IN THE HIGH COURT OF SOUTH AFRICA

GAUTENG LOCAL DIVISION, JOHANNESBURG

(1) REPORTABLE: YES / NO
(2) OF INTEREST TO OTHER JUDGES: YES / NO
(3) REVISED.

DATE: 12-12-2014

SIGNATURE

CASE NO: 34024/2014
CASE NO: 34777/2014

In the matters between -

SHAMEELA SALOOJEE TAHIYA TAYOB	APPLICANTS
and	
SUMAIYA ABDOOL GAFAAR KHAMMISSA *NO*	1ST RESPONDENT
CHRISTIAAN FREDERIK DE WET *NO*	2ND RESPONDENT
BETHUEL BILLYBOY MAHLAATSI *NO*	3RD RESPONDENT
KEHEDITSE DESIREE JUDITY MASEGE *NO*	4TH RESPONDENT
GURWANTRIA LAXMAN BHIKHA *NO*	5TH RESPONDENT
MASTER OF THE HIGH COURT – JOHANNESBURG	6TH RESPONDENT
Ms RENE BEKKER	7TH RESPONDENT
FLUXMANS INCORPORATED	8TH RESPONDENT
NB PRINT CC t/a COLOURTONE ARIES	9TH RESPONDENT
CREDIT GUARANTEE INSURANCE CO LIMITED	10TH RESPONDENT

JUDGMENT

BORUCHOWITZ, J:

INTRODUCTION

[1] This judgment relates to two separate, but inter-related, applications in which an order is sought to set aside a summons calling upon the applicants to appear, testify and produce documents at an enquiry established in terms of s 417, read with s 418 of the Companies Act, 61 of 1973, to investigate the affairs of a company, Duro Pressings (Pty) Limited (In Liquidation) ("the company"), that is in the process of being wound up.

[2] The applicants are Shameela Saloojee, a businesswoman, and Tahiya Tayob, a chartered accountant. The liquidators of the company, who are the first to fifth respondents, do not oppose this application. Nor does the Master or the Commissioner appointed to hold the enquiry in terms of s 418. The only respondents who oppose the relief are the eighth to tenth respondents. The eighth respondent is a firm of attorneys who represent thirty-two of the company's creditors. The ninth respondent is a creditor of the company and the tenth respondent is the insurer of some of the company's creditors.

[3] It is common cause that the summonses issued against the applicants are intended, among other things, to elicit information which may reveal

criminal conduct that would implicate them. It is the applicants' contention that the summonses must be set aside since they would elicit potentially incriminating information in contravention of their constitutional right against self-incrimination.

[4] The initial stance taken up by the applicants, and which has now been abandoned, is that they are totally unable to give relevant information in relation to the trade, dealings, affairs or property of the company and for that reason should be set aside.

SECTIONS 417 AND 418

[5] Section 417, so far as is relevant for present purposes, reads:

> "**417. Summoning and examination of persons as to affairs of company.**—(1) In any winding-up of a company unable to pay its debts, the Master or the Court may, at any time after a winding-up order has been made, summon before him or it any director or officer of the company or person known or suspected to have in his possession any property of the company or believed to be indebted to the company, or any person whom the Master or the Court deems capable of giving information concerning the trade, dealings, affairs or property of the company.
>
> (1A) Any person summoned under subsection (1) may be represented at his attendance before the Master or the Court by an attorney with or without counsel.
>
> (2) (*a*) The Master or the Court may examine any person summoned under subsection (1) on oath or affirmation concerning any matter referred to in that subsection, either orally or on written interrogatories, and may reduce his answers to writing and require him to sign them.
>
> (*b*) Any such person may be required to answer any question put to him or her at the examination, notwithstanding that the answer might tend to incriminate him or her and shall, if he or she does so refuse on that

ground, be obliged to so answer at the instance of the Master or the Court: Provided that the Master or the Court may only oblige the person in question to so answer after the Master or the Court has consulted with the Director of Public Prosecutions who has jurisdiction.

(*c*) An incriminating answer or information directly obtained, or incriminating evidence directly derived from, an examination in terms of this section shall not be admissible as evidence in criminal proceedings in a court of law against the person concerned or the body corporate of which he or she is or was an officer, except in criminal proceedings where the person concerned is charged with an offence relating to—

(i) the administering or taking of an oath or the administering or making of an affirmation;
(ii) the giving of false evidence;
(iii) the making of a false statement;
(iv) a failure to answer lawful questions fully or satisfactorily.

(3) The Master or the Court may require any such person to produce any books or papers in his custody or under his control relating to the company but without prejudice to any lien claimed with regard to any such books or papers, and the Court shall have power to determine all questions relating to any such lien."

[6] Section 417 must be read together with the following parts of s 418:

"418. Examination by commissioners. —

(1) …

(*d*) The provisions of section 417(1A), (2)(B) shall apply *mutatis mutandis* in respect of such an examination or enquiry.

…

(5) Any person who—

(*a*) has been duly summoned under this section by a commissioner who is not a magistrate and who fails, without sufficient cause, to attend at the time and place specified in the summons; or (*b*) has

been duly summoned under section 417(1) by the Master or under this section by a commissioner who is not a magistrate and who—

(i) fails, without sufficient cause, to remain in attendance until excused by the Master or such commissioner, as the case may be, from further attendance;

(ii) refuses to be sworn or to affirm as a witness; or

(iii) fails, without sufficient cause—

(*aa*) to answer fully and satisfactorily any question lawfully put to him in terms of section 417(2) or this section; or

(*bb*) to produce books or papers in his custody or under his control which he was required to produce in terms of section 417(3) or this section, shall be guilty of an offence."

SELF-INCRIMINATION

[7] As the issues crystallised during the course of argument, it appeared that the gravamen of the applicants' complaint is that they are being called upon in terms of s 417(3) to produce documents in circumstances where those documents may be used against them at criminal proceedings in due course. They submit that s 417(2)(c) contains a use immunity in respect of testimony which is compelled at s 417 enquiries, but that such immunity does not extend to the documents compelled pursuant to s 417(3). The absence of such use immunity compels the applicants to produce documents in circumstances where those documents may be used against them at criminal proceedings in due course and would threaten their constitutional right

against self-incrimination. Accordingly, they contend that the summonses are over-broad, threaten their right against self-incrimination and should be set aside.

[8] It is beyond dispute that the right or privilege against being compelled to give self-incriminating evidence includes the right not to be compelled to produce documents where such production tends to incriminate the person so compelled.

[9] Courts, both in South Africa and in other jurisdictions, have recognised the availability of the privilege in respect of documents or information given or disclosed under a compulsory process of the court or extra-curial statute in non-judicial proceedings.

[10] In *Rank Film Distributors Ltd v Video Information Centre* [1982] AC 380, Lord Wilberforce said the following at 443D-E in the context of Anton Piller proceedings:

> "... I do not think that adequate protection can be given by extracting from the plaintiffs, as a term of being granted an Anton Piller order, an undertaking not to use the information obtained in criminal proceedings. Even if such an undertaking were binding ... the protection is only partial, viz against prosecution by the plaintiff himself. Moreover, whatever direct use may or may not be made of the information given, or material disclosed, under the compulsory process of the court, it must not be overlooked that, quite apart from that, its provision or disclosure may set in train a process which may lead to incrimination or may lead to the

discovery of real evidence of an incriminating character. In the present case, this cannot be discounted as unlikely: It is not only a possible but probably the intended result. The party from whom disclosure is asked is entitled, on established law, to be protected from these consequences."

[11] *Rank Film Distributors* was referred to with approval by Farlam J (as he then was) in *Dabblestein & Others v Hilderbrandt & Ors* 1996 (3) SA 42 (C). In Anton Piller proceedings requiring the respondent to point out and disclose certain documents, Farlam J stated the following (at 66-67):

"... Where a 'point out and disclose' order is made and complied with by a respondent, his or her answer will in any event not be admissible against him or her in subsequent criminal proceedings because the necessary element of voluntariness will generally be H absent. In the event of criminal proceedings following, a statement made under compulsion, whether judicial or otherwise, will not be admissible against him or her because of the provisions of s 25(3), which gives all accused persons the right to a fair trial: a trial cannot be fair if evidence is admitted of an admission which the accused was compelled to make: compare s 25(2)*(c)* of the Constitution."

[12] Similar views were expressed in the Australian case of *Sorby and Another v The Commonwealth of Australia and Others* 1983 (57) ALJR 248, where Gibbs CJ held (at 260) that the privilege –

"... protects the witness not only from incriminating himself directly under a compulsory process, but also from making a disclosure which may lead to incrimination or to discovery of real evidence of an incriminating character."

[13] The constitutional validity of ss 417 and 418 was considered in two cases: *Ferreira v Levin & Others; Vryenhoek and Others v Powell NO and Others* 1996 (1) SA 984 (CC) and *Bernstein & Others v Bester and Others NNO* 1996 (2) SA 751 (CC).

[14] In *Ferreira*, the focus of attention was on the constitutional validity of s 417(2)(b) of the Companies Act, 61 of 1973, which provided that any person summoned for an examination into the affairs of the company "*... may be required to answer any question put to him at the examination, notwithstanding that the answer might tend to incriminate him, and any answer given to such question may thereafter be used in evidence against him.*"

[15] The majority of the Court concluded that the section infringed the rule against self-incrimination and declared the provisions of s 417(2)(b) to be invalid to the extent only that the words "*and any answer given to any such question may thereafter be used in evidence against him*". To save the section from invalidity, the Constitutional Court developed a use immunity in terms of which the testimony of individuals who were compelled to answer questions at s 417 enquiries would be inadmissible at any subsequent criminal proceedings against those individuals.

[16] Section 417(2)(c) was inserted into the Companies Act after s 417(2) was declared unconstitutional in *Ferreira*. As is evident from the wording of

the subsection, the legislature bestowed a use immunity in respect of the testimony of those individuals who were compelled to give evidence at s 417 enquiries. It provides, in material part, as follows:

> "Any incriminating answer or information directly obtained, or incriminating evidence directly derived from, an examination in terms of this section shall not be admissible as evidence in criminal proceedings in a court of law against the person concerned…"

[17] In *Bernstein*, the whole mechanism created by ss 417 and 418 was subjected to constitutional challenge and not just the obligation to answer self-incriminating questions. The Constitutional Court rejected all the arguments.

USE IMMUNITY

[18] The essential question to be decided is whether documents which individuals are forced to produce under s 417(3) are also subject to a use immunity at any subsequent criminal proceedings against those individuals.

[19] The applicants argue that the use immunity in s 417(2)(c) does not extend to documents compelled pursuant to s 417(3). The opposite is argued by the respondents who contend that on a proper construction of the relevant sections a document use immunity was indeed bestowed. An alternative argument advanced by the respondents is that a document use immunity is to

be derived from s 35(3)(j) of the Constitution, which entrenches the right against being compelled to give self-incriminating evidence.

[20] Whether the use immunity in s 417(2)(c) has been extended to the production of documents in terms of s 417(3) is a matter of statutory interpretation.

[21] It was emphasized in *Bato Star Fishing (Pty) Ltd v Minister of Environmental Affairs and Others* 2004 (4) SA 490 (CC) (para [90]), that "*[T]he emerging trend in statutory construction is to have regard to the context in which the words occur, even where the words to be construed are clear and unambiguous. ...*". It was also emphasized that the technique of paying attention to context in statutory construction is now required by the Constitution (s 39(2)), which introduces a mandatory requirement to construe every piece of legislation in a manner that promotes the "*spirit, purport and objects of the Bill of Rights*" (para [91]).

[22] Consistent with this approach, it was held by the Supreme Court of Appeal, in *Natal Joint Municipal Pension Fund v Endumeni Municipality* 2012 (4) SA 593 (SCA) (para 18]), that "*[T]he inevitable point of departure is the language of the provision itself, read in context and having regard to the purpose of the provision and the background to the preparation and production of the document*".

[23] Turning to the structure and language of s 417, the following is to be observed:

[24] Section 417(1) gives the Master, the Court and Commissioners appointed under s 418 the power to summon any director or officer of the company or person known or suspected to have in his possession any property of the company or believed to be indebted to the company, or any person whom the Master or the Court deems capable of giving information concerning the trade, dealings, affairs or property of the company.

[25] Section 417(2) addresses the examination of persons who may be summoned. It provides that any such person may be examined under oath or affirmation concerning any matter referred to in subsection (1). It is an offence to fail to answer any question lawfully put in terms of this power (s 418(5)(b)(iii)(aa)). The power to compel answers is subject to two qualifications. First, the person summoned may refuse to answer a question in which event the person or court conducting the enquiry may compel the summoned person to answer only after consulting with the Director of Public Prosecutions having jurisdiction in the matter (s 417(2)(b)). Second, any incriminating answer or information directly obtained, or incriminating evidence directly derived from, an examination shall not be admissible against the person concerned or their body corporate except in relation to perjury-related crimes (s 417(2)(c)). This is the use immunity which is the subject-matter of the present proceedings.

[26] Section 417(3) addresses the compelled production of books and papers relating to the company. It permits the Master or the Court to require any person who is summoned to produce any books or papers in his custody or under his control relating to the company. It is an offence to fail to produce documents required in terms of this power (s 418(5)(b)(iii)(bb)).

[27] The broad structure of s 417 as well as the wording of subsection 417(2)(c) are, in my view, indicative that the use immunity does not extend to documents produced in terms of s 417(3).

[28] Section 417(2)(c) is nested within s 417(2), which deals with the manner in which an examination is to be conducted. There is no express indication that the use immunity is to be extended to s 417(3).

[29] The wording of the use immunity in s 417 is plain. It provides that "*[A]ny incriminating answer or information directly obtained, or incriminating evidence directly derived from, an examination in terms of this section shall not be admissible as evidence in criminal proceedings in a court of law against the person concerned...*". The phrase makes it clear that only incriminating evidence that is "*directly obtained or derived from an examination*" in terms of the section will be inadmissible in criminal proceedings.

[30] The mere production of books or papers in compliance with a summons is not evidence which is directly obtained or derived from an

examination in terms of s 417(2). However, answers given in relation to the documents produced during the course of an examination will, if incriminating, be subject to the use immunity as they will have been obtained or derived from an examination in terms of the section.

[31] If regard is had to the public purpose which s 417 is intended to serve, an examinee may be interrogated on a wide range of matters and may be compelled to disclose any of his books or papers, however confidential or incriminating they might be. In *Bernstein*, Ackermann J, writing for the Court, stated (at para [39]):

> "Inasmuch as the subject matter of the enquiry is the affairs of the company taken in the very widest sense, the examinee may be interrogated on a very wide range of matters and may be compelled to disclose any of his books or papers, however confidential or incriminating they might be. The mechanism is available, not only against the directors, officers, employees or agents of the failed company and against those suspected of being responsible for its failure, but also against innocent third parties whose 'misfortune' it is to know something about the trade, dealings, affairs or property of the company.

[32] At paragraph [92], Ackermann J stated further:

> "It is, as already indicated, notionally possible that under sections 417(3) and 418(2) of the South African Companies Act the production of documents which are not company documents or records in the strict sense might be compelled. Nevertheless, provided the documents were relevant to any legitimate enquiry

under section 417, their compelled production would be justified for the very same reason that the compelled answers to similarly relevant questions would be justified. Sections 417 and 418 of the Act are accordingly not inconsistent with any of the section 13 rights."

[33] Also of significance is the judgment of *Cloverbay Limited (Joint Administrators) v Bank of Credit and Commerce International SA* [1991] 1 All ER 894, a case referred to with approval in *Ferreira* (paras 39-40). Browne-Wilkinson V-C considered there to be a greater risk of oppression when an examination of witnesses is ordered as opposed to orders for the disclosure of documents. In this regard, he stated the following at (901C-D):

"... although the section treats the production of documents and the oral examination of witnesses together, an order for oral examination is much more likely to be oppressive than an order for the production of documents. An order for the production of documents involves only advancing the time of discovery if an action ensues: the liquidator is getting no more than any other litigant would get, save that he is getting it earlier. But oral examination provides the opportunity for pre-trial depositions which the liquidator would never otherwise be entitled to: the person examined has to answer on oath and his answers can both provide evidence in support of a subsequent claim brought by the liquidator and also form the basis of later cross-examination. In my judgment this greater risk of oppression when examination of witnesses is ordered calls for a more careful approach to such orders than to orders for the disclosure of documents."

[34] The statutory purpose of the s 417 and 418 procedures was extensively considered in *Ferreira* and *Bernstein* (see *Ferreira* paras 122-124, and *Bernstein*, paras 15 and 16). Broadly stated, the purpose of the enquiry under these sections is to assist liquidators in discharging their duties. These were summarised by Ackermann J in *Ferreira*, para 122:

"(i) to proceed forthwith to recover and reduce into possession all the assets and property of the company, movable and immovable.

(ii) To 'give the Master such information . . . and generally such aid as may be requisite for enabling that officer to perform I his duties under this Act.'

(iii) To 'examine the affairs and transactions of the company before its winding-up in order to ascertain -

(a) whether any of the directors and officers or past directors and officers of the company have contravened or appear to have contravened any provision of this Act or have committed or appear to have committed any other offence; and

(b) in respect of any of the persons referred to in para *(a)*, whether there are or appear to be any grounds for an order by the Court under s 219 disqualifying a director from office as such.'

(iv) Except in the case of a members' voluntary winding-up, to report to the general meeting of creditors and contributories of the company the causes of the company's failure, if it has failed.

If the liquidator's report contains particulars of contraventions or offences committed or suspected to have been committed or of any of the grounds

mentioned in (iii)*(a)* and *(b)* above, the Master must transmit a copy of the report to the Attorney-General."

[35] In *Ferreira* (para 124), Ackermann J referred with approval to the following dicta of Browne-Wilkinson V-C in *Cloverbay Limited* referred to above.

> "(T)he reason for the inquisitorial jurisdiction contained in s 236 is that a liquidator or administrator comes into the company with no previous knowledge and frequently finds that the company's records are missing or H defective. *The purpose of s 236 is to enable him to get sufficient information to reconstitute the state of knowledge that the company should possess*.' (Emphasis added.)
>
> As explained by Buckley J in *Re Rolls Razor Ltd*, the position under s 236 of the Insolvency Act 1986 is broadly the same as that under s 268 of the Companies Act:
>
> > 'The powers conferred by s 268 are powers directed to enabling the Court to help a liquidator to discover the truth of the circumstances connected with the affairs of the company, information of trading, dealings, and so forth, in order that the liquidator may be able, as effectively as possible and, I think, with as little expense as possible . . . to complete his function as liquidator, to put the affairs of the company in order and to carry out the liquidation in all its various aspects, including, of course, the getting in of any assets of the company available in the liquidation.'
>
> It is, therefore, appropriate for the liquidator, when he thinks that he may under a duty to try to recover something from some officer or employee of a company, or some other person who is, in some way, concerned with the company's affairs, to be able to discover, with as little expense as possible and with as much ease as possible, the facts surrounding any such possible claim."

[36] Having regard to the textual indications to which I have referred and the public purpose for which enquiries in terms of s 417 are intended to serve, I am of the view that s 417 does not include a document use immunity.

[37] The respondents' alternative argument to the effect that a document use immunity can be derived from s 35(3)(j) of the Constitution is, in my view, without merit. It was rightly submitted by counsel for the applicant that the right against being compelled to give self-incriminating evidence is analytically discreet from any use immunity that legislation (or the common law) may grant. Indeed, as the Constitutional Court has recognised in *Ferreira*, when a use immunity exists the right against self-incrimination is not even engaged at all. This is apparent from the judgment of Chaskalson P in *Ferreira* (para 159) which reads:

> "… The rule against self-incrimination is not simply a rule of evidence. It is a right which by virtue of the provisions of section 25(3) is, as far as an accused person is concerned, entitled to the status of a constitutional right. It is inextricably linked to the right of an accused person to a fair trial. The rule exists to protect that right. If that right is not threatened the rule has no application. Thus a person who has been indemnified against prosecution, or a person convicted of a crime who is subsequently called to give evidence against a co-conspirator, would not be entitled to claim the privilege in respect of evidence covered by the indemnity or the conviction. …"

CONCLUSION

[38] It follows from this conclusion that the applicants are obliged to honour the summonses. More particularly, they are obliged -

38.1 to attend the 417 enquiry for the purposes of being examined and giving information concerning the trade, dealings, affairs or property of Duro Pressings (Pty) Limited (In Liquidation);

38.2 subject to the provisions of s 417(2)(b), to answer any questions put to them at the examination, notwithstanding that their answers may tend to incriminate them;

38.3 to produce the originals of, and where they are not in possession of the originals, legible copies of the documents stipulated in the summonses, however confidential or incriminating they may be. This is subject to the proviso that such documents are in their custody or under their control, and that they relate to or concern the trade, dealings, affairs or property of Duro Pressings (Pty) Limited (In Liquidation).

[39] The effect of there being no use immunity is that persons summoned in terms of s 417(3) are obliged to produce books or papers, however confidential or incriminating they may be. There can be no objection to the

use of such documents at the examination. Any objection to their use on the ground that they infringe or threaten the constitutional right against self-incrimination may only be raised in criminal proceedings against the person concerned. Incriminating answers given during the course of a 417 examination in relation to the documents produced or directly derived therefrom will be subject to the use immunity in s 417(2)(c).

[40] It is important to emphasize that the Supreme Court has the power to prevent the oppressive, vexatious and unfair use of s 417 proceedings and it is always open to an examinee to approach the Court for relief to prevent oppressive or unfair conduct of the proceedings (see *Bernstein* paras 17-36).

[41] Where a process is used for ulterior purposes, it is the duty of the Court to prevent such abuse. In *Beinash v Wixley* 1997 (3) SA 721 (SCA) Mahommed CJ stated the following (at at 734E-735A) concerning such matters.

> "There can be no doubt that every Court is entitled to protect itself and others against an abuse of its processes. Where it is satisfied that the issue of a subpoena in a particular case indeed constitutes an abuse it is quite entitled to set it aside. As was said by De Villiers JA in *Hudson v Hudson and Another* 1927 AD 259 at 268:
>
> > 'When … the Court finds an attempt made to use for ulterior purposes machinery devised for the better administration of justice, it is the duty of the Court to prevent such abuse.'

What does constitute an abuse of the process of the Court is a matter which needs to be determined by the circumstances of each case. There can be no all-encompassing definition of the concept of 'abuse of process'. It can be said in general terms, however, that an abuse of process takes place where the procedures permitted by the Rules of the Court to facilitate the pursuit of the truth are used for a purpose extraneous to that objective. (*Standard Credit Corporation Ltd v Bester and Others* 1987 (1) SA 812 (W) at 820A-B; Taitz *The Inherent Jurisdiction of the Supreme Court* (1985) at 16.) A subpoena *duces tecum* must have a legitimate purpose. (The unreported judgment of Marais J in the WLD *Wachsberger v Wachsberger* on 8 May 1990 in case No 8963/90 and the unreported judgment of Plewman J in the WLD on 6 October 1993 in the case of *Lincoln v Lapperman Diamond Cutting Works (Pty) Ltd* 17411/93.)

Ordinarily, a litigant is of course entitled to obtain the production of any document relevant to his or her case in the pursuit of the truth, unless the disclosure of the document is protected by law. The process of a subpoena is designed precisely to protect that right. The ends of justice would be prejudiced if that right was impeded. For this reason the Court must be cautious in exercising its power to set aside a subpoena on the grounds that it constitutes an abuse of process. It is a power which will be exercised in rare cases, but once it is clear that the subpoena in issue in any particular matter constitutes an abuse of the process, the Court will not hesitate to say so and to protect both the Court and the parties affected thereby from such abuse. (*Sher and Others v Sadowitz* 1970 (1) SA 193 (C); *S v Matisonn* 1981 (3) SA 302 (A).) "

[42] It is not oppressive, unfair or an abuse to summon a witness to attend a 417 enquiry and to produce relevant documents as this is consistent with the lawful objects and public purpose for the holding of such enquiries.

[43] For these reasons the applications cannot succeed.

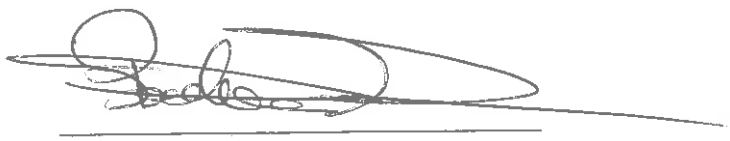
THE ORDER

[44] The following order is granted:

1. The application brought by Shameela Saloojee under Case No 34024/2014 is dismissed with costs.

2. The application brought by Tahiya Tayob under Case No 34777/2014 is dismissed with costs.

3. The costs payable by the respective applicants are to include the costs consequent upon the employment of two counsel.



BORUCHOWITZ J
JUDGE OF THE HIGH COURT

DATE OF HEARING : 2 December 2014

DATE OF JUDGMENT : 12 December 2014

/ON BEHALF OF ...

ON BEHALF OF APPLICANTS	:	ADVOCATE L MORISON SC with him, D WATSON
INSTRUCTED BY	:	GATTOO ATTORNEYS Applicants' Attorneys Ref: N Gatoo/S194
ON BEHALF OF 8TH, 9TH AND 10TH RESPONDENTS:		ADVOCATE E LIMBERIS SC with him, O BEN-ZEEV
INSTRUCTED BY	:	FLUXMANS INC ATTORNEYS Ref: CJ Strime/lp/126042