

Tan Swee Wan and another v Lian Tian Yong Johnny  
[2016] SGHC 206

**Case Number** : Suit No 1238 of 2015 (Registrar's Appeal No 131 of 2016)  
**Decision Date** : 28 September 2016  
**Tribunal/Court** : High Court  
**Coram** : George Wei J  
**Counsel Name(s)** : Wendell Wong, Priscylia Wu and Lim Yao Jun (Drew & Napier LLC) for the plaintiffs/respondents; N Sreenivasan SC, Andrew Heng and Claire Tan (Straits Law Practice LLC) for the defendant/appellant.  
**Parties** : TAN SWEE WAN — KELVIN LOW KENG SIANG — JOHNNY LIAN TIAN YONG

*Civil Procedure – Striking out*

28 September 2016

**George Wei J:**

**Introduction**

1 This was the Defendant’s appeal against the decision of the learned Assistant Registrar (“the AR”) dismissing his application to strike out paragraph 26(d) of the Statement of Claim (“SOC”) in Suit 1238 of 2015 (“the Suit”), pursuant to O 18 r 19 of the Rules of Court (Cap 322, R 5, 2014 Rev Ed).

2 On 21 July 2016, I allowed the Defendant’s appeal. The Plaintiffs have appealed my decision and I now set out my detailed reasons. These supplement the brief reasons furnished when the orders were made on 21 July 2016.

**Background facts**

3 The 1<sup>st</sup> Plaintiff, Mr Tan Swee Wan, the 2<sup>nd</sup> Plaintiff, Mr Kelvin Low Keng Siang, and the Defendant, Mr Johnny Lian Tian Yong, were business partners. On 8 August 2001, the 1<sup>st</sup> Plaintiff set up a company now known as Tecbiz Frisman Pte Ltd (“Tecbiz”), which is in the business of providing computer forensic services. The 1<sup>st</sup> Plaintiff is a director and shareholder of Tecbiz. In or about October 2001 and January 2002 respectively, the Defendant and the 2<sup>nd</sup> Plaintiff also became directors and shareholders of Tecbiz. [\[note: 1\]](#)

4 Sometime between 2006 and 2009, [\[note: 2\]](#) the parties agreed to develop a new computer software, *Solvesam*, to be used to manage information technology assets and their security.

5 To this end, the parties set up another company, now known as SSI Holdings Pte Ltd (“SSI”), on 23 December 2010 for the purposes of developing and marketing *Solvesam* (“the *Solvesam* project”). [\[note: 3\]](#) Under the agreement, it appeared that the Plaintiffs would be responsible for the software development whilst the Defendant would be responsible for sourcing for prospective investors from China. [\[note: 4\]](#)

6 The parties were all shareholders and directors of SSI. The Plaintiffs claimed that in order to raise funds for SSI and the *Solvesam* project, it was agreed that the Defendant was to source for funds from Chinese investors, with the ultimate aim of listing SSI on a stock exchange. [\[note: 5\]](#) Ultimately, however, the *Solvesam* project did not come to fruition and SSI was not listed on a stock exchange. The Plaintiffs' basic case was that the Defendant never had any intention to bring the project to fruition. [\[note: 6\]](#)

7 At various points between June and December 2011, the Plaintiffs resigned as directors of SSI and sold their respective shares in SSI to the Defendant for a token sum of S\$1 each. In addition, the 2<sup>nd</sup> Plaintiff resigned as director and Chief Operating Officer of Tecbiz, and sold his shares in Tecbiz to the Defendant for S\$100,000. The 1<sup>st</sup> Plaintiff also resigned as director and Chief Executive Officer ("CEO") of Tecbiz, but remained a shareholder.

8 According to the Plaintiffs, the series of resignations and sales of shares were allegedly prompted by various breaches and/or fraudulent acts by the Defendant, causing the Plaintiffs to lose their trust and confidence in the Defendant as a business partner. [\[note: 7\]](#)

### **The Plaintiffs' pleaded case**

9 On 3 December 2015, the Plaintiffs commenced the Suit against the Defendant. Broadly, the claims in the Suit related to the Defendant's fundraising efforts for SSI. Three alternative causes of action were pleaded in the SOC.

10 First, the Plaintiffs claimed that the Defendant breached an oral agreement with them in respect of the *Solvesam* project. [\[note: 8\]](#) Second, the Plaintiffs asserted that if there was no oral agreement, the Defendant made fraudulent misrepresentations to them. Third, the Plaintiffs claimed that the Defendant breached a constructive trust. [\[note: 9\]](#) For the purposes of this appeal, the focus was on the Plaintiffs' cause of action in fraudulent misrepresentation.

11 According to the Plaintiffs, the parties' plan was to raise US\$20 million in funds for SSI, with the ultimate objective of listing SSI on the NASDAQ, a stock exchange in the United States ("the US").

12 It would be recalled that the Plaintiffs' case was that the Defendant was responsible for sourcing for the funds for SSI and the *Solvesam* project. The Plaintiffs claimed that this eventually culminated in a subscription agreement with an investor from China on or about 24 January 2011. [\[note: 10\]](#)

13 The Plaintiffs pleaded that in order to induce the Plaintiffs to enter into the subscription agreement, the Defendant made the following representations ("the Representations") [\[note: 11\]](#):

- (a) The Defendant intended to lead the fundraising exercise in the name of SSI without any links back to Tecbiz;
- (b) The funds raised under the subscription agreement had to be under the Defendant's control, because the potential investor only trusted the Defendant; and
- (c) The Defendant intended (*inter alia*) to procure the eventual transfer and disbursement of US\$900,000 to each of the Plaintiffs and the Defendant.

14 It was further pleaded that the Plaintiffs relied on the truth of the Representations, that the Representations were false, and that they were fraudulently made. As a result, the Plaintiffs alleged that they had suffered loss. The 1<sup>st</sup> Plaintiff claimed US\$700,000 (as US\$200,000 had already been paid to the 1<sup>st</sup> Plaintiff by the Defendant) and the 2<sup>nd</sup> Plaintiff claimed the full US\$900,000 against the Defendant, as damages in lieu of rescission. [\[note: 12\]](#)

15 In connection with the claim that the pleaded Representations were false and fraudulently made, the Plaintiffs, in paragraph 26 of the SOC, set out a list of particulars in a number of sub-paragraphs. These included paragraph 26(d) which was the key sub-paragraph in dispute in this case.

16 Paragraph 26(d) alleged that the Defendant had been “perpetrating a scam and never intended to carry out any of the Representations” made to the Plaintiffs. It went on to detail the Defendant’s fundraising methodology in a *separate* company incorporated in the US, Techmedia Advertising Inc (“TECM”), in which the Defendant was director, CEO and chairman.

17 TECM was apparently a “development project” undertaken by the Defendant, and was on 17 February 2009 listed on the “US Over the Counter Bulletin Board”. I pause here to stress that there was no assertion or suggestion that the Plaintiffs were involved in any way with the TECM development project.

18 In order to raise funds for TECM, the board of directors, including the Defendant, resolved to offer private placement shares to private individuals from September 2008, enlisting the help of one Lim Tow Kwong (“Raymond”). Further, the Defendant had himself, between April and July 2009, offered to persons agreements to subscribe for securities in TECM. To entice investors, the Defendant claimed that TECM was due to be listed on the NASDAQ.

19 Both Raymond and the Defendant raised a substantial amount of money from the sale of securities to investors. Investors with US-dollar accounts remitted their investment money directly to a trust account set up on behalf of TECM. Investors who did not have a US-dollar account would pass their investment money directly to the Defendant, who would purportedly transfer the money to the trust account.

20 As it turned out, TECM failed to be listed on the NASDAQ, but was instead downgraded to a smaller and illiquid exchange due to a failure to file accounts. On 4 May 2011, a police report was lodged against Raymond. The investigations also involved the Defendant. Ultimately, on 31 March 2014, the Defendant was charged with, pleaded guilty to and convicted of an offence under s 82(1) of the Securities and Futures Act (Cap 289, 2006 Rev Ed) for carrying on a business in the dealing of securities without a valid capital markets services license from the Monetary Authority of Singapore. He was fined \$150,000, in default of which he was to serve a sentence of 15 months’ imprisonment.

21 According to the Plaintiffs, the statements in paragraph 26(d) were taken from the Agreed Statement of Facts (“ASOF”) in the criminal charge faced by the Defendant.

### **The Defendant’s pleaded case and the application to strike out**

22 In the Defence and Counterclaim, the Defendant denied the claims, and reserved the right to apply to strike out. According to the Defendant, the Plaintiffs had presented a business proposal for the *Solvesam* project to the Defendant in 2009. However, from February 2011, the Defendant discovered that the Plaintiffs had exaggerated and misrepresented the uniqueness and functionality of *Solvesam* and its business prospects. It was collectively decided by the parties that the *Solvesam*

project would be discontinued. The Plaintiffs' subsequent resignation as directors and sale of shares was done amicably. [\[note: 13\]](#)

23 Further, the Defendant asserted that in or about March 2011, he had extended two personal loans to the 1<sup>st</sup> Plaintiff, totalling S\$400,000, when the 1<sup>st</sup> Plaintiff was short on cash to pay for renovation works on his house. The Defendant thus counterclaimed for payment of the S\$400,000 from the 1<sup>st</sup> Plaintiff. [\[note: 14\]](#)

24 On 4 February 2016, the Defendant filed Summons No 575 of 2016, applying to strike out paragraph 26(d) of the SOC as well as the reference to that paragraph at paragraph 27 of the SOC, pursuant to O 18 r 19(1) of the Rules of Court.

### **The AR's decision below**

25 On 23 March 2016, the AR dismissed the Defendant's application, stating that this was not a plain and obvious case for striking out. First, she reasoned that the proceedings in the Suit were in the early stages, and that the Plaintiffs might eventually wish to lead evidence or make submissions at trial in relation to the Defendant's capacity for certain acts. To strike out paragraph 26(d) would be to unduly restrict the Plaintiffs' latitude in bringing relevant evidence before the court at trial.

26 Second, she stated that paragraph 26(d) was relatively contained, as they appeared to be "straightforward matters of fact" more or less taken from the ASOF, which the Defendant had agreed to on a prior occasion. There was thus unlikely to be a serious dispute on these matters and the trial would not be delayed.

27 Third, she did not consider paragraph 26(d) scandalous, frivolous or vexatious as it was not plainly irrelevant to the issues in the Suit. On balance, she was of the view that any prejudice caused to the Defendant in the retention of paragraph 26(d) of the SOC would be minimal compared to the prejudice caused to the Plaintiffs in removing paragraph 26(d).

28 The AR further ordered costs of S\$2,400 (including reasonable disbursements) to be paid by the Defendant to the Plaintiffs. [\[note: 15\]](#)

29 After the AR dismissed the Defendant's application, the Defendant appealed against her decision.

### **The parties' submissions on appeal**

30 On appeal, the parties filed written submissions. The Plaintiffs' main argument was that paragraph 26(d) should not be struck out because it was clearly relevant in establishing the *state of mind* of the Defendant at the time that he made the Representations to the Plaintiffs. This was because paragraph 26(d), which contained facts concerning the subject matter of the Defendant's previous charge and conviction in respect of TECM project, was "strikingly similar" to the factual matrix and *modus operandi* of the Defendant's fundraising for SSI in the Suit.

31 The Plaintiffs argued that the close connection between the fundraising activities for TECM and SSI was further evident from a website hosted in China, which stated that "SolveSAM" shares were due to be released, and that there was a plan to list "SolveSAM" on the NASDAQ within two years. The same website also allegedly made reference to "Techmedia Advertising OTCBB: TECM" which appeared to refer to TECM. [\[note: 16\]](#) Therefore, the Plaintiffs argued, the contents of paragraph

26(d) constituted relevant facts under ss 14, 15 and 45 of the Evidence Act (Cap 97, 1997 Rev Ed). [\[note: 17\]](#)

32 In particular, it was argued that paragraph 26(d) would be relevant in establishing two elements supporting the Plaintiffs' claim in fraudulent misrepresentation: that the Representations were *false*, and that the Defendant *made the representations fraudulently*, with the knowledge that the representations were false, or without caring about whether they were true or false.

33 The Plaintiffs' position was that it was important to include paragraph 26(d) in support of the claim, because full particulars must be pleaded in a claim for fraudulent misrepresentation. [\[note: 18\]](#)

34 The Plaintiffs further submitted that given that the Defendant had admitted to the facts pleaded in paragraph 26(d), it could not be said to be scandalous, frivolous, vexatious, or legally or factually unsustainable. The litigation process would also not be significantly prolonged. Since paragraph 26(d) was relevant to the issues on the pleadings, it would not prejudice or embarrass the fair trial of the action. It also could not be said that paragraph 26(d) was pleaded for some ulterior or collateral purpose. [\[note: 19\]](#)

35 The Defendant, on the other hand, argued that paragraph 26(d) should be struck out under all four limbs of O 18 r 19(1) of the Rules of Court. In particular, the Defendant claimed that paragraph 26(d) disclosed no reasonable cause of action. First, the Defendant submitted that there was no relation between the Defendant's alleged Representations in relation to the fundraising efforts for SSI, and his business in TECM. [\[note: 20\]](#) Second, contrary to the Plaintiffs' submissions, paragraph 26(d) was not relevant to showing the Defendant's state of mind in making the Representations at the material time. This was especially because the statements contained in paragraph 26(d) were different from those set out in the ASOF. In any event, the matters in the ASOF were not strikingly similar to the present case. Finally, the statements in paragraph 26(d) did not even prove that the Defendant had made any fraudulent misrepresentations at all. [\[note: 21\]](#)

36 In the alternative, based on largely the same arguments, the Defendant argued that the inclusion of paragraph 26(d) was scandalous, frivolous and vexatious in containing imputations that were obviously unsustainable, that it would delay the fair trial of the action by bringing in unrelated actions of the Defendant, and that its inclusion was an abuse of the process of the court.

### **The issues on appeal**

37 In light of the foregoing, three main issues arose for consideration in this appeal, which were as follows:

- (a) Was paragraph 26(d) relevant to proving the state of mind of the Defendant?
- (b) Were the contents of paragraph 26(d) otherwise relevant to the Suit?
- (c) Would the inclusion of paragraph 26(d) unduly delay proceedings in the Suit?

### **The applicable legal principles**

38 The four grounds upon which the Court may strike out any pleading are set out in O 18 r 19(1) of the Rules of Court:

## Striking out pleadings and endorsements (O. 18, r. 19)

19.—(1) The Court may at any stage of the proceedings order to be struck out or amended any pleading or the endorsement of any writ in the action, or anything in any pleading or in the endorsement, on the ground that —

(a) it discloses no reasonable cause of action or defence, as the case may be;

(b) it is scandalous, frivolous or vexatious;

(c) it may prejudice, embarrass or delay the fair trial of the action; or

(d) it is otherwise an abuse of the process of the Court,

and may order the action to be stayed or dismissed or judgment to be entered accordingly, as the case may be.

39 The guiding principles behind each of four grounds for striking out under O 18 r 19(1) are clearly established. I shall briefly set them out below:

(a) O 18 r 19(1)(a): “it discloses no reasonable cause of action”. This involves an action which does not even have “some chance of success when only the allegations in the pleading are considered”: *Gabriel Peter & Partners (suing as a firm) v Wee Chong Jin and others* [1997] 3 SLR(R) 649 (“*Gabriel Peter*”) at [21].

(b) O 18 r 19(1)(b): “it is scandalous, frivolous or vexatious”.

(i) A matter is “scandalous” where it does not even have a “tendency to show” the truth of any allegation material to the relief sought: *Lai Swee Lin Linda v AG* [2006] 2 SLR(R) 565 at [67], citing *Christie v Christie* (1872-1873) LR 8 Ch App 499 at 503.

(ii) “Frivolous or vexatious” means “obviously unsustainable” or “wrong”. A case that is “plainly and obviously unsustainable” is one which is either legally or factually unsustainable. *A case is legally unsustainable* if “it may be clear as a matter of law at the outset that even if a party were to succeed in proving all the facts that he offers to prove he will not be entitled to the remedy that he seeks”. *A case is factually unsustainable* if it is “possible to say with confidence before trial that the factual basis for the claim is fanciful because it is entirely without substance, [for example, if it is] clear beyond question that the statement of facts is contradicted by all the documents or other material on which it is based”: *The “Bunga Melati 5”* [2012] 4 SLR 546 at [39].

(iii) O 18 r 19(1)(b) could also apply to a case where the party bringing an action is not acting *bona fide* and merely wishes to annoy or embarrass his opponent, or where there was a lack of purpose or seriousness in the party’s conduct of proceedings: *The “Osprey”* [1999] 3 SLR(R) 1099 at [8].

(c) O 18 r 19(1)(c): “it may prejudice, embarrass or delay the fair trial of the action”. Pleadings which could be struck out on this ground include those which are unnecessary, which include improper or irrelevant details, or where allegations unrelated to the issues were made for the purpose of embarrassing or vexing the opposing party: see Jeffrey Pinsler SC, *Principles of Civil Procedure* (Academy Publishing, 2013) at para 9.008.

(d) O 18 r 19(1)(d): "it is otherwise an abuse of the process of the Court". An abuse of process of court means using the court machinery as a means of vexation and oppression in the process of litigation. For example, where a claim is brought not for the purposes of relief but for some other collateral or ulterior motive: *Gabriel Peter* at [22].

40 I should state at the outset that I was fully cognisant that the court should only exercise its power to strike out in "plain and obvious cases". I was therefore careful not to carry out a minute and protracted examination of the documents and the facts of the case in reaching my decision: see *Gabriel Peter* at [18] and *The "Osprey"* [1999] 3 SLR(R) 1099 at [6].

### **The Decision**

41 I now come to my decision on this appeal. I shall deal with each of the three issues at [37] above in turn.

#### ***Was paragraph 26(d) relevant to proving the state of mind of the Defendant?***

42 The most critical question was whether paragraph 26(d) was relevant to prove the state of mind of the Defendant at the material time. In this regard, I noted the Plaintiffs' position (at [21] above) that paragraph 26(d) was based on the ASOF in the Defendant's conviction under s 82(1) of the Securities and Futures Act.

43 At the hearing before me on 27 June 2016, there was no dispute that s 82(1) of the Securities and Futures Act sets out a strict liability offence. The Defendant's *mens rea* (*ie*, state of mind) therefore need not be proved in order to sustain his conviction. In other words, the Defendant's plea of guilt and subsequent conviction would not have been conclusive on the issue of whether he had any *fraudulent intent* at the time of the offence. Further, the Defendant also did not admit anywhere in the ASOF that he had the intention to cheat or defraud the investors of TECM. The ASOF only stated that the Defendant had carried out the objectionable *act* of "offer[ing] to persons agreements to subscribe for securities in [TECM]", without any comment on the Defendant's *state of mind*.

44 On this fundamental premise, I could not see how paragraph 26(d) of the SOC, which was based on the ASOF and the TECM project, could be used as evidence to prove the Defendant's state of mind at the relevant time, and especially so in respect of the Representations complained of in connection with the agreement to raise funds for the *Solvesam* project. Indeed, the ASOF and conviction for the s 82(1) offence did not even have a "tendency to show" the fraudulent state of mind the Defendant allegedly had when making the Representations. Leaving paragraph 26(d) in the SOC would only serve to prejudice the Defendant's case or embarrass him.

45 Consequently, I did not consider it necessary to make a ruling as to whether the contents of paragraph 26(d) were "strikingly similar" to the present case such as to make them relevant facts under ss 14 and/or 15 of the Evidence Act. I should add for completeness that even if I had found that paragraph 26(d) *might* be relevant to the state of mind of the Defendant at the material time (which I did not), the question of admissibility of such similar fact evidence should in any case be left to the trial judge who would be in the best position to make the assessment at the appropriate junction after due submissions from the parties on the law.

#### ***Were the contents of paragraph 26(d) otherwise relevant to the Suit?***

46 Having considered that paragraph 26(d) was not relevant in proving the state of mind of the Defendant, the second issue was whether it was nonetheless closely connected to the Suit such as

to be relevant. After careful consideration, I was of the view that it was not. This was for the following reasons.

47 First, it was clear that the Representations made by the Defendant as pleaded at paragraph 23 of the SOC and stated at [13] above, bore little relation to the fundraising exercise at TECM described in paragraph 26(d) of the SOC. To recapitulate, the three purported Representations made by the Defendant in the Suit at hand were as follows:

- (a) The Defendant intended to lead the fundraising exercise in the name of SSI without any links back to Tecbiz;
- (b) The funds raised under the subscription agreement had to be under the Defendant's control, because the potential investor only trusted the Defendant; and
- (c) The Defendant intended to procure the transfer and disbursement of US\$900,000 to each of the Plaintiffs and the Defendant.

The Representations complained of in the Suit did not even refer to the promise to potential investors that SSI was due to be listed on the NASDAQ, when this was a crucial representation made by the Defendant in the fundraising exercise of TECM.

48 I also did not accept the Plaintiffs' argument that the website hosted in China (see [31] above) constituted evidence of some relationship between the fundraising in TECM and that in SSI. As the Defendant's counsel pointed out during the hearing of this appeal, the website referred to by the Plaintiffs was a personal blog and could hardly be relied on as an objective commentary on the connection, if any, between the two companies. Further, the reference to TECM merely appeared at the bottom of the webpage, without any corresponding description or explanation, [\[note: 221\]](#) and was of no assistance to the Court.

49 For the above reasons, I could not see how the reference to the fundraising efforts in TECM outlined in paragraph 26(d) could be relied on to prove that the Representations in this Suit were similarly false, or that the Defendant must have had fraudulent intent at the time of making those Representations. Fundamentally, the representations made in each case were different, and there was no satisfactory evidence to show that the fundraisings were at all related.

***Did the inclusion of paragraph 26(d) unduly delay the present proceedings?***

50 The final question was whether allowing paragraph 26(d) to remain in the SOC would unduly delay the fair trial of the Suit. In this respect, I noted that the AR said paragraph 26(d) was "relatively contained" and "appear[ed] to [contain] straightforward matters of fact". She opined that it was "more or less taken from an [ASOF] which the Defendant had agreed to on a prior occasion" and that these facts were "unlikely to be seriously disputed". As a result, she was of the view that the trial "would not be delayed on account of this paragraph".

51 With respect, I did not think that the situation was quite as clear. In the course of the submissions, it became evident that paragraph 26(d) would become a substantial bone of contention in the Suit, even at the interlocutory stages such as during discovery and the preparation of affidavits of evidence-in-chief. At the discovery stage, for example, the Defendant would be obliged to provide discovery of all relevant documents that could adversely affect his own case, or support the Plaintiffs' case (see O 24 r 1(2) of the Rules of Court). This would almost certainly require the disclosure of all relevant documents relating to the Defendant's previous offence, above and beyond

the ASOF and conviction already referred to. Indeed, counsel for the Plaintiffs was unable to commit to limiting the documents he would be relying on to only the ASOF and conviction. Moreover, he candidly admitted during the hearing that the inclusion of paragraph 26(d) would allow him to seek specific discovery of other documents which would lead him to a "train of inquiry" to obtain the information he needed (see O 24 r 5 of the Rules of Court). These would, in my mind, invariably lead to interlocutory applications being filed and vigorously opposed.

52 Further, I was also of the view that the inclusion of paragraph 26(d) would unduly lengthen the actual trial. The Defendant had already raised contentions in his submissions and during the hearing of this appeal that paragraph 26(d) was not even an accurate summary of the ASOF. For example, he said that the ASOF did not state that the Defendant sought to "entice investors" by claiming that TECM was due to list on the NASDAQ. [\[note: 23\]](#) The Defendant also submitted that if paragraph 26(d) was allowed to remain in the SOC, he would certainly have to dispute the Plaintiffs' allegations by way of "both evidence and submissions". [\[note: 24\]](#) I was therefore not convinced that the statements in paragraph 26(d) were "unlikely to be seriously disputed". Instead, I envisaged that a not insubstantial amount of evidence would need to be led, with additional witnesses called for the trial, if paragraph 26(d) was not struck out.

## **Conclusion**

53 For the above reasons, I allowed the Defendant's appeal. Accordingly, I ordered that:

- (a) Paragraph 26(d) of the SOC be struck out; and
- (b) The words "paragraph 26(b)-(d)" in paragraph 27 of the SOC be struck out and replaced with the words "paragraph 26(b)-(c)".

54 I further ordered costs of S\$5,000 (excluding reasonable disbursements) to be paid by the Plaintiffs to the Defendant. Costs of S\$2,400 ordered by the AR for the hearing below and previously paid by the Defendant to the Plaintiffs (see [28] above) was to be returned to the Defendant.

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[\[note: 1\]](#) Statement of Claim paras 4-6; Defendant's submissions at para 7.

[\[note: 2\]](#) According to Statement of Claim para 8, this occurred in 2006; according to the Defence and Counterclaim para 9(a), this occurred in 2009.

[\[note: 3\]](#) Statement of Claim paras 8 and 10; Plaintiffs' submissions at para 4(a); Defendant's submissions at para 8-11.

[\[note: 4\]](#) Statement of Claim paras 15(d) and (e); Defendant's submissions at paras 12-13.

[\[note: 5\]](#) Statement of Claim paras 15(c)-(d).

[\[note: 6\]](#) Plaintiffs' submissions at para 6.

[\[note: 7\]](#) Statement of Claim para 13.

[\[note: 8\]](#) Statement of Claim para 15.

[\[note: 9\]](#) Statement of Claim paras 15, 21 and 31.

[\[note: 10\]](#) Statement of Claim para 17.

[\[note: 11\]](#) Statement of Claim paras 15, 22-23.

[\[note: 12\]](#) Statement of Claim paras 24, 26, 28 and 30.

[\[note: 13\]](#) Defence and Counterclaim paras 10(a), (b), (d) and 13.

[\[note: 14\]](#) Defence and Counterclaim paras 16 and 29(1).

[\[note: 15\]](#) Certified Transcript for hearing before the AR: Defendant's Bundle of Documents at Tab 5.

[\[note: 16\]](#) Plaintiffs' submissions at paras 15-17.

[\[note: 17\]](#) Plaintiffs' submissions at paras 11(a), 40.

[\[note: 18\]](#) Plaintiffs' submissions at para 11(a).

[\[note: 19\]](#) Plaintiffs' submissions at paras 11(b)-(d).

[\[note: 20\]](#) Defendant's submissions at paras 45-48.

[\[note: 21\]](#) Defendant's submissions at para 51.

[\[note: 22\]](#) Defendants' submissions at para 46.

[\[note: 23\]](#) Defendant's submissions at para 52(a).

[\[note: 24\]](#) Defendant's submissions at para 68.