



**REPUBLIC OF KENYA**

**IN THE HIGH COURT OF KENYA**

**COMMERCIAL & TAX DIVISION**

**HCCC 79 OF 2013**

**SAUDI ARABIAN AIRLINES.....PLAINTIFF**

**VERSUS**

**SCAN EXPRESS SERVICES.....DEFENDANT**

**JUDGMENT**

**PLEADINGS**

The Plaintiff instituted suit by filing Plaintiff on 7<sup>th</sup> March 2013 and claimed from the Defendant USD 3,050,776.74 (Ksh 266,119,255.03), return of 196 unused Air way bills with interest and costs at Court rates and any other order the Court may deem fit.

The Plaintiff's statement of claim is based on a contract entered into with the Defendant vide a General Sales Agreement (GSA) of 27<sup>th</sup> June 2000 with commencement date of 1<sup>st</sup> February 2000. By the GSA, the Plaintiff appointed the Defendant its General Sales Agent in Kenya for its passenger flight sales and cargo flight sales.

Among the terms of the said GSA contract, Article XIII (A) provided that the contract was valid for 1 year and was automatically renewed on year to year basis on the same terms, if either party issue 60 days notice in advance.

In 2011, the Plaintiff by email of 30<sup>th</sup> November 2011 notified the Defendant of its non renewal of the GSA by virtue of Article XIII- validity and termination of the GSA and requested the Defendant to return Unused Waybills, stock financial documents and any other properties in the Defendant's possession.

Due to logistical and operational needs, the Plaintiff extended the term of Agreement to 2 more months ending 31<sup>st</sup> March 2013.

The Plaintiff outlined in the Plaintiff the Air Way bill numbers and dates of issue.

The Defendant entered appearance and Defence of 25<sup>th</sup> April 2014 to the Plaintiff.

The Defendant denied the Plaintiff's claim vide Defence filed on 29<sup>th</sup> April 2013 (a copy was/is missing in the Court file and on 18<sup>th</sup> July 2019 the Defendant was granted leave to provide a copy. They did not; this Court relied on the contents of the Defence as outlined in Parties Submissions and Court Ruling of 25<sup>th</sup> September 2014 on striking out the Defence) and raised a Counterclaim and Set Off of USD 3,262,000 made of the costs and losses the Defendant incurred from the Agency relationship with the Plaintiff that was then terminated. The Costs, included; Investment in trucks and Vehicles USD 220,000, Rent/Lease USD 57,600, Refurbishment USD 20,000, Los of Profit 1/2/2012 – 31/3 /2013 USD 1,625,000, Advertising & Marketing USD 300,000, Damages for breach of contract USD 1,000,000 & Travelling Tickets USD 40,000. The Defendant also claimed that they did not receive Termination Notice. The Plaintiff filed Reply to Defence & Defence to Counterclaim on 20<sup>th</sup> May 2013 and denied the Counterclaim. The Defendant filed Reply to Defence to Counterclaim on 3<sup>rd</sup> June 2013.

The Plaintiff filed application to strike off the Defence and the Defendant filed an application for the Plaintiff to provide security for costs. By Ruling delivered on 25<sup>th</sup> September 2014 Hon. F. Gikonyo J. dismissed both applications and ordered the matter to proceed for Trial.

**HEARING**

The hearing commenced on 15<sup>th</sup> May 2019 & 18<sup>th</sup> July 2019 with the evidence of PW1 Susan Wairimu Agnes, Supervisor with/in Saudi Airline. She was/is in employment with the Plaintiff for 13 years. She relied on the Plaintiff's Bundles of documents Volume 1& 2 filed on

3<sup>rd</sup> February 2014 (filed for previous application to strike off the Defence) & 15<sup>th</sup> June 2017. The Plaintiff also relied on her Witness Statement of 20<sup>th</sup> June 2017. All these documents were produced as Exhibit 1. She testified that the Plaintiff's claim was/is based on the General Sales Agreement (GSA) housed at Pg 3 of the bundle. The Defendant was the Plaintiff's agent in transport of cargo mainly perishables to Saudi Arabia. The Airway bills used for cargo transportation are to be paid against/for every month according to Article 5 of the GSA.

The Saudi Airlines terminated the agency contract as confirmed by communication housed at PG 19-28 of the Plaintiff's bundle.

The Defendant through Mr Rafiq Kumar wrote to the Plaintiff's Mr. Hammed as shown by correspondence from Pg 22-30 where it was confirmed that the Plaintiff granted the Defendant 2 months extension to terminate the Agency by 31<sup>st</sup> March 2012.

The Plaintiff's claim is based on payments made and due in January 2012 which is reflected at Pg 38 of the Bundle. USD 3,613,835.04 was paid and a balance of USD 9,309.70 remained due and owing.

At Pg 41-46 of Plaintiff's bundle reflect payments due and owing from February & March 2012. Pg 639-643 are correspondence between the parties on demand and settlement of the claim. Finally, the plaintiff filed suit and claimed as outlined in prayers of the Plaintiff.

In cross examination by the Defendant's Counsel, Mr Nyawara, the Plaintiff admitted the Plaintiff's claim arose from the GSA executed between Plaintiff and Defendant. PW1 admitted that the Defendant had a Bank Guarantee in favour of the Plaintiff to guarantee any payments the Defendant incurred and/or were not paid to the Plaintiff. The Bank Guarantee could not be acted on as it expired.

PW1 confirmed that the Plaintiff did not keep or make an Inventory because, the Plaintiff issued Airway Bills to the Defendant that were returned with payments.

The only Inventory was only in relation to the Airway Bills that the Plaintiff issued to the Defendant. The outstanding Airway Bills are 196. There is no record of all agents issued with Airway bills but the Airway Bills issued would show in the system using an Agency Code. The Saudi Airline had the Scan Express Services Ltd as their only agent in Kenya. At Pg 8 of the **GSA Article V** requires remittance of payments is made monthly with regard to Airway Bills used.

PW1 admitted that the Defendant made Part Payment of USD 3,613,835 in February – March 2012. PW1 admitted that some Airway Bills although included was the weight and payment of cargo and transport, the payment was in Euros; these are Airway Bills at Pg 38, 59, 273-282, 342, 385 & 384-387. The Plaintiff's policy is that all payments were/are in USD.

The Defendant did not provide any witness or evidence and opted not to exercise their right to adduce evidence.

## **SUBMISSIONS**

### **PLAINTIFFS' SUBMISSIONS**

The Plaintiff submitted as follows;

- a) From the evidence on record, the parties hereto entered into a General Sales Agency Agreement (GSA) executed by the parties with an effective date of 1<sup>st</sup> February 2000 for the territory of Kenya.
- b) At page 22 to 25 of Plaintiff's Bundle (PLBD) is a letter by Rafiq Sumar, the CEO of the Defendant which at page 22 while seeking re-consideration of the non-renewal notices stating to have been very effective since they got appointed in 2000.
- c) Page 637 of Plaintiff's list of PLBD is a letter by the Defendant dated 13<sup>th</sup> August 2012 responding to a demand letter dated 1<sup>st</sup> August 2012 which the Defendant's letter is headed in Saudi Arabia Airlines Cargo trademarks.
- d) Pages 22 to 27 are letters on email attachments by the Defendants seeking consideration and rescinding of the non-renewal notices;
  - ü The above confirm the parties entered into a General Sales Agency Agreement.
  - ü Mr. Rafiq Sumar of the Defendant Company acknowledges receipt of the non-renewal notice.
  - ü Performance of the contract is evidenced by several emails between the Defendant's Mr. Rafiq Sumar and Plaintiff's Staff members as shown at Pg 41, 42, 46, 120, 597 & 598 of Plaintiff's bundle.
  - ü The communication for some approvals of sales refers to Mr. Rafiq Sumar the CEO of the Defendant. This is at Pg 35 of Plaintiff's bundle.

At page 20 of the of the Plaintiff's List and Bundle of Documents is an email of Rafiq Sumar dated 3<sup>rd</sup> December 2011 at 11.10 am to the CEO Cargo forwarding an email from Awlia Fawaz giving a notice of termination of the GSA and also attaching a letter of "how much hard work they had put in the project to kick smoothly"

The Plaintiffs submitted that it was important to note that the email of Awlia Fawaz aforesaid to Mr. Rafiq Sumar dated 30<sup>th</sup> November 2011 at 10.47 which in effect was a notice of non-renewal of the GSA Agreement. In the first paragraph it provides;

***“...This is an official notice for non-renewal according to provision of the said Agreement. Hence we would like to inform you that the last working date will be the 31<sup>st</sup> of January 2012...”***

In effect, the Defendant’s Director Mr. Rafiq Sumar acknowledged receipt of the notice and went further to write a letter seeking the Plaintiff to reconsider its termination decision.

That the Defendant were estopped by record and conduct to deny existence of the GSA Agreement and the termination thereof.

That in any event the Defendant services were effectively terminated on 31<sup>st</sup> March 2012. It is important to note that the Defendant was not terminated its services before a 60 days window to warrant any allegation of a purported breach.

**Paragraph (A) of Article XIII** on validity and termination of the GSA Agreement, found at page 12 of Plaintiff’s list and bundle of documents the last sentence provides;

***“...Termination of this Agreement shall not affect the fulfilment by both parties of their respective obligations under this Agreement prior to the termination.”***

The Plaintiffs’ submitted that the Defendant though did not adduce any evidence before the court as it never called any witnesses. Therefore their claims are unsupported, unproved and outside the purview of the GSA Agreement in issue.

**Article IV Commission to GSA** at paragraph 7 , page 8 of Plaintiffs’ list and bundle of documents provides;

***“The commission payable under this Article will constitute a full Compensation payable to GSA for the services and functions performed by GSA pursuant to this Agreement. Notwithstanding the foregoing, nothing herein shall be construed to prohibit Saudia from reimbursing GSA for expenses incurred at Saudia’s Request. However no commitment should be made by GSA which would cause saudia to incur expenses without prior approval of Saudia”(emphasis ours)***

Page 45 of the Plaintiffs’ list and bundle of documents is a sales report for the period 2<sup>nd</sup> February 2012 to 7<sup>th</sup> February 2012 in respect of flights during Valentine time (February 2012). The total payable to Plaintiff is indicated to be US Dollars 802,231.68. The supporting Air Waybill, for this period runs from page 48 to 81 of the Plaintiffs’ list and bundle of documents.

At page 82 of the Plaintiffs list and bundle of documents is a sales report for the period 1<sup>st</sup> February 2012 to 15<sup>th</sup> February 2012. The supporting air waybills run from page 83 to 117 of the Plaintiffs list and bundle of documents. This report gives an outstanding of US Dollars 120,161.07.

The sales report found at pages 118 and 119 of the Plaintiff’s list and bundle of documents gives a balance payable as USD 1,493,496.76 these are for the period 1<sup>st</sup> February 2012 to 15<sup>th</sup> February 2012. The supporting airway bills runs from page 122 to 235 of the Plaintiff’s list and bundle of documents.

At page 236 of the Plaintiffs list and bundle of documents is a sales report for the period 16<sup>th</sup> February 2012 to 29<sup>th</sup> February 2012 with a total payable as S Dollars 65,957.10. The supporting Air waybills runs from page 237 to 258 of the Plaintiffs list and bundle of documents.

Page 259 and 260 of the Plaintiffs list and bundle of documents is a sales report for the period 16<sup>th</sup> February 2012 to 29<sup>th</sup> February 2012. The same provides a net sum payable to the Plaintiff as US Dollars 1,175,760.90. The supporting way bills runs from page 263 to 340 of the Plaintiffs’ list and bundle of documents.

#### **DEFENDANTS’ SUBMISSIONS**

The law is that liquidated claims are like special damages claims; they must be pleaded with clarity and strictly proved. The bundle of documents, where it is germane, runs from page 1 to 644. What the Plaintiff did, through its witness, was to throw these documents to the court, and like tell the Court, “there are the documents in support of the claim, do the mathematics”! The witness did not explain how the figures particularized in the Plaint were arrived at. These are huge figures. It cannot be the business of the Court to turn into an accountant and do the mathematics and neither is it the duty of the Defendant to fill the yawning gaps in the Plaintiff’s case. The Plaintiffs’ duty was to state these figures and prove them. The Court of Appeal, in David Bagine vs Martin Bundi [1997]eKLR stated as follows;

***“it has been held time and again by this court that special damages must be pleaded and strictly proved. We refer to the remarks by this Court in the case of Mariam Maghema Ali vs Jackson M. Nyambu T/A Sisera Store, Civil Appeal No. 5 of 1990 (unreported) and Idi Ayub Sabhane vs City Council of Nairobi [1982-88] 681 at page 684;***

***.....special damages in addition to being pleaded, must be strictly proved as was stated by Lord Goddard C.J in Bonham Carter vs Hyde Park Hotel Limited [1998] 64 TLR 177 thus;***

***“Plaintiffs’ must understand that if they bring actions for damages it is for them to prove damage, it is not enough to write down the particulars and, so to speak, throw them at the head of the Court, saying, this is what I have lost, I ask you to give me these damages.” They have to prove it.”***

That it is trite law, and there is a litany of authorities, that submissions cannot be used to introduce evidence neither can they take the place of evidence. So that if a party fails to prove its claim by evidence, the submissions cannot come to its aid. In the case of **Daniel Toroitich Arap Moi vs Mwangi Stephen Muriithi & Another [2014]eKLR**, the Court of Appeal stated as follows;

***“we have already found that the 1<sup>st</sup> Respondent failed to discharge his burden of proof of the existence of facts claimed of the companies, what they owned and whether property sales indeed took place, followed by transfers. So what we conclude is that the learned trial Judge simply lifted the figure of Ksh 80,161,720/- from the 1<sup>st</sup> Respondent’s submissions and awarded it against the Appellant. This was wholly in error. Submissions cannot take the place of evidence. The 1<sup>st</sup> Respondent had failed to prove his claim by evidence. What appeared in submissions could not come to its aid. Such a case only militates against the law and we are unable to countenance it. Submissions are generally parties ‘marketing language’, each side endeavouring to convince the court that its case is the better one. Submissions, we reiterate, do not constitute evidence at all. Indeed, there are many cases decided without hearing submissions but based on evidence presented...”***

The Defendant submitted that the fact that the evidence of PW1 was not controverted by the Defence does not lead to automatic prove of the Plaintiffs’ case. The Court of Appeal has settled this position in the case of **Charterhouse Bank Limited (Under Statutory Management) vs Frank N. Kamau [2016] eKLR**. The court rendered itself thus;

***“While the Defendant’s failure to testify has fatal consequences for the counterclaim because the onus is on him to prove it on a balance of probabilities, it does not necessarily have the same consequence for the defence where the onus is on the Plaintiff to prove his claim on a balance of probabilities. The Evidence Act is clear enough upon whom the burden of proof lies. Section 107 provides as follows;***

- 1. Whoever desires any court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts must prove that those facts exists.***
- 2. When a person is bound to prove the existence of any facts, it is said that the burden of proof lies on that person. Section 109 of the same Act further provides;***

***The burden of proof as to any particular fact lies on the person who wishes the court to believe in its existence, unless it is provided by law that the proof of that fact lie on any other person...’ in Karugi & another –vs- Kabiya & 3 others [1987] KLR 347.***

## **DETERMINATION**

After consideration of pleadings, evidence, submissions and particularly the Defendant’s Statement of Issues, this Court finds the following as the issues for determination;

- a) Did the Plaintiff & Defendant have a valid contract/agreement?**
- b) Was the agreement lawfully terminated?**
- c) Has each party completed /performed obligations**
- d) Has the Plaintiff proved liability/loss/damage by the Defendant?**
- e) Has the Plaintiff proved the claim against the Defendant of the liquidated sum?**
- f) Has the Defendant proved Counterclaim and/or set off against the Plaintiff?**

## **ANALYSIS**

- a) Did the Plaintiff & Defendant have a valid contract/agreement?**

From the pleadings and submissions filed by the parties and are on record, the Plaintiff entered into an Agreement General Sales Agreement on 27<sup>th</sup> June 2000 and it took effect on 1/2/2000. It was duly executed by the parties and effective every year upon renewal. The copy of the GSA is annexed to the Plaintiff’s bundle of documents. Its validity is not in issue.

- b) Was the agreement lawfully terminated?**

Article XII (A) of the Agreement provided that termination of the GSA and/or non renewal of the Agreement would be by 60 days notice to the other party before the automatic annual renewal of the contract.

The email of Awlia Fawaz aforesaid to Mr. Rafiq Sumar dated 30<sup>th</sup> November 2011 at 10.47 which in effect was a notice of non-renewal of the GSA Agreement. In the first paragraph it provides;

**“With reference to paragraph (A) of Article XIII Validity and Termination of Cargo General Sales Agreement No. CSA/713/00 dated 01/02/2000, this is an official notification for non-renewal of the above mentioned GSA Agreement. Please take notice that the last working date will be 31<sup>st</sup> of January 2012.”**

**“...This is an official notice for non-renewal according to provision of the said Agreement. Hence we would like to inform you that the last working date will be the 31<sup>st</sup> of January 2012...”**

The Defendant’s Director Mr. Rafiq Sumar acknowledged receipt of the notice and went further to write a letter seeking the Plaintiff to reconsider its termination decision. The termination was in writing and was brought to the attention of the Defendant Company through the Director vide letter of 25<sup>th</sup> December 2011 by Mr. Kalid A. Almolhem Director General to the Respondent marked **AW2** of the bundle.

**c) Has each party completed /performed obligations**

In Paragraph (A) of Article XIII on validity and termination of the GSA Agreement, found at page 12 of Plaintiff’s list and bundle of documents the last sentence provides;

**“...Termination of this Agreement shall not affect the fulfilment by both parties of their respective obligations under this Agreement prior to the termination.”**

The Plaintiff gave the requisite 60 days notice as the Defendant after the notice to terminate the GSA, continued agency operations of flight and cargo transportation in January & February 2012. This is demonstrated by the copies of Airway bills and statements of Accounts of January & February 2012 attached to the Plaintiff’s bundle.

According to the GSA contract the Defendant was to prepare monthly statements and remit to the statements to the Plaintiff as per Article V (a) on remittance in the GSA. These statements contained in Plaintiff’s bundle are authored by the Defendant and reflects the business carried out in the 60 days after the notification of termination of the GSA.

**d) Has the Plaintiff proved liability/loss/damage by the Defendant? Has the Plaintiff proved the claim against the Defendant of the liquidated sum?**

The Plaintiff’s claim among other prayers, consists of US dollars 3,050,776.74 as sales for the month of February & March 2012. The Defendant contended that liquidated claims are like special damages claims; they must be pleaded with clarity and strictly proved. The Defendant contended PW1 did not explain how the figures particularized in the Plaintiff were arrived at. These are huge figures. It cannot be the business of the Court to turn into an Accountant and do the mathematics and neither is it the duty of the Defendant to fill the yawning gaps in the Plaintiff’s case.

The Court concedes the Defendant’s position that he who alleges must prove. The Defendant’s observation is valid, that the Plaintiff failed to prepare schedules of amounts claimed and left the Court to labour through the mountain of documents. Be that as it may, I have perused the documents filed by the Plaintiff and the testimony of the Plaintiff and found, the bundle was produced as exhibit in Court by Consent of parties on 18<sup>th</sup> July 2019. The Defendant’s Counsel did not raise any issue with the contents in the bundle during cross -examination to cast doubt on the content challenge the Plaintiff’s burden of proof on a balance of probabilities.

The Bundle produced contains the explanation brief at the top, he statement of PW1 of 20<sup>th</sup> June 2017, the contract, the correspondence and numerous Airway bills and statements of account on the Plaintiff’s claim. This Court has relied on the explanation brief in the bundle and not what was indicated as explanation in submissions, which was not tendered in court. It is trite law evidence that has not been adduced in Court cannot be sneaked in through Written Submissions which consist only of summary and analysis of law and facts as presented in Court.

The Defendant contested that there was nothing to show that the copies of Airway bills in the Plaintiff’s bundle were issued to the Defendant. PW1 testified that each agency has a code and all Airway Bills are issued under the Code from the Plaintiff. Secondly, under the GSA, The Defendant contracted to prepare monthly statements on the Airway bills issued and used with remittance of funds. The Airway bills are reflected in the statements of Account filed in the Plaintiff’s bundle

The Court perused the contents of the bundle of documents and compiled the Analysis which is hereby annexed /attached;

TOTALS		7,408,029.87	7,408,029.87	-	6,019,928.72	2,246,001.15		41,216.0
PAGE	BILL NO	TOTAL	SUB TOTAL	CURRENCY	USD	EURO	BILLS NOT PAID	
70	065-6492-2255	5,288.20		USD	5,288.20			
71	065-6492-2244	3,950.00		USD	3,950.00			

72	065-6492-2233	9,183.20		USD	9,183.20			
73	065-6492-2852	8,575.20		USD	8,575.20			
74	065-6492-2852			USD				
75	065-6492-3655	2,119.00		USD	2,119.00			
76	065-6492-3585	2,563.60		USD	2,563.60			
77	065-6492-2863	2,320.40		USD	2,320.40			
78	065-6492-3666	3,582.00		USD	3,582.00			
79	065-6492-3600	1,172.80		USD	1,172.80			
80	065-6492-2340	50,179.50		USD	50,179.50			
81	065-6492-2395	38,397.60		EURO		38,397.60		
82	065-6492-2373	35,562.80		EURO		35,562.80		
83	065-6492-2395			EURO				
84	065-6492-3375	37,964.40		EURO		37,964.40		
85	065-6492-3386	36,868.10		EURO		36,868.10		
86	065-6492-3401	9,458.70		EURO		9,458.70		
87	065-6492-3390	35,760.40		EURO		35,760.40		
88	065-6492-2572	66,164.20		USD	66,164.20			
89	065-6492-2561	10,007.80		USD	10,007.80			
90	065-6492-2605	564.8		USD	564.8			
91	065-6492-2616	74,296.20		USD	74,296.20			
92	065-6492-3235	45,325.00		USD	45,325.00			
93	065-6492-3224	24,527.60		USD	24,527.60			
94	065-6492-3261	70,598.80		USD	70,598.80			
95	065-6492-3250	6,304.70		USD	6,304.70			

96	065-6492-2631	238		USD	238			
97	065-6492-3272	66,567.00		USD	66,567.00			
98	065-6492-3294	76,602.80		USD	76,602.80			
99	065-6487-0665	9,601.20		USD	9,601.20			
100	065-6492-3154	9,615.70		USD	9,615.70			
101	065-6487-0654	9,320.00		USD	9,320.00			
102	065-6492-3110	9,059.70		USD	9,059.70			
103	065-6492-3130		761,739.40			32,418.30	065-6492-3130	
105	065-6492-4160	2,154.24		USD	2,154.24			
106	065-6492-3504	1,578.00		USD	1,578.00			
107	065-6492-3563	2,518.80		USD	2,518.80			
108	065-6492-3541	2,479.60		USD	2,479.60			
109	065-6492-3773	2,283.60		USD	2,283.60			
110	065-6492-3762	2,301.24		USD	2,301.24			
111	065-6492-4274	2,244.40		USD	2,244.40			
112	065-6492-4285	2,209.12		USD	2,209.12			
113	065-6492-4425	1,609.36		USD	1,609.36			
114	065-6492-4823	2,077.80		USD	2,077.80			
115	065-6492-4812	2,077.80		USD	2,077.80			
116	065-6492-2056	1,300.56			1,300.56			
117	065-6492-2060	1,610.80			1,610.80			
118	065-6492-2782	4,734.72		USD	4,734.72			
119	065-6492-2745	4,084.84		USD	4,084.84			
120	065-6492-2793	3,975.08		USD	3,975.08			
121	065-6492-0061	4,176.96		USD	4,176.96			

122	065-6492-0050	3,910.40		USD	3,910.40			
123	065-6492-0046	3,620.32		USD	3,620.32			
124	065-6492-3530	3,694.80		USD	3,694.80			
125	065-6487-0094			USD			065-6487-0094	
126	065-6487-0024	4,171.08		USD	4,171.08			
127	065-6492-3725	3,783.00		USD	3,783.00			
128	065-6492-3714	4,163.40		USD	4,163.40			
129	065-6492-3740	4,186.76		USD	4,186.76			
130	065-6492-3751	4,302.40		USD	4,302.40			
131	065-6492-3832	4,180.88		USD	4,180.88			
132	065-6492-3821	4,153.44		USD	4,153.44			
133	065-6492-4650	3,656.64		USD	3,656.64			
134	065-6492-4646	4,888.12		USD	4,888.12			
135	065-6492-4672	8,202.80		USD	8,202.80			
136	065-6492-3515	3,865.32		USD	3,865.32			
137	065-6492-4801	3,000.96		USD	3,000.96			
138	065-6492-4801			USD				
139	065-6492-3493	245.2	107,442.44		245.2			
144	065-6487-0341	3,883.90		USD	3,883.90			
145	065-6492-2163	9,467.20		USD	9,467.20			
146	065-6492-2826	5,053.10		USD	5,053.10			
147	065-6492-2841	7,065.90		USD	7,065.90			
148	065-6492-3622	2,274.40		USD	2,274.40			
149	065-6492-3611	3,798.80		USD	3,798.80			
150	065-6492-3670	12,934.10		USD	12,934.10			

151	065-6492-3633	4,157.70		USD	4,157.70		
152	065-6492-3644	7,854.00		USD	7,854.00		
153	065-6492-4005	1,937.70		USD	1,937.70		
154	065-6492-3994	7,839.20		USD	7,839.20		
155	065-6492-4171	1,412.30		USD	1,412.30		
156	065-6492-4193	1,412.30		USD	1,412.30		
157	065-6492-4182	4,675.70		USD	4,675.70		
158	065-6492-4204	3,417.70		USD	3,417.70		
159	065-6492-4226	609.4		USD	609.4		
160	065-6492-4215	16,123.50		USD	16,123.50		
161	065-6492-2336	41,827.40		EURO		41827.4	
162	065-6492-2384	9,545.75		EURO		9545.75	
163	065-6492-2351	5,289.75		EURO		5289.75	
164	065-6492-2362	20,121.35		EURO		20121.35	
165	065-6492-2406	33,324.80		EURO		33324.8	
166	065-6492-3366			EURO			065-6492-3366
167	065-6492-3342	11,287.00		EURO		11287	
168	065-6492-3412	53,412.10		EURO		53412.1	
169	065-6492-3423	36,366.20		EURO		36366.2	
170	065-6492-3445	10,128.50		EURO		10128.5	
171	065-6492-3434	36,373.60		EURO		36373.6	
172	065-6492-3460	2,209.75		EURO		2209.75	
173	065-6492-3471	9,915.00		EURO		9915	
174	065-6492-3456	31,965.05		EURO		31965.05	
175	065-6492-3482	10,559.00		EURO		10559	

176	065-6492-4414	32,418.30		EURO		32418.3		
177	065-6492-4440	51,310.50		EURO		51310.5		
178	065-6492-4451	29,256.65		EURO		29256.65		
179	065-6492-2583	26,357.70		USD	26,357.70			
180	065-6492-2620	36,277.40		USD	36,277.40			
181	065-6492-2550	21,018.60		USD	21,018.60			
182	065-6492-8213			USD			065-6492-8213	
183	065-6492-3246	3,577.30		USD	3,577.30			
184	065-6492-3202	3,577.30		USD	3,577.30			
185	065-6492-3191	33,526.45		USD	33,526.45			
186	065-6492-2642	55,177.00		USD	55,177.00			
187	065-6492-2594	31,859.60		USD	31,859.60			
188	065-6492-3283	1,145.90		USD	1,145.90			
189	065-6492-3316	43,773.60		USD	43,773.60			
190	065-6492-3320	36,865.70		USD	36,865.70			
191	065-6492-3843	36,865.70		USD	36,865.70			
192	065-6492-3854	4,487.00		USD	4,487.00			
193	065-6492-3305	19,971.50		USD	19,971.50			
194	065-6492-3876	2,311.40		USD	2,311.40			
195	065-6492-3880	11,084.10		USD	11,084.10			
196	065-6492-3865	39,796.10		USD	39,796.10			
197	065-6492-4392	60,442.10		USD	60,442.10			
198	065-6492-4381	30,742.20		USD	30,742.20			
199	065-6492-4355	8,298.00		USD	8,298.00			
200	065-6492-4366	19,409.10		USD	19,409.10			

201	065-6487-0794	11,461.50		USD	11,461.50			
202	065-6492-2896	10,921.30		USD	10,921.30			
203	065-6492-2885	7,317.50		USD	7,317.50			
204	065-6492-2900	13,137.60		USD	13,137.60			
205	065-6492-2922	9,579.50		USD	9,579.50			
206	065-6492-2911	6,840.50		USD	6,840.50			
207	065-6492-2933	16,410.00		USD	16,410.00			
208	065-6492-2944	9,134.20		USD	9,134.20			
209	065-6492-2955	5,952.20		USD	5,952.20			
210	065-6492-2970	11,261.95		USD	11,261.95			
211	065-6492-2966	5,158.05		USD	5,158.05			
212	065-6492-2992	9,704.90		USD	9,704.90			
213	065-6492-2981	4,237.50		USD	4,237.50			
214	065-6492-3003	2,487.60		USD	2,487.60			
215	065-6492-4543	16,410.00		USD	16,410.00			
216	065-6492-4554	12,617.75		USD	12,617.75			
217	065-6492-2754			USD			065-6492-2754	
218	065-6492-2760	2,534.50		USD	2,534.50			
219	065-6492-2771	814.75		USD	814.75			
220	065-6487-0105	2,304.00		USD	2,304.00			
221	065-6487-0072	1,332.75		USD	1,332.75			
222	065-6487-0035	861		USD	861			
223	065-6492-2804	296.75		USD	296.75			
224	065-6492-0083	740.75		USD	740.75			
225	065-6492-3703	592.75		USD	592.75			

226	065-6492-3736	1,110.75		USD	1,110.75			
227	065-6492-3806	518.75		USD	518.75			
228	065-6492-4296	528		USD	528			
229	065-6492-3810	361.5		USD	361.5			
230	065-6492-3792			USD			065-6492-3792	
231	065-6492-4661	352.25		USD	352.25			
232	065-6492-4683	370.75		USD	370.75			
233	065-6487-0643	32,743.90		USD	32,743.90			
234	065-6487-0606	22,087.90		USD	22,087.90			
235	065-6487-0691	10,617.90		USD	10,617.90			
236	065-6487-0680	18,440.50		USD	18,440.50			
237	065-6492-3143	2,917.30		USD	2,917.30			
238	065-6487-0676	12,066.45		USD	12,066.45			
239	065-6492-3121	29,265.90		USD	29,265.90			
240	065-6492-3106	19,040.95		USD	19,040.95			
241	065-6492-3095	3,616.90		USD	3,616.90			
242	065-6492-3084	27,236.45		USD	27,236.45			
243	065-6492-3073	27,280.85		USD	27,280.85			
244	065-6492-3062	17,851.40		USD	17,851.40			
245	065-6492-3051	17,150.00		USD	17,150.00			
246	065-6492-3040	4,344.55		USD	4,344.55			
247	065-6492-4075	701.9		USD	701.9			
248	065-6492-3036	15,511.75		USD	15,511.75			
249	065-6492-3025	172.8		USD	172.8			
250	065-6492-4086	1,815.60		USD	1,815.60			

251	065-6492-3014	352.25		USD	352.25			
252	065-6492-4064	2,065.35		USD	2,065.35			
253	065-6492-4134	29,913.40		USD	29,913.40			
254	065-6492-4156	2,978.35		USD	2,978.35			
255	065-6492-2815	2,366.90		USD	2,366.90			
256	065-6492-4790	195	1,511,876.90		195			
258	065-6492-3902	1,903.36		USD	1,903.36			
259	065-6492-3891	1,480.00		USD	1,480.00			
260	065-6492-5302	2,093.48		USD	2,093.48			
261	065-6492-5324	2,162.80			2,162.80			
262	065-6492-5350	1,089.96		USD	1,089.96			
263	065-6492-5361	1,062.52		USD	1,062.52			
264	065-6492-5652	2,703.04		USD	2,703.04			
265	065-6492-3681	1,266.36		USD	1,266.36			
266	065-6492-4716	3,924.12		USD	3,924.12			
267	065-6492-4720	4,065.24		USD	4,065.24			
268	065-6492-3913	4,165.20		USD	4,165.20			
269	065-6492-3924	3,873.16		USD	3,873.16			
270	065-6492-5335	3,935.88		USD	3,935.88			
271	065-6492-5366			USD			065-6492-5366	
272	065-6492-3950	4,228.90		USD	4,228.90			
273	065-6492-5626	4,247.52		USD	4,247.52			
274	065-6492-4742	1,268.00			1,268.00			
275	065-6492-5000	3,969.20		USD	3,969.20			
276	065-6492-4996	2,971.56		USD	2,971.56			

277	065-6492-5313	3,637.96		USD	3,637.96		
278	065-6492-5560	3,937.84		USD	3,937.84		
279	065-6492-5781	3,871.20	61,857.30	USD	3,871.20		
284	065-6492-4230	7,535.80		USD	7,535.80		
285	065-6492-4252	13,740.70		USD	13,740.70		
286	065-6492-5571	1,541.80		USD	1,541.80		
287	065-6492-3961	4,579.50		USD	4,579.50		
288	065-6492-3972	10,510.60		USD	10,510.60		
289	065-6492-5173	2,019.10		USD	2,019.10		
290	065-6492-4263	10,629.00		USD	10,629.00		
291	065-6492-5195	9,411.70		USD	9,411.70		
292	065-6492-5210	982,980.00		USD	982,980.00		
293	065-6492-5206	4,538.80		USD	4,538.80		
294	065-6492-4495	10,424.25		EURO		10424.25	
295	065-6492-4484	38,773.05		EURO		38773.05	
296	065-6492-4506	35,232.15		EURO		35232.15	
297	065-6492-4510	28,216.95		EURO		28216.95	
298	065-6492-4521	14,001.55		EURO		14001.55	
299	065-6492-4532	39,783.15		EURO		39783.15	
300	065-6492-5663	27,632.35		EURO		27632.35	
301	065-6492-5674	9,167.75		EURO		9167.75	
302	065-6492-5685	34,753.00		EURO		34753	
303	065-6492-5696	36,538.25		EURO		36538.25	
304	065-6492-4300	17,437.00		USD	17,437.00		
305	065-6492-4311	41,583.20		USD	41,583.20		

306	065-6492-4344	7,106.60		USD	7,106.60			
307	065-6492-4845	64,249.40		USD	64,249.40			
308	065-6492-4856	23,841.70		USD	23,841.70			
309	065-6492-4871	1,127.40		USD	1,127.40			
310	065-6492-4882	41,557.30		USD	41,557.30			
311	065-6492-3331	394		USD	394			
312	065-6492-4926	9,511.60		USD	9,511.60			
313	065-6492-4915	40,939.40		USD	40,939.40			
314	065-6492-4930	36,780.60		USD	36,780.60			
315	065-6492-4993			USD			065-6492-4993	
316	065-6492-4963	19,486.80		USD	19,486.80			
317	065-6492-4952	37,500.25		USD	37,500.25			
318	065-6492-4974	4,524.40		USD	4,524.40			
319	065-6492-4985	4,990.20		USD	4,990.20			
320	065-6492-4941	13.7		USD	13.7			
321	065-6492-4904	5,730.20		USD	5,730.20			
322	065-6492-4860	59,010.20		USD	59,010.20			
323	065-6492-4825			USD			065-6492-4825	
324	065-6492-5863			USD			065-6492-5863	
325	065-6492-4576	12,334.70		USD	12,334.70			
326	065-6492-4580	5,197.40		USD	5,197.40			
327	065-6492-4591	14,062.60		USD	14,062.60			
328	065-6492-4565	16,410.00		USD	16,410.00			
329	065-6492-4602	9,748.60		USD	9,748.60			
330	065-6492-4694	3,055.90		USD	3,055.90			

331	065-6492-4635	1,170.90		USD	1,170.90			
332	065-6492-5372	21,129.60		USD	21,129.60			
333	065-6492-4731	3,114.30		USD	3,114.30			
334	065-6492-4705	1,027.50		USD	1,027.50			
335	065-6492-3935	232		USD	232			
336	065-6492-4694			USD				
337	065-6492-3946	2,278.10		USD	2,278.10			
338	065-6492-5593	864.7		USD	864.7			
339	065-6492-5582	444.75		USD	444.75			
340	065-6492-5615	2,063.50		USD	2,063.50			
341	065-6492-5604	1,478.50		USD	1,478.50			
342	065-6492-5475	5,994.75		USD	5,994.75			
343	065-6492-4145	18,254.05		USD	18,254.05			
344	065-6492-4101	21,727.15		USD	21,727.15			
345	065-6492-4123	9,715.10		USD	9,715.10			
346	065-6492-4016	10,180.60		USD	10,180.60			
347	065-6492-4090	33,150.90		USD	33,150.90			
348	065-6492-4042	2,518.60		USD	2,518.60			
349	065-6492-4020	762.95		USD	762.95			
350	065-6492-4031	2,459.40		USD	2,459.40			
351	065-6492-4112	2,524.15		USD	2,524.15			
352	065-6492-4053	23,884.25		USD	23,884.25			
353	065-6492-5151	20,506.15		USD	20,506.15			
354	065-6492-5140	5,017.75		USD	5,017.75			
355	065-6492-5136	14,810.00		USD	14,810.00			

356	065-6492-5125	26,291.20		USD	26,291.20			
357	065-6492-5092	3,045.85		USD	3,045.85			
358	065-6492-5081	23,283.00		USD	23,283.00			
359	065-6492-5512	676		USD	676			
360	065-6492-			USD			065-6492-	
361	065-6460-8773	13,426.20	2,070,634.50	USD	13,426.20			
365	065-6492-7413	875.2		USD	875.2			
366	065-6492-7752	312.4		USD	312.4			
367	065-6492-8091	141.72		USD	141.72			
368	065-6492-7741	3,659.52		USD	3,659.52			RPT 387
369	065-6492-7785	3,828.08		USD	3,828.08			RPT 387
370	065-6492-8102	3,663.44		USD	3,663.44			RPT 387
371	065-6492-8146	4,033.88	16,514.24	USD	4,033.88			RPT 387
373	065-6492-6912	-		USD	-			RPT 395
374	065-6492-7004	38.84		USD	38.84			RPT395
375	065-6492-5545	4,000.56		USD	4,000.56			RPT395
376	065-6492-6116	4,037.80		USD	4,037.80			RPT395
377	065-6492-6993	2,705.00		USD	2,705.00			RPT395
378	065-6492-7170	4,006.44	14,788.64	USD	4,006.44			RPT395
388	065-6492-7413			USD			065-6492-7413	
389	065-6492-7752			USD			065-6492-7752	
390	065-6492-8091						065-6492-8091	
391	065-6492-7785						065-6492-7785	RPT 387
392	065-6492-8102			USD			065-6492-8102	RPT 387
393	065-6492-8102			USD			065-6492-8102	RPT 387

394	065-6492-8146			USD			065-6492-8146	RPT 387
396	065-6492-6912			USD			065-6492-6912	RPT 395
397	065-6492-7004			USD			065-6492-7004	RPT 395
398	065-6492-5545			USD			065-6492-5545	RPT 395
399	065-6492-6116			USD			065-6492-6116	RPT 395
400	065-6492-6993			USD			065-6492-6993	RPT 395
401	065-6492-7170			USD			065-6492-7170	RPT 395
405	065-6492-5232	313.5		USD	313.5			
406	065-6492-6341	473.4		USD	473.4			
407	065-6492-4753	1,023.00		USD	1,023.00			
408	065-6492-6131	1,670.00		USD	1,670.00			
409	065-6492-6131			USD				03/11/2012
410	065-6492-6923	2,920.60		USD	2,920.60			
411	065-6492-6923			USD				
412	065-6492-5991	3,953.52		USD	3,953.52			
413	065-6492-6002	4,173.04		USD	4,173.04			
414	065-6492-5490	2,412.48		USD	2,412.48			
415	065-6492-6186	3,931.96		USD	3,931.96			
416	065-6492-6385	5,202.00		USD	5,202.00			
417	065-6492-6190	4,040.88		USD	4,040.88			
418	065-6492-6400	5,322.36		USD	5,322.36			
419	065-6492-6411	4,010.36		USD	4,010.36			
420	065-6492-6971	2,546.24		USD	2,546.24			
421	065-6492-6982	4,028.00		USD	4,028.00			
422	065-6492-7192	910.6	46,931.94		910.6			

424	065-6492-7295	626		USD	626			
425	065-6492-7354	584		USD	584			
426	065-6492-7435	833.2		USD	833.2			
427	065-6492-4786	333.9		USD	333.9			
428	065-6492-7774	1,042.92		USD	1,042.92			
429	065-6492-7763	1,050.76		USD	1,050.76			
430	065-6492-8124	1,453.54		USD	1,453.54			
431	065-6492-6562	710		USD	710			
432	065-6492-8113	1,065.46		USD	1,065.46			
433	065-6492-7262	4,196.56		USD	4,196.56			
434	065-6492-7284	3,406.88		USD	3,406.88			
435	065-6492-8371	3,561.52	18,864.74	USD	3,561.52			
438	065-6492-7310	10,199.80		USD	10,199.80			
439	065-6492-7343	3,684.10		USD	3,684.10			
440	065-6492-7332	3,843.20		USD	3,843.20			
441	065-6492-7306	4,076.30		USD	4,076.30			
442	065-6492-7321	4,076.30		USD	4,076.30			
443	065-6492-7365	1,963.60		USD	1,963.60			
444	065-6492-7376	6,877.20		USD	6,877.20			
445	065-6492-7380	10,310.80		USD	10,310.80			
446	065-6492-7402	12,212.60		USD	12,212.60			
447	065-6492-7402			USD				
448	065-6492-7424	8,390.50		USD	8,390.50			
449	065-6492-7833	9,145.00		USD	9,145.00			
450	065-6492-7844	10,381.10		USD	10,381.10			

451	065-6492-7866	6,015.10		USD	6,015.10			
452	065-6492-7855	4,549.90		USD	4,549.90			
453	065-6492-8743	1,197.70		USD	1,197.70			
454	065-6492-8301	8,083.40		USD	8,083.40			
455	065-6492-6691	27,364.10		EURO		27364.1		
456	065-6492-6680	9,729.50		EURO		9729.5		
457	065-6492-6654	6,913.75		EURO		6913.75		
458	065-6492-6702	42,711.70		EURO		42711.7		
459	065-6492-6713	9,584.25		EURO		9584.25		
460	065-6492-7892	42,202.95		EURO		42202.95		
461	065-6492-7925	40,417.70		EURO		40417.7		
462	065-6492-7936	46,137.90		EURO		46137.9		
463	065-6492-7870	44,139.90		EURO		44139.9		
464	065-6492-7940	46,765.05		EURO		46765.05		
465	065-6492-7951	54,703.40		EURO		54703.4		
466	065-6492-7962	36,952.65		EURO		36952.65		
467	065-6492-7973	36,208.95		EURO		36208.95		
468	065-6492-7995	33,822.45		EURO		33822.45		
469	065-6492-7984	16,601.75		EURO		16601.75		
470	065-6492-6746	12,091.30		USD	12,091.30	9890.5		
471	065-6492-7601	2,551.00		USD	2,551.00	30908.7		
472	065-6492-6816	16,410.00		USD	16,410.00	14813.7		
473	065-6492-6820	12,982.20		USD	12,982.20	13605.75		
474	065-6492-6831	11,372.70		USD	11,372.70	2745.25		
475	065-6492-6831			USD		7762.5		

476	065-6492-7623	7,472.00		USD	7,472.00	34697.5		
477	065-6492-7612	5,502.00		USD	5,502.00	12219.75		
478	065-6492-7634	3,456.00		USD	3,456.00	41076.3		
479	065-6492-7656	13,222.70		USD	13,222.70	37956.5		
480	065-6492-7645	16,410.00		USD	16,410.00	18749		
481	065-6492-7660	11,600.25		USD	11,600.25	15907.05		
482	065-6492-7671	16,410.00		USD	16,410.00	5506.75		
483	065-6492-7516	63,990.40		USD	63,990.40	18670.95		
484	065-6492-7505	11,169.20		USD	11,169.20	11556.5		
485	065-6492-7450	4,205.80		USD	4,205.80	7043.95		
486	065-6492-7461	56,856.80		USD	56,856.80	8142.25		
487	065-6492-7483	1,253.20		USD	1,253.20	38168.1		
488	065-6492-7520	27,482.50		USD	27,482.50	8539.5		
489	065-6492-6551	915.92		USD	915.92	28586.95		
490	065-6492-6514	467.5		USD	467.5			
491	065-6492-7531	33,787.30		USD	33,787.30			
492	065-6492-7553	909.1		USD	909.1			
493	065-6492-7564	61,074.80		USD	61,074.80			
494	065-6492-7472	12,989.60		USD	12,989.60			
495	065-6492-7542	2,944.10		USD	2,944.10			
496	065-6492-7575	60,936.05		USD	60,936.05			
497	065-6492-7586	58,462.60		USD	58,462.60			
498	065-6492-7494	4,963.30		USD	4,963.30			
499	065-6492-8150	43,533.10		USD	43,533.10			
500	065-6492-8172	3,599.00		USD	3,599.00			

501	065-6492-8161	1,086.70		USD	1,086.70			
502	065-6492-8183	26,642.60		USD	26,642.60			
503	065-6492-8205	12,956.30		USD	12,956.30			
504	065-6492-8216	57,700.40		USD	57,700.40			
505	065-6492-8220	746.3		USD	746.3			
506	065-6492-8231	30,475.80		USD	30,475.80			
507	065-6492-6455	2,622.20		USD	2,622.20			
508	065-6492-8442			USD			065-6492-8442	
509	065-6492-7273	898		USD	898			
510	065-6492-7273			USD				
511	065-6492-7251	1,591.75		USD	1,591.75			
512	065-6492-6945	1,351.25		USD	1,351.25			
513	065-6492-7903	2,296.60		USD	2,296.60			
514	065-6492-7914	3,471.70		USD	3,471.70			
515	065-6492-8776			USD			065-6492-8776	
516	065-6492-8765	4,260.40		USD	4,260.40			
517	065-6492-8393	4,382.50		USD	4,382.50			
518	065-6492-8754	964.6		USD	964.6			
519	065-6492-6842	2,008.00		USD	2,008.00			
520	065-6492-7063	19,579.30		USD	19,579.30			
521	065-6492-7100	23,005.50		USD	23,005.50			
522	065-6492-7111	28,557.35		USD	28,557.35			
523	065-6492-7041	3,323.20		USD	3,323.20			
524	065-6492-6083	5,336.20		USD	5,336.20			
525	065-6492-7052	774.05		USD	774.05			

526	065-6492-7030	4,352.80		USD	4,352.80			
527	065-6492-7026	2,258.95		USD	2,258.95			
528	065-6492-7074	1,546.15		USD	1,546.15			
529	065-6492-7015	18,691.30		USD	18,691.30			
530	065-6492-7133	25,636.20		USD	25,636.20			
531	065-6492-7144	4,435.30		USD	4,435.30			
532	065-6492-7155	2,918.20		USD	2,918.20			
533	065-6492-6853	12,686.20		USD	12,686.20			
534	065-6492-6875	5,308.15		USD	5,308.15			
535	065-6492-6886	30,350.00		USD	30,350.00			
536	065-6492-6864	3,829.75		USD	3,829.75			
537	065-6492-6901	2,196.25		USD	2,196.25			
538	065-6492-7792			USD			065-6492-7792	
539	065-6492-7800	20,665.25		USD	20,665.25			
540	065-6492-6890	9,926.50		USD	9,926.50			
541	065-6492-7811	9,378.70		USD	9,378.70			
542	065-6492-7822	20,493.20		USD	20,493.20			
543	065-6492-8802	18,687.60		USD	18,687.60			
544	065-6492-8791	10,797.70	1,616,471.92	USD	10,797.70			
548	065-6492-5221	5,064.20		USD	5,064.20			
549	065-6492-5184	3,939.40		USD	3,939.40			
550	065-6492-5254	3,195.70		USD	3,195.70			
551	065-6492-5243	5,782.00		USD	5,782.00			
552	065-6492-5280	3,510.20		USD	3,510.20			
553	065-6492-5265	424.4		USD	424.4			

554	065-6492-5276	6,318.50		USD	6,318.50			
555	065-6492-6201	3,599.00		USD	3,599.00			
556	065-6492-6245	1,145.90		USD	1,145.90			
557	065-6492-6212	579.8		USD	579.8			
558	065-6492-5291	5,130.80		USD	5,130.80			
559	065-6492-6234	14,821.10		USD	14,821.10			
560	065-6492-6223	4,512.90		USD	4,512.90			
561	065-6492-6256	10,225.70		USD	10,225.70			
562	065-6492-6260	539.1		USD	539.1			
563	065-6492-6271	9,926.00		USD	9,926.00			
564	065-6492-6315	5,830.10		USD	5,830.10			
565	065-6492-6293	4,631.30		USD	4,631.30			
566	065-6492-6304	1,545.50		USD	1,545.50			
567	065-6492-6282	3,488.00		USD	3,488.00			
568	065-6492-6326	2,326.20			2,326.20			
569	065-6492-6330	18,650.60			18,650.60			
570	065-6492-4462	9,890.50		EURO	9,890.50	9890.5		
571	065-6492-5700	30,908.70		EURO	30,908.70	30908.7		
572	065-6492-5722	14,813.70		EURO	14,813.70	14813.7		
573	065-6492-5711	13,605.75		EURO	13,605.75	13605.75		
574	065-6492-4473	2,745.25		EURO	2,745.25	2745.25		
575	065-6492-5733	7,762.50		EURO	7,762.50	7762.5		
576	065-6492-5744	34,697.50		EURO	34,697.50	34697.5		
577	065-6492-5755	12,219.75		EURO	12,219.75	12219.75		
578	065-6492-5766	1,088.55		USD	1,088.55	41076.3		

579	065-6492-5770	41,076.30		EURO	41,076.30	41076.3		
580	065-6492-6573	37,956.50		EURO	37,956.50	37956.5		
581	065-6492-3353	18,749.00		EURO	18,749.00	18749		
582	065-6492-6584	15,907.05		EURO	15,907.05	15907.05		
583	065-6492-6595	5,506.75		EURO	5,506.75	5506.75		
584	065-6492-6606	18,670.95		EURO	18,670.95	18670.95		
585	065-6492-6643	11,556.50		EURO	11,556.50	11556.5		
586	065-6492-6610	7,043.95		EURO	7,043.95	7043.95		
587	065-6492-6621	8,142.25		EURO	8,142.25	8142.25		
588	065-6492-6632	38,168.10		EURO	38,168.10	38168.1		
589	065-6492-6665	8,539.50		EURO	8,539.50	8539.5		
590	065-6492-6676	28,586.95		EURO	28,586.95	28586.95		
591	065-6492-5383	9,853.85		USD	9,853.85			
592	065-6492-5383			USD				
593	065-6492-4613	9,357.20		USD	9,357.20			
594	065-6492-5405	4,410.40		USD	4,410.40			
595	065-6492-5416	2,662.40		USD	2,662.40			
596	065-6492-5420	16,410.00		USD	16,410.00			
597	065-6492-5442	7,154.50		USD	7,154.50			
598	065-6492-5442			USD				
599	065-6492-6783	4,076.30		USD	4,076.30			
600	065-6492-5464	3,521.30		USD	3,521.30			
601	065-6492-5453	4,322.35		USD	4,322.35			
602	065-6492-6750	7,816.30		USD	7,816.30			
603	065-6492-6761	5,856.30		USD	5,856.30			

604	065-6492-6772	2,757.40		USD	2,757.40			
605	065-6492-6792			USD			065-6492-6792	
606	065-6492-6805	10,336.30		USD	10,336.30			
607	065-6492-5814	365.5		USD	365.5			
609	065-6492-5851	809.2		USD	809.2			
611	065-6492-4370	10,266.40		USD	10,266.40			
612	065-6492-5840	9,408.00		USD	9,408.00			
613	065-6492-4322	34,545.80			34,545.80			
614	065-6492-5873	18,354.60		USD	18,354.60			
615	065-6492-5884	21,954.70		USD	21,954.70			
616	065-6492-5862	6,514.30		USD	6,514.30			
617	065-6492-4333	5,445.30		USD	5,445.30			
618	065-6492-5895	48,239.50		USD	48,239.50			
619	065-6492-5910	1,023.80		USD	1,023.80			
620	065-6492-5906	3,994.90		USD	3,994.90			
621	065-6492-5943	33,147.20		USD	33,147.20			
622	065-6492-5932	746.3		USD	746.3			
623	065-6492-5921	1,023.80		USD	1,023.80			
624	065-6492-6433	30,135.40		USD	30,135.40			
625	065-6492-5954	14,602.80		USD	14,602.80			
626	065-6492-6444	9,034.30		USD	9,034.30			
627	065-6492-6492	849.9		USD	849.9			
628	065-6492-6466	42,252.90		USD	42,252.90			
629	065-6492-6470	41,198.40		USD	41,198.40			
630	065-6492-6481	13,696.30		USD	13,696.30			

631	065-6492-6503	7,118.20		USD	7,118.20			
632	065-6492-6536	1,205.10		USD	1,205.10			
633	065-6492-6526			USD				
634	065-6492-6525	32,940.00		USD	32,940.00			
635	065-6492-7446	26,761.00		USD	26,761.00			
636	065-6492-6175	3,241.95		USD	3,241.95			
637	065-6492-6396	481.75		USD	481.75			
638	065-6492-6153	907.25		USD	907.25			
639	065-6492-6422	435.5		USD	435.5			
640	065-6492-6956	1,749.00		USD	1,749.00			
641	065-6492-6960	999.75		USD	999.75			
642	065-6492-7240	703.75		USD	703.75			
643	065-6492-6374	2,920.60		USD	2,920.60			
644	065-6492-6352	3,451.90		USD	3,451.90			
645	065-6492-6363	683.4		USD	683.4			
646	065-6492-7236	1,830.40		USD	1,830.40			
647	065-6492-7225	2,732.50		USD	2,732.50			
648	065-6492-7166	676		USD	676			
649	065-6492-7181	12.4		USD	12.4			
650	065-6492-6120	1,684.75		USD	1,684.75			
651	065-6492-5114	2,662.90		USD	2,662.90			
652	065-6492-5070	20,728.15		USD	20,728.15			
653	065-6492-5055	33,165.10		USD	33,165.10			
654	065-6492-5066	1,942.15		USD	1,942.15			
655	065-6492-5033	22,996.25		USD	22,996.25			

656	065-6492-5044	1,405.90		USD	1,405.90			
657	065-6492-6050	4,088.80		USD	4,088.80			
658	065-6492-6013	16,236.35		USD	16,236.35			
659	065-6492-6046	10,133.20		USD	10,133.20			
660	065-6492-5980	5,638.15		USD	5,638.15			
661	065-6492-5976	735.2		USD	735.2			
662	065-6492-5022	21,699.40		USD	21,699.40			
663	065-6492-6024	818.5		USD	818.5			
664	065-6492-5011	1,752.70		USD	1,752.70			
665	065-6492-5964			USD			065-6492-5964	
666	065-6492-6035	17,181.50		USD	17,181.50			
667	065-6492-6061	8,538.85		USD	8,538.85			
668	065-6492-6164	666.75		USD	666.75			
669	065-6492-5556	1,016.50	1,180,907.85	USD	1,016.50			
		<b>7,408,029.87</b>	<b>7,408,029.87</b>	-	<b>6,019,928.72</b>	<b>2,246,001.15</b>	-	<b>41,216.0</b>

e summary of Findings was as follows;

a) There were Airway bills reflected in the Statements of Accounts of 380,063, but copies were not presented, availed / attached in the Plaintiff's bundle. The Plaintiff failed to prove this claim in the absence of the Airway Bill not being presented to Court.

b) There are Copies of Airway Bills that have the same airway bill number and are presented twice with the same amount. The Court made reference and considered the amount in one bill and omitted the other amount.

c) The Copies of Airway Bills contained figures in USD and in Euros and the amounts are reflected as such in the final tabulation.

d) There are copies of Airway bills whose entry in place of amount reads 'as agreed'. Where the figure was/is reflected in the statement of account the figure is reflected where no figure is reflected it is left out as the amount has not been specifically proved from evidence on record.

e) There are copies of Airway bills attached by the plaintiff but are not reflected in the monthly statements of account prepared by the Defendant. In the absence of any other proof that they released to the defendant this court did not include the amounts claimed.

f) From the analysis of the Airway bills and statements of Accounts the amounts proved are USD 6,019,928 and Euros 2,246,001.15/=

The Court noted that the parties failed to file any document(s) in form of Payment Schedules or Bank statement(s) to confirm remittances by the Defendant to the agreed Bank Account. Therefore, the Court finds no proof of the amounts the Defendant paid and what is the balance. However, it is on record that the Defendant paid USD 3,613,835.04.

**e) Has the Defendant proved Counterclaim and/or setoff against the Plaintiff?**

The Defendant filed Defence and Counterclaim but failed to present evidence to prove its claim in the Counterclaim/Setoff nor controvert the

Plaintiff's claim. The Court will say no more on the issue.

**DISPOSITION**

- 1. Judgment is entered for the proved claim of USD 6,019,928.72 & Euro 2,246,001.15 in favour of the Plaintiff against the Defendants minus the amount confirmed as paid by Defendant USD 3,613,835.04**
- 2. The Defendant's Counterclaim and/or Setoff is dismissed for lack of evidence.**
- 3. The Return of Unused 196 Air way bills was not proved /verified by any evidence and the Court makes no finding.**
- 4. Interest and Costs at Court Rates.**
- 5. There will be no execution during corona virus pandemic lockdown or within 90 days.**

**DELIVERED SIGNED & DATED IN OPEN COURT ON 22<sup>ND</sup> MAY 2020**

**M.W.MUIGAI**

**JUDGE**

**IN THE PRESENCE OF:**

**NO APPEARANCE FOR PLAINTIFF**

**NYAWARA & COMPANY ADVOCATES FOR DEFENDANT**