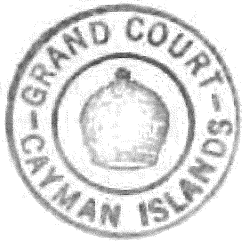


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20/11/2015

1 **IN THE GRAND COURT OF THE CAYMAN ISLANDS**
2 **FINANCIAL SERVICES DIVISION**

FSD No. 83 of 2011 (AJJ)

4 **The Hon. Justice Andrew J. Jones, QC**
5 **In Chambers (By telephone), 20th May 2015**



8 **IN THE MATTER OF THE COMPANIES LAW (REVISED)**

10 **AND**

12 **IN THE MATTER OF CHINA MILK PRODUCTS GROUP LIMITED (In Liquidation)**

14 **BETWEEN:**

16 **MESSRS COSIMO BORRELLI, JASON KARDACHI and KENNETH KRYS (Official**
17 **liquidators of China Milk Group Products Limited)**

Applicant

19 **And**

22 **(1) CHIU & PARTNERS**
23 **(2) JBPB & CO**

Respondents

27 **Appearances:** Mr Guy Manning of Campbells for the Joint Official Liquidators
28 Mr Andrew Bolton of Appleby for nine partners of JBPB & Co
29 Chiu & Partners did not appear and were not represented

31 **RULING**

32 **Introduction**

33 1. This is an application by the joint official liquidators of China Milk Group Products
34 Limited (In Liquidation) ("China Milk") for the issue of a Letter of Request to the High
35 Court for the Hong Kong Special Administrative Region ("the Hong Kong Court") by
36 which it is requested to make orders in the following terms –

1 “(1) That the official liquidation of the Company in the Cayman Islands and the appointment by
2 this Court of Mr Cosimo Borrelli, Mr Jason Kardachi and Mr Kenneth M. Kryz as the JOLs be
3 recognised by the High Court of Hong Kong;

4 (2) That Chiu & Partners, the former Hong Kong solicitors of the Company, produce to the JOLs
5 all documents in its files for the Company (whether held by Chiu & Partners in physical and/or
6 electronic form) including, without limitation, all emails between representatives of Chiu &
7 Partners and representatives of the Company, save for any documents in Chiu & Partners’ files
8 which were prepared by Chiu & Partners for its own benefit or protection, the preparation of
9 which was not regarded as an item chargeable to the Company; and

10 (3) That JBPB & Co (formerly known as Grant Thornton (Hong Kong)), the auditor of the
11 Company for the years ended 31 March 2006 to 2009, produce to the JOLs (a) all audit work
12 papers that were prepared by JBPB & Co in connection with its audits of the Company’s financial
13 statements, (b) all engagement letters between the Company and JBPB & Co for its audits of the
14 Company’s financial statements, (c) all of the Company’s books and records in JBPB & Co’s
15 possession and (d) any other documents and information provided by the Company and/or its
16 subsidiaries to JBPB & Co during the course of the audits (in each case whether held by JBPB &
17 Co in physical and/or electronic form).”

18
19 2. The application is made by Summons dated 17 April 2015. It is supported by the 16th
20 affidavit sworn by Mr Cosimo Borrelli, one of the joint official liquidators, in which he
21 sets out the factual circumstances giving rise to the need for this application. It is also
22 supported by an affidavit of Hong Kong law sworn by Linda Chan, senior counsel
23 practicing in Hong Kong (“Ms Chan”). Copies of the summons and supporting affidavits
24 were served on both Chiu & Partners and JBPB & Co on 21 April 2015 by hand delivery
25 at their respective principal places of business in Hong Kong. The documents were also
26 sent by registered post. It is also relevant to note that Chiu & partners were put on notice
27 of the JOLs intention to make this application, in the absence of an agreed disclosure of
28 the client files, as long ago as 26 September 2014. In the event Chiu & Partners have
29 chosen not to participate in this application.

30
31 3. JBPB & Co have appeared by counsel and oppose the issue of the letter of request only in
32 so far as it relates to the production of the audit work papers prepared by them in
33 connection with their audits of China Milk’s financial statements. The firm of JBPB &
34 Co is no longer carrying on any business. Its partners have dispersed and are now
35 working for various other firms. Counsel appeared on behalf of certain named partners,
36 one of whom (Mr Patrick A. Rozario) swore an affidavit on their behalf. The remaining
37 partners chose not to participate in this proceeding. The position of those partners who
38 are represented is that they have no objection to producing any documents in their
39 possession falling within categories (b), (c) and (d) of paragraph (3) above. They object

1 to an order in respect of category (a), the firm's audit work papers, on the ground that
2 these documents do not belong to China Milk and are JBPB & Co.'s property.

3
4 **Factual background**

- 5 4. China Milk was incorporated under the Companies Law on 20 September 2005. It was a
6 holding company whose business of producing and selling milk, pedigree bull semen and
7 dairy cow embryos was carried on in the Peoples Republic of China ("PRC") through
8 various indirect wholly-owned subsidiaries. Its shares were listed on the Singapore Stock
9 Exchange ("SGX") on 13 March 2006. At that time it was operating nine dairy farms in
10 Heilongjiang Province and reported net profits of US\$42.67 million for the year ended 31
11 March 2006. Its balance sheet reflected an NAV of US\$154 million.
12
- 13 5. On 5 January 2007 China Milk raised additional capital of US\$150 million through the
14 issue of zero coupon unsecured convertible 5 year bonds which were subject to a put
15 option by which bondholders were entitled to elect early redemption (at 116.82% of the
16 principal amount) on 5 January 2010. In the event, almost all of the bondholders
17 exercised their option with the result that US\$170.56 million became due and payable.
18 China Milk defaulted and requested that trading in its shares be temporarily suspended.
19 The SGX responded by directing that a special independent auditor be appointed to
20 conduct an investigation into the company's affairs. The Singapore firm of KPMG
21 Advisory Service Pte. Ltd ("KPMG") was appointed on 15 April 2010 and ultimately
22 issued a highly critical report on 7 June 2011. It revealed a failure of co-operation on the
23 part of China Milk's management, including Mr Liu Shiqing ("Mr S. Liu") and his son,
24 Mr Liu Hailong ("Mr H. Liu"). Mr S. Liu founded the company. He is its majority
25 shareholder and was its executive chairman. His son was the company's CEO. The
26 KPMG report calls into question the reliability of the information provided by China
27 Milk's management and the true nature of its financial and operational activities.
28
- 29 6. On 6 May 2011, shortly before the issue of the KPMG report, China Milk presented a
30 winding up petition based upon its insolvency and sought the appointment of provisional
31 liquidators with a view to carrying out a restructuring of its liabilities. A provisional
32 winding up order was made by this Court on 22 July 2011. Following lengthy
33 negotiations, the provisional liquidators were authorized (for reasons set out in court
34 reports) to enter into a settlement agreement pursuant to which a company owned by Mr
35 S. Liu would acquire China Milk's principal operating subsidiary (Daqing Yinluo Dairy
36 Co Ltd) for US\$53 million. The transaction was structured as a sale of the shares of a
37 wholly owned intermediate holding company called Cattan Holdings Limited ("Cattan"),

1 which is incorporated in the British Virgin Islands. The overall commercial effect of this
2 transaction, which was approved by the bondholders, is that they would receive about 30
3 cents on the dollar. In the event, Mr S. Liu paid the initial installment of US\$3.55 million
4 and then defaulted, with the result that the settlement agreement was terminated and a
5 winding up order was made on 9 April 2013 when Messrs Cosimo Borrelli of Borrelli
6 Walsh Limited, Hong Kong, Jason Kardachi of Borrelli Walsh Pte. Limited, Singapore
7 and Kenneth Kryss of Kryss Global, Grand Cayman, were appointed as joint official
8 liquidators. They took the steps necessary to have themselves appointed as directors of
9 Cattan.

10
11 7. Mr Borrelli's evidence is that China Milk's management have attempted to frustrate the
12 liquidators' attempts to identify and recover the company's assets and refused to disclose
13 its books and records. In November 2013 the liquidators discovered that on 17 September
14 2013 Mr H. Liu had purportedly entered into an agreement on behalf of Cattan by which
15 the group's principal operating subsidiary was sold to his parents for US\$127 million.
16 They never paid the purchase price. A court in the PRC has declared this transaction to be
17 invalid on the basis that Mr H. Liu had no authority to act on behalf of Cattan. Mr
18 Borrelli's evidence is that, notwithstanding the obstacles faced by the liquidators in
19 conducting their investigations, they are satisfied that there is a strong prima facie case
20 that China Milk's former management has misappropriated most, if not all, of the
21 US\$150 million proceeds of the bond issue.

22
23 8. It is against this background that the official liquidators are seeking production of
24 documentary information held by China Milk's former auditors and solicitors. The
25 objective is to obtain information from which the official liquidators will be able to
26 identify and recover China Milk's assets and, in particular, to ascertain what happened to
27 the US\$150 proceeds of the bond issue.

28
29 **The Grand Court's jurisdiction**

30 9. Section 103 of the Companies Law imposes upon "relevant persons" a statutory duty to
31 co-operate with a company's official liquidators, for which purpose the Grand Court has
32 jurisdiction under sub-section (3) to make orders requiring them to be examined about the
33 affairs of the company and deliver up "documents" belonging to the company. By sub-
34 section (7) the Court has power to make such orders against persons who are resident out
35 of the jurisdiction and to issue letters of request to a foreign court seeking its assistance in
36 making such an order. The expression "documents" is broadly defined to include
37 information which has been electronically generated and stored. However, the expression

1 “relevant person” is narrowly defined so as to exclude persons who have not been
2 concerned or taken part in the promotion or management of the company. China Milk’s
3 liquidators accept that Chiu & Partners and JBPB & Co are not “relevant persons” within
4 the means of this provision.
5

6 10. Section 138 of the Companies Law provides –
7

8 “(1) Where any person has on his possession any property or documents to which the company
9 appears to be entitled. The Court may require that person to pay, transfer or deliver such property
10 or documents to the official liquidator.”
11

12 The statutory power created by section 103 rests upon the notion that those whose
13 relationship with the company puts them in the position of being what I would
14 characterize as “insiders” have a general duty to co-operate with a company’s official
15 liquidators and may be required to submit to an examination. In contrast, the power
16 contained in section 138 applies to persons generally, but is exercisable only for the
17 purpose of compelling the payment, transfer or delivery of property or documents where
18 the company appears to have a proprietary or contractual entitlement to the property or
19 documents in question. The Court has jurisdiction to make order against Chiu & Partners
20 and JBPB & Co provided that it is satisfied that the company appears to have an
21 entitlement to documents in their respective possession.
22

23 11. Section 138 contains no express power for the Court to issue a letter or request to a
24 foreign court. However, the expression “any person” must include foreigners who are in
25 possession of property or documents outside the jurisdiction and there is no suggestion
26 that the Court’s inherent power to issue a letter of request, recognized in *Re Basis Yield*
27 *Alpha Fund* 2008 CILR 50, was impliedly repealed by the enactment of section 103 as
28 part of the reforms introduced by the Companies (Amendment) Law 2007. The Grand
29 Court’s common law power to issue a letter of request is limited in that it cannot be
30 exercised to request a foreign court to do something which this Court could not do itself
31 within the jurisdiction. It is therefore relevant to ask whether this Court would have
32 power under section 138 to require Chiu & Partners and JBPB & Co, respectively, to
33 deliver up their client files and audit files.
34

35 **The Company’s entitlement to documents in the possession of Chiu & Partners**

36 12. In the absence of evidence to the contrary, it is reasonable to infer that the contractual
37 relationship between China Milk and its Hong Kong solicitors is governed by Hong Kong
38 law and Chiu & Partners are, in any event, subject to the Law Society of Hong Kong’s

1 *Guide to Professional Conduct*. The question of China Milk’s ownership of and/or
2 entitlement to the Client Files in the possession of Chiu & Partners is addressed by Ms
3 Chan in paragraphs 33-39 of her affidavit. Having referred to Wilkinson & Sander’s
4 *Professional Conduct in Hong Kong* (2015 Edition), Volume 1 at paragraphs [3552] to
5 [3653] and the *Law Society Circular No.475 of 2012*, she concludes as follows-

6 “36. In view of the above guidance, in my opinion China Milk is the owner of the Client Files
7 maintained by Chiu & Partners and all documents in the files belong to China Milk, save for any
8 documents which were sent to Chiu & Partners by China Milk in respect of which title was
9 intended to pass to Chiu & Partners. Whilst the latter category of documents may no longer
10 belong to China Milk, the JOLs are in my view entitled to review them because they were
11 prepared by China Milk and would have been available to the JOLs in China Milk’s files and
12 computers, i.e. if its former management had provided access to the JOLs
13

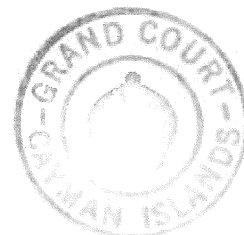
14 37. The Client Files do not only encompass physical documents, but also any electronic
15 documents and e-mail in the custody or power of Chiu & Partners. The word “document” is
16 defined broadly under Hong Kong’s Interpretation and General Clauses Ordinance (Cap. 1) to
17 mean any publication and any matter written, expressed or described upon any substance by
18 means of letters, characters, figures or marks, or by more than one of these means. Although not
19 a Hong Kong case, the decision of the Supreme Court of Appeal of South Africa in Le Roux and
20 Ors v Viana No and Ors 2008 (2) SA 173, is persuasive authority for the proposition that a
21 liquidator is entitled to take possession not only of a company’s physical documents, but also
22 documents stored on a computer hard drive maintained by a third party.
23

24 38. In my experience, upon termination of a retainer, provided there are no outstanding
25 professional fees payable by the client, a Hong Kong law firm will in practice deliver the entire
26 file to the client upon request, including any electronic documents if so requested, save for any
27 documents prepared by the firm for its own benefit or protection. Moreover, the law firm will
28 seek to keep copies of letters or e-mails sent to it by the client which are considered necessary for
29 its own protection in the case of a law suit.....”
30

31 13. In the light of this evidence I conclude that China Milk is entitled, as a matter of Hong
32 Kong law, to require that Chiu & Partners deliver up the Client Files. I would have come
33 to the same conclusion if the engagement had been governed by Cayman Islands law.
34

35 **The Company’s entitlement to documents in the possession of JBPB & Co.**

36 14. The terms of the contract between JBPB & Co (formerly Grant Thornton) and China
37 Milk is contained in the engagement letters dated 18 April 2006 and 8 May 2007, copies
38 of which were not supplied to the official liquidators until after Ms Chan had prepared
39 her expert evidence. The 2007 letter contains an express selection of Hong Kong law as
40 the proper law of the contract. There is no express selection in the 2006 letter, but I
41 accept Ms Chan’s evidence (paragraph 32) that it is likely that a Hong Kong court would
42 find that it is governed by Hong Kong law. I have come to the same conclusion.



1 15. The 2007 letter deals with the question of the ownership of the audit working papers in
2 paragraph 5.1 as follows –

3
4 “The working papers and files for this engagement created by us during the course of the audit,
5 including electronic documents and files, are the sole property of Grant Thornton”.

6
7 Whilst no such express term was included in the engagement letter for the prior year, I
8 accept JBPB & Co’s submission, based upon the applicable auditing standards, that all
9 the audit working papers created by the firm in connection with this engagement are its
10 own property.

11
12 16. However, this case is about China Milk’s ownership of and/or entitlement to information.
13 It is not about the pieces of paper upon which the information is written or the hard drives
14 upon which it is stored. Furthermore, the official liquidators are not seeking to obtain
15 information about audit programs and procedures in respect of which JBPB & Co claim a
16 proprietary interest. They are seeking information about China Milk’s own assets and
17 liabilities and, in particular, the way in which the US\$150 million proceeds of the bond
18 issue was used. Although the audit field work was performed at the premises of China
19 Milk’s subsidiaries in the PRC, it is not disputed that JBPB & Co’s audit working papers
20 and files are likely to include copies of documents and information extracted from China
21 Milk’s books and records.

22
23 17. Ms Chan addresses the question of ownership of the audit working papers and files in the
24 following way –

25
26 “Nevertheless, regardless of whether or not the engagement letter expressly or impliedly
27 addresses the issue of the ownership of the audit work papers and other documents in the Audit
28 files, as the information contained in these documents was derived from or provided by China
29 Milk, it is likely that China Milk is the owner of the information contained in these documents
30 and, as such, is entitled to obtain a copy of them...”

31
32 18. In support of this proposition, she relies upon the comment made by Lord Sumption in
33 *Singularis Holdings Limited v. PricewaterhouseCoopers* [2014] 2 BCLC 597. This is a
34 decision of the Privy Council on appeal from the Court of Appeal of Bermuda concerning
35 the implementation of a letter of request issued by the Cayman Islands court, by which it
36 asked the Bermuda court to make an order for the production of audit work papers
37 belonging to the Bermudian firm of PWC, Lord Sumption said at [30] –

38
39 “..... The liquidators have not contended at any stage of this litigation that the order which they
40 seek can be justified at common law independently of the power of the Bermuda court to assist a
41 foreign court of insolvency jurisdiction. Moreover, they have accepted before the Board that the

1 information which they seek belongs to PwC and was therefore properly excluded from the Order
2 made by the Grand Court of the Cayman Islands. Whether this was correct was not therefore a
3 point argued before the Board. Nonetheless, the Board would not wish to part with this case
4 without expressing their doubts about whether information which PwC acquired solely in their
5 capacity as the company's auditors can be regarded as belonging exclusively to them simply
6 because the documents in which they recorded that information are their working papers and as
7 such their property."
8

9 19. Ms Chan also relied upon a decision of the Hong Kong Court of Appeal in *Peter Po Fun*
10 *Chan v. Hong Kong Society of Accounts* (Unreported, CACV 87/2004, 5 February 2005)
11 which arose out of the theft of client working and account files from a firm of
12 accountants. The stolen files were sent to the Hong Kong Society of Accountants
13 Disciplinary Committee which then instigated investigations. The accounting firm's
14 action for the recovery of the stolen files was struck out and the court addressed the
15 ownership of the files as follows –
16

17 "The prayer for relief in the action seeks delivery up of property said to belong to the plaintiff. It
18 is an action in conversion and as explained by the plaintiff relates both to the pieces of paper and
19 to the information contained on the paper which is said to be confidential information. As
20 regards the ownership of these items it would be clear that the plaintiff may own the pieces of
21 paper if they had been taken from his files. As regards the ownership of the information
22 contained on the paper, in so far as it is confidential information, that information would appear
23 to me to be information which belonged to the client. It would appear to be difficult to allege that
24 the plaintiff owned the confidential information contained in the various files relating to the
25 accounts of his clients. He would not be free in law or equity to use that information as he
26 wished. No doubt the lay client, in this case the companies, would be free to use the accounting
27 information relating to their own companies as they wished. Hence it would be information that
28 belonged them." (Per Rogers VP at paragraph 4).
29

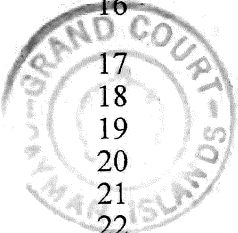
30 Notwithstanding that the documents contained in audit working papers are property
31 belonging to JBPB & Co, Ms Chan's opinion is that "as the information contained in
32 these documents was derived from or provided by China Milk, it is likely that China Milk
33 is the owner of the information in these documents and, as such is entitled to obtain a
34 copy of them."
35

36 20. Mr Bolton accepted that JBPB & Co's audit working papers and files must contain
37 information about the assets, liabilities and transactions of China Milk and its subsidiaries
38 and that such information cannot be regarded as belonging exclusively to JBPB & Co
39 simply because the documents in which they recorded the information forming part of the
40 audit working papers which belong to the firm. In the absence of any expert evidence to
41 the contrary, I think that I can accept Ms Chan's opinion that it is likely, as a matter of
42 Hong Kong law, that China Milk is entitled to obtain from JBPB & Co copies of
43 documents containing information extracted from its own books and records,

1 notwithstanding that the audit working papers and files are agreed to be the auditor's
2 property. Assuming this is a correct statement of the applicable Hong Kong law, it
3 follows that this Court would have jurisdiction to make an order under section 138 of the
4 Companies Law, albeit limited to documents containing information belonging to China
5 Milk.

7 **The HK Court's jurisdiction**

8 21. I accept Ms Chan's opinion that the Hong Kong court has jurisdiction at common law to
9 assist this Court by implementing a letter of request for the production of Chiu &
10 Partners' client files and JBPB & Co's audit files. She relies upon the decision of the
11 Hong Kong Court in *Joint Official Liquidators of A Co. v. B* [2014] 4 HKLRD 374 and
12 the subsequent decision of the Privy Council in *Singularis Holdings Ltd v.*
13 *PricewaterhouseCoopers* [2014] UKPC 36 which would be regarded as a persuasive
14 authority in Hong Kong. Lord Sumption described the common law power to assist a
15 foreign court exercising insolvency jurisdiction by ordering the production of documents
16 in the following way -



17 "In the Board's opinion, there is a power at common law to assist a foreign court of insolvency
18 jurisdiction by ordering the production of information in oral or documentary form which is
19 necessary for the administration of a foreign winding up. In recognizing the existence of such a
20 power, the Board would not wish to encourage the promiscuous creation of other common law
21 powers to compel the production of information. The limits of this power are implicit in the
22 reasons for recognizing its existence. In the first place, it is available only to assist the officers of
23 a foreign court of insolvency jurisdiction or equivalent public officers. It would not, for example
24 be available to assist a voluntary winding up, which is essentially a private arrangement and
25 although subject to the directions of the court is not conducted by or on behalf of an officer of the
26 court. Secondly, it is a power of assistance. It exists for the purpose of enabling those courts to
27 surmount the problems posed for a world-wide winding [sic] up of the company's affairs by the
28 territorial limits of each court's powers. It is not therefore available to enable them to do
29 something which they could not do even under the law by which they were appointed. Thirdly, it
30 is available only when it is necessary for the performance of the office-holder's functions.
31 Fourth, the power is subject to the limitation in *In re African Farms Ltd* and *in Re HIH Casualty*
32 *and Rubin v Eurofinance*, that such an order must be consistent with the substantive law and
33 public policy of the assisting court, in this case that of Bermuda.

34 It follows that it is not available for purposes which are properly the subject of other schemes for
35 the compulsory provision of information. In particular, as the reasoning in *Norwich Pharmacal*
36 *and R (on the application of Omar) v Secretary of State for Foreign and Commonwealth Affairs*
37 (at both levels) shows, common law powers of this kind are not a permissible mode of obtaining
38 material for use in actual or anticipated litigation. That field is covered by rules of forensic
39 procedure and statutory provisions for obtaining evidence in foreign jurisdictions which
40 liquidators, like other litigants or potential litigants, must accept with all their limitations.
41 Moreover, in some jurisdictions, it may well be contrary to domestic public policy to make an

1 order which there would be no power to make in a domestic insolvency. Finally, as with other
2 powers of compulsion exercisable against an innocent third party, its exercise is conditional on
3 the applicant being prepared to pay the third party's reasonable costs of compliance."

4 (Per Lord Sumption at paragraph 25).

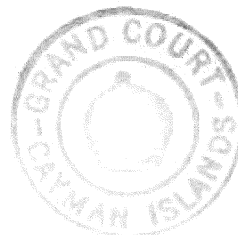
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6 **Conclusions**

7 22. Neither Chiu & Partners nor JBPB & Co are "relevant persons" within the meaning of
8 section 103 but I am satisfied on the basis of Ms Chan's unchallenged evidence that both
9 firms are in possession of documents or documentary information to which China Milk is
10 entitled as a matter of Hong Kong law, with the result that this Court would have
11 jurisdiction to make such an order under section 138 of the Companies Law. It follows
12 that by issuing the letter of request (in a modified form as it relates to JBPB & Co's audit
13 working papers and file), this Court is not asking the Hong Kong Court to do something
14 which it could not do for itself.

15
16 23. I am also satisfied that there is a need to issue this letter of request because the official
17 liquidators have been unable to obtain access to China Milk's books and records from its
18 management against whom there are serious allegations of fraud. For the reasons
19 explained in paragraph 93 of Mr Borrelli's 16th affidavit, the official liquidators have
20 issued a protective writ against JBPB & Co alleging breach of contract and/or negligence
21 in the performance of the audits. However, there is no reason why I should not accept his
22 evidence about the purpose of this application. I accept that the official liquidators are
23 genuinely seeking documentary information from JBPB & Co "in order to investigate
24 more generally the causes of China Milk's failure and to identify the whereabouts of
25 China Milk's assets in circumstances where none of its former management have
26 provided any of China Milk's books and records to date." I am satisfied that this
27 application is not being made for the purpose of investigating possible causes of action
28 against JBPB & Co.

29
30 24. Finally, I note that an order for the production of documents will present JPPB & Co with
31 significant practical difficulties described in paragraph 6 of Mr Patrick A. Rozario's
32 affidavit. In the event that the letter of request is implemented, it will be a matter for the
33 Hong Kong court to decide what, if any, undertaking should be given by the official
34 liquidators in respect of the costs of the production exercise.

35
36 25. For these reasons I order that a Letter of Request be issued in the form annexed hereto.

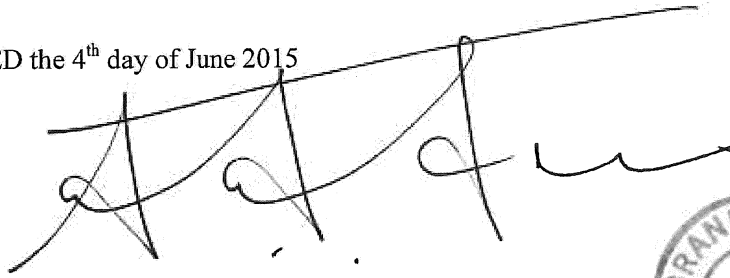


1 26. This application was supported by China Milk's liquidation committee. I shall therefore
2 make an order that the official liquidators' costs be paid out of the company' assets as an
3 expense of the liquidation. I shall make no order for costs as between the official
4 liquidators and JBPB & Co on the basis that both sides may be said to have succeeded to
5 some extent.

6
7 Order accordingly.

8
9
10 DATED the 4th day of June 2015

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18
19



The Hon. Justice Andrew J. Jones, QC
JUDGE OF THE GRAND

