

29/82

IN THE PRIVY COUNCIL

No. 39 of 1980

ON APPEAL

FROM THE COURT OF APPEAL OF THE GAMBIA

BETWEEN:

BRITISH PETROLEUM LIMITED

Appellants

-- and --

EMILE ABOURITZ

Respondent

APPENDIX 'A'
TO RESPONDENT'S CASE

Messrs Philip Conway Thomas & Co.
61 Catherine Place,
Westminster,
London. SW1E 6HB

Appellants Solicitors

Messrs Charles Russell & Co.
Hale Court,
Lincoln's Inn,
London. WC2A 3UL

Respondents Solicitors

CIVIL APPEAL NO. 3/77

BETWEEN:

EMILE ABOURITZ

APPELLANT

5

AND

BRITISH PETROLEUM LTD.

RESPONDENT

P.C.C. Secka for Appellant

A. N. Drazeh for Respondent.

NOTES ON INQUIRY BY MASTER

10 6th February, 1979

Parties present.

SECKA: This case is not a case that can go to a referee.

We have to deal with what the Court of Appeal asked
of the parties. What did the parties do in response
15 to the order of the Court of Appeal? If the parties
did what the Court of Appeal asked them to do, detailed
account would have been filed.

We filed our accounts in which we showed that
Exhibit 'L' - a bundle of delivery notes - add up to
so much; we showed Exhibit 'L' which is payment by
cheques. We filed issues raised in the pleadings.
20 That the Respondent filed is a flouting of the Court
of Appeal's Order. There must be some legal effect
if you flout a legal order. What is the effect of
this document dated 6/12/78? The effect is the Master
must note the fact that the order has not been complied
25 with by Respondent and to the extent that Respondent
did not file Statement of Account (they are Plaintiff's
in the main suit). They did not file any issues, the
Court can only proceed on the accounts and issues filed
by the Appellant. The order of the Court of Appeal must
30 be construed very strictly. The Master is seized of
this case. I will file and give our detail accounts to
Master.

That is my objection to this matter being referred to a referee.

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What was the order of the Court of Appeal? To what extent have the parties complied with the order? The effect of non-compliance?

DRAZENI:

I am also objecting that this matter goes to an Accountant. It is within the ability and knowledge of the Master to deal with it.

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The order of the Court is clear. What I have done is complying with the order. I said those in the record of proceedings be deemed as what I want to file. The ones in the record of proceedings are enough. Those are my instructions. This is complying with the order. That is another way of complying with the order. I have done something within the time prescribed: I do not intend to file anything else other than those that I filed in the record of proceedings including the pleadings.

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SECKA:

The Court of Appeal had seen the record of proceedings before they made the order. It is being adjourned time and again. I am glad we have agreed to inquire into the matter here now.

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DRAZENI:

The Court of Appeal cannot compel me to bring more materials - further materials.

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SECKA:

How are we going to proceed? The whole issue is to file detailed issues.

DRAZENI:

I don't want to file any accounts or relevant documents. They are all in the record of proceedings.

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COURT:

As far as my suggestions to get an Accountant as a referee is not specifically an order by the Court of Appeal, I can get an Accountant to sit by my side and help me to thrash out the issues.

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Secondly, I agree with Mr. Drazzeni on that what he has already filed is sufficient. That was before the Court of Appeal and that is before us now.

SECKA: I wish to start with issue, paragraph A of Appellant's.

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Page 78 of the record of proceedings lines 12 to 23 (whole paragraph). We refer to the Lands (Provinces) Act, Cap. 103 of Vol. V Section 7. I Refer to Judgment of Sir Phillip (P. 58, lines 32 to 34). If it were a Gambian Company it would occupy land as a Gambian; but for foreigner as a foreigner?

10

Where an agreement offends specific statutory provisions, a court of equity will not grant relief because equity follows the law. Since a court of equity will not grant relief, there could not be a tenancy.

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Section 7(2) (reads) - Tenant at will. Section 7(1) (reads) - non indigene. Lets look at Exhibit 'C' page 82. The condition has not been complied with in so far as the execution of the lease is concerned. Section 13 of Cap. 103. (Page 84 record of proceedings). No such two witnesses. Section 14 (reads) If you don't do what you ought to, you have a year to year tenancy.

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Another point: Section 18 of Cap. 103; Sub-Section 1 (pages 82 to 84) nowhere is it stated that the consent of the minister is obtained. Section 16 says it is void. No mention of Minister's consent. No exhibit in the case. Say "Although we did not put it on the document but here it is".

30

Law: The law is that where a covenant is void at law, a court of equity will not force to it by injunction; duty of equity to follow the law; then no need for specific statutory provision. Halsbury Law of England Third Edition Vol. 14 para. 995 at page 2526. We referred to KOMENGELT v. MAXIM KOMENGELT (Fins and Arms Co.) 1891 Appeal case decision of the House of Lords 523 at page 563. The C.J. gave specific performance of an agreement. Specific performance cannot be granted if plaintiff is in breach of his own obligation. Halsbury's Modern Equity, 9th Edition page 37.

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(Page 83 of record of proceedings para. 3 lines 22 - 23). Duty to ensure; to obtain minister's consent. If he breaches that condition, he is not qualified for their witness. There will be no award.

Issues B, C and F argued together:

I refer to Exhibit D (page 85 lines 30 - 35).
There is a specific provision for termination.
Exhibit J (page 101). Only document that goes
close to termination. Was Exhibit J noted to
termination or notice to quit? Exhibit J should
have been delivered after a notice was served.
(Page 92 Clause 6). It is reasonable than to give
him three months' notice. There was no notice to
terminate!! Clause 7: Before notice to quit there
must be notice to terminate - 3 months. Exhibit J
did not comply with Clause 6 and the invocation of
Clause 6 is a condition precedent to the operation
of Clause 7. It was not properly terminated; Were
they entitled to cut off supplies? We have to find
out. Did the Appellant do anything wrong? I refer
to (page 78 lines 24 to 29) of the judgment.

Para. 321 at page 72. There was no evidence
that my client didn't keep books. There were no
such findings or evidence. Appellants were not in
any breach of the agreement. Amended Statement of
Claim - (page 22 lines 18 - 19) para. 2 of amended
Statement of Claim. (Page 24 of records of proceedings)
- our request further and better particulars.
(Page 26) The reply of respondents to those further
and better particulars. Two months preceding the
the filing of the writ at page 23. The station was
closed on 24th November, 1975. Look at exhibit A and
B, pages 60 and 81. Bills sent for dates in November.
At page 24 which of the said Clauses - reply answer
Clause 6 - page 93; record of proceedings.

Inquiry adjourned to tomorrow 7/2/79

7/2/79

Resumed

Appellant present

P.C.O. Stocks appear for Appellant (Abouritz)

A. M. Durrant for Respondents (S. P.)

Mr. Durrant (Continuing his argument);

These claims have nothing to do with the Appellant
in view of S.P.'s last witness.

B.P. has the right to act. Clause 6 irrelevant
Clause 5 (page 56) - responsibility of the dealer.
(Page 57) Responsibility etc.; Clause 3 (1) is what
he says on page 28. It cannot be denied that one is
5 bound by the replies one gives to request for further
and better particulars. When have they been in breach
of this ? 2 months before the writ was filed. Clause
10 3 (3) (page 57) - Dealer shall pay etc. We are saying
that no evidence as to term of payment agreed between
the dealer and Respondent - all we know they supply
and he pays later - no specific agreement as to, say,
time of payment. There could be no evidence that 3 (3)
was breached by Appellant. Clause 3 (19) (at page 90)
Question of dealing with sufficient stuff. No evidence
15 that Appellant failed to pay stocks he received. That
is the action against him - for failing to pay stock !
No evidence in pleadings about that. Evidence of Mr.
W'Jie says nothing about that Clause 3 (24) (page 91).
No evidence that this was not done. No proof. Clause
20 3 (2) (pages 56 - 57). B.P. exclusive sellers and supplier
to Appellant. We refer to the pleadings (on page 22)
paragraph 4 of amended Statement of Claim. If Appellant
should not sell any product other than B.P.'s and the
refuse to supply him any supplies could there be a
25 better reason for closing the station than that ? I
submit Mr. They admitted in their pleadings that the
Appellant could not get supplies from elsewhere. We
are not in breach of any of the Clauses which they have
referred to in their answer to our request for further
and better particulars. Evidence does not disclose any
30 breach of contract by Appellant. The closure as to
what amounts to our breach is in the evidence of F.W. (page 44.
Lines 1 & 2 of page 44). This is the reason
given by the Legal Manager of Plaintiff Company. What
does it say in the contract that being a debtor is a
breach ? In fact I will go further to say that the
35 contract contemplates a debtor and creditor relationship;
that could not be a breach ! 2nd point as to whether
Appellant was a debtor, he conceded it and asked for
a Statement of Account. (Page 245 at lines 12 lines 13
lines 24 page 46 exhibits P to Y7. Line 31 on page 46
at line 13 at page 46). This is before the closure. -
This was unacceptable ?

They did not agree with that.

- 5 (1) The free management/seller contract was not properly terminated by Respondent.
- 10 (2) The Respondent were not entitled to stop supply of petrol and other petroleum products Appellant when they did in November, 1974.
- 15 (3) The evidence does not disclose that the Appellant were in breach of any of the Clauses alleged by the Respondent.
- 20 (4) Even if the Appellant were in breach of some minor Clause in the agreement the breach was not serious enough to entitle the Respondent to stop without notice the supply of petrol and other products.

25 The question is whether the Appellant are not entitled to damages on their counter claim.

I have a right to address you on the measure of damages.

29 You can measure by the loss of profit. The damages would be the loss of profit from November, '74 to February '79 and your Lordship DECRO (A) INTERNATIONAL Vs. FRANC TIGER IN MARKETING LTD 1971 2 (All England Report). Case of distribution agreement. "Judgment be entered for Defendant on their counter-claim for an amount to be ascertained by an official referee of the Supreme Court for damages for breach of agreement". Rules are clear. Profit for how many months? You could also ask us to supply the details for scrutiny!

35 The Respondent repudiated the contract. The Law on Repudiation by Cheshire and Jickling 8th Edition para 562 - 563 (Bands). That has been clear in the evidence of P.W. 1. I refer to page 22. I now refer to page 52 paragraph 4 lines 17 - to 21. If we cannot get petrol from those we entered the contract with; we closed it due to circumstances beyond our control; we are tied to B.P. They refused to supply. "We closed". There is no dispute on the circumstances surrounding the closure of the contract.

40 It is 18 lines at 40s, 21 - 25, 25 - 37 no metric! Total £1. 9s. 2d - 18s 2d = 21s.

3rd issue: (D & E argued together)

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If yes to D on who does the burden of producing a Statement of account lies? The burden to produce a correct statement of account bearing the relevant period of the relationship of the parties giving detail of total supplies and total payments lies with the Respondent (Plaintiff - B.P.). They are the ones who said persistently: 'You are owing me'. He who alleges must prove. They have not done this in the Supreme Court and in the Court of Appeal to the extent that we have Counter Claim we are going to prove our Counter Claim by referring to the account we have submitted. The account for period 12/1/74 to 13/12/74. The account refers to certain exhibits, Debit Exh. L & A, Credit, Exh. M. Exh. L is their monthly summary - page 5 in the Record of Proceedings. Monthly statement of B.P. deliveries. Delivery notes. Period up to August. You can go through the same exhibit against what our Accountant had found. Our Accountant referred to Exh. A. Everything he claimed, Appellant, gave them. We have been paying by cheques - 2 of which bounced - we have not included these in our statements. We have the counter-folios of the honourable cheques. They are in evidence as Exh. VI to 13 on page 6. All cheques. All cashed by B.P. D107,646.83 has been paid by Appellant to B.P. in the final year of agreement. It is for B.P. to show invoices and delivery notes otherwise we are bound to set the difference of D96,511.25 which gives a credit balance of D11,305.58.

We ask: For somebody who has paid D107,316.00 in 1973 and in 1974 he paid on page 116 D125,929.61. In 1972, D105,722.13; in 1971, D84,311.44 in 1970, D43,377.75, if this tax tells you give me supply against cash, is this not reasonable? Date of payments: Regularity. Regular customer. It is unreasonable for B.P. to have behaved like that to Appellant.

The court should find that it should have been B.P. who should produce account; that the account produced by Appellant are sufficient to guide the court to determine the state of difference between the period because they implicitly referred to the document stated in article.

I invite the court to accept this account submitted by Appellant.

Final issue: (G)

5 The Respondent are a Limited Company. According to the judgment of Chief Justice on page 58 at p. 33., it is not disclose where the company was incorporated. I refer to the statement of claim on page 2 line 9 of record of proceedings. B.P. a businessman? Page 17 - P1. Distributors of Petroleum products in The Gambia. Evidence of the Manager page 42. Nothing about incorporation. It is clearly stated in Court of Appeal that a company must sue by its corporate name especially if it is not incorporated in The Gambia. A company can only recover a debt if the debit is Ultra Vires. No evidence B.P. have not properly been scrutinized. That is all.

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Inquiry adjourned to 6/2/79 at 9 a.m.

15 12/2/79

Resumed

P.C.O. Socka for Appellant (Abouritz)
A. N. Drammeh for Respondent (B.P.)

APPPELLANT - Addresses the Inquiry:

20 There were two suits consolidated in Supreme Court one claiming D21,129 and the other relating to the possession of premises.

25 First suit relating to the claim of D21,129; evidence is clear in the same way as the Judgment is. I concur the C.J.'s findings. This is summed up in page 77 of recording of proceedings from line 4 to line 26. The invoices were clear. Needs no alteration. Before closing that matter, I'll draw your attention to Mr. Thomas who signed the account in the same and who gave evidence on page 51 of record of proceedings. The Chief Justice heard him with the figures. And now he produces separate figures. The only inference advanced by Appellant is that he asked for a statement of account. Page 77 lines 24 to 27 (record of proceedings) Appellant exact change system. That system prevailed throughout. That is the view of the Chief Justice - morally innocent. Concerning the other two the system used: payment by cash. Cash - cash basis. In other words; I.P. cash and take no risk. That is my opinion. Appellant failed with his contracts. He failed to collect debts, he failed to collect debts.

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The account sent is filled has no merit.

I suggest that you adopt the Chief Justice's findings,

Question of leases:

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The lease that was not registered is void. Not void but voidable. Let of difference between void and voidable. Voidable is defined in STEDMAN'S JUDICIAL DICTIONARY OF WORDS AND PHRASES 4th EDITION VOL. V PAGE 2956. I refer you to Statute of Fraud. Definition of void at page 2955. Walls Vs. Landsmanay. In this case it is not registered - leases of 3 or more years to be in writing. Section 49 of Law of Property Act Section 4 of the statute fraud.

10

The documents are valid, though not registered. It is still a valid agreement. Definite interest. Parties entered into an agreement. S.P. allowed to build a station Equitable remedy of part performance. As good as a contract. Thereover in English Law the court can give the defendant available equity. Relying on all the Chief Justice found that there was a tenancy (page line 15). The court found that they are to blame.

15

That stayed the court. The Chief Justice was right in giving the equitable remedy to my client. S.P. relied on the agreement and built a station. The court was sorry to make the finding it did. (Page 76 from line 12). Statutory provision that you can use equity, statutory fraud, part performance are applicable here. The documents were not illegal if used properly, they can be brought on but the care findings. That is what the chief justice said by. Look at the whole definition of void (page 295 from line 9). The head word was good but the sub-words were voidable. The Local Authority did approve of the sub-words.

20

25

The answer provided by the court was supported by evidence. Pre-agreement contract breach. The authority fell into that position - as L.A. - they infringed the contract.

30

Clause 5 (1) (page 67). They could do it when they left and had not have enough supplies; Public (1) - of the agreement.

35

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Clause 5 (2). He did not have anything written. Didn't have any supplies.

Clause 5 (3). He didn't have anything written. Didn't have any supplies.

- 10 -

Clause 3(24) - Inobted could not get anything from B.P. infringed. B.F. went to supply them.

Clause 3 (2). They couldn't. Had no money.
Infringed.

5

Clause 6 (page 73).

Having infringed the contract in these ways - above - it was then an obligation if B.F. selected to terminate the contract. I submit contract was terminated forthwith.

10

(Page 74). B.F. was dissatisfied with the operation.

SECKA: Where is the letter?

BRAYDEN: It was produced in court.

I have not seen the letter on record!

15

You can see there infringement that is why the Chief Justice was right in the award as to damages. Parties agreed on the measure of damages. Not imposed by the Court. Clause 7 page 74.

20

Notice was received within 45 hours he did not have Penalty imposed. Notice is in record at page 101. When they failed the court was entitled to award damages.

Appellant did not keep books. Admitted page 49 to 43. "I kept no books - only have cheques". B.F. keeps books and monthly statement of accounts.

25

SECKA: Monthly statement of accounts or invoices?

BRAYDEN: I quote the judgment of the Chief Justice at page 74 - monthly statement.

SECKA: Not monthly statement of accounts,

30

BRAYDEN: Monthly statement of deliveries and billing. B.F. does not operate on that system not on monthly statement of accounts.

BRAYDEN: I wish to call in an authority.

Inquiry re affidavit to 13/2/79.

35

13/2/79

Received

P.C.B. Clerk for Appellant (Mr. Justice)

M.W. Clerk for Respondent (B.A.)

DRAZENI: (Continues)

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At page 78 lines 9 to 11 this statement is made (reads out a statement). That is a mistake. It is not the district authority but the Ag. Permanent Secretary Ministry of Local Government by virtue of letter No. PA/32/D1/(245) dated 6/4/70.

SECKA: - objects that counsel for Respondent is referring to a document not exhibited at the hearing in the Supreme Court and no leave has either been sought or given by the Court of Appeal for the introduction of new evidence. No reference can be made about that letter.

DRAZENI: Can you read the instructions made by the Court of Appeal?

15

SECKA: How can you ask the court a question. Just make your submission and not interrogate the court. It is too late for counsel to introduce a document. In his letter to the court he stated that he shall submit no document at this Inquiry. It is too late.

20

DRAZENI: (Reads out the order of the Court of Appeal). I said I did not want to file any pleading or accounts etc. Parties don't attend only to sit down. This is an Inquiry and I can produce any document relevant to it. If counsel does not want it this way, I can call the E.P. to come and produce it. This was a mistake and I can bring it.

25

SECKA: I just want a ruling on this.

DRAZENI: I can't bring E.P. to give evidence. We are allowed to bring parties to this Inquiry.

JUDGE: I address me on mistake, Mr. Drazenek.

30

DRAZENI: As you can see in "SMITH'S principle of LIABILITY" 27th Edition from page 614 to 617. "Mistake" (he reads out the paragraph) when the Lordships said the District Authority and it is the Permanent Secretary that is a mistake. It ends up to the words "...common to all parties".

35

SECKA: I'm going to all parties?

JUDGE: Yes, I think so. I'm going to read a particular document (he reads out the paragraph).

When the Chief Justice made the statement at page 78, he made "mistake". The law wants the Minister and not the Commissioner and in writing!

5 Justice to be administered : If this document is alluded to, it should be brought in. Right to bring witnesses and parties. I have this right. Pleadings to be filed not exhibits. They are not filed in advance through parties and witnesses. Master's right.

10 SOKA: I have to refer to the fact that Mr. Drummeh is playing with the court. On the 6th December, Mr. Drummeh wrote to the Master in these words (letter read out fully). This is an iron-coat from the Respondent. There is no mistake involved. Exh. C page 62 lines 22 to 26. He was referring to this Exh. C when making the judgment (Chief Justice). That he referred to was correct or wrong difference between right and wrong and mistake. That the Chief Justice said was not a mistake but wrong. No mistake. Mistake must be common to both parties. Unilateral mistakes are never corrected. Don't be misled!

15 20 Mr. Drummeh told you that no document will be brought by him (in his letter dated 6/12/78) you had instruction not to accept document after 14 days. See the order of Court of Appeal.

Ruling tomorrow at 9 a.m.

25 17/2/79

Resumé

P.C.O. Soka for Appellant (Abouritz)
L. M. Drummeh for Respondent (L.P.)

RULING:

30 Consideration has been given to all aspect of the argument by both counsel, and the only conclusion that can be arrived at is to accept the argument of Soka. To allow that the agreement in question not be disclosed to the public in this inquiry.

(Sd.) C. S. Hatchilly
Counsel for L.P.

26/2/79

Resumed

P.C.C. Seeks for Appellant (Abouritz)

A . H. Drahmech for Respondent (B. P.)

5 DRAMMER: I intend to call Mr. N'Jie of B.P. to tender in the document. I want a piece of evidence put in before I continue with my address.

COURT: Bright, Mr. N'Jie may give his evidence.

Sworn on the Koran and speaking in English states:-

10 My name is MONODOU BARTUWE M'DIAYE. I live at 74 Gloucester Street. I am the Manager of B.P. responsible for our business in this country. There was a lease between Abouritz and B.P. in relation to a Petrol Station at Barra. We tried to obtain the permission, first of all, of a sub-lease. We got that. From the approving Authority, Permanent Secretary Ministry of Local Government Lands and Mines in the form of a letter written and signed by the Permanent Secretary from the Minister Ref: PA/32/D1/(215) dated 6/4/70. The letter is here.

15 DRAMMER: I want to put in the letter - If your Lordship looks at the order - parties and witnesses.

RECKHA: No objection.

20 (Letter Ref: No. PA/32/D1/(215) dated 6/4/70 addressed to Messrs B.P., Barra from the Permanent Secretary Min' of Local Government Lands and Mines numbered and admitted and marked Sub. "A".)

RECKHA: I have no question for Mr. N'Jie

DRAMMER: That is all I have to say about this matter.

25 RECKHA: I have nothing more to say.

Inquiry: None.

BETWEEN:

ENGLISH SEACOURT

APPELLANT

5

AND

BRITISH PETROLEUM LTD. RESPONDENT

P.C.O. Seeks for Appellant

A. H. Dransfield For Respondent

RULING:

10 The order from the Court of Appeal to re - this matter is borne in mind. To this end, the relevant accounts have been gone into and commented upon (see attachment). Dransfield's contention that he relies on the accounts and documents already submitted cannot to my mind be faulted.

15 Mr. Seeks did file some fresh accounts and pleadings and these, together with the old accounts of B.P., are the subject of this inquiry.

20 There is no dispute regarding the fact that both parties entered into contract viz - B.P. to build the station, and Seacourt to run it. That all supplies to the station must come thru B.P. and nowhere else, is also not in dispute.

25 The dispute arises as to whether B.P. had any rights to access supplying Seacourt with fuel and other relevant items, and as to whether B.P. can continue to be a tenant of the station after the main contract comes to an end.

The Master Justice in his judgement at para 78 of the records of proceedings have to my mind dealt with the aspect of the above point in an adequate manner. I cannot fault his reasoning. In short, there was no room to argue.

30 The only issue to point out regarding this matter is that, by statute, the Master Justice is allowed to be by the Court of Appeal called as a witness to give his report in evidence.

2

It is clear from this, that there was appeal and from the proper authorities. The letter is designated Exh. A. The letter was not exhibited in the Supreme Court hearing.

There is no doubt that B.P. by its letter of 16th
5 January, 1975 addressed to Eddie Abouritz did terminate the contract as existed between the parties. That they have the right to do so is also plain to me. Abouritz did fail to abide by the terms of the contract - i.e. that when supplies are delivered they must be paid for. Reasonableness must be applied here, i.e., some days grace or even some weeks would not have mattered, but it is found that longer periods than these were involved. It is apparent that Abouritz had fallen upon hard times and could not meet his commitments to B.P. B.P. was not having any of this and thereby gave notice.
10 (- see page 101 of the record of proceedings) in the Supreme Court.
15

- (1) It is observed that Abouritz in his submission tried to insulate the year 1974 transactions from those of previous years. Since a relationship existed between the two in the years before 1974, any transactions during those years remaining outstanding in 1974 must necessarily form part of the total outstanding for that year.
20
- (2) The payments made by Abouritz in 1974, include settlements of previous invoices carrying various dates in 1973. A complete list is attached as
25 ~~Exhibit 1~~. The implication is that supplies were delivered to Abouritz before 1974, but only paid for those supplied during the year 1974.
- (3) At ~~Exhibit 1~~ is a list of invoices for supplies delivered and paid for in 1974, but omitted from
30 ~~Exhibit 1~~. The result is that the total value of deliveries to Abouritz during 1974 is understated by the value of the 12 invoices listed in the
35 ~~Exhibit 1~~.

Abouritz apparently paid for every want in 1974 other than what he got, which I.e.,

He has a balance of approximately \$100,000.00 in his

He can only rely on not receiving deliveries, or evidence of settlement of invoices in Exh. 'A'.

The conclusion that must be arrived at therefore, is that the claim of S.P. for D21,129.00 must stand.

There is no basis or justification for the counter-claim.

As far as the damages are concerned, this was agreed upon in the case of breach. Amount being liquidated damages of D2500.00.

10. Abouritz therefore ought to pay to S.P. the total sum of D23,629.00

23rd February, 1979.

STATEMENT OF ACCOUNT E. ABOURITZ WITH B.P.

(Period 12th January 1974/13th December, 1974)

<u>DEBIT (EXH. 'L')</u>						<u>CREDIT</u> (EXH. 'H')
<u>DATE</u>	<u>DELIVERY NOTE NO.</u>	<u>INVOICE NO</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT</u>
Jan/ 12	224452	000162	2502.00	Jan/ 14	156780	9015.60
	224464	000172	2502.00		781	8088.70
	224499	000190	2358.00		781	2257.70
	239786	000214	2358.00	20		
	239866	000339	70.65			
Feb/ 2	239906	000367	2808.00	Feb/ 14	783	3375.63
	239947	000412	70.65		784	9720.00
	239979	000430	2838.00			
	241293	000490	2808.00			
	241324	301055	2808.00			
March 5	241370	301038	2326.00	March 30	785	8000.70
	241376	301074	2378.00			
	241448	301157	3166.00			
	241492	301171	3078.00			
April 2	241559	301223	3078.00	April 29	786	1094.00
	241583	301236	70.65		787	1194.15
	241633	301304	3078.00			
	241717	301422	3133.00			
	241516	301197	70.65			
May 6	244509	301447	3111.00	May 31	788	6367.95
	244518	301454	70.65			
	244558	301483	3133.00			
	244608	301539	3111.00			
	244630	301550	3111.00			
June 4	244667	301628	81.00	June 29	789	9447.65
	244668	301629	160.00			
	244709	301651	711.60			
	244716	301652	198.10			
	244725	301646	3111.00			
	244743	301691	855.50			
	267776	301751	3133.00			
July 5	267801	301771	3078.00			
	267841	301795	3111.00			
	267916	301886	215.80			

STATEMENT OF ACCOUNT (CONT.)

<u>DEBIT (EXH. 'L')</u>				<u>CREDIT (EXH. 'H')</u>			
<u>DATE</u>	<u>DELIVERY NOTE NO.</u>	<u>INVOICE NO</u>	<u>AMOUNT</u>	<u>DATE</u>	<u>CHEQUE NO.</u>	<u>AMOUNT</u>	
Aug. 8	267956	301874	3078.00	Aug. 1	790	12815.85	
26	268034	301991	61.20				
31	268052	302003	3078.00				
Sept. 5	268073	302014	61.20	Sept. 25	793	6483.00	
.9	268087	302024	3111.00				
13	268103	302036	61.20				
23	268155	302064	3111.00				
Oct. 11	268237	302195	61.20	Oct. 24	794	3111.00	
16	268250	302205	3078.00				
16	268259	302213	61.20				
Nov. 11	268358	302301	2011.20	Nov. 9	795	2381.20	
11	268369	302350	61.20	June 73		3.20	
13	268376	302353	3111.00			2378.00	
18	268403	302364	3078.00				
19	268423	302555	61.20				
Dec. 6	268584	302537	61.20	Dec. 30	795	3130.20	
13	268683	302648	61.20				
			<u>96511.25</u>				
			<u>11305.58</u>				
			<u>D. 107816.83</u>				
		CREDIT BALANCE E. ABOURITZ					

22/6/1976