

Supplier Name	Address Line 2	Address Line 3	Address Line 4	Post Code
"C.U. There" Taxis	Mary Avenue	Aberlour		AB38 9QN
21st Century Passenger Systems Limited	Fullwood Close	Aldermans Green Industrial Estate	Coventry	CV2 2SS
2CQR BACS	Long Bennington Business Park	Main Street	Long Bennington, Lincolnshire	NG23 5JR
3Cubed Ltd	Runcorn	Cheshire		WA7 4QQ
3DMadeEasy Ltd	Wishaw			ML2 8TQ
3M United Kingdom PLC (BACS)	PO Box 202	Bracknell	Berkshire	RG12 1FE
3P Learning Ltd	Redcliff Street	Bristol		BS1 6QR
4 Children 2 Enjoy Ltd	Langland	Swansea		SA3 4PE
4 Learning BACS	CoDEStorm House	Walton Road	Farlington, Hampshire	PO6 1TR
4imprint Direct Ltd	Trafford Wharf Road	Manchester		M17 1DD
A & B Buchan Limited - GROSS	Main Street	Alford	Aberdeenshire	AB33 8FD
A & P Chambers Ltd	Nairnside	Inverness		IV2 5BU
A C L McLeod - Chimney Sweep BACS	Roths			AB38 7BD
A D K Electrical Services BACS GROSS	Orbliston	Fochabers	Moray	IV32 7LN
A D Walker Limited BACS - GROSS	Harvey Place	Banff	Banffshire	AB45 1EJ
A F Cruden Associates BACS	Inverness			IV1 1QU
A Falconer BACS NO CIS -no longer subbie	Ashgrove	Elgin	Moray	IV30 1UX
A Fifield Services	Romford	Essex		RM3 8HZ
A M & G MacKay BACS	Glenlivet	Ballindalloch	Banffshire	AB37 9JD
A M Cleaners BACS	Burghead	Morayshire		IV30 5XA
A M McPherson Limited BACS	Keith			AB55 5BJ
A M Phillip Agritech Ltd BACS CARE!	Huntly	Aberdeenshire		AB54 4QU
A M Phillip Trucktech Ltd BACS CARE!	Forfar	Angus		DD8 1XP
A R Burgess Joiner BACS NET	Portgordon			AB56 5QS
A. Alexander & Son (Electrical) Ltd GROS	Glasgow			G42 9EH
A.C Whyte & Co Ltd - Gross	Crossmill Business Park	Barrhead		G78 1BF
A.D.E.S	Hayfield House	Hayfield Lane	Lerwick	ZE1 0QD
A1 Cabs BACS	Unit 1	Springfield Yard	The Wards	IV30 6AA
A1 Equipment	Tickhill Road	Tickhill Road		DN4 8QG
A2B Cabs (Bacs)	Chanonry Industrial Estate	Elgin	Moray	IV30 6ND
A9 Consulting Ltd	Kirkhill	Inverness		IV5 7PF
AA Developments Limited (BACS)	Fanum House	Basing View	Basingstoke	RG21 4EA
AA Global Language Services Ltd	Blockhouse Close	Worcester		WR1 2BU
AB Consulting	Portsmouth Road	Ripley	Surrey	GU23 6EW
AB Software Consulting Ltd	Sandown Industrial Park	Esher	Surrey	KT10 8BL
Abacus Unique Solutions Ltd	Barraview	Oldmeldrum		AB51 0EP

Abaris International Ltd	Huddersfield Road	Holmfirth		HD9 3TW
Abbeyside Nursing Home	Elgin			IV30 1QX
Abbeyvale Nursing Home	Elgin			IV30 1QS
ABC Events	Middlefield Industrial Estate	Falkirk		FK2 9HQ
ABC Food Law Limited	Innovation Centre	Norwich Research Park	Norwich	NR4 7GJ
Abdn & NE Scot. Family History BACS	158 & 164 King Street	Aberdeen		AB24 5BD
Aberdeen & Northern Marts BACS	New Elgin Road	Elgin		IV30 6BE
Aberdeen Blind Co Ltd	Aberdeen			AB25 1SP
Aberdeen City Council - Superannuation	3rd Floor West, Marischal College	Broad Street	Aberdeen	AB10 1AB
Aberdeen City Council BACS	First Floor, Business Hub 7	Marischal college, Broad Street	Aberdeen	AB10 1AB
Aberdeen FC Community Trust	Pittodrie Street	Aberdeen		AB24 5QH
Aberdeen Hearing Services BACS	Aberdeen			AB25 3XU
Aberdeen Journals Limited BACS	Lang Stracht	Aberdeen		AB15 6DF
Aberdeen Laundry Services Ltd - Factored	Aberdeen			AB15 8BR
Aberdeen Performing Arts	Rosemount Viaduct	Aberdeen		AB25 1GL
Aberdeen Performing Arts Trading Co	Crown House	27-29 Crown Street	Aberdeen	AB11 6HA
Aberdeen Science Centre	Aberdeen			AB24 5TU
Aberdeenshire Council BACS NDR Only	Revenues Collection Officer	Viewmount	Arduthie Road	AB32 2DQ
Aberdeenshire Council DEBTORS	Revenues Collection Officer	Viewmount	Arduthie Road, Stonehaven	AB39 2DQ
Aberlour & Craigellachie Pre School Nurs	Aberlour Primary School	Mary Avenue	Aberlour	AB38 9PN
Aberlour Child Care Trust	Stirling			FK8 2JR
Aberlour Community Assoc. (Fleming Hall)		Aberlour		AB38 9NX
Aberlour Community Association (Check)		Speyview	Aberlour	AB38 9LT
Aberlour Filling Station Ltd	Aberlour			AB38 9PB
Aberlour Primary School Parent Council	Aberlour Primary School	Mary Avenue	Aberlour	AB38 9PN
Aberlour Tennis Club		Aberlour		AB38 9NS
Abernethy Trust Ltd BACS - CHECK ADDRESS	by Killin	Perthshire		FK21 8SY
Abernethy Trust Ltd BACS - CHECK ADDRESS	Inverness-shire			PH25 3ED
Abi Rooley-Towle	Alves	Elgin		IV30 8UZ
Able Care Limited GROSS BACS	Inverness			IV1 1SG
Abriachan Forest Trust	Abriachan	Inverness		IV3 8LB
Absafe SCIO	26 Corunna Road	Bridge of Don	Aberdeen	AB23 8DU
Abtec Industries Ltd	Bolness Road	Wisbech		PE13 2XQ
Academia Limited BACS	Innova Park	Enfield		EN3 7XH
Acas (BACS)	123 Albion Street	LEEDS		LS2 8ER

Access Platforms (Aberdeen) Ltd	Slclattie Quarry	Bankhead	Bucksburn, Aberdeen	AB21 9EG
Accora Ltd	Barrington Road	Orwell	Cambridge	SG8 5QP
Accord Housing Association	West Bromwich	West Midlands		B70 6QG
Accountability	Durham Road	Birtley	County Durham	DH3 2PA
Ace Adventure	Dunphail	Forres		IV36 2QL
ACE Taxis BACS	Mosstodloch	Fochabers	Moray	IV32 7JY
Acenseo	Venture House	Downshire Way	Bracknell, Berkshire	RG12 1WA
Acer Publications BACS	Gargunnoch	Stirlingshire		FK8 3BZ
ACES (BACS)	23 Athol Road	Bramhall	Cheshire	SK7 1BR
Act Now Training Ltd (Bacs)	Thornhill Road	Dewsbury		WF12 9QE
Action for Children (NCH) (BACS)	Ascot Road	Watford		WD18 8AG
Action Marine Park	Stotfield Road	Lossiemouth		IV31 6QP
Active Control Environmental Services	Elgin	Moray		IV30 1PF
Active Gymnastics Club	Elgin			IV30 1SS
Active Learning in Maths	EDINBURGH			EH6 6HU
ActivNorth Photography	Forres	Moray		IV36 2US
Adare Limited (Bacs)	Clayton West	Huddersfield	West Yorkshire	HD8 9QQ
Adare SEC Limited	Arrow Valley	Claybrook Drive	Redditch	B98 0YF
Adboards Ltd	Union Road	The Valley	Bolton	BL2 2HE
Adbruf Ltd	Stalbridge	Dorset		DT10 2RX
ADHD Foundation	151 Dale Street	Liverpool		L2 2AH
ADT Fire & Security Plc BACS	PO Box 69	Manchester		M40 4BH
Advanced Business Software & Solutions	Riding Court Road	Datchet	Berkshire	SL3 9LL
Advanced Business Solutions (Bacs)	Portsmouth Road	Cobham	Surrey	KT11 1TF
Advanced Health & Care	Riding Court Road	Datchet	Berkshire	SL3 9LL
Advanced Labelling Systems BACS	56 Nuffield Road	Poole	Dorset	BH17 0RT
Adventure Activities Licensing Authority	Cardiff Business Park	Llanishen	Cardiff	CF14 5GG
Adventure Scotland	12 Croftside	Aviemore		PH22 1QJ
Advice UK	88-94 Wentworth Street	London		E1 7SA
Advice UK	PO Box 70716	London		EC1P 1GQ
Advocacy North East Limited (Moray) BACS	Maisondieu Road	Elgin		IV30 1RH
AE Williams PC	Digbeth	Birmingham	West Midlands	B5 5TE
AECOM Limited BACS	63 - 77 Victoria Street	St Albans	Herts	AL1 3ER
Aedas Architects Limited	No.1 Cadogan Square	Glasgow		G2 7HF
Aero Healthcare Ltd	Unit 6 Redkiin Close	Horsham		RH13 5QL

AES DIGITAL SOLUTIONS LTD	Billingham	Cleveland		TS23 1EY
AES Solar	Lea Road	Forres		IV36 1AU
AFA Scotland	152 Morrison Street	Edinburgh		EH3 8EB
AFH Strategic Contracts Ltd GROSS	8 Minerva Way	Glasgow		G3 8AU
Agrii	Cheltenham	Gloustershire		GL54 4LZ
AHDS (Bacs)	Kintore	Inverurie		AB51 0WS
Ailsa Building Contractors Ltd GROSS	Coatbridge			ML5 4AU
Aimera Limited	Building A	A312 ? A313	25 Goodlass Road	L25 9HJ
Airedale Int. Air Conditioning Ltd GROSS	Rawdon	Leeds		LS19 6JY
Airquee Ltd	Llandowlais Street	Cwmbran		NP44 7XB
Airsource1- NET	Marybrugh			IV7 8EH
Airspace Solutions Ltd	Tafarnaubach Industrial Estate	Tredegar	Gwent	NP22 3AA
AJ Engineering & Construction Serv-Gross	Greshop Industrial Estate	Forres	Moray	IV36 2GW
AKW Medi-Care Limited (Bacs)	Hampton Lovett	Droitwich Spa		WR2 0LR
Al Bahar	Elgin	Moray		IV30 1BD
AL Global 4 Phones Ltd	88a Regent Quay	Aberdeen		AB11 5AS
Alan Bissett(Bacs)	Lochwinnoch	Renfrewshire		PA12 4AB
Alan Milne Limited BACS	Elgin			IV30 1HZ
Alarm Bacs	Weston	Sidmouth	Devon	EX10 0PF
Alba EPC Ltd BACS	Kinloss	Forres		IV36 3GH
Alceli Ltd	B'ness Road	Newhouse		ML1 5UH
Alcohol Focus Scotland	166 Buchanan Street	Glasgow		G1 2NH
Alere Toxicology PLC	Milton Park	Abingdon		OX14 4RY
alevelfrench.com	Accrington			BB5 0LW
Alex Lauriston Ind & Gar Doors BACS NET	Portessie	Buckie		AB56 1SL
Alex Quinn & Partners Ltd	64 Newhaven Road	Edinburgh		EH6 5QB
Alexander Kirkwood & Son Limited BACS	Edinburgh			EH6 5HG
Alexander Paterson	Macduff			AB44 1TT
Alexander Wallace BACS	Elgin	Morayshire		IV30 6NA
Alexandra PLC BACS	3 Long Acre	Willow Farm Business Park	Castle Donnington	DE74 2UG
Alisdair Kettles BACS	Milnathort	By Kinross	Perthshire	KY13 9SJ
Alistair Young & Son GROSS	Upper Dallachy	Fochabers	Moray	IV32 7PW
Alistair Young Engineering Limited BACS	Forres	Moray		IV36 2QQ
All About Safes	Silverstone Drive	Coventry		CV1 2UG
Allan Black & McCaskie	Elgin	Moray		IV30 1DX

Allarburn Farm	Elgin	Moray		IV30 3XQ
Allardyce Healthcare Ltd BACS	West Pitkerro Industrial Estate	Dundee		DD4 8XD
ALLGOOD (PC)	Hockley	Birmingham		B19 3NT
Allgood PLC	London			NW1 3AQ
Alliance Scotland Ltd	Queenslie	Glasgow		G33 4AG
Alliance Timber Preservation	Carsegate Industrial Estate	Inverness		IV3 6EX
Allied Healthcare Group (Bacs)	Cavendish House	Lakhpur Court	Staffordshire	ST18 0FX
Allied Images Ltd (Bacs)	Moulton Park	Northampton		NN3 6AP
Allpack Packaging Supplies Ltd	Industrial Estate	Elmswell	Bury St Edmunds	IP30 9HR
Allpay Ltd	Whitestone Business Park	Hereford		HR1 3SE
Allstar Business Solutions Ltd	Windmill Hill	Swindon		SN5 6PS
Alltnacriche BACS	Lynwilg	Aviemore		PH22 1PZ
Almacit Engineering Limited BACS - NET	Gordon Castle	Fochabers	Moray	IV32 7PQ
Almar Garage	Murcar	Aberdeen		AB23 8BT
Alpha Laboratories Ltd	Eastleigh	Hampshire		SO50 4NU
Alphabet (GB) Limited	Summit Avenue	Farnborough	Hampshire	GU14 0FB
Alrad Instruments Ltd	Turnpike Road Ind Est	Newbury	Berkshire	RG14 2NS
Altman Integrated Technologies Ltd	Coal Road	Leeds		LS24 1PQ
Alto Bollards (UK) Ltd	33 Bellingham Drive	North Tyneside Ind. Estate	Benton, Newcastle upon Tyne	NE12 9SZ
Alumasc Exterior Building Products Ltd	Bold Road	Sutton	St Helens	WA9 4JG
Aluminium Lighting Company	Eastern Avenue	Cymmer	Port Talbot	SA13 3PB
Alves Primary Parent Council	Alves Primary School	1 Main Road	Alves	IV30 8UR
Alzheimers Scotland-Action on Dementia	22 Drumsheugh Gardens	Edinburgh		EH3 7RN
AM Laverty & Co Ltd	Myers Croft	Otley		LS21 3JG
Amberol Limited BACS	King Street	Alferton	Derbyshire	DE55 7TT
Ambius	Castlegate Way	Dudley		DY1 4TA
AMDetails	Chanonry Industrial Estate	Elgin	Moray	IV30 6ND
Anderson & England Ltd (BACS)	Elgin			IV30 1QB
Anderson Bell Christie	Glasgow			G4 9HT
Anderson's BACS	Elgin			IV30 1RP
Anderson's Parent Council	Andersons Primary School	High Street	Forres	IV36 1DB
Andersons Removals (Buckie) Ltd	Buckie	Moray		AB56 1SB
Anderson's Residential Home	Elgin			IV30 1RP
AndersonSprattGroup LTD	409 Holywood Road	Belfast		BT4 2GU
Andrell Education Ltd	High Street	Crigglistone	Wakefield	WF4 3EB

Andrew Barclay Plumbing & Heating	Ardgye	Elgin		IV30 8UP
Andrew Boyle Plumbing Solutions	Keith	Moray		AB55 5BU
Andrew Cowie Construction	Barra Business Park	Oldmeldrum		AB51 0GX
Andrew Duffus (Bacs)	Tomintoul			AB37 9EX
Andrew James Uk Ltd	North Industrial Estate	Bowburn	Durham	DH6 5NG
Andrew Murray Electrician (Net)	Buckie			AB56 1TP
Anforme Limited Bacs	Stocksfield	Northumberland		NE43 7TN
Angel Springs Ltd	Shaw Road	Wolverhampton		WV10 9LE
Angela Shearman	Drybridge	Buckie		AB56 5AE
Anglian Water Business (National)	Edinburgh			EH3 7HL
Angus Council BACS	St James House	St James Road	Forfar	DD8 2AL
Angus Falconry Services Ltd	Forfar	Angus		DD8 2TR
AnSCO Signs Ltd GROSS	Great North Road	Muir of Ord	Ross-shire	IV6 7WA
Antalis Ltd	Deans Industrial Estate	Livingston		EH54 8AL
Antonine House	Bearsden	Glasgow		G61 2SL
Anytime Leisure Ltd	Newbridge	Edinburgh		EH28 8PW
AOK Learning Ltd	Suite 2.3	30-34 St Enoch Square	Glasgow	G1 4DF
Aon Limited BACS	2nd Floor, Insurance House	125/129 Vaughan Way	Leicester	LE1 4SB
APF Heating & Mechanical Servs Ltd NET	Pinefield	Elgin	Moray	IV30 6AL
Applegrove Parent Council BACS	Applegrove Primary School	Orchard Road	Forres	IV36 1PJ
Applied Care and Development BACS	6th Floor, Metropoliatan House	3 Drakes Lane, Potters Bar	Herts	EN6 1AG
Appollo Window Blinds	Buckie	Banffshire		AB56 1GD
Aprobrium Ltd	Hardwick Business Park	Noral Way	Banbury	OX16 2AF
APS Group (Scotland) Ltd	Edinburgh			EH6 5NA
APSU Environmental Ltd - Net	Edinburgh			EH3 7PE
APT Controls Ltd	Chantry Place	Headstone Lane	Harrow, Middlesex	HA3 6NY
Aqua Cure Scotland BACS	Inveralmond Industrial Estate	Perth		PH1 3XQ
Aqua Leisure Limited BACS - GROSS	Easter Brightmony	Auldearn	Nairn, Inverness-shire	IV12 5JZ
Aquaplay Scotland	Roths	Aberlour	Moray	AB38 7AZ
Aquaterra Ecology	Aberchirder	Huntly		AB54 7QU
Arcadis LLP	5th Floor	Royal Exchange	Manchester	M60 3NT
Arch Henderson LLP BACS	Aberdeen			AB10 1XE
Archiestown Village Council	Burnroy House	Archiestown	Aberlour	AB38 7QZ
Archway Products (UK) Ltd	Manchester			M2 2AN
Arco (Aberdeen) Limited BACS	Waverley Street	Hull		HU1 2SJ

Ardach Health Centre	Buckie			AB56 1JE
Ardivot Farm	Ardivot House B & B	Lossiemouth		IV31 6RY
Argos Business Solutions BACS	Avebury	Avebury Boulevard	Central Milton Keynes	MK9 2NW
Arjo Limited BACS Gross USE C01320	Gloucester			GL1 2SL
Arjo UK Ltd	Houghton Hall Business Park	Houghton Regis		LU5 5XF
Ark Childcare	Mosstowie	Moray		IV30 8UW
Ark Housing Association BACS	Canaan Lane	Edinburgh		EH10 4SG
Arlingclose Ltd	London			EC2R 6EL
Armour Construction Consultants	Kilmarnock			KA1 1PT
Arnold Clark Automobiles Ltd BACS	Elgin	Morayshire		IV30 3YQ
Arnold Clark Automobiles Ltd BACS	Inverness			IV1 1UB
Arnold Clark Finance Limited BACS	Glasgow			G52 4FH
Art Mediums Ltd BACS	Glenwood Business Park	Glenwood Place	Glasgow	G45 9UH
Arthur McKay & Co Ltd GROSS	Bilston Industrial Estate	Loanhead	Edinburgh	EH20 9LZ
Articles of Faith Ltd (Demco)	Kay Street	Bury		BL9 6BU
Artifax Software Limited (BACS)	Epsom	Surrey		KT18 7RL
Asbestos Specialists (UK) Ltd GROSS	Moycroft Industrial Estate	Elgin	Moray	IV30 1XE
Asco Educational Supplies Limited BACS	19 Lockwood Way	Parkside Lane	Leeds	LS11 5TH
Asda Stores Limited	Southbank	Great Wilson Street	Leeds	LS11 5AD
Asda Stores Limited	Steven Road	Huntly	Aberdeenshire	AB54 8SX
ASDAN BACS	Hudds Vale Road	St George	Bristol	BS5 7HY
ASG Stage Products Ltd - Net	South Lancs Industrial Estate	Wigan		WN4 8DT
Ashgrove Motor Body Co. BACS	Ashgrove Road	Elgin	Moray	IV30 1UU
Ashgrove Trading BACS	Dales Industrial Estate	Peterhead		AB42 3JF
Ashley Bartlam Partnership BACS	Elgin	Moray		IV30 1LT
Ashley House Residential home	Milnathort			KY13 9XL
Askews Library Services Ltd	Preston	Lancashire		PR1 1SY
Aspect Land & Hydrographic Surveys BACS	Ballot Road	Irvine		KA12 0HW
Asprey Management Solutions	1624 High Street	Knowle	Solihull	B93 0JU
Assist(Bacs)	Nairn Road	Deans Industrial Estate	Livingston	EH54 8AY
Assoc for Public Service Excellence CARE	APSE Scotland	Floor 11, Council Offices	Almada Street, Hamilton	ML3 0AL
Assoc for Public Service Excellence CARE	Lancastrian Office Centre	Talbot Road	Old Trafford, Manchester	M32 0FP
Assoc for Scottish Literary Studies BACS	7 University Gardens	Glasgow		G12 8QH
Assoc. of Electoral Administrators Ltd	Chief Executives Directorate	Sunderland City Council	Civic Centre, Sunderland	SR2 7DN
Assoc. Petroleum & Explosives Admin	Saffron Walden	Essex		CB11 3XT

Association for Media Education	24 Burnett Place	Aberdeen		AB24 4QD
Association of Climbing Walls (Britain)	c/o 20 Blenheim Close	Chandlers Ford	Hampshire	SO534LD
Astute (Scotland) Ltd	224 Hardgate	Aberdeen		AB10 6AA
ATCO	St John's Road	Turnbridge Wells	Kent	TN4 9UZ
Atlas Business Interiors Ltd	92 Blackdyke Road	Kingstown Carlisle		CA3 0PJ
ATS Euromaster Limited (BACS)	Hoddesdon			EN11 1HH
Audit Scotland BACS	102 Westport	Edinburgh		EH3 9DN
Audit Ware Systems Limited BACS	Nevill Estate Yard	Eridee Road	Tunbridge Wells, Kent	TN3 9JR
Austin-Smith:Lord LLP	Glasgow			G2 5RU
Authorised Publications Ltd Factored	Hendon	London		NW4 2DX
Auto Vision BACS	Inverness			IV1 1SY
Autopress Education Ltd	Northampton			NN4 0ZH
AV Niche (Recording Systems) Ltd	5 Heron Court	Cranes Farm Road	Basildon	SS14 3DF
AV Parts Master Ltd BACS	New Road	Crowthorne	Berkshire	RG45 6NA
AVENUE	493 Union Street	Aberdeen		AB11 6DB
Avenue Scotland Ltd	Glenruthven Mill	Abbey Road	Auchterarder	PH3 1DP
Avery Weigh-Tronix GROSS	Smethwick	Warley	West Midlands	B66 2LP
AVM Impact Ltd	170 Windmill Road West	Sunbury on Thames	Middlesex	TW16 7HB
AWF Specialist Maintenance Systems Ltd	River Lane	Saltney	Chester	CH4 8RQ
Axiell ALM Ltd	120 Canal Street	Nottingham		NG1 7HG
Axis Education Limited BACS	Shrewsbury			SY4 4WZ
Axminster Power Tool Centre BACS	Axminster	Devon		EX13 5PH
Azzurro Ltd	Brownsburn Estate	Airdrie		ML6 9SE
B & S Pipeline Solutions Ltd (NET)	Mosstodloch	Moray		IV32 7LB
B&Q (PC orders only)	Chestnut Avenue	Chandlers Ford	Eastleigh	SO53 3LE
B.M.I.A. Hall	Bishopmill	Elgin		IV30 4DH
BAAF Bookshop (BACS) use a18522	Saffron House	6-10 Kirby Street	London	EC1N 8TS
Bachlaw Projects Ltd	Glenbarry	Cornhill	Aberdeenshire	AB45 2HJ
Back in Action	London	London		W1G 8UW
BACS DUMMY SUPPLIER	TEST LINE 2			IV30 1BX
Badgemaster	Newstead	Nottingham		NG15 0DQ
Badges Plus Limited (BACS)	Birmingham			B19 3NG
BAE Systems Properties Ltd	Building 330	Westcott Venture Park, Westcott	Aylesbury, Bucks	HP18 0NP
Bag Books	218-220 Stewarts Road	London		SW8 4UB
Baillie Brothers (Cont) Limited BACS	Elgin	Moray		IV30 1HZ

Baillies Sport & Leisure BACS	Elrick	Westhill	Aberdeen	AB32 6JR
Baker Mallett LLP	Dunsdale Road	Selkirk		TD7 5EB
Baker Ross Limited BACS	Forest Road	London		E17 6JF
Balfour Beatty Civil Eng. Ltd GROSS	Toftfills Avenue	Kintore	Aberdeen	AB51 0QP
Balhousesie Care Group - EarnHouse	Lamberkine Drive	Perth		PH1 1RA
Balhousesie Care Group - Huntly	Broxden Business Park	Lamberkine Drive	Perth	PH1 1RA
Ball Colegrave Ltd (BACS)	Banbury	Oxfordshire		OX17 3EY
Balnacraig School	Perth	Tayside		PH2 7AR
BAM Nuttall Signs	Winsford Industrial Estate	Winsford	Cheshire	CW7 3PD
Banagher Precast Concrete	Banagher	Co.Offaly	Ireland	R42 WA21
Band Supplies Limited BACS	Glasgow			G3 8QY
Bandbox Logos BACS	Orpington	Kent		BR5 4AG
Banff Nursing & Res. Home	Banff			AB45 1DZ
Banffshire Field Club	Macduff	Banffshire		AB44 1SL
Banffshire Partnership Limited	Boyndie	Banff		AB45 2JT
Banner Group Limited	Tuscany Park	Express Way		WF6 2TZ
Barchester Healthcare-Highview	Scorguie Avenue	Inverness		IV3 8SD
Barclay & Mathieson Limited BACS	Bridge of Don	Aberdeen		AB23 8FE
Bargoed Care Centre	Bargoed	Caerphilly		CF81 9AA
Barnardos Scotland BACS	Skypark SPS	45 Finnieston Street	Glasgow	G3 8JU
Barnfather Wire (Midlands) Ltd	Darlaston	Wednesbury		WS10 8JG
Barr Printers Ltd	4 Faraday Road	Southfield Estate	Glenrothes	KY6 2RU
Barrington Stoke Ltd	Edinburgh			EH3 7LP
Barron Brothers	Keith			AB55 5AN
Basketballscotland	South Gyle Industrial Estate	Edinburgh		EH12 9DQ
Bauer Radio Ltd (EMAP Com. RADIO)	1 Lincoln Court	Lincoln Road	Peterborough	PE1 2RF
Baxters Food Group	Moray			IV32 7LD
BB Willowbank Guest House BACS	18 Moss Street	Elgin	Morayshire	IV30 1LU
Beacon Climbing Walls Ltd	Caernarfon			LL55 2BD
Beannachar Camphill Community (BACS)	Banchory-Devenick	Aberdeen		AB12 5YL
Bear Scotland Ltd	Inveralmond Road	Inveralmond Industrial Estate	Perth	PH1 3TW
Beaver Travel BACS	Forres			IV36 1PQ
BEBC Distribution	Parkstone	Poole	Dorset	BH12 3LL
Bee Crafty BACS	20 South Street	Elgin		IV30 1LE
Bell Decorating Group Ltd BACS - GROSS	Rochsolloch Road	Airdrie		ML6 9BG

Bell Group (Elgin) Ltd	Chanonry Industrial Estate	Elgin		IV30 6NF
Belvoir Lettings (Moray) Ltd	Elgin	Moray		IV30 1BG
Bemrose Booth Paragon Ltd	Sutton Fields	Hull	East Yorkshire	HU7 0XY
Bentley Systems International Ltd BACS	3rd Floor Harcourt Center	Harcourt Street	Dublin 2 IRELAND	.
Bertram Trading Ltd	Norwich	Norfolk		NR7 0WF
BES Rehab Ltd(Bacs)	Ashton Vale	Bristol		BS3 2SZ
Bespoke Bands Limited	Littleover	Derby		DE23 3EP
BEST Ltd	Steps	Glasgow		G33 6JB
Better Equipped Educational Supplies Ltd	Wrenbury Park	Wrenbury	Nantwich, Cheshire	CW5 8EB
Beverages Direct Ltd	Meridian Business Park	Hunts Cross	Liverpool	L24 9LG
BGC	Canary Wharf	London		E14 5RD
BIA Dynamics Ltd T/A BIA Fitness	Knockando	Aberlour		AB38 7RZ
Bibliotheca	Station Road	Cheadle Hulme	Stockport	SK8 7BS
Bidvest Catering Equipment	PO Box 107	Black Moss Lane	Scarisbrick, Lancashire	L40 9YT
Bijou By The Sea Ltd	Portessie	Buckie		AB56 4DJ
Bikes and Bowls	Elgin			IV30 1EQ
BILD (BACS)	97 Vincent Drive	Edgbaston	Birmingham	B15 2SQ
Billy Miller BACS - GROSS	Chanonry Industrial Estate	Elgin		IV30 6NF
Bio Technics Ltd	Gourdon			DD10 0NH
Bio-Rad Laboratories Ltd	Maxted Road	Hemel Hempstead	Herts	HP2 7DX
Bip Solutions(Bacs)	300 Glasgow Road	Shawfield	Glasgow	G73 1SQ
Bishop Sport & Leisure BACS	East Burnham Park	Crown Lane	Farnham Royal, Slough	SL2 3SF
Bishopmill Parent Teacher Forum	Bishopmill Primary School	Morrison Road	Bishopmill, Elgin	IV30 4DY
Bishopmill Pre-School Centre BACS	Morrison Road	Bishopmill	Elgin	IV30 4DY
Bison Manufacturing Ltd GROSS	William Nadin Way	Swadlincote	Derbyshire	DE11 0BB
Bitepro Limited	Manse Lane	Knareborough		HG5 8BS
Black Box Network Services (UK) Ltd Bacs	Reading	Berkshire		RG2 0BG
Black Isle Bronze Limited	Nairn	Inverness-shire		IV12 5QR
Black Sheep Press BACS	Cowling	Keighley	West Yorkshire	BD22 0DQ
Blackrock Education Centre (Bacs)	Dun Laoghaire	Co. Dublin	Ireland	B96 EW01
Blackwell UK Limited	Aberdeen			AB24 3EN
Blackwood Partnership	Edinburgh			EH3 8HP
Blades Biological Limited BACS	Edenbridge	Kent		TN8 7DX
Blake Geoservices Ltd BACS	Old Evanton Road	Dingwall		IV15 9UN
Blitz Fitness	Buckie	Morayshire		AB56 1BB

Bloke of Steel	Wadsley Park Village	Sheffield		S6 1RA
Blue Anchor Fire & Safety Limited BACS	Boyndie	Banff	Aberdeenshire	AB45 2LR
Blue Duck Education	40 Melton Street	London		NW1 2FD
Blue River Group (UK) Ltd	West Dock Street	Hull		HU3 4HH
Blueprint Trading	349 Bath Street	Glasgow		G2 4AA
Bluesky (UK) Ltd	Estate Road Five	Grimsby		DN31 2TG
BM Pest Control BACS	Bishopmill	Elgin	Moray	IV30 4EH
BM Solutions	New Elgin	Elgin		IV30 6BP
BMI Trailers Ltd BACS	Dungannon	Co Tyrone		BT71 7DX
BNN Media Group	Tain	Ross-Shire		IV19 1BY
BNP Paribas Leasing Solutions	Basing View	Basingstoke		RG21 4HL
Boardworks Ltd	54 Marston Street	Oxford		OX4 1LF
Bob Alexander Landscaping Ltd - Net	Mosstowie	Elgin		IV30 8XE
Bob Bryce Consultancy Limited	Elgin			IV30 4NE
BOC Gases Ltd (BACS)	Priestley Road	Worsley	Manchester	M28 2UT
Bodysense	Church Lane	Stoulton	Worcester	WR7 4RE
Bodysurf Scotland	Findhorn	Forres		IV36 3TZ
Boiler Care Services Ltd	Aberlour	Banffshire		AB38 7RE
Bomag (Great Britain) Ltd BACS	Larkfield	Aylesford	Kent	ME20 6SE
Book Protectors & Co. (BACS)	Falcon Park Industrial Estate	Neasden Lane	London	NW10 1RZ
Booker Cash and Carry	Elgin			IV30 6NG
Bookpoint Limited BACS	Abingdon	Oxon		OX14 4SB
Booksourc BACS	Glasgow			G32 8NB
Bookspace For Schools	Warstone Parade East	Jewellery Quarter	Birmingham	B18 6NR
Boomerang Ed. Limited BACS	Manor Park	Church Hill	Aldershot, Hants	GU12 4JU
Boosey & Hawkes Music Publications BACS	71-91 Aldwych	London		WC2B 4HN
Boots N Paddles	Kirkhill	Inverness		IV5 7PH
Border Signs & Graphix Ltd FACTORED	St Mary's Industrial Estate	Dumfries		DG1 1NA
Borg & Overstrom	Fakenham Road	Morton-on-the-Hill		NR9 5SP
Boston Networks Ltd GROSS	Queen Elizabeth Avenue	Hillington Park	Glasgow	G52 4NQ
Bottomline Technologies Ltd	Reading	Berkshire		RG1 7JX
Boulton-Hawker Films Limited BACS	Stowmarket	Suffolk		IP14 2EN
Bowls Scotland	Hunter Avenue	Ayr		KA8 9AL
Bowlts Chartered Surveyors	Pluscarden	Elgin		IV30 8TZ
Bowmonk Limited	St Faith's Industrial Estate	Norwich	Norfolk	NR6 6AW

Boyd's Communications BACS	South Road	Garmouth	Moray	IV32 7LX
BrainPOP UK Ltd	Saxon Beck	Oxford		OX1 1ST
Brainwaves BACS	Bodmin	Cornwall		PL31 2RT
Brakes BACS	Eureka Business Park	Ashford	Kent	TN25 4AG
Brand Impact Merchandising	Chesser Exchange	New Mart Road	Edinburgh	EH14 1RL
Breedon Aggregates Scotland Ltd - GROSS	Ethiebeaton Quarry	Kingennie	Monifieth, Angus	DD5 3RB
Bresser UK Ltd	Starborough Road	Marsh Green		TN8 5RB
Brian Love Limited BACS - GROSS	Main Road	Mosstodloch	Moray	IV32 7HZ
Briggs Environmental Services BACS	Seaforth Place	Burntisland	Fife	KY3 9AX
Bright Red Publishing - Factored	Edinburgh			EH3 8HX
Brighter Horizons	Institution Street	Macduff		AB44 1UT
brightsolid BACS	Luna Place	Technology Park	Dundee	DD2 1TP
Bristol Oilskin & Overall Co Limited BACS	Winterstoke Commercial Centre	Weston-Super-Mare	Avon	BS23 3YX
British Assoc. of Adoption & Fostering	Edinburgh			EH2 3DT
British Association of Ski Patrollers	Glencoe	Ballachulish		PH49 4HR
British Cycling	Stuart Street	Manchester		M11 4DQ
British Dyslexia Association	Old Bracknell Lane	Bracknell		RG12 7BW
British Gas Business (BACS)	Spinneyside	Penman Way	Grove Park, Leicester	LE19 1SZ
British Geological Survey	Keyworth	Nottingham		NG12 5GG
British Harlequin PLC	4 Chapman Way	Tunbridge Wells		TN2 3EF
British Nutrition Foundation BACS	High Holborn House	52-54 High Holborn	London	WC1V 6RQ
British Ports Association BACS	30 Park Street	London	London	SE1 9EQ
British Red Cross Society BACS	3rd Floor, 1 Smithhills Street	Paisley		PA1 1EA
British Standards Institute	LONDON			W4 4AL
British Standards Instution. BACS	PO Box 8000	Milton Keynes		MK14 6WW
British Telecom BACS	Newcastle-upon-Tyne			NE82 6AA
British Telecommunications GROSS	Post Point TH9	Telephone House	Charter Square, Sheffield	S1 1BA
British Telecommunications PLC	Fourth Floor	Monument Telephone Exchange	11-13 Great Tower Street, London	EC3R 5EA
British Thornton ESF Ltd BACS	South Street	Keighley	West Yorkshire	BD21 5AA
Broadwater Sports - Intersport	Worthing	West Sussex		BN14 9BY
Brodies Solicitors	Edinburgh			EH3 8HA
Bronte Whirlpools Ltd	Dalton Lane	Keighley		BD21 4JH
Brown + Wallace	Glasgow			G1 5PE
Brown Engineering Fochabers GROSS	Fochabers	Moray		IV32 7LH
Browns Books for Students Bacs	Kingston-Upon-Hull			HU1 3AP

Broxap Limited (Bacs)	Newcastle under Lyme	Staffordshire		ST5 6BD
BRT Bearings Limited BACS	Wisbech	Cambridgeshire		PE13 2TQ
Bruce Stewart Builders BACS - GROSS	Nyanza, Stotfield Road	Lossiemouth	Morayshire	IV31 6QS
Bruel & Kjaer UK Ltd BACS	Royston	Hertfordshire		SG8 5BQ
Brumley Brae Limited BACS	Elgin	Moray		IV30 5PP
BS Tyre & Auto	Chanonry Road North	Elgin		IV30 6NB
BT - Onebill (BACS)	Newcastle upon Tyne			NE82 6AA
BT PLC	81 Newgate Street	London		EC1A 7AJ
Buccaneer Ltd	4 Union Road	Macduff		AB44 1UJ
Buchan Embroidery	Peterhead	Aberdeenshire		AB42 1DU
BuckHickman InOne	Claverton Court Claverton Road	Wythenshawe	Manchester	M23 9NE
Buckie Flooring Net BACS	Buckie			AB56 1NR
Buckie Furniture & Carpet Centre BACS	Buckie			AB56 1BP
Buckie High School Parent Council	Buckie High School	West Cathcart Street	Buckie	AB56 1QB
Buckie Methodist Church (Bacs)	Buckie			AB56 1HR
Buckleys Newsagents Limited	Lossiemouth			IV31 6PR
Buckpool Golf Club	Buckie	Banffshire		AB56 1DU
Buddi Limited	17 Church Street	Rickmansworth	Herts	WD3 1DE
Building & Decorative Supplies BACS	Elgin			IV30 6AF
Building Blocks Nursery	Buckie			AB56 1QN
Bullseye Distributors Limited	Wrest Park	Silsoe	Bedfordshire	MK45 4HS
Bunce (Ashbury) Limited BACS	Swindon			SN6 8LW
Bunzl Catering Supplies BACS	1 Hook Road	Epsom		KT19 8TY
Bunzl Greenham UK BACS	Isleworth	Middlesex	London	TW7 4EX
Bureau Veritas	Fort Parkway	Birmingham		B24 9FD
Burghead Community Hall				IV30 5UQ
Burghead Headland Trust	19 Forest Road	Burghead	Moray	IV30 5XL
Burghead Primary School Parent Council	Burghead Primary School	Grant Street	Burghead	IV30 5UQ
Burnfield Medical Practice	Inverness			IV2 3PF
Buro Happold Ltd BACS	Lower Bristol Road	Bath		BA2 3DQ
BurrBaxter Print Ltd	Unit 4, Brookfield Business Park	Brookfield Road	Cheadle, Stockport	SK8 2PN
Bushboard Washroom Systems LTD	Kettering Parkway	Kettering	Northants	NN15 6XR
Business Stream BACS	Edinburgh			EH12 9DH
Buying Team Only	1-9 The Grove	Slough	Berkshire	SL1 4QP
BX Plant Limited	Bognor Road	Chichester		PO19 8FX

Bytes Security Partnerships	Imperial Way	Reading		RG2 0TD
C & M Kitchen Engineering Limited NET BA	5-19 Holland Street	Aberdeen		AB25 3UJ
C A Gammack (BACS)	83 High Street	Aberlour		AB38 9QB
C G McGillivray BACS	Chapletown	Ballindalloch	Banffshire	AB37 9JT
C.A. Grant Ltd	Sheffield			S9 2PR
C.N.R. Taxis Ltd	New Elgin	Elgin	Moray	IV30 6EB
C.V. Components Limited BACS	Inverness			IV1 1VF
CA Traffic Ltd GROSS	Aylesbury	Buckinghamshire		HP19 8BP
Cadline Ltd	Drake Avenue	Staines	Middlesex	TW18 2AP
Caintech Ltd	Tore	Muir of Ord		IV6 7SD
Cairngorm Mountain Ltd	Aviemore			PH22 1RB
Cairngorms National Park Authority BACS	Grantown-on-Spey	Moray		PH26 3HG
Cairnstar Ltd	Bught Drive	Inverness		IV3 5SR
Calcots Photography	Easter Calcots	Nr Elgin		IV30 8NB
Caledonia Fire & Security t/a Fife Fire	Mitchelston	Kirkcaldy		KY1 3NH
Caledonia Play NET	Drum	Kinross		KY13 0UN
Caledonia Property Maint Ltd BACS-GROSS	The Trade Centre	Bruce Street	Alloa	FK10 1RY
Caledonian Economics Limited BACS	Edinburgh			EH6 6PW
Calibre Audio Library	Weston Turville	Bucks		HP22 5XQ
Cameo Curtains Ltd	Benwick	Cambs		PE15 0XQ
Cameron & Ross BACS	Aberdeen			AB10 1XB
Cameron Archaeology Ltd	Aberdeen			AB25 2RS
Cameron Care Ltd	6th Floor, 3 Darkes Lane	Potters Bar	Herts	EN6 1AG
Campbell & McHardy Ltd GROSS	Elgin	Moray		IV30 1HY
Campbell Associates	5B Chelmsford Rd Ind. Estate	Great Dunmow, Essex		CM6 1HD
Camphill School Aberdeen	Bieldside	Aberdeen		AB15 9EP
Camtech Systems Ltd	Dry Drayton	Cambridge		CB23 8AR
CAN Geotechnical Ltd	Chesterfield Trading Estate	Chesterfield		S41 9PZ
Canary Care Ltd	Culham Science Centre	Abingdon	Oxon	OX14 3DB
Canford Audio PLC BACS	Washington	Tyne & Wear		NE38 0BW
Canon (UK) Ltd	Reigate	Surrey		RH2 8BF
Canon (UK) Ltd (PAPER) Acc305288	Brentwood	Essex		CM14 4DZ
Cantray Estates BACS	Dallas	Morayshire		IV36 0RW
Cantraybridge	Croy	Inverness		IV2 5PP
Capability Scotland	Head Office	Westerlea	11 Ellersly Road, Edinburgh	EH12 6HY

Capita Business Services Ltd	PO Box 212	Faverdale Industrial Estate	Darlington	DL1 9HN
Capita Business Services Ltd	70 -76 Brunswick Street	Oldham		OL1 1BT
Capita Property and Infrastructure Ltd	Westminster	London		SW1H 0XA
Capital Power Clean Ltd	East Mains Industrial Estate	Broxburn	West Lothian	EH52 5NA
Capito Ltd	Deans	Edinburgh		EH54 8AS
Carair Solutions	Bishopmill	Elgin		IV30 4JN
Carden Holiday Cottages	Alves	Moray		IV30 8UP
Care & Learning Alliance	Bridgend Business Park	Dingwall	Ross-shire	IV15 SL
Care Concern Limited	St Leonards Road	Forres	Moray	IV36 2RE
Care Shop BACS	Warren Bruce Road	Trafford Park	Manchester	M17 1LB
Care UK Community Partnerships Ltd	850 The Crescent	Colchester		CO4 9QB
Care Uk Ltd - Cairdean House	850 The Crescent	Colchester Business Park		CO4 9QB
Care UK Ltd - Caledonian Court	850 The Crescent	Colchester		CO4 9QB
Care UK Ltd - Tor-Na-Dee Care Home	850 The Crescent	Colchester	Essex	CO4 9QB
Care-Ability Healthcare	Glover Industrial Estate	Washington	Tyne on Wear	NE37 3ES
Carechoice Ltd T/A Rannoch Lodge	Craigmarloch	Cumbernauld		G68 0ET
Career Ready	Canary Wharf	London		E14 5LB
Carel Press BACS	Carlisle			CA2 5AU
Caretower Ltd FACTORED BACS	305-313 Green Lanes	Palmers Green	London	N13 4YB
Carevisions Fostering	95 Haymarket Terrace	Edinburgh		EH12 5HD
Carewatch Care Services Ltd	Sunrise Parkway	Linford Wood	Milton Keynes	MK14 6PH
Caring Homes Healthcare Group Ltd	830 The Crescent	Colchester		CO4 9YQ
Caritas Care Limited	Ashton on Ribble	Preston		PR2 1ES
Carn Software Limited BACS	31 Academy Street	Coatbridge	North Lanarkshire	ML5 3AW
Carol Anderson Landscape Associates	Edinburgh			EH5 3RH
Carolton Care Ltd	NAIRN	Inverness-shire		IV12 4EY
Carpet Right	Elgin			IV30 6WQ
Carron Practicals BACS	Nr Shrewsbury	Shropshire		SY5 7AY
Cartes Cochons	Kirklington	Nottinghamshire		NG22 8TX
Cash Registers Buccleuch Limited	32 Dryden Road,	Bilston Glen Industrial Estate	Loanhead	EH20 9LZ
Castle Water Limited	Rattray	Blairgowrie		PH10 7JB
Castlegate Newsagents	Banff	Aberdeenshire		AB45 1DH
Castlehill Housing Association BACS	Aberdeen			AB10 1UT
Castles In The Sky	Roths	Aberlour		AB38 7AY
Cataloguing & Indexing Group Scotland	Scottish Screen Archive,National Library	39 ? 41 Montrose Avenue,Hillington Park	Glasgow	G52 4LA

Catholic Headteachers Association (Subs)	Per Mr G McLaughlin	Roebank Drive	Barrhead	G78 2JA
Cauliflower Group Ltd	Woolmer Way	Bordon	Hampshire	GU35 9QF
Causeway Technologies Ltd	Bourne End	buckinghamshire		SL8 5AQ
Cbec eco-engineering Ltd	Alford			AB33 8ED
CCF Ltd	Ocean Trade Centre	Minte Avenue	Altens	AB12 3UZ
CCPS	57 Albion Road	Edinburgh		EH7 5QY
CDI AndersElite Ltd GROSS	Ocean Village	Southampton	Hampshire	SO14 3XB
Cdmasterworks Ltd	Dumbarton	West Dunbartonshire		G82 3QW
CDMM (UK) Ltd	Inverness			IV1 1SU
CEFM BACS	Red Lion House	9-10 High Street	High Wycombe, Bucks	HP11 2AZ
Ceiling to Floor Ltd	110 Cambuslang Road	Glasgow		G73 1BQ
Cellmark	Abingdon	Oxon		OX14 1YX
Celltech	Alma Street	St Helens	Merseyside	WA9 3AR
Central Demolition Limited - Gross	Chattan Industrial Estate	Bonnyside Road	Bonnybridge	FK4 2AG
Central Law Training (Scotland) BACS	6-14 Underwood Street	London		N1 7JQ
Central Traffic Management Ltd GROSS	Throsk	Stirling		FK7 7NP
Centre for Economic & Social Inclusion	3rd Floor	89 Albert Embankment	London	SE1 7TP
Centrobed Ltd	Wotton Road	Kingsnorth Industrial Estate	Ashford, Kent	TN23 6LN
Centurion Signs UK Ltd	East Kilbride	Glasgow		G75 0TS
Certus	Kinveachy	Boat of Garten		PH24 3BT
Cetus Solutions Ltd	Merchants Quay	Salford Quays		M50 3SS
CF Services Ltd NET	College Milton Ind Estate	East Kilbride	Glasgow	G74 5BA
CFM Consulting Ltd	Dunblane	Perthshire		FK15 9JB
CGI IT UK Limited	Bridgend			CF31 9AP
Chair Covers Uk Ltd t/a EventDecorGroup	Middlemore Road	Smethwick		B21 0AY
Chamberlain Music BACS	Haslemere	Surrey		GU27 1HN
Chamic Industrial Services Ltd GROSS	Edinburgh			EH11 2RN
Chap Group (Aberdeen) Ltd	Aberdeenshire			AB32 6TQ
CHAPS Conference Account	St Dominic's Primary School	Petersburn Road	Airdrie	ML6 8DX
Charanga Ltd	Olivier House	18 Marine Parade		BN2 1TL
Charles A Innes & Sons BACS - GROSS	Keith			AB55 3EW
Chart Media BACS	Earby	Lancashire		BB18 6XS
Chartered Inst. of Housing BACS	Westwood Way	Coventry		CV4 8JP
Chartered Institute of Internal Auditors	88 Clapham Park Road	London		SW4 7BX
Chartered Trading Standards Institute	Southfields Business Park	Basildon		SS15 6TH

Chartwell-Yorke Limited BACS	Belmont	Bolton	Lancashire	BL7 8AL
Chemcord Limited (BACS)	East Kilbride	Glasgow		G74 2JZ
Chem-Dry	Buckpool	Buckie		AB56 1XQ
ChemTech Consultancy Ltd	Darluith Road	Linwood		PA3 3TP
Chess Plc	Heyes Lane	Alderley Edge	Cheshire	SK9 7JP
Chetham's School of Music	Manchester			M3 1SB
Cheviot Trees Ltd	Foulden	Berwick upon Tweed		TD15 1UL
Child Bereavement UK	Wycombe Road	Saunderton	Bucks	HP14 4BF
Child Poverty Action Group	London			N1 7TB
Child Poverty Action Group in Scotland B	94 Duke Street	Glasgow		G4 2UW
Children 1st BACS	Edinburgh	FAO: Jacqueline Smith		EH9 1AT
Children in Scotland	5 Shandwick Place	Edinburgh		EH2 4RG
Childrens Hospice Assoc. Scotland BACS	42 Craiglockhart Avenue	Edinburgh		EH14 1LT
Chiltern Invadex (UK)Ltd NET BACS	Bicester	Oxon		OX26 4XD
Chimes	Forres	Moray		IV36 1AE
Christian Copyright Licensing Int. Ltd	22 Upperton Road	Eastbourne	East Sussex	BN21 1BF
Christies (Fochabers) Limited BACS	Fochabers			IV32 7PF
Christie's Cleaning	Buckie	Moray		AB56 1NZ
Christies of Fochabers (Chem.)(BACS)	Fochabers			IV32 7DU
Chrysalis Professional Development Ltd	16 Cromarty Campus	Rosyth	Fife	KY11 2WX
Chubb Fire Limited BACS	400 Dallow Road	Luton	Bedfordshire	LU1 1UR
CIC Community Integrated Care	Miner's Way	Widnes	Cheshire	WA8 7SP
CIFAL Scotland	Findhorn	Moray		IV36 3TZ
CILIPS	Glasgow			G2 2QR
Cilips Scotland BACS	152 Bath Street	Glasgow		G2 4TB
Cinderella Fabrics	Alves	Moray		IV30 8UR
CIPFA	77 Mansell Street	London		E1 8AN
CIPFA - CHECK BANK DETAILS!!	PO Box 70161	London		WC1A 9GR
CIPFA Directors of Finance	Finance Service, The Highland Council	Glenurquhart Road	Inverness	IV3 5NX
CIPFA Scottish Branch (Bacs)	Corporate Accounting	Renfresshire Council	Renfresshire House	PA1 1JB
Circles Network	Coventry Road	Cawston	Rugby	CV23 9JP
City Cleaning Services (BACS)-NET	Maisondieu Road	Elgin	Moray	IV30 1QP
City Electrical Factors BACS	Unit 6, Middle River Industrial Estate	Douglas	Isle of Man	IM2 1AL
City of Edinburgh Council (BACS)	Revenues Division	PO Box 59	Edinburgh	EH1 1UF
City of Edinburgh Council BACS	Room 5.14	City Chambers	Edinburgh	EH1 1YJ

City of Elgin BID Ltd	Elgin			IV30 1BP
City Plumbing Supplies Holdings Ltd	Northampton			NN5 7ZE
Civica UK Ltd	Castlegate Drive	Dudley	West Midlands	DY1 4TD
CIWM Enterprise Ltd	9 Saxon Court	St Peters Gardens	Marefair, Northampton	NN1 1SX
CJ & CRH Dunbar	Elgin	Moray		IV30 5PQ
CJC Media UK Limited	Glasgow			G41 1DP
CK Davie	Denmore Industrial Estate	Bridge of Don	Aberdeen	AB23 8JS
Clackmannanshire Council BACS	Alloa			FK10 2AD
Claranet Ltd	London			WC1B 5HA
Claremont Office Furniture Ltd	Kinning Park	Glasgow		G41 1AA
Clarion Solicitors Ltd	13-19 Queen Street	Leeds	West Yorkshire	LS1 2TW
Class Ideas BACS	Romsey Industrial Estate	Greatbridge Road	Romsey, Hampshire	SO51 0HR
Classic Lifts (Scotland) Ltd	Stepps	Glasgow		G33 6HZ
Classroom Capers	Pulborough			RH20 6AW
Claud Hamilton Electrical Services Ltd G	Endeavour Road	Arnhall Business Park	Westhill, Aberdeen	AB32 6UF
Claysongs Studio - Vera Bohlen	The Park	Findhorn		IV36 3TH
CLC Presentation Systems Limited BACS	Earls Gate Business Park	Grangemouth		FK3 8ZF
Clear Business Water	Longley Lane	Manchester		M22 4SY
Clearwater DC 2001	Glasgow			G40 39X
Cleveland Cable Co Ltd	Middlesburgh			TS2 1QW
Click Travel Ltd BACS	Suffolk Street Queensway	Birmingham		B1 1TT
ClickView Ltd	London			EC2A 3DR
CLIFF Technologies Limited BACS	The Bush	Roslin		EH25 9RE
Cliffs Cabs Ltd (Moray Taxis)	Elgin	Moray		IV30 4AU
Clifton Hotel	Lossiemouth	Moray		IV31 6DJ
Clockstudio Bacs	Portknockie			AB56 4NB
Clow Group Limited BACS	Glasgow			G40 2QR
ClubGolf Scotland Ltd	St Andrews	Fife		KY16 8NX
Cluny Estate Agents	Elgin			IV30 1BG
Cluny School Parent Council	Cluny Primary School	South Pringle Street	Buckie	AB56 1PX
Cluson Engineering Ltd	Petersfield	Hampshire		GU32 3LJ
Clyde Paper & Print	Glasgow			G51 3RB
CM Consultants	4 Breadalbane Street	Glasgow		G3 7BN
CMC Associates Ltd	15a Cairnbank Road	Penicuik		EH26 9DR
CMS Cameron McKenna	Glasgow			GL2 2LD

CMSI Ltd - NET	Loch Thom Road	Kilmacolm	Renfrewshire	PA13 4TJ
CMUK Visual Safety Limited BACS	Sterte Road	Poole	Dorset	BH15 2AF
Coachwise Limited BACS	Off Amberley Road	Amberley	Leeds	LS12 4HP
Coastal Glazing Services BACS NET	Buckie			AB56 4BT
Cochranes Audit Ltd	Fortrose	Ross-shire		IV10 8RZ
Cochranes Audit Ltd	Fortrose			IV10 8RZ
Cockburns	82 High Street	Elgin		IV30 1BL
Codair Design & Publicity Limited BACS	Wormingford Road	Fordham	Colchester, Essex	CO6 3NS
Coeval Ltd NET	CARBRIAN INDUSTRIAL ESTATE	CUMBERNAULD	GLASGOW	G67 2UH
Cognisoft Limited	Manchester Road	Carrington	Manchester	M31 4QW
Colas Limited BACS - GROSS	Rowfant	Crawley	West Sussex	RH10 4NF
Colin Robertson BACS	Ballindalloch			AB37 9AD
Colourjam (Bacs)	Arradoul	Buckie	Moray	AB56 5AQ
Combined Precision Components	Fulwood	Preston		PR2 9PP
ComCat Engineering Limited GROSS	Inverness			IV2 7WL
Commercial Hotel - PLEASE Check Address	Keith			AB55 5AB
Commercial Property Monthly	343 Eden Park Avenue	Beckenham		BR3 3JN
Comms Express Ltd	Dukes Path Ind Est	Chelmsford		GM2 6TG
Comms Group (UK) Ltd	Barn Way	Lodge Farm	Northampton	NN5 7UW
Community Info Services Limited BACS	Clarke Street	Poulton-le-Fylde	Lancashire	FY6 8JW
Community Transport Association UK BACS	5 Adair Street	Manchester		M1 2NQ
Commutaports Limited GROSS	Bishopbriggs	Glasgow		G64 2QE
Companies House BACS	Companies House	Crown Way	Cardiff	CF14 3UZ
Comparex UK Limited	87 West Street	Harrow-on-the-Hill		HA1 3EL
Complete Care Network Ltd	Station Road	Wrea Green	Lancashire	PR4 2PH
Complete Performance Development Ltd	Arnhall Business Park	Aberdeen		AB32 6UF
Complete Web Solutions	Kirkcaldy	Fife		KY1 1DT
Computacenter (UK) Ltd	Hatfield Avenue	Hatfield Business Park	Hatfield	AL10 9TW
Concept 2 Ltd	Finch Close	Lenton Lane Industrial Estate		NG7 2NN
Concept Group Ltd	Aberdeen			AB10 1UL
Concept Life Sciences Ltd	Kelvin South Business Park	East Kilbride		G75 0YF
Concord Media	Ipswich		Suffolk	IP3 9BG
Concrete & Corrosion Consult Practice	Blean	Canterbury	Kent	CT2 9JJ
Connect Internet Solutions Limited	47 North JOhn Street	Liverpool		L2 6SG
Connevans Ltd (BACS)	1 Nutfield Road	Merstham	Surrey	RH1 3EB

Conservation By Design Limited	Kempton	Bedford		MK42 7AD
Constant Power Services Net	Works Road	Letchworth	Herfordshire	SG6 1AZ
Construction & Property Recruitment Ltd	Edinburgh			EH6 6JJ
Construction Industry Publications BACS	2B Viking Industrial Estate	Hudson Road	Bedford	MK41 0QB
Construction Skills BACS	Bircham Newton	Kings Lynn	Norfolk	PE31 6RH
Consultancy Education Forezt Ltd	Heavitree	Exeter		EX1 3LD
Container Cabins Ltd	St Helens	Merseyside		WA9 3JN
Container Sales (UK) Ltd	Pallion West Industrial Estate	Sunderland		SR4 6SJ
Contenur (UK) Limited BACS	Glenfield Park	Nelson	Lancashire	BB9 7DR
Continental Sports Ltd	Paddock	Huddersfield		HD1 4SD
Continua Ltd	Dencora Way	Luton		LU3 3EJ
Continuing Education Gateway	Castlemilk High School	223 Castlemilk Drive	Glasgow	G45 9JY
Contract Scotland Limited BACS (Gross)	Castle Business Park	Stirling		FK9 4TZ
Convocco Ltd	Birmingham			B13 3GG
Cool Components	London			SW11 3SJ
Coomber Electronic Equipment Limited Bac	Warndon	Worcester		WR4 9FB
Cooper Controls GROSS	Llantarnam Park	Cwmbran	Gwent	NP44 3HD
Co-operative Group (CWS) Limited BACS	6th Floor	Dantzic Building	Dantzic Street, Manchester	M60 0AF
Coral Products (Mouldings) Ltd	Haydock Industrial Estate	Merseyside		WA11 9TP
CoramBAAF Academy	41 Brunswick Square	London		WC1N 1AZ
Core Assets Scotland Ltd	Saxon Business Park	Bromsgrove		B60 4PH
Corefitness Studios Ltd	Forres	Moray		IV36 2SN
Cornerstone Community Care	Aberdeen			AB11 6LT
Corvia Limited (t/a Ticketer)	Charnham Lane	Hungerford	Berkshire	RG17 0EY
COSLA (BACS)	Edinburgh			EH12 5BH
Cosy	Siddalls Road	Derby		DE1 2QD
Cotswold Outdoor Ltd BACS	Crudwell	Malmesbury	Wiltshire	SN16 9SH
Cottage Flowers Bacs	Buckie			AB56 1PN
Counterpoint MTC Limited BACS	Decoy Road	Worthing	West Sussex	BN14 8ND
Countrywise	Ardlethen	Ellon		AB41 8PF
Covalent Software Limited BACS	Taunton	Somerset		TA1 1RZ
Covergold Limited	Moulton Park	Northampton		NN3 6AX
CPC Farnell	Leeds			LS12 2QQ
CPD Training Solutions	Broughty Ferry	Dundee		DD5 3US
CPP Seminars Scotland	Edinburgh			EH3 7PE

Craegmoor Healthcare	Park Hall	Middleton St George Hospital		DL2 1TS
Craft Cellar	Haxby	York		YO32 3ND
Craggan Outdoor Activities Ltd	Grantown-on-Spey			PH26 3NT
Craig Frew Building Conservation Ltd	451 High Street	Kirkcaldy		KY1 2SN
Craigard Care Limited Wakefield	123 Moss Street	Keith		AB55 5EZ
Craigard Care Limited Weston House	Keith			AB55 5EZ
Craigard Care Ltd Craigard House	3 Abergeldie Road	Ballater	Aberdeenshire	AB35 5PR
Craigellachie Filling Station	Craigellachie	Aberlour		AB38 9TB
Craigellachie Hotel (Bacs)	Craigellachie	Aberlour		AB38 9SR
Craigellachie Parent Partnership BACS	Craigellachie Primary School	Craigellachie	Aberlour	AB38 9SX
Craigellachie Village Council		Craigellachie	Aberlour	AB38 9SR
Craigforth HCAS Ltd	Wellgreen	Stirling		FK8 2DZ
Craigmonie Hotel & Leisure Ltd	Inverness			IV2 3HX
Cranloch Riding Centre	Elgin			IV30 8QX
CREATE Education Project	Chorley Central Business Park	Stump Lane	Chorley	PR6 0BL
Creative Glass Guild Ltd	Albert Road	St Philips	Bristol	BS2 0XJ
Creative Lighting Design	Heanor	Derbyshire		DE75 7AA
Creative Owl	Tomintoul	Ballindalloch	Moray	AB37 9HP
Creative STAR Learning Company	Inverurie	Aberdeenshire		AB51 3UP
Creative Video Productions Ltd	70 Pacific Quay	Glasgow		G51 1DZ
Credo Reference (Xreference)	London			EC1Y 8QZ
CREDS - Cambridgeshire County Council	Foster Road	Trumpington	Cambridge	CB2 9NL
Crelling Harnesses for Disabled BACS	Thornton	Cleveleys	Lancs	FY5 3LJ
Crerar Eight Acres Hotel (Bacs)	Elgin	Moray		IV30 6UL
CRGP Ltd	Glasgow			G20 6NB
Crick Software Limited BACS	Boarden Close	Moulton Park	Northampton	NN3 6LF
Cricklewood Electronics Ltd	London			NW2 3ET
Crieff Hydro Ltd (Bacs)	Perthshire			PH7 3LQ
Critiqom Ltd	Strathclyde Business Park	Bellshill		ML4 3NJ
Cromartie Hobbycraft Ltd	Longton	Stoke on Trent		ST3 5AY
Crookes Climbing Limited T/A Climbing Wa	Sheffield			S7 2HB
Crossbow Education	18-19 Wolseley Court	Staffordshire Technology Park	Stafford	ST16 3HS
Crossreach - Beechwood House	69-71 Old Perth Road	Inverness		IV2 3RR
Crossreach - Charis House	47 Milton Road East	Edinburgh		EH15 2SR
Crossreach - Rubislaw	Rubislaw Park Road	Aberdeen		AB15 8DA

Crossroads (Moray) Care	10 Victoria Crescent	Elgin	Moray	IV30 1RQ
Crossroads School Council BACS	Crossroads Primary School	Grange	Keith, Banffshire	AB55 6LX
Crown Estate BACS	7 The Square	Fochabers	Moray	IV32 7DG
Crown Estate Scotland(InterimManagement)	Edinburgh			EH4 3BJ
Crown Office & Procurator Fiscal Service	Office 31	Whins Road	Alloa	FK10 3SA
Crown Paints Ltd	Hollins Road	Darwen	Lancashire	BB3 0BG
CryoService Ltd t/a Air Products CryoEas	Worcester			WR4 9RH
Crystal Radio Systems Ltd (Bacs)	Bromsgrove	Worcestershire		B61 2SB
Ctrack Ltd	Headingley Business Park	Leeds		LS6 1PF
Culbin Medical Practice	Grantown Road	Forres		IV36 1JG
Cullen Golf Club	Cullen	Moray		AB56 4WB
Cullen Medical Centre	Cullen			AB56 4SZ
Cullen Play Centre	Seafield Road	Cullen		AB56 4AF
Cullen Primary School Parents Council	Cullen Primary School	Old Church Road	cULLEN	AB56 4UZ
Cunninghams Cash Registers BACS	Middle Lane	Wythall	Birmingham	B38 0DS
Cunninghams CRS BACS	Nairn	Ross-shire		IV12 5QW
Cupboards Direct Ltd (Bacs)	HOME FARM	SYWELL		NN6 0BQ
Curious Minds Education Centre	Elgin	Moray		IV30 1EE
Curo Salus Ltd	Forehouse Road	Kilbarchan		PA10 2PU
Currys (Quote A/C 2530914)	PO Box 638	Maylands Avenue	Hemel Hempstead, Herts	HP2 7FA
Custom Card - IBS Division BACS	Lennox Road	Basingstoke	Hampshire	RG22 4AP
Cut Plastics Ltd	Lee Mill Ind?l Estate	Ivybridge		PL21 9GA
Cuthbertson Laird Group (Scot) BACS	Burnbank	Hamilton		ML3 0QQ
Cyber Coach Smart Ltd	313-314 Waters Meeting Road	Britannia Business Quarter	Bolton	BL2 2HH
Cyclecentric Ltd	Longstanton	Cambridge		CB24 3BP
Cyclehoop Ltd	Perry Vale	London		SE23 2LX
Cyclepods Ltd	Pilgrims Way	Westerham	Kent	TN16 2DS
Cycling Scotland	Glasgow			G2 4BG
D & R Resprays Ltd	Elgin			IV30 1XZ
D and C Supplies Ltd	Loss Moss Indust. Est	Bishopbriggs	Glasgow	G64 2SA
D GIBSON ROAD & QUARRY SERVICES LTD	HUNTER ROAD	RUTHERGLEN	GLASGOW	G71 7RW
D S Tiling BACS NET	Lossiemouth	Moray		IV31 6RF
D.L.R. Technical Ltd	St Martins	Perth		PH2 6AW
D.L.S (Dry Cleaning Well) (BACS)	Forres	Moray		IV36 1DY
D.R. Baling Wire Manufacturers Ltd	Oxspring	Penistone	Sheffield, South Yorks	S36 8YW

Dacoll Limited (BACS)	Gardners Lane	Bathgate	West Lothian	EH48 1TP
Dallas Designs Ltd	Linkwood Industrial Estate	Elgin	Moray	IV30 1HY
Dallas Primary School Partnership	Dallas Primary School	Dallas		IV36 2SA
Dance Fusion	Roths	Aberlour	Moray	AB38 7BD
Darren Williams Tyre & Autocare Service	Keith	Banffshire		AB55 5EZ
Darroch & Allan - B & J BACS - GROSS	Pinefield Industrial Estate	Elgin	Morayshire	IV30 6AH
Dart Publishing BACS	Dunfermline	Fife		KY12 9YJ
Data Converters Ltd t/a Digital Routes	Lossiemouth	Moray		IV31 6DD
Data Harvest Group Limited (BACS)	Leighton Buzzard	Bedfordshire		LU7 4FY
Data Images & Solutions Ltd	Vienna Court	Kirkleatham Business Park	Redcar	TS10 5SH
David A Annand Sculptor		Kilmany	Cupar	KY15 4PT
David Guidi Plumbing - Heating		Lossiemouth		IV31 6LP
David Martin	Little Crook	Forres		IV36 1LN
David Paterson Gen Eng BACS (Gross)	Linkwood Industrial Estate	Elgin		IV30 1HY
David Stewart Joiner Ltd Gross	Allan Lane	Lossiemouth		IV31 6DS
David Williams Slating Ltd Gross	Hillside Avenue	Dufftown	Keith	AB55 4AG
Davlyn House Care Ltd	Leicester			LE2 6UP
Daw Signs NET	Atlas Industrial Estate		Glasgow	G21 4UR
Dawsons Music Limited BACS	Warrington	Cheshire		WA1 1SU
Daycounters Ltd	Littlehampton	West Sussex		BN17 6XJ
Daydream Education BACS	Western Avenue	Bridgend Industrial Estate	Bridgend	CF31 3RH
DAYEX	Salisbury			SP2 7NU
DCS Joncare Ltd BACS	Radley Road Industrial Estate	Abingdon	Oxon	OX14 3RY
Decora Limited (Frames Only)	Lossiebank Mill	Bishopmill	Elgin	IV30 4DE
Decora Ltd	Bridge Street	Elgin		IV30 4DE
Defence Estates BACS	30 Hilton Road	Rosyth	Fife	KY11 2BL
DEL Equipment (UK) Limited	Windrush	Park Road	Witney	OX29 7HA
Dell Corporation Limited	Milbanke House	Western Road, Bracknell		RG12 1RD
Deloitte LLP	150 Midsummer Boulevard	Milton Keynes		MK9 1FD
Delta Calibration Limited Bacs Factored	Paisley			PA3 4HP
Demco Interiors GROSS	Express Park	Rushden	Northants	NN10 6GL
Denholm Fishselling Limited BACS	Buckie	Banffshire		AB56 1UQ
Denis Rawlins Ltd	Minworth	Sutton Coldfield		B76 1AL
Denise Darwin Training Ltd	Arnhall Business Park	Westhill	Aberdeen	AB32 6UF
Dennis Francis - Window Cleaner	Elgin			IV30 6RA

Dennis Publishing Ltd	800 Guilla Avenue, Kent Science Park	Sittingbourne		ME9 8GU
Department of Energy and Climate Change	London			SW1A 2AW
Derbyshire Services	Scot Lane, Newton	Wigan	Lancs	WN5 0PN
Derek Gall	Carron	Aberlour		AB38 7QP
Design IT	17b Perimeter Road	Pinefield Industrial Estate	Elgin, Moray	IV30 6AF
Design Sensation Ltd t/a ONYERBIKESEAT	Eel Pie Island	Twickenham		TW1 3DY
Designed Signs & Graphics Ltd	Pinefield Industrial Estate	Elgin		IV30 6AH
Development Trusts Association Scotland	Edinburgh			EH3 7EH
Deveron Coaches Limited	Macduff	Aberdeenshire		AB44 1UJ
DFE UK Ltd	Railway Approach	Wallington	Surrey	SM6 0DZ
DHL International-Bacs	Feltham	Middlesex		TW14 0YB
Diack & Macaulay Ltd	Moodiesburn	Chryston	Glasgow	G69 0LY
Dieselec Thistle Generators Ltd - GROSS	Cloberfield	Milngavie		G62 7LN
Digital Fusion AV t/a Fuse 2	Bolton	Lancashire		BL1 4AP
Digital ID	Unity Way	Stockport		SK1 3EY
Dingbro Limited BACS	Mastrick Industrial Estate	Aberdeen		AB16 6HQ
Direct Childcare BACS	Inverness			IV3 5EB
direct ED Ltd BACS	Dale Street	Accrington	Lancashire	BB5 0AP
Direct Training Associates	Thorpe Lane	Trimley St Martin	Suffolk	IP11 0RZ
Disclosure Scotland-Quote Cust. No BACS	Glasgow			G51 1YU
Discovery Education Europe Limited	Shepherds Bush Road	Hammersmith	London	W6 7NL
Displaysense Ltd	Raynham Close	Bishop Stortford		CM23 4EF
Dixons Contractors Ltd - Gross	Dunloy	Ballymena	Co. Antrim	BT44 9EA
DJB Microtech Limited BACS	Greenock	Renfrewshire		PA16 9EN
DJM Music Ltd	Transfesa Road	Paddock Wood		TN12 6UT
DMB Taxis	Elgin	Moray		IV30 6HL
DNV GL (Noble Denton Consultants LTD)	62 Market Street	Aberdeen		AB10 5PJ
DOE Sport (North) Ltd GROSS	Dock Road	Methil	Fife	KY8 3SR
Dolphin Stair Lifts	Lothianburn	Midlothian		EH10 7DZ
Dome UK Ltd (NET)	92 Nore Road	Portishead	Bristol	BS20 8DX
Don Valley Ltd	Inverurie	Aberdeenshire		AB51 0LS
Donald Munro Plant Training & Hire	Ardgay	Sutherland		IV24 3BP
Donna Davies Counselling	Calcots	Elgin		IV30 8NQ
Doro Care AB	Kalix	Sweden		SE-952 27
Doro Care AB	Kalix	Sweeden		SE-952 27

Dounemount Care Home	Macduff			AB45 3QL
Dowding & Plummer Limited BACS	Stockfield Road	Birmingham		B27 6AP
Draeger Safety UK Limited-GROSS	Blyth Riverside Business Park	Blyth	Northumberland	NE24 4RG
Dragonfly Drama	Inchbroom	By Elgin	Moray	IV30 8NQ
DRAX Lighting Ltd	Tring Road	Dunstable		LU6 2JX
Dream Climbing Walls Ltd	Dalfaber Industrial Estate	Aviemore		PH22 1ST
Dreamtime Community Arts Ltd	Covesea	Lossiemouth		IV31 6SP
Drumbeat BACS	Inveraray	Argyll		PA32 8UH
Drumfun	Tolbooth Street	Forres		IV36 1PH
Drummuir & Botriphnie Community Trust				
Dual Energy Direct Limited	The Esplanade	Worthing	West Sussex	BN11 2BJ
Dufftown Preschool Centre		33 Conval Street	Dufftown	AB55 4AH
Duffus Village Hall Association BACS		Duffus	Moray	IV30 5QB
Dumfries & Galloway Council (BACS)	English Street	Dumfries		DG1 2HP
Duncan Grain (Fochabers) Ltd	Fochabers	Moray		IV32 7PQ
Dundee City Council BACS	Finance Department Floor 5	Tayside House	28 Crichton Street, Dundee	DD1 3RF
Dundee College	Old Glamis Road	Dundee		DD3 8LE
Dunkeld Cars	Erigmore Estate	St Marys Road	Birnam	PH8 0BJ
Dunlop Playground Serv BACS Factored	54 Hughenden Lane	Glasgow		G12 9XJ
Durham University (BACS)	University of Durham	Mountjoy Centre, Hawthorn Wing	Stockton Road, Durham	DH1 3LE
DX Network Services Limited (BACS)	Ridgeway	Iver	Buckinghamshire	SL0 9JQ
Dyke & District Hall		Dyke	Moray	IV36 2LP
Dyke Playgroup	Dyke	Forres		IV36 2TF
Dyke Primary School Parent Council BACS	Dyke Primary School	Dyke		IV36 2TF
Dynam	Wester Inshes			IV2 5BG
Dynamic Abseiling Services	Elgin	Moray		IV30 4PA
Dynamic Earth Enterprises Ltd BACS	Edinburgh			EH8 8AS
Dynamic Initiatives Ltd	Edinburgh			EH9 2BR
Dynamic Maths Worksheets	Edinburgh			EH8 9JA
Dynamyx Ltd	The Ring	Bracknell		RG12 1BW
Dynniq UK Ltd - GROSS	Lime Tree Way	Chineham Business Park	Basingstoke	RG24 8WZ
Dyslexia Action Shop Ltd	10 High Street	Egham	Surrey	TW20 9EA
Dyslexia in Scotland	Wallace House	17-21 Maxwell Place	Stirling	FK8 1JU
E & R Moffat Ltd	Bonnybridge	Stirlingshire		FK4 2BS
E File UK Ltd(Bacs)	Milton Keynes			MK10 9RG

E.A. Card Builder Higher	Tomintoul	Ballindalloch		AB37 9EX
E.ON (CHECK BANK DETAILS)	Nottingham			NG1 6HD
E.ON Energy-Utilities CHECK BANK DETAILS	Greenwood House	Westwood Business Park	Conventry	CV4 8LG
E4E	Unit 129 Bradley Hall Trading Estate	Bradley Lane	Standish	WN6 0XQ
Eagle Airfield Equipment Limited BACS	Llanrwst	Conwy		LL26 0SE
Eagle Couriers (Scotland) Ltd Acc GLM104	Bathgate			EH48 2EH
Eagle Lodge	101 Newington Causeway	London		SE1 6BN
Early Bird Catering Ltd (BACS)	Nevis Business Park	Balgownie Road	Bridge of Don, Aberdeen	AB22 8NT
Early Years Resources (BACS)	Merlin Park Estate	Off Barton Dock Road	Stretford, Manchester	M32 0SZ
Earthtime	Cooper Park	Elgin		IV30 1HS
Easiyo Products UK Ltd	The Parker Centre	Mansfield Road	Derby	DE21 4SZ
East End School Parent Council	Institution Road	Elgin		IV30 1RP
Eastbank Hotel	Roths	Speyside		AB38 7AU
Easter Hatton Environ. Waste Away BACS	Balmedie	Aberdeenshire		AB23 8YY
Easylink UK	Corby Gate Business Park	Corby	Northants	NN17 5JG
Easyturn Key Company	Exmouth			EX8 1PE
Eat Mair Fish Ltd	Marine Place	Buckie		AB56 1UT
EB Scotland Limited	24 Blythswood Square	Glasgow		G2 4BG
ECG Facilities Ltd GROSS	Blantyre Industrial Estate	Blantyre	Glasgow	G72 0HD
Echomaster Marine Ltd	MacDuff			AB44 1UB
Eclipse Internet BACS	PO Box 195	Hull		HU1 3RN
Eco Solutions(C&R) Ltd t/a Symbio	Combe Lane	Wormley	Surrey	GU8 5SZ
Ecolab Ltd GROSS	Van Road	Caerphilly		CF83 3SG
Econ Engineering Limited BACS	Ripon	North Yorkshire		HG4 1UE
Economic Development Association	10 Fordyce Way	Auchterarder		PH3 1BE
Eco-Point UK BACS	Amersham Road	Chesham		HP5 1NE
Eden Court Theatre & Cinema	Inverness			IV3 5SA
Eden Springs (UK) Limited	Hamilton International Tech Park	Blantyre	Lanarkshire	G72 0BP
EDF Energy	PO Box 3956	Plymouth		PL3 5XQ
EDF Energy Customers	Bexleyheath			DA6 8ET
Edgy Productions Limited BACS	Kibworth Business Park	Nursery Court	Kibworth	LE8 0EX
EdICT Training Ltd	12 Ardnish Street	Glasgow		G51 4NB
Edinburgh Bicycle Coopeative Ltd	Whitehouse Loan	Edinburgh		EH9 1DU
Edinburgh Research & Innovation Ltd	Edinburgh			EH8 9TA
Edmundson Electrical Limited (Bacs)	Southbank Marina	Strathkelvin Place	Kirkintilloch	G66 1XQ

EDpaX International Ltd	Glasgow			G1 3DX
Eds Custom Signs Limited BACS	Buckie			AB56 1FY
Education Lincs Ltd	191 Humberston Avenue	Grimsby		DN36 4SZ
Education Scotland	Almondvale Business Park	Almondvale Way	Livingston	EH54 6GA
Educational Achievement Centre	Fearn	Ross-shire		IV20 1XW
Educational Planning Books Ltd	Hathersage	Hope Valley	Derbyshire	S32 1DJ
Educational Printing Services Ltd	Glenfield Park 2	Northrop Avenue	Blackburn	BB1 5QH
EducationCity.com	Oakham	Rutland		LE14 7GH
Edufocus Limited	Old Maltings Approach	Woodbridge		IP12 1BL
EDUK8WORLDWIDE LTD	Great Whittington	Newcastle Upon Tyne		NE19 2HP
Edumentals Ltd	1 Mead Way	Padiham		BB12 7NG
Edventure Limited BACS	Hargreaves Road	Eastbourne	East Sussex	BN23 6QW
EE/Orange Personal Communications BACS	PO Box 52	Sheffield		S98 1DX
Egbert H Taylor & Company Ltd	Ryelands Lane	Elmley Lovette	Worcestershire	WR9 0QZ
Elecheck (EST) Ltd	Ely Road	Waterbeach		CB25 9TN
Electoral Reform Services (Bacs)	33 Clarendon Road	London		N8 0NW
Electrical & Data Systems Ltd GROSS	The Business Centre	Draperswtown	Belfast	BT45 7AG
Electro Supplies Ltd	River Way	Harlow	Essex	CM20 2FD
Electronic Devices Ltd	Enigma Business Park	Malvern	Worcestershire	WR14 1GD
Electronic Temperature Instruments BACS	Worthing	West Sussex		BN14 8HQ
Elgate Products Ltd	Pysons Road Ind Est	Broadstairs	Kent	CT10 2LF
Elgin Academy Parents Council	Elgin Academy	Morrison Road	Elgin	IV30 4ND
Elgin Cabs	Lossiemouth	Moray		IV31 6RJ
Elgin City Football Club Limited	Elgin			IV30 1AP
Elgin Community Church	Pinefield Crescent	Elgin	Moray	IV30 6HZ
Elgin Community Surgery-Professional Fee	Northfield Terrace	Elgin		IV30 1NE
Elgin Cricket Club Junior Section BACS	1 Spey Crescent	Fochabers	Morayshire	IV32 7QN
Elgin Express Cleaners BACS	Elgin	Moray		IV30 1EE
Elgin High School Parent Council	Elgin High School Parent Council	High School Drive	New Elgin, Elgin	IV30 6UD
Elgin Museum	Elgin	Moray		IV30 1EQ
Elgin Refrigeration Services Gross	Linkwood Industrial Estate	Elgin	Moray	IV30 1HY
Elgin Rotary Club		Elgin	Moray	IV30 6UG
Elgin Sewing Centre	Fochabers			IV32 7DU
Elgin Truck & Van Centre Limited BACS	Elgin	Moray		IV30 1HZ
Elgin Youth Development Group Bacs	Elgin	Moray		IV30 1LQ

Elite IT Training Ltd	Glasgow			G2 4AD
Elite Taxis	Lossiemouth	Moray		IV31 6SU
Elklan	Station Road	St Mabyn	Cornwall	PL30 3BN
Elliott Group Limited GROSS	Peterborough			PE4 7AP
Elliott Office Equipment BACS	Elgin			IV30 1DA
ElliptiGO	Unit D Libra	Maidstone Road		MK10 0BD
Ellon Timber & Building Supplies	Broomiesburn Road	Ellon	Aberdeenshire	AB41 9RD
Elmhurst Energy Systems Ltd BACS	Lutterworth	Leicestershire		LE17 4HB
Emap Publishing Ltd	The Lakes	Northampton		NN4 7BF
EMC Advertising Gifts	Building 3	Oakley Road South	London	N11 1GN
EMC Publications	Rochester	Kent		ME2 4BE
Emco Services Ltd	Potterton	Aberdeenshire		AB23 8UG
Emit UK Timing Ltd	Eastleigh			SO50 6BB
EMP BACS	Mains of Moy	Forres		IV36 2SP
Enable (BACS)	3 Renshaw place	Eurocentral		ML1 4UF
Encyclopaedia Britannica (UK) Limited BA	13 Mill Street	London	United Kingdom	SE1 2BH
End to End Labels Limited BACS	Vale Road	Spilsby	Lincolnshire	PE23 5HE
Energenie Power Connections	The Pinnacles	Harlow	Essex	CM19 5TH
Energy Action Scotland	Ingram House	227 Ingram Street	Glasgow	G1 1DA
English & Media Centre	London			N1 2UN
Enhance Services Ltd	141-143 South Road	Haywards Heath		RH16 4LY
Env. Scientifics Group Ltd - GROSS	Bretby Business Park	Ashby Road	Burton upon Trent	DE15 0YZ
Enviraz (Scotland) Ltd GROSS	25 Kelvin Avenue	Hillington Park	Glasgow	G52 4LT
EnviroCentre Limited	Eagle Street	Glasgow		G4 9XA
Environment Analyst Ltd	Shrewsbury			SY3 8RJ
Environment Friendly Coatings (Bacs)	Fallin	Stirling		FK7 7EW
Environmental Protection Scotland	3rd Floor LES	231 George Street	Glasgow	G1 1RX
Environtec Limited Gross	Hatfield Peverel	Chelmsford	Essex	CM3 2EJ
Envirovent Ltd	Hornbeam Business Park	Hookstone Road	Harrogate, North Yorks	HG2 8PA
Envision 3d Ltd	Edinburgh			EH12 5EH
EPC Grampian Ltd BACS	Hill Street	Dufftown		AB55 4AW
ERIKS Industrial Services Ltd Gross BACS	Amber Way	Halesowen	West Midlands	B62 8WG
ESE Direct Limited - GROSS	150 Northumberland Street	Norwich		NR2 4EE
Eseye Ltd	Surrey Research Park	Guildford	Surrey	GU2 7YD
ESG Asbestos Ltd BACS NET	Bretby Business Park	Ashby Road	Burton upon Trent	DE15 0YZ

Eskbank Safety Services Ltd - Net	Glasgow			G12 OTF
Esmond Helleman Limited BACS	Harris Way	Windmill Road	Sunbury-on-Thames	TW16 7EW
eSpares Ltd	15 Lots Road	Chelsea	London	SW10 0QT
Esri (UK) Limited BACS	65 Walton Street	Aylesbury	Bucks	HP21 7QG
Essentials for Education	Bridge Hall Lane	Bury		BL9 7NY
Essentra Components Ltd	Jarrow	Tyne & Wear		NE32 3UP
Ethical Data Ltd	Grange	Keith		AB55 6LQ
Ethical Technology Ltd (Trading-Ethitec)	Leicester			LE1 5JN
Ethics Online	Herefordshire			HR1 9GQ
ETMSS LTD	43 Poole Road	Westborne	Bournemouth, Dorset	BH4 9DN
Euro Label Printers Limited	London			SW9 0QT
Euro Label Printers Ltd	London			SW9 0QT
Evac+Chair International Ltd	Weston Road	Birmingham		B11 3RS
Everon UK Ltd	Park Street	Ashford		TN23 8EZ
Evolution Healthcare Limited	2 Coalisland Road	Dungannon	County Tyrone	BT71 6JT
Ewen Watson: Music Specialist	Forres	Moray		IV36 1BQ
Exchange Communications Ltd	11-17 Kerr Street	Kirkintilloch	Glasgow	G66 1LF
Exchange Communications Support Ltd	11 - 17 Kerr Street	Kirkintilloch		G66 1LF
Excitech Limited BACS	8 Kinetic Crescent	Innova Business Park	Enfield, Middlesex	EN3 7XH
Experian Ltd BACS	NG2 Business Park	Nottingham		NG80 1ZZ
Explore Science Scotland	Crossbost	Isle of Lewis		HS2 9NP
Explore Your Senses	Gresley Road	Keighley		BD21 5JG
Externiture Ltd - GROSS	Pipers Lane	Thatcham		RG19 4RE
Extraspace Solutions (UK) Limited GROSS	232 Belmont Road	Belfast		BT4 2AW
F T Refrigeration Ltd GROSS	Heaton Norris	STOCKPORT		SK4 1TD
F. P. Birnie	ELGIN			IV30 1BA
Facal Language Services	Arnol	Isle of Lewis		HS2 9DB
Faculty Services Limited BACS	Parliament House	Edinburgh		EH1 1RF
FAIR LTD	Edinburgh			EH9 1QG
Fairhurst	Elgin	Moray		IV30 1EE
Fairview House Care Home	Danestone	Aberdeen		AB22 8ZP
Fairway Childminding	Elgin			IV30 6XF
Fairways (GM) Ltd	Walkinshaw Road	Inchinnan	Renfrew	PA4 9LP
Falco UK Ltd GROSS	Leekbrook			ST13 7AP
Falcon Foodservice Equipment Ltd BACS	Hillfoots Road	Stirling		FK9 5PY

Falkirk Council BACS	PO box 14926	1-6 Newhouse Road	Grangemouth	FK3 8YP
Falkland House School	Falkland	Fife		FK15 7AE
Family Planning Association	London			N1 5DL
Farid Hillend Engineering Ltd	Hillend Industrial Park	Dalgety Bay	Fife	KY11 9ES
Farm & Household Stores (Inverness) Ltd	Inverness			IV2 3PX
Farquharson Contractor	Ballindalloch	Banffshire		AB37 9AD
Fast Fix	Lido Close	Elgin		IV30 1BW
Faun Zoeller (UK) Ltd	North Moons Moat	Redditch	Worcestershire	B98 9PB
FCCS Group Limited FACTORED BACS	52B Menzies Road	Torry	Aberdeen	AB11 9BE
Felgains	Ipswich			IP1 4JJ
Ferrier Pumps Ltd	Barclayhill Place	Portlethen		AB12 4PF
FES FM Ltd GROSS	Pirnhall Buisness Park	Stirling		FK7 8HW
FH Brundle	Edinburgh Interchange	Newbridge		EH28 8PH
Field Studies Council	Preston Montford	Montford Bridge	Shrewsbury, Shropshire	SY4 1HW
Fife Council (BACS)	Fife House	North Street	Glenrothes	KY7 5LT
Filpumps Ltd	Inverurie	Aberdeenshire		AB51 5GT
Find Signage Ltd t/a Multimount	Burley Road	Leeds		LS4 2PU
Findel Education	Hyde	Cheshire		SK14 4HR
Findhorn Bay Arts Festival	Forres	Moray		IV36 1NU
Findhorn Foundation	Forres	Moray		IV36 3TZ
Findhorn Foundation College	Findhorn	Forres	Moray	IV36 3TZ
Findhorn Village Centre BACS	Church Place	Findhorn	Moray	IV36 3YR
Findhorn Village Conservation Company	The Old Schoolhouse	Church Place	Findhorn	IV36 3YR
Findhorn, Nairn & Lossie Fisheries Trust	Dunphail	Forres		IV36 2QN
Findochty Primary & Nursery Parent Counc	Findochty Primary School	Burnside Street	Findochty	AB56 4QW
Findouran Garage Limited BACS	Tomintoul	Ballindalloch		AB37 9HL
Finks Publishing Limited	Glass	Huntly	Aberdeenshire	AB54 4XA
Finning (UK) Limited BACS	Cannock	Staffs		WS11 8LL
Finning UK Ltd	Cannock	Staffordshire		WS11 8LL
First & Best in Education Limited (Bacs)	Earlstrees Road	Corby	Northants	NN17 4AX
First eBusiness Solutions Uk	Inverurie			AB51 4FT
First Furnishings Ltd	Westerton Road	East Mains Industrial Estate	Broxburn	EH52 5AU
First Integrated Solutions Ltd	Bridge of Don	Aberdeen		AB23 8EE
First News	Trinity House	Sculpins Lane	Wethersfield	CM7 4AY
First News (UK) LTD	London			SE1 0AS

First Scotrail Limited BACS	Atrium Court	50 Waterloo Street	Glasgow	G2 6HQ
First Scottish Searching Svs (BACS)	St Davids Drive	Dalgety Bay	Fife	KY11 9NB
First Tunnels Ltd	Barrowford	Lancashire		BB9 8PL
Firth Training BACS	Alves	Elgin		IV30 8UY
Fiscal Technologies Ltd	Reading			RG2 0LP
Fisher Educational Ltd	20 Kingwood Ave	Heaton	Bolton	BL1 5JA
Fisher Scientific UK (BACS)	Bishop Meadow Road	Loughborough	Leics	LE11 0RG
Fitness Fun	ELgin	Moray		IV30 1JX
Fitzpatrick Woolmer Design & Pub BACS	Neptune Close	Rochester	Kent	ME2 4LT
Fitzroy Systems	Fornham St Martin	Bury St Edmunds		IP31 1SR
Five Areas	Drymen	Glasgow		G63 OWL
Flash Learning	Conon Bridge	Ross-shire		IV7 8AX
Fledglings Family Services	Station Approach	Wendens Ambo	Saffron Walden	CB11 4LB
Fleet Line Markers Ltd	Spring lane	Mavern	Worcestershire	WR14 1AT
Fleming & Co (Machinery) Limited BACS	South Nitshill	Glasgow		G53 7NX
Floral Occasions BACS	Dufftown			AB55 4AL
Fly Cup Catering Ltd	Burghmuir Circle	Inverurie		AB51 0HB
FMS Vehicle Rental Limited	Elgin	Moray		IV30 1XY
Fochabers Public Institute BACS	Fochabers			IV32 7EP
Focus 4 U	Southwick Square	Southwick		BN42 4FJ
Focus Educational Software BACS	Truro	Cornwall		TR1 1ZJ
Forces & Corp Publishing Ltd BACS	Hamblin Court	Rushden	Northants	NN10 0RU
Forestry Commission BACS	PO Box 17007	Edinburgh		EH12 7YF
Forres Academy Parent Council	Forres Academy	Burdsyard Road	Forres	IV36 1FG
Forres Academy School Fund	FORRES			IV36 0DG
Forres Area Community Trust	Forres			IV36 1SW
Forres Area Credit Union	Forres	Moray		IV36 1NP
Forres Events Ltd	Forres	Moray		IV36 1AB
Forres Footpaths Trust	Morven	Castle Street	Forres	IV36 1PW
Forres Hotels Limited	Forres	Moray		IV36 1EL
Forte Lubricants Limited (BACS)	Coventry			CV4 9XY
Foster Contracting Ltd GROSS	Kelvedon	Colchester	Essex	CO5 9BA
Fosterplus Ltd	Quarrywood Court	Livingston Village	Livingston	EH54 6AX
Four Seasons Health Care - Angusfield	Lingfield Point	McMullan Road	Darlington	DL1 1RW
Four Seasons Health Care - The Meadows	First Floor-Lingfield House	Lingfield Point, McMullen Road	Darlington	DL1 1RW

Four Seasons Health Care-Clarence Court	Lingfield Point	McMillan Road	Darlington	DL1 1RW
Foursys Limited BACS	Stow Road	Quy, Cambridge		CB25 9AS
Foyer Graphics	Aberdeen			AB10 1XF
Frank Ogg & Son Ltd	Aberlour			AB38 9QJ
Frank O'Hara Ltd TA Faskin Contracts NET	Paisley			PA2 7AN
Fraser Brothers Limited	Forres	Moray		IV36 1PQ
Fred Watt Jewellers BACS	Huntly	Aberdeenshire		AB54 5DL
Frederick Follows Ltd BACS	Aston	Birmingham		B6 4PT
Freight Transport Association BACS	St Johns Road	Tunbridge Wells	Kent	TN4 9UZ
Friends of Newmill School	Newmill Primary School	Isla Road	Newmill, Keith	AB55 6US
Friends of Pilmuir	Pilmuir Primary School	Pilmuir Road	Forres, Moray	IV36 1HD
Friends of Portgordon P School Council	Portgordon Primary School	Richmond Terrace	Portgordon	AB56 5RA
Fuchs Lubricants (UK) Plc	New Century Street	Hanley	Stoke on Trent	ST1 5HU
Furniture@work Ltd	Morrison Court	Glasgow		G1 3LB
G & A Barnie GROSS	Inverness			IV3 8LL
G & A Construction GROSS	Dufftown	Banffshire		AB55 4AB
G & S Smirthwaite Limited BACS	Wentworth Road	Heathfield	Newton Abbot, South Devon	TQ12 6TL
G A Duncan & Sons	Fochabers	Moray		IV32 7PQ
G B Training Service	Cobairdy	Huntly	Aberdeenshire	AB54 7YR
G C Morrison & Son	Spey Bay	Fochabers		IV32 7PJ
G F Job Limited BACS - GROSS	Grigorhall Industrial Estate	Nairn		IV12 5HY
G Laing Stonecraft NET	51 High Street	Rothes	Moray	AB38 7AY
G T Tyres Bacs	Greshop	Forres		IV36 2GW
G4S Cash Solutions (UK) Ltd	15 Carshalton Road	Sutton	Surrey	SM1 4LD
G4S Fire & Security Systems Ltd	International Drive	Tewkesbury		GL20 8UQ
Gael Force Engineering Ltd	Greshop Industrial Est	Forres	Moray	IV36 2GW
GAK Education	Brighton	East Sussex		BN2 3QD
Gala Tent	Manvers	Wath Upon Dearne	Rotherham	S63 5DB
Galliford Try Con.t/a Morrison Con-Gross	Inverness			IV1 1UA
Gamestec Leisure Limited (RLMS) BACS	Wira House	Wira Business Park	Ring Road, Leeds	LS16 6EB
Gammies Ltd BACS	Carseview Road	Forfar		DD8 1PB
GAMZ (BACS)	Malvern	Worcestershire		WR14 1HW
Gap Group Limited BACS	40 Carrick Street	Glasgow		G2 8DA
Garden Timber Buildings	Industrial Estate	Keith		AB55 5GB
Gardners	Croescadarn Close	Cardiff		CF23 8HE

Garmouth & Kingston Playgroup	Corff House	Spey Street	Garmouth	IV32 7NH
Garrow Bros Limited BACS	Forres			IV36 1PH
Gary Murison Photography	Forres			IV36 1NQ
Gatehouse Media Limited (Bacs)	Warrington			WA4 9DE
GB Sport and Leisure UK Ltd GROSS	Weston Industrial Estate	Weston-super-Mare		BS24 9DJ
GDH Publishing	14 MOUNT ROAD	WHEATHAMPSTEAD		AL4 8BX
GEAR4MUSIC	Clifton Moor	York		YO30 4XF
Gemco Equipment Ltd	Northampton			NN1 1QD
Gemco Service Limited	Burnley Road	Halifax	West Yorkshire	HX2 6JB
Gemini Data Loggers (UK) Ltd	Terminus Road	Chichester		PO19 8UJ
Gemma's Lunchbox	Elgin			IV30 1BP
Geopacks	Holsworthy Road	Hatherleigh	Devon	EX20 3LP
George Bain & Sons Ltd GROSS BACS	Slaters & Tilers	17-19 Mayne Road	Elgin	IV30 1NZ
George England Scaffolding Ser - NET	Keith			AB55 5FY
George Innes Builders GROSS	Pinefield Industrial Estate	Elgin	Morayshire	IV30 3AH
George L Duncan	Elchies	Aberlour		AB38 9SP
George Nicol (Kitchen & Bathrooms) Ltd	Keith			AB55 5BJ
George Sellar & Sons Limited (BACS)	Station Road	Oldmeldrum	Aberdeenshire	AB51 0EZ
George Sim Fruiterer Ltd	Aberdeen			AB25 3UJ
George Sinclair	Portknockie	Buckie		AB56 4NT
George Smith	Forres			IV36 3EE
Geotechnical Instruments (UK) BACS	Queensway	Leamington Spa	Warwickshire	CV31 3JR
GEZE UK Ltd	Cambuslang Investment Park	Clydesmill Place		G32 8RE
Gibraltar Care Village	Portal Road	Monmouth		NP25 5FL
Gibson Plus (Bacs)	Newtownards	Co Down		BT23 8RL
Gibston Sporting	Huntly			AB54 8DB
Gilgen Doors Systems Ltd GROSS	Crow Arch Lane	Ringwood	Hampshire	BN24 1PD
Gillespie Macandrew LLP	Edinburgh			EH3 8EJ
Gilmour Sports (Bacs)	24 Clark Street	Paisley		PA3 1RB
GL Assessment	Techno Trading Estate	Swindon	Wiltshire	SN2 8HB
GL Education Group Ltd (GL Asses) BACS	Techno Trading Estate	Swindon	Wiltshire	SN2 8EZ
Gladiatorfit	Lossiemouth			IV31 6AS
Gladstone MRM	Wallingford	Oxfordshire		OX10 9BT
Glasdon UK Ltd	Preston New Road	Blackpool	Lancashire	FY4 4UL
Glasgow Caledonian University	70 Cowcaddens Road	Glasgow		G4 0BA

Glasgow City Council BACS	PO Box 26816	Glasgow		G2 9AF
Glatz Pioneer (UK) Limited (Bacs)	Dagnall Road	Dunstable	Bedfordshire	LU6 2LD
Gleaner Oils Limited BACS	Elgin	Moray		IV30 1UZ
Glen Appin of Scotland Ltd	100 Elderpark Street	Glasgow		G51 3TR
Glendale Presentation Solutions Limited	Bridge Street	Sunderland	Tyne & Wear	SR1 1TE
Glenisla Residential Home	High Street	Buckie		AB56 1AL
Glenlivet Primary Parent Council BACS	Glenlivet Primary School	Ballindalloch	Banffshire	AB37 9DA
Glenmore Lodge	GLenmore Lodge	Aviemore	Inverness-shire	PH22 1QU
Global Language Services Ltd	64 Darnley Street	Glasgow	Lanarkshire	G41 2SE
Global Lifting Services Ltd	Aberdeen			AB23 8EW
Global Mapping Limited	10 Glebe Drive	Brackley		NN13 7BX
Global Recycling Solutions Limited BACS	Ruston Road	Alma Park Ind. Estateshire	Grantham	NG31 9SW
GLS Educational Supplies BACS	Hyde			SK14 4HR
Glyn's Upholstery	Elgin			IV30 1XY
GNF Cleaning (Elgin) Limited -Gross	Linkwood Road	Elgin		IV30 6DJ
Goethe-Institut London	Exhibition Road	London		SW7 2PH
Gompels Healthcare Ltd	Bowerhill	Melksham	Wiltshire	SN12 6GX
Goodmusic BACS	Tewkesbury			GL20 7YQ
Goodwill Art Service Ltd	Upton	Didcot		OX11 9JB
Gopak Limited BACS	Hythe	Kent		CT21 6HG
Gordon & MacPhail (BACS)	Boroughbriggs Road	Elgin		IV30 1JY
Gordon Arms Hotel	Fochabers	Moray		IV32 7DH
Gordon Duncan Ltd BACS	Westerton Road South	Keith	Banffshire	AB55 5FH
Gordon M Leitch Limited BACS	Longman Industrial Estate	Inverness		IV1 1TR
Gordonstoun Schools Ltd	Moray			IV30 5RF
Gorn Technical Services Ltd	Keith			AB55 5AW
Gottalife Productions BACS	Gottalife	Langstone	Newport, South Wales	NP18 2LT
Gracey & Associates	Shelton Road	Upper Dean		PE28 0NQ
Graffiti Removal Ltd (Bacs)	Sherfield-on-Loddon	Hook	Hants	RG27 0JD
Graham & Sibbald BACS	Inverness			IV3 5NN
Graham J Rattray	'Allanfearn'	Stotfield Road	Lossiemouth, Moray	IV31 6QR
Grahams The Family Dairy	Forres Road	Nairn		IV12 5QW
Graitec UK Ltd	Brunel Road	Totton		SO40 3WX
Grampian Child Bereavement Network	1 Alford Place	Aberdeen		AB10 1YD
Grampian Community Care Charitable Trust	Housing Association	4 Carden Place	Aberdeen	AB10 1UT

Grampian Fasteners BACS	Dyce	Aberdeen		AB21 0DP
Grampian Furnishers BACS	Lossiemouth	Moray		IV31 6PN
Grampian Geotechnical Scotland Ltd	Newmachar	Aberdeen		AB21 0UT
Grampian Glass & Glazing NET	Elgin	Moray		IV30 1XY
Grampian Housing Ass	74 Huntly Street	Aberdeen		AB10 1TD
Grampian Housing Assoc.	74 Huntly Street	Aberdeen		AB10 1TD
Grampian Society for the Blind (Bacs)	Aberdeen			AB25 1BT
Grampian Steel Services BACS	Oldmeldrum	Inverurie	Aberdeenshire	AB51 0BH
Grampian Valuation Joint Board	Westburn Road	Aberdeen		AB16 5GE
Grandholm Care Home	Bridge of Don	Aberdeen		AB22 8BE
Grandview House Care Home	Grantown-on-Spey			PH26 3HD
Granite City Surveys Ltd	18 Chattan Place	Aberdeen		AB10 6RD
Grant & McPherson Construction Ltd NET	3 Main Street	New Elgin	Morayshire	IV30 6BQ
Grant Consultancy & Training	Boghead	Lesmahagow		ML11 0JA
Grant Tent Hire	Elgin	Morayshire		IV30 1EW
Grants Ballindalloch Timber Haulage Ltd	Ballindalloch	Banffshire		AB37 9BA
Grants Taxis Buckie Ltd	Buckie	Moray		AB56 7UN
Gray Composting Services Ltd	Portsoy	Banff		AB45 2UL
Grays Recycling Services Limited BACS	Nether Dallachy	Spey Bay	Moray	IV32 7PL
Gray's Taxis	Westerton Road North	Keith	Banffshire	AB55 5FL
Green Compliance Water Division Ltd	Buntsford Hill Business Park	Buntsford Park Road	Bromsgrove	B60 3DX
GreenChem Solutions Limited	Midshires Business Park	Smeaton Close	Aylesbury, Buckinghamshire	HP19 8HL
Greene Care Homes	Rannoch Drive	Condorrat		G67 4ES
Greens Nurseries	Littlemill	Grantown Road	Nairn	IV12 5QN
Greenwards Primary Council BACS	Greenwards Primary School	Edgar Road	Elgin, Moray	IV30 6UQ
Greers of Elgin Limited BACS	Keith			AB55 5DD
Grey Matter Ltd	Ashburton	Devon		TQ13 7DF
Grigor & Young	1 North Street	Elgin	Moray	IV30 1UA
Grimas Makeup (1st Night)	Hanslope	Milton Keynes		MK19 7LA
Grosvenor House Papers Limited BACS	Kendal	Cumbria		LA9 6NP
Ground Gas Solutions	Pencroft Way	Manchester Science Park	Manchester	M15 6JJ
Group Line	39-41 Charing Cross Road	London		WC2H 0AR
Groupcall BACS	1 Raven Road	South Woodford	London	E18 1HB
Grouse Inn	Huntly			AB54 4EL
Grumpy Sheep Music	Newcastle upon Tyne			NE7 7WB

GSD Fabrication/Welders Net	Tyrie	Fraserbrough		AB43 7BX
GT Cleaning Machines	College Milton	East Kilbride		G74 5NT
Gullivers Truck Hire Limited (Bacs)	Albert Crescent	St Philips	Bristol	BS2 0UD
Guthrie Court Ltd - Maryfield West	Aberdeen			AB15 4ZN
Gymnastic Enterprises Ltd	Newport	Shropshire		TF11 9AS
H & M Hydraulics (Elgin) Ltd	Elgin			IV30 1XY
H.W. Moore BACS - GROSS	Forres	Moray		IV36 2WE
H1 Healthcare	Glasgow			G2 4HZ
H2O Training	Lossiemouth			IV31 6BY
HAGS-SMP Ltd GROSS	Shipyards Industrial Estate	Selby		YO8 8AP
Halfords Ltd	Washford West	Redditch	Worcestershire	B98 0DE
Handyworks	James Street	Lossiemouth		IV31 6QZ
Handsome Prints	Quarry Lane	Kelsall	Cheshire	CW6 0PD
Hanlon Computer Systems Ltd	Kent Street	Nottingham		NG1 3LZ
Hanover (Scot) Housing Assoc	Edinburgh			EH7 4NS
Hanover (Scotland) Hsng CARE FIRST	Edinburgh			EH7 4NS
Haptic Networks Ltd	Kettering	Northamptonshire		NN15 6PP
Harbro Limited	Turriff	Aberdeenshire		AB53 4PA
Harfield Components Limited BACS	Whitehill Industrial Estate	Stockport	Cheshire	SK4 1PQ
Harlow Printing Limited	South Shields			NE33 4PU
Harmeny Education Trust Ltd	Mansfield Road	Balerno		EH14 7JY
Harmless	Nottingham			NG1 3FB
Harold Jackson Screenprint	Glasgow			G41 2HE
Harper Collins Publishers BACS	Bishopbriggs	Glasgow		G64 2QT
Harper Macleod LLP	The Ca'd'oro	45 Gordon Street	Glasgow	G1 3PE
Harvest Ministries Ltd	10 Greyfriars Street	Elgin		IV30 1LF
Harvey Map Services Ltd	Doune	Perthshire		FK16 6BJ
Harvey Maps	Doune	Perthshire		FK16 6BJ
HaskoningDHV UK Ltd	Rightwell House	Bretton	Peterborough, Cambs	PE3 8DW
Havas People Ltd	Glasgow			G3 7XA
Haven Sign Factory	Central Park	Larbert		FK5 4RU
Hawco Volkswagen BACS	Elgin			IV30 1NL
Hawksley & Sons Ltd	Lancing Business Park	Lancing	West Sussex	BN15 8TN
Haydock Music Limited BACS	Milngavie	Glasgow		G62 6BW
Haymarket Media Group	Bridge House	Twickenham	Middlesex	TW1 3SP

Haymarket Publishing Services Ltd	69 London Road	Twickenham		TW1 3SP
Hays Construction & Property GROSS	Hays House	40-44 Coombe Road	New Malden, Surrey	KT3 4QF
HBB Sales Ltd	Forfar	Angus		DD8 2EB
Hbinfo Ltd	7 West Bank	Scarborough	North Yorks	YO12 4DX
HC - ONE Ltd (Linlithgow)	Archer Street	Darlington		DL3 6AH
HC Slingsby Plc	Baildon	Shipley		BD17 7LW
HC-One Limited (Beeches)	Archer Street	Darlington		DL3 6AH
Headstart Languages Ltd	Clifford Road	Boston Spa	Wetherby, Leeds	LS23 6DB
Health Development Associates	Bridge of Don	Aberdeen		AB22 8WJ
Heart Educational Supplies	Mountain Road	Leicester		LE4 9HQ
Hebron House Nursing Home	Nairn	Inverness-shire		IV12 5EU
Hedley Enterprises	Portknockie	Buckie		AB56 4NR
Heidelberg Graphic Equipment Limited Bac	Brentford	Middlesex		TW8 0AA
Height Adjustable Desks.com	Chelston Business Park	Wellington	Somerset	TA21 9JQ
Heilan Loos Toilet Hire Ltd	Grantown on Spey			PH26 3TA
Helen Stirling Maps	Inverness			IV2 4LS
Henderson Decorators GROSS	31 High Street	Roths	Moray	AB38 7AU
Hendry Hydraulics Limited BACS	Elgin			IV30 6DF
Heriot-Watt University BACS	Lord Balerno Building	Riccarton	Edinburgh	EH14 4AS
Hertz UK Ltd	11 Vine Street	Uxbridge		UB8 1QE
Hewden Stuart Ltd - IN ADMINISTRATION	PO Box 67	Stretford D.O.	Manchester	M32 0HW
Hewlett-Packard Ltd BACS	Bracknell	Berkshire		RG12 1HN
High Life Highland	Inverness			IV3 5NS
High Viz Shop	Greenhill Industrial Estate	Mytholnroyd		HX7 5QF
Highfield Training Centre BACS	6 Petrie Crescent	Elgin	Moray	IV30 1PE
Highland Archaeology Services Ltd	Cromarty			IV11 8YH
Highland Baked Potato Ltd	Elgin	Moray		IV30 1BP
Highland Fencing & Barrier Contract Net	Househill	Nairn		IV12 5RY
Highland Galvanizers BACS	Elgin	Morayshire		IV30 6FG
Highland Hotel	Aberdeen			AB11 6LL
Highland Industrial Supplies LimitedBACS	Longman Industrial Estate	Inverness		IV1 1SG
Highland Locksmith & Security 0 BACS	Longmorn Industrial Estate	Inverness		IV1 1SN
Highland Office Equipment Limited BACS	Harbour Road	Inverness		IV1 1UA
Highland Polytunnels	Balmakeith Business Park	Nairn		IV12 5QR
Highland Roller Doors GROSS	Evanton Industrial Estate	Evanton		IV16 9XT

Highland Timber Buildings	Forres	Moray		IV36 3EE
Highland Windscreen Services	Inverness			IV3 8LL
Highland Wood Energy GROSS	Torlundy	Fort William		PH33 6SW
Highlander Inn Craigellachie	Craigellachie	Aberlour	Banffshire	AB38 9SR
Highlands and Islands Enterprise BACS	Inverness Retail & Business Park	Inverness		IV2 7GF
HighNet	Inverness			IV2 5GH
Hill and Smith Ltd HIGHER	Netherton Ind Estate	Wishaw		ML2 0LA
Hill Rom Ltd	Ashby Park	Ashby de la Zouch	Leicestershire	LE65 1JG
Hillcrest House	NAIRN			IV12 4ED
Hills Components Limited (BACS)	Olds Approach	Watford	Herts	WD18 9TL
Hillside School	Aberdour	Fife		KY3 0RH
Hilti (GB) Limited BACS	Manchester			M17 1BY
HiMATS(Bacs)	Fairway Leisure Ltd	Inverness		IV2 6AA
Hindleys Limited (BACS)	Dore House Business Park	Sheffield		S13 9LU
Hire Decks Limited T/A The Metal Store	Heaton Street	Cleckheaton	West Yorkshire	BD19 3TN
Hire Station Ltd	Ecclesbourne Park	Clover Nook Road		DE55 4RF
Historic Environment Scotland	Salisbury Place	Edinburgh		EH9 1SH
HIT Projects Ltd	20-26 Henry Street	Liverpool		L1 5BS
Hitachi Capital UK	Kiln Road	Newbury		RG14 2NU
HL Plastics Ltd	Denby Hall Business Park	Denby		DE5 8JX
Hobart UK	Orton Southgate	Peterborough		PE2 6GN
Hodder Education	George Street	Banbury		OX16 5BH
Holequest Limited GROSS	Galashiels	Selkirkshire		TD1 2DA
Holocaust Educational Trust	Lessons from Auschwitz Project	BCM Box 7892	London	WC1N 3XX
Holy Trinity Church		Burghead	Elgin	
Holyrood Communications Ltd BACS	Edinburgh			EH8 8DP
Home Bakery (Buckie) Limited BACS	Buckie			AB56 1LJ
Home from Home Support	Forres			IV36 1FQ
Homeless Action Scotland	Stanhope House	12 Stanhope Place	Edinburgh	EH12 5HH
Hop, Skip & Jump Pre-School Centre		Forres	Moray	AB33 9QB
Hope Construction Materials	Dunston	Stafford		ST18 9AB
Hopeman Memorial Hall				
Hopeman Primary School Parent Council	Hopeman Primary School	School Road	hopeman	IV30 5TG
Hopewiser Limited	Atlantic Street	Altrincham	Cheshire	WA14 5NL
Hopscotch Theatre Company (BACS)	Govan	Glasgow		G51 3UW

Horizon Print Finishing Equip. Ltd	11 Aintree Road	Perivale	Greenford	UB6 7LE
Horizon Window Blinds BACS	Tyock Industrial Estate	Elgin	Moray	IV30 1XY
HotScot Bacs	Fort William			PH33 6PP
House of Batteries	Balderton	Newark		NG24 3NN
HouseMark Limited BACS	Millburn Hill Road	University of Warwick Science Park	Coventry	CV4 7HP
Howdens Joinery Limited BACS	Gowerton Road	Brackmills	Northampton	NN4 7BW
HR Wallingford Ltd	Wallingford	Oxfordshire		OX10 8BA
HS Realisations Ltd	100 Barbirolli Square	Manchester		M2 3EY
HT Maddocks & Son (Whitchurch) Ltd	Capital Business Park	Parkway	Cardiff	CF3 2PY
Hub North Scotland (Elgin) Ltd	Aberdeen			AB10 1UZ
Hub North Scotland Ltd	Aberdeen			AB10 1UZ
Huck Nets UK Ltd	Corbin Way	Bridport	Dorset	DT6 3UX
Huck Tek Ltd (T/A Huck Nets (UK) Ltd)	Rotherham Road	Sheffield		S20 1AH
Hudson Global Resources Ltd	Glasgow			G2 5HF
Hunter & Co	By Cairney Hill	Dunfermline		KY12 8HB
Hydro Electric - NO CREDITS BACS	Broadmarsh Ind Park	Havant	Hampshire	PO9 1QH
Hydro Project Engineering Ltd	Sutton Lane	Etwall	Derbyshire	DE65 6LQ
Hydro-Logic Ltd	Church Street	Bromyard	Herefordshire	HR7 4DP
Hygiene Management Services BACS	Beaufighter Road	Nether Dallachy	Spey Bay	IV32 7QX
Hygiene Supplies Direct Ltd	Tayson House	Methley Road	Castleford	WF10 1PA
Hythehill Parent Council BACS	Hythehill Primary School	St Margarets Crescent	Lossiemouth, Moray	IV31 6LW
Hyva UK Ltd	Princemead Place	Trafford Park	Manchester	BL6 4AQ
I CAN Charity	31 Angel Gate	Goswell Road		EC1V 2PT
I D Grant & Co NET	Birnie	Elgin		IV30 8SW
I Fraser & Sons BACS - GROSS	Roths			AB38 7AY
Ian Farmer Associates (1998)	Motherwell			ML1 1QF
Ian Francis - Caterer	New Elgin	Elgin		IV30 6UG
Ian G Currie (Gross)	Deskford	Buckie		AB56 2UT
Ian G McIntyre BACS	44 Ferguson Drive	Denny	Stirlingshire	FK6 5AF
Ian J McDonald - GROSS	Turriff	Aberdeenshire		AB53 4FQ
Iansyst Limited BACS	Fen Road	Cambridge		CB4 1UN
ID Systems UK Ltd	8 West Mains Industrial Estate	Grangemouth		FK3 8YE
Ideagen Plc	Lime Tree Road	Matlock		DE4 3EJ
Ideal Services	Hillend Industrial Estate	Dalgetty Bay		KY11 9JT
IDNS Ltd BACS	Summerfield Road	Bolton		BL3 2NT

IDOX Software Ltd	The Grosvenor Building	72 Gordon Street	Glasgow	G1 3RS
IHS (Global) Limited BACS	Bracknell	Berkshire		RG12 8FB
Ikea Business(Quote 1534002009)Bacs	Fletton	Peterborough		PE2 9ET
Imaginate BACS	45a George Street	Edinburgh		EH2 2HT
IMC Limited BACS	Wrexham Industrial Estate	Wrexham		LL13 9RF
IMG Limited(Bacs)	Tamworth	Staffordshire		B78 3RW
Incentive Plus Limited	Northampton			NN7 9AP
Inclusive Technology Limited BACS	Huddersfield Road	Delph	Oldham	OL3 5FZ
Incremental Group Ltd	Inverurie	Aberdeenshire		AB51 4FT
Independence Educational Publishers BACS	High Green	Great Shelford	Cambridge	CB22 5EG
Indicia Training Ltd BACS	50 Wellington Street	Glasgow		G2 6HJ
Industrial Marine Rubber (BACS)	Spurryhillock Industrial Estate	Stonehaven		AB39 2NH
Industrial Noise & Vibrations Centre BAC	Slough	Berkshire		SL1 4LP
Info Technology Supply Limited (Bacs)	Harrovia Business Village	Bessborough Road	Harrow	HA1 3EX
InfoChange BACS	Caldecote Road	Newnham, Baldock	Herts	SG7 5LA
Information Commissioner	Information Commissioner's Office	Wycliffe House, Water Lane	Wilmslow, Cheshire	SK9 5AF
Information Commissioner's Office	Edinburgh			EH3 7HL
Initial Medical Services BACS	2 City Place	Beehive Ring Road	Gatwick	RH6 0HA
Initial Washroom Solutions (BACS)	PO Box 4975	Dudley		DY1 9FA
Inkspot Wifi Ltd	Edinburgh			EH3 6NW
Innertuba	Thurso			KW14 7AH
Innes Pipes Limited(Bacs)	Ashgrove Road	Elgin	Moray	IV30 1UU
Inoapps Ltd	Aberdeen			AB15 4DT
Insect Lore Europe	Warren Road	Indian Queens	Cornwall	TR9 6TL
Insight Direct (UK) BACS	1 Harefield Road	Uxbridge		UB8 1PH
In-Situ Europe Ltd	Shirley	Solihull	West Midlands	B90 3AU
Inspire (Partnership through Life) BACS	Beach Boulevard	Aberdeen		AB24 5HP
Inst. Revenues, Rating & Valuation	5th Floor	303-306 High Holborn	London	WC1V 7JZ
Instock Disposables Limited (BACS)	Kirkhill Industrial Estate	Dyce	Aberdeen	AB21 0GL
Integrated Care Council	The Street	Stoke Ash	Suffolk	IP23 7EW
Integrated Water Services Ltd - GROSS	Walsall			WS2 7PD
Intelligent Events Ltd	Dunblane			FK15 0ER
Interactive Education Solutions Ltd	2 Upper Zoar Street	Wolverhampton		WV3 0LA
Internet Kit Ltd	Rushcliffe Civic Centre	Pavillion Road	West Bridgford, Nottingham	NG2 5AW
Intimation Creative Limited BACS	Dunbar	East Lothian		EH42 1HW

Intobeige Ltd - Spynie Nursing Home	Elgin			IV30 5JG
Inveravon Parent Council	Inveravon Primary School	Ballindalloch		AB37 9BA
Inverness Architectural Association	Milton of Tillynaught	Cornhill		AB45 2AP
Inverness College BACS	Inverness			IV2 5NA
Inverness Womens Aid	Inverness			IV3 8DF
Investors in People Scotland BACS	94 Ocean Drive	Edinburgh		EH6 6JH
IOT PLC BACS	Manhattan Business Park	Dundonald Street	Dundee	DD3 7PY
IOT Solutions	Manhattan Works	Dundonald Street	Dundee	DD3 7PY
IPP (Moray Schools) Limited	3 More London Riverside	London		SE1 2AQ
IQL UK Limited (ATC NPLQ orders)	High Street	Broom	Warwickshire	B50 4HN
IRN Security	Highland House	20 Longman Road	Inverness	IV1 1RY
Irruptus Ltd T/A EIS	East Kilbride	Glasgow		G74 5LP
IS Oxford BACS	3 Armstrong Road	Littlemore	Oxford	OX4 4XT
Islabikes Ltd BACS	Ludlow	Shropshire		SY8 2JR
ISO Trade Ltd	Newstet Road	Knowsley Industrial Park North	Liverpool	L33 7TJ
ISS (Aberdeen) Ltd	Aberdeen			AB11 6JX
IT Worx Solutions Ltd	Aberdeen			AB25 3UJ
ITSA Limited BACS	Sylvan Way, Southfields Business park	Basildon	Essex	SS15 6TH
J & E Hall Ltd GROSS	191 Hawley Road	Dartford		DA1 1PU
J & I Smith	Huntly			AB54 8EQ
J & M L Ramage Higher	Rhynie	Aberdeenshire		AB54 4LS
J A Milton Upholstery Supplies Ltd	Ellesmere	Shropshire		SY12 0EW
J and J Negus t/a Genus	Attleborough Fields Industrial Estate	Nuneaton		CV11 6RY
J C Peacock & Co Ltd	Ayr			KA8 8AE
J C Peacock & Company Ltd	Ayr			KA8 8AE
J J M Electronics BACS	Meft Road	Urquhart	Moray	IV30 8GG
J P McDougall & Co Limited BACS	Manchester Road	Altrincham	Cheshire	WA14 5PG
J R Henderson & Sons BACS - NET	New Elgin Road	Elgin	Morayshire	IV30 6BA
J W Products Ltd	Cove Road	Fleet	Hants	GU51 2RT
J W Smart Meters Ltd	Normanton	West Yorkshire		WF6 2DE
J. Gordon Williamson Limited BACS	Elgin	Morayshire		IV30 1XZ
J. Thomson Colour Printers Ltd	Glasgow			G5 8PB
J.A. Jones & Sons	Churchtown	Southport		PR9 7NT
J.M.M. Marketing BACS	The Crossways	Churt	Farnham, Surrey	GU10 2JR
J.P. Lennard Limited BACS	Rugby	Warwickshire		CV21 1PX

J.S. & R. Rattray & Son BACS - GROSS	Knockando	Aberlour		AB38 7RX
Jacarta	London Road	Marlborough	Wiltshire	SN8 1LH
Jack Carmichael (Flooring) GROSS	Pinefield Industrial Estate	Elgin	Morayshire	IV30 6AG
Jack 'n' Jill Pre-School Centre Ltd BACS	Kinder House	22 Wardend Place	Elgin	IV30 6YP
Jacobs UK Ltd	Glasgow			G2 7HX
Jade Andrew MUA	Elgin	Moray		IV30 6EY
JAG Enterprises	Alyth	Blairgowrie	Perthshire	PH11 8LW
James A Cuthbertson Limited BACS	Biggar	South Lanarkshire		ML12 6DQ
James Fisher Prolec	Nuffield Industrial Estate	Poole		BH17 0GB
James Hutton Limited	Aberdeen			AB15 8QH
James Jones & Sons (Riddochs) BACS	Larbert	Stirlingshire		FK5 4NQ
James Leckey Design Ltd	Dunmurry	Belfast		BT17 0HD
James M Anderson & Son	Nerston Industrial Estate	East Kilbride	Glasgow	G74 4QD
James Milne Institute BACS	26A Findhorn	Forres	Moray	IV36 3YE
James Morrison & Son Joiners BACS -GROSS	34 Sellar Place	Aberlour		AB38 9LE
James Stevenson (Flags) Limited BACS	Glasgow			G42 0PL
Jammin Fitness	Edinburgh			EH4 3AA
Jan Grigg Mindfulness Training		Nairn		IV12 5LE
Jane Hay BA	20 Maxwell Street	Fochabers	Moray	IV32 7DE
Jasdon Supplies (Bacs)	Cullen	Buckie		AB56 4SH
Javid Aziz t/a Patersons(BACS)	182-184 Mid Street	Keith		AB55 5BL
Javis MFG CO Ltd	6 Hammond Avenue	Whitehill Indl Estate	Reddish, Stockport	SK4 1PQ
Jaytex (Manchester) Ltd	Manchester			M8 8QJ
JB-Inflatables Export BV	Steenwijk	the Netherlands		8332 MA
JBS Group (James Boylan Safety) Ltd	Denmore Road	Bridge of Don	Aberdeen	AB23 8JW
JC Leisure Connexions Ltd	Hamburg Road	Sutton Fields	Hull	HU7 0WD
JCM Seating Solutions Ltd	Woodston Industrial Estate	Peterborough	Cambs	PE2 7HU
Jenny Mosley Consultancies	Trowbridge	Wilts		BA14 OAA
JENX Limited BACS	Sheffield			S6 1RQ
Jeremy Benn Associates Ltd	South Queensferry	Edinburgh		EH30 9TD
Jetmarine Ltd	Bramhall Moor Lane	Hazel Grove	Stockport	SK7 5AA
Jewson Limited - Gross	Binley Business Park	Coventry		CV3 2TT
Jisc Services Ltd	North Leigh			OX29 6SW
JKL Clothing Ltd	Alison Crescent	Sheffield		S2 1AS
JLA Total Care Ltd	Halifax Road	Ripponden		HX6 4AJ

JLM Security BACS	Aberdeen			AB11 6LQ
JM Architects Ltd	Edinburgh			EH2 4NA
JMP Consultants Ltd	3 Harbour Exchange	London		E14 9GE
JMW	Loanhead	Midlothian		EH20 9QH
Job Connect @ Badaguish Ltd (Bacs)	Inverness-shire			PH22 1QU
John A Smith & Sons (BACS)	Peterhead			AB42 1JP
John C Keir BACS	By Huntly	Aberdeenshire		AB54 4XX
John Davidson (Pipes) Limited BACS	Longtown	Carlisle	Cumbria	CA6 5LY
John Irvine & Sons BACS	Tomintoul	Ballindalloch		AB37 9HN
John Lewis plc	Birmingham			B3 2YP
John Muir Trust (BACS)	Tower House	Station Road	Pitlochry	PH16 5AN
John Munro Ltd BACS - NET	Lein Road	Kingston	Moray	IV32 7NW
John Murray (Golf) Ltd	Stotfield Road	Lossiemouth		IV31 6QS
John Nixon Ltd T/A Nixon Hire - Net	Newcastle Upon Tyne			NE4 7AX
John Paton - Plasterer & Tile Fixer NET	New Elgin	Elgin	Moray	IV30 6BS
John Smith & Son (Group) Ltd	Headlands Business Park	Ringwood	Hampshire	BH24 3PB
John Tracey Bacs	Broughty Ferry	Dundee		DD5 3NQ
Johnny Walker - Painter BACS NET	Lhanbryde	Moray		IV30 8LY
Johnston Eng. (Falkirk) Ltd BACS	Denovan Road	Larbert	Stirlingshire	FK5 4RY
Johnston Sweepers Limited BACS	Dorking	Surrey		RH4 1XF
Johnstons of Elgin BACS	Elgin	Morayshire		IV30 4AF
Joinery & Timber Creations BACS (Gross)	27 Harrison Road	Dundee		DD2 3SN
Jolly Learning Limited BACS	59 High Road	Chigwell	Essex	IG7 6DL
Jonathan Myall Music	Croydon			CR0 1DP
June Roy School of Dancing	Longhill	Elgin	Moray	IV30 8LE
Jungheinrich UK Ltd - Gross	Sherbourne Drive	Tilbrook	Milton Keynes	MK7 8HX
Jupiter Play and Leisure Ltd BACS - NET	109 Swanston Road	Edinburgh		EH10 7DS
Just Cable Ties	Goldwell Lane	Great Chart	Kent	TN26 1JS
Just Checking Ltd	Lapworth	Warwickshire		B94 5RB
Just Move It	Robieston			AB54 4SJ
Just Projectors	4 West End Road	Mortimer		RG7 3SY
K & M (Wholesale Suppliers) Limited BACS	Holbrook Industrial Estate	New Street	Sheffield	S20 3GH
K2L Ltd	20 Trongate	Glasgow		G1 5NA
Kafevend Group Ltd	The Fleming Centre	Fleming way	Crawley	EH10 9NN
Kaizen Kickboxing	Elgin			IV30 6AN

Kapla France	De la Ganonne			334400
Karcher (UK) Ltd	Beaumont Road	Banbury	Oxon	OX16 1TB
Kardex Systems (UK) Limited	First Floor, Stag House	old Landon Road	Hertfordshire	SH13 7LA
Karing International Ltd	Barrhead	Glasgow		G78 1QB
KC Consultancy	9 Lynn Drive	Milngavie	Glasgow	G62 8HL
KC Jones Conference & Events	Little Eaton	Derby		DE21 5DR
KCOM	maylands Avenue	Hemel Hempstead	Herts	HP2 7DF
Kedel	Daisy Street	Waterside, Colne	Lancashire	BB8 8ER
Keenan (Recycling) Limited BACS	New Deer	Turriff	Aberdeenshire	AB53 6YH
Keep Scotland Beautiful BACS	17-21 Maxwell Place	Stirling		FK8 1JU
Keilhill Childrens Services Limited	Llanddewi Brefi	Tregaron	Ceredigio	SY25 6PB
KEIM Mineral Paints	Deer Park Way	Donnington Wood	Telford	TF2 7NA
Keith & Dufftown Railway Association BAC	Keith and Dufftown Railway	Dufftown Station	Dufftown	AB55 4BA
Keith & Strathisla Community Bus Group		Keith	Keith	AB55 5ED
Keith & Strathisla Regeneration Partners	Sheandhu	14 Kynoch Terrace	Keith	AB55 5FX
Keith Builders Merchants Forres BACS	Forres	Moray		IV36 3EE
Keith Builders Merchants Keith BACS	Edindiach Road	Keith		AB55 5JY
Keith Community Radio	Keith	Banffshire		AB55 5AN
Keith Grammar School Parent Council	Keith Grammar School	School Road	Keith	AB55 5ES
Keith Health Centre BACS	Keith	Banffshire		AB55 5DJ
Keith Motor Company	Keith			AB55 5GB
Keith Play Centre Limited	Banff Road	Keith	Keith	AB55 5GT
Keith Primary Parent Council	Keith Primary School	School Road	Keith	AB55 5ES
Keith Steam Laundry	Keith			AB55 3HL
Kelvin Books Ltd	Chapel Street Estate	Maryhill	Glasgow	G20 9BQ
Kelway (UK) Limited	London			EC4M 7RB
Ken Brown Leisure Training (Bacs)	Keith	Banffshire		AB55 5FX
Ken Malcolm Equipment Limited BACS	Station Road	Newmachar	Aberdeen	AB21 0PW
Kenneth J. Forrest BACS - GROSS	Keith			AB55 5HA
Kenny Rose Services	Nairn			IV12 4SB
Kent Book Company Limited (BACS)	Aylesford	Kent		ME20 7RE
Kerinsian Inspirations	Ardclach	Nairn		IV12 5JF
Kessock Service Station Ltd	High Street	Buckie		AB56 4AD
Kevin Mayhew Ltd (Bacs)	Stowmarket	Suffolk		IP14 3BW
Keycraft Ltd	Peterhead			AB42 1BN

Keyline Builders Merchants (BACS)	Kirkintilloch	Glasgow		G66 1XH
Keys Cromlet Care Ltd	44 Newforge Lane	Belfast		BT9 5NW
Keysoft Solutions Ltd	Ardens Grafton	Alcester	Warwickshire	B49 6DP
Khaki Blues N 2's Ltd	Admin Road	Knowsley Business Park	Knowsley, Merseyside	L33 7TX
Kibble Education & Care Centre BACS	Paisley			PA3 2LG
Kidzzzone	Portsoy	Banff		AB45 2LN
Kier Construction Scotland GROSS	Windward Drive	Estuary Park	Speke	L24 8QR
Killgerm Chemicals Limited BACS	Ossett	West Yorkshire		WF5 9NA
Kineil Coaches Limited	Westshore Industrial Estate	Fraserburgh		AB43 9LG
King & Shaxson Ltd	120 Cannon Street	London		EC4N 6AS
Kingdom Security Ltd	Eccleston	St. Helens		WA10 4QC
Kingkraft Limited BACS	Dore House Industrial Estate	Handsworth	Sheffield	S13 9NQ
Kinloss Country Storage	Kinloss	Forres		IV36 2UA
Kinloss Daycare Centre	Burghead Road	Kinloss	Forres, Moray	IV36 3SX
Kinloss Hall Committee		Kinloss	Forres	IV36 3TS
Kinloss Primary School	Kinloss	Forres		IV36 0UG
Kinloss Primary School Parent Council	Kinloss Primary School	Burghead Road	Kinloss	IV36 3SX
Kirkhill Auto Services Ltd	Kirkhill Ind Est	Dyce	Aberdeenshire	AB21 0GU
Kirkton Healthcare Group Ltd(BACS)	Hollands Road Industrial Estate	Haverhill	Suffolk	CB9 8PB
Kitchen Chemistry Bacs	Peebles			EH45 9DT
KITKING	Leicester			LE1 2JW
Kitlocker.com Ltd	Sheffield			S3 8BX
Kitronik Ltd	Shipstones Business Centre	North Gate	Nottingham	NG7 7FN
KJS Technology Ltd	Tonbridge	Kent		TN9 9NF
Klipspringer	Farthing Road	Ipswich		IP1 5AP
KLM Partnership - Higher	Inverness			IV1 1PL
KMX Karts Limited	Knowle Village Business Park	Mayles Lane	Fareham	PO17 5DY
K'NEXT Generation	Cruden Bay	Aberdeenshire		AB42 0NL
Knightswood Care Home	Blackrod	Nr Bolton		BL6 5LS
Knockando Playgroup (BACS)	Knockando	Aberlour		AB38 7RY
Knockando School Council Bacs	Knockando Primary School	Knockando	Aberlour, Banffshire	AB38 7RY
Knockomie Hotel BACS	Forres	Moray		IV36 2SG
Kohler Mira Ltd NET	Cheltenham	Gloucestershire		GL52 5EP
Koller Engineering Limited	Lynx Trading Estate	Yeovil	Somerset	BA20 2TJ
Kone Plc	Fox Lane North	Chertsey		KT16 9HW

Konecranes Demag UK Ltd	Willow Farm Business Park	Caste Donington	Derbyshire	DE74 2US
Korrie Mechanical & Plumbing Ltd Gross	9 Carsegate Road North	Inverness		IV3 8DU
KPMG LLP	Watford			WD17 1DE
KR Joiners Ltd - GROSS	50 Glenesk Road	Lhanbryde	Moray	IV30 8PW
L Clark BACS	Glenlivet	Ballindalloch		AB37 9EB
LA Directories Ltd BACS	Upminster	Essex		RM14 3UU
Lab Tek Instruments	The Drive	Hellingly		BN27 4EP
Ladybird Developmental Group	St Gerardines Primary School	St Gerardines Road	Lossiemouth	IV31 6JX
Laerdal Medical Ltd BACS	Goodmead Road	Orpington	Kent	BR6 0HX
Lafarge Aggregates Limited	Granite House - Syston	Leicester		LE7 1WL
Laichmoray Hotel (BACS)	Elgin	Moray		IV30 1QR
Laing Traditional Masonry Ltd GROSS	Castle Fraser	Sauchen	Aberdeenshire	AB51 7LD
Lakeland Limited BACS	Windermere	Cumbria		LA23 1BQ
Lancaster Printing Ltd	Throstles Nest	Whinney Brow Lane	Forton	PR3 0AE
Landfill Systems Maintenance Ltd -GROSS	Crowcroft Road	Nedging with Naughton	Ipswich	IP7 7HR
Landlord Accreditation Scotland	8B McDonald Road	Edinburgh		EH7 4LZ
Landmark Information Group (Bacs)	Eagle Way	Exeter		EX2 7HY
Landmark Press BACS	Carrbridge	Inverness-shire		PH23 3AP
Lands Tribunal For Scotland	126 George Street	Edinburgh		EH2 4HH
Lanes Group plc GROSS	Murcar	Bridge of Don	Aberdeen	AB23 8BQ
Langstane Housing Association Ltd	Aberdeen			AB24 1SL
Langstane Press Ltd	Aberdeen			AB11 5DY
Language Line Services-(Bacs)	40 Bank Street	Canary Wharf	London	E14 5NR
Laplace Building Sol (North) (Std) Ltd	Glasgow			G15 8TE
Lapsafe (Factored)	Wakes Colne	Colchester	Essex	CO6 2DY
L'Arche Inverness	Inverness			IV2 4QR
Larking Hodge Pollock	101 Gorbals Street	Glasgow		G5 9DW
LAS Plant BACS - GROSS	Inverness			IV1 1ST
Latitude Mapping Ltd	Coopers Lane	Northaw	Hertfordshire	EN6 4NG
Law Society of Scotland	144 Morrison Street	Edinburgh		EH3 8EX
Lawrie (Demolition) Limited BACS Gross	Cove	Aberdeen		AB12 3LR
Lawson H.I.S.	184 Empress Road	Southampton	Hants	SO14 0YJ
LBS Horticulture	Nr Colne	Lancshire		BB8 7BW
LCF Engineering	Giffnock			G46 7PB
LCTG Ltd	Elgin			IV30 7BH

LDN Architects LLP	Edinburgh			EH3 9AH
Lead Scotland BACS	5 Shandwick Place	Edinburgh		EH2 4RG
Leafield Environmental Limited (Bacs)	Leafield Industrial Estate	Corsham	Wiltshire	SN13 9UD
Learn Pro Ltd	496 Ferry Road	Edinburgh		EH5 2DL
Learn2soar Limited	Stockport			SK5 6WR
Learning Curve Education	Currie	Midlothian		EH14 5HQ
Learning Journals	Edinburgh			EH5 2GL
Learning Resources Ltd BACS	Oldmedow Road	King's Lynn	Norfolk	PE30 4JX
Learning through Landscapes Ltd	c/o The Castle	Winchester	Hampshire	SO23 8UL
Ledingham & Chalmers BACS	52-54 Rose Street	Aberdeen	EIC 2279 and 2311	AB10 1HA
Leeds Animation Workshop	Leeds			LS8 5LF
Legacy Telecom Limited BACS	William Way	Moss Industrial Estate	Leigh	WN7 3QA
Legal Escrow & Arbitration Services Ltd	Leamington Spa	Warwickshire		CV32 5NJ
Legal Services Agency Ltd BACS	Fleming House	134 Renfrew Street	Glasgow	G3 6ST
LEGO Company Ltd	Regus House, Heron's Way	Chester Business Park	Chester	CH4 9QR
LEGO Company Ltd	Longus House, Newgate Row	Eastgate Street	Chester	CH1 1ER
Leica Geosystems Limited	Knowlhill	Milton Keynes	Bucks	MK5 8LB
Leicester Carriage Builders	Leicester			LE3 2BQ
Leisure Controls International Ltd Bacs	Higher Shaftesbury Road	Blandford Forum	Dorset	DT11 7TD
Leisureteq BACS	Holly Lane Industrial Park	Atherstone	Warks	CV9 2QX
Leiths (Scotland) Limited BACS - GROSS	Cove	Aberdeen		AB12 3LR
Leonard Cheshire	Derwent House	42-46 Waterloo Road	Wolverhampton	WV1 4XD
Les McTavish Builder - NET	New Elgin	Elgin		IV30 6JR
Leslie Hutt Architect	Inverness			IV2 4SA
LexiaUK	St Matthew's Terrace	Leyburn	North Yorkshire	DL8 5EL
Lexis Nexis UK (BACS)	The Quadrant	Sutton	Surrey	SM2 5AS
Lhanbryde Community Challenge (Bacs)	Robertson Road	Lhanbryde	Moray	IV30 8QQ
Lhanbryde Primary School Parent Council	Lhanbryde Primary School	Garmouth Road	Lhanbryde	IV30 8PD
Liberator Ltd	Swinstead	Grantham		NG33 4PA
Liberty Kids	32 Reidhaven Street	Elgin	Moray	IV30 1QH
Librex Educational Limited BACS	Nottingham			NG2 4BG
Licence Bureau	Woodlane	Hemel Hempstead	Herts	HP2 4TP
Licensing Services Limited BACS	Glasgow			G3 7PN
Liebherr Great Britain Ltd Gross	Stratton Business Park	Biggleswade		SG18 8QB
Life Choice Limited	Broadway	Bebington	Wirral	CH63 5ND

Lifesavers Direct (merchandising)	Lisburn			BT28 2YY
Lifetime Education Ltd (t/a Spaces4kids)	Aurillac Way	Hallcroft Industrial Estate	Retford, Nottinghamshire	DN22 7PX
Liftshare.com Ltd	Norwich	Norfolk		NR3 3AJ
Lighthouse Audiovisual Light & Sound Ltd	Irvinestown	Fermanagh		BT94 1GR
Lighthouse Learning Studios Ltd	New England Road	Brighton	East Sussex	BN1 1DP
Lighting Reality Limited BACS	Wood Lane	Erdington	Birmingham	B24 9QR
Lightways (Contractors) Ltd	Lochlands Industrial Estate	Larbert		FK5 3NS
Lilliput Play & Learn Centre BACS			Elgin	IV30 6BH
Lima Auto Body Shop	Industrial Estate	Elgin	Moray	IV30 6NB
Limehillock Quarries Limited BACS (Gross	Spey Bay	Fochabers	Moray	IV32 7PL
Lindsays	8A Canning Street	Edinburgh		EH3 8HE
Linguascope BACS	Hackney Road	London		E2 7PR
Linkwood Medical Centre	2 Thornhill Drive	Elgin		IV30 6GQ
Linton Metalware Ltd	Studley Street	Birmingham		B66 4SH
Lion Safety	Grangemouth			FK3 9XB
Lisclare Limited	Heron Business Park	Tanhouse Lane	Widnes	WA8 0SW
Little Linguist Ltd	Ivybridge	Devon		PL21 9HN
Little The Jewellers BACS	Elgin	Moray		IV30 1BJ
Live-N-Learn	Lennoxtown Enterprise Centre	Railway Court	Lennoxtown, Glasgow	G66 7LL
Living Ambitions Ltd	56 Southwark Bridge Road	London		SE1 0AS
Living Golf International Ltd	Forres			IV36 1AA
Living Streets	84-99 Wentworth Street	London		E1 7SA
Lloyd Paton (LPM) Ltd BACS	Chorlton	Manchester		M21 1BY
Local Authority Building Standards Scot	Building Standards and Licensing Manager	3 Clapper Lane	Edinburgh	EH16 5TX
Loch Morlich Watersports BACS	Aviemore			PH22 1QU
Loch Ness Coffee Company Ltd	EAST LEWISTON	DRUMNADROCHIT		IV63 6UJ
Lochshell Engineering Ltd	Wick	Caithness		KW1 4TB
Lock Doctor Services Ltd	Edgware			HA8 4EB
Lockheed Martin Business Technology Sol	Greenock Road	Inchinnan		PA4 PLH
Lofthus Signs & Engraving Ltd BACS	Aberdeen			AB16 6HQ
Logan Minibus Hire BACS	Lossiemouth			IV31 6EX
Loggerhead Publishing Ltd	Northampton			NN7 9AP
Logie Primary School Parent Council	Logie Primary School	Dunphail	Forres	IV36 2QG
Logotech Systems BACS	Littleton Road	Ashford	Middlesex	TW15 1UU
London Advice Services Alliance	1st Floor	1 Pall Mall East	London	SW1Y 5BP

London Emblem	Aston Fields Ind Est	Bromsgrove	Worcs	B60 3DR
London Graphic Centre	Covent Garden		London	WC2H 9JL
Loomis UK Limited (Bacs)	Rennie Hogg Road	Nottingham		NG2 1RX
Loop Print Limited BACS	112 Harvest Lane	Sheffield		S3 8EG
Lorensbergs Limited BACS	Hertford	Hertfordshire		SG14 1HH
Lossiemouth High School Parent Council	Lossiemouth High School	Coulardbank Road	Lossiemouth	IV31 6JU
Lossiemouth Minibus Services	Lossiemouth	Moray		IV31 6LX
Lossiemouth Town Hall		lossiemouth		IV31 6AL
Lossiemouth Town Hall Management Cttee		Lossiemouth		IV31 6AW
Lothian Vehicle Bodybuilders Ltd	Easter Inch Ind. Estate	Bathgate		EH48 2FG
Love2Reward	Valley Road	Birkenhead	Wirral	CH41 7ED
Lubbe & Sons (Bulbs) Limited BACS	Enterprise Way	Pinchbeck	Spalding, Lincs	PE11 3YR
Lucid Research Limited (Bacs)	1st Floor	WRVS Building	Beverley, East Yorkshire	HU17 9EL
Lumley Pictures	Stotfield Road	Lossiemouth		IV31 6QT
Lumsden Security BACS	Aberdeen			AB25 1LE
Lynda Keith Education	Newton Mearns	East Renfrewshire		G77 6ND
Lyreco UK Limited BACS	Donnington Wood	Telford	Shropshire	TF2 7NB
Lythe Home	Lintmill	Cullen		AB56 4TA
M & M Productions	Ayr	Ayrshire		KA8 8BL
M B Landscapes (Scotland) Ltd NET	Cairnie	Huntly		AB54 4TB
M D Canham (Bacs)	Cawdor	Nairn		IV12 5RF
M D Property Maintenance Services - Net	Calcots	Elgin	Moray	IV30 8NQ
M M Fencing Ltd NET	Altyre	Forres		IV36 2RR
M McAllister Groundworks Ltd GROSS	Keith			AB55 5EP
M.J. Mackintosh Limited BACS GROSS	Rafford	Forres	Morayshire	IV36 2SJ
Macastory Storytelling	Glencorse House	Penicuik		EH26 0NZ
MacDonald Houstoun House Hotel	Nr Livingston	Edinburgh		EH52 6JS
Macduff Diesels Ltd(Bacs)	Macduff	Aberdeenshire		AB44 1GD
Macduff Ship Design Ltd	Macduff	Aberdeenshire		AB44 1RE
Macduff Shipyards Gross - Bacs	Macduff	Aberdeenshire		AB44 1QT
MacGregor Industrial Supplies Ltd Bacs	Longman Industrial Estate	Inverness		IV1 1SN
Machtech Media Ltd T/A Big Classroom	Orders Lane	Kirkham	Preston	PR4 2TZ
MacKenzie & Cruickshank Limited BACS	Greshop Industrial Estate	Forres	Moray	IV36 2GW
MacLean Electrical	Orchardton	Cumbernauld		G68 9LD
MacLean's Highland Bakery Limited BACS	Greshop Industrial Estate	Forres	Moray	IV36 2GW

MacLeod Roofing Ltd - Gross	Inverness			IV1 1TR
Macmilan Publishers t/a Springer Nature	Hampshire International Business Park	Lime Tree Way	Basingstoke	RG24 8YT
Mac's Express Deliveries - FACTORED BACS	Dyce	Aberdeen		AB21 0GU
Mag:net Solutions Ltd BACS	9-13 Silver Street	Bury		BL9 0EU
Magna Large Print Books BACS	Long Preston	Nr Skipton	North Yorkshire	BD23 4ND
Magnapower Equipment Ltd	Hanbury Road, Stoke Prior	Bromsgrove	Worcestershire	B60 4DJ
Mags Smith	Keith			AB55 5AH
Mailler-Whitelaw Trust	Auchterarder	Perthshire		PH3 1AD
Mainstage Ltd	Wyresdale Road	Lancaster		LA1 3JJ
Mallatite Limited	Netherton Industrial Estate	Wishaw	Lanarkshire	ML2 0ED
Manbat Ltd	Lancaster Road	Shrewsbury		SY1 3NJ
Mandy Squires Independent Therapist	Coed-Eva	Cwmbran	Torfaen	NP44 7LP
Mangar International Limited BACS	Powys	Wales		LD8 2UF
Manor Care Centre	Nairn			IV12 5ED
Manse Masterdor Ltd GROSS	Common Road	Huthwaite	Nottinghamshire	NG17 6AD
Mansefield Hotel BACS	Elgin			IV30 1NY
Mansion House Hotel BACS	Elgin	Morayshire		IV30 1AW
Mantra Lingua Limited BACS	Second Floor	303 Ballards Lane	Finchley, London	N12 8NP
Mapac Group Limited (Bacs)	Sandown Road	Watford	Herts	WD24 7UZ
Maplin Electronics	Manvers	Wath Upon Dearne		S63 5DL
Marchmont Homes Ltd	7 Ballifeary Road	Inverness		IV3 5PJ
Marex Marine & Risk Consultancy	Greyhope Road	Aberdeen		AB11 9RD
Margach Hall Committee			Knockando	AB38 7RY
Marine Hotel BACS	Buckie			AB56 1UT
Marion Walker	Dorridge	Solihull		B93 8BL
Maritime Publications Limited BACS	22 Vorlich Crescent	Callander		FK17 8JE
Mark Williamson (Photography) BACS	Fochabers	Moray		IV32 7DY
Markon Limited BACS - GROSS	6-10 Dunnswood Road	Wardpark South	Cumbernauld, Glasgow	G67 3EN
Marks and Spencer plc	N/A			IV30 1BX
Marler Haley Limited Bacs	Park Farm Industrial Estate	Wellingborough	Northants	NN8 6NL
Marmax Products Ltd	Units 9-12	Tanfield Lea South Industrial Estate	Stanley, Co Durham	DH9 9QX
MARS DRINKS UK Ltd	Basingstoke	Hants		RG24 8NU
Marshall Wilson Packaging Limited BACS	16-24 Siemens Place	Glasgow		G21 2BN
Marshalls PLC	Premier Way	Lowfields Business Park	Elland, West Yorkshire	HX5 9HT
Martin Berrill Cricket & Sports Supplies	Bristol Road	Gloucester		GL1 5RZ

Martin Brokers (UK) Ltd	London			E14 5RD
Martin Hall Landscape Services BACS -NET	Elgin	Moray		IV30 1TB
Marwood Electrical Company Limited Bacs	Paddock Wood	Tonbridge	Kent	TN12 6DR
Masonry and Lime Ltd - GROSS	Dallas	Forres		IV36 2SA
Masterbill Micro Systems Limited (BACS)	Parkway	Porters Wood	St Albans, Herts	AL3 6PA
Mathematics Recovery Council	Rainhill	Prescot	Merseyside	L35 4NT
Mathletts	Reading	Berks		RG30 1LB
Maths Groundwork BACS	Glass	Huntly		AB54 4XD
Mathsbox Ltd	Belper	Derbyshire		DE56 0DW
Matic Media Services Ltd	East Shawhead Ind.ESt	Coatbridge		ML5 4XD
Matilda's Planet Manufacturing Ltd	Unit 36, Kenfig Industrial Estate	Margam		SA13 2PE
Maxam Direct BACS	14 Cultins Road	Edinburgh		EH11 4DZ
Mayne's Coaches Limited(BACS)	4 March Road West	Buckie		AB56 4BU
MB Landscape Architects Net	Kelvindale	Glasgow		G12 0HB
MBE Books	Heapham Road Industrial Estate	Gainsborough	Lincs	DN21 1FJ
MC Air Filtration - Eastfield Divison	Penkridge	Stafford		ST19 5QY
McAdam Design (Scotland) Ltd BACS	Arnhall Business Park	Westhill	Aberdeen	AB32 8UF
McAllister Litho Glasgow Ltd	Glasgow			G3 8EX
McColls (show Acct Number)	Forres			IV36 1AA
McConechy's Tyre Service Limited BACS	Ayr			KA7 2AX
McCrimmons Publishing Co Ltd BACS	Great Wakering	Southend-on-Sea	Essex	SS3 0EQ
McDonald & Munro Limited BACS - GROSS	Elgin	Moray		IV30 1XZ
McDonald's Restaurants Limited	N/A		N2 8AW	IV30 1BX
McKenna Brothers Ltd	Jubilee Road	Middleton	Manchester	M24 2LX
Mckenzie Newsagents Ltd	New Elgin	Elgin		IV30 3YA
MCL Composites Ltd	Biddulph Moor	Stoke on Trent		ST8 7NL
McLuckie Engineering Ltd BACS - GROSS	Paisley			PA2 6PF
McPherson Limited T/A McPherson Training	Aberlour			AB38 9LB
MCSA Group Ltd (t/a Maindec)	Holtspur Lane	Wooburn Green	Bucks	HP10 0AB
MDP Supplies (Mulberry Web Ltd)	Martindale Road			CH62 3PT
Meallmore Ltd	Cradlehall Business Park	Inverness		IV2 5GH
Meallmore Ltd	Cradlehall Business Park	Inverness		IV2 5GH
Mears Care Ltd	Alva Ind.Estate	Alva	Clacks	FK12 5DQ
Mears Facilities Management Ltd GROSS	Gloucester			GL3 4AH
Medica Cpd	Spiersbridge Business Park	Thornliebank	Glasgow	G46 8NG

Medichill (UK) Limited-bacs	Royal Clarence Yard	Gosport	Hampshire	PO12 1AX
Medisave UK Ltd	Mercery Road	Weymouth	Dorset	DT3 5FA
Medlock	Elgin			IV30 6JQ
Meganos (PC)	Annan			DG12 6AD
Meiko UK Ltd	393 Edinburgh Avenue	Slough	Berkshire	SL1 4UF
Mercedes Benz Commercial Veh. (Aberdeen)	Altens Industrial Estate	Aberdeen		AB12 3LE
Mercedes Benz Commercial Veh. (Nairn)	Nairn			IV12 5QW
Mercedes Benz of Inverness	Inverness			IV1 1RY
Mercury Recycling Ltd BACS	17 Commerce Way	Trafford Park	Manchester	M17 1HW
Merlin Lazer Ltd	Hign Broom Lane	Crowborough		TN6 3SP
MetDesk Limited	Wendover	Buckinghamshire		HP22 6BN
Metex (Darwen) Ltd	Holden Fold	Darwen	Lancashire	BB3 0EL
Metric Group Limited GROSS	Westmead Industrial Estate	Westlea	Swindon, Wilts	SN5 7AF
MGM Timber (Scotland) Ltd BACS	King James Business Centre	Riverview Business Park	Friarton Road, Perth	PH2 8DG
MHH Technical Services Ltd	Cramlington			NE23 8AD
Michael Craig Builders BACS - GROSS	Keith	Banffshire		AB55 5TF
Michael Kemp Family Law	Elgin	Moray		IV30 1NY
Micks Window Cleaning Service	Rothies	Aberlour		AB38 7BD
Micro Librarian Systems Limited	Shepley Lane	Hawk Green	Marple, Stockport	SK6 7JW
Midland Software Ltd	Ruddington	Nottingham		NG11 6LL
Midland Steel Traders	Portobello Industrial Estate	Birtley		DH3 2SW
Midlothian Council	Dalkeith	Midlothian		EH22 1AQ
Mike O'Driscoll Builders GROSS	Elgin	Moray		IV30 6NF
Mila Hardware & Machinery(UK) BACS	Drayton Fields Industrial Estate	Daventry	Northamptonshire	NN1 8RB
Millbank Parent Council	Millbank Primary School	McWilliam Crescent	Buckie	AB56 1LU
Miller & Swann	Elgin	Moray		IV30 1JB
Millgate House Publishing & Consultancy	30 Mill Hill Lane	Sandbach	Cheshire	CW11 4PN
Milnes High Parent Council BACS	Milnes High School	West Street	Fochabers	IV32 7DJ
Milne's Primary School Parent Council	Milne's Primary School	High Street	Fochabers	IV32 7EP
Miltoduff Playgroup BACS		Miltoduff	Elgin	IV30 8WL
Miltoduff Public Hall	Kerria	Easter Manbeen	Elgin	IV30 8TN
Mindsets (UK) Limited	The Burroughs	London		NW4 4BT
Mindstretchers BACS	Fowlis Wester	Crieff	Perthshire	PH7 3NL
Minitab Limited	Progress Way	Coventry		CV3 2TE
Mircobiology Society	12 Roger Street	London		WC1N 2JU

Mitie Technical Facilities Ltd GROSS	Fieldfare	Emersons Green	Bristol	BS16 7FN
MJD Systems Limited BACS	Nether Dallachy	Spey Bay	Fochabers	IV32 7QX
MJR Joinery	Glen Rinnes	Keith		AB55 4DD
MKD32 Ltd	Christleton	Chester		CH3 7GA
ML Badges and More Ltd BACS	Mirfield	West Yorkshire		WF14 8AH
MMS Almac Limited BACS	Elgin	Moray		IV30 1XY
Modern Studies Association	Carnoustie			DD7 5DD
Moles Seeds (UK) Limited	Stanway	Colchester	Essex	CO3 8PD
Monarch Education Furniture	Tollerton Lane	Tollerton	Nottingham	NG12 4GA
Monkey Tower	Ingatestone Hall	Ingatestone		CM4 9NS
Montagu Evans BACS	19 Canning Street	Edinburgh		EH3 8EG
Montgomery Development Education Centre	Aberdeen			AB10 1AN
Moore House School Ltd	Bathgate	West LOthian		EH48 1EX
Moravian Motors BACS	Buckie			AB56 4AD
Moray Academy/Trans.Training BACS	Elgin			IV30 1XH
Moray Art Centre	Findhorn Bay	Forres		IV36 3TA
Moray Assoc for Mental Health BACS	Horizon Building	10 Duffus Road	Elgin	IV30 4NP
Moray Blast - NET	Mosstodloch	Fochabers	Moray	IV32 7LH
Moray Bowling Club	Seafield Street	Elgin		IV30 1QZ
Moray Catering Equipment Limited BACS	1 Chanonry Road South	Elgin	Moray	IV30 6NG
Moray Chamber of Commerce	Elgin Business Centre	Maisondieu Road	Elgin	IV30 1QP
Moray Child & Adolescent Counselling	Elgin	Moray		IV30 4NN
Moray Citizens Advice Bureau BACS	Elgin	Morayshire		IV30 1BH
Moray Coast Medical Practice	Lossiemouth			IV31 6TU
Moray College BACS	Moray Street	Elgin	Moray	IV30 1JJ
Moray Council on Addiction BACS	50 High Street	Elgin		IV30 1BU
Moray Cricket Association		Fochabers		IV32 7QN
Moray Desk Top Publishing Ltd BACS	Room 3	Town House	Buckie	AB56 1HB
Moray Estates Dev. Company Limited Bacs	Berryley	Darnaway	By Forres	IV36 2ST
Moray Fire Protection Limited BACS NET	Elgin	Moray		IV30 1XY
Moray Firth Windows Ltd (Net)	Marchmont Crescent	Buckie		AB56 4BT
Moray Fresh Start	43 South Guildry Street	Elgin		IV30 1QN
Moray Gas & Heating Services NET BACS	Fochabers	Moray		IV32 7DZ
Moray Glass Ltd NET	Elgin	Moray		IV30 6NF
Moray Golf Club (Bacs)	Lossiemouth	Moray		IV31 6QS

Moray Group RDA	Treasurer - Moray RDA	47 Birnie Place	Elgin	IV30 6EB
Moray Handyperson Project	10 Victoria Crescent	Elgin		IV30 1RQ
Moray Heritage Connections	c/o Elgin Museum	1 High Street	Elgin, Moray	IV30 1EQ
Moray Housing Partnership-Rent Invoices	Lossiemouth	Moray		IV31 6DJ
Moray Hydrotherapy Pool		Forres	Moray	IV36 2XH
Moray Joinery Limited - NET	Westermanbeen	Elgin		IV30 8TN
Moray Leisure Limited BACS	Boroughbriggs Road	Elgin		IV30 1AP
Moray Lifesigns	The Quaters	Fochabers		IV32 7HH
Moray Music Lessons	5 Thunderton Place	Elgin		IV30 1BG
Moray Office Supplies	Elgin	Morayshire		IV30 6YQ
Moray Precast Limited	Elgin	Moray		IV30 1UU
Moray Reach Out - Training Places BACS	Buckie			AB56 4BB
Moray Reach Out Waste (Use A04849)	March Road Industrial Estate	Buckie		AB56 4BB
Moray Recycling Action Group	1-4 March Road East	Buckie		AB56 4BY
Moray Security	Forres	Moray		IV36 1FD
Moray Security Ltd	Elgin	Moray		IV30 6GJ
Moray Steiner School (BACS)	Drumduan House	Clovenside Road	Forres, Moray	IV36 2RD
Moray Tenants Core Group(Bacs)		Forres	Moray	IV36 1HF
Moray Trophies Ltd BACS	Lossiemouth	Moray		IV31 6PR
Moray Waste Busters BACS	Waterford Road	Forres	Moray	IV36 3TN
Moray Wheelie Bin Cleaning	Lhanbryde	Moray		IV30 8HH
Moray Women's Aid	57A Marleon Field	Silvercrest	Elgin	IV30 4GB
Morelock Signs Limited	Willenhall, Wolverhampton	West Midlands	England	WV13 3RS
Morgan Sindall Construction Ltd - Gross	Rugby	Warwickshire		CV21 2DW
Morgana Systems Limited BACS	Knowhill	Milton Keynes	Bucks	MK5 8HJ
Morgans of Lossiemouth BACS	Lossiemouth	Moray		IV31 6DP
Morgard Court t/a Gardners	Croescadarn Close	Cardiff		CF23 8HE
Morley's of Bicester Limited BACS	Bicester	Oxfordshire		OX26 4UU
Morplan Ltd BACS	Temple Bank	Harlow	Essex	CM20 2TS
Morris Leslie Ltd - see Trina	Errol	By Perth		PH2 7TB
Morrison Construction Ltd - GROSS	West Mains Industrial Estate	Grangemouth		FK3 8YE
Morrison Construction-GROSS check bank	West Mains Industrial Estate	Grangemouth		FK3 8YE
Mortlach Memorial Hall Mgmt Committee		Dufftown	Banffshire	AB55 4BJ
Mortlach School Parent Council	Mortlach Primary School	York Street	Dufftown	AB55 4AU
Morton Fraser BACS	2 Lister Street	Edinburgh		EH3 9GL

Mosstodloch Parents Group	Mosstodloch Primary School	Garmouth Road	Mosstodloch	IV32 7JB
Mosstodloch Playgroup (BACS)	Mosstodloch Primary School	Garmouth Road	Mosstodloch	IV32 7JB
Mosstowie Priamry School	Mosstowie Primary School	Miltonduff	Elgin	IV30 8TY
Mothercare UK Ltd(Early Learning Centre)	Watford	Herts		WD24 6SH
Motion Picture Licencing Company	4 Saffrons Road	Eastbourne	East Sussex	BN21 1DG
Mott MacDonald Group	319 St Vincent Street	Glasgow		G2 5LD
Mould Growth Consultants Ltd	54-56 Cheam Common Road	Worcester Park	Surrey	KT4 8RH
Mountaineering Scotland	West Mill Street	Perth		PH1 5QP
Mounts and More Ltd	Upton Lane	Stoke Golding	Nuneaton	CV13 6EU
Mountway Limited BACS	North Road	Bridgend Ind.Estate	Bridgend	CF31 3TP
Mowveo Ltd	Forsyth Road	Woking	Surrey	GU21 5SB
Moxie Media	Moyness	Auldearn		IV12 5QQ
Moycroft Contracting Ltd - NET	Chanonry Industrial Estate	Elgin		IV30 6ND
MSoft eSolutions Ltd	Old Hall Road	Bromborough		CH62 3NX
MTH Autoservices Ltd	Bankside	Falkirk		FK2 7XF
MTI Technology Ltd	Weyside Park	Catteshall Lane	Godalming	GU7 1XE
Muckle Media	10 Bank Street	Inverness		IV1 1QY
Muddy Faces Ltd	4a Sheffield Road	Hackenthorpe		S12 4LT
Mull Hall Care Ltd	By Invergordon	Ross-shire		IV18 OND
Multicar UK Ltd	Breakspear Way	Hemel Hempstead	Hertfordshire	HP2 4TZ
Mundole Taxis (BACS)	Forres	Moray		IV36 1AQ
Murdoch MacKenzie Construction Ltd GROSS	Coursington Road	Motherwell	Lanarkshire	ML1 1NR
Music Factory Ent Grp	5-7 Fitzwilliam Street	Parkgate	Rotherham	S62 6EP
Music Make?anics	Tytler Street	Forres		IV36 1EL
Music Sales Limited (BACS)	Bury St Edmunds	Suffolk		IP33 3YB
Music Village	Chesham Close	Romford	Essex	RM7 7PJ
My News Desk	25 Farringdon Street	London		EC4A 4AB
Mystrica Ltd	Edinburgh			EH9 3HS
N A Brown Limited Bacs	Soho Mills Industrial Estate	Wooburn Green	Bucks	HP10 0PS
N E Computing plc t/a Richardson Eyres	Chesham	Bucks		HP5 3HB
N.C. George & Sons Ltd - Gross	Balormie	Lossiemouth	Moray	IV31 6SG
N.C.S. Group BACS	Glasgow			G4 9SQ
NADFLY Ltd	64 Osborne Street	Glasgow		G1 5QH
NAL LTD	Worcester	Worcestershire		WR2 4AY
Nat Network Child Employment & Ent-NNCEE	Education Welfare Service	Offord House	Church Street, Spilsby	PE23 5EF

Nat. Centre for Biotechnology Educ. BACS	2 Earley Gate (TOB2)	Whiteknights	Reading, Berks	RG6 6AU
National Autistic Society	London			EC1V 1NG
National Back Exchange (Bacs)	Greens Norton Road	Towcester	Northamptonshire	NN12 8AW
National Energy Services Limited BACS	Davy Avenue	Knowlhill	Milton Keynes	MK5 8NA
National Fostering Agency	71 Crowley Road	Uxbridge		UB8 2AE
National Records of Scotland Adoption (P	General Register House	2 Princes Street	Edinburgh	EH1 3YY
National Shower Spares BACS	Unit 16 Bamel Way	Gloucester Business Park	Brockworth, Gloucester	GL3 4BH
National Stage Technology	Duchess Street	Shaw	Oldham	OL2 7UT
National Trust for Scotland	5 Cutlins Road	Edinburgh		EH11 4DF
NB Data Ltd (Bacs)	Moss Lane	Whitefield	Manchester	M45 8FJ
NB Planning and Architecture (Bacs)	Lintmill	Cullen	Buckie	AB56 4XQ
NCA	PO Box 58358	London		NW1W 9LA
NDL-Metascybe Limited	Cliffe Terrace	Wetherby		LS22 6LX
NDS Trophies (Medals for Schools) Bacs	Wavertree	Liverpool		L15 5AH
Neil Cleland	Nairn			IV12 4RS
Neils Wheels	Forres	Moray		IV36 1FJ
Neopost Finance Limited - Leases BACS	South Street	Romford	Essex	RM1 2AR
Neopost Limited - postage only BACS	South Street	Romford	Essex	RM1 2AR
Neopost Ltd	South Street	Romford		RM1 2AR
Neopost Neofunds	South Street	Romford	Essex	RM1 2AR
NES (North Electrical Services) Ltd GROS	Pinefield Industrial Estate	Elgin	Moray	IV30 6XF
Ness Publishing BACS	Elgin	Moray		IV30 1LR
Nessy Learning Ltd	Top Floor	Clifton	Bristol	BS8 2XH
Netball Scotland Ltd	1000 London Road	Glasgow		G40 3HY
Netherha Residential Home	High Street	Buckie		AB56 1AL
NETRALT	4 Carden Place	Aberdeen		AB10 1UT
Network Rail Infrastructure Ltd-GROSS	Manchester			M60 7WY
Network Refrigeration GROSS	Balintore	Ross Shire		IV20 1XN
Networks of Wellbeing Ltd	18 Steven Road	Huntly		AB54 8SX
New Auto Limited T/a Mogo UK	Loughborough	Leicestershire		LE11 1UD
New Century Publishing(Bacs)	Stadium Road	Inverness		IV1 1FG
New Elgin & Ashgrove Public Hall BACS				IV30 6HX
New Elgin Primary School Council BACS	New Elgin Primary School	Bezack Street	New Elgin, Elgin	IV30 6DP
New Path Consulting Ltd t/a Alder Advice	New Earswick	York		YO32 4AN
New Two Ltd	Castlemilk	Glasgow		G45 9AD

New Wave Surf School	School Drive	Lossiemouth		IV31 6EB
Newbold House	Forres	Moray		IV36 2RE
Newcroft Childcare	Grange	Keith	Keith	AB55 6NA
NewField IT Ltd	70 London Road	Twickenham		TW1 3QS
Newitt & Co Ltd BACS	Flaxton	York	North Yorkshire	YO60 7RE
Newmill Hall Committe	Newmill	Keith		AB55 6TW
Newmill Playgroup Limited BACS		Keith		AB55 5JT
Newmill Renewables CiC	177 Mid Street	Keith	Banffshire	AB55 5BL
Newslink Limited	19 Bedford Row	London		WC1R 4EB
Newspaper Licensing Agency (BACS)	Church Road	Tunbridge Wells	Kent	TN1 1NL
Newsstand (pc)	15A Upperbrents Ind Est	Faversham	Kent	ME13 7DZ
Newton Dee Camphill Community Ltd	Bieldside	Aberdeen		AB15 9DX
Nexus Tec Ltd	Lakeside Business Park	South Cerney	Cirencester, Gloucestershire	GL7 5XL
Nexus The Educators Connection BACS	Lakeside Business Park	South Cerney	Cirencester, Gloucestershire	GL7 5XL
NHS Grampian	Westholme	Queens Road	Aberdeen	AB15 6LS
NHS Greater Glasgow and Clyde (Bacs)	Stobhill General Hospital	300 Balgrayhill Road	Glasgow	G21 3UR
NICEIC	Houghton Hall Park	Houghton Regis	Dunstable	LU5 5ZX
Nicki Souter Associates	Torhill	Ardargie		PH2 9DQ
Nicolson Maps BACS	Largs	North Ayrshire		KA30 9HP
NIFES Consultancy Group (Bacs)Gross	32 Duncan Close	Moulton Park	Northampton	NN3 6WL
Nilfisk-Advance Limited BACS	Hillside Business Park	Kempson Way	Bury St Edmonds	IP32 7EA
Nisbets PLC BACS	Avonmouth	Bristol		BS11 8TB
NJS (Scotland) Ltd BACS - GROSS	Pinefield Industrial Estate	Elgin	Moray	IV30 6AG
No Butts Bin Co	145 Sterte Road	Poole	Dorset	BH15 2AF
Noahs Ark Development Playgroup Ltd	Forres			IV36 2SX
NoiseMeters Limited BACS	Muston	Yorks		YO14 0ES
NorDan UK Limited	Greenwell Road	East Tullos	Aberdeen	AB12 3AX
Norman G Donaldson BACS	64 Aird Street	Portsoy	Banff	AB45 3RD
Normans (B.O.T) Ltd	Centrum 100	Burton on Trent		DE14 2WD
Norscot Joinery Limited BACS GROSS	Bower	Wick	Caithness	KW1 4TL
Norscot Truck & Van Limited BACS	The Parkway	Bridge of Don	Aberdeen	AB23 8JZ
Norsign LLP	Blantyre Industrial Estate	Glasgow		G72 0ND
North 58	Findhorn	Moray		IV36 3YE
North East Community Care Ltd	Markethill Road	Turriff		AB53 4AG
North East Scotland Stevedoring Ltd	Burghead	Moray		IV30 5GE

North East Tree Services GROSS	Station House	Coleburn	Elgin	IV30 8SN
North Lanarkshire Leisure Ltd	100 Buchanan Street	Coatbridge		ML5 1DL
North Tutors	Elgin	Moray		IV30 1LZ
North Yorkshire County Council BACS	County Hall	Northallerton	North Yorkshire	DL7 8AL
North Yorkshire Trading Standards	Thornfield Business Park	Standard Way Business Park	Northallerton	DL6 2XQ
Northburn Oils Ltd	Northburn Ind Estate	Coatbridge		ML5 2HY
Northern Asbestos Services Ltd GROSS	Pinefield Industrial Estate	Elgin		IV30 6AF
Northern Ecological Services	Aboyne Castle Business Centre	Aboyne		AB34 5JP
Northern Fabricators Ltd	Chanonry Industrial Estate	Elgin	Moray	IV30 6ND
Northern Fencing Contractors Ltd (NET)	Balnakyle	Munlochry		IV8 8PF
Northern Light Stage Ltd BACS - GROSS	Leith	Edinburgh		EH6 7RG
Northern Steeplejacks(Edin) Ltd-GROSS	Newtongrange	Dalkeith		EH22 4RA
Northgate Housing User Group Bacs	Bower House	1 Stable Street	Hollinwood, Oldham	OL9 7LH
Northgate Public Services (UK)	People Building Estate	Maylands Avenue	Hemel Hempstead, Hertfordshire	HP2 4NW
Northpac Ltd	Cambuslang Industrial Park	Cambuslang	Glasgow	G32 8EX
Nortruck Services Limited (BACS)	Minto Avenue	Altens Industrial Estate	Aberdeen	AB12 3JZ
Norvik Pharmacies Ltd BACS	Buckie			AB56 1AL
NOTA (Bacs)	PO Box 21	Skirlaugh	Hull	HU11 5WD
Note 4 Note	Kinloss			IV36 2UA
Notre Dame Centre	Glasgow			G12 9BA
Nottingham Rehab Limited	Cartwright Way	Forrest Business Park	Bardon Hill, Coalville	LE67 1UB
Nottinghamshire County Supplies	Hyole Road	Calverton	Notts	NG14 6QL
Novus Property Solutions Ltd GROSS	Whitehill Industrial Estate	Bathgate	West Lothian	EH48 2EP
Noyna Garments	Urmston	Manchester		M41 9AZ
npower BACS	PO Box 203	Leeds		LS14 3WE
Numatic International Limited (Bacs)	Chard	Somerset		TA20 2GB
Nu-Phalt Scotland Limited GROSS	1004 Wood Road	Rosyth Business Park	Rosyth	KY11 2EA
Nu-Style Products Ltd (NET)	Bridge of Don Ind Est	Aberdeen		AB23 8EW
Nutmeg UK Ltd	3rd Floor	11-12 St James's Square	London	SW1Y 4LB
Nu-Track Ltd (Bacs)	Antrim	Co Antrim	Northern Ireland	BT41 1AB
Nuvideo Limited BACS	Pitreavie Drive	Dunfermline	Fife	KY11 8US
NWE Paints Ltd	Rhyl	North Wales		LL18 2EA
Nynas UK AB BACS	Ellesmere Port	South Wirrall	Cheshire	CH65 1AJ
Oakenhead Engineering NET BACS	Unit X	Isla Bank Mills	Keith	AB55 5DD
Oakhill Publishing Ltd (Bacs)	Bath			BA1 3WW

OCS Group UK Limited t/a Cannon BACS	White Lund Industrial Estate	Morecambe	Lancashire	LA3 3BJ
October Resolutions Ltd	Carrington	Manchester		M31 4DD
Odour and Dust Solutions Ltd	Standalane	Stewarton	Ayrshire	KA3 5BG
Office Depot UK Limited	Andover	Hampshire		SP10 4BA
Office Furniture Online	Tinwald Downs Road	Heathhall Road	Dumfries	DG1 3SJ
Office Needs Direct (UK) Ltd	The Street	Hepworth		IP22 2PS
Office of Communications BACS	Riverside House	2a Southwark Bridge Road	London	SE1 9HA
OfficeTeam Ltd	500 Purley Way	Croydon	Surrey	CR0 4NZ
O'Kane Woodworking 2010 Limited GROSS	13 Hass Road	Dungiven	N Ireland	BT47 4QH
OLM Systems Ltd (BACS) Check bank a/c	10 Station Road	Teddington	Middlesex	TW11 9AA
Omega Music (UK) Limited BACS	Brampton	Cumbria		CA8 1SW
Onink Ltd	Meadowside Street	Renfrew		PA4 8SR
Online Playgrounds	Padgetts Road	Christchurch	Wisbech	PE14 9PJ
Opening the Book Ltd	Pontefract			WF8 3NT
OPP Limited BACS	Elsfield Hall	15-17 Elsfield Way	Oxford	OX2 8EP
Opportunity Enhancement Trust	MacDuff			AB44 1PZ
Optare Group Ltd (Bacs)	Sherburn in Elmet	North Yorkshire	Leeds	LS25 6PT
Optimised Environments Limited	Level 2	2 Lister Square	Edinburgh	EH3 9GL
Optimus Education Ltd	39 York Road	London		SE1 7NQ
Optimus Professional Publishing BACS	London			EC1V 0BB
Oracle Corporation UK Limited BACS	Thames Valley Park	Reading	Berkshire	RG12 1BW
Ord Industrial & Commercial Supplies Ltd	Muir of Ord	Ross-shire		IV6 7WA
Ordnance Survey (BACS)	Adanac Drive	Southampton		SO16 0AS
Orkney Islands Council	School Place	Kirkwall	Orkney Islands	KW15 1NY
Orona Ltd	Ellismuir Way	Tannochside Park		G71 5PW
Osbourne Technologies	Fall Bank Industrial Estate	Dodworth	Barnsley	S75 3LS
Osprey Housing Moray	Lossiemouth			IV31 6DJ
Oteac Ltd	South Deeside Road	Aberdeen		AB12 5GB
Otech Limited BACS	Pelham Road	Nottingham		NG5 1AP
Oticon Limited BACS	Cadzow Industrial Estate	Hamilton		ML3 7QE
Otis Ltd - GROSS	Eskmills	Station Road	Musselborough	EH217PB
OTS Limited Bacs quote 5051/ - factored	Malvern	Worcs		WR14 1QB
Out of the Ark Music BACS	Oldfield Road	Hampton	Middlesex	TW12 2HD
Out of the Darkness Theatre Co BACS	Elgin Town Hall	1 Trinity Place	Elgin, Moray	IV30 1UD
Outfit Moray	Lossiemouth	Moray		IV31 6PB

Outreach Ltd (Bacs)	Middlefield Industrial Estate	Falkirk		FK2 9AR
Ove Arup & Partners Scotland Limited BAC	Shared Service Centre	Central Square, Forth Street	Newcastle upon Tyne	NE1 3PL
Oxford Scientific Solutions BACS	Witney	Oxfordshire		OX28 6BL
Oxford University Press	Great Clarendon Street	Oxford		OX2 6DP
P & N Publications BACS	Bannockburn	Stirling		FK7 8JQ
P & R Associates BACS	Tingley	Wakefield	West Yorkshire	WF3 1AB
P&J Dust Extraction Ltd - GROSS	Queenborough	Kent		ME11 5GA
P.N.Daly Ltd (L.M.S) GROSS	Charles Lane	Milnrow	Rochdale	OL16 3PA
PAL Forensics Limited	Airdrie			ML6 6ED
Palmaris Cabins Ltd	Northburn Industrial Estate	Coatbridge		ML5 2HY
Palmaris Plant Hire Ltd	27 Waverley Street	Coatbridge		ML5 2BE
Panorama Antennas	Wandsworth	London		SW18 1HF
PAR Group Ltd	Chorley North Industrial Park	Drumhead Road	Chorley	PR6 7BX
Paragon Group UK Limited BACS	Sunderland	Tyne & Wear		SR4 6ST
Paragon Products UK Ltd	Musselburgh	East Lothian		EH21 6SY
Parents of Botriphnie School	Botriphnie Primary School	Drummuir	Keith	AB55 5JF
Parents of Portknockie Primary	Portknockie Primary School	King Edward Terrace	Portknockie	AB56 4NX
Parklands Limited	Buckie			AB56 4AD
Parklands Limited - Burnbank House	High Street	Buckie		AB56 4AD
Park's of Hamilton	14 Bothwell Road	Hamilton	Lanarkshire	ML3 0AY
Partridge & Print Ltd	Wellingborough	Northamptonshire		NN8 4HB
Party Delights	Fairhills Road	Irlam		M44 6RJ
Passenger Lift Services Ltd	Smethwick	West Midlands		B66 1BT
Pat Munro (Alness) Ltd	Alness	Ross-shire		IV17 0XU
Pat Training Services Ltd	Town End Close	Leeds		LS13 2AF
Patchesave Solutions Ltd	Icknield Way	Tring	Hertfordshire	HP23 4JY
Paterson & Campbell BACS - GROSS	Lossiemouth	Morayshire		IV31 6PB
Paths for All Partnership BACS	Tullibody Road	Alloa		FK10 2HU
PayPoint Network Ltd	Shire Park	Welwyn Garden City	Hertfordshire	AL7 1EL
PayPoint Network Ltd	Shire Park	Welwyn Garden City		AL7 1EL
PayPoint PLC	Shire Park	Welwyn Garden City	Hertfordshire	AL7 1EL
Peak Physique	13 Shaw Place	Elgin		IV30 1XX
Pearson Education Ltd	Harlow	Essex		CM20 2JE
Peep Learning Ltd	Oxford			OX4 6JZ
Pegasys Educational Publishing BACS	Carnbroe Estate	Coatbridge		ML5 4JT

Pel Services Ltd GROSS	Belvue Road	Northolt	Middlesex	UB5 5QQ
PEM T/A Recognition Express - Check Bank	Tithe Court	Langley	Berkshire	SL3 8AS
Pendle Sportswear	Ilkley	West Yorkshire		LS29 8UG
Penstripe	Leeds			LS4 2BX
Pentalogic Technology Ltd	Exmouth	Devon	England	EX8 2HZ
Pentland Plants	Loanhead	Midlothian		EH20 9QG
Penumbra	Edinburgh			EH7 5QY
People Asset Management Ltd	73-75 Sankey Street	Warrington		WA1 1SL
Perfect Papers BACS	Westhill	Aberdeen	Aberdeenshire	AB32 6AW
Performance Health International Ltd	Huthwaite	Sutton in Ashfield	Nottinghamshire	NG17 2HU
Performing Right Society Ltd BACS	PO Box 4575	Worthing		BN11 9AR
Personal Trainer	Elgin			IV30 4JW
Perth & Kinross Council (BACS)	PERTH			PH1 5GD
Pete Hill MIC	Aberlour			AB38 9QB
Peter Child Woodturning Supplies	Little Yeldham	Nr Halstead	Essex	C09 4QT
Peter Mitchell & Son BACS - GROSS	Fogwatt	By Elgin	Moray	IV30 8SL
Peterkins Solicitors	Aberdeen			AB10 1QR
Peters Bookselling Services BACS	Birmingham			B5 6RJ
PGL Travel Limited BACS	Penyard Lane	Ross-on - Wye	Herefordshire	HR9 5GL
Philip Engineering (Elgin) Ltd BACS	Pinefield Industrial Estate	Elgin	Moray	IV30 6AF
Philip Harris - Findel Education -Factor	Ashton Road	Hyde	Cheshire	SK14 4SH
Phillip Wood NET	Cornhill	Banff		AB45 3BJ
Phoenix Engineering Company Limited BACS	Combe Street	Chard	Somerset	TA20 1JE
Phoenix It Managed Serv. Ltd	The Lakes	Bedford Road	Northampton	NN4 7HD
Phoenix Natural Products Ltd	Bridge Road	Southall	Middlesex	UB2 4AB
Phoenix Software BACS	York Road	Pocklington	York	YO42 1NS
Phonic Books Ltd (Bacs)	74 Bristol Street	Malmesbury	Wiltshire	SN16 0AX
Phonographic Performance Limited Bacs	London			W1F 9DE
PHS Compliance	Golbourne Enterprise Park	Kid Glove Road	Golborne	WA3 3GR
PHS Group Limited (BACS)	Caerphilly	Mid Glamorgan		CF83 1XH
Physio Room	Billington Road	Burnley	Lancashire	BB11 5UB
Pick Everard	Inverness			IV 1 1SU
Pickerings Europe Limited	PO Box 19	Stockton on Tees		TS20 2AD
Pike Signals Ltd BACS	Avenue Road	Aston	Birmingham	B7 4NU
Pilat Europe Limited	London			N3 1PZ

Pillar Software Limited BACS	Newent	Gloucestershire		GL18 1PP
Pineapple Contracts	Aylesford	Maidstone	Kent	ME20 6XJ
Pinefield Glass Ltd Gross	Elgin	Moray		IV30 6AG
Pinpoint Ltd	Methil Docks	Leven		KY8 3RS
Pinz Bowling Ltd	Elgin			IV30 1XZ
Pirie and Smith Limited BACS	The Wheelhouse	Greenwell Road	East Tullos	AB12 3AX
Pirongs Limited (BACS)	Newton Abbot	Devon		TQ12 5NA
PISCES	Unit 1	Park Lane Business Park	Kirby-in-Ashfield, Nottingham	NG17 9GU
Pitney Bowes Limited - Purchase Power	The Pinnacles	Harlow	Essex	CM19 5BD
Pitney Bowes Limited - UK mailing	Building 5	Trident Place, Hatfield Business Park	Mosquito Way, Hatfield	AL10 9UJ
Pitney Bowes Software Ltd BACS	Fairmile	Henley-On-Thames		RG9 6AB
Pivotal Performance Ltd	Glasgow			G21 3UN
Planwell Roofing Supplies Ltd	Arradoul	Buckie		AB56 5BB
Plastic Data Card Ltd BACS	Second Avenue	Chatham	Kent	ME4 5AY
Plastic Pipe Shop Ltd	9 Munro Road	Stirling		FK7 7XQ
Plastics for Building	Roths	Banffshire		AB38 7BJ
Platform PR	Station Road	Beaulieu		IV4 7EG
Playback ICE Ltd	Edinburgh			EH14 5DQ
Playdale Playgrounds Ltd Bacs-GROSS	Ulverston	Cumbria		LA12 8AE
Playmates Pre-5 Centre BACS	11 Hilltop Road	Forbeshill	Forres, Moray	IV36 1FW
Plinth 2000	Wetheringsett	Stowmarket		IP14 5PP
PMC Polythene Limited BACS	Park Farm Industrial Estate	Ermine Street	Buntingford, Herts	SG9 9AZ
Police Scotland	Dalmarnock	Glasgow		G40 4EH
Policy Hubs Ltd T/A Policy Hub Scotland	Edinburgh			EH2 4HU
Polymarine Ltd (Bacs)	The Dingle	Colwyn Bay	Conwy	LL29 7SN
Port Skills & Safety Limited BACS	30 park Street	London		SE1 9EQ
Portable Appliance Safety Services Ltd	Thornaby	Stockton-On-Tees		TS17 7AR
Portessie Playgroup	Portessie Playgroup	School Road	Portessie	AB56 1TN
Portessie Primary School	Portessie Primary School	School Road	Portessie	AB56 1TN
Portessie Public Hall Management Committ			Portessie, Buckie	AB56 1SQ
Portgordon Village Hall	Portgordon	Buckie		AB56 5SE
Portknockie Contract Hire BACS	Portknockie	Banffshire		AB56 4LR
Portknockie Nursery Bacs	C/O Portknockie Primary School	King Edward Terrace	Portknockie	AB56 4NX
Portsoy Taxis Ltd	Portsoy	Aberdeenshire		AB45 2QA
Poseidon Navigation Services Ltd	Deskford	Buckie		AB56 5TR

Positive Action in Housing BACS	Glasgow			G2 1PJ
Positive Eye Ltd	Billinge	Wigan		WN5 7LP
Positive Press Limited BACS	28A Gloucester Road	Trowbridge	Wilts	BA14 0AA
Possum Ltd	Aylesbury Vale Industrial Park	Stocklake	Aylesbury, Buckinghamshire	HP20 1DQ
Post Office Ltd	N/A			IV30 1BX
Posturite (UK) Ltd	Berwick	East Sussex		BN26 6SZ
PotteryCrafts Ltd	Stoke on Trent			ST4 4ET
Potts Print (UK) Ltd	Nelson Park	Cramlington	Northumberland	NE23 1WG
Power Data Associates Ltd	Silsoe	Bedfordshire		MK45 4HR
Power of 2 Publishing	Chilwell	Nottingham		NG9 5BB
Powerhouse Fitness	57 Beardmore Way	Clydebank		G81 4HT
Powerwasher Services Ltd BACS	Northwaterbridge	Laurencekirk	Aberdeenshire	AB30 1QJ
PPG Architectural Coatings UK Ltd BACS	Birstall	Bately	West Yorkshire	WF17 9XA
Precia-Molen UK Ltd GROSS	Dunfermline			KY11 8UL
Precision Stitching Ltd	Denman Street East	Nottingham		NG7 3GX
Premier Healthcare & Hygiene Limited	St Omers Road	Gateshead		NE11 9EP
Premier Storage & Office Solutions Ltd	Durham Lane	Armthorpe	Doncaster	DN3 3FE
Preservation Equipment Ltd	Diss	Norfolk		IP22 4HQ
Price & Buckland Limited BACS	Hucknall	Nottingham		NG15 6EL
PricewaterhouseCoopers LLP	1 Hay Lane	London		SE1 2RD
Primary ICT Ltd	Lakesview Buisness Park	Canterbury	Kent	CT3 4LQ
Primary Teaching Services Limited	South Preston			PR5 5XZ
Prim-Ed Publishing Limited	New Ross	Co Wexford	Ireland	Y34 TA46
Principal Cooling Ltd GROSS	94B Old English Road	Dungannon		BT71 7PG
Printed Paper Products Ltd	Sketchley Meadows Industrial Estate	Hinckley	Leicestershire	LE10 3ER
Priority Care	Dundee			DD1 4LS
Proctor Enterprises Ltd - NET	Elgin	Moray		IV30 1JZ
Pro-Global Companies Ltd	Honeyholes Lane	Dunholme	Lincoln	LN2 3SU
Projector Lamps Experts UK Ltd	London			EC4A 4AB
Projector Point	Teddington	Middlesex		TW11 8EW
Projectorlampsonline.co.uk	Trowell	Nottingham		NG9 3RA
Promove UK Ltd	Penrhyncoch	Aberystwyth		SY23 3HQ
Prop & Land Surveys (Highland)	The Green House	Beechwood Business Park North	Inverness	IV2 3BL
ProQuest Information & Learning Ltd BACS	Barnwell Road	Cambridge		CB5 8SW
Prospects Distribution Services Ltd	Andrews Way	Barrow in Furness	Cumbria	LA14 2UE

Protelhealth Limited	Broadstone Mill	Broadstone Road	Stockport	SK5 7DL
Provista UK Ltd	Hamilton	Lanarkshire		ML3 0FD
PSV Glass LLP T/A Bus & Coach Glazing	High Wycombe	Bucks		HP12 4HJ
Psytech International Ltd	1 Bilton Road	Rugny		CV22 7NZ
Public Address Sound Systems BACS	Miltonduff	Elgin	Moray	IV30 8TL
Public-i Group Limited BACS	112-116 Western Road	Brighton		BN3 1DD
Published World Ltd	Langhurst Wood Road	Horsham	West Sussex	RH12 4QD
Pugh Computers Limited BACS	Llanon	Aberystwyth	Dyfed	SY23 5LP
Pulse Fitness Ltd (Bacs)	Bromley Road	Congleton	Cheshire	CW12 1PT
Pumping Metering & Calibration BACS	Barclayhill Place	Portlethen	Aberdeen	AB12 4PF
Puppets By Post	Wilbury Way	Hitchin	Hertfordshire	SG4 0TW
PVSL	9-10 High Street	High Wycombe	Bucks	HP11 2AZ
Pyramid Educational Consultants UK Ltd	Crowhurst Road	Hollingbury	Brighton	BN1 8AF
Q A Equipment Ltd BACS	Grasslot	Maryport	Cumbria	CA15 8ED
QAwebhosting	Newton Aycliffe	County Durham		DL5 4ST
QMI Scotland Limited	Aberdeen			AB10 1XE
QoLcom Ltd	Kingsclere Park	Kingsclere	Berkshire	RG20 4SW
Quality Scotland Foundation	Edinburgh			EH3 7RN
Qualsafe.com BACS	3 Wapping Road	Bradford		BD3 0ED
Quarriers Home - Epilepsy BACS	Bridge of Weir			PA11 3SX
Quartix Limited	Park Street	Newtown	Powys	SY16 1EE
Qubic Print Direct Ltd	Chester West Park	Chester		CH1 4QU
Qubizm Ltd	NISP	Bay Road	Derry	BT48 7TG
Quru Ltd	Strand	London		WC2R 1LA
R & M Car Sales Ltd T/A Practical	Elgin	Moray		IV30 6NE
R & M Hamilton BACS	Glass	Huntly		AB54 4XS
R & R Urquhart LLP	Forres	Moray		IV36 1AB
R B Haynes BACS	4 Seapark Road	Kinloss	Moray	IV36 3TJ
R C Henderson BACS - NET	Keith	Banffshire		AB55 5ET
R D Downie Limited BACS	Fraserburgh	Aberdeenshire		AB43 9BP
R R L Munro Ferguson T/A Novar Estate	Evanton	Ross-shire		IV16 9XL
R Time Ltd	Binley	Coventry		CV3 2PP
R.B.L.S Buckie Branch	Buckie	Moray		AB56 1AX
R.C.A.H.M.S. Enterprises	16 Bernard Terrace	Edinburgh		EH8 9NX
R.E.H.I.S.	Edinburgh			EH3 8HX

R.G. Wilson (Elgin) Ltd BACS - NET	Elgin			IV30 6AF
R.S. Clare & Co Limited BACS	Liverpool			L8 5RQ
Race Arches UK Ltd	Capel Hendre	Ammanford	Carmarthenshire	SA18 3SJ
Rachael Thwaites-Ecological Consultant	Market Hill	Glass	Huntly	AB54 4XE
Radio Protection Services	Bramley	Rotherham		S66 2TS
Radiodetection Limited BACS	Whitchurch	Bristol		BS14 0AZ
Radon Scotland Limited	Holm	Orkney		KW17 2SA
RAF Lossiemouth Childcare Centre BACS	RAF Lossiemouth	Muirton Road	Lossiemouth	IV31 6TU
Rahmqvist UK Limited BACS	Thorpe Industrial Estate	Egham	Surrey, EIC 2412	TW20 8RN
Rainbow Childcare & Education Ltd	Rainbow	Little Crook	Forres	IV36 1LN
Rainbow Educational Resources Ltd	Kinross			KY13 0LG
Ramnee Hotel (BACS)	Forres	Moray		IV36 0BN
Ramsay & Sons (Forfar) Ltd BACS - NET	Forfar	Angus		DD8 1BG
Randex Limited	Erskine Harbour	Erskine Renfrewshire		PA8 6PA
Randolphhill Nursing Homes	31 Dunedin Street	Edinburgh		EH7 4JG
Randstad CPE Ltd GROSS	Luton		Bedfordshire	LU1 3LU
Rapid Electronics Ltd - A/c No. BACS	Colchester	Essex		CO4 5JS
Rastech Electrical Ltd	Elgin	Moray		IV30 1ST
Rating & Valuation Reporter BACS	Rating Publishers Ltd	180 Fleet Street	London	EC4A 2HG
Ravencourt Limited BACS	Stamford	Lincs		PE9 1UT
Ravenhill Limited BACS	Elgin	Moray		IV30 1XZ
Ray Dyson	Murrayfield	Fochabers	Moray	IV32 7EY
Ray Graham Ltd	Newtownards	County Down		BT23 7HB
Raymond MacKenzie Upholstery (BACS)	Lhanbryde Industrial Estate	Garmouth Road	Lhanbryde	IV30 8PD
Ray's Opportunities - Community Cafe	Forres			IV36 1NT
RBM Voice & Data Consultancy	Woodley	Berkshire		RG5 4AT
RCJ Contracts Ltd	Cumberland	Glasgow		G68 0DY
RCP BPI Refuse	Heanor	Derbyshire		DE75 7RG
RDS Healthcare t/a Lythe Hame	c/o Wyvis House	Station Road	Dingwall, Ross-shire	IV15 9FF
RDS Scotland Ltd	Uphall Station	Livingston	West Lothian	EH54 5PS
read - The Reading Agency	60 Farringdon Road	London		EC1R 3GA
Real Life Options	Knottingley Road	Knottingley	West Yorkshire	WF11 0BL
REAP	Keith			AB55 5BL
ReBOOT Trading (Moray) BACS	Greshop Industrial Estate	Forres	Moray	IV36 2GU
Red Box Recorders	Loughborough Road	Bradmore		NG11 6QA

Red Dog Music Ltd	Edinburgh			EH1 2HY
Red Forge Limited (Bacs)	East Moons Moat	Redditch		B98 0RF
Redecal Signs	Washington			NE37 1PR
Redemptorist Publications	Chawton	Alton	Hants	GU34 3HQ
Reed Business Information BACS	East Grinstead House	East Grinstead	West Sussex	RH19 1XA
Regency Car Sales Ltd (BACS)	Buckie			AB56 1BB
Regency Oils Limited BACS	Buckie			AB56 1UT
Registers Direct BACS	Meadowbank House	153 London Road	Edinburgh	EH8 7AU
Registers of Scotland	Meadowbank House	153 London Road	Edinburgh	EH8 7AU
Reid Brothers (Glasgow) BACS	Ibrox Business Centre	Glasgow		G51 2JR
Relax Kids	Boston House	Grove Technology Park		OX12 9FF
Rembrand Timber Limited BACS	Tealing	By Dundee		DD4 0PW
Renaissance Care (No1) Ltd - Meadowlark	Stuart House, Station Road	Eskmills	Musselburgh	EH21 7PB
Renaissance Care (No3) Ltd	Stuart House, Station Road	Eskmills	Musselburgh	EH21 7PB
Renaissance Learning UK BACS	London			E14 9GE
Renewable Power Systems (Bacs)	Mile Road	Bedford		MK42 9TW
Renfrewshire Council BACS	Sundry income, Finance & IT	Cotton Street	Paisley	PA1 1DA
Rennie Fabrication BACS - GROSS	Waterford Road	Forres	Moray	IV36 3EF
Rentokil Initial UK Limited BACS	PO Box 4973	Dudley		DY1 9EY
Replay Maintenance	Newbridge	Midlothian		EH28 8PJ
Resource & Environmental Consultants Ltd	Hadfield Street	Cornbrook	Old Trafford	M16 9FE
Respect	56-64 Leonard Street	London		EC2A 4LT
Respectme (SAMH)	51 Wilson Street	Glasgow		G1 1UZ
Restorative Thinking Limited	Penwortham	Preston		PR1 9AY
Revolution Education Limited BACS	Bath Business Park	Bath		BA2 8SF
Rewards4.com	Birmingham			B18 5AN
Reynolds Associates	By Cardross	Dunbartonshire		G82 5EW
Rhino UK GROSS	Springvale Industrial Estate	Sandbach		CW11 3HT
RIAS BACS	Edinburgh			EH1 2BE
RIBA Enterprises Limited BACS	The Old Post Office	St Nicholas Street	Newcastle upon Tyne	NE1 1RH
Richard Irvin & Sons Ltd GROSS	Hareness Road	Altens Industrial Estate	Aberdeen	AB12 3LE
Richard Jardine Ltd	Wintersells Road	Byfleet		KT14 7LF
Richard Thompson Plumb & Heat GROSS	Lossiemouth	Moray		IV31 6LR
Richardson & Starling (Northern) Ltd GRO	Elgin			IV30 1BF
Richmond Memorial Hall				

RICS BACS CARE!	Surveyor Court	Westwood Way	Coventry	CV4 8JE
RICS Scotland BACS	Edinburgh			EH3 7DN
Riding for the Disabled Moray (SCIO)	Delfur Lodge	Orton	Fochabers	IV32 7QQ
Rigby Taylor Limited BACS	Jarman Way	Royston	Hertfordshire	SG8 5HW
Right Lines Productions	Hill O' Greenie	Alves	Forres, Moray	IV36 2RB
Right Track Enterprises Ltd	Macclesfield	Cheshire		SK11 7BN
Rights Advice Scotland(Bacs)	Social Work Services	Commonwealth House	32 Albion Street	G1 5ES
Rigma Training	Elgin	Morayshire		IV30 4PN
Riley Dunn & Wilson Limited BACS	Falkirk			FK1 4HP
Ringlink Services Ltd	Business Park	Aberdeen Road	Laurencekirk	AB30 1EY
Ritchey Limited	Stanley	Co Durham		DH9 7YA
Ritimo UK BACS	54 High Street	Aberlour		AB38 9QA
Ritsons	Buckie	Moray		AB56 1AH
Riverside Kitchens (Elgin) Ltd NET	Elgin	Moray		IV30 8UN
Riverside Truck Rental Ltd BACS	Parkside Place	Skelmersdale	Lancashire	WN8 9RD
RLSS UK Enterprises Limited (BACS) CARE	Lisburn			BT28 2YY
RNIB	Peterborough			PE2 6WS
Road Haulage Association	1 Allen Road	Livingston		EH52 5PX
Road Runner BACS	Southgate	London		N14 5PT
Road Safety Scotland BACS	47 Robbs Loan	Edinburgh		EH14 1TY
Road Surface Dressing Association BACS	London Road	Little Horkesley	Colchester, Essex	CO6 4BS
Robbie Morrison (Buckie) Ltd	Buckie			AB56 4BB
Robert E Stables Ltd	64 Main Street	Newmill	Keith	AB55 6TS
Robert Nicol Upholsterer	Buckie			AB56 1JL
Robertson Construction North BACS -GROSS	Pinefield	Elgin	Moray	IV30 6AE
Robinson Polytunnels	Brogden Lane	Barnoldswick	Lancs	BB18 5XF
Rock Academy Performing Arts	Lossiemouth	Moray		IV31 6AA
Rock House Hotel BACS	Lossiemouth	Moray		IV31 6DP
Rodgerpark Care Home	Rutherglen	Glasgow		G73 3QZ
Roger Bell Photography	Nether Dallachy	Spey Bay	Fochabers, Moray	IV32 7PZ
Roma Medical Aids Limited BACS	Bridgend Industrial Estate	Bridgend		CF31 3TB
Rompa Limited (Bacs)-GROSS	Chesterfield	Derbyshire		S40 2PH
Ronnies Cabs BACS	New Elgin	Elgin		IV30 6YW
Roseisle Village Hall		Roseisle		IV30 5YF
Rosetta Stone (UK) Ltd BACS	1 Procter Street	London		WC1V 6DW

ROSPA Enterprises Limited BACS	Edgbaston	Birmingham	West Midlands	B15 1RP
Ross & Simpson Ltd NET	Keith			AB55 5AY
Ross Adam T/A Fogwatt Coachworks Ltd	Longmorn	By Elgin	Moray	IV30 8SL
Ross County Football Club BACS	Dingwall	Ross-shire		IV15 9QZ
Ross Promotional Products BACS	Glasgow			G2 8PW
Rossie Young People's Trust	Angus			DD10 9TW
Rotadex Systems Limited (Bacs)	Central Business Park	Mackadown Lane	Birmingham	B33 0JL
Rothes School Association	Rothes Primary School	Green Street	Rothes	AB38 7BD
Rothiemay & Dist. Playgroup (BACS)	Rothiemay	Huntly		AB54 7LT
Rothiemay Parent Partnership	Rothiemay Primary School	Rothiemay	Huntly	AB54 7LT
Rotowash Ltd	Fleming Way	Isleworth	Middlesex	TW7 6DB
Royal Blind	Edinburgh			EH10 4JB
Royal British Legion	Minehead Road	Bishops Lydeag	Taunton, Somerset	TA4 3BT
Royal Caledonian Curling Club BACS	Ingliston Showground	Newbridge	Midlothian	EH28 8NB
Royal Hotel (BACS)	Elgin	Morayshire		IV30 1QW
Royal Institute Chartered Surveyor CARE!	Westwood Business Park	Coventry		CV4 8JE
Royal Life Saving Society (membership)	High Street	Broom	Warwickshire	B50 4HN
Royal Mail	FREEPOST	20 Brandon Street	EDINBURGH	EH3 0GB
Royal Mail (BACS)	AF20, Rowland Hill House	CHESTERFIELD		S49 1HQ
Royal Nat. Inst. for the BlindBACS	Peterborough			PE2 6WS
Royal Soc for Prev of Accident(BACS)	28 Calthorpe Road	Edgbaston	Birmingham	B5 7ST
Royal Society of Chemistry	Science Park	Milton Road	Cambridge	CB4 0WF
Royal Voluntary Service	Beck Court	Cardiff Gate Business Park	Cardiff	CF23 8RP
Royal Zoological Socy Scotland	134 Corstorphine Road	Edinburgh		EH12 6TS
RPS Consultants Limited	Abingdon	Oxfordshire		OX14 4SH
RS Components Limited (BACS)	Corby	Northants		NN17 9RS
RS Machine Tools	Denmore Industrial Estate	Bridge of Don	Aberdeen	AB23 8JS
RS Safety Services Ltd TA Evolve Trainin	Wellheads Industrial Estate	Dyce	Aberdeen	AB21 7GA
RSK Environment Ltd	Glasgow			G41 1DX
RSP Consulting Engineers LLP	2A Harvest Drive	Newbridge	Midlothian	EH28 8QJ
Rubislaw Care L.L.P	Rubislaw Park Road	Aberdeen		AB15 8DA
Rugged Mobile Systems Ltd	Mountbatten Way	Congleton		CW12 1DY
Running Imp International Sports Limited	11-13 Whisby Way	Lincoln		LN6 3LQ
Russell Construction Moray Ltd GROSS	Elgin	Moray		IV30 1XZ
Russell Timber Technology	Whiteinch	Glasgow		G14 0QS

Ruthven Farms	Kirkmichael	Ballindalloch		AB37 9AR
Ryden Bacs	Edinburgh			EH2 3BN
S & D Harper Limited BACS	Elgin	Moray		IV30 6YQ
S Brannan & Sons Ltd	Cleator Moor	Cumbria		CA25 5QE
S Gasgarth (Bacs)	19 Councillors Walk	Forres		IV36 1HA
S Simmers & Son BACS NET	Drum Road	Keith	Banffshire	AB55 5ER
S.E.A Developments Ltd	Dundee			DD3 6JJ
S.E.P.A	Baxter Street	Torry	Aberdeen	AB11 9QA
S.G.S. UK	Ellesmere Port	South Wirral		CH65 3EN
S.J.I.B. BACS	Bush Estate	Midlothian		EH26 0SB
S.N.I.J.I.B. (BACS)	Edinburgh			EH7 4GH
SAC (Servicing and Commissioning)	Largs	Ayrshire		KA30 9BX
SACRO	Edinburgh			EH1 3QN
Safari Sports Ltd	24 Central Avenue	West Molesey	Surrey	KT8 2QH
Safe Kids Walking Ltd	Rockingham Road	Kettering	Northamptonshire	NN16 8JX
Safe Options Ltd	4/5 The Grove	Bristol		BS1 4QZ
Safe Secure Locker Services	Unit 3 Vision Way	5 Eastern Way	Bury St Edmunds	IP32 7AJ
Safehands H&S Consultants	Colardbank Industrial Estate	Lossiemouth		IV31 6NG
Safelincs Limited	Alford	Lincolnshire		LN13 9PS
Safescan BV	Ashford	Kent		TN23 3DL
Safestay Limited	Kensington	London		W8 7QU
Saica Natur Uk Ltd	Carrington	Manchester		M31 4QN
Salt Sales Company BACS	Carrickfergus	County Antrim	Northern Ireland	BT38 9BT
Saltaire Security Ltd	Fochabers	Moray		IV32 7DU
Sanctuary Personnel	Ipswich			IP1 1TD
Sandy Davidson	Polbeth Industrial Estate	Polbeth	Livingston	EH55 8TJ
Sandy's Carpets BACS NET	Buckie			AB56 1AL
Sansum Black Belt Academy	Oldmills Road	Elgin		IV30 1YJ
Sapphire Energy Recovery Ltd	Yelsway Lane	Waterhouses	Staffordshire	ST10 3AZ
Sapphire Technologies Ltd	Faverdale North	Darlington		DL3 0PH
SASA Monoclonal Antibody Unit	Treasury and Banking Section	Mail Point 5, 3A North	Victoria Quay, Edinburgh	EH6 6QQ
SATEAL	9 Balsusney Road	Kirkcaldy	Fife	KY2 5LG
Savills (UK) Ltd	132-134 Hills Road	Cambridge		CB2 8PA
Scan Computers International Ltd	Middlebrook	Horwich	Bolton	BL6 6PE
Scania (Great Britain) Ltd	Tongwell	Milton Keynes		MK15 8HB

Scarab Sweepers Ltd	Marden	Tonbridge	Kent	TN12 9QD
SCARF	Aberdeen			AB11 5EE
Schmidt Electronics	North Kessock	Inverness		IV1 3XY
Schmidt UK Limited BACS	Orton Southgate	Peterborough		PE2 6GP
Scholastic Limited BACS	Southam	Leamington Spa	Warwickshire	CV47 0RA
School Badge Ltd	Theobald Street	Elstree	Herts	WD6 4PJ
School Cloud Systems	Brook Street	Glasgow		G40 3AP
School Leaders Scotland	of Higher & Further Education	50 Southbank Road	Kirkintilloch	G66 1NH
School Leavers Company	Ludlow Business Park	Shorpsire		SY8 1XF
School Library Assoc. BACS	Kembrey Park	Swindon		SN2 8AD
School Library Association in Scotland	Swindon			SN2 8AD
School Merit Stickers BACS	New Barnet	Herts.		EN4 8BD
School Software Solutions Ltd BACS	Penarth Road	Cardiff		CF11 8EQ
School Stickers BACS	Lawford Close	Birmingham		B7 4HJ
SchoolBadges.net	Ledbury	Herefordshire		HR8 2BX
Schoolscapes Ltd	West Hill	Wadebridge		PL27 7FE
SCHOOLSHARE	2 Rosemount Place	Hillside	Montrose	DD10 9HP
Science Studio Limited - Factored	Middle Aston	Bicester	Oxon	OX25 5PP
Scientific & Chemical Supplies Ltd BACS	Livingstone Road	Bilton	West Midlands	WV14 0QZ
Scientific Analysis Laboratories Limited	Hadfield Street	Combrook	Manchester	M16 9FE
Scientific Lab Supplies Ltd	Ruddington Lane	Wilford	Nottingham	NG11 7EP
Sciento BACS	Whitefield	Manchester		M45 6TB
Sci-Mart Limited BACS	Ruabon	Wrexham		LL14 6HA
SCMS	London			SE1 7JW
Scot.Council Enterprise in Educ Network	Bridge of Allan	Stirling		FK9 4TJ
Score Subsea and Wellhead Ltd	Wellbank	Peterhead		AB42 3GL
Scot JCB Limited BACS	Glasgow			G31 3AR
Scot. Library & Information Council BACS	2nd Floor, Turnberry House	175 West George Street	Glasgow	G2 2LB
Scotavia Images	Skye of Curr	Dulnain Bridge	Moray	PH26 3PA
Scotbark BACS	Inverness			IV2 4AT
Scotbounce	Glasgow			G45 0EB
Scotia Gas Networks Company GROSS BACS	PO Box 609	Orpington	Kent	BR5 2WU
Scotia Preservation Ltd NET	Pluscarden Road	Elgin		IV30 1SU
Scotia Seeds	Farnell	Brechin	Angus	DD96TR
Scotia Supply Co Ltd - Factored	Lochlands Ind Estate	Larbert		FK5 3NS

Scotjet Limited BACS	Govan Industrial Estate	Glasgow		G51 3HZ
Scotland's Housing Network	19 Haymarket Yards	Edinburgh		EH12 5BH
Scotland's Learning Partnership	Royal highland Centre	Ingliston	Edinburgh	EH28 8NB
Scotland's Towns Ltd	Auchterader			PH3 1BE
Scotplay & Sports Limited BACS	Queenslie Industrial Estate	Glasgow		G33 4AQ
SCOTS	Tactran	Bordeaux House	31 Kinnoull Street, Perth	PH1 5EN
SCOTSS BACS	Trading Standards Service, Angus Council	The Mart, 13 Market Street	Forfar	DD8 3WT
Scott & Co	12 Drumsheugh Gardens	Edinburgh		EH3 7QC
Scott & Co	Glasgow			G2 5RL
Scott & Co - Inverness BACS	Inverness			IV1 1NP
Scott Direct Limited BACS	Earlsgate Park	Grangemouth		FK3 8TR
Scot-Tel-Gould Ltd	Scorrier	Redruth		TR16 5AU
Scottish & Southern Energy Power Distrib	Aberdeen			AB16 5NY
Scottish & Southern Energy Power HIGHER	200 Dunkeld Road	Perth		PH1 3AQ
Scottish Advisory Panel for Outdoor Educ	Falkirk Council Education Serv	Camelon Education Centre	Abercrombie St, Falkirk	FK1 4HA
Scottish Agricultural College (SAC) BACS	West Mains Road	Edinburgh		EH9 3JG
Scottish Amateur Swimming Association Lt	University of Stirling	Stirling		FK9 4LA
Scottish Ass. Language Teaching	Stewarton			KA3 5AB
Scottish Assoc for Mental Health BACS	51 Wilson Street	Glasgow		G1 5UZ
Scottish Assoc Visual Impairment Educatio	HEVSS	38 Ardconnel Street	Inverness	IV2 3EX
Scottish Assoc. For Music Education BACS	PO Box 26858	Kirkcaldy	Fife	KY2 9BP
Scottish Assoc. of Teachers of History	Turriff Academy	Victoria Terrace	Turriff	AB53 4EE
Scottish Athletics Limited	South Gyle	Edinburgh		EH12 9DQ
Scottish Attachment In Action	Newton Mearns	Glasgow		G77 6DQ
Scottish Autism	Abercromby Street	Glasgow		G40 2DD
Scottish Autism	Clannalba House	Edinburgh Road	Lamington	ML12 6HP
Scottish Badminton Union Ltd	40 Bogmoor Place	Glasgow		G51 4TQ
Scottish Book Trust(Bacs)	Trunks Close	55 High Street	Edinburgh	EH1 1SR
Scottish Catholic Education Service BACS	Glasgow			G31 2HD
Scottish Catholic Observer BACS	Glasgow			G2 6BT
Scottish Commission Learning Disability	Stock Exchange Court	77 Nelson Mandela Place	Glasgow	G2 1QY
Scottish Community Safety Network(Bacs)	Edinburgh			EH2 3JZ
Scottish Council Development & Ind. BACS	Cadogan Street	Glasgow		G2 7HF
Scottish Countryside Access Network	Planning & Environmental Services	Gordon House	Blackhall Road, Inverurie	AB51 3WA
Scottish Court Service	Sheriff Court House	High Street	Elgin	IV30 1BU

Scottish Court Service - Paid by cheque	Hadrian House	Callendar Business Park	Callendar Road, Falkirk	FK1 1XR
Scottish Courts and Tribunals Service	A1 Spur Saughton House	Broomhouse Drive	Edinburgh	EH11 3XD
Scottish Drugs Forum (Bacs)	91 Mitchell Street	Glasgow		G1 3LN
Scottish EAL Coordinating Council	EAL Service	31 Moss Side Road	Glasgow	G41 3TR
Scottish Env. Prot. Agency (BACS)	The Castle Business Park	Stirling		FK9 4TR
Scottish Federation of Housing Associat.	149 St Vincent Street	149 St Vincent Street	Glasgow	G2 5NW
Scottish Fuels BACS	Glenberrie Business Park	Larbert		FK5 4RB
Scottish Gas CHECK BANK DETAILS	Oldham			OL1 3LA
Scottish Gas Business Bacs	Payment Area 60	Camberley		GU95 1AW
Scottish Government	Mal Point 5	3 A North	Victoria Quay, Edinburgh	EH6 6QQ
Scottish Government	Saughton House	Broomhouse Drive	Edinburgh	EH11 3XD
Scottish Guidance Association	Deputy Principal	Craigholme School	72 St Andrew's Drive, Glasgow	G41 4HS
Scottish Gymnastics	1 Redheughs Rigg	South Gyle	Edinburgh	EH12 9DQ
Scottish Hydro Electric (PC Only)	Glasgow			G67 9DW
Scottish Learning Products (BACS)	Highfield Road	Scone	Perth	PH2 6RE
Scottish Leisure Network Group	Airdrie			ML6 8NL
Scottish Lime Centre Trust	Rocks Road	Charlestown	Fife	KY11 3EN
Scottish Manual Handling Forum	Saline	Fife		KY12 9TR
Scottish Midland Co-operative Society PC	N/A			IV30 1BX
Scottish Natural Heritage BACS	Leachkin Road	Inverness		IV3 8NW
Scottish Opera BACS	Glasgow			G2 4PT
Scottish Parent Teacher Council	15 Mansfield Place	Edinburgh		EH3 6BB
Scottish Poetry Library (not subs) BACS	Canongate	Edinburgh		EH8 8DT
Scottish Police Authority	2nd Floor, Woodhill House	Westburn Road	Aberdeen	AB16 5AB
Scottish Power plc BACS	Glasgow			G2 8SP
Scottish Provincial Press Ltd Bacs	Elgin	Moray		IV30 1JG
Scottish Qualifications Auth. (BACS)	The Optima Building	58 Robertson Street	Glasgow	G2 8DQ
Scottish Records Association BACS	Scottish Record Association	Flat 1 Edina Place	Edinburgh	EH7 5RN
Scottish Recycling Services	Buckie	Moray		AB56 1UX
Scottish Refugee Council (Bacs)	(170 Blythswood Court)	Glasgow		G2 7PH
Scottish Renewables Forum Limited BACS	93 Hope Street	Glasgow		G2 6LD
Scottish Rights of Way & Access BACS	Edinburgh			EH7 4AN
Scottish Road Works Commissioner	Saughton House	Broomhouse Drive	Edinburgh	EH11 3XD
Scottish Social Services Council	11 Riverside Drive	Dundee		DD1 4NY
Scottish Swimming Awards	University of Stirling	Stirling		FK9 4LA

Scottish Throughcare & Aftercare Forum-b	2nd Floor, 283 West Campbell Street	Glasgow		G2 4TT
Scottish Traditional Skills Training Cen	Auchterless	Turriff		AB53 8ED
Scottish Water	Gowan's Terrace	Perth		PH1 5AY
Scottish Water BACS	PO Box 5749	Inverness		IV1 9DU
Scottish Youth Dance BACS	94 Duke Street	Glasgow		G4 0UW
Scottish Youth Hostels Assoc BACS	Stirling			FK8 2JA
Scottish Youth Parliament	3 Jackson?s Entry	Edinburgh		EH8 8PJ
ScottishPower BACS	1st Floor, new Building	Cathcart Business Park	Spean Street, Glasgow	G44 4BE
Scott-Moncrieff	Inverness			IV3 5NS
SCRA, Grampian Regional Committee	Aberdeenshire Council Ranger Service	Burn O Vat Centre	Dinnet, Aboyne	AB34 5NB
Scran Limited BACS	16 Bernard Terrace	Edinburgh		EH8 9NX
Screenautumn Ltd	8 Southfield Drive	Elgin		IV30 6GR
Screwfix Direct	Mead Avenue	Houndstone Business Park	Yeovil	BA22 8RT
Scripture Union Scotland	Rumbling Bridge	Kinross		KY13 0QA
Seafield Estate	Cullen			AB56 4UW
Seafield Medical Centre (Bacs)	Buckie			AB56 2EJ
Seafield Parent Partnership BACS	Seafield Primary School	Deanshaugh Terrace	Bishopmill, Elgin	IV30 4ES
Seaforth Club	Elgin			IV30 1LJ
Sealco Scotland Ltd	Etna Road	Falkirk		FK2 9EG
Search Consultancy Limited - BACS GROSS	215 West Campbell Street	Glasgow		G2 4TT
Seasafe Systems Limited BACS	Mariners Way	Somerton Business Park	Cowes, Isle of Wight	PO31 8PB
Seaward Electronic Limited	South West Industrial Estate	Peterlee	County Durham	SR8 2SW
Seawhite of Brighton Limited BACS	Star Road Trading Estate	Partridge Green	West Sussex	RH13 8RY
Sec-1 Ltd	Butler Way	Stanningley	Leeds	LS28 6EA
SEEMIS Group LLP	Almada Street	Hamilton		ML3 0AA
Select Schools Supplies	BANK TOP IND. EST.	OSWESTRY		SY10 7HB
Self Injury Support	Bristol			BS2 2EF
Selfharm UK	Luton	Beds		LU1 2QX
Sense Scotland BACS	Kinning Park	Glasgow		G41 1EE
Sense Toys Limited	London			N1 1JH
Sensorium Ltd	Dunfermline	Fife		KY12 7DS
Sensory Education Ltd	Birmingham			B19 3RH
Sensory Toy Warehouse	Wallasey	Merseyside		CH45 7NZ
Serco Ltd BACS	Bartley Wood Business Park	Hook	Hampshire	RG27 9UY
Serif (Europe) Limited BACS	Unit 12	Wilford Industrial Estate	Nottingham	NG11 7EP

Service Funds RAF Lossiemouth	Moray			IV31 6SD
Seton Limited (BACS)	Wildmere Industrial Estate	Banbury	Oxon	OX16 3JU
Severn C Products Ltd	Endeavour Park	Boston		PE21 7TT
Shared Lives Plus	Old Hall Street	Liverpool		L3 9JR
Sharon Henderson Dance	Hillockhead	Keith		AB55 6RT
Shawcity Limited	91-92 Shrivensham Hundred Business	Watchfield	Oxfordshire	SN6 8TY
Shearpride Services BACS NET	Archiestown	Aberlour		AB38 7RB
Shears Hair & Beauty Retreat	Keith			AB55 5AF
Sheffield Hallam University	Howard Street	City Campus	Sheffield	S1 1WB
Shelfstore Limited	Kings Grove Ind Est	Maidenhead		SL6 4DP
Shell UK Oil Products Limited	Rowlandsway House	Wythenshawe	Manchester	M22 5SB
Shelter BACS	London	EC1V 9HU		EC1V 9HU
Shelter Scotland	Scotia Bank House	6 South Charlotte Street	Edinburgh	EH2 4AW
Sheperd and Wedderburn LLP	1 Exchange Crescent	Conference Square	Edinburgh	EH3 8UL
Sheriffmill Motor Company Limited BACS	Elgin			IV30 6UH
Shering Weighing Limited BACS	Dunfermline	Fife		KY11 8UL
Sherriff Amenity	Cambridge House	Nottingham Road	Stapleford	NG9 8AB
Shetlands Islands Council (Bacs)	Charlotte House	Commercial Road	Lerwick, Shetland	ZE1 0LX
SHG Properties Limited	Pavilion 1, Fairways Business Park	Castle Heather	Inverness	IV2 6AA
Shirley Clarke Media Ltd	Forest Row	East Sussex		RH18 5DS
SHL Group Ltd	1 Atwell Place	Thames Ditton	Surrey	KT7 0NE
Shopmobility Moray	Elgin	Moray		IV30 1EE
Show My Homework	4 Cam Road	Stratford	London	E15 2SN
Showsport Publishing Ltd (BACS)	76 Loxwood Road	Lovedean	Hants	PO8 9TY
Shred It	Kelty	Fife		KY4 0DH
Sico Europe Limited BACS	Lympne Industrial Estate	Lympne	Kent	CT21 4LR
Sidey Ltd - GROSS	Perth			PH1 2AX
Sidhil Ltd	Holmfield	Halifax	West Yorkshire	HX2 9TN
Siemens Financial Services Limited BACS	Bells Hill	Stoke Poges	Buckinghamshire	SL2 4JS
Siemens Plc-Traffic Solutions Div GROSS	Poole	Dorset		BH17 7ER
Sight & Sound Technology Ltd	Summerhouse Road	Moulton Park	Northampton	NN3 6WD
Sigma Aldrich Company Limited BACS	Poole	Dorset		BH12 4QH
Sign Etch	Arradoul	Buckie	Moray	AB56 5AQ
Signcrafts	Unit 2 Linkwood Lane	Elgin		IV30 1HX
Signed Graphics	Forres	Moray		IV36 2TA

Signet Signs Ltd	Windmill Business Park	Windmill Road	Clevedon	BS21 6SR
SignPost Solutions Ltd t/a Signfix	The Parkway	Tipton	West Midlands	DY4 0QA
Silvalea Limited	Silverhills Road	Decoy Industrial Estate	Newtown Abbot, Devon	TQ12 5LZ
Silverprint Ltd	London			SE1 6LF
Simmons signs Ltd BACS	Telford	Shropshire		TF3 3AS
Simon Jersey Limited BACS	Sykeside Drive, Altham Business Park	Altham, Accrington	Lancashire	BB5 5YE
Simpson & Marwick W.S. BACS	58 Albany Street	Edinburgh		EH1 3QR
Simpson Plumbers BACS - GROSS	Bishopmill	Elgin		IV30 4EQ
Sinclair Taylor Building Serv GROSS	Greshop Industrial Estate	Forres	Moray	IV36 2GW
SiteImprove Limited BACS	New Loom House	101 Back Church Lane	London	E1 1LU
SJS Services	Hawthorn Road	Muir of Ord	Ross-Shire	IV6 7RL
SK Bearings BACS	Brewery Road	Pampisford	Cambridge	CB22 3HG
Skill Force Developments Scotland BACS	Edwinstowe House	Edwinstowe	Nottinghamshire	NG21 9PR
Skill Force Training Ltd	Edwinstowe	Notts		NG21 9PR
Skills Development Scotland	150 Broomielaw	Glasgow		G2 8LU
Skip Units Limited BACS	Derby			DE24 9GL
Skyform (Scotland) Ltd NET	Hillington Park	Glasgow		G52 4SS
SLACIAG	Kenneth Ribbons, West Lothian Council	Civic Centre, Howden South Road	Livingston	EH54 6FF
Slater Sports	Buckie			AB56 1AH
Small Talk (Bacs)	Glasgow			G72 8BH
Small World	Syresham	Northamptonshire		NN13 5HT
Smart Consultancy & Coaching Ltd	Usk	Monmouthshire		NP15 1AP
Smart Kids (UK) Ltd	Hungerford	Berkshire		RG17 0DY
Smartbox Assistive Technology Limited	Enigma Commercial Centre	Sandys Road	Malvern	WR14 1JJ
Smarts' BACS	Banff			AB45 1AU
Smile Design	Dufftown			AB55 4BG
Smitcare Limited BACS	Bracebridge	Camberley	Surrey	GU15 3DP
Smith of Derby Limited(Bacs)-Gross	Derby			DE21 4AU
Smooth Wall Limited (BACS)	1 Savannah Way	Leeds Valley Park	Leeds	LS10 1AB
SNAPCO Ltd	Kinning Park	Glasgow		G41 1LR
Snazaroo	Mart Rd Ind Est	Minehead	Somerset	TA24 5BL
Snow Factor Ltd	Kings Inch Road	Braehead	Renfrew	PA4 8XQ
Soc of Lcl Auth Lawyers & Adminstrators	Renfrewshire House	Cotton Street	Paisley	PA1 1JB
Social Care & Social Work Imp Scotland	11 Riverside Drive	Dundee		DD1 4NY
Social Care Network Solutions Ltd	First Floor	35 Dale House	Manchester	M1 2HF

Social Enterprise Academy (Scotland)	5 Rose Street	Edinburgh		EH2 2PR
Social Work Scotland	23 Lauriston Street	Edinburgh		EH3 9DQ
Society for General Microbiology	Marlborough House	Basingstoke Road	Spencers Wood, Reading	RG7 1AG
Society of Antiquaries of Scotland BACS	Chambers Street	Edinburgh		EH1 1JF
Society of Personnel & Develop. Scotland	Honorary Treasurer	Head of Human Resources & ICT	Moray Council	IV30 1BX
Sodexo Ltd	Data Centre	310 Broadway	Salford	M50 2UE
Softplanet Limited BACS	Priormuir	St Andrews	Fife	KY16 8LP
Software Box Ltd	Sutton on Forest	York		YO61 1ET
Softworks Computing (UK) Ltd BACS	The Croft	Buntsford Gate Business Park	Worcestershire	B60 4JE
SOLACE BACS	Pontefract	West Yorkshire		WF8 1WT
Solarwinds Software Europe Ltd	City Gate	Mohorn	Cork Ireland	.
Solus Uk Ltd	James Watt Avenue	Scottish Enterprise Technology Park	East Kilbride	G75 0QD
Solution X (BACS)	Inverness	Inverness-shire		IV1 1SX
Sonova UK Ltd	Lakeside Drive	Centre Park	Warrington	WA1 1RX
Sound & Vision Limited	Elgin	Moray		IV30 1LE
Sound Damped Steel Ltd	B3 Narvik Way	TTTE	North Shieds	NE29 7XJ
South Ayrshire Council	PO BOX 42	10 Wellington Square	Ayr	KA7 1ED
South Lanarkshire Council BACS	Brandongate	1 Leechlee Road	Hamilton	ML3 0XB
South Survey Ltd	Cutheroe	Lancashire		BB7 1QS
South West Transport Ltd	Whistleberry Park Industrial Estate	Hamilton		ML3 0ED
Southbay Civil Engineering Ltd	Cumberland Road	North Shields		NE29 8RD
Spacekraft Limited(Bacs)-GROSS	29 Saltaire Road	Shipley	West Yorkshire	BD18 3HH
Spaceright Europe Limited NET	Wardpark East	Cumbernauld		G68 0LW
SPAEN	Evans Business Centre	Belgrave Street	Bellshill	ML4 3NP
Spaldings (UK) Limited BACS	Lincoln			LN6 3XJ
Spark of Genius (Training) Ltd	Pegasus Avenue	Pheonix Business Park	Paisley	PA12 2BH
Specialised Canvas Services	Ireland Ind Est	Staveley	Chesterfield	S43 3LS
Specialised Orthotic Services Ltd	Tutbury	Near Burton on Trent	Staffs	DE13 9HS
Specialist Computer Centres Plc	Warwick Road	Birmingham		B31 3BJ
Specialist Crafts Limited BACS	21 Mountain Road	Leicester		LE4 9HQ
Specialist Resource Solutions - Factor	South Esplanade East	Aberdeen		AB11 9PB
Specialist Vermin Control	Findochty	Banffshire		AB56 4PN
Specialized Fitness Consultants	Elie			KY9 1BD
Spectrum Computer Supplies Ltd	Bradford	West Yorkshire		BD1 5RJ
Spectrum Healthcare (UK) Ltd	63 Studland Road	Kingsthorpe	Northampton	NN2 6NE

Spectrum Plastics	Stockport			SK1 2HX
Spelling Made Easy Ltd t/a Brandbooks	Rottingdean	Brighton		BN51 9FA
Spencers Design	30 The Downs	Altrincham	Cheshire	WA14 2PX
Spey Bay Hall Committee & Amenities Assc				IV32 7PA
Speymouth Hall Association				
Speyside Community Car Sharing Scheme	Mrs Irene Shaw	90 New Street	Roths	AB38 7BJ
Speyside High School Fund A/C	Aberlour			AB38 9PN
Speyside High School Parent Council	Speyside High School	Mary Avenue	Aberlour	AB38 9PN
Speyside Landscaping NET	Mosstodloch	Moray		IV32 7JR
Speyside Residential Home	High Street	Buckie		AB56 1AL
Speyside Scaffolding Serv Ltd BACS NET	Aberlour	Banffshire		AB38 9LB
Speyside Tree Services Ltd	Ballindalloch	Banffshire		AB37 9BJ
Speyside Trust	Aviemore			PH22 1QU
Speyside Yoga	New Elgin	Elgin		IV30 6DW
SPIE Matthew Hall Limited (GROSS	Bankhead Crossway North	Sighthill Industrial Estate	Sighthill, Edinburgh	EH11 4BP
SPIE Scotshield Ltd BACS - GROSS	One Rutherglen Links	Farmeloan Road	Glasgow	G73 1DF
Spinaclean Ltd	Salthouse Road	Brackmills	Northampton	NN4 7EX
Spinal & Disabled Homecare Services Ltd	Kendal	Cumbria		LA9 4RF
Spinal Home Care	Kendal	Cumbria		LA9 4RF
Spinks Compak Ltd	Leeds	West Yorkshire		LS9 8SS
Spireroxx	Moray Street	Elgin		IV30 8UW
Spiritmedia Scotland Ltd	Edinburgh			EH1 3NZ
Sport Alpha UK GROSS	Souter Head Road	Altens Industrial Estate	Aberdeen	AB12 3LF
Sport Moray	c/o Educational Services	The Moray Council	High Street, Elgin	IV30 1BX
Sports Directory UK	Questor	Dartford	Kent	DA1 1JS
Sports Labs Limited	Brucefield Industry Park	Livingston	West Lothian	EH54 9DE
Sports Leaders UK BACS	Rockingham Drive	Linford Wood	Milton Keynes	MK14 6LY
Sportsafe UK Ltd	Eastgates	Colchester	Essex	CO1 2TJ
Sportscotland BACS	Doges, 62 Templeton Street	Glasgow		G40 1DA
Springfield Properties PLC - GROSS BACS	8 Southfield Drive	Elgin	Moray	IV30 6GR
Springwood Engineering (Bacs)	Burghfield Common	Reading	Berkshire	RG7 3DH
Sprint Solutions (Scotland) Ltd	Southbank Business Park	Kirkintilloch		G66 1XQ
SPS (Ayr) Bacs	Spirit Aerosystems	Tarbolton Road	Monkton, Preswick	KA9 2RR
SPSC UK Ltd NET	Lincoln			LN6 7XN
SPTC BACS	Edinburgh			EH2 2HT

SRUC	West Mains Road	Edinburgh		EH9 3JG
SSE Contracting GROSS BACS	43 Forbury Road	Reading		RG1 3JH
SSE Energy Solutions Ltd	Lochend Ind.Estate	Newbridge		EH28 8LH
SSE Plc (Retail) BACS	PO Box 7374	Perth		PH1 3ZN
SSE Power Distribution-Advance Payments	Inveralmond House	200 Dunkeld Road	Perth	PH1 3AQ
SSERC Ltd BACS	South Petreavie Business Park	Dunfermline		KY11 8UB
SSI Schaefer Uk ltd	Walworth Industrial Estate	Andover	Hampshire	SP10 5QZ
SSUK Ltd BACS	Hillington Park	Glasgow		G52 4NQ
St Andrews First Aid	Glasgow			G4 0HR
St Gerardine Parent Council BACS	St Gerardine Primary School	Lossiemouth		IV31 6JX
St Giles & St Columbas Churches (BACS)	Duff Avenue	Elgin		IV30 1QS
St Olaf Nursing Home	Nairn			IV12 5ELF
St Peter's School Parent Council BACS	St Peter's RC Primary School	37 St Peter's Terrace	Buckie	AB56 1QN
St Ronans Care Home	Earn House	Lamberkine Drive	Perth	PH1 1RA
St Sylvesters Nursery BACS	Elgin		Moray	IV30 1DA
St Sylvester's School Parent Council	St Sylvester's RC Primary School	Abbey Street	Elgin	IV30 1DA
St Thomas Parent Council BACS	St Thomas RC Primary School	Chapel Street	Keith	AB55 5AL
St. Philips Care Caledonia Ltd	Bridge House	57 High Street	Wednesfield	WV11 1ST
Stabilised Pavements Ltd	Lutterworth			LE17 6YS
Stage Systems BACS	Loughborough	Leicestershire		LE11 5GU
Stagecoach Services Limited BACS	Daw Bank	Stockport	Cheshire	SK3 0DU
Staples Delivery (PCARD)	Doncaster			DN3 1QU
Starrs Contracting	Lintmill	Cullen		AB56 4XQ
Starshine Music(Bacs)	Hargreaves Road	Eastbourne	East Sussex	BN23 6QW
Stax Trade Centres	Easter Queenslie Industrial Estate	Glasgow		G33 4UL
Steel Line Ltd	Sheffield			S13 9NR
Stelmain Limited	50 Wellington Street	Glasgow		G2 6HJ
Stennik Advertising	Low Road	Wortham, Diss	Norfolk	IP22 1SH
Stephen Douglas	Peebles			EH45 8DL
Stephen Irvine BACS	Drummuir			AB55 5NU
Stephen Leggat BACS - GROSS	St Aethans	Burghead	Moray	IV30 5YR
Stertil UK Ltd GROSS	Caswell Road	Northampton		NN4 7PW
Stevenson Brothers	Avonbridge	Falkirk		FK1 2NB
Stewart & Watson	Buckie			AB56 1AB
Stewart Ivory Financial Education Trust	Edinburgh			EH3 7HX

Stewart Wilson Joinery Ltd - NET	Rothiemay	By Huntly	Aberdeenshire	AB54 7PH
Stirling Council (BACS)	Viewforth	Stirling		FK8 2ET
Stirling Gallery BACS	Edinburgh			EH6 7PJ
Stirling Lloyd Polychem Ltd	King Street	Knutsford, Cheshire		WA16 6EF
Stitch it and Fix it	Waterford Circle	Forres		IV36 3EF
Stonehouse Lettings	27-30 Carden Place	Aberdeen		AB10 1UP
Stonely Training & Consultancy Limited	Maidstone			ME15 7DX
Stonewall Equality Ltd	York Road	London		SE1 7NX
Storysack Limited BACS	Geddings Road	Hoddesdon	Herts	EN11 0NT
Stramash Social Enterprise	Oban			PA34 4SD
Strange High House	Birnie	Elgin		IV30 8SW
Strathbogie Forest & Garden Ltd	Huntly	Aberdeenshire		AB54 4UQ
Strathspey Railway Company Ltd (pc)	Dalfaber Road	Aviemore	Inverness-shire	PH22 1PY
Street Lighting Supplies Limited BACS	Abbotsinch Ind Estate	Grangemouth		FK3 9UX
Street Works Qualifications Register	58 Robertson Street	Glasgow		G2V 8DQ
Studio Music Company BACS	Eaton Green Road	Luton	Bedfordshire	LU2 9LD
Studiospares Ltd	964 North Circular Road	(Corner of Waterloo Road)	London	NW2 7JR
STV Central Limited	Pacific Quay	Glasgow		G51 1PQ
Sues's News	Forres	Moray		IV36 0NP
SUMDOG LTD	Edinburgh			EH2 4PF
Summerhill Care Home	Aberdeen			AB15 6HU
SumTotal Systems (UK) Ltd	Green Park	Reading		RG2 6GP
Sunday Publishing Ltd	London			SE1 0LN
Sundeala Ltd	Cam, Dursley	Gloucestershire		GL11 5LQ
Sundeals Ltd t/a Teacherboards	Airedale Business Centre	Skipton	North Yorkshire	BD23 2TZ
Sunninghill Hotel BACS	Elgin			IV30 1NH
Sunshine Books International Ltd	Bromley			BR1 3ZW
Sunshine Developmental Playgroup			Keith	AB55 5ER
Super Maths World	Solihull			B91 3RJ
Super Stickers BACS	4 Balloo Avenue	Bangor	Co Down	BT19 7JP
Supplier Development Programme Ltd	154 Montrose Crescent	Hamilton		ML3 6LB
Supplies for Schools	Newtown	Powys		SY16 4LE
Supra UK Limited BACS	Berry Hill Industrial Estate	Droitwich Spa		WR9 9AH
Sureclean Limited BACS	Teaninich Industrial Estate	Alness	Ross-shire	IV17 0PG
Suretec Systems Ltd TA SureVoIP	Balgownie Road	Bridge of Don	Aberdeen	AB22 8GU

SurveyMonkey Europe Sarl	2nd Floor Shelbourne Road	Ballsbridge	Dublin	DUBLIN 4
Survitec Service & Distribution Ltd	Origin Way	Grimsby	N.E Lincolnshire	DN37 9TZ
Sutcliffe Play (Scotland) Ltd	Gemini Crescent	Technology Park	Dundee	DD2 1TY
Suttons PC	Paignton	Devon		TQ4 7NG
SW Signs & Graphics (Bacs)	Buckie			AB56 1NQ
Swansons Fruit t/a Fruit Orchard	3 Henderson Drive	Inverness		IV1 1TR
Sweet & Maxwell Ltd (Thomson Reuters)	PO Box 5000	Andover	Hants	SP10 9AG
Swift Scooter Ltd	Fairbrother Street	Salford		M5 3EN
SWIIS Foster Care Scotland	81 Wimpole Street	London		W1G 9RE
Symmons Madge Associates Ltd	North Road	Cowbridge	Vale of Glamorgan	CF71 7DF
Synergie Training Ltd BACS	Stoneyfield Buisness Park	Inverness		IV2 7PA
Syntec Manufacturing Limited	Cumbernauld			G67 2TT
System Q Ltd (Factored)	Turnoaks Business Park	Hasland	Chesterfield	S40 2WB
T Mone Painters & Decorators Ltd - GROSS	Braemorrison Road	Bishopmill	Elgin, Moray	IV30 4DL
T R McPherson Limited Bacs (Factored)	Paisley			PA3 2NB
T.O.M. Airdrie Ltd	Brownsburn Ind. Estate	Airdrie		ML6 9SE
Table Tennis Scotland	Edinburgh			EH12 8AR
TACPAC	Oxford			OX4 3PN
Tailwind Solutions Ltd	Castle Business Centre	Queensferry Road	Dunfermline	KY11 8NT
Tal Civil Engineering (GROSS)	Lissie Industrial Estate East	Lissie Road	Lisburn	BT28 2RB
Talking Products Limited	Abbey Park Industrial Estate	Romsey	Hampshire	SO51 9QG
TALL Security Print Limited	Manor Park	Runcorn	Cheshire	WA7 1TJ
Tameside Metropolitan Borough (Bacs)	Cashiers Room 4.2, Council Offices	Wellington Road, Ashton-under-Lyne	Tameside	OL6 6DL
Tapestry Partnership	Second Floor	Suite 2.1	Glasgow	G2 6PH
Tarmac Building Products Ltd	Ettingshall	Wolverhampton		WV4 6JP
Tarmac Caledonian Limited Bacs	Wolverhampton	WV4 6XP		WV4 6XP
Tarmac Trading Ltd	Portland House	Bickenhill Lane	Birmingham	B37 9DE
Taskmaster Limited BACS	Leicester			LE2 6BR
Taupo Consulting Ltd	Euro Central	Motherwell		ML1 4WR
Tawse Taxis	Roths	Moray		AB38 7BA
Taylor & Francis	Sheepen Place	Colchester		CO3 3LP
Taylor Industrial Services Limited BACS	Altens Industrial Estate	Aberdeen		AB12 3LY
Tayside Contracts	1 Soutar Street	Dundee		DD3 8SS
T-Cubed Ltd	Ffordd Penlan, Parc Menai	Bangor	Gwynedd	LL57 4HJ
TeacherBoards (1985) Ltd	Skipton	North Yorkshire		BD23 2TZ

Teachers Pocketbooks BACS	Station Approach	Arlesford	Hants	SO24 9JH
Teachit (UK) Limited BACS	11 Charlotte Street	Bath		BA1 2NE
Teal Patents Ltd	Chelmsley Wood Ind Estate	Chelmsley Wood	Birmingham	B37 6QQ
Team Video Productions	London			W10 5WZ
TEAM-Energy Auditing Agency Limited BACS	Rockingham Drive	Linford Wood	Milton Keynes	MK14 6LY
Techfest-Setpoint	Westburn Road	Aberdeen		AB25 2AY
Techlab Limited	Llay Industrial Estate	Llay	Wrexham, Flintshire	LL12 0PJ
Technix Rubber & Plastics Ltd	Botley	Southampton		SO30 2DY
Technogym UK Limited NET	Doncastle Road	Bracknell	Berkshire	RG12 8PE
Technology Supplies Ltd	Stafford Drive	Battlefield Enterprise Park	Shrewsbury, Shropshire	SY1 3FE
Technology Teachers Association	Dunbartonshire			G82 1AE
TechSoft UK Ltd	Royal Welch Avenue	Bodelwyddan	Denbighshire	LL18 5TQ
Teddy Bear Development Group			Buckie	AB56 1AH
TeeJay Publishers BACS	Barrhead	Glasgow		G78 1JJ
Teffont Business Systems Ltd	Dean Road	Yate	Bristol	BS37 5NH
Tekton Property Maintenance Ltd NET	Muirton	Lossiemouth		IV31 6QL
Telecare Services Association	Grove Way	Wilmslow	Cheshire	SK9 5AG
Teleshore (UK) Ltd	Llanhilleth	Abertillery		NP13 2RX
Templestock Limited	Central Business Park	Mackadown Lane	Birmingham	B33 0JL
Tenant Participation Adv.Service BACS	Saltmarket	Glasgow		G1 5LD
Tennants (Elgin) Ltd	Brumley Brae	Elgin	Moray	IV30 2PR
Tennis Scotland	Edinburgh			EH14 1BZ
Terberg Matec UK Ltd (Bacs)	Risley	Warrington	Cheshire	WA3 6PJ
Terra Firma (Scotland) Limited	Manor Loan	Stirling		FK9 5QA
Terra Firma Surveys Ltd	Elgin			IV30 1LE
Terralec Ltd	Featherby Way	Purdeys Industrial Estate	Rochford, Essex	SS4 1LD
TES Global Limited	PO Box 49779	26 Red Lion Square	London	WC1R 4WR
Tesco Stores Limited	Finance Department, Ocean House	Hazelwick Avenue, Three Bridges	Crawley, West Sussex	RH10 1NP
Tex Engineering Ltd (Bacs)	Claydon Business Park	Gipping Road, Great Blakenham	Ipswich, Suffolk	IP6 0NL
Textureblast Ltd GROSS	Rudford Trading Estate	Ford	West Sussex	BN18 0BD
TFH (Bacs)	Severn Road	Stourport-on-Severn	Worcestershire	DY13 9HT
The 01324 Agency	Falkirk			FK1 5UE
The 1629	Lossiemouth			IV31 6DJ
The Alexander Clinic (Bacs)	Oldmeldrum	Inverurie	Aberdeenshire	AB51 0EQ
The Angling Centre BACS	Elgin	Morayshire		IV30 1LD

The Ass of Building Engineers BACS	Billing Brook Road	Weston Favell	Northampton	NN3 8NW
The Award Scheme Ltd - BACS	(Off Newhaven Road)	Edinburgh		EH6 5RQ
The Barcode Warehouse Ltd	Newark	Nottinghamshire		NG24 2DX
The Bath Clock Company Limited	Rodney Stoke	Cheddar	Somerset	BS27 3XA
The Bay Tree Florists	Elgin			IV30 1BH
The Blind Spot	2 Chanory Road North	Elgin	Moray	IV30 6BN
The Book People Limited BACS	Catteshall Lane	Godalming	Surrey	GU7 1UU
The Book Service Ltd BACS	Colchester Road	Frating Green	Colchester, Essex	CO7 7DW
The Bookseller	Sculpins Lane	Wethersfield	Essex	CM7 4AY
The Bottle Factory Ltd	Lower Road	Northfleet	Kent	DA11 9SN
The Boyndie Trust Ltd	Boyndie	Banff		AB45 2JT
The British Bee Company	Pontfadog	Llangollen		LL20 7AS
The British Computer Society BACS	North Star House	North Star Avenue	Swindon	SN2 1FA
The British Library (BACS)	Boston Spa	Wetherby	West Yorks	LS23 7BQ
The Chalkface Project (BACS)	Stony Stretford	Milton Keynes		MK11 1XN
The Clever Baggers Ltd (Bacs)	Severn Road	Welshpool		SY21 7AZ
The Consortium BACS	Trowbridge	Wiltshire		BA14 8RR
The Copy Shop (Elgin) Ltd	Elgin	Moray		IV30 1EP
The Copyright Licensing Agency Ltd BACS	6-10 Kirby Street	London		EC1N 8TS
The Courtyard	4 Mayne Road	Elgin		IV30 1NY
The Crown Estate	London			W1S 2HX
The Crown Estate Bacs	Sir Henry Doulton House	Forge Lane	Ertruria, Stoke on Trent	ST1 5BD
The Crown Estate - Quote Tenancy Ref	5 Atholl Place	Perth		PH1 5NE
The Deli Shop BACS	Keith			AB55 5BJ
The Designconcept Ltd	10 Greenlees Road	Cambuslang	Glasgow	G72 8JJ
The Donaldson Trust	Preston Road	Edinburgh		EH49 6HZ
The Double A Trading Co Ltd	East Road	Cupar		KY15 4RB
The Dowans Hotel (Bacs)	Banffshire			AB38 9LS
The Duke of Edinburgh's Award BACS	Maderia Walk	Windsor		SL4 1EU
The Dyslexia Shop Limited BACS	Felixstowe	Suffolk		IP11 7JJ
The Ear Foundation	Lenton	Nottingham		NG7 2FB
The Earl of Seafield's Estate	Cullen	Buckie		AB56 4UW
The Economist Newspaper	PO Box 471	Haywards Heath		RH16 3GY
The Electric Heating Company Ltd	Third Road	Blantyre Industrial Estate	Blantyre	G72 0JH
The Elgin Strathspey & Reel Society	45 South Guildry Street	Elgin		IV30 1QN

The Environmental Protection Group	Long Lane	Warrington		WA2 8TX
The Floor Studio NET	Elgin			IV30 6GR
The Fostering Network (Bacs)	London			SE1 8HA
The Fostering Network in Scotland (Bacs)	227 Ingram Street	Glasgow		G1 1DA
The Furnishing Service	Kelvin Industrial Estate	East Kilbride		G75 0RA
The Garmouth Hotel	Garmouth	Morayshire		IV32 7LU
The Geographical Association BACS	Sheffield			S1 4BF
The Glasgow Climbing Centre	Glasgow			G51 1RN
The Glencoe Trust Ltd	Carnoch House	Glencoe	Argyll	PH49 4HS
The Good Care Group Scotland Ltd	Harvest Road	Newbridge	Midlothian	EH28 8LW
The Grant Hall (Bacs)	46-48 New Street	Roths		AB38 7BJ
The Grove Care Home	Pluscarden Road	Elgin	Moray	IV30 8TE
The Happy Puzzle Company BACS	Elstree	Herts	England	WD6 3XY
The Helping Hand Company (Ledbury) BACS	Ledbury	Herefordshire		HR8 1NS
The Highland Council	Inverness			IV3 5NX
The Highland Council (Pathfinder Only)	Inverness			IV3 5NX
The Homework Diary Company Limited BACS	Cartside Avenue	Inchinnan Business Park	Inchinnan, Renfrewshire	PA4 9RX
The Houldsworth Institute Dallas (Bacs)	Edinvale House	Dallas, Forres	Moray	IV36 2RW
The Institute Of Physics BACS	76 Portland Place	London		W1B 1NT
The James Hutton Institute	Aberdeen			AB15 8QH
The Kincarrathie Trust	Pitcullen Crescent	Perth		PH2 7HX
The Loft Youth Project	Mid Street	Keith		AB55 5AF
The London Name Plate Mfg Co Ltd BACS	Sussex Street	Brighton		BN2 0HH
The Mad Group (HQ) Ltd	Vale Park	Evesham		WR11 1AD
The Magic Roundabout BACS	New Elgin	Elgin		IV30 6GQ
The Management Centre (UK) Ltd	163 City Road	London		EC1V 1NR
The Maryhill Practice	Maryhill	Elgin	Moray	IV30 1AT
The Mathematical Association BACS	Leicester			LE2 3BE
The Meeting Place	1 King Street	Elgin		IV30 1EU
The Met. Office BACS	Exeter	Devon		EX1 3PB
The Moray Society BACS	Elgin Museum	1 High Street	Elgin, Moray	IV30 1EQ
The Moray Way Association	12 Adam Drive	Forres	Moray	IV36 2JN
The Mosset Tavern	Forres	Moray		IV36 0DY
The Music Shop	Inverness			IV1 1DY
The National Autistic Society Bacs	Briarlands Office Park	Gloucester Road	Rudgeway, Bristol	BS35 3QH

The New School	Butterstone	Dunkeld		PH8 0HJ
The North East Falconry Visitor Centre	Cairnie	Huntly	Aberdeenshire	AB54 4UU
The Nurture Group Network Ltd	Abbeymill Business Centre	Seedhill Road	Paisley	PA1 1JS
The Oaks	Baillieston	Glasgow		G69 6EY
The Old Coach House Hotel BACS	Buckie	Banffshire		AB56 1AR
The Open University BACS	PO Box 77	Walton Hall	Milton Keynes	MK7 6BT
The Outward Bound Trust	Hackthorpe	Penrith	Cumbria	CA10 2HX
The Picture Framer Bacs	Bishopmill	Elgin	Moray	IV30 4EE
The Plastic Box Company Ltd	Northallerton	North Yorkshire		DL7 8AN
The Pool Lift Co Ltd	Millside House	Andover	Hampshire	SP10 2RW
The Reidhaven Estate BACS	Cullen	Buckie		AB56 4UW
The Resource Store Limited BACS	Dunfermilne Business Centre	Izatt Avenue	Dunfermline	KY11 3BZ
The Richmond Fellowship Scotland BACS	Buchanan Gate Business Park	Cumbernauld Road	Stepps, North Lanarkshire	G33 6FB
The Robert Gordon University BACS	Central Services Building	Garthdee Campus, Garthdee Road	Aberdeen	AB10 7FY
The Royal Bacs	31 Island Bank Road	Inverness		IV2 4QS
The Royal Scottish Country Dance So BACS	Edinburgh	Scotland		EH3 7AF
The Scottish Adoption Association Bacs	Leith	Edinburgh		EH6 7AD
The Scottish Public Serv Ombudsman	Edinburgh			EH3 7NS
The Signalong Group	Waterside Court	Rochester	Kent	ME2 4NZ
The Smart Card Store Ltd	Old Shoreham Road	Hove		BN3 7GS
The Spey Foundation	Knockando	Aberlour		AB38 7SD
The Staff College	Sir Coling Campbell Building	Triumph Road	Nottingham	NG7 2TU
The Stationery Office BACS	Norwich MLO			NR3 1QZ
The Steading Bakehouse	Drummuir	Keith		AB55 5HX
The Stotfield hotel	Moray			IV31 6QS
The Symphony Group Plc BACS	Park Spring Road	Barnsley	South Yorkshire	S72 7EZ
The Tile and Fireplace Cent BACS - GROSS	Elgin	Morayshire		IV30 1PU
The Trading Post BACS	Buckie	Banffshire		AB56 1AB
The University of Northampton	Boughton Green Road	Northampton		NN2 7AL
The University of Reading BACS	Bulmershe Court	Earley	Reading	RG6 1HY
The Viewpoint Organisation (Europe) Ltd	Pencoed	Bridgend		CF35 6LX
The White Paper Conf Co Ltd BACS	91 Peterborough Road	London		SW6 3BU
The Wind Section Limited BACS	Edinburgh			EH3 6RT
The Woodcentre Limited BACS	Elgin	Morayshire		IV30 1XY
The Wylie Agency UK Ltd	London			WC1B 3JA

Theme Bins International Ltd	Felling Industrial Estate	Gateshead	Tyne + Wear	NE10 0ES
The-Pink-Pig.co.uk	Galpharm Way	Dodsworth Business Park	Barnsley	S75 3SP
Therapeutic Counselling Serv. Ltd	7 Scott Street	Motherwell		ML1 1PN
Thinc I.T	Nobel Way	Dinnington	Sheffield	S29 3QB
Third Brothers of Keith Limited BACS	Keith			AB55 5BL
Third Sector Interface Moray	Elgin	Moray		IV30 1BU
This Is Language Ltd	Oxford			OX1 1QT
Thomas and Adamson	10 Wemyss Place	Edinburgh		EH3 6DL
Thomas Fattorini Limited BACS	Birmingham			B1 3HQ
Thomas Scott (Seating) Limited BACS	Righead Industrial Estate	Belshill	Glasgow	ML4 3LP
Thomson D Logie BACS	Forres	Moray		IV36 1DU
Threaplands Limited - NET	Threapland	Lhanbryde	Morayshire	IV30 8LM
ThyssenKrupp Materials (UK) Ltd BACS	Cox's Lane	Cradley Heath		B64 5QU
Ticketmaster UK Ltd	4 Pentonville Road	London		N1 9HF
Tilgear BACS	Station Road	Standon	Herts	SG11 1QN
Tilhill Forestry Ltd	Inverness			IV3 8RA
Tim Flood t/a EMP(Bacs)	Moy	Forres	Moray	IV36 2SP
Timbmet Group Ltd (BACS)	Chawley Works	Chawley Works	Oxford	OX2 9PP
Timpson Key & Locker Solutions Ltd	Claverton Road	Wythenshawe	Manchester	M23 9TT
Timpson Ltd	Elgin	Moray		IV30 1BU
Timstar Laboratory Supplies Ltd	Marshfield Bank	Middlewich Road	Crewe, Cheshire	CW2 8UY
Tink n Stink Limited	Dog Lane	Bodymoor Heath	Warwickshire	B76 9JD
TNT (ltd)	Ramsbottom	Bury	Lancs	BL8 9AR
TOK (Scotland) Ltd	Evans Business Centre	Pitreavie Court	Dunfermline, Fife	KY11 8UU
Tom Morrow Tarpaulins	Inverness			IV1 1SN
Tomcat SNI Ltd	The Gloucester Buisness Park	Hucclecote	Gloucester	GL3 4AA
Tomintoul Peat BACS	Tomintoul			AB37 9HU
Tomintoul School Parent Council	Tomintoul Primary School	Cults Drive	Tomintoul	AB37 9HA
Tomlinsons Book Services T/A Pickabook	London Road	Wrotham	Kent	TN15 7RJ
Tony Beal Limited	Baillieston	Glasgow		G69 7UF
Tony's Driving Centre Ltd	Elgin	Moray		IV30 1BA
Torfness Plant Services	Burghead	Moray		IV30 5TT
Torrance Partnership (Bacs)	Invergordon	Ross-shire		IV18 0AL
Torridon Education Group Limited BACS	1 Queens Lane	Lossiemouth	Moray	IV31 6DR
Torton Bodies Ltd	Holyhead Road	Oakengates	Telford	TF2 6BB

Torton Bodies Ltd PC	Holyhead Road	Oakengates	Telford	TF2 6BB
Total Business Furniture Limited BACS	Dundee			DD1 5EF
Total Hygiene Limited GROSS BACS	Brooklands Place	Brooklands Road	Sale, Cheshire	M33 3SD
Total Merchandise Ltd	The Crescent	Colchester Business Park	Colchester	CO4 9QQ
Total Trax Ltd	Coulardbank Industrial Estate	Lossiemouth		IV31 6NG
Touchdown Memorial Home for Horses	Fangorn Farm			AB55 6YX
Tough Furniture	Craven Arms Business Park	Craven Arms	Shropshire	SY7 8NR
Tower Security Systems Limited	Moss of Barmuckity	Elgin		IV30 8QW
Trade Gear Limited	Knowsley Park	Liverpool		L34 4AR
Trading Standards Inst (Scottish Branch)	East Lothian Council	Trading Standards	John Muir House, Haddington	EH41 3HA
Trading Standards Institute BACS	Sylvan Way	Southfields Business Park	Basildon, Essex	SS15 6TH
Tradition(UK) Limited BACS	15 St Botolph Street	London		EC3A 7QX
Traffic Management Products BACS	Nightingale Road	Horsham	West Sussex	RH12 2NW
Traffic Technology	Buckingham Industrial Estate	Buckingham		MK18 1UH
Training Alba	Cromdale	Grantown-on-Spey		PH26 3PF
TrainingPlus.com Ltd	Annickbank Campus	Annick Road	Irvine	KA11 4LF
Travelodge	Castlegate Way	Dudley	West Midlands	DY1 4TE
Travis Perkins Trading - Show A/C	PO Box 5227	Northampton		NN5 7ZE
Tred-Rite Tyres Ltd (BACS)	Buckie			AB56 1TS
Treewise	Crofts of Buinach	Kellas	Elgin, Moray	IV30 8TS
Treeworks Moray Ltd	Roseisle	Elgin		IV30 5YD
Trevor Harris Plant Repairs Ltd	Thornton Road	Kirkcaldy	Fife	KY1 3NN
Trevor Martin Photography	Inverness			IV2 6AT
Triangle Consulting Social Enterprise	Wilbury Villas	Hove		BN3 6AH
TRICS Consortium Limited	County Hall	Penrhyn Road	Kingston upon Thames	KT1 2DW
Trident Engraving	Elgin	Moray		IV30 1JG
Trinity College London	110 Southwark Street	London		SE1 0TA
Trinity Mirror Publishing Ltd	39 Old Hall Street	Liverpool		L69 3FR
TRL Limited BACS	Nine Mile Ride	Wokingham	Berkshire	RG40 3GA
TrophiesandMedals.com	26 Greenhill Crescent	Watford		WD18 8JA
Troup House Priory	Park Hall	Middleton St George	Darlington	DL2 1TS
Truvox International Limited (Bacs)	Manaton Way	Botley Road, Hedge End	Southampton	SO30 2JR
TTS Group Ltd (Music Edu. Supplies Ltd)	Kirkby-In-Ashfield	Nottinghamshire		NG17 9GU
Tulloch of Cummington Ltd GROSS	Forsyth Street	Hopeman	Moray	IV30 5ST
Tuminds Ltd	Inverness			IV2 4HH

Tunstall Healthcare (UK) Ltd GROSS	Whitley Bridge	Yorkshire		DN14 0HR
Turbex Limited (Bacs)	Newman Lane	Alton	Hants	GU34 2QL
Turning Point Scotland (BACS)	Glasgow			G51 1JL
TV Licensing (Invs to AP Admin)	Payment & Commercial Licensing	Bristol		BS1 3ZZ
Twig World Limited	Glasgow			G3 7LE
Twinkl Ltd	197 ECCLESALL ROAD	SHEFFIELD		S11 8HW
Tynet Mill Ltd	Mill of Tynet	Buckie		AB56 5HJ
Tynetec Ltd GROSS	Blyth Riverside Business Park	Blyth	Northumberland	NE24 5TF
Tyock Gymnastics Club (Bacs)	Elgin	Moray		IV30 1XY
Type & Test Ltd	Huntingdon	Cambridgeshire		PE28 0YB
UCAS *NOT 'UCAS Media**	Rosehill	New Barn Lane	Cheltenham, Gloucestershire	GL52 3LZ
UCAS Media	New Barn Lane	Cheltenham	Gloucestershire	GL52 3LZ
Ugie House Hotel (Keith) Ltd BACS	Keith			AB55 5BR
UHI Research and Enterprise Ltd	Inverness			IV3 5SQ
UK Archiving Limited BACS	Edinburgh			EH11 4BY
UK Gas Connection Ltd GROSS	48 St Vincent Street	Glasgow		G2 5TS
UK Healthcare Chairs	Eldon Way Industrial Estate	Eldon Way	Paddock Way	TN12 6BE
UK Inspect Ltd	Harlaw Way	Inverurie	Aberdeenshire	AB51 4SG
UK Point of Sale Group Ltd	The Embankment	Heaton Mersey	Stockport	SK4 3GL
Uk Ports	7th Floor 120 Vyse Street	Jewellery Quarter	Birmingham	B18 6NF
UK Theatre Association	London			WC2E 9ET
UKMT(Leeds)	UKMT	University of Leeds	Leeds	LS2 9JT
Ultimate Hair & Beauty	Elgin	Moray		IV30 1BA
Ulverscroft Large Print Books Ltd BACS	Bradgate Road	Anstey	Leicester	LE7 7FU
Underground Inspection Services Ltd NET	Blantyre Industrial Estate	Blantyre		G72 0UZ
Underground Maintenance Systems Ltd-Net	Elgin	Moray		IV30 5PU
Underlay Furnishings Ltd	Great Western Business Park	Yate		BS37 5NG
Unicas Childcare Ltd	Elgin			IV30 1TA
UNICEF (BACS)	30A Great Sutton Street	London		EC1V 0DU
Unico Limited	Carronshore	Falkirk		FK2 8HT
UniPlay It's Educational Ltd	Hulme Court	Darwen		BB3 0FE
Unisex Leisurewear	Colton	Leeds		LS15 9HR
Unistage Ltd	Blackburn	Lancashire		BB1 2NB
Unite Students	40 St Thomas Street	Bristol		BS1 6JX
United Utilities Water Sales Ltd	Lingley Mere Business Park	Warrington		WA5 3LP

Universal Hall Arts Centre	Findhorn Foundation	The Park	Findhorn, Forres	IV36 3TZ
University of Aberdeen	Kings College	Aberdeen		AB24 3FX
University of Aberdeen - Tuition fees	Kings College	Aberdeen		AB24 3FX
University of Cumbria	Carlisle	Cumbria		CA1 2HH
University of Derby	Derby			DE22 1XB
University of Dundee BACS	Finance Department	University of Dundee, Nethergate	Dundee	DD1 4HN
University of Edinburgh - Check Bank	9 - 16 Chambers Street	Edinburgh		EH1 1HT
University of Edinburgh (Bacs)	Scottish Sensory Centre	Moray House Institute of Education	Paterson's Land, Holyrood Road, EDINBURGH	EH8 8AQ
University of St Andrews (BACS)	Finance Department	79 North Street	St Andrews	KY16 9AL
University of Stirling BACS	Stirling			FK9 4LA
University of Strathclyde	16 Richmond Street	Glasgow		G1 1XQ
University of the West of England	Coldharbour Lane	Bristol		BS16 1QY
Upgrade Options Limited BACS	Greenhills Rural Enterprise Centre	Greenhills Estate	Tilford, Surrey	GU10 2DZ
Upperkrust Aberdeen Ltd	Aberdeen			AB21 0LY
Urbis Lighting Limited BACS	Houndmills	Basingstoke	Hants	RG21 6YW
USB Flashdrive	Datchet Road	Slough		SL3 7LR
Vaisala Limited (Bacs)-Gross	351 Bristol Road	Birmingham		B5 7SW
Valuation Office Agency BACS	B Spur	South Block	Barrington Road	BN12 4XH
Value products	The Quay	Poole	Dorset	BH15 1HJ
Varis Medical Practice	Grantview Road	Forres		IV36 1JG
Varis Training Ltd	Greshop Industrial Estate	Forres		IV36 2GW
Varley & Gulliver Steel Parapets - Gross	Middlesbrough			TS1 5JS
VBH(GB) Ltd	Bailey Drive	Gillingham	KENT	ME8 0WG
Vehicle & Operator Services Agency PC	J Floor, Argyle House	3 Lady Lawson Street	Edinburgh	EH3 9SE
Velocity & Jetpatcher UK -BACS-GROSS	Sunderland	Tyne & Wear		SR1 2NL
Vemotion Interactive	York Road	Thirsk	North Yorkshire	YO7 3BX
Venesky-Brown Recruitment GROSS	2 Westerton Road	Broxburn		EH52 5AU
Veolia Water Operational Services Ltd	Oakendhead Wood	Inchbroom Road	Lossiemouth	IV31 6HQ
Verbatim Reporters BACS	Edinburgh			EH3 8EB
Verint Systems UK Limited	Weybridge	Surrey		KT13 0RH
Veronique's	167 High Street	Elgin	Moray	IV30 1DW
Versalift Distributers Ltd	Burton Latimer	Kettering	Northamptonshire	NN15 5YT
Version 1 Limited	Avenue South	Edinburgh		EH14 4AP
Vesey BACS	Birmingham	West Midlands		B24 9PR
VG Willox Ltd Gross	Crimond			AB43 8YP

Victoria Packaging Ltd	Halesowen	West Midlands		B62 8BH
Vida Global t/a James Leckey Design Ltd	Lisburn			BT28 2SA
Viking Direct (Cust. A/C No 2021053)	Leicester			LE3 1YU
Viking Industrial Products Ltd	Hard Ings Road	Keighley		BD21 3ND
Vindogara Software	Irvine	Ayrshire		KA12 0EL
Vinyl Warehouse	Mill Lane	Alton	HANTS	GU34 2QG
VIP Childcare-Moray	Trinity Road	Elgin	Moray	IV30 1UE
Virtual Staff College Plus -CHECK BANK	University of Nottingham Innovation Park	Jubilee Campus, Triumph Road	Nottingham	NG7 2TU
Visican Limited	Aston			B6 4PT
Visitor Centres Ltd	Inverness-shire			PH23 3AJ
VisitScotland	94 Ocean Drive	Edinburgh		EH6 6JH
Vodafone Corporate Limited BACS	Newbury	Berkshire		RG14 5FF
Vodafone Limited	Milton Keynes			MK3 5JP
Vodafone Limited	99 Berkeley Street	Glasgow		G3 7HR
Vodafone Paging Limited BACS	Newbury	Berkshire		RG14 5XP
Voice Technologies Ltd	Paisley	Renfrewshire		PA1 1YD
VoicefourChoice Ltd	Forres			IV36 1AJ
VoiceText	Campmuir	Coupar Angus		PH13 9JF
Volkswagon Van Centre (Edinburgh)	Bilston	Roslin		EH25 9SL
Volunteer Development Scotland	Forthside Way	Stirling		FK8 1QZ
Voodoo Technology Ltd	Waterloo	London		SE1 7AB
VSA - CARE CHECK BANK DETAILS	Aberdeen			AB11 5YU
VSA - Easter Anguston Farm BACS - CARE	Aberdeen			AB11 5YU
VSA - Linn Moor School (Bacs) - CARE	Aberdeen			AB11 5YU
VSA - Richmondhill House - CARE	Aberdeen			AB11 5YU
VSA Agecare Aberdeen	Aberdeen			AB11 5YU
W F Howes Limited	Rearsby Business Park	Gaddesby Lane	Rearsby, Leicester	LE7 4YH
W Munro (Rehab) Limited BACS (Gross)	Clydebank Business Park	Clydebank		G81 2QP
W N Lindsay Ltd	Keith	Banffshire		AB55 5EG
W Thomson Saw Service Ltd BACS	Forres	Moray		IV36 3EE
W. Enterprises (Abdn) Limited BACS	Kingswells	Aberdeen		AB15 8QR
W.D. Mitchell & Son BACS NET	Aberlour			AB38 9NA
W.G.Catto Funeral Directors	Linkwood Road	Elgin		IV30 6RE
W.P. MacLeman	Lossiemouth			IV31 6PY
WA Products BACS	Unit 9 Burnham Business Park	Springfield Road	Burnham on Crouch, Essex	CM3 8TE

Wagstaff Interiors Group Gross	Edinburgh			EH6 6SB
Walk Jog Run Moray	Urquhart	Elgin		IV30 8NH
Walker's Taxis	Lossiemouth	Moray		IV31 6LZ
Wallingford Hydrosolutions Ltd	Benson Lane	Crowmarsh Gifford	Wallingford	OX10 8BB
WamCal Ltd	Broughty Ferry	Dundee		DD5 3LU
War Productions Ltd	Edinburgh			EH1 3RS
Wardhaugh Farm Riding Centre	Huntly	Aberdeenshire		AB54 7XE
Wards (IVC)	Elgin	Moray		IV30 6BA
Warwickshire Nursing & Residential Home	Thurlaston	Rugby		CV23 9JS
Water Coolers (Scotland) Limited-Bacs	Kelty Industrial Park	Fife		KY4 ODT
Water Hygiene Centre	Southill Business Park	Cornbury Park	Charlbury	OX7 3EW
Watermill Foundation Ltd	Cantray	Nr Cawdor		IV12 5XT
Waterstone's (BACS) - also Ottakers	Royal House, Princes Gate	Homer Rd	Solihull	B91 3QQ
Wave Radio	Elgin	Moray		IV30 1SN
WDM Limited BACS	North View	Staple Hill	Bristol	BS16 4NX
Wealdon Tool Company	Lodge Road	Staplehurst, Kent		TN12 0QF
Weathershop Ltd	Ford Lane	Ford Nr Arundel		BN18 0UZ
Weinig UK	Abingdon Business Park	Abingdon	Oxon	OX14 1DY
Weir Hairdressing	Elgin			IV30 4DE
Well-Fit Carpets of Elgin BACS	Elgin	Moray		IV30 1JP
Wellington Real Estate Ltd	The Pensnett Estate	Kingswinford	West Midlands	DY6 7NA
Welplan Ltd	Eamont Bridge	Penrith	Cumbria	CA10 2BX
Welsh Boxes & Engineering Co Ltd	Penllergaer	Swansea		SA4 9WH
Wemo-Tec UK Ltd GROSS	Nottingham Commerce Centre	8 Experien Way	NG2 Business Park, Nottingham	NG2 1EP
Wernick Hire Limited (Bacs)	Russell Gardens	Wickford	Essex	SS11 8BL
West Dunbartonshire Council BACS	Council Offices	Garshake Road	Dunbarton	G82 3PU
West End School Parent Council BACS	West End Primary School	Mayne Road	Elgin	IV30 1PA
West Lothian Council	St David Housat	Bathgate		EH48 1TT
Westerwood Hotel	Cumbernauld			G68 8EW
Westfield Advertising Ltd	1-3 Clement St	Birmingham		B1 2SW
Westminster Briefing	32 London Bridge	London		SE1 9SG
Westview BACS	Keith			AB55 5EX
Whale Tankers Limited BACS	Solihull	West Midlands		B91 2SU
whatsonuk	Birmingham			B16 8XA
Wheelchair Care - HIGHER	Greshop Industrial Estate	Forres	Moray	IV36 2GW

Which? BACS	Gascoyne Way	Hertford		SG14 1LH
Whinnybank Home Care (res.)	Lossiemouth	Moray		IV31 6QR
Whistl UK Limited	Tannochside Park	Uddingston		G71 5PD
White & Company	Forres	Moray		IV36 1NS
White Space Limited BACS	London			W6 9SJ
White, Milne & Co (Bacs)	Dryburgh Industrial Estate	Dundee		DD2 3XG
Whitham Mills Engineering Ltd	Todmorden	Lancashire		OL14 5DL
Who Cares? Scotland	Oswald Chambers	5 Oswald Street	Glasgow	G1 4QR
Wicksteed Leisure Ltd GROSS	Kettering	Northants		NN16 8YJ
Widgit Software Limited (BACS)	Cublington	Leamington Spa		CV32 7NA
Wigwam Marketing Solutions Ltd	74 Townhead	Kirkintilloch		G66 1NZ
Wild Things	The Old School	Church Place	Findhorn, Forres	IV36 3YR
Wildwoodz Ltd	Precincts Road	Fortrose		IV10 8TS
William Gray Construction Ltd BACS-GROSS	Inverness			IV1 1SU
William Hodge Shorthand Writers Ltd	Edinburgh			EH2 2BD
William Martin (Builder)	School Road	Keith		AB55 5ES
William Munro Construction Highland GROS	Alness Industrial Estate	Alness		IV17 0PG
William Tracey Ltd - GROSS	Paisley	Renfrewshire		PA2 1QG
William Wilson	Craigshaw Crescent	Aberdeen		AB12 9AT
Williamson's Garden Centre	Forglen	Turrif		AB53 4LA
Willis Limited	51 Lime Street	London		EC3M 7DQ
Wilson Print Solutions	Durham			DH1 5LS
Windmill Printing Ltd	Bridge of Don	Aberdeen		AB23 8JS
Windscreen Scotland Ltd	Brownrigg Loaning Business Park	Dumfries		DG1 3JT
WindTech	Elgin	Moray		IV30 4NH
Wink & MacKenzie	Maisondieu Road	Elgin		IV30 1RH
Winkhaus (UK) Ltd BACS	Kettering	Northants		NN15 6XZ
Winterburn Media Ltd	Woodside Farm	Kinloss	Forres	IV36 3UA
Wire Sales	Runcorn	Cheshire		WA7 6SP
Wirtgen Limited	Paving Way	Whisby Road	Lincoln	LN6 3QW
Wiseman Engineering Bacs	Glenrinnes School House	Keith		AB55 4DB
Wiseman Plumbing & Heating Bacs GROSS	Elgin	Morayshire		IV30 1LJ
Wish Trac House BACS	Meols	Wirral		CH47 7DA
Wishtrac House Ltd	Chadwick Street	Moreton		CH46 7TE
Wittets Limited BACS	Elgin	Moray		IV30 1NQ

WJ Scotland GROSS	Brownsburn Industrial Estate	Airdrie		ML6 9SE
Wm Robertson & Son BACS	Tomintoul	Ballindalloch		AB37 9HL
Wm Smith & Sons(Barnard Castle)BACS	Grove Works	Barnard Castle	County Durham	DL12 8JG
Wolseley UK Limited	Boroughbridge Road	Ripon	North Yorkshire	HG4 1SL
Wolters Kluwer (UK) Limited	Kingston upon Thames	Surrey		KT2 6SR
Woodall Nicholson Ltd T/A Mellor BACS	Miall Street	Rochdale		OL1 1HY
Woodblox Ltd	Old Evanton Road	Dingwall		IV15 9UN
Woodfield Publishing Limited	Babsham Lane	Bognor Regis		PO21 5EL
Workspace (Scotland) LLP GROSS	Inveralmond Industrial Estate	Perth		PH1 3JE
Wrightsport Ltd	Newton Mearns	Glasgow		G77 6ST
Wrixon Care	White Stubbs Lane	Broxbourne Herts		EN10 7PY
WRS Group UK	Maritime Street	Copse Road	Fleetwood	FY7 7PB
WSP I Parsons Brinckerhoff NET	Glasgow			G1 3BX
Wyllie Recycling Ltd	Inveralmond Industrial Estate	Perth		PH1 3UF
Xeretec Scotland Ltd	Marywell	Aberdeen		AB12 4LQ
Xerox Business Services	Bridge House	Oxford Road	Uxbridge, Middlesex	UB8 1HS
Xerox Finance Limited (BACS)	Worthing	West Sussex		BN13 1QX
XMA Limited	Ruddington Lane	Wilford	Nottingham	NG11 7EP
XP Solutions Software Ltd	West Street	Newbury	Berkshire	RG14 1BD
XpertOZ Limited BACS	Edinburgh			EH6 6SL
Yeadons Booksellers LLP	Elgin	Moray		IV30 1BS
YHA (England and Wales) Ltd (Bacs)	Dimple Road	Matlock	Derbyshire	DG4 3YH
York Survey Supply Centre BACS	George Cayley Drive	Clifton Moor Industrial Estate	York	YO3 4XE
Yorkshire Care Equipment T/A CoreCare GI	Forest Lane Head	Harrogate		HG2 7TE
Yorkshire Clock Builders BACS	Handsworth	Sheffield		S13 9DF
Yorkshire Purchasing Organisation BACS	Wakefield	West Yorkshire		WF2 0XE
Young Plant & Equipment Sales BACS	Doune	Perthshire		FK16 6AU
Young Scot BACS	9 Haymarket Terrace	Edinburgh		EH12 5EZ
Youth Scotland BACS	19 Bonnington Grove	Edinburgh		EH6 4BL
Youthlink Scotland BACS	9 Haymarket Terrace	Edinburgh		EH12 5EZ
Zara Mortimer School of Dance				IV30 5SY
Zen Internet Limited	Sandbrook Way	Rochdale		OL11 1RY
Zenith SAS Ltd GROSS (prev A20733)	Bilston Glen	Loanhead	Midlothian	EH20 9IZ
ZigZag Education & CCP	Doncaster Road	Bristol		BS10 5PY
Zip Heaters UK Ltd	Dereham	Norfolk		NR19 1TE

Zoolab Ltd	Grangemouth	Falkirk		FK3 8AN
Zurich	Banking Operations, 3000b Parkway	Whiteley	Fareham	PO15 7JZ
Zurich Engineering	3000 Parkway	Whiteley	Fareham	PO15 7JZ
Zurich Municipal	Galaxy House	Southwood Crescent	Farnborough	GU14 0NJ
Zurich Municipal Management Service	Banking Operations	3000b Parkway	Whiteley, Fareham	PO15 7JZ