

**DEPARTMENT OF MERCANTILE LAW**

**ENTREPRENEURIAL LAW  
MRL101-F**

**Tutorial Letter 101/2003  
SEMESTERS 1 AND 2**

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1

**A WORD OF WELCOME**

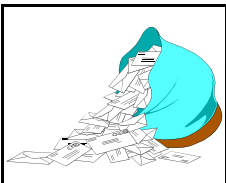
We welcome you as a student of this course. We trust that you will find your studies both useful and enjoyable. The content of this course is extensive and we therefore suggest that you commence your studies immediately. We suggest that you plan your semester with regard to the assignment dates in all the courses for which you have registered.

**THE CONTENT OF THIS TUTORIAL LETTER, AND THAT OF OTHERS YOU WILL RECEIVE DURING THE SEMESTER, IS VERY IMPORTANT. STUDY IT CAREFULLY AND KEEP THIS TUTORIAL LETTER WITH OTHER STUDY MATERIAL.**

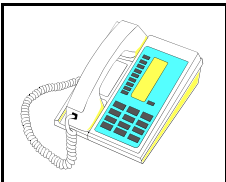
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**COMMUNICATION WITH LECTURERS**

All queries that are not of a purely administrative nature **but are about the contents of this module** should be directed to us. Please have your study material at hand when you contact us.

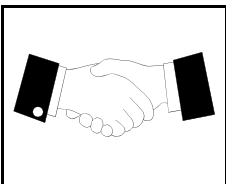


The Lecturer (MRL101-F)  
Department of Mercantile Law  
Unisa  
PO Box 392  
UNISA 0003



Fax: (012) 429-3343  
Telephone: (012) 429-8436

**Note that this number is the general number for the department.** You will soon be informed of the direct numbers for your specific lecturer(s). **It is preferable for you to use these direct numbers instead of the general number.** Please phone between 07:45 and 13:00, because lecturers are not obliged to be on campus after 13:00 and therefore may not be available later. If a lecturer is unavailable, his or her phone will be connected to an answering machine. Please use this facility as we will gladly return your call as soon as possible.



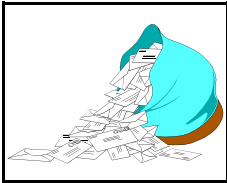
Feel welcome to visit us to discuss any queries or problems. However, please make an appointment. Our offices are on the 6th floor of the **Cas van Vuuren Building**, Main Campus, Muckleneuk Ridge, Pretoria.

**STUDENTS WHO HAVE ACCESS TO THE APPROPRIATE COMPUTER TECHNOLOGY MAY CONTACT THE LECTURERS BY MEANS OF E-MAIL AT THE FOLLOWING E-MAIL ADDRESS:**

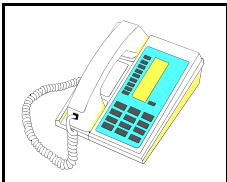
**mrl101-f@sol.unisa.ac.za**

### **3 COMMUNICATION WITH THE UNIVERSITY ADMINISTRATION**

Students must address all queries on administrative matters to:



The Registrar (Academic)  
Unisa  
PO Box 392  
UNISA 0003



Assignment Section:	(012) 429-4155
Student Affairs:	(012) 429-4116
Despatch:	(012) 429-4104
Examination Section:	(012) 429-4122

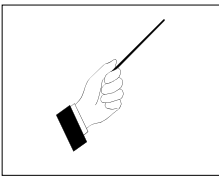
Telephone enquiries about other administrative matters should be addressed to the particular sections. Consult the brochure **Services and procedures** in this regard. If you have access to the Internet, you can contact us on the University's SOL facility ("Students on Line") on the Internet at: <https://sol.unisa.ac.za>.

#### **PLEASE NOTE:**

- ⇒ You may enclose more than one letter in the same envelope. However, do not write to more than one department in one letter - this will cause delay. Write a separate letter to each department and mark each letter clearly: "For attention (the relevant department)".
- ⇒ When writing to the University, always give your student number, the name of the course and the course code at the beginning of the letter.
- ⇒ Remember to have your student number ready whenever you contact the University.
- ⇒ Please include your address and telephone number in a letter if you want a reply.

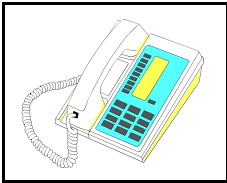
## 4.1 STUDENT COUNSELLING

Students who are studying at a university for the first time experience a number of difficulties that can affect their academic performance. Some of these difficulties are a lack of study skills (students do not know how to summarise, to read or to write critically, and how to memorise what they have learnt), the big difference between teaching in high school and university teaching, the lack of contact between students and lecturers, and lack of experience in writing exams. Some of these difficulties are common to all students starting tertiary education, but others are unique to the distance-learning environment. Even senior students may benefit from assistance with study techniques.



The **Bureau for Student Counselling and Career Development** at Unisa provides a number of student-support systems to help students improve their **study skills**. Students can receive counselling and advice on study methods, and there are also memory-enhancement programmes.

Telephone numbers for the **Bureau for Student Counselling and Career Development**:



(012) 429-3513 (Unisa: Main Campus, Pretoria)  
 (011) 403-7111 (Johannesburg Learning Centre)  
 (021) 936-4129 (Unisa: Western Cape)  
 (031) 335-1745 (Unisa: Kwa-Zulu Natal)  
 (015) 290-3414 (Unisa: Pietersburg)

**Postal address:**



The Director  
 Bureau for Student Counselling and Career Development  
 Unisa  
 PO Box 392  
 UNISA 0003

## 4.2 LEARNING CENTRES

We do not offer group discussions in this subject, but tutorial programmes are offered at the learning centres. Please consult the brochure **Services and procedures** for the contact details of the various learning centres.

## 5.1 INVENTORY

On registration you will receive, in addition to the available tutorial material, an **INVENTORY FOR THE CURRENT ACADEMIC YEAR** which lists only the items available from the Department of Despatch in Pretoria or the regional offices at the time of registration. Students who register at a regional office will receive the rest of their study material by registered post from Pretoria.

Check the tutorial material you receive against the inventory. You should have received all the items specified in the inventory, unless there is a statement like “out of stock”. If any item is missing, follow the instructions on the back of the inventory without delay.

**PLEASE NOTE:** Your lecturers cannot help you with missing tutorial material. Please contact the Department of Despatch at (012) 429-4104.

## 5.2 TUTORIAL MATERIAL

The tutorial material for MRL101-F consists of the following:

- (1) **Prescribed textbooks** (which you must purchase yourself)
- (2) **Study guide**
- (3) **Tutorial letters** (which you will receive during the semester)

**PLEASE NOTE:** All the above-mentioned tutorial letters will not necessarily be available at the time of your registration. **TUTORIAL LETTERS WILL BE DISPATCHED TO STUDENTS AS SOON AS THEY ARE AVAILABLE.**

- (4) **Cases** (The extracts are contained in one of your prescribed textbooks, namely *Student case book on business entities*)
- (5) **The Companies Act 61 of 1973 and the Close Corporations Act 69 of 1984**

## 5.3 PRESCRIBED TEXTBOOKS

The prescribed textbooks for the course are

- (1) Cilliers, HS, Benade, ML & Henning JJ. *Entrepreneurial law* 2 ed (2000). Butterworths.
- (2) Pretorius, JT. (gen ed). *Student case book on business entities* 2 ed (2000). Juta.

Please consult the list of official booksellers and their addresses in the brochure **Services and Procedures**.

**Should you encounter any difficulties with obtaining the prescribed books from these booksellers, please contact the Registrar (Academic) as soon as possible at telephone number (012) 429-4152.**

**NOTE:**

Since this avenue of assistance is available to you, we will not accept as a valid excuse for the late submission of assignments the fact that you experienced problems obtaining the prescribed books.

If you experience any difficulty in obtaining the prescribed textbook from the official booksellers, you may order the textbook directly from Butterworths publishers at (031) 268-3111.

## **5.4 STUDY GUIDE**

This study guide is an aid to the prescribed books referred to in paragraph 5.3. **Read the introduction to the study guide carefully** before proceeding with your studies. It explains how the guide complements the prescribed books.

The topics discussed in your prescribed books are:

- (1) law of partnership
- (2) company law
- (3) law of close corporations
- (4) law of business trusts

## **5.5 FURTHER TUTORIAL LETTERS**

Apart from Tutorial Letter 101, you will receive other tutorial letters for MRL 101-F during the semester.

**Tutorial letters are part of your study material for assignment and examination purposes. Read and reread each tutorial letter; keep it for reference purposes, and study it again.**

## **5.6 CASES**

Study the cases as prescribed in the study units of your study guide. You will find these cases in the prescribed book: Pretorius, JT (gen ed) *Student case book on business entities* 2<sup>nd</sup> edition (2000).

## **5.7 ADDITIONAL READING MATTER:**

**THE COMPANIES ACT 61 OF 1973 AND THE CLOSE CORPORATIONS ACT 69 OF 1984**

The more important sections of the relevant Acts are adequately discussed in your study guide and in *Entrepreneurial Law*. However, we suggest that you acquire copies of, or have access to, the Companies Act 61 of 1973 and the Close Corporations Act 69 of 1984. These statutes can be ordered from the Government Printer, Private Bag X85, Pretoria, 0001 - the telephone number is (012) 323-9731. We suggest that you confirm that the Acts are in stock before placing an order.

The Companies and Close Corporations Acts are also available in Pretorius *Companies Act 61 of 1973 and Close Corporations Act 69 of 1984* 7 ed (2002) Juta & Co Ltd, and Strydom *Company Legislation Handbook 2002* 15 ed (2002) Butterworths. These books contain the full text of the statutes but no explanatory notes. They can be purchased from the official booksellers or ordered directly from the publishers.

Please note that the library does not make provision for additional reading matter.

## 6 EXAMINATION AND ADMISSION TO THE EXAMINATION

### 6.1 EXAMINATION

At the end of the semester you will write **one two-hour paper** on MRL101-F. The paper counts 100 marks. To pass you need to obtain at least 50 percent for the paper.

Information on the preparation for and the writing of examinations will be provided in a later tutorial letter.

### 6.2 ADMISSION TO THE EXAMINATION

Registered students for this course have **automatic admission** to the examination. It is nevertheless advisable to complete answers to as many of the assignments as possible, to prepare yourself well for the examination.

## 7 ASSIGNMENTS

### 7.1 PURPOSE OF THE ASSIGNMENTS

Assignments are an extremely important part of the module. In an assignment you must prove your ability to deal with the subject-matter. The purpose of assignments is fourfold:

- (1) to force you to work through the study material
- (2) to teach you the necessary reading and writing skills expected of a future legal practitioner
- (3) to teach you to make a synthesis from various sources; to gather material and present it in a logical, ordered fashion and with convincing arguments (**merely copying the study material is not acceptable**)
- (4) self-evaluation: when you join the legal profession, you will have to evaluate your own arguments and submissions, and therefore you should acquire this skill as soon as possible

### 7.2 GENERAL APPROACH TO ESSAY-TYPE ASSIGNMENTS

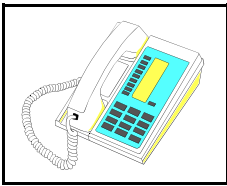
In order to answer your assignments satisfactorily, you must work through the prescribed study material carefully. The following basic guidelines may be of help:

- Students normally complain that they cannot rewrite the **study material in their own words**. Unfortunately you have to get used to this, since you will not have your textbook at hand during the examination. However, there are three easy steps to accomplish this:
  - ✍ **Study** the relevant study material until you understand it. While you are reading the particular section or chapter, make notes or lists of the key words and concepts.
  - ✍ Put away your study material and try to **summarise** that particular study unit in your own words by **using your notes** and list of key words.
  - ✍ Use the study material to **finalise** your summary with **references** to case law and other relevant authority.
- You are often expected to consult textbooks, cases and articles when answering an assignment, and then to cite these materials as authority in your answer. Case law must be cited in full when used for the first time in the text (eg *Kanhym Bpk v Oudtshoorn Munisipaliteit* 1990 (3) SA 252 (C)); thereafter an abbreviated reference is sufficient (eg *Kanhym supra*). Textbooks can be referred to in your answer by merely giving the author's name and the page number (eg Snyman 20). Articles are referred to by citing the author's name, the journal (or its accepted abbreviation like *SALJ* for *South African Law Journal*) and the page number (eg Whiting 1986 *SALJ* 38). The full bibliographical details are then supplied in a bibliography at the end of your assignment (eg Snyman *CR Criminal law* (1995) Butterworths; Whiting R "Joining in" 1986 *SALJ* 38). **Do not refer to sources you have not personally consulted**. Note that it is not necessary to provide full references in the examination.
- **Quotations** from case law and other sources must be kept to a minimum. All quotations must be **accurate** and **acknowledged** fully.
- **Names of cases and Latin expressions** must either be underlined or typed in italics.
- **Neatness** is a prerequisite. **Plan** your answers in advance. For essay-type answers you should do a number of **rough drafts** before you write the final answer.
- We restrict the length of assignment answers to teach you to write concise and logical legal arguments. It is very easy to write long, rambling answers but such answers do not earn good marks. You must learn to summarise your study material so that you can answer a question in a factually correct, concise and logical manner. This will also teach you to give similar answers in an examination.
- Please ensure that your name and address, student number, subject and course, and assignment number are written clearly on the assignment cover. **This information must be correct**.
- Remember that your assignment must have precisely the same number as that given in this tutorial letter. Specify the course code and assignment number in all enquiries about assignments.

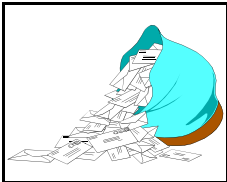


- Ensure that the pages of your assignments are in the correct order and fastened securely. Please do **NOT** write on both sides of the page. Leave a margin sufficiently wide for your lecturer's comments on the right-hand side - we cannot write any comments if there is no space to do so. Submit each assignment separately.
- It is wise to **make a copy of the assignment** before submitting it, in case your assignment gets lost in the post.

## PLEASE NOTE



Enquiries about assignments (eg whether or not the University has received your assignment, the allocation of marks, or the date on which an assignment was returned to you) must be addressed to the **Assignment Section** (012) 429-4155.



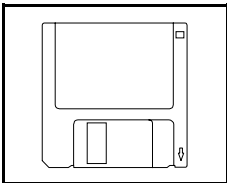
Assignments should be addressed to:

**The Registrar Academic**

UNISA

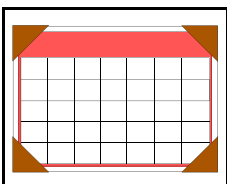
PO Box 392

UNISA 0003



**NO ASSIGNMENTS MAY BE SUBMITTED BY FAX, FLOPPY DISK OR STIFFY.** However it is possible to submit written assignments via the Internet by using the SOL. **Note that these assignments should not be mailed to the lecturer or department**, but to assignments section, which is the usual route. Also note that this system is in an experimental phase and you are advised to phone the assignment section (012 429-4155) after mailing the assignment to ensure that it has in fact reached them. Address: <https://sol.unisa.ac.za>

**You are advised to check the detailed information and the requirements in this regard in your *Services and procedures* brochure which you received with your tutorial matter.**



Please note the submission dates for assignments. **No extensions will be granted, since the assignments are optional.**

## ASSIGNMENTS

- (1) TWO ASSIGNMENTS have been set for this module. **Only ONE assignment will be marked.** Students must submit only ASSIGNMENT 01 for marking. Assignment 02 is a self-evaluation assignment and must **not** be submitted.

However, you will receive a tutorial letter containing the suggested answer to both Assignments 01 and 02.

- (2) If you are registered for the first semester, you should submit your assignment on the date indicated for the first semester students. **If you are registered for the second semester, you should not submit your assignment during the first semester** - submit it in the second semester on or before the date indicated for second semester students.

### ASSIGNMENT 01

<b>FIRST SEMESTER STUDENTS: SUBMISSION DATE</b> <b>28 March 2003</b>
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<b>SECOND SEMESTER STUDENTS: SUBMISSION DATE</b> <b>29 August 2003</b>
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Assignment 01 must reach the Registrar **on or before** the submission date.

**Remember to fill in the correct study unit code and assignment number on the assignment cover, namely Assignment 01 for MRL 101-F.**

**NOTE THAT YOUR ASSIGNMENT MAY NOT EXCEED EIGHT WRITTEN OR FIVE TYPED PAGES.**

### QUESTION 1

Koos, Piet and Tsepo have entered into a partnership for farming purposes. Koos contributed the use of his farm, Piet contributed capital to buy seed and Tsepo contributed the use of her farming implements, amongst which is a tractor. Piet wants to use the tractor on his own farm to gather fire wood, but it is the height of the planting season. Advise the other partners under what circumstances Piet may use the tractor for his personal purposes and which remedies they have available should he wrongfully use the tractor for his own purposes. (6)

**QUESTION 2**

The memorandum of Pilgrim's Passage (Pty) Ltd provides that the main object of the company is the manufacture of hiking equipment. The articles of association of the company provide that only the board of directors or any person authorised thereto by the board is entitled to conclude contracts on behalf of the company. The articles further provide that any contract which involves the expenditure of more than R200 000 must first be authorised by the company by ordinary resolution in a general meeting. The board of directors of the company concludes a contract for the purchase of leather that will be used in the manufacture of hiking boots. The contract price is R220 000. The contract was concluded without the necessary authorisation by the general meeting. Would the company be bound by the contract? (6)

**QUESTION 3**

Sally wants to acquire a member's interest in Giggle Goodies CC, but she does not have the money available immediately. She approaches the members of Giggle Goodies CC and asks them if they could assist her in acquiring the member's interest. All the members are keen to have Sally as a member, but Steven, one of the members, is worried about the overall debt situation of the corporation. Advise Steven on the question whether Giggle Goodies CC may assist Sally in acquiring the member's interest and whether he could be held liable if the requirements are not met. (6)

**QUESTION 4**

Themba is the trustee of a trust which holds two butcheries as its trust assets. Limpho is the beneficiary of the trust. Limpho heard that a trust is not a legal person and she wants to know who the owner of the butcheries is. Advise her briefly. (2)

**TOTAL: [20]**

## ASSIGNMENT 02

Assignment 02 has been included as an additional exercise in order to assist you in your preparation for the examination.

This assignment must **not** be submitted and will **not** be marked. However, we will send you a tutorial letter containing the answers to this assignment.

### QUESTION 1

Indicate the correct statement:

The member's interest of a deceased member of a close corporation...

- (1) must be made over to the deceased's heir or legatee provided the heir or legatee is a natural person.
- (2) must be sold to the corporation or the remaining members.
- (3) must be disposed of in accordance with an existing association agreement.
- (4) must be divided among the remaining members in proportion to their members' interests.

### QUESTION 2

Which of the following relationships will constitute a valid partnership?

- A Petrus bequeaths his farm to his two sons in his will and stipulates that they should farm in partnership.
- B Lena, a 52 year old unmarried woman and Max (Pty) Ltd conclude a partnership agreement.
- C Thirty law students who have successfully completed their articles, enter into a partnership agreement with the object of practising together as attorneys, notaries and conveyancers.
- D Three qualified accountants and a teacher conclude a partnership agreement, the object of which is to provide accounting services.
- E Gogga, an 18 year old heir, assisted by his guardian, enters into a partnership agreement with Pluto CC with the object of marketing and distributing toys.

Choose your answer from the following options:

- (1) A and D only.
- (2) A, B, C and E only.
- (3) B, C and E only.
- (4) B and E only.
- (5) C and D only.

### QUESTION 3

In which one of the following cases is a contract for the benefit of a third party (*stipulatio alteri*) used to conclude a pre-incorporation contract for a yet to be incorporated company?

- (1) The promoter obtains an option to acquire a benefit and agrees with the other contracting party that the option may be ceded to the company after its incorporation.
- (2) The promoter acquires a property for himself and after incorporation of the company, he transfers the property to the company.
- (3) The promoter concludes a contract in his own name with another to confer some benefit on the yet to be incorporated company after its incorporation.
- (4) An agent concludes a contract on behalf of a yet to be incorporated company with the intention of creating rights and obligations for that as yet unincorporated company.

### QUESTION 4

Ntoka, Siphon and Thabo registered a close corporation, Together CC, on 21 February 2001. They each undertook to contribute R50 000 to the corporation. Ntoka and Siphon paid their contributions on 22 February 2001, but Thabo only paid his contribution on 16 July 2001. On 1 June 2001 Together CC obtained a loan of R30 000 from Willing Bank. The close corporation is unable to repay the loan. Can the members be held liable for the repayment to the bank?

Choose the CORRECT statement.

- (1) Ntoka, Siphon and Thabo can each be held personally liable for payment of R10 000 to the Willing Bank.
- (2) None of the members can be held liable as the corporation acquired separate legal personality on registration.
- (3) Thabo can be held liable for the repayment of the full amount of R30 000.
- (4) Ntoka and Siphon can be held liable for repayment, but not Thabo.

**QUESTION 5**

John, William and Peter are partners in a business that sells soft drinks. In terms of their partnership agreement, only John may contract with outsiders on behalf of the partnership. Should he wish to enter into an agreement of which the value exceeds R10 000, he must obtain the prior consent thereto of William and Peter. John buys a speedboat in the name of the partnership for R80 000 without the prior consent or knowledge of his partners. William concludes a contract on behalf of the partnership for the purchase of a fridge to store the drinks, without the knowledge of his partners. The purchase price of the fridge is R20 000.

Indicate the CORRECT statement.

- (1) The partnership will be bound to both contracts.
- (2) The partnership will be bound to the contract entered into by John, but not to the one entered into by William.
- (3) The partnership will not be bound to any of the two contracts.
- (4) The partnership will be bound to the contract entered into by William, but not to the one entered into by John.
- (5) The partnership will be bound to the contract entered into by John, but only up to an amount of R10 000 and not by the contract entered into by William.

**QUESTION 6**

Which one of the following persons cannot be an "insider" in terms of the definition in the Insider Trading Act 135 of 1998 even if such a person is in possession of inside information?

- (1) The husband of a director of the company who obtained the information from his wife.
- (2) A waitress who overheard a conversation at one of the tables she was serving. The people at the table were regular customers and she knew that they do not work for the company under discussion.
- (3) A secretary at the company who typed a confidential report containing the information.
- (4) An auditor employed by the auditing firm appointed by the company.

**QUESTION 7**

Read the following statements:

- A If preference shares are non cumulative then, if the company is unable to declare any dividend in any year, the company will not be required in subsequent years to make up the deficiency.
- B Preference shares are participating if after payment of their fixed dividend they participate together with the ordinary shares in any further profits distributed.
- C A company which is authorised by its articles may issue preference shares which are redeemable out of authorised share capital.
- D Preference shares which enjoy a prior right to return of capital on the liquidation of the

company will also share equally with the ordinary shares in a distribution of surplus assets.

Indicate the CORRECT statements:

- (1) A, B and C only.
- (2) B and D only.
- (3) A and B only.
- (4) C and D only.

### QUESTION 8

Which one of the following documents need NOT be lodged with the Registrar of Companies to obtain registration of a company?

- (1) Memorandum of association.
- (2) Application for a certificate to commence business.
- (3) Notice of the situation of the company's registered office.
- (4) Articles of association.

### QUESTION 9

The memorandum of association of Pro-Solutions (Pty) Ltd provides that the main object of the company is to develop computer programs to solve problems caused by computer viruses. The board of directors of the company concludes a contract with Mr Sail in terms of which the company purchases a block of holiday apartments which the company will sell under sectional title.

Indicate the CORRECT statement:

- (1) Pro-Solutions (Pty) Ltd is not bound by the contract because the contract falls outside the main and ancillary objects of the company.
- (2) The contract is binding on Pro-Solutions (Pty) Ltd because Mr Sail is entitled to rely on the *Turquand* rule.
- (3) The contract is not binding on Pro-Solutions (Pty) Ltd because in terms of the doctrine of constructive notice Mr Sail is deemed to know what is contained in the memorandum of association.
- (4) The contract is binding on Pro-Solutions (Pty) Ltd even if Mr Sail had actually read the memorandum of association and knew that the contract fell outside the main and ancillary objects of the company.

- (5) Pro-Solutions (Pty) Ltd is not bound by the contract because this contract is in breach of the fiduciary duties of the directors and thus void unless it is ratified by the general meeting.

### **QUESTION 10**

Indicate the CORRECT statement:

- (1) A director has a fiduciary duty to the individual shareholders of the company of which he is a director.
- (2) The basis for a director's liability towards his company for a breach of his fiduciary duty is contractual.
- (3) A director fails to exercise the required degree of care and skill if he makes an error of judgment.
- (4) A director has a fiduciary duty to observe the limitations of the powers (capacity) of the company.

We hope that you will enjoy this course and we wish you success with your studies.

**THE LECTURERS**  
**UNISA**



**OFFICIAL BOOKSELLERS / AMPTELIKE BOEKHANDELAARS****VAN SCHAİK**

270 Church Str, ☎ 724, Pretoria, 0001  
Tel: (012) 321-2441 Fax: (012) 324-2018  
e-mail: vskerk@vanschaik.com

Braamfontein Centre, ☎ 31361, Braamfontein 2017  
Tel: (011) 339-1711 Fax: (011) 339-7267  
e-mail: vsbraam@vanschaik.com

18 Main Rd, Rondebosch  
Tel: (021) 689-4112 Fax: (021) 339-7267  
e-mail: vsrbosch@vanschaik.com

**L J ARMSTRONG BOOKSELLERS**

e-mail: info@armstrongs.co.za  
1<sup>st</sup> Floor, York House, Cnr Rissik & Kerk Streets,  
Johannesburg, 2001  
Tel: (011) 836-0124 Fax: (011) 834-2684

1<sup>st</sup> Floor, Pine park Place, Cnr 1<sup>st</sup> Ave &  
Standard, Drive, Linden, 2195  
Tel: (011) 888-6129 Fax: (011) 888-4429

Cnr 11<sup>th</sup> Str & Louis Botha Ave, Orange Grove  
Tel: (011) 485-1337 Fax: (011) 485-1338  
☎ 28935, Sandringham, 2131

**RAINBOW BOOKSHOP**

Shop 4, Munitata Building, Sutherland Str,  
☎ 9073 Umtata, 5100  
Tel: (047) 531-3150 Fax: (047) 531-1437

**JUTA & CO**

Share call no: 0860 787878

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