Mackay & Stewart Limited Mackinco (Seven) Limited Macmedical Limited MacPherson Highland Limited MacRae Gairloch Limited

Madigan Holdings Limited Maestroclear Limited Mainend Limited M & R Stores Limited

Margens Business Consultancy Limited The Mariners Heritage Trading Co Limited Marott Graphic Services (UK) Limited

Martax Limited Matchslot Limited

Matrix Service Hosting Limited Matthew Mclaughlin & Sons Limited McCrindle Engineering Materials Limited McCusker Graphic Media Limited McGown Consultants Limited McGregor Navarro Visa Agency Limited

McLaren Limited

McLaren Software Limited

McLean Management Services Limited

McNeil Direct Limited

Meikle Galdenoch Estate Limited

Melfort Farms Limited Melfort Salmon Limited Mellow Limited Memex Group Limited Memex Technology Limited

Mercury Facilities Management UK Limited

Merlin Golf Limited Merlin McFlys Limited Merlin Network Limited Midmark 8 Limited Midmark 5 Limited Midmark 4 Limited Midmark 9 Limited Midmark 18 Limited Midmark 15 Limited Midmark 10 Limited Midmark 7 Limited Midmark 6 Limited Midmark 2 Limited

Mill Developments (Blackford) Limited Millennium Calendar Company Limited

Miller Partnerships Limited

The Mill Warehouse (Borders) Limited

Mimtec Purchasing Limited Mimtec UK Limited Minandy Ltd Mining Machines Limited The Minnistry Limited

Mitchell & Associates (UK) Limited M L S Holdings Limited Moir and Perriss Limited Monkeypuzzle Pictures Limited

Moorfield International Limited Moray Firth Vehicle Contracts Limited Morningside Properties Limited

Motherwell Brick Company (The) Limited Motion Software Limited Motorvalue (Scotland) Limited Motorway Cars & Trailers Limited Moyness Nursing Home Limited Muirfield Investments Limited

Mull Salmon Limited

Multiple Property Developments Limited

Mural Properties Limited Murrayburgh Limited

Murray International Holdings Limited M W M (International Bowls) Limited

Myles Bros Limited Nabs Europe Limited Nation 1 Limited

The Natural Bread Company Limited

Natural Breads Limited

Navy Blue Communications Group Limited

Navyblue Design Edinburgh Limited

Navy Blue Holdings Limited Nderg Limited

NDT Eagle Training Limited **NE Group Limited**

Neige Developments Limited

Nelcomm Limited Neviscastle Limited Nevisdale Limited Nevis Garage Limited Nevispoint Limited

Newhaven Fishsalesmen's Association (Edinburgh) Limited

New Hearts Limited New Park Inverness Limited New Park Management Limited Nigel Clyde Engineering Limited

96.3 QFM Limited Norport Wines Ltd

North British Windpower Limited

North East Corrosion Engineers (NECE) Limited

Northern Automobile Company Limited Northern Integrated Services Limited Northern Janitorials Limited

North Isles Salmon Limited

Noydart Limited

Nursing Home Management Limited

Oaklarch Limited Ocre (Scotland) Limited October Cafe Limited Odd Records Ltd Old Town Projects Limited Omni Instruments Limited One Stophit Limited

One Stop Roofing Supplies Limited Onestop Safety Systems Limited Online Computer Developments Ltd

Online HR Ltd

Orcam Engineering Limited Original Raj (Edinburgh) Limited

Orkney Spring Limited Orrmac (No: 360) Limited Osca UK Limited

Osprey Technology Limited Ovec Systems Limited Paisley Textiles (Scotland) Ltd Pama Holdings Limited Panda Plastics (UK) Limited

Panelrich Limited Panmure Securities Limited Paramount Products Limited

Parceltrack Ltd Parklands Limited Parkridge Limited Paterson (Scotland) Limited Pathfinder (Scotland) Limited **Pavement Technology Limited** PCT-Coubro Limited **PCT Group Sales Limited**

PCT Pension Adminstration Limited Peebles Publishing Group Limited

Peelmac Limited

Pegasus Computer Software Ltd

Pelgo Ltd

Pender Productions Limited

Pentland Business Management Limited Pentland Ceramics Limited

Pentland Contracts (Scotland) Ltd Pentland Securities Limited

Pentland Securities (Holdings) Limited

People Dynamics Limited People With A Mission Ministries Perth Golf Range Limited Peter D Stirling Limited Peter Tran Limited Peter Yarwood Limited Petreco Limited Phoenix (Handling) Ltd Pict 8 Limited

Pilates Work (Education) Limited Pioneer Security Systems Limited

Pirie Limited

Pirie & Company (Paisley) Limited

Pirie Group Limited

Pier Leisure Limited