



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

Information Notice I/2010/1

**List of ‘Relief’ Decisions issued in 2009
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, 1963-2009 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 2009 in accordance with Section 56(2) of that Act. Details of cases where no relief or “partial” relief decisions were made are 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_decision_notices.aspx

Office of the Director of Corporate Enforcement
31 March 2010

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
A and P Transport Limited	422235	Relief at this time
A.P. Tobin Construction Limited	72429	Relief at this time
A.S.A.P. Recruitment Limited	399351	Full Relief
Abel Logistics Limited	366157	Full Relief
Able Glazing and Locksmithing Company Limited	267213	Relief at this time
Able Recruitment Limited	317598	Full Relief
Above All (Attic Conversions) Limited	317291	Full Relief
Academist Engg. Co. Limited	80206	Full Relief
ACB Forestry Contractor Limited	335608	Full Relief
Adams Technical Solutions Limited	232119	Full Relief
Admiral Carpentry Limited	417783	Full Relief
Adscott Limited	403205	Full Relief
Advanced Cosmetic Surgery Limited	275689	Relief at this time
Advanced Window and Glass Technology Limited	407320	Full Relief
Aiesha Limited	414525	Full Relief
All Care Recruitment International Ltd	276783	Relief at this time
All- Purpose-Stone Limited	240178	Relief at this time
Allendale Furniture Limited	366370	Full Relief
Allterain Sport Limited	199872	Relief at this time
Alustan Building Contractors Limited	422137	Full Relief
AMCD Developments Limited	396496	Full Relief
Andrew Cox Limited	419437	Full Relief
Andrews Graphic Systems Limited	98999	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Ankerdine Limited	100984	Full Relief
Aolo Hotels Limited	435060	Full Relief
APX Limited	371501	Relief at this time
Ardfinnan Oil Limited	306061	Relief at this time
Ardin Distributors Limited	360528	Full Relief
Argent Mouldings Limited	194994	Full Relief
Arthur Ring and Sons Limited	25498	Full Relief
Ascot Windows and Conservatories Ltd	420837	Full Relief
Ashcoin Fit-Out Limited	336031	Relief at this time
Ashcoin Limited	306189	Relief at this time
Ashington Investments Limited	307001	Full Relief
A-Spec Construction Limited	419729	Full Relief
Asphalt Roof Technology Limited	363922	Relief at this time
Aston Carpets Limited	385136	Full Relief
Attire for Business Limited	337503	Full Relief
Autopoint Trim Limited	87903	Full Relief
Aya Corporation Limited	300578	Full Relief
B and E Furniture Manufacturers Ltd	282027	Full Relief
B and J Wine Trading Limited	407875	Full Relief
B.P.P.W. Limited	386437	Full Relief
Balbradagh Developments Limited	286798	Relief at this time
Balgriffin Patio Centre Limited	116507	Full Relief
Ballybrit Catering Enterprises Ltd	398133	Full Relief
Ballybrit Retail Enterprises Limited	398134	Full Relief
Ballymun Plaza Limited	406611	Relief at this time

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Bandon Double Glazing Co. Limited	301135	Relief at this time
Bar None Limited	333437	Full Relief
Bathroom Creations Limited	407085	Full Relief
Batu Limited	161341	Full Relief
Bayblinds Limited	438918	Full Relief
BBCFIAT Limited	351774	Relief at this time
Beacon South Bar and Restaurant Ltd	431167	Full Relief
Big Picture Solutions Limited	283166	Full Relief
Big River Limited	332007	Full Relief
BK Construction Limited	301252	Full Relief
Blackrock Ambulance Service (Cavan) Limited	316898	Full Relief
Blackrock Ambulance Services Ltd	315703	Relief at this time
Blacks Snooker Club Limited	361491	Full Relief
Bleedin Deadly Limited	259773	Full Relief
Blue Ireland Beauty and Tanning Ltd	387081	Full Relief
BNE Haulage Limited	436603	Full Relief
Brady and Walsh Franchise Limited	398908	Full Relief
Brady Formwork Limited	336930	Full Relief
Bravo Group Limited	372939	Full Relief
Brendan Bridgeman Building Contractors Limited	314319	Full Relief
Brendan Duffy Construction Limited	57685	Full Relief
Brendan's Bakery Limited	400389	Relief at this time
Broadstone Capital Group Limited	320996	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Broadstone Fund Management Ltd	344343	Full Relief
Broadstone Trading Services Ltd	337261	Full Relief
Brooklane Developments Limited	378809	Full Relief
Burke and Lynch Limited	355966	Full Relief
Burwoods Limited	13292	Full Relief
C and C Stonework Limited	411001	Full Relief
C and V Enterprises Limited	362887	Full Relief
C L C College Limited	365943	Relief at this time
C Therm Limited	428771	Full Relief
C.F. Mechanical Services Limited	262558	Full Relief
C.H.Rads Limited	116941	Full Relief
Cairde Taverns Limited	432410	Full Relief
Calderidge Associates Limited	300305	Full Relief
Callan Sawmills Limited	130750	Full Relief
Calmorey Limited	419916	Relief at this time
Capital Eyes Holdings Limited	379900	Full Relief
Care International Limited	176055	Full Relief
Carnisle Excavations Limited	207292	Full Relief
Carrick-Ann Limited	373003	Full Relief
Carrickvale Construction Limited	362085	Relief at this time
Carrig Truck and Plant Limited	328349	Full Relief
Carvanna Properties Limited	341582	Full Relief
Castle Drylining and Insulation Services Limited	384953	Relief at this time
Castle Drylining Holdings Limited	391656	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Castlefield Developments Limited	349776	Full Relief
CDM Steel Limited	300129	Full Relief
Cecil Keating and Sons Limited	373456	Relief at this time
Cedarlease Limited	281539	Full Relief
Celotec Limited	147221	Full Relief
Celtic Atlantic Salmon (Killary) Ltd	379650	Full Relief
Celtic Boxes Limited	200305	Full Relief
Celtic Flame Limited	370305	Full Relief
Central Audio Visual Systems Ltd	447084	Full Relief
Ceraware Limited	202627	Full Relief
Chambourg Catering Limited	213113	Full Relief
Chris Carey Callan Limited	120697	Full Relief
Chris Ryan Architects Limited	394776	Full Relief
Christopher Flynn and Associates Ltd	376726	Full Relief
City Mix Limited	423672	Full Relief
City West Wrought Iron Limited	328185	Full Relief
Classic Gardens By John Smyth Ltd	423410	Full Relief
Clean Build Limited	385428	Full Relief
Clondalkin Personnel Limited	76132	Full Relief
Club Denim Limited	386147	Full Relief
Cno Limited	384311	Relief at this time
Codeway Limited	281290	Full Relief
Colhoun Joinery Products Limited	396467	Full Relief
Coma Limited	107161	Full Relief
Comberton General Trading Limited	325747	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Computer Integrated Manufacturing Systems Limited	132091	Relief at this time
Conai Designs [Ireland] Limited	354335	Full Relief
Conness Building Services Limited	424731	Relief at this time
Contact Recruitment Limited	242436	Full Relief
Context Security Systems Limited	363243	Full Relief
Continental Windows Limited	407266	Full Relief
Coolemaine Developments Limited	381562	Full Relief
Corcia Print and Design Limited	371232	Full Relief
CPS Crime Prevention Solutions Ltd	373433	Relief at this time
Craddockstown Construction Ltd	333140	Full Relief
Crann Iorrais Teoranta	125172	Relief at this time
Crannock Fabrications Limited	278844	Full Relief
Cressvu Limited	403266	Full Relief
Crisp Restaurant Limited	393568	Full Relief
Cronan Nagle Construction Limited	305687	Full Relief
Croskell Limited	432422	Full Relief
Crystal Tiles Wholesale Limited	303774	Relief at this time
Cusp Point Software Limited	353578	Full Relief
D and D Luxury Bathrooms Limited	422722	Full Relief
D J Ryan Concrete Limited	418219	Full Relief
D.O.R. Construction Limited	127824	Full Relief
D.W.P. Paint Supplies Limited	405279	Full Relief
Danalova Limited	444083	Full Relief
Davcar Building Contractors Limited	450007	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
DB Martello Construction Limited	390824	Full Relief
DDRA Limited	334794	Full Relief
Deatek Limited	398748	Relief at this time
Declan Byrne PVC Limited	338178	Relief at this time
Degmur Limited	395123	Full Relief
Degmur Longford Limited	423045	Full Relief
Degmur Zest Limited	450639	Full Relief
Delgrey Kitchens Limited	234309	Full Relief
Delta Trans Limited	219106	Full Relief
Denholme	88413	Relief at this time
Denis Finn Limited	98145	Full Relief
Dermot Tougher Transport Limited	412056	Full Relief
Devco Construction Limited	400571	Full Relief
Device Deployment Limited	356849	Full Relief
Devwells Limited	223143	Full Relief
DGM Interiors Limited	366784	Relief at this time
Diamond Groundworks Limited	427786	Full Relief
Digital Animation Limited	389881	Relief at this time
Digpran Limited	422104	Full Relief
DM Jade Holdings Limited	425625	Full Relief
DMC Trans Limited	421951	Full Relief
Dobbs and O Brien Limited	398339	Relief at this time
Dobspud Limited	407611	Full Relief
Docosoft Limited	170559	Full Relief
Doheny Grain and Milling Systems Ltd	231316	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Domain Furniture Limited	333309	Relief at this time
Dome Haven Limited	280503	Full Relief
Donnelly's Flowers Imports Limited	254179	Full Relief
Doon Boutique Hotel Limited	438094	Full Relief
Doorplan Limited	211164	Full Relief
Dream Hotels Limited	333230	Relief at this time
Dryform Limited	299314	Full Relief
DTM Construction Limited	382611	Relief at this time
Duanes of Cork Limited	307804	Full Relief
Duiske Glass Limited	402169	Full Relief
Dunbar Clancy Construction Limited	393282	Relief at this time
Dunstar Limited	217106	Full Relief
Dynasty Accessories Limited	62062	Relief at this time
E M S Civil Engineering Limited	334352	Full Relief
Eamonn Doyle Quality Meats Limited	420256	Full Relief
Ear Sense International Limited	235306	Relief at this time
Early Language Intervention Limited	378407	Full Relief
East Coast Conservatories Limited	341432	Full Relief
East Quay Hotel and Leisure Limited	431442	Relief at this time
EDC Electrical Limited	277458	Full Relief
Eden Fencing and Landscaping Ltd	366077	Full Relief
Eden Sunrooms and Conservatories Ltd	375313	Relief at this time
Edward Vick (Ireland) Services Ltd	385133	Full Relief
Edwin Deale and Son, Limited.	9563	Full Relief
Eggbar Limited	427454	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Eirx Therapeutics Limited	305524	Full Relief
Elenco Engineering Limited	34412	Relief at this time
Elfotec Limited	350656	Full Relief
Elite Furniture Limited	301038	Full Relief
Elizabeth Newman Limited	375508	Full Relief
Essential Electricals Limited	340627	Full Relief
Eupat Limited	275753	Full Relief
Euro Iompu Teoranta	127871	Full Relief
Eurotrailer Services Limited	74055	Relief at this time
Eveson Toys Limited	222011	Full Relief
Evolution Home of Interiors Limited	381781	Full Relief
F X Press Limited	360445	Full Relief
F.E.F.A.B. Limited	413864	Full Relief
Failte Travel Limited	208631	Relief at this time
Falcon Retail Clothing Limited	415403	Relief at this time
Feery's Workshop Limited	423619	Relief at this time
Feirm Eisc Cleire Teoranta	378129	Full Relief
Fergus Haynes (Developments) Ltd	41528	Relief at this time
FGH Enterprises Limited	346728	Full Relief
Fiber-Tek Manufacturing Limited	323814	Full Relief
Finglas Bar and Food Limited	433817	Full Relief
Finnerty Golf Limited	396411	Full Relief
Fire " Mechanical Electrical "		
Solutions Limited	446494	Full Relief
First Bathroom Solutions Limited	371095	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
First European (Fashion) Group Ltd	242840	Full Relief
Firsteuropa Ireland Limited	428339	Full Relief
Fitryt Limited	405952	Full Relief
Flanagan Furniture Limited	294471	Full Relief
Foldee Construction Limited	397116	Full Relief
Forrest Architecture Limited	363775	Full Relief
Foyle Contracts Limited	345950	Relief at this time
Frontline Medical Limited	298531	Full Relief
Futura Gael	316906	Full Relief
G.B.Manning Electrical Contractors (Cork) Limited	252828	Relief at this time
G.Henry Property Consultants Ltd	375737	Full Relief
Gafan Developments Limited	351867	Relief at this time
Galileo Aircraft Consulting Limited	347108	Full Relief
Galleria Designs Limited	337365	Relief at this time
Gantlyhall Limited	413433	Full Relief
Garcruix Trading Limited	326846	Relief at this time
Gerkros Boilers (Tipperary) Ltd	59869	Relief at this time
Gerry McCabe Construction Ltd	338371	Full Relief
Gerry O'Shaughnessy Audio Vision Ltd	218048	Full Relief
Glasnevin Kitchens Limited	261439	Relief at this time
Glencoragh Furniture Limited	380183	Full Relief
Glenrue Limited	208069	Full Relief
Goldenlink Homewares Limited	392946	Relief at this time
Goodside Software Solutions Ltd	426869	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Goodwins Timber Engineering Ltd	344777	Full Relief
Gracefield Taverns Limited	317717	Full Relief
Grogan Drylining Limited	426807	Full Relief
Guildstone Construction Limited	270338	Full Relief
Halcyon Systems Limited	419884	Full Relief
Hanly Hollywood Limited	443114	Full Relief
Harding Fabrications Limited	373924	Full Relief
Harmony Tiles Limited	222864	Full Relief
Harrison Site Mix Limited	312512	Full Relief
Hazel Grove Golf Club Limited	389337	Full Relief
Heartwood Interiors Limited	408172	Full Relief
High Road Construction Limited	335497	Full Relief
Highfield Painting Contractors Ltd	339496	Relief at this time
Hill 16 Windscreens Limited	424013	Full Relief
Hillen Building Services Limited	418588	Full Relief
Hireland Limited	404259	Full Relief
Hollybrook Limited,	154347	Full Relief
HOMC Construction Limited	361746	Full Relief
Home Care Factory Outlet Limited	366735	Full Relief
Homewood Designs Limited	353072	Full Relief
Horan Homes [Castlemaine] Limited	289285	Relief at this time
Howley Civil Engineering Limited	211822	Relief at this time
Hyland Transport and Warehousing Ltd	406605	Relief at this time
I.R. Stevens Limited	364013	Full Relief
I.T. Upgrade Limited	297592	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Iascaigh Oiléain Iolair (Eire) Teoranta	82431	Full Relief
Ikon Bathrooms Tiles and Kitchens Ltd	436268	Full Relief
Innisfern Limited	267673	Full Relief
Intacta Investments Limited	55336	Full Relief
Intime Management Systems Limited	296525	Full Relief
J. D. and M. Plant Hire (Drumlargan) Ltd	116823	Relief at this time
J. Higgins Civil Engineering and Stone Works Limited	348700	Relief at this time
J. Grealy and Son Limited	266878	Full Relief
J.K.M. Construction Limited	318914	Full Relief
J.L.I. Delicatessen Limited	356350	Full Relief
J.M. Roofing Limited	133209	Full Relief
J. Strand and Co. Limited	344911	Relief at this time
Jade Communications Limited	397157	Full Relief
Jamac Fashions Limited	359071	Full Relief
Jarsula Investments Limited	107656	Full Relief
Jason Byrne Electron Limited	353058	Full Relief
JBO Building Contractors Limited	398475	Full Relief
Jenthorn Limited	258646	Relief at this time
Jim Lacey Construction Limited	284649	Full Relief
Jim Malone Glass Company Limited	383656	Full Relief
JMJ Construction Limited	435855	Full Relief
Joe Melia and Son Limited	151889	Full Relief
Joe Walsh and Associates Consulting Engineers Limited	389275	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Joey Farrelly Limited	398739	Full Relief
John A. Foley Limited	337707	Full Relief
John Keegan Electrical Contractors Limited	289836	Full Relief
John O'Halloran Construction Ltd	350522	Full Relief
John O'Rahilly Classic Floors Ltd	414053	Full Relief
Jordan Shoes [Tallaght] Limited	173950	Full Relief
Jorley Trans Limited	350260	Full Relief
JP Fume Limited	391428	Full Relief
JR Fireplaces Limited	431947	Full Relief
K and M Nutley Limited	389247	Full Relief
K.C. Product Placement Limited	307161	Relief at this time
Kalba Print Services Limited	365993	Full Relief
Kali Associates Limited	99162	Full Relief
Kaurich Limited	104813	Full Relief
KCDLG Forbairt Holdings Limited	417749	Relief at this time
Kenill Construction Limited	443971	Full Relief
Kenny Transport Limited	135433	Full Relief
Kenwood Management Company Ltd	134481	Full Relief
Keverville Limited	167590	Full Relief
Kilkenny Plumbing And Heating Supplies Limited	319917	Full Relief
[Kilkenny] Castle Construction Ltd	386527	Full Relief
Killasolan Construction Limited	383168	Relief at this time
Kilmaculla Development Company Ltd	393982	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Kilmaculla Nursing Home Limited	400628	Full Relief
Kilmore Enterprises Limited	409574	Full Relief
Kilmucklin Developments Limited	432825	Full Relief
Kilnaleck Glass Limited	368986	Full Relief
Kilroe Developments Limited	268730	Relief at this time
Kingston Marine Ireland Limited	295206	Relief at this time
Knockdoe Haulage Limited	404179	Full Relief
Kyneill Construction Limited	327302	Full Relief
L and J Hair Services Limited	428649	Full Relief
L.B.E. Limited	249770	Full Relief
La Toal Limited	392171	Full Relief
Lardan Limited	342864	Relief at this time
Larionovo Limited	355211	Relief at this time
Laser Cut Engineering Limited	228892	Full Relief
Latsote Limited	387147	Full Relief
Lawcon Sales And Distribution Ltd	359572	Full Relief
Ledwith Shopfitting Solutions Ltd	403914	Relief at this time
Lefroy Wholesale Flowers Limited	90258	Full Relief
Legends Distribution Limited	404856	Full Relief
Lennon Bros. Contract Services Ltd	385420	Relief at this time
Liffeybeat Limited	203135	Full Relief
Limerick Freight Limited	228847	Full Relief
Lorcain Retail and Fuels Limited	378891	Relief at this time
Loughman Waste Equipment Limited	274270	Relief at this time
Lowenergy Solutions Limited	311025	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
LT Switchgear Systems Limited	388659	Full Relief
Lyncourt Developments Limited	133616	Full Relief
M and B Fireplaces Limited	270603	Full Relief
M Com Network Services Limited	380424	Relief at this time
M. Bergin Plant Hire Limited	295110	Full Relief
M.A. International Limited	160585	Full Relief
Magic Boutique Limited	109995	Full Relief
Maisiu Urlar Teoranta	297497	Relief at this time
Malakoff Limited	390465	Relief at this time
Malone Devoy Interiors and Construction Limited	393725	Full Relief
Malone Engineering Products Ltd	352138	Full Relief
Mardel Waste Care Products Ltd	269058	Full Relief
Marindus Engineering Limited	138394	Full Relief
Maritrade Limited	301876	Full Relief
Mark Gillespie Transport Limited	279067	Full Relief
Marsdel Limited	422158	Full Relief
Mask Productions Limited	434158	Full Relief
Master Fit Out Limited	449140	Relief at this time
Masterack Interiors Limited	135250	Relief at this time
Masterstone Design Limited	429125	Full Relief
Maxark Limited	130199	Full Relief
Maxcon Limited	383184	Full Relief
McBrinn Print Limited	165806	Full Relief
McBros Construction Limited	385296	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
McCabe Scaffolding and Safety Services Limited	353978	Relief at this time
McCaffery and Murphy Limited	416672	Full Relief
McCarron Civil Engineering Limited	120287	Relief at this time
McEvoy's Farm Shops Limited	383591	Full Relief
McGivern International Transport Ltd	366484	Full Relief
McGovern Pallet Manufacturing Ltd	396758	Relief at this time
Mediasatellite Ireland Limited	300584	Full Relief
Mentor Mechanical Services Limited	432602	Relief at this time
Michael D O'Connor, Sons and Company Limited	41561	Full Relief
Michael Shanahan Windows Limited	192182	Full Relief
Mid West Industrial Plant Hire Ltd	384516	Full Relief
Millennium Sales Limited	278421	Relief at this time
Miskey Cladding Limited	340264	Full Relief
Modern Floors Limited	229656	Full Relief
Modern Timber Homes Limited	384825	Full Relief
Moli Emea Limited	431989	Full Relief
Mollid Limited	253015	Full Relief
Monkstown Developments Limited	372353	Full Relief
Morkway Limited	419969	Full Relief
Motorhome Depot Limited	297291	Relief at this time
MPC Publicans Limited	402578	Full Relief
MPT [Electrical Wholesale] Limited	107964	Full Relief
MS Team Contracting Limited	408595	Relief at this time

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Mulgannon Limited	157145	Full Relief
Multiplayer Holdings Limited	397450	Full Relief
Murphy Aluminium Limited	49692	Full Relief
Murray Construction Bundoran Ltd	265427	Full Relief
Muskry Construction Limited	296181	Relief at this time
Natural Food Store Limited	393534	Full Relief
New Century Wholesale Limited	299153	Full Relief
Newboyne Developments Limited	396789	Full Relief
Next Utility Limited	373176	Full Relief
Niall O'Connor Limited	364712	Full Relief
Nicol Byrne Construction Limited	293171	Full Relief
Nobber Transport Services Limited	366955	Full Relief
Nomade Catering Limited	363352	Full Relief
Northcon Hospitality Limited	432114	Relief at this time
Nostrano Limited	427507	Full Relief
Numridge Trading Limited	307926	Relief at this time
Oceans Entertainment Limited	426940	Full Relief
Odyssey Financial Partners Limited	439497	Full Relief
Offaly Sports Limited	390695	Full Relief
Oifig Anois Teoranta	355371	Full Relief
Okohaus Limited	403891	Relief at this time
Oldbridge Properties Limited	313136	Relief at this time
Omniair Limited	355063	Full Relief
One Touch Ireland Limited	397713	Full Relief
O'Neill Hospitality Limited	376889	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Onmerbrook Limited	299779	Relief at this time
Orbit Cleaners Limited	201255	Full Relief
Orcona Limited	395397	Full Relief
Owen Crinigan Motors Limited	418120	Relief at this time
P and C Images Limited	329972	Full Relief
P and M Kavanagh Developments Ltd	373423	Full Relief
P.M. Media Limited	434895	Full Relief
Pacebury Limited	287330	Relief at this time
Pae Consultants Limited	443206	Full Relief
Palmac Distributors Limited	261577	Full Relief
Park Avenue Car Company Limited	431488	Full Relief
Park College Limited	160337	Full Relief
Parsons Brinckerhoff (Ireland) Ltd	319139	Full Relief
Patony Trading Limited	294974	Full Relief
Patrick Reilly Civil Engineering Ltd	403693	Full Relief
Paul Arthurs Civil Engineering Ltd	388105	Full Relief
Paul Fashions Limited	36140	Full Relief
Pelican Security Services Limited	355854	Full Relief
Peninsula B.S. Limited	217598	Full Relief
Peninsula Classic Limited	424278	Full Relief
Pennnington Construction Services Ltd	372392	Full Relief
Penview Trading Limited	389284	Full Relief
Performance Fire Systems Limited	381093	Full Relief
Permanent Formwork Systems Ltd	381447	Full Relief
Philhippos Limited	382143	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Picosoft Limited	308665	Full Relief
Pieterse Davison International Ltd	36715	Full Relief
Planet Sorelle Limited	400400	Full Relief
Play and Learn Toymaster Limited	247546	Full Relief
Plaza Developments Limited	419205	Relief at this time
Polo Galleries Limited	421759	Full Relief
Polywood Limited	324076	Relief at this time
Porterton Security Services and Systems Limited	353171	Relief at this time
Portlaw Bakery Limited	28830	Full Relief
Poulot Limited	408958	Full Relief
PR Taverns Limited	441881	Full Relief
Premier Marine and Leisure Limited	390443	Relief at this time
Premier Stone Direct Limited	384369	Full Relief
Printmark Limited	206606	Full Relief
Profit Tyres and Alloys Limited	383312	Full Relief
Proper Productions Limited	409915	Full Relief
Punch's Hotel Limited	407195	Full Relief
Quaid Fitted Furniture Limited	316963	Relief at this time
Quinn Sheet Metal Fabrication Ltd	307707	Relief at this time
Quinn Ventilation Limited	353017	Full Relief
R.C.A. Properties Limited	405972	Full Relief
R.S. Finishing Systems Limited	31018	Relief at this time
Radco Plastering and Building Contractors Limited	346863	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
RCA Taverns Limited	413639	Full Relief
Rea Mortgage Services Limited	252868	Full Relief
Reality Surgery Limited	355960	Full Relief
Red Jack Limited	412118	Full Relief
Redifer Limited	79901	Relief at this time
Reform and Fixing Limited	419112	Full Relief
Regan Moloney Contracting Limited	315733	Full Relief
Reim Systems Limited	365928	Full Relief
Richard O'Gorman Carpentry Services Limited	395020	Full Relief
Richmond Ambulance Service Ltd	412310	Relief at this time
Ridley Developments Limited	318061	Relief at this time
Ridley Properties Limited	134842	Relief at this time
Rockall Logistics Limited	321911	Full Relief
Rocklin PMFC Limited	425578	Full Relief
Romida Construction Limited	401983	Full Relief
Roycroft Plumbing and Heating Ltd	370388	Full Relief
RW Grahams Hotels Limited	426749	Relief at this time
Ryan and Roberts Crane Hire Ltd	298159	Full Relief
Ryanline Tiling Limited	320572	Full Relief
S.F.L. Canopies Limited	68717	Full Relief
S.F.L. International Limited	159685	Full Relief
S.F.L. Engineering Limited	68623	Full Relief
Sandhart Limited	308649	Relief at this time
Sandyford Trading Limited	405222	Relief at this time

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Saymore Catering Limited	147487	Full Relief
Scoosi Limited	307094	Full Relief
Scooters Direct Limited	348738	Full Relief
Scotstown Furniture Limited	64486	Full Relief
SDE Electrical Contractors Limited	433543	Full Relief
Seabourne Properties Limited	405746	Relief at this time
Seagull Plant Hire Limited	344050	Relief at this time
Seamus Allard Heating and Plumbing Limited	390977	Full Relief
Seamus Kiely Limited	57434	Full Relief
Seamus O'Connor and Sons [Construction] Limited	411949	Relief at this time
Seven Heaven Marble Limited	407283	Full Relief
Seyner Benson Partnership Ireland Ltd	404762	Full Relief
SFL Krysteline Limited	372048	Full Relief
Shades and Shapes Hairstyle and Beauty Clinic Limited	175530	Full Relief
Shanagolden Engineering Limited	145093	Full Relief
Shedworld Limited	222850	Full Relief
Shellware Ltd	308651	Relief at this time
Shopecentre Limited	311832	Full Relief
Shoreline Aviation Limited	392359	Full Relief
Siteline Construction Limited	418386	Relief at this time
Skonar Limited	113916	Full Relief
Slattery McLoughlin Enterprises Ltd	417205	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
SLM Providers Limited	399183	Full Relief
Sloane and Savage Electrical Ltd	459870	Full Relief
Smartroof Limited	432949	Full Relief
Smooch Limited	390461	Full Relief
Soren Rasmussen Engineering Ltd	410777	Full Relief
Southern Transport Limited	227868	Full Relief
Spain Car Sales Limited	330693	Full Relief
Spar Rosslare Limited	384008	Full Relief
Specialised Transportation		
Services Limited	185633	Relief at this time
Spectrum Events Limited	453461	Full Relief
St. Petersburg Wood Agency Ltd	350503	Full Relief
Stairform Construction Limited	307861	Relief at this time
Standard Piping Limited	134500	Full Relief
Stanta External Insulation Systems Ltd	355760	Full Relief
Stanta Limited	295003	Full Relief
Strong Wood Cabins and Decks Ltd	452390	Full Relief
Sultan Catering Limited	324479	Full Relief
Summerland Bakery Limited	15666	Full Relief
Summertime Limited	271347	Relief at this time
Superior Tiles Limited	396714	Full Relief
Surei Limited	400432	Full Relief
SWE Mechanical and Tiling Services Ltd	424567	Full Relief
Swissco Limited	48329	Relief at this time
T and M Brick And Blockwork Ltd	385449	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Tanlow Enterprises Limited	417043	Full Relief
Tara Plant Hire [IRL] Limited	297349	Full Relief
Tayson Limited	419913	Full Relief
Techniche Limited	307446	Full Relief
Teicneolaíocht Laser Gaillimh Teoranta	339168	Full Relief
Terraglyph Productions Limited	256802	Relief at this time
Terraglyph Rights Limited	256698	Relief at this time
The Baron MCQ'S Limited	294216	Full Relief
The Cloyne Building Company Ltd	370581	Full Relief
The Clybaun Hotel Limited	350527	Full Relief
The Drogheda Pizza Company Ltd	364741	Full Relief
The Futon Shop (Dublin) Limited	281932	Full Relief
The Home Enhancement Co. Limited	352916	Full Relief
The Ink Drop Co (Ireland) Limited	399308	Full Relief
The Sand House Hotel, Limited	27510	Full Relief
The Shelbourne Public House Ltd	434383	Full Relief
The Source Discount Limited	355431	Full Relief
Thomas Kearns Developments Ltd	420153	Relief at this time
Thomas Ward Transport Limited	427346	Full Relief
Thornbale Products Limited	305591	Full Relief
Tikonito Limited	320632	Relief at this time
Timbrick Homes Limited	413995	Full Relief
Tindrum Construction Limited	289798	Full Relief
TKI Project Limited	380026	Full Relief
TLM Logistics Ireland Limited	433812	Full Relief

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Top Tiles Limited	268359	Relief at this time
TPVW Construction Limited	282086	Full Relief
Traditional Conservatories Limited	389650	Full Relief
Transformation Fitness Limited	395354	Full Relief
Tricastle Limited	307614	Relief at this time
Tronix Systems Limited	378303	Full Relief
Truck and Trailer Maintenance Ltd	148576	Full Relief
Tryst Property Management Company Limited	415569	Relief at this time
Tuskar Asset Management Public Limited Company	427421	Relief at this time
Tuskar Development Company Ltd	439339	Relief at this time
Tuskar Residential Investment Properties Limited	326496	Relief at this time
Twisters Catering Limited	346317	Full Relief
Two Seasons Limited	386763	Full Relief
Uncaged Limited	361816	Full Relief
Unique Wetrooms and Bathrooms Ltd	422836	Full Relief
Urban Comforts Limited	352038	Full Relief
Vaidas Limited	437423	Full Relief
Val-U Kitchens Limited	431122	Relief at this time
Vejas Limited	420563	Full Relief
Verock Limited	433122	Relief at this time
W. Wilm Limited	396321	Full Relief
Watkins Brothers Limited	305745	Relief at this time

***Full Relief' or 'Relief at this time'
Decisions Issued in 2009***

Company Name	Company Number	Decision Made
Weathercrete Coatings Limited	73014	Full Relief
Welplan (Ireland) Limited	187281	Full Relief
Wesenhams Property Developments Ltd	393524	Full Relief
West Coast Scaffolding Services Ltd	392822	Relief at this time
West Cork Stainless Steel Fabrication Limited	349304	Relief at this time
Western Pride Bakeries (Ballinrobe) Ltd	41984	Full Relief
Westside Restaurant Limited	194102	Relief at this time
Westwood Homes Limited	285345	Full Relief
Whats Cooking? Limited	431249	Full Relief
Whelmont Limited	386581	Full Relief
Windsor Tiles Limited	347781	Relief at this time
Woodhaven Taverns Limited	251099	Full Relief
Woodhouse Timber Frames Limited	376513	Relief at this time
Wood's Property Support Limited	313707	Full Relief
Work Services Provider Limited	341394	Full Relief
Worldwood Limited	121201	Full Relief
Xantham Enterprises Limited	111289	Full Relief
XL Leisure Group (Ireland) Limited	425129	Relief at this time
Yuna Limited	370283	Full Relief
Zaria Corporation Limited	194650	Relief at this time
Zen Sea Interiors Limited	399337	Full Relief
Zen Sea Living Limited	435682	Full Relief
Ziggy Construction Limited	390329	Full Relief