414723 | Full Relief |
| Acres Construction Limited | 335593 | Full Relief |
| Adare Service Station & Deli Limited | 365875 | Full Relief |
| Adem Clothing Limited | 403182 | Full Relief |
| Adventure Signs Limited | 330555 | Full Relief |
| Adwalker Public Limited Company | 268046 | Relief at this time |
| Aeon Developments Limited | 364850 | Full Relief |
| Aergo Leasing Limited | 316801 | Full Relief |
| Aergo Omega Leasing Limited | 414471 | Full Relief |
| Affinity Gifts Limited | 446511 | Full Relief |
| Aids To Independence Limited | 397874 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Airoption Limited | 438229 | Full Relief |
| Airwaves Clothing Limited | 119144 | Full Relief |
| Alcasar Limited | 441688 | Full Relief |
| Alcom Systems & Communications Limited | 307773 | Full Relief |
| Alexdale Limited | 274420 | Full Relief |
| All About Drains Limited | 273340 | Full Relief |
| All About Wood Limited | 389793 | Full Relief |
| All Care Recruitment International Limited | 276783 | Full Relief |
| All Seasons Cleaning Limited | 397572 | Full Relief |
| All Systems Partitions & Ceilings Limited | 295483 | Full Relief |
| Alliance Recruitment Services Limited | 350880 | Full Relief |
| Allied Autospare Limited | 46789 | Full Relief |
| Allspray Equipment Limited | 261993 | Full Relief |
| Allterain Sport Limited | 199872 | Full Relief |
| Alopac Limited | 395342 | Full Relief |
| Alu-Rail (Ireland) Limited | 311099 | Full Relief |
| Amiret Constuction Limited | 305491 | Full Relief |
| AMM Construction Limited | 383442 | Full Relief |
| An Sciobal Limited | 402178 | Full Relief |
| ANF Scaffolding Services Limited | 419038 | Relief at this time |
| Anglo-Irish Imports Ltd | 174951 | Full Relief |
| Annaghkeelaun Construction Limited | 371504 | Full Relief |
| Annsborough Furniture Limited | 379923 | Full Relief |
| Anol Inns Limited | 209374 | Full Relief |
| Anthony Gorman Sports Limited | 344255 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| AOM Enterprises Limited | 351794 | Full Relief |
| Apple Construction Limited | 397627 | Full Relief |
| Applied Flooring Solutions Limited | 432359 | Full Relief |
| Aquant Business Services Limited | 420843 | Full Relief |
| Archeater Limited | 305752 | Relief at this time |
| Architectural Design Accessories Limited | 153699 | Full Relief |
| Arcsoft Limited | 411613 | Full Relief |
| Arden Jewellers Limited | 74490 | Full Relief |
| Ardmell Inns Limited | 454431 | Full Relief |
| Ardnacrushy Mills Limited | 183177 | Full Relief |
| Area Building Limited | 387089 | Full Relief |
| Arena D.A. Limited | 428894 | Full Relief |
| Ari Events Teoranta | 453667 | Full Relief |
| Ark Fashions (Kilkenny) Limited | 453023 | Relief at this time |
| Ark Fashions (Limerick) Limited | 444875 | Relief at this time |
| Ark Fashions (Maynooth) Limited | 449253 | Relief at this time |
| Ark Fashions (Sligo) Limited | 444874 | Relief at this time |
| Ark Retail Outlets Limited | 389697 | Relief at this time |
| Ark Retail TT Limited | 449254 | Relief at this time |
| Arkeen Limited | 199387 | Relief at this time |
| Arramount (Carlow) Limited | 355423 | Full Relief |
| Arramount Dundalk Limited | 419958 | Full Relief |
| Arramount Galway Limited | 371666 | Full Relief |
| Arramount Woodcraft (Clonmel) Limited | 326040 | Full Relief |
| Arrowclear Limited | 397142 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Arte Grafiche Creations Limited | 380589 | Full Relief |
| Asdee Quarry Products Limited | 416695 | Full Relief |
| Aseena Construction Limited | 422804 | Full Relief |
| Ashbrook Electrical Limited | 247651 | Full Relief |
| Ashdale Formwork Limited | 418883 | Full Relief |
| Ashfield College Limited | 135471 | Full Relief |
| Ashfield Computer Training Limited | 270058 | Full Relief |
| Ashford Court Limited | 394861 | Relief at this time |
| Ashland Consultancy Services Limited | 121858 | Full Relief |
| ASMJ Contracting Limited | 441832 | Relief at this time |
| At Your Leisure Limited | 238092 | Full Relief |
| Atlantic Architects Limited | 365500 | Full Relief |
| Atlas Personnel Group Limited | 33076 | Full Relief |
| Atom Music Limited | 377661 | Full Relief |
| Atomic Sports (Irl) Limited | 359859 | Relief at this time |
| Aubergine Limited | 305997 | Full Relief |
| Auscluin Construction Limited | 244158 | Full Relief |
| Auto and Custom Engineering Limited | 407353 | Full Relief |
| Auto Glass Replacements Limited | 56320 | Full Relief |
| Autoplatz Limited | 258806 | Full Relief |
| Autoport Service Station Limited | 442937 | Relief at this time |
| Avantguard Limited | 377937 | Relief at this time |
| Ayleswood Limited | 226374 | Full Relief |
| B & F Select Building Supplies Limited | 255993 | Full Relief |
| B & G Crossan Limited | 381218 | Relief at this time |

***'Full Relief' or 'Relief at this time'
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| B.A. Engineering Limited | 117900 | Relief at this time |
| B.R.Bar & Bistro Limited | 431037 | Relief at this time |
| Babcock Networks Ireland Limited | 328081 | Full Relief |
| Bacchus Wine & Spirit Merchants Limited | 232017 | Full Relief |
| Balak Limited | 93556 | Full Relief |
| Balakan Limited | 426295 | Full Relief |
| Ballinrobe Plumbing & Heating Limited | 359298 | Full Relief |
| Ballyjamesduff Electrical Wholesalers Limited | 134452 | Full Relief |
| Ballymun Plaza Limited | 406611 | Full Relief |
| Ballyneale Children Services Ireland Limited | 421460 | Full Relief |
| Ballyshantum Developments Limited | 386081 | Relief at this time |
| Ballytramon Developments Limited | 385831 | Full Relief |
| Balmaford Limited | 377601 | Relief at this time |
| Bar Help Limited | 334624 | Full Relief |
| Barry O'Brien Windows Limited | 255258 | Full Relief |
| Bathrooms & Tiles Direct Limited | 297627 | Full Relief |
| Bayshreen Limited | 357255 | Full Relief |
| Bazonk Interiors Limited | 345312 | Relief at this time |
| BBCFIAT Limited | 351774 | Full Relief |
| BCW Brockhaus & Allen Limited | 399571 | Relief at this time |
| Beattyhill Services Limited | 306990 | Full Relief |
| Bedminister International Limited | 373749 | Full Relief |
| Belgrave Solutions Limited | 272543 | Relief at this time |
| Bentley Leathers Limited | 388285 | Full Relief |
| Beo Care Limited | 395441 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--------------------------------------|------------------------------|-----------------------------|
| BF Restaurants Limited | 399469 | Full Relief |
| Bittan Limited | 95726 | Full Relief |
| Blackhorse Building Services Limited | 227456 | Full Relief |
| Blackrock JBB Limited | 457627 | Full Relief |
| Blastbeat Limited | 405662 | Full Relief |
| Blasting & Painting Services Limited | 242567 | Full Relief |
| Bluepeter Properties Limited | 41879 | Full Relief |
| Bluesky Investments Limited | 393431 | Full Relief |
| Bobby C TV Limited | 395978 | Full Relief |
| Bodytime Beyond Harmony Limited | 467426 | Full Relief |
| Bodytime Limited | 418297 | Full Relief |
| Bolster C S Limited | 405837 | Relief at this time |
| Boondoogle (Ireland) Limited | 420703 | Full Relief |
| Bormac Limited | 415937 | Full Relief |
| Born Retail Limited | 466637 | Relief at this time |
| Boundto Limited | 317636 | Full Relief |
| Boycestown Construction Limited | 431808 | Full Relief |
| Branmount Limited | 244257 | Relief at this time |
| Brecken Limited | 225682 | Full Relief |
| Breema Limited | 401423 | Full Relief |
| Breffni Healthcare Limited | 418254 | Full Relief |
| Brendan Sharpe Security Limited | 430795 | Full Relief |
| Brendan's Bakery Limited | 400389 | Full Relief |
| Brenell Engineering Limited | 214316 | Full Relief |
| Brennan Autos Limited | 381136 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Brian Hewson Construction Limited | 139404 | Relief at this time |
| Brian Hunt Limited | 156040 | Full Relief |
| Brickfield Motor Company Limited | 83178 | Full Relief |
| Bridgewood Furniture Design Limited | 353069 | Full Relief |
| Britron Limited | 376478 | Full Relief |
| Brocksan Limited | 255191 | Full Relief |
| Bromac Construction Limited | 372439 | Full Relief |
| Brooklands Furniture Limited | 398363 | Full Relief |
| Budget Travel Limited | 51605 | Full Relief |
| Bulfin Pub Interiors Manufacturers Limited | 272564 | Full Relief |
| Bunclody Electrical Contractors Limited | 307063 | Full Relief |
| Burley Limited | 146964 | Full Relief |
| Business Interiors & Design (Bid) Limited | 359718 | Relief at this time |
| Business Watch Security Services Limited | 411768 | Full Relief |
| C & E Value Store Limited | 453424 | Full Relief |
| C & L Carpentry Limited | 398675 | Full Relief |
| C C & G Storage Equipment Limited | 353597 | Full Relief |
| C C Interiors Limited | 397203 | Full Relief |
| C L C College Limited | 365943 | Full Relief |
| C.T.F. Limited | 46570 | Full Relief |
| C.Well Homes Limited | 264384 | Relief at this time |
| C2 Sports Limited | 410371 | Full Relief |
| Cainwhite Piling & Foundations Limited | 276337 | Relief at this time |
| Calimar Ireland Limited | 436601 | Full Relief |
| Calmore Limited | 119230 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Calypso Productions Limited | 221009 | Full Relief |
| Camberley Limited | 182715 | Full Relief |
| Camecile Limited | 447755 | Full Relief |
| Canwest Entertainment International Distribution Limited | 308597 | Full Relief |
| Capane Limited | 290297 | Full Relief |
| Capitol Freight Limited | 238068 | Relief at this time |
| Capture Portraits Limited | 425281 | Full Relief |
| Caranta Limited | 204729 | Full Relief |
| Carey Baths (Ireland) Limited | 365277 | Full Relief |
| Carival Advertising Limited | 209526 | Full Relief |
| Carrickvale Construction Limited | 362085 | Full Relief |
| Carrigdhoun Developments Limited | 378322 | Full Relief |
| Carroll Body Repairs Limited | 436106 | Full Relief |
| Carte Blanche Limited | 413294 | Full Relief |
| Carter Quigley Car Sales Limited | 418240 | Full Relief |
| Caru Fashions Limited | 447618 | Full Relief |
| Casa Interiors (Interiors) Limited | 325231 | Full Relief |
| Caseley Catering Services Limited | 292388 | Full Relief |
| Casey Ballina Limited | 297370 | Relief at this time |
| Casey Castlebar Limited | 10959 | Relief at this time |
| Castle Timber Frame Homes Limited | 358319 | Full Relief |
| Castle Windows Ltd | 186274 | Full Relief |
| Castletroy Park Management Limited | 388560 | Full Relief |
| Cathal Brady Motors Limited | 426982 | Relief at this time |
| Cavan Cuts Limited | 413384 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--------------------------------------|------------------------------|-----------------------------|
| CB Taverns Limited | 460396 | Relief at this time |
| CDG Design Limited | 286401 | Full Relief |
| Cdiscount Retail Limited | 454811 | Full Relief |
| Cecil Keating & Sons Limited | 373456 | Full Relief |
| Cellular Services Limited | 167691 | Relief at this time |
| Celtic Blue Rock (2003) Limited | 377497 | Relief at this time |
| Celtic Careers Limited | 305977 | Full Relief |
| Celtward Limited | 263051 | Full Relief |
| Centrum Products Limited | 333868 | Full Relief |
| CH Management Limited | 362408 | Full Relief |
| CH News Limited | 455701 | Full Relief |
| Chadbury Limited | 158080 | Full Relief |
| Chan and Murphy Limited | 377129 | Full Relief |
| Change Depot Limited | 395044 | Full Relief |
| Chapel Hill Stores Limited | 400968 | Full Relief |
| Charm Italia Limited | 414648 | Full Relief |
| Charterhouse Mortgage Centre Limited | 422312 | Full Relief |
| Chesterbridge Developments Limited | 236166 | Relief at this time |
| Chesterbridge Homes Limited | 364723 | Relief at this time |
| Chicane Interior Design Limited | 278020 | Full Relief |
| Chino Catering Limited | 365580 | Full Relief |
| Chipmaster International Limited | 344854 | Full Relief |
| Choice Textiles Limited | 343883 | Full Relief |
| Ciaran Geoghegan Design Limited | 409803 | Full Relief |
| Cill Dara Plastering Limited | 391065 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| City Ads Limited | 260267 | Full Relief |
| City Centre Accommodation Limited | 462480 | Full Relief |
| Citylink Couriers Limited | 380870 | Relief at this time |
| Claddagh Farms Limited | 453395 | Relief at this time |
| Clean Strike Sports Products Limited | 431046 | Full Relief |
| Cleary Signs & Design Limited | 151120 | Full Relief |
| Clenaware Systems (Ireland) Limited | 310392 | Full Relief |
| Cloister Inns Limited | 467877 | Full Relief |
| Clonmel Photocentre Limited | 177937 | Full Relief |
| Cloughan Homes Limited | 219609 | Relief at this time |
| Cloughvard Limited | 375806 | Full Relief |
| Club Denim (Omni) Limited | 191009 | Relief at this time |
| Club PI Limited | 426537 | Relief at this time |
| Clubko Limited | 457944 | Relief at this time |
| Cno Limited | 384311 | Full Relief |
| Coach House Hotel Limited | 350735 | Relief at this time |
| Cobra Bedding Limited | 282820 | Full Relief |
| Cocoanut Club Limited | 75564 | Full Relief |
| Colin Bell Architects Limited | 427315 | Full Relief |
| College Road Pharmacy Limited | 378934 | Full Relief |
| Colleran Fitted Furniture MFGS Limited | 233287 | Full Relief |
| Comer Cleaning Equipment Limited | 279022 | Full Relief |
| Commercial Warehousing Limited | 87085 | Full Relief |
| Compudesign & Graphics Limited | 263862 | Full Relief |
| Comrad Construction Limited | 382882 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Concept Marketing and Advertising Consultants Limited | 100777 | Full Relief |
| Concinnitty Limited | 382717 | Full Relief |
| Conness Building Services Limited | 424731 | Full Relief |
| Connolly Shoes (Dundalk) Limited | 31376 | Full Relief |
| Conor Govern Hauliers Limited | 408828 | Full Relief |
| Conrad's Café Limited | 403163 | Full Relief |
| Consolidated Electronics Limited | 74884 | Full Relief |
| Container Engineering Ireland Limited | 28154 | Full Relief |
| Containers & Pressure Vessels Limited | 31922 | Full Relief |
| Contemporary Living Limited | 381806 | Full Relief |
| Coolarty Civil Engineering Contractors Limited | 372159 | Full Relief |
| Coolfadda Developers Limited | 355528 | Full Relief |
| Copper Alley Clothing Limited | 228629 | Relief at this time |
| Coral Properties Limited | 387150 | Relief at this time |
| Cork Auto X Change Limited | 378182 | Relief at this time |
| Corkery Plumbing Services Limited | 393064 | Full Relief |
| Corporate Fleet Management Limited | 341008 | Full Relief |
| Corporate Tailor Limited | 434514 | Full Relief |
| Corrib Lodge Holdings Limited | 377921 | Full Relief |
| Corrigan Entertainments Limited | 282934 | Full Relief |
| Cosmic Furniture Design Limited | 319711 | Full Relief |
| Costello Murray And Beaumont Limited | 33748 | Full Relief |
| Cottee Limited | 176992 | Full Relief |
| Countercraft Limited | 391247 | Full Relief |
| Country Door Designs Limited | 363678 | Relief at this time |

'Full Relief' or 'Relief at this time'
Decisions Issued in 2010

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Courtyard Lifestyle Centre Limited | 408694 | Full Relief |
| CR Haulage Limited | 304251 | Full Relief |
| Crannog Homes Limited | 362985 | Full Relief |
| Crasbrom Limited | 326011 | Full Relief |
| Crave Electronics Limited | 448393 | Full Relief |
| Creative Concrete Limited | 375658 | Relief at this time |
| Creative Storage Solutions Limited | 426272 | Full Relief |
| Creative Works Limited | 255823 | Full Relief |
| Cremin Glass & Glazing Limited | 131823 | Full Relief |
| Crinion Brothers Trim Limited | 230768 | Full Relief |
| Cromer Company Limited | 167492 | Full Relief |
| Crownbury Limited | 146075 | Full Relief |
| Crystal Clear Skincare Limited | 408226 | Full Relief |
| Crystal Clear Vending Limited | 360007 | Full Relief |
| Crystal Tiles Wholesale Limited | 303774 | Full Relief |
| CSM Essentials Limited | 399838 | Relief at this time |
| Cyndale Enterprises Limited | 145520 | Full Relief |
| D & A Irish Motoring Limited | 384007 | Full Relief |
| D & E Damp Trays Limited | 214798 | Full Relief |
| D B Decibel Limited | 279698 | Full Relief |
| D. & A. O'Leary Limited | 11602 | Full Relief |
| D.J. Hanley Removals & Storage Limited | 263520 | Full Relief |
| Da Paolo Limited | 475343 | Relief at this time |
| Dalblair Investments Limited | 357472 | Full Relief |
| Dalkey Arts Limited | 263488 | Full Relief |

'Full Relief' or 'Relief at this time'
Decisions Issued in 2010

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Danucci Limited | 400596 | Full Relief |
| Dargle River Builders Limited | 287533 | Full Relief |
| Darjohn Developments Limited | 330940 | Relief at this time |
| Darren Dillon Transport Limited | 454414 | Full Relief |
| Dashaven Limited | 338580 | Relief at this time |
| Datapanel Limited | 164457 | Full Relief |
| David Kennedy And Sons Limited | 333743 | Full Relief |
| Deatek Limited | 398748 | Full Relief |
| Declan Burke Foods Limited | 357061 | Full Relief |
| Delmore Developments Limited | 390330 | Full Relief |
| Delta Travel Limited | 80306 | Full Relief |
| Deltare Support Limited | 315123 | Full Relief |
| Denber Forestry Services Limited | 361937 | Relief at this time |
| Denholme Limited | 88413 | Full Relief |
| Dennehy's Cross Motors Limited | 415744 | Relief at this time |
| Derek Reilly Kitchens & Wardrobes Limited | 343620 | Full Relief |
| Dermot S Cullen Construction Limited | 383230 | Full Relief |
| Deron Limited | 427485 | Full Relief |
| Derryshalagh Publications Limited | 368134 | Full Relief |
| Des Cullen Cars Limited | 450685 | Relief at this time |
| Designflow Spielmanns Limited | 367176 | Full Relief |
| Desmond Leahy Limited | 38210 | Full Relief |
| DG Stores Limited | 438804 | Full Relief |
| DGM Interiors Limited | 366784 | Full Relief |
| DH Plant Hire & Groundworks Limited | 385572 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Dhaka Restaurant Limited | 362029 | Relief at this time |
| Dial A Hose Limited | 436797 | Full Relief |
| Dinotech Limited | 275624 | Full Relief |
| Discount Designer Kitchens Limited | 405457 | Full Relief |
| Dispense & Vending Services Limited | 293552 | Full Relief |
| DK Engineering & Bodywork Limited | 427319 | Full Relief |
| DNFJ Enterprises Limited | 410597 | Full Relief |
| Dobbs and O Brien Limited | 398339 | Full Relief |
| Doheny Design and Project Management Limited | 447272 | Full Relief |
| Domain Furniture Limited | 333309 | Full Relief |
| Domus Arfama Limited | 390389 | Full Relief |
| Donabate Travel Limited | 309271 | Full Relief |
| Donal Foran Builders Limited | 223597 | Full Relief |
| Donal Swift and Associates Limited | 146779 | Full Relief |
| Donaldson Timber Engineering (Ireland) Limited | 371113 | Full Relief |
| Donnybrook Capital Partners Limited | 380553 | Full Relief |
| Donousa Limited | 412018 | Full Relief |
| Doolittles Limited | 378328 | Full Relief |
| Doppler Lifts Limited | 398033 | Relief at this time |
| Dorsal Limited | 401049 | Full Relief |
| Douglas Thornton Associates Limited | 38861 | Full Relief |
| Douglas Wallace Architects & Designers Limited | 149435 | Full Relief |
| Dovedon Limited | 297748 | Full Relief |
| Downey Auto Limited | 302742 | Full Relief |
| Doyles Dial A Home Limited | 375652 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Drapeage Limited | 335907 | Full Relief |
| Dream Hotels Limited | 333230 | Full Relief |
| Dromahair Abbey Accommodation Limited | 339250 | Full Relief |
| Drough Leisure Limited | 448007 | Full Relief |
| Drumlin Media Limited | 426850 | Full Relief |
| Drycreek Limited | 308126 | Full Relief |
| DTM Construction Limited | 382611 | Full Relief |
| Dublin Transport Training Limited | 454043 | Full Relief |
| Duggcon Limited | 421044 | Full Relief |
| Dunbar Clancy Construction Limited | 393282 | Full Relief |
| Dunican High Reach Equipment Limited | 292121 | Relief at this time |
| Dunleer Grove Limited | 341511 | Full Relief |
| Dunphy Despatch Limited | 269867 | Full Relief |
| E.R. Engineering Limited | 334004 | Full Relief |
| Eakins Electrical Contractors Limited | 331290 | Full Relief |
| Eamonn Cunningham Construction Limited | 432149 | Relief at this time |
| East Coast Car Parts Limited | 75806 | Full Relief |
| East Coast Lighting Limited | 332386 | Full Relief |
| Eatoncroft Limited | 254110 | Full Relief |
| Ebrex (Ireland) Limited | 349200 | Full Relief |
| Ecocel Limited | 367376 | Full Relief |
| Ecock Wines & Spirits Limited | 109274 | Relief at this time |
| Eco-Staff Limited | 383960 | Full Relief |
| ED Caher Holding Company Limited | 410983 | Relief at this time |
| Eden Kitchens Limited | 405649 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|------------------------------------|------------------------------|-----------------------------|
| Edge Accessories Limited | 424151 | Full Relief |
| Edgemaster Enterprises Limited | 116033 | Full Relief |
| Egan Restaurants Limited | 452941 | Full Relief |
| Éiretherm Limited | 432217 | Full Relief |
| Electralight Limited | 295313 | Full Relief |
| Elegant John Bathrooms Limited | 300190 | Full Relief |
| Elenco Engineering Limited | 34412 | Full Relief |
| Elevation Interiors Limited | 373612 | Full Relief |
| Elite Innovations Limited | 420794 | Full Relief |
| Ellistown Interiors Limited | 438457 | Full Relief |
| Emac Developments Limited | 385736 | Full Relief |
| EMC Plastering Limited | 413522 | Full Relief |
| Emerald Timber Frames Limited | 403989 | Relief at this time |
| Emerge Properties Limited | 360727 | Full Relief |
| EMG Stores Limited | 446718 | Full Relief |
| Empex Enterprises Limited | 109785 | Full Relief |
| EMS Pizza Limited | 397390 | Full Relief |
| Enersol Holdings Limited | 391640 | Full Relief |
| Engleson Limited | 216452 | Full Relief |
| Enhanced Office Interiors Limited | 366503 | Full Relief |
| Enterprise Sales Company Limited | 230924 | Full Relief |
| Envirofen Limited | 371428 | Full Relief |
| Eriva Limited | 322479 | Full Relief |
| Errol O'Flynn Construction Limited | 368066 | Full Relief |
| Escape Business Solutions Limited | 346813 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Essential Pine Wholesaling Company Limited | 329719 | Full Relief |
| Estalina Wood Products Limited | 137525 | Full Relief |
| E-Stock Ireland Limited | 300674 | Relief at this time |
| Eurodecor Limited | 440231 | Full Relief |
| Europa Litho Services Limited | 370724 | Full Relief |
| Europass Ireland Limited | 203069 | Full Relief |
| European Paint Importers Limited | 380512 | Full Relief |
| Exclusive Real Estate Limited | 410666 | Relief at this time |
| Exigent Limited | 341107 | Full Relief |
| F.K. Aluminium Limited | 111124 | Full Relief |
| Fabrication & Engineering Services Limited | 287872 | Full Relief |
| Fairbanks Pub Limited | 312545 | Relief at this time |
| Fairview Construction Limited | 374738 | Full Relief |
| Falcon Retail Clothing Limited | 415403 | Full Relief |
| Fanning Construction Company Limited | 360329 | Full Relief |
| Fanning Contracting Limited | 305249 | Full Relief |
| Fanning Machine Rentals Limited | 366008 | Full Relief |
| Farm Hill Construction Limited | 359702 | Full Relief |
| Fayette Sales Limited | 282543 | Full Relief |
| FCS Contracts Limited | 344625 | Full Relief |
| Featureline Limited | 132420 | Full Relief |
| Fergus Kelly & Company | 431660 | Full Relief |
| FFF Fitted Furniture Limited | 334402 | Full Relief |
| Financial Directions Limited | 388864 | Full Relief |
| Financial Tradeline Limited | 233572 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Fine Tees Limited | 413959 | Full Relief |
| First Genesis (Ireland) Limited | 384333 | Full Relief |
| Fitzmawn Interior and Tiles Limited | 394441 | Full Relief |
| Flexible Learning Ireland Limited | 147998 | Full Relief |
| FM Style Limited | 421903 | Full Relief |
| FMD Contracts Limited | 386195 | Full Relief |
| Fodhla Printing Company Limited | 7580 | Full Relief |
| Fogarty Heating & Plumbing Supplies Limited | 355112 | Full Relief |
| Foley's Of Clontarf Limited | 244427 | Full Relief |
| Foleys On The Mall Limited | 410969 | Full Relief |
| Fones Direct Telecom Ltd | 241067 | Full Relief |
| Fonoteam Music Limited | 374732 | Full Relief |
| Food Processing Technology Limited | 138949 | Full Relief |
| Formular Building Technology Limited | 326852 | Full Relief |
| Formview Limited | 183968 | Relief at this time |
| Forrest Plant Hire Limited | 351606 | Full Relief |
| Fortune Flooring/Bedding Limited | 200524 | Full Relief |
| Fossa Transport Limited | 277514 | Full Relief |
| Foyle Contracts Limited | 345950 | Full Relief |
| Fradan Limited | 315815 | Full Relief |
| Frameco Limited | 423371 | Relief at this time |
| Frank Knee & Co. Limited | 174812 | Relief at this time |
| Freedom Finance And Mortgages Limited | 441323 | Full Relief |
| Friarstown Developments Limited | 427312 | Full Relief |
| Furnishwell Limited | 46681 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Fusion Contractors Limited | 440581 | Full Relief |
| G & R Window Systems Limited | 237862 | Full Relief |
| Gaf Leasing Limited | 437991 | Relief at this time |
| Gaffney Designworks & Associates Limited | 377256 | Full Relief |
| Gaites Engineering Consultancy Limited | 375864 | Full Relief |
| Galaxy Security Systems Limited | 351096 | Full Relief |
| Gallcoon Investments Limited | 369050 | Full Relief |
| Galleria Designs Limited | 337365 | Full Relief |
| Gallium Limited | 380356 | Full Relief |
| Gallohara Limited | 439222 | Full Relief |
| Gallon Enterprises Limited | 265816 | Full Relief |
| Galvins Wholesale Limited | 366997 | Relief at this time |
| Galway Auto X Change Limited | 366477 | Relief at this time |
| Galway Gas Fire & Stove Company Limited | 272486 | Full Relief |
| Galway Trade Windows Limited | 293291 | Full Relief |
| Ganford Limited | 165959 | Full Relief |
| Gardenart Limited | 348024 | Relief at this time |
| Gartry Homes Limited | 318193 | Full Relief |
| Gary Matthews Developments Limited | 433038 | Full Relief |
| Gavin Bond Electrical Limited | 330068 | Full Relief |
| Gay Murphy Construction Limited | 415365 | Full Relief |
| Gerdando Limited | 240254 | Relief at this time |
| Gillett Distribution Limited | 175684 | Full Relief |
| Gilmartin Insulations Limited | 345676 | Relief at this time |
| Glantarr Limited | 291457 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Glasnevin Kitchens Limited | 261439 | Full Relief |
| Glen Electrical Contractors Limited | 245363 | Full Relief |
| Glenwood Tavern Limited | 122659 | Relief at this time |
| Global Leaders Limited | 408472 | Full Relief |
| Glynn Distribution Company Limited | 26761 | Full Relief |
| Gold Personnel Limited | 338524 | Full Relief |
| Golden Rickshaw Limited | 420514 | Full Relief |
| Goldenlink Homewares Limited | 392946 | Full Relief |
| Gordon Power Limited | 381472 | Full Relief |
| Gorse Landscapes Limited | 388822 | Full Relief |
| Grangeland Homes Limited | 436592 | Full Relief |
| Grant Design Limited | 310834 | Relief at this time |
| Grassick Engineering Limited | 307237 | Full Relief |
| Grassroots Construction & Landscaping Limited | 360847 | Full Relief |
| Grealy Homes Limited | 385783 | Relief at this time |
| Greenbridge Construction Limited | 127318 | Full Relief |
| Grifferhaus Ireland Limited | 354740 | Full Relief |
| Gulfland Traders Limited | 102205 | Relief at this time |
| Gus Fahy & Son Construction (Lisronagh) Limited | 431449 | Relief at this time |
| H.E.Services (Ireland) Limited | 228109 | Full Relief |
| H.Heskin Developments Limited | 395187 | Full Relief |
| H2 O2 Heating Solutions Limited | 409788 | Full Relief |
| Hah Distribution Limited | 362244 | Full Relief |
| Halpin Hire Limited | 376653 | Full Relief |
| Hanrahan's Londis Limited | 264326 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Hanwood Taverns Limited | 462165 | Relief at this time |
| Harcourt College Limited | 455543 | Full Relief |
| Hash 6 Limited | 400180 | Full Relief |
| Haugh Woman Limited | 296178 | Full Relief |
| Haydon Private Clients Limited | 421374 | Relief at this time |
| Hazelmeadow Homes Limited | 413815 | Full Relief |
| HDH Contracting Limited | 427724 | Relief at this time |
| HDS Consultancy Services Limited | 414582 | Full Relief |
| Headway Golf Limited | 256022 | Full Relief |
| Healo Limited | 454921 | Full Relief |
| Healy Power Limited | 440601 | Relief at this time |
| Hearth and Home Limited | 38600 | Full Relief |
| Heaven And Earth Day Spa Limited | 409269 | Full Relief |
| Heaven And Earth Limited | 402974 | Full Relief |
| Heavenly Silhouette Limited | 463662 | Full Relief |
| Hello World Limited | 357183 | Full Relief |
| Hesbro Limited | 439941 | Full Relief |
| Hesnan Limited | 380940 | Full Relief |
| Highfield Painting Contractors Limited | 339496 | Full Relief |
| Hillzah Construction Limited | 276459 | Full Relief |
| HKM Publishing (Ireland) Limited | 373283 | Full Relief |
| Holeshot Limited | 359670 | Full Relief |
| Homeplan Interiors Limited | 354505 | Full Relief |
| Homeplus Limited | 432212 | Full Relief |
| Homestruct Building Services Limited | 415889 | Full Relief |

***'Full Relief' or 'Relief at this time'
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Horse and Country Supplies Limited | 273059 | Full Relief |
| Hotel Newport Limited | 371797 | Full Relief |
| Hunt Foods Limited | 231831 | Relief at this time |
| Hunter Marshall Limited | 285323 | Relief at this time |
| Hydraulic Consultants And Services Limited | 232832 | Full Relief |
| Hydrogram Services Limited | 190061 | Full Relief |
| Hydrologic Water Services Limited | 452618 | Full Relief |
| Hynes & Co. Financial Consultants Limited | 451457 | Full Relief |
| IAM Fleet Training Limited | 264256 | Full Relief |
| Ihouse Limited | 361663 | Full Relief |
| Ilovit Limited | 437537 | Full Relief |
| In Home Entertainment Limited | 392253 | Full Relief |
| Independent Electrical Wholesalers Limited | 227034 | Full Relief |
| Independent Power and Automation Limited | 408926 | Full Relief |
| Ink Communications Limited | 383159 | Full Relief |
| Inky Violet Limited | 438993 | Full Relief |
| Innovada Limited | 280951 | Full Relief |
| Ino Tech Limited | 407559 | Full Relief |
| Inpro Consultancy Limited | 445172 | Full Relief |
| Insero Limited | 376138 | Full Relief |
| Inspiration Office Limited | 432097 | Relief at this time |
| Instinct Technology Limited | 313329 | Full Relief |
| Interactive Acquisition Company Limited | 449349 | Full Relief |
| International Golf Collections Limited | 449320 | Relief at this time |
| International Leisure Design Concepts Limited | 255027 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Intertool (Ireland) Limited | 92155 | Full Relief |
| Invo-Interiors Limited | 381496 | Full Relief |
| Ionad Scruduithe Teoranta | 420447 | Full Relief |
| Ipos Retail 20 Limited | 346555 | Full Relief |
| IPT Educational Courses Limited | 450165 | Full Relief |
| Irish Casino Clubs Limited | 250707 | Relief at this time |
| Irish Dresden Limited | 58495 | Full Relief |
| Irish Title Searches and Mortgages Limited | 383742 | Full Relief |
| Irish Truck N'Tank (Precision Testing) Limited | 307624 | Full Relief |
| Irresistible Hotels Limited | 410852 | Relief at this time |
| Ital Living Importers Limited | 390238 | Full Relief |
| ITG Payphones (Ireland) Limited | 289036 | Full Relief |
| Ivycroft Limited | 243589 | Full Relief |
| J & A Retail Limited | 425528 | Full Relief |
| J & B Lynch Plant Hire Limited | 393486 | Relief at this time |
| J & W Leahy Brothers (Midleton) Limited | 159371 | Full Relief |
| J. D. & M. Plant Hire (Drumlargan) Limited | 116823 | Full Relief |
| J. D. Brian Services Limited | 99932 | Full Relief |
| J.A.F.Construction Limited | 391660 | Relief at this time |
| J.C. Printers Limited | 73499 | Full Relief |
| J.C.H. Hospitality Limited | 381739 | Full Relief |
| J.D.Brian Limited | 53091 | Full Relief |
| J.D.Brian Motors Limited | 82251 | Full Relief |
| J.F.Tanning Distributions Limited | 366442 | Full Relief |
| J.J. Donnellan Limited | 41267 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Jackari Limited | 415864 | Full Relief |
| Jaffa's Restaurant (Drogheda) Limited | 395604 | Full Relief |
| Jaffa's Restaurant (Limerick) Limited | 419484 | Full Relief |
| James Durning (Ballyare) Limited | 86694 | Full Relief |
| James Likely Limited | 56022 | Relief at this time |
| Jason Cunningham UPVC Windows Limited | 371411 | Full Relief |
| Jaz Entertainment Limited | 370899 | Full Relief |
| JBK Haulage Limited | 418585 | Full Relief |
| Jenthorn Limited | 258646 | Full Relief |
| Jestdale Limited | 223676 | Full Relief |
| Jetnova Limited | 301104 | Full Relief |
| Jim Murnane Limited | 98327 | Relief at this time |
| JLD Newsagents Limited | 443836 | Full Relief |
| JM Kenhal Limited | 411129 | Full Relief |
| Jody Ryan Limited | 327346 | Relief at this time |
| John C.O'Flynn & Sons (Banteer) Limited | 293567 | Full Relief |
| John Gannon And Sons Limited | 70952 | Full Relief |
| Johnstown Conservatory Centre Limited | 137870 | Full Relief |
| Jordan Dexter Agencies Limited | 431725 | Relief at this time |
| Joseph Murphy & Sons (Waterford) Limited | 54280 | Relief at this time |
| Joshco Limited | 333306 | Full Relief |
| Joy Clothing Limited | 55346 | Full Relief |
| JP Almax Retail Limited | 416384 | Full Relief |
| JPM Financial Limited | 424495 | Full Relief |
| JS Stores Limited | 392558 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---------------------------------------|------------------------------|-----------------------------|
| Julianstown Motor Centre Limited | 399983 | Full Relief |
| Juralan Limited | 384846 | Full Relief |
| Just Bathrooms Limited | 307642 | Full Relief |
| Justin Donnelly Carpentry Limited | 366563 | Full Relief |
| K.C. Product Placement Limited | 307161 | Full Relief |
| K.C. (Industrial Finishes) Limited | 113838 | Full Relief |
| K.W.C.D.T.Partnership | 258443 | Full Relief |
| Kabana Boutique Limited | 423494 | Full Relief |
| Kadaran Limited | 400704 | Full Relief |
| Kaf Durkin Limited | 351041 | Full Relief |
| Kaizen Property International Limited | 313680 | Relief at this time |
| Kandy Kabin Limited | 342851 | Full Relief |
| Kapada Limited | 406386 | Relief at this time |
| Kay & E Construction Limited | 380120 | Full Relief |
| KC Accommodation Limited | 462479 | Full Relief |
| KC Publishing Limited | 403904 | Full Relief |
| KCC Stone Limited | 384471 | Full Relief |
| KCDLG Forbairt Holdings Limited | 417749 | Full Relief |
| Kearns Holdings Limited | 237704 | Full Relief |
| Keating & Mason Construction Limited | 400280 | Full Relief |
| Keenan Decorators Limited | 197751 | Relief at this time |
| Kelly and Murphy Motors Limited | 388144 | Full Relief |
| Kelly Gunning Estate Limited | 332359 | Full Relief |
| Kelly T.V. Rentals Limited | 43838 | Full Relief |
| Kelsey Manufacturing Limited | 301299 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Keltank Limited | 152711 | Full Relief |
| Kemtech Ireland Limited | 343887 | Full Relief |
| Ken Cabs Manufacturing Limited | 395365 | Full Relief |
| Kenequip Limited | 103926 | Full Relief |
| Kenmare Construction Limited | 165785 | Full Relief |
| Kennedy O'Hagan Limited | 394559 | Relief at this time |
| Key Energy Systems Limited | 299367 | Full Relief |
| Keylogues Fabrication Limited | 336341 | Relief at this time |
| Kilcarty Steelfixing Limited | 373994 | Relief at this time |
| Kilkee Bay Hotel Limited | 289272 | Relief at this time |
| Kilkenny Frozen Food Distributors Limited | 28170 | Full Relief |
| Kilkenny Newspapers Limited | 402039 | Relief at this time |
| Killian JSB Limited | 437949 | Full Relief |
| Kilmurray Plant Hire Limited | 400867 | Full Relief |
| Kilrush Retail Limited | 357776 | Full Relief |
| Kilteragh Construction Limited | 355272 | Full Relief |
| Kingduff Developments Limited | 331459 | Full Relief |
| Kings Road Multi Media Limited | 429794 | Full Relief |
| Kings Valley Hotel Limited | 441819 | Relief at this time |
| Kingscourt Mechanical And Plant Installations Limited | 101379 | Full Relief |
| Kingsland Chinese Restaurant Limited | 84661 | Relief at this time |
| Kingston Marine Ireland Limited | 295206 | Full Relief |
| Kinsale Harbour Resort Developments Limited | 334594 | Relief at this time |
| Kiwi Café Limited | 387290 | Full Relief |
| Klassy Lady Limited | 233707 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Kobrac Air Systems Limited | 328345 | Full Relief |
| KPM Construction Services Limited | 340345 | Full Relief |
| KRM Cafes Limited | 421433 | Full Relief |
| Kylehurst Limited | 207345 | Full Relief |
| Kylemore Cottage Limited | 453640 | Relief at this time |
| Kylemore Inns Limited | 411649 | Relief at this time |
| L.B.J.Limited | 329654 | Full Relief |
| L.Tracey Joinery Limited | 172953 | Full Relief |
| Lacrombs Limited | 176739 | Relief at this time |
| Lanbree Developments Limited | 329787 | Full Relief |
| Laragan Developments Limited | 282565 | Relief at this time |
| Lardan Limited | 342864 | Full Relief |
| Larmar Taverns Limited | 420382 | Full Relief |
| Laser Engineering Limited | 90095 | Full Relief |
| Laura's Bakery Limited | 433306 | Full Relief |
| Lawson Whyte Ltd | 264655 | Full Relief |
| Le Cirque Limited | 452432 | Full Relief |
| Leaf Clothing Limited | 416960 | Full Relief |
| Learn To Dance Limited | 398616 | Full Relief |
| Ledwith Shopfitting Solutions Limited | 403914 | Full Relief |
| Leecourt Limited | 253146 | Full Relief |
| Leercon Limited | 420350 | Full Relief |
| Leinster Timber Gates And Doors Limited | 449100 | Full Relief |
| Leinster Tyre & Alloy Wheel Centre Limited | 431464 | Full Relief |
| Lemongrass FF Kilcullen Limited | 421463 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Lennon Bros. Contract Services Limited | 385420 | Full Relief |
| Leonards Supermarkets Limited | 439130 | Full Relief |
| Leopard Security (Crumlin) Limited | 284902 | Full Relief |
| Let's Talk Tiles Limited | 386174 | Full Relief |
| Levlaw Limited | 376741 | Relief at this time |
| Liam Nolan Construction Limited | 304776 | Full Relief |
| Library Bindings Limited | 17040 | Full Relief |
| Libris Furniture Ireland Limited | 387099 | Full Relief |
| Libris Furniture Limited | 247397 | Full Relief |
| Licious Boutique Limited | 440380 | Full Relief |
| Life Line Nursing Agency Limited | 346965 | Relief at this time |
| Lifestyle I.T. Solutions Limited | 397930 | Full Relief |
| Light Plus Limited | 447403 | Relief at this time |
| Lightbox Multimedia Limited | 379812 | Relief at this time |
| Lighthaus Limited | 340249 | Relief at this time |
| Lighting World Limited | 59689 | Full Relief |
| Limerick Auto X Change Limited | 345351 | Relief at this time |
| Limited Edition Interiors Limited | 431061 | Full Relief |
| Lining Services (Waterford) Limited | 119450 | Relief at this time |
| Linneen Limited | 446760 | Full Relief |
| Liscarton Motor Company Limited | 414373 | Relief at this time |
| Little Black Dress Limited | 432790 | Full Relief |
| Loca Construction Limited | 127520 | Relief at this time |
| Lomac Tiles (Ireland) Limited | 111487 | Relief at this time |
| Lonergan (Clomel) Limited | 113694 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Longford Plumbing Centre Limited | 399550 | Full Relief |
| Looby Brothers Johnstown Limited | 73872 | Full Relief |
| Lorcain Retail and Fuels Limited | 378891 | Full Relief |
| Loughman Waste Equipment Limited | 274270 | Full Relief |
| LRA Limited | 408988 | Relief at this time |
| Lubtex Distribution Limited | 318764 | Full Relief |
| Lynch Roofing Limited | 35199 | Full Relief |
| Lyng Limited | 187810 | Relief at this time |
| M & C Bannon Construction Limited | 397659 | Full Relief |
| M & K Stores Limited | 405454 | Relief at this time |
| M & L Property Holdings Carlow Limited | 439509 | Full Relief |
| M & P McLoughlin Brothers Civil Engineering Limited | 401589 | Full Relief |
| M Com Network Services Limited | 380424 | Full Relief |
| M J L Builders Limited | 398127 | Full Relief |
| M. and L. Machinery Sales (Longford) Limited | 305672 | Full Relief |
| M.D.M. Plant Hire Limited | 391696 | Full Relief |
| M.O.D. Properties Limited | 120296 | Full Relief |
| M.Stones Limited | 303930 | Full Relief |
| M.T.Duggan & Co Limited | 414874 | Full Relief |
| M.T.N. Ryans (Crosspatrick) Limited | 307525 | Full Relief |
| Madec Interiors Limited | 401334 | Full Relief |
| Mady Limited | 410396 | Full Relief |
| Maid for You Limited | 423962 | Full Relief |
| Main Event Catering Limited | 191655 | Relief at this time |
| Main Guard Oil Limited | 380487 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Majestic Showers Ireland Limited | 460497 | Full Relief |
| Makaba Boutique Limited | 439421 | Full Relief |
| Malfar Limited | 241977 | Relief at this time |
| Mann & Connolly Construction Limited | 285699 | Full Relief |
| Marble And Granite Tiles Limited | 397999 | Relief at this time |
| Marcus Ireland Franchise Limited | 421909 | Full Relief |
| Marley Park Pharmacy Limited | 435602 | Full Relief |
| Marlgo Limited | 388648 | Relief at this time |
| Martin Colour Printers Limited | 215343 | Full Relief |
| Martin Kelly Financial Services Limited | 235646 | Full Relief |
| Martin Kirton Limited | 400998 | Full Relief |
| Martin Maher, Plant Hire & Construction Limited | 373204 | Relief at this time |
| Mascot Transport Limited | 208091 | Full Relief |
| Masser Hammond Limited | 314727 | Full Relief |
| Master Fit Out Limited | 449140 | Full Relief |
| Masterack Interiors Limited | 135250 | Full Relief |
| Masterchef's Limited | 129830 | Full Relief |
| Matt Kennedy Plumbing & Heating Limited | 385960 | Full Relief |
| Maurice F. Walsh Carpets Limited | 82306 | Full Relief |
| McCarthy, Shaughnessy & Associates Limited | 366814 | Full Relief |
| McCarthys Fine Food & Wine Centre Limited | 436553 | Full Relief |
| McClure & Manuel Limited | 384913 | Relief at this time |
| McColgan Steel Limited | 336184 | Relief at this time |
| McCormack Electrical Limited | 275729 | Full Relief |
| McCrann Roofing Limited | 324082 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| McDonagh's Electrical (Sligo) Limited | 417066 | Relief at this time |
| McEnroe Kitchens Limited | 253577 | Relief at this time |
| McGillycuddy Aluminium & UPVC Limited | 294345 | Full Relief |
| McGivney Fabrications Limited | 318456 | Full Relief |
| McGovern Pallet Manufacturing Limited | 396758 | Full Relief |
| McLaughlin Developments Limited | 432899 | Full Relief |
| McLoughlin Painting Contractors Limited | 338892 | Full Relief |
| MDE Construction Limited | 434843 | Full Relief |
| MDZ Limited | 401974 | Relief at this time |
| Mecro Company Ireland Limited | 440540 | Full Relief |
| Medway College Limited | 380737 | Full Relief |
| Meg Clothing Limited | 372272 | Full Relief |
| Meghna Limited | 268493 | Full Relief |
| Mentor Mechanical Services Limited | 432602 | Full Relief |
| Merlin Manufacturing (Galway) Limited | 282951 | Relief at this time |
| Metallic Partition Systems Limited | 412060 | Full Relief |
| Micap Encapsulates Limited | 405482 | Full Relief |
| Michael Hanrahan Construction Limited | 291913 | Full Relief |
| Michael Laheen (Construction) Limited | 129283 | Full Relief |
| Michael O'Connell Production Limited | 234148 | Full Relief |
| Michael Woods Electrical Services Limited | 356867 | Full Relief |
| Mid West (Retail) Limited | 350202 | Full Relief |
| Mid West Tiles (Developments) Limited | 343797 | Full Relief |
| Midland Design Services Limited | 154214 | Full Relief |
| Mill Street Coach House Limited | 442502 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---------------------------------|------------------------------|-----------------------------|
| Mint Restaurant Limited | 377380 | Relief at this time |
| Mitchell Furniture Limited | 153327 | Full Relief |
| Mixcare (Ireland) Limited | 402795 | Relief at this time |
| MK Palace Limited | 366627 | Full Relief |
| MK Site Services Limited | 349778 | Full Relief |
| MMB Hotels Limited | 264879 | Full Relief |
| MMF Limited | 211210 | Full Relief |
| Mobilia Limited | 360421 | Full Relief |
| Modern Heating Systems Limited | 350658 | Full Relief |
| Modern Polymer Products Limited | 447422 | Full Relief |
| Modulus Construction Limited | 403244 | Full Relief |
| Mohill Motor Company Limited | 320003 | Full Relief |
| MOK Construction Limited | 420258 | Full Relief |
| Montano Limited | 272576 | Full Relief |
| Monvoy Developments Limited | 276351 | Relief at this time |
| Moorbeg Limited | 142690 | Full Relief |
| Morgan Furniture Design Limited | 125619 | Full Relief |
| Morrisons Retail & Fuel Limited | 455892 | Full Relief |
| Mount Brown Taverns Limited | 438496 | Full Relief |
| Movies & Munchies Limited | 444409 | Full Relief |
| Moxy Clothing Limited | 406218 | Relief at this time |
| Moycarn Leisure Limited | 368737 | Full Relief |
| MPD Marine Limited | 456523 | Relief at this time |
| MPM (Marble & Granite) Limited | 257798 | Full Relief |
| MSA Construction Limited | 416828 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| MSFB Limited | 427353 | Full Relief |
| Mucho Loco Limited | 397811 | Full Relief |
| Mullee Properties Limited | 278150 | Full Relief |
| Mullyknock Developments Limited | 408439 | Full Relief |
| Mulroy Car Sales (Letterkenny) Limited | 276447 | Relief at this time |
| Mundania Company Limited | 273136 | Relief at this time |
| Munster Frozen foods Limited | 162498 | Relief at this time |
| Munster Haulage & Equipment Limited | 382476 | Relief at this time |
| Munster Homes Construction Limited | 239131 | Relief at this time |
| Munster Mills Limited | 63572 | Full Relief |
| Murphy & Lennon Construction Limited | 355862 | Relief at this time |
| Murphy's Rock Limited | 394808 | Relief at this time |
| Murray Paving Limited | 418546 | Full Relief |
| Muskry Construction Limited | 296181 | Full Relief |
| Naas Auto X Change Limited | 454580 | Relief at this time |
| Narvik Limited | 273898 | Full Relief |
| Nason Cleaning Limited | 360526 | Full Relief |
| National Broadband Limited | 435041 | Full Relief |
| National Broadband Services Limited | 445735 | Full Relief |
| National Directories of Ireland Limited | 417919 | Relief at this time |
| National Home Energy Services Limited | 292319 | Relief at this time |
| Navan Building Services Limited | 150905 | Full Relief |
| Navan Tile Design Limited | 356797 | Relief at this time |
| Nedo Properties Limited | 378024 | Full Relief |
| Net Now Limited | 286486 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Network Innovations Limited | 418721 | Full Relief |
| New Classics Limited | 289657 | Full Relief |
| New Oceans Limited | 355872 | Full Relief |
| New Start Recruitment Limited | 305287 | Full Relief |
| Newsround Toycity Limited | 332017 | Relief at this time |
| Nimbus Eserv Limited | 478787 | Full Relief |
| Noel Kinsella and Son Joinery Ireland Limited | 463744 | Relief at this time |
| Noosa Heads Limited | 395919 | Full Relief |
| North East Printers Ltd | 78282 | Full Relief |
| North Eastern Transport Limited | 74861 | Full Relief |
| Northgate Interiors & Developments Limited | 369257 | Full Relief |
| NRG Dimensions Limited | 400097 | Full Relief |
| Numan Limited | 310007 | Full Relief |
| Nutgrove A1 Limited | 174952 | Full Relief |
| Nuwave Design Interiors Limited | 423457 | Full Relief |
| O.C. Furniture Limited | 136646 | Full Relief |
| Oasis Information Systems Limited | 247534 | Full Relief |
| O'Brien Stone Design Limited | 413220 | Full Relief |
| O'Brien Textiles Limited | 75471 | Full Relief |
| O'Brien's Irish Sandwich Bars Limited | 211937 | Relief at this time |
| O'Callaghan Brothers Killarney Limited | 25946 | Full Relief |
| O'Connell Paint Limited | 357429 | Relief at this time |
| O'Connor Technologies Limited | 307412 | Full Relief |
| O'Connors Superjeanstore (Dun Laoghaire) Limited | 87203 | Full Relief |
| O'Donovan International Limited | 191330 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| O'Dwyer & Sons (Contacts) Limited | 190737 | Relief at this time |
| O'Dwyer & Sons Limited | 58519 | Full Relief |
| O'Dwyer Leisure Holdings Limited | 212117 | Relief at this time |
| OfficeBiz Limited | 388758 | Full Relief |
| O'Flynn Plant Hire & Civil Engineering Limited | 455479 | Relief at this time |
| O'Hagan Contract Interiors Limited | 189596 | Relief at this time |
| Okaidi (Ireland) Limited | 429098 | Full Relief |
| Old Court Autos Limited | 426160 | Full Relief |
| Old Court Retail Limited | 433187 | Full Relief |
| Oliver Plunkett Street Pharmacy Limited | 402417 | Full Relief |
| Olm Construction Limited | 373713 | Full Relief |
| Olympic Engineering Limited | 97741 | Full Relief |
| Omegatwo Limited | 315166 | Relief at this time |
| One Base 4 Building Limited | 423152 | Relief at this time |
| O'Neills Foodfare Limited | 377745 | Full Relief |
| OnePlan Building Contractors Limited | 370340 | Full Relief |
| Ope-Tech Limited | 327194 | Full Relief |
| Oran Properties Limited | 306270 | Relief at this time |
| O'Reilly And Company (Roscommon) Limited | 39845 | Full Relief |
| Oriserv Limited | 366762 | Full Relief |
| O'Rourke Property Sales Limited | 245890 | Full Relief |
| Otif Limited | 244183 | Relief at this time |
| Owen Reddy Motor Company Limited | 372086 | Full Relief |
| P & J Casey's (Athlone) Limited | 360573 | Relief at this time |
| P & J Casey's (Carrick-on-Shannon) Limited | 332508 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| P O'Hare Developments Limited | 450564 | Relief at this time |
| P.J. Clonan & Company Limited | 21306 | Full Relief |
| P.J. McCormack & Sons (Fruit Merchants) Limited | 119728 | Full Relief |
| P.M.C. Construction Limited | 187184 | Full Relief |
| P.M.F.Construction Limited | 89555 | Full Relief |
| P.S.T. Construction Limited | 431173 | Full Relief |
| Paddy's Heatshop Limited | 388382 | Full Relief |
| Padraic Kenny Groundworks & Construction Limited | 340913 | Relief at this time |
| Padraig O'Dowd Transport Limited | 299561 | Full Relief |
| Page Services Limited | 211675 | Full Relief |
| Palmece Limited | 355579 | Full Relief |
| Panamania Developments Limited | 439112 | Relief at this time |
| Parbind | 310120 | Relief at this time |
| Parcelcare Limited | 177815 | Full Relief |
| Pariah Clothing Company Limited | 426633 | Full Relief |
| Park Stop & Shop Limited | 424427 | Relief at this time |
| Partridge Lodge Limited | 403643 | Full Relief |
| Pat Keogh Limited | 45535 | Full Relief |
| Pat Russell Haulage Limited | 132145 | Full Relief |
| Paul Cooper Limited | 385191 | Full Relief |
| Paul Hardiman Plant Hire Limited | 418016 | Full Relief |
| Paul's Restaurant Café Limited | 458824 | Full Relief |
| PC Scaffold Limited | 312638 | Relief at this time |
| Peak Technologies Limited | 358865 | Relief at this time |
| Pearse Taverns Limited | 323029 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Peek-A-Boo Nursery Limited | 411652 | Full Relief |
| Pentium Construction Limited | 386323 | Relief at this time |
| Perfect Financial Solutions Limited | 424047 | Full Relief |
| Perfect Mortgages (South East) Limited | 412390 | Full Relief |
| Perfect Mortgages Limited | 404303 | Full Relief |
| Perform Care Limited | 366731 | Full Relief |
| Peter Casey & Sons Limited | 15589 | Relief at this time |
| Peter D. Droney & Associates Limited | 379473 | Relief at this time |
| Peter Farrell Construction Limited | 417084 | Full Relief |
| Peter Flynn Furniture Manufacturing Limited | 312219 | Full Relief |
| Peter McInerney Construction Limited | 424497 | Full Relief |
| Peter Mountaine And Sons Limited | 43927 | Full Relief |
| PF Plastering Contractors Limited | 383143 | Full Relief |
| PF Sports Equipment Limited | 403972 | Full Relief |
| PFL Stores Limited | 407656 | Full Relief |
| Pharmaflow Limited | 382828 | Full Relief |
| Pharmaplus Limited | 386775 | Full Relief |
| Phelan Security Limited | 379530 | Full Relief |
| Philip Murphy Electrical Contractors Limited | 406260 | Full Relief |
| Philip O'Grady Plant Hire Limited | 351171 | Full Relief |
| Phone Card Warehouse Limited | 314185 | Full Relief |
| Picorg Limited | 407437 | Full Relief |
| Pidgeon Design Corporation Limited | 420484 | Full Relief |
| Pinclick Limited | 457652 | Full Relief |
| Pixelbrick Limited | 451666 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Pixels Media Limited | 311788 | Full Relief |
| Plasma Ireland Limited | 193376 | Full Relief |
| Plastwood Industries Limited | 366005 | Full Relief |
| Plaza Developments Limited | 419205 | Full Relief |
| Pod Concerts Limited | 329870 | Relief at this time |
| Pophams Road Pharmacy Limited | 426012 | Full Relief |
| Portland Civil Engineering Limited | 358104 | Full Relief |
| Potters Bar Limited | 333439 | Full Relief |
| Power Beauty Limited | 429246 | Full Relief |
| Powerscourt Arms Hotel (Enniskerry) Limited | 434749 | Full Relief |
| PRC Architects (Ireland) Limited | 353471 | Relief at this time |
| Premier Drains Limited | 436236 | Full Relief |
| Premier Golf Retail Limited | 411142 | Relief at this time |
| Premier Pitches Limited | 361600 | Full Relief |
| Premium Logistics Limited | 380796 | Relief at this time |
| Prima Construction Limited | 422643 | Full Relief |
| Prime Shop Interiors Limited | 108216 | Relief at this time |
| Principles Retail Ireland Limited | 433423 | Full Relief |
| Printbind Limited | 329335 | Full Relief |
| Proctor Electrical Services Limited | 414191 | Full Relief |
| Proform Panels Limited | 396727 | Relief at this time |
| Protech Fire Protection Systems Limited | 428794 | Full Relief |
| Protim Abrasives Limited | 16805 | Relief at this time |
| Provincial Glass & Mirror Limited | 309008 | Full Relief |
| PTP Hire Limited | 380990 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Pulse Communications Limited | 152366 | Full Relief |
| Pure Building Limited | 363317 | Full Relief |
| Purple Ocean Limited | 383916 | Full Relief |
| Purplefire Limited | 357742 | Full Relief |
| Q K Enterprises Limited | 213576 | Full Relief |
| Q.C.M. Limited | 201402 | Full Relief |
| Q.S.E. Limited | 329744 | Full Relief |
| Quaid Fitted Furniture Limited | 316963 | Full Relief |
| Qualcer Limited | 153553 | Full Relief |
| Qualceram Shires Public Limited Company | 260918 | Full Relief |
| Qualitas People Solutions Limited | 374071 | Full Relief |
| Quality Electrical Distributors Limited | 258993 | Relief at this time |
| Quality Haulage Services Limited | 344703 | Full Relief |
| Quality Sealing Supplies Limited | 330554 | Full Relief |
| Quantum Construction Limited | 352974 | Full Relief |
| Quasar Management Services Limited | 344375 | Full Relief |
| Quickfit Insulation Services Limited | 85249 | Relief at this time |
| R.M.K. Transport Limited | 261732 | Full Relief |
| R.P.M. Customised Cars Limited | 434176 | Full Relief |
| R.S. Finishing Systems Limited | 31018 | Full Relief |
| Racecourse Taverns Limited | 465077 | Full Relief |
| Rathboy Developments Limited | 401313 | Relief at this time |
| Ray O'Brien (Motors) Limited | 235952 | Relief at this time |
| RC Pharmacies Limited | 421547 | Full Relief |
| Rebel Bar Company Limited | 349834 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Reds On The Green Limited | 336041 | Relief at this time |
| Reilly & Jennings Developments Limited | 212793 | Full Relief |
| Rekoil Limited | 303407 | Full Relief |
| Renaissance Tiling Limited | 388671 | Full Relief |
| Reynair (Ireland) Limited | 156550 | Full Relief |
| Reynair Limited | 339252 | Full Relief |
| Richard Falvey & Company Limited | 126197 | Full Relief |
| Richard Mockler Limited | 328611 | Relief at this time |
| Richmond Building And Shop Fitting Company Limited | 119703 | Full Relief |
| Richmond Furniture Designs Limited | 290852 | Full Relief |
| Ricky Oils Limited | 133796 | Full Relief |
| RJ Hygiene Limited | 342760 | Full Relief |
| Roche Design & Build Limited | 151486 | Full Relief |
| Rochford Bathrooms and Tilings Limited | 363613 | Full Relief |
| Rochise Developments Limited | 318633 | Full Relief |
| Roclad Limited | 227542 | Full Relief |
| Rodney Marsh Electrical Limited | 345852 | Full Relief |
| Ross Technical Services Limited | 310414 | Relief at this time |
| Rosbank Limited | 344889 | Full Relief |
| Rowan Heath Limited | 195991 | Full Relief |
| RQB Limited | 395186 | Relief at this time |
| RT Steel And Cladding Services Limited | 389277 | Full Relief |
| Ruane Maintenance Services Limited | 412185 | Full Relief |
| Ruswall Limited | 411131 | Full Relief |
| S & B Central Contract Cleaners Limited | 244789 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|-------------------------------------|------------------------------|-----------------------------|
| S & G Boland Limited | 369311 | Full Relief |
| S & P (Ireland) Limited | 302700 | Relief at this time |
| S 2 Automart Limited | 394715 | Relief at this time |
| S. & D. Security Devices Limited | 73522 | Full Relief |
| Sagamu Developments Limited | 291481 | Relief at this time |
| Salsowart Limited | 390272 | Relief at this time |
| Samo Dobro Limited | 414704 | Relief at this time |
| San Drogo (Moycullen) Limited | 459944 | Full Relief |
| Sancian (Interiors) Limited | 444479 | Relief at this time |
| Sandhart Limited | 308649 | Full Relief |
| Sandystream Developments Limited | 326409 | Full Relief |
| Sante Medical Limited | 444672 | Full Relief |
| Sarah J's Limited | 354216 | Full Relief |
| Sarah's Accessories Limited | 374021 | Full Relief |
| SB Metal Studding Limited | 331920 | Full Relief |
| Scarlet Taverns Limited | 382777 | Full Relief |
| Schmitter (Ireland) Limited | 125040 | Full Relief |
| Scottflooring (Goresbridge) Limited | 452906 | Full Relief |
| Scudding Clouds Limited | 372993 | Full Relief |
| SDA O'Flynn Architects Limited | 99508 | Full Relief |
| SDA Supermarket Limited | 395235 | Full Relief |
| Sean Flanagan Limited | 367160 | Full Relief |
| Sean Kiernan Limited | 170516 | Relief at this time |
| Sean McDermott Tarmac Limited | 404393 | Full Relief |
| Second Chance Finance Limited | 432651 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Securazone Manhour Limited | 377730 | Full Relief |
| Securispeed Inter-City Wexford Limited | 371725 | Full Relief |
| Select Hardwood Flooring Limited | 192302 | Full Relief |
| Select Personnel Limited | 362243 | Full Relief |
| Select Wines Limited | 263634 | Full Relief |
| Seno Hotel & Property Company Limited | 388101 | Full Relief |
| Shakespeare Signs Limited | 369422 | Full Relief |
| Sign A Rama Limerick Limited | 423845 | Full Relief |
| Sign Control Limited | 351137 | Full Relief |
| Simon Walsh Electrical Limited | 272715 | Relief at this time |
| Simple Simon (Natural Foods) Limited | 225481 | Full Relief |
| Simpsons Office & Print Limited | 339498 | Full Relief |
| Site Project Contractors Limited | 280086 | Relief at this time |
| Site Work Contractors Limited | 261442 | Relief at this time |
| Sitelab Limited | 349603 | Full Relief |
| SJP Accommodation Limited | 448917 | Full Relief |
| Skketch Contemporary Design Limited | 387085 | Full Relief |
| Skon Limited | 411872 | Full Relief |
| Sky Developments Limited | 237764 | Full Relief |
| Slaney Valley Contractors Limited | 332747 | Full Relief |
| Smart Broadband Limited | 378281 | Full Relief |
| Smart Fundraising Limited | 337379 | Full Relief |
| Smart Mobile Limited | 338902 | Full Relief |
| Smart Telecom Direct Limited | 336896 | Full Relief |
| Smart Telecom Finance Limited | 398758 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Smart Telecom PLC | 138728 | Full Relief |
| SMSP Construction Limited | 394933 | Relief at this time |
| Solire Limited | 391473 | Full Relief |
| Solo Too Limited | 373887 | Full Relief |
| SOS School of Sales Limited | 377203 | Full Relief |
| Soul Designs Limited | 348895 | Full Relief |
| Source Wired Solutions Limited | 397247 | Full Relief |
| South County Developments Limited | 387170 | Relief at this time |
| SP Fashions Limited | 376562 | Full Relief |
| Specialised Transportation Services Limited | 185633 | Full Relief |
| Spectra Photo (Retail Co.) Limited | 94215 | Relief at this time |
| Spinners Townhouse Limited | 452116 | Full Relief |
| Spirit HB Company Limited | 390398 | Full Relief |
| Sportsworld Limited | 178356 | Full Relief |
| Stodge Enterprises Limited | 409429 | Full Relief |
| Stone Finishes Supply Limited | 299383 | Full Relief |
| Stonefixing Services Limited | 128434 | Full Relief |
| Stonepark Restaurant Limited | 347870 | Full Relief |
| Stones Transport Limited | 293363 | Full Relief |
| Stopwell Investments Limited | 375011 | Full Relief |
| Strand Electric (Waterford) Limited | 109284 | Relief at this time |
| Style Tile & Bathrooms Limited | 356600 | Relief at this time |
| Sugarloaf Tool Hire Limited | 359676 | Full Relief |
| Suki Clothing Limited | 406830 | Full Relief |
| Sumo Multimedia Limited | 384908 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Suncroft Engineering Limited | 242393 | Full Relief |
| Sunshine Community Training and Information Technology Centre Limited | 364834 | Full Relief |
| Surecrest Limited | 279157 | Full Relief |
| SV Imaging Limited | 459169 | Relief at this time |
| Swanard Properties Limited | 376459 | Relief at this time |
| Swissco Limited | 48329 | Full Relief |
| Switchcom Holdings Limited | 264684 | Full Relief |
| Switchcom Limited | 277109 | Full Relief |
| Symtech Systems And Products Limited | 349167 | Full Relief |
| T & G Somers Limited | 329157 | Relief at this time |
| T & T Combined Services Limited | 459218 | Full Relief |
| T& P Homes Limited | 298093 | Full Relief |
| T. and A. Restaurant Limited | 110859 | Full Relief |
| T.P. Wallace Construction Limited | 55953 | Full Relief |
| Tara's Handmade Quality Foods Limited | 361627 | Relief at this time |
| Tarbrook Developments Limited | 319187 | Relief at this time |
| Tasty Kitchen Limited | 280887 | Relief at this time |
| TBM Geosolutions Limited | 397860 | Full Relief |
| Teaben Limited | 445593 | Full Relief |
| Teach Iorrais Teoranta | 280723 | Relief at this time |
| Team Incentives Limited | 346414 | Full Relief |
| Technological Resources International Limited | 180091 | Full Relief |
| Temple Construction Limited | 355728 | Full Relief |
| Teoroma Trading Limited | 255015 | Full Relief |
| Terence McCarthy Building Limited | 300220 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| TF Central Limited | 414044 | Full Relief |
| The Alternative Pizza Co. Limited | 389281 | Full Relief |
| The Art Department Limited | 114657 | Full Relief |
| The Bedstore Limited | 427341 | Full Relief |
| The Biz Superstore Limited | 411003 | Relief at this time |
| The Centre Point Group Limited | 287738 | Full Relief |
| The Des Inn Limited | 377102 | Relief at this time |
| The Dolmen Hotel Group Limited | 331980 | Full Relief |
| The Farm Media Group Limited | 356302 | Relief at this time |
| The Fo Lum Limited | 386431 | Full Relief |
| The Gastro Pub Company Limited | 415704 | Full Relief |
| The Grill And Grape Restaurants Limited | 450319 | Relief at this time |
| The Irish Pub Company Limited | 178039 | Full Relief |
| The Jean Scene (Ireland) Limited | 251255 | Relief at this time |
| The Larkin Partnership Limited | 207661 | Relief at this time |
| The Lypton Village Company Limited | 390291 | Full Relief |
| The Malting Tower Bar and Grill Limited | 445606 | Full Relief |
| The Mobile Communication Station Limited | 395369 | Full Relief |
| The Open Book Company Booksellers Limited | 335544 | Full Relief |
| The Park Café Catering Limited | 452300 | Full Relief |
| The Pier (Retail) Ireland Limited | 377640 | Full Relief |
| The Pure H2O Company (Ireland) Limited | 364339 | Relief at this time |
| The Recruitment Directors Limited | 428103 | Full Relief |
| The Shoe Studio Ireland Limited | 433422 | Full Relief |
| The Stonewarehouse Limited | 420920 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| The Travel Collection Limited | 373512 | Full Relief |
| The Vanilla House Limited | 434737 | Full Relief |
| The Watermarque Hotel Limited | 430935 | Full Relief |
| Thenet Limited | 322478 | Relief at this time |
| Thomas Read Holdings Limited | 191749 | Relief at this time |
| Thompsons Air Systems Limited | 213487 | Full Relief |
| Thornbeirne Limited | 439078 | Full Relief |
| Thurles Mobile Phone Company Limited | 416044 | Full Relief |
| Tierney Kitchen Cabinet Manufacturers Limited | 337786 | Relief at this time |
| Tiffany's Restaurant Limited | 442725 | Full Relief |
| Tighte Teolaí Adhmaid Teoranta | 407771 | Full Relief |
| Tile Factory Cash & Carry Limited | 411224 | Relief at this time |
| TKB & Associates Limited | 304208 | Full Relief |
| Tlachta Developments Limited | 386895 | Relief at this time |
| TLN Building Trade Supplies Limited | 454010 | Full Relief |
| Tobrico Limited | 403440 | Relief at this time |
| Tom Canavan Motors Limited | 137096 | Full Relief |
| Tom Dale Car Sales Limited | 202656 | Full Relief |
| Tom Hogan Motor Group | 127533 | Relief at this time |
| Tom Hogan Motors (Oranmore) | 452960 | Relief at this time |
| Tom McEvaddy Property Co. Limited | 383639 | Relief at this time |
| Tommy's Wonderland (Northside) Limited | 370686 | Relief at this time |
| Tommy's Wonderland Limited | 340586 | Relief at this time |
| Tonara Limited | 396195 | Relief at this time |
| Tonibro Limited | 398358 | Full Relief |

'Full Relief' or 'Relief at this time'
Decisions Issued in 2010

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Tony Gough Joinery Limited | 449012 | Full Relief |
| Tony Keegan Limited | 97051 | Relief at this time |
| Toolin Travel Limited | 48567 | Full Relief |
| Top Car Automall Limited | 403888 | Relief at this time |
| Top Tiles Limited | 268359 | Full Relief |
| Topart Limited | 438250 | Full Relief |
| Tor Mor Construction Limited | 436629 | Relief at this time |
| Total Document Services Limited | 277293 | Full Relief |
| Total Integrated Services Limited | 298708 | Full Relief |
| Tower View Kitchens Limited | 424513 | Full Relief |
| Trade Vehicle Distributors Limited | 405026 | Full Relief |
| Tradebrands Distribution Limited | 424333 | Full Relief |
| Transform Woodflooring Limited | 378064 | Full Relief |
| Traynor O'Toole Architects Limited | 407117 | Full Relief |
| Treasureyourpics Limited | 213700 | Full Relief |
| Tribe Direct Sales And Marketing Limited | 379004 | Relief at this time |
| Tribe Sales And Marketing Limited | 372827 | Relief at this time |
| Trinity Plaza Limited | 300607 | Relief at this time |
| Tristway Limited | 248440 | Relief at this time |
| Triumph Distribution Limited | 116836 | Relief at this time |
| Trowell Developments Limited | 398727 | Full Relief |
| True Windows Limited | 388053 | Full Relief |
| Trust Contracts Limited | 330428 | Relief at this time |
| Trux Transport Limited | 35950 | Full Relief |
| Tryst Property Management Company Limited | 415569 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Tuam Graney Roofing & Carpentry Limited | 344888 | Full Relief |
| Turing Limited | 370780 | Full Relief |
| Tusker Architectural Steel Limited | 351608 | Full Relief |
| Ultra Light Design Limited | 387060 | Full Relief |
| Unique Ceramics Limited | 197467 | Relief at this time |
| Unique Dining Limited | 399188 | Full Relief |
| Vac Air Limited | 309101 | Full Relief |
| Van Der Does Group Limited | 447295 | Full Relief |
| Van Equip Limited | 306546 | Full Relief |
| Vantive Holdings Limited | 285732 | Relief at this time |
| Vecchio (Wicklow) Limited | 185303 | Full Relief |
| Venice Fabrics Limited | 356273 | Full Relief |
| Venice Products Limited | 274387 | Full Relief |
| Vermont Enterprises Limited | 144044 | Full Relief |
| Vicarious Venture Visions Limited | 413322 | Full Relief |
| Viking P.V.C.U. Systems Limited | 261140 | Full Relief |
| Villa Construction Limited | 303160 | Full Relief |
| Vincent Hehir Fitted Furniture Limited | 409503 | Relief at this time |
| VJ'S World Of Home Fitness Equipment Limited | 369584 | Full Relief |
| Voice Provincial Newspapers Limited | 426856 | Relief at this time |
| V-Tech Developments Limited | 423176 | Full Relief |
| W. O'Neill & Sons Builders (Cork) Limited | 267366 | Full Relief |
| W. Richardson Limited | 226229 | Full Relief |
| Wallbeds of Ireland Limited | 252038 | Full Relief |
| Walsh Maguire & Co. Limited | 344536 | Relief at this time |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|--|------------------------------|-----------------------------|
| Warrendene Manufacturing Limited | 354790 | Full Relief |
| Watch Dog Security Services Limited | 294592 | Full Relief |
| Waterhaus Ceramics Limited | 382040 | Relief at this time |
| Waybeam Limited | 290088 | Full Relief |
| Web Creative Services Limited | 291859 | Full Relief |
| Webapp Technology Limited | 394527 | Relief at this time |
| Weber Sensors Ireland Limited | 56127 | Full Relief |
| Webtronics Limited | 423646 | Relief at this time |
| Welby Roofing Limited | 416506 | Full Relief |
| West Coast Scaffolding Services Limited | 392822 | Full Relief |
| West Cork Stainless Steel Fabrication Limited | 349304 | Full Relief |
| West Plant Contracts Limited | 355320 | Full Relief |
| Westcan Developments Limited | 205026 | Relief at this time |
| Westcoast Security Supplies Limited | 425374 | Relief at this time |
| Westland Motor Group Limited | 325148 | Full Relief |
| Wheelz Direct Limited | 406038 | Full Relief |
| White Bishop Cars Limited | 237011 | Full Relief |
| Whitepark Developments Limited | 300742 | Relief at this time |
| Wicklow Electrical Wholesale Limited | 153686 | Full Relief |
| Wikimi Limited | 131116 | Full Relief |
| Wildwave Limited | 376676 | Full Relief |
| William Mooney And Sons Limited | 82443 | Relief at this time |
| William Sisk Plastering Limited | 394686 | Full Relief |
| William Woods Transport Limited | 338060 | Full Relief |
| Willie Dempsey Builders Limited | 386553 | Full Relief |

***‘Full Relief’ or ‘Relief at this time’
Decisions Issued in 2010***

| <i>Company Name</i> | <i>Company Number</i> | <i>Decision Made</i> |
|---|------------------------------|-----------------------------|
| Windmill Developments Limited | 365077 | Full Relief |
| Windsor Office Supplies Limited | 378872 | Full Relief |
| Windsor Tiles Limited | 347781 | Full Relief |
| Winspan Limited | 279967 | Relief at this time |
| Winston Marketing Limited | 389054 | Full Relief |
| Wishford Limited | 305594 | Relief at this time |
| Wood In Design Limited | 332855 | Full Relief |
| Wood Plus Ireland Limited | 448386 | Full Relief |
| Woodrock Development Limited | 381220 | Full Relief |
| Woodstown Shopfitting Limited | 401906 | Full Relief |
| Workspirit Interiors Limited | 370621 | Relief at this time |
| Worldwide Asset Management Limited | 427219 | Full Relief |
| Wynnwals Limited | 362427 | Relief at this time |
| Xancom Limited | 370383 | Full Relief |
| XL Leisure Group (Ireland) Limited | 425129 | Full Relief |
| Zan Fashions Limited | 361197 | Full Relief |
| Zaria Corporation Limited | 194650 | Full Relief |
| Zavvi Retail (Ireland) Limited | 122628 | Full Relief |
| Zebra The Childrens Trading Company Limited | 394837 | Full Relief |
| Zuccini Café and Restaurant Limited | 312280 | Relief at this time |
| Zyder Plastics Limited | 337824 | Full Relief |