IN THE HIGH COURT OF TANZANIA

HIGH COURT LABOUR DIVISION
AT DAR ES SALAAM

REVISION NO. 210 OF 2013

BETWEN

TANGANYIKA INSTANT COFFEE CO. LTD. ..... APPLICANT

VERSUS

JAWABU W. MUTEMBEI..... RESPONDENT

(ORIGINAL/CMA/DSM/KIN/903/11/827)

J U D G M E N T

19/03/2014 & 09/06/2014

Mipawa, J.

The applicant seeks Revision of the Commission for Mediation and Arbitration styled "CMA" award dated 8th June, 2012 at Dar es Salaam Batenga (Esq.) Arbitrator. The applicant sought order as against the respondent and his erstwhile employer that:-

> *The court may be pleased to call the record of the CMA in respect of Labour Dispute No. CMA/DSM/KIN/903/11/827 so that it can revise and vary the award issued in favour of the respondent on 08/06/2012 on ground that the Arbitrator erred in law in ordering the respondent to submit invoices for purposes of ascertaining the amount payable as repatriation expenses and for finding that the respondent was transferred to Dar es Salaam.*

In order to comprehend what transpired in the Commission for Mediation and Arbitration a cursory glance on the facts is necessary. The respondent had alleged in the CMA that he was employed by the applicant as an assistant driver on vehicle No. T 223 AVR Mitsubishi

Fuso from 09/10/2009 to 11/11/2011 when he was unfairly terminated and without being given his rights. According to the respondent his employment took place in Bukoba on the 10/10/2009 with the salary of 35,000/= per week. He was later told that he was supposed to go and work in Dar es Salaam and told to proceed and wait his transfer letter while in Dar es Salaam. He continued to work in Dar es Salaam while making a follow up of his transfer letter at no avail. The employer applicant through one Theobald Rutageiyuwa a human resources of the applicant denied to have employed the respondent in that capacity of an assistant driver commonly known as "*utingo*". He contended that the respondent was brought in Dar es Salaam by his relative who was the driver of the applicant for the purpose of helping him in the work as an assistant driver, arguing that the company did not have the policy of employing assistant driver "*utingo*". That the respondent did not apply for the work. He however told the commission that the respondent was being paid allowances "*posho*" for safaris after filling the necessary forms. However according to the applicant witness DW2 Alex Sebastian a store man confirmed that the respondent was a casual labourer who was being called to work on the availability of the duties and he was paid for the work done. At the end of the day the learned arbitrator found that the respondent was working under the control or direction of the driver of the applicant's company and that the respondent worked for seven days per week as per the payment forms and

thence he worked for forty five hours per month for three moths consecutively as per Section 61 (d) of the Labour Institution Act No. 7 of 2004 and on the payment forms the arbitrator found that the applicant in paying the respondent allowances proved the fact that the applicant recognized the respondent as an assistant driver and in view of Section 61 of the Labour Institution Act 2004 No. 7 the respondent qualified to be an employee. The commission also found that the respondent was unfairly terminated because the applicant did not follow the procedure after he had sold the vehicle thus retrenching the respondent unprocedurally without due regard to Rule 23 (1) of the Code of Good Practice Rules 2007 GN 42 though there was valid reason but the procedure was not followed to terminate the respondent. The arbitrator therefore granted the respondent relief (s) to the effect that; payment of money in iieu of notice and as he was being paid weekly then Section 41 (1) (b) (i) of ELRA No. 6 of 2004 came unto rescue that the respondent had to be paid four days salary as payment in lieu of notice which is 5,000 x 4 = 20,000/=. He was to be paid severance allowances as per Section 42 (1) of the Act No. 6 of 2004 ie. seven days salary for each year he worked 5,000 x 7 x 2 = 70,000/= the arbitrator further ordered the applicant to pay the respondent travelling expenses back to his placed of recruitment Bukoba. Upon the respondent showing invoices for that effect. In addition the arbitrator awarded a twelve months compensation for unfair termination as per Section 40 (1) (c) of Act

No. 6 of 2004 which came at 35,000 x 4 x 2 = 1,650,000/= the award chilled the applicant and hence this application for revision.

During the hearing of revision the applicant employer was represented by Mr. Jamhuri Johnson learned counsel while the respondent enjoyed the services of Mr. Michael Mgombozi a personal representative of the party's own choice. Mr. Jamhuri attacked the decision of the commissioner to the effect that the respondent was not employed by the applicant and there was no proof of his employment by and large that the respondent was only under a special contract "*mkataba maalum*' which ended when the contract came to an end. Rule 4 (2) of GN No. 42 of 2007. He argued further that even if the respondent was an employee, the decision that he was entitled to be transported to Bukoba was not proper because there were no proof that he was recruited in Bukoba and transferred to Dar es Salaam. The CMA erred therefore in holding that the employee had to submit invoices to the employer for the purpose of payments because the employer was ready to transport the respondent to Bukoba in additional to the money he gave him 120,000/=

> *.....Respondent refused to show where the items were so that they could be transported to Bukoba....*[1]

1. Record: Proceedings of this court in Revision No. 210/2013 page

On his party Mr. Michael Mgombozi submitted ***viva voce*** that under Section 60 of the Labour Institution Act No. 7 of 2007 it is the employer who must prove the employment and not the employee. That there was proof from the evidence of the applicant witnesses that the respondent was the employee and that the ELRA No. 6 of 2004 does not recognize a casual labourer "*kibarua*". On Rule 4 (2) of GN No. 42 of 2007 the Code of Good Practice Mr. Mgombozi countered that the respondent did not have such a contract ie. "*mkataba wa muda maalum*". An assistant driver cannot have a special contract "*mkataba maalum*" under Section 14 (4) (d) of Act No. 6 of 2004. Therefore in his words the respondent had and employment which had no end ie. "*ajira endelevu*". He was of the view therefore that the CMA award was proper in all corners.

Now in deciding the present revision I will only answer the question whether or not the commission was right to hold as it did. The commission in its award found that the respondent was:-

(1) An employee and was unfairly terminated.

(2) He was awarded 4 days payment in lieu of notice because he was being paid weekly.

(3) Severance allowance for the two years of service.

(4) Leave payment.

(5) Repatriation costs and

(6) Compensation for unfair termination.

The commission awarded as follows:-

> *..... Kwa sababu imethibitika alikuwa mwajiriwa.... alikuwa analipwa kwa wiki .... na hivyo kwa mujibu wa kifungu cha 41 (1) (b) (i) cha sheria..... mlalamikiwa atamlipa mlalamikaji ujira wa siku 4 payment in lieu of notice 5,000 x 4 = 20,000/= kiinua mgongo chake kama ilivyoongozwa na sheria..... kifungu cha 42 (1) cha sheria ..... mshahara wa siku 7 katika kiia mwaka aliofanya kazi 5,000 x 7 x 2 = 70,000/=.....*[2]

On leave payment, the arbitrator found that he was entitled for two leaves payment as he had worked for two years. On repatriation cost the arbitrator ordered the employer to pay transportation cost to the respondent employee and his family upon production of invoices. On compensation for unfair termination he awarded twelve months compensation to wit 35,000 per week times 4 weeks times four months = 1,650,000/= as well as a certificate of service. Mr. Jamhuri Johnson in his submission ***viva voce*** had vehemently argued ***contra*** to the holding of the commission that the respondent was an employee; thus:-

> *.....The arbitrator said that respondent was the employee of the applicant, we oppose it because there was no proof of his employment and he was only an employee on special contract ...."mkataba maalum" which could end when the contract ends .... Rule 4 (2) of GN No. 42/2007..... The CMA said that the respondent was taken by the driver who was the employee of the applicant and hence he was under the control of the driver when the work was over after the vehicle was sold and .... the work of the respondent came to an end.....*[3]

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2. Record: CMA arbitration award at page 10 -11
3. Record: Proceedings in Revision No. 210/2013 Tanganyika Instant Coffee Vs. Jawabu Mutembei at page.....

Mr. Mgombozi, personal representative of the respondent on the other hand submitted that the officer of the applicant gave evidence [that] to prove the fact that respondent was an employee, and that he was filing the forms when he was travelling and that the witness of the applicant No. 2 confirmed that he was the supervisor of the work done by the respondent and Mr. Mgombozi rightly pointed out that the ELRA No. 6 of 2004 does not recognize a "*kibarua*" as there is no such term. It is true as pointed out by the witness of the applicant in the CMA that the respondent was introduced in the offices of the applicant after the applicant had allowed the driver to have an assistant styled "*utingo*" [evidence of DW1 Theobald Rutageiyuwa, Personnel Officer of the Applicant]. Further although the company of the applicant had no formal procedure of employing or recruiting employees, he conceded that [through DW1] the applicant's company was paying the respondent money as allowances for trips "safari" and he filled the necessary forms everyday he worked for the applicant and was paid accordingly. The applicant worked for two consecutive years in the applicant's company. Another applicant's witness [DW2 Allen Sebastian] also had confirmed before the CMA that the respondent was working as a casual employee "*kibarua*" because he did not have had any permanent contract of employment. Now was the respondent an employee of the applicant as held by the CMA? A cursory glance of Section 61 of the Labour Institution Act No. 7 of 2004 gives a clue to us that the respondent was an employee in view

of the evidence given by the applicant before the commission. The section reads as follows:-

> *61. For the purpose of a labour law, a person who works for, or renders services to, any other person is presumed until the contrary is proved, to be an employee, regardless of the form of the contract, if any, one or more of the following factors is present:-*
>
> *(a) The manner in which the person works is subject to the control or direction of another person.*
>
> *(b) The person's hours of work are subject to the control or direction of another person.*
>
> *(c).....*
>
> *(d) The person has worked for that other person for an average of at least 45 hours per months.*
>
> *(e) The person is economically dependent on the other person for whom that person works or renders services.*
>
> *(f) The person is provided with tools of trade or work equipment by the other person, or*
>
> *(g) The person only works or renders services to one person...*[4]

The law quoted above suits squarely to the circumstances in which the respondent was working in the applicant's company to the extent that he was a "recognized employee of the applicant". The record of the Commission for Mediation and Arbitration is clear that the respondent was by and large working in the applicant's company was in the control or direction of another person to wit DW1 Alex Seleman who was Stores Officer "*Ofisa Bohari*" of the applicant. The record shows that DW2 told the CMA that he was supervising the respondent on some work and he was being called to do the duties and paid accordingly. The evidence of DW1 Theobald Rutageiyuwa,

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4. The Labour Institution Act LIA No. 7/2007 Section 61 (a) – (g)

Personnel Officer of the applicant confirmed that the respondent was duly introduced to the office of the applicant officialy by the applicant's employee including the drive of the applicant and the office knew the respondent as an assistant to the driver "*msaidizi wa dereva*". The respondent was being paid after filing the necessary forms for the work done, as an assistant driver because the forms he was filing for the purpose of payment spake clearly in them that the payee was "an assistant driver". In view of the above the respondent was **working in the control or direction of the applicant.**

> *(b) The person's hours of work are subject to the control or direction of the another person.*
> *(c) .....*
> *(d) The person has worked for that other person for an average of at least 45 hours per month over the last three months.*
> *(e) .....*
> *(f) The person is provided with tools of trade or work equipment by the other person or.*
> *(g) The person only works for or renders service to one person.*

On the above the record shows that the respondent worked for seven days per week and the working hours were under the direction or control of the applicant as rightly pointed out by the learned arbitrator. The respondent working for seven days per week clearly put him to the level of working for forty five hours per month for the past three months. The applicant had worked in the applicant company for two years and he was being provided with the equipment or instrument for work by the applicant. Under the provision of Section 61 of the Labour Institution Act No. 7 of 2004 as quoted ***supra*** the respondent under labour law was presumed to be

an employee of the applicant the commission was correct to hold that the respondent was an employee of the applicant. I must also add here a very important point that although the learned counsel for the applicant Mr. Jamhuri vehemently and with all strength argued that the **respondent was a casual labourer who was working only upon availability of work**, [as the CMA record shows] suffice it to say ***in premio legs*** [from the bossom of the law] that; the employment relationship can take on various forms even where a worker or workers had entered a "casual" employment agreement with the employer and worked only on the availability of work for some time or duration as prescribed under Section 61 of the LIA. The Labour Institution Act No. 7 of 2007, such worker qualify to having an employee relationship with the employer. In other words they are employee as per Section 61 of LIA No. 7 of 2007. This position was also reached by the Labour Court of South Africa where our labour laws are in ***parimateria*** with the labour laws of South Africa and are heavily borrowed from; in the case of **NUCCAWU Vs. Transnet Ltd t/a Portnet** [2001] 2 BLLR 203 [LC].

The Labour Court of South Africa held that:-

> *.....Those members of NUCCAWU **who entered a "casual employment agreement"** with portnet in terms of which there was a "pool" of about 2000 workers who **could report to portnet offices and some may be offered work on a particular day if work was available** were employees as defined....*
> *[emphasis mine].*

Therefore although the applicant's witnesses in the CMA had testified that the respondent was a "casual employee" who was working on the availability of work was reporting to the offices of the applicant and worked for about two years therefore he was an employee of the applicant. The learned counsel for the applicant also told this court that the respondent was on a special contract "mkataba maalum" which would end when the contract ends and mentioned Rule 4 (2) of the Employment and Labour Relations [Code of Good Practice] Rules GN. No. 42 of 2007 which reads:-

> *4 (2) where the contract is a fixed term contract, the contract shall terminate automatically, when the agreed period expires unless the contract provided otherwise.....*

However with respect to the learned counsel, it was the duty of the employer to prove the fact that such contract existed because the employer is required to prove as the burden of proof lies on his shoulders see Section 60 (1) of the Labour Institution Act No. 7 of 2007:-

> *60 (1) ..... In any proceedings concerning a contravention of any labour law, it shall be for the employer*
>
> *(a) To prove that a record maintained by or for the employer is valid and accurate.*
>
> *(b) Who has failed to keep a record required by any labour law, to prove, compliance with any provision of those laws....*

The applicant cannot therefore submit without proof that the contract of the respondent was a special contract under the Employment and Labour Relations [Code of Good Practice] GN No. 42 of 2007 Rule 4 (2), there is nowhere in the CMA record to show that

the employer had discharged his duty to prove the fact that there existed a special contract under the Rule 4 (2) of GN No. 42 of 2007 between him (employer) and the respondent (employee). On the foregone I would rightly say that in **Tanzania and Indeed in other parts of the developing world,** job creation has reached its climax to the effect that it has led to creative **forms of employment known as atypical or non-standard forms of employment** hitherto prevalent and mushroomed in many African countries and other developing countries. This type is like the present type of employment in the instant case. A permanent academic writer namely, Barney Jordan wrote on the non-standard forms of employment in his article titled **"Non-Standard Form of Employment"** [1996] 5 Labour Law News and court reports (8) 1 [as quoted form Essential Labour Law Volume 1 individual labour law 3rd Ed. 2002 South Africa at page 114] that:-

> *.....**Non-standard forms of employment** are, for a variety of reasons, becoming popular with employers. Broadly speaking, employees in "standard" employment are those who are employed in a full time basis for an indefinite period. "Non-standard" employment on the other hand includes employment for a fixed term (for example, for three months, a season, or until completion of a particular job), part time employment, **casual employment**, working from home, and labour only subcontracting....*[5]

To conclude on this aspect, I would stress that the respondent was an employee of the applicant as discussed supra, and indeed the

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5. Bossom Annali; Essential Labour Law Vol. 1: Individual Labour Law 3rd Ed. 2002 Houghton South Africa page 114

employee was by and large in the web of a "non-standard" form of employment and not under a special contract as submitted by Mr. Jamhuri the learned counsel for the applicant employer I entirely and respectfully agree with the learned arbitrator.

On fairness of the reason the commission held that the respondent employee was terminated on operational requirement of the applicant's company under Rule 23 (1) of the Employment and Labour Relations [Code of Good Practice] GN No. 42 of 2007 which reads that:-

> *23 (1) A termination for operational requirement [commonly known as retrenchment], means a termination of employment arising from the operational requirements of the business. An operational requirement defined in the Act as a requirement based on the economic, technological, structural or similar need of the employer.*

This was not in controversy because the record of the CMA is clear that the driver of the applicant who was recognized by the employer was transferred back to Bukoba after the vehicle which he was the incharge (driver) sold by the applicant. The respondent was not given anything for the reason that he was not an employee of the applicant. However since it has been found that the respondent was an employee of the applicant it follows that after their vehicle was sold possibly on **economic needs of the employer applicant**, the respondent was retrenched and therefore there was fairness of the reason, but as rightly found by CMA the procedure was not followed

may be because the applicant employer was not regarding the respondent as an employee in his company. There was fairness of the reasons to terminate therefore. Rule 23 (2) (a) was a case in point, it reads:-

> *.....As a general Rule the circumstances that might legitimately form the basis of a termination are:-*
> *(a)* ***Economic needs*** *that relate to the financial management of the enterprise.*

As rightly held by the CMA the employer applicant did not follow the procedure in terminating the respondent after he (employer) had sold the vehicle in which the respondent was working as an assistant driver. The selling of the vehicle was in the economic needs of the company. Economic needs of a company or business is a very broad concept. Essentially it covers all needs that relate to the economic well being of the company or business. One of the most common economic reason for termination is financial difficulties experienced by the company or business due to ***par example*** (for example) a down turn in the economy or a decrease in the demand for its products etc. The factors mentioned above, among others, cause employees to become redundant and therefore necessitate their retrenchment. As rightly pointed by the commission the applicant though had a valid reason to terminate the applicant he did not on the other side of the coin follow the procedure, that is there was no procedural fairness in terminating the respondent. The procedure under Section 38 (1) of the Employment and Labour Relations Act was

not followed for example:-

> *.....To give notice of any intention to retrench, consult prior to retrenchment or redundancy reason for retrenchment measures to avoid or minimize the intended retrenchment, method of selection of the employees to be retrenched the timing of retrenchment, severance pay in respect of the retrenchment etc.*

The procedure underlined in Section 38 (1) (a) - (d) was hitherto not followed by the applicant or the employer in terminating the respondent. It is clear that the courts in determining the fairness of the reasons and procedure when an employer wants to terminate are guided with the law and rules and if the employer had valid reasons and followed a fair procedure the courts should not interfere with the decision of the employer to retrench. Similar position was reached by the Labour Court of South Africa [where our labour laws are in ***parimateria***] in the case of **Hendry V. Adcock Ingram** [1996] 19 ILT 85 [LC] at page 92 B –C in which the court stated that:-

> *.....If the employer can show that a good profit is to be made in accordance with a sound economic rationale and it follows a fair process to retrench an employee as a result thereof it is entitled to retrench. When judging and evaluating an employer's decision to retrench an employee this court must be cautious not to interfere to the legitimate business decision taken by employers who are entitled to make a profit and who in doing so, are entitled to "restructure" their business.....*

The courts have the duty to investigate unto the good faith of the employer and the merits or soundness of the decision to terminate for operational reasons and the court are also entitled to determine whether this decision is the best or most reasonable one under the

circumstances. See the ELRA No. 6 of 2004 Section 38 (1) (c) (i) "**the reasons for the intended retrenchment" and Section 38 (1) (c) (ii) any measures to avoid or minimize retrenchment intended** etc.

In other words the court is entitled to determine whether there are other options apart from termination and to compare them with the optional for termination in order to determine whether the letter option is the best or only reasonable one under the circumstances. The similar position was reiterated by the [Court of Appeal] Labour Appeal Court of South Africa where our labour laws are in ***parimateria*** and heavily borrowed, it held in **National Union of Metal Workers of South Africa V. Atlantic Diesel Enginer (Pty) Ltd. [1993]** 14 ILJ (LAC) at 648 C - D, that:-

> *3.-.....What is at stake here is not the correctness or otherwise of the decision to retrench but the fairness thereof. Fairness in this context goes further than bona fides and the commercial justification for the decision to retrench. It is concerned, first and foremost, with the question whether termination of employment is the only reasonable option in the circumstances. It has become trite for the courts to state that termination of employment for disciplinary and performance related reasons should always be a measure of last resort. That in our view, applies equally to termination of employment for economic or operational reasons.....*[6]

6. National Union of Metal Workers of South Africa V. Atlantic Diesel Engines [Pty] Ltd. (1993) 14 ILJ 642 [LAC] Labour Appeal Court of South Africa

In view of the foregone the respondent employee was unfairly terminated and I entirely and respectfully agree with the leaned arbitrator that the respondent was entitled for the compensation of twelve months compensation and other benefits accruing from the retrenchment or termination which the CMA had awarded the respondent. He was entitled for the repatriation costs from Dar es Salaam to Bukoba which was his place of engagement and the evidence clearly showed and which the CMA was right to order for repatriation costs to be paid as the respondent's place of recruitment was Bukoba. The CMA also was correct to order he respondent to produce profoma invoice for the repatriation costs from Dar es Salaam where he was terminated to the place of recruitment Bukoba. Although the learned counsel for the applicant had argued that profoma invoice are not contemplated under Section 43 (1) of the Employment and Labour Relations Act No. 6 of 2004, the section is clear under 43 (1) (b) that the employer shall either "pay for the transportation of the employee to the place of recruitment" the word pay here means that the employer after receiving the profoma invoice must effect payment for the transportation. Payments cannot be effected without producing profoma invoices showing the costs etc and for a well organized employer invoices are the condition precedent to the payment of costs etc. If the employer applicant was ready to transport the employee and his personal effects as per Section 43 (1) (a) he could have done so, but there is nowhere in the

CMA record to show that the applicant employer was ready and prepared to transport the respondent employee and his personal effects by providing a motor vehicle etc. except by doing so on the back of the driver. The learned arbitrator was right to order for the production of profoma invoice by the respondent for the applicant employer for the purpose of payments of costs for the transportation of the employee. Section 43 (1) of the Employment and Labour Relations Act No. 6 of 2004 is clear on that. It reads:-

> *43 (1) where an employee's contract of employment is terminated at a place other than where the employee was recruited the employer shall either:-*
>
> *(a) Transport of the employee and his personal effects to place of recruitment.*
>
> *(b) Pay for transportation of the employee to the place of recruitment or,*
>
> *(c) Pay the employee an allowance for transportation to the place of recruitment in accordance with subsection (2)* ***and daily subsistence expenses during the period if any, between the date of termination of the contract and the date of transporting*** *the employee and his family to the place of recruitment.....*[7]

On the above quoted Section 43 (1) of the ELRA, the respondent employee, and as rightly submitted by the personal representative of the respondent, the employer is obliged to pay month salary as disturbance allowances in addition to what the learned arbitrator had ordered the applicant to pay. The respondent has not been transported to his place of recruitment as the record

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7. ELRA No. 6 of 2004 Section 43 (1) (a) – (c)

shows. He is therefore entitled to the payment of subsistence allowance from the date he was terminated to when the applicant employer will pay the repatriation costs to the respondent back for Bukoba place of recruitment. This court held in **Communication and Transport Workers Union of Tanzania COTWU (T) Applicants Vs. Fortunatus Cheneko Respondent** Labour Complaint No. 27 of 2008, that:-

> *.....Section 43 (10) (c) (sic) (**correct is 43 (1) (c)** allows for daily subsistence expenses between the date of termination and the date of transportation.....unfortunately the Act, did not prescribe the daily subsistence rate payable. Since applicant's salary (sic) is 370,000/= per month and the applicant was subsisting on his salary at the place of his work the daily subsistence allowance can be taken to be the daily wage calculated on the basis of the monthly salary....[8] per Mandia, J. [as he then was] [bolded words mine].*

The respondent employee's salary was Tzs. 35,000/= per week which is about 140,000/= per months, if you dived by 30 days of the months daily subsistence allowance it will come at the nearest 4,600/= Tzs per day which the respondent has to be paid as substance allowance cost from the date of termination to the date of payment of transportation costs from Dar es Salaam to Bukoba upon the respondent producing invoices to the applicant employer as ordered by the CMA in the award. In case of late production of invoice by the employee respondent, the employer may deduct the days due.

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8. COTWU (T) Vs. Fortunatus Chereko Complaint No. 27/2008 per Mandia, J. as he then was at page 5

In the event therefore I don't see any mischief in the award of the commission which will drive or cause me to revise the CMA arbitrator award. I entirely and respectfully agree with the learned arbitrator in his decision as clearly elaborated in the award and the applicant is ordered to pay the respondent his benefits and other costs as enshrined in the CMA award. The applicant in addition should pay subsistence allowance to the respondent as from the date of termination to the date of payment of repatriation cost to the respondent back to his place of recruitment which is Bukoba.

In the event this revision has no merits and is dismissed.

I.S. Mipawa
JUDGE
09/06/2014

Further rights of appeal is explained to the aggrieved party.

I.S. Mipawa
JUDGE
09/06/2014

Appearance:-

1. Applicants: Mr. Jamhuri Johnson, Advocate - Present
2. Respondent: Mr. Mgombozi [TUPSE] - Present

Court: Judgment is read over and explained to the parties as above shown in the appearance.

I.S. Mipawa

JUDGE

09/06/2014