

Poh Lian Development Pte Ltd v Hok Mee Property Pte Ltd and Others  
[2009] SGHC 153

**Case Number** : Suit 365/2005  
**Decision Date** : 01 July 2009  
**Tribunal/Court** : High Court  
**Coram** : Lee Seiu Kin J  
**Counsel Name(s)** : Tan Lee Cheng (Rajah & Tann LLP) for the plaintiff; Christopher Chong and Kelvin Teo (MPillay) for the first and fourth defendants; Julian Lim and Eric Chew (Asia Ascent Law Corporation) for the second defendant; Simon Yuen (Legal Clinic LLC) for the third defendant  
**Parties** : Poh Lian Development Pte Ltd — Hok Mee Property Pte Ltd; Leong Hwa Monastery; Hok Chung Construction Co Pte Ltd; Kek Kim Hok

*Contract*

1 July 2009

Judgment reserved.

**Lee Seiu Kin J:**

1 The plaintiff, Poh Lian Development Pte Ltd ("PLD") is a property development company registered in Singapore. PLD had its origins in the Poh Lian Group of companies established in the 1970s by Chia Quee Hock ("Chia") and his younger brother, Chia Kueh Kim, together with Lim Ah Leck and Tan Siew Seng. Its principal business is in construction, property and supply of construction materials/equipment. The holding company of the group, Poh Lian Holdings Pte Ltd, was listed in the Singapore Stock Exchange in 1997 and renamed United Fiber System Ltd ("UFS") in 2001. PLD is a subsidiary of UFS.

2 The first defendant, Hok Mee Property Pte Ltd ("Hok Mee") is an investment company registered in Singapore. The third defendant, Hok Chung Construction Co Pte Ltd ("Hok Chung") is a construction company registered in Singapore. At the material time the fourth defendant, Kek Kim Hok ("Kek") was a director of Hok Mee and owned 999,999 out of a total of one million shares. Kek was also a director of Hok Chung and the owner of 2,999,999 out of a total of three million shares. One Wong Peck Kong ("Wong") was the holder of the one share each in Hok Mee and Hok Chung and he was also the second and only other director in both companies. Hok Mee and Hok Chung are therefore companies in which Kek held virtually all the shares and which have common shareholders and directors in the form of Kek and Wong.

3 The second defendant, Leong Hwa Monastery ("the Temple") is a society registered under the Societies Act (Cap 311, 1985 Rev Ed) and an approved charity under the Charities Act (Cap 37, 2007 Rev Ed). At the material time the Temple was registered as "Leong Hwa Chan Si Temple". Chia Eng Soon, also known as the Venerable Sek Meow Ee ("Ven Sek"), is (and was at all material times) the abbot of the Temple.

**Background**

4 This action arose out of the breakdown of a partnership relating to the development of a columbarium. Sometime in December 1998, the Urban Redevelopment Authority ("URA") invited interested parties to tender for a plot of land with a 30-year lease at Choa Chu Kang Road which was set aside for a columbarium. One condition was that the tenderer had to be a religious organisation. Ong Cher Keong ("Ong"), a principal director of Architects Group Associates ("AGA"), broached the

idea with Kek, Chia and Ven Sek to embark on this as a joint venture. The Temple would submit the tender to develop a Buddhist columbarium on the land. It was projected that a huge profit – well in excess of \$100m – could be made from the sale of niches in the columbarium. The cost of development was estimated to be around \$28m. The three of them agreed to undertake the venture and on 22 April 1999, the Temple submitted a tender with a price of \$6,977,700. The tender deposit for \$697,770 was initially provided by Hok Mee. The bid was successful and the URA awarded it to the Temple on 17 May 1999.

5 In the period leading up to August 1999, the parties were in negotiation on their respective roles and shares in the project as well as corporate vehicles to use. After various twists and turns in the negotiations, in August 1999 PLD, Hok Mee and the Temple entered into the following agreements:

- (a) a first joint venture agreement between the Temple and Hok Mee on 3 August 1999 ("JVA1"); and
- (b) a second joint venture agreement between PLD and Hok Mee on 18 August 1999 ("JVA2").

These set out the parties' obligations and entitlements in relation to the project. In late 2000, they formed a partnership to undertake the project, principally for tax reasons. On 30 November 2000, PLD, Hok Mee and the Temple (collectively, "the Partners") executed a deed ("the Deed") to form a partnership known as "Leong Hwa Chan Si Temple & Partners" ("the Partnership"). The Deed consolidated the terms of JVA1 and JVA2. The parties agreed that these three agreements constitute the final positions governing the relationships between the Partners, save that the Temple claimed that there was a subsequent agreement to modify the share of profits in respect of the Temple (which is dealt with below). Hok Mee was designated the managing partner and project manager and charged with the responsibility of managing the development as well as marketing and sale of niches.

6 In the meantime, the Partners appointed Ong's firm, AGA, as architects for the project. The Partners also appointed the law firm of M/s Edwin Tay & Co as their legal adviser. M/s Edwin Tay & Co drafted JVA1, JVA2 and the Deed. A piling contract was awarded in August 1999. After AGA had completed the design for the columbarium, it called tenders for its construction. When the tender closed on 17 January 2000, four bids were received as follows:

Hok Chung	\$25,880,000
Poh Lian Construction Pte Ltd ("PLC")	\$26,967,962
Lek Chuan Building & Civil Engineering Pte Ltd ("Lek Chuan")	\$27,998,040
Labcon General Contractor ("Labcon")	\$29,268,744

7 AGA prepared a tender report ("Tender Report") dated 24 January 2000, recommending award to Hok Chung, and by letter of 4 February 2000, Hok Chung was awarded the contract at the sum of \$25,880,000. PLC, a related company of PLD, was subsequently appointed by Hok Chung as the main sub-contractor on a back-to-back basis. Temporary Occupation Permit ("TOP") was granted in July 2001.

8 The Partners secured financing for the construction from Keppel TatLee Finance Ltd (which

later merged with OCBC Finance Ltd)("the Bank"). This provided for financing for 60% of the costs of the land and construction up to a total of \$26m. It was secured by a corporate guarantee from UFS, the parent company of PLD as well as a personal guarantee from Kek. The remaining funds would be provided by PLD and Hok Mee in the ratio 70:30. By 11 October 2001, PLD had contributed a total of about \$13.3m and Hok Mee about \$5.7m.

9 Even before TOP was granted, the Partners had embarked on marketing of the niches. In April 2000, in the *Ching Ming* season, during which the Chinese visit the graves or the columbaria housing the remains of their ancestors to pay respect to them, a sum of \$410,000 was spent on publicity. Although less than \$300,000 in sales was made, the Partners agreed that this had the effect of raising awareness of the columbarium. That same year, Respect Funeral Services and NOP Wen Xuan Cultural Artifacts ("NOP") were appointed as marketing agents for the niches by the Temple.

10 TOP was issued on 13 July 2001. But shortly before that, the relationship between the Partners began to break down, more particularly between the Temple and Hok Mee. On 11 June 2001, the Temple wrote a letter to URA, expressing concern that the financial arrangement with Hok Mee and PLD may affect the Temple's ability to meet the URA terms of tender. The Temple requested a meeting with URA to discuss this. Ven Sek explained in court that this issue was raised by Jenny Lim, a devotee of the Temple. Jenny Lim, an accountant specialising in taxation, had been asked by Ven Sek to comment on the tax aspects of the project. However upon perusing the joint venture agreements ("JVAs") and Deed, Jenny Lim thought that the arrangements therein might not be in compliance with the URA terms. This letter set off a chain of events: Ven Sek and Jenny Lim met with URA representatives, after which a series of correspondence followed between the Partners in which the Temple proposed to change the joint venture arrangement in view of this possible breach. It was not until 2002 that the firm of Wong Partnership, retained by Hok Mee, sorted matters out with URA.

11 In various meetings after this, the Partners began to quarrel over the figures and accounts for the project. Attempts to resolve the differences were unsuccessful and when the Partners failed to make the repayments to the Bank which were supposed to commence from 31 January 2002, the Bank threatened recovery proceedings. This culminated with the appointment in October 2002 of the audit firm of Deloitte & Touche ("D&T") as special accountant to take over the Partnership accounts as well as sale of niches, and secure a purchaser for the columbarium. The columbarium was eventually sold on 30 August 2004 to Best International Network Corporation for the sum of \$26m. Thereafter the Partnership was terminated.

12 In terms of the profit sharing formula, there were rolling discussions by the Partners on this. They eventually settled on a profit share of 36.235% to PLD, 52% to Hok Mee, and 11.765% to the Temple.

## **Findings of fact**

13 A total of 14 witnesses, seven for the plaintiff and seven for the defendants, gave evidence in the trial which lasted 41 days. The main witnesses were cross-examined for several days – in the case of Kek, he endured nine days in the witness box. The story that emerged from their evidence is as follows, which constitute my findings of fact.

14 This was a project that the Partners had embarked upon with high hopes of making huge profits, but it had ended as a financial disaster for them. The principal cause of this was opportunistic greed and bad faith manifested in varying degrees by all three Partners. They had been bedazzled by the prospect of turning a profit of well over \$100m. And while it was clear, with retrospect, that the project analysis was overly optimistic, it was equally clear from the evidence that the Partners saw

and grabbed opportunities to claw back as much money as possible early in the project in the belief that this would not jeopardise its viability, simply because it appeared so profitable. They did not think that the project would require any financial probity to ensure success. All three Partners were, with various degrees of culpability, guilty of dipping their hands in the presumed honey pot.

15 The most culpable Partner by far was Hok Mee. PLD alleged that Kek had manipulated the tender by getting Lek Chuan and Labcon to put in fake bids to make the tender process appear above board. Oke Ah Lek ("Oke"), the director of Lek Chuan, and Lim Sah Bah ("Lim"), the proprietor of Labcon gave evidence that Kek brought them in to put in tenders that Kek had provided the figures for. I find Oke and Lim to be honest witnesses and that their evidence was not shaken in cross-examination. Their evidence was also corroborated by the fact that both of them were small contractors – Labcon was a sole proprietorship – and could not, by any stretch of the imagination, be expected to have the capability to handle a contract worth more than \$20m. Another source of corroboration was the evidence of Andy Tan, an employee of Hok Mee at the time, who saw the Lek Chuan and Labcon tender bids brought into Hok Mee's office. He had felt at the time that this was strange as they ought to have been submitted to the architects directly.

16 Chia's evidence was that nobody in PLD was aware of this. Kek's evidence was a blanket denial of the allegations of Oke and Lim. Kek spent many unhappy days in the witness box and not just over this issue. He was cross-examined over many matters and at the end of his tenure in the witness box, he left behind a sorry impression as a witness. I found his evidence to be totally unreliable in relation to many crucial matters, and this was one of them. I therefore accept the evidence of Oke and Lim on this matter and find that Kek had filled in the tender prices in the tender documents submitted by Lek Chuan and Labcon.

17 The only parties that put in tenders of substance were PLC and Hok Chung. In the event, Hok Chung won the tender by bidding lower than PLC and of course lower than the rigged bids of Lek Chuan and Labcon.

18 PLD further alleged that Hok Mee, as managing partner, had manipulated the documentation process that resulted in the compiled contract documents, a copy of which was produced in evidence and marked as exhibit 8PE ("8PE"), being different from the tender documents in one very important respect. In the tender documents, most of the items involving supply of tiles for the various tiling works were specified to be provisional costs items, *ie* the contractor was required to allow a sum of money for such supply but payment would be on the basis of the actual invoiced costs plus a percentage thereof for profit. I shall refer to this as "PC Rate items". This practice is quite common in building contracts where the tiles (or other finishes or fittings) are selected only at the construction stage and the actual cost would depend on the choice of tiles eventually made. However after the contract documents, containing the tender documents as well as tender addenda and post-tender correspondence, were compiled into a single bundle, in 8PE, those provisions that contained PC Rate items in the tender documents were changed and priced on a lump sum basis. This meant that the contractor was entitled to the sum provided for that item no matter how much it actually costs. Whether this would result in a profit or loss to the contractor depended on the cost of the tiles selected by AGA. However Hok Mee, being the project manager, was able to call the shots on the matter and the cost of the tiles selected turned out to be much lower than what was allowed for in the contract, resulting in a large profit for Hok Chung.

19 There was no direct evidence of this change of provisions between the tender documents and the compiled contract documents (8PE) because the tender documents were no longer available. However I find that there was sufficient evidence of this based on the following:

(a) Andy Tan, an employee first of Hok Chung and then Hok Mee, gave evidence that the tender documents contained PC Rate items in many places.

(b) For the purpose of evaluation of the tenders, AGA produced Tender Report of 24 January 2000. In the Tender Report the following items were described as containing PC Rate items, but which were missing from the corresponding items in 8PE at pp 617–622 and 625– 626: items 10D, G, L (Wall Finishes); items 11B, D, H, J, L, N (Floor Finishes); items 13A, C, I (Staircase Finishes, Skirting and Ceiling); items 14E, J, T, V, X, Z (Miscellaneous Works); items 16G, R (External Works).

(c) During the tender period a number of addenda were issued to the tenderers. The fourth one, tender addendum no 4, made reference to PC Rate items in respect of items 13A, 14, 16G and 16R which were missing from the corresponding items in 8PE.

(d) The first part of 8PE contains the “Contractual Correspondences” which are listed at para 2 of the letter of award of 4 February 2000. Pages 33–38 of 8PE do not appear to form part of any of the documents listed at para 2, but contain two pages, 35 and 36 (internally paginated S3/16 and 17), which contain PC Rate items in relation to items 13A, C, I and items 14E, J, T, V.

(e) Section 3 of 8PE (comprising pp 605–607) contains the “Breakdown Cost of Works”. This is taken from the tender submitted by Hok Chung and each page contains the company stamp of Hok Chung and was initialled by its authorised representative, presumably for the purpose of ensuring authenticity of the prices entered in those pages. The initials in pp 607–616 and page 627 bear the initial of one “May” whereas the initials in pp 617–626 bear another person’s mark. The latter pages contain items 10 to 16, for which PLD contended ought to contain PC Rate items but did not, indicating that they had been replaced from the original tender submitted by Hok Chung. One important witness who could throw light on the issue was May Woo (the “May” in 8PE) who had signed the tender on behalf of Hok Chung as well as handled much of the correspondence on its behalf at the time. However Hok Chung chose not to call her as a witness.

(f) Pages 156–161 of 8PE provide for tenderer to specify wastage, overhead and profits and installation costs in respect of items providing for “PC Rate” showing that such items were clearly contemplated.

(g) On 11 October 2000, AGA wrote to Hok Mee to point out that Hok Chung had to furnish invoices for the purchase of tiles before AGA could certify payment on progress payment claim no 7. This is consistent with payment for PC Rate items. However this was followed by a second letter from AGA to Hok Mee dated 12 October 2000 which made reference to the earlier letter and stated that “As instructed by your office on 11 October 2000, you have no objection to [Hok Chung’s] claims for those items as highlighted in our said letter”. This shows that AGA had tried to administer the contract on basis that the items claimed were PC Rate items.

(h) The architect, Tay Cheow Bin (“Tay”), gave evidence that he certified “on instruction” from Hok Mee and specifically in relation to the matter in the letter of 11 October 2000, he said that he had certified on instruction from Hok Mee without satisfying himself that the works were performed.

(i) Kek’s evidence on this point is a plain denial but he could not satisfactorily explain the overwhelming evidence on PC Rate items. His demeanour during cross-examination left me with no doubt that he was not telling the truth. Under cross-examination he claimed that he did not know what PC rate meant, but he devoted several paragraphs to this subject in his second affidavit

evidence-in-chief ("AEIC"). More crucially, when asked if he had instructed Andy Tan to get the architect to remove references to PC Rate items in the construction contract documents, he answered "No" in a subdued manner that indicated to me that it was an awkward moment for him.

(j) AGA rendered a qualified final account dated 10 April 2003 and in relation to the items providing for tiles, made the caveat that "As instructed by Hok Mee ... the supply rates in the Contract for all stone finishes/tiles are fixed".

(k) It is contrary to common sense that an owner will specify as a lump sum instead of a PC Rate item for works involving tiles that are not selected until much later into the project.

(l) Although Hok Chung had subcontracted virtually the entire contract to PLC, it kept for itself the supply of the tiles which, as it turned out, was a very profitable part of the works on account of the low value of the tiles eventually chosen.

20 Accordingly I find, from a consideration of the evidence before me, that Hok Mee and Kek were responsible for the switch from PC Rate items in the tender to lump sum in the contract documents (8PE). The thrust of the complaint of PLD was not so much that Hok Mee had manipulated the tender exercise, but that Hok Mee had failed to exercise its duty as the project manager to ensure that the project was administered in accordance with the terms of the construction contract with Hok Chung. This principally related to payments to Hok Chung in respect of finishes specified in the contract. Hok Chung's case is that it was paid in accordance with the architect's certificates and on that basis all payments were fully justified under the construction contract. PLD's case is that on a true construction of the terms of the construction contract, Hok Chung was only entitled to a lesser sum. This is because the architect's certificates were based on documents that did not correctly reflect certain terms of the contract.

21 On the part of AGA I find that, in certain important matters, it had failed to manifest independence as the architect. Tay, the AGA partner in charge, had acted on the instruction of Hok Mee to certify items that he did not himself ascertain as being completed. There were various correspondence and documents – including the qualified final account – that showed that AGA had not acted independently as architects. AGA also was a participant with Kek in a kickback scheme. The Partners had agreed to pay AGA 12% of the construction costs as fees for architectural, engineering and quantity surveying services. Unknown to the other two partners, Kek made a side agreement with Ong for a kickback out of the 12% fee. Up to a contract sum of \$18m, Ong would pay Kek 2% of the contract sum, in effect AGA sharing one-sixth of its fee with Kek. However if the contract sum exceeded \$18m, Ong would pay to Kek the entire 12% of any sum in excess of the \$18m. Under cross-examination, Kek certainly had no credible answer for the propriety of this arrangement. Indeed, at one stage he said that the architect's fee of 12% was reasonable because this included professional fees of the engineers and quantity surveyor. He did not say that this included an additional 2% kickback for him.

22 On the part of PLD, it had acted in concert with Hok Mee to extract its share of the gains to the detriment of the Temple although to a much lower degree of culpability in comparison to Hok Mee. There was an agreement between PLD and Hok Mee, not disclosed to the Temple, that should a third party tender the lowest price, their related contracting companies, PLC and Hok Chung, would be awarded the contract if either of them come within 10% of that price. It would therefore appear that they had no qualms about compromising the interest of the Temple in this regard. Further PLD was complicit with Hok Mee in drawing down some \$800,000 from the Partnership funds to dole out to directors of PLD as loans which they eventually failed to repay. Kek and Chia had persuaded Ven Sek

to release the money to help those PLD directors with their short term cash requirements as they were facing margin calls on their share trading. Being directors of a listed company, they faced constraints on their ability to get money from PLD to tide them over and they saw an opportunity to do it with the Partnership funds. These PLD directors subsequently defaulted on the loans, leaving the Temple in the lurch and unable to account for a total of \$800,000.

23 The Temple was also a participant in the rush to extract money out of the project early, but again the degree of culpability is much less than that of Hok Mee. PLD and Hok Mee had agreed to pay to the Temple a religious consultancy fee of 5% of total construction costs which, on the estimated total costs of \$28m, would come to about \$1.4m. This money was supposed to be paid to the Temple in tandem with progress payments made during construction, ie the Temple would be paid 5% of the value of each progress payment. However the Temple did not wish to wait for this, and in return for \$900,000 upfront cash from Hok Mee, assigned those payments to Hok Mee on 2 May 2000. The Temple, in secretly communicating with URA on whether the Partners were in compliance with the terms of the tender (as set out in [\[10\]](#) above), indicated that it had tried to use improper pressure to obtain for itself better terms in the Partnership.

24 It is clear from the evidence before me that this was a situation in which the parties had been bewitched by the estimates of huge profits to be made from the project and each had tried, with varying intensity, to extract the most out of it from the outset. We have a listed company going into a venture with the Temple and a private company in full optimism of a huge profit from the project, well above \$100m. We have a dubious arrangement whereby two of the three partners (who are the sole contributories of funds) were both vying to make money from the Partnership by agreeing to give 10% preference to each other's subsidiary construction companies. One of them fixed the tender by getting two other contractors, with absolutely no capability to undertake the work as main contractor, to provide bids. We have an architect who did not faithfully perform his duty as architect and who certified some of the payments not on the basis of his professional view that works were carried out and payments due, but on the instructions of the project manager Hok Mee which was a related company of the contractor Hok Chung. We have a string of PLD directors who thought they could milk the situation by dipping their hands in the kitty: the proceeds of sale of niches collected by the Temple. We have Hok Mee and Kek who carried out a sleight of hand in altering the contract documents so that Hok Chung tendered on the basis of PC Rate items but claiming payment on basis of lump sum, for finishes it supplied that were of inferior quality and much lower price.

### **Fiduciary duty**

25 In respect of one matter, PLD and Hok Mee were in total agreement. This was the existence of a fiduciary duty on the part of each partner to the other partners. It formed the basis of PLD's claims in this suit and was pleaded in the statement of claim. It was also the position of Hok Mee when its then solicitors wrote in a letter to the Temple on 31 August 2001 stating that "as a co-partner ... the Temple owes our clients fiduciary duties of ... good faith and honesty ... is a trustee with obligations to safeguard partners' interests in ... proceeds of sale." There is no doubt that the partners owed a fiduciary duty to one another and I so find.

26 In *Bristol and West Building Society v Mothew* [1998] 1 Ch 1, Millett LJ explained the nature of the duty of a fiduciary in the following manner (at 18):

A fiduciary is someone who has undertaken to act for or on behalf of another in a particular matter in circumstances which give rise to a relationship of trust and confidence. The distinguishing obligation of a fiduciary is the obligation of loyalty. The principal is entitled to the single-minded loyalty of his fiduciary. This core liability has several facets. A fiduciary must act in

good faith; he must not make a profit out of his trust; he must not place himself in a position where his duty and his interest may conflict; he may not act for his own benefit or the benefit of a third person without the informed consent of his principal. This is not intended to be an exhaustive list, but it is sufficient to indicate the nature of fiduciary obligations. They are the defining characteristics of the fiduciary.

### PLD's claim against Hok Mee

27 PLD's claim against Hok Mee is for breach of its fiduciary duties under the JVAs and the Deed for the following reasons:

- (a) Hok Mee had failed to provide full or proper accounts of the development project expenditure or to account for income received.
- (b) Hok Mee had failed to carry out its duties as project manager.
- (c) Hok Mee had failed to account for sales proceeds obtained from the sale of niche spaces amounting to the sum of \$2,888,600.35.
- (d) Hok Mee had failed to prevent overpayment of \$9.76m to Hok Chung.

28 In respect of item (c), PLD had, in the course of the trial admitted that Hok Mee had provided an account of the sum of \$2,888,600.35. Therefore this part of its claim was abandoned.

29 I have found in [\[25\]](#) that every partner owed a fiduciary duty to the other partners. This includes a duty to ensure that the funds of the Partnership are expended properly. In view of the findings of fact above, I therefore hold that Hok Mee had breached its fiduciary duties to the other two Partners and had failed to carry out its duties as project manager in relation to the administration of the contract with Hok Chung pertaining to the items involving tiles which ought to have been paid in accordance with the PC Rate items. Therefore I find Hok Mee liable for overpayments to Hok Chung in respect of all PC Rate items in the construction contract.

30 As for quantification of damages, PLD is faced with the difficulty of the relevant documents being long gone. Those documents, especially the invoices that Hok Chung ought to have submitted, were under the charge of Hok Mee and AGA. In the circumstances the best evidence available was a gross estimate made by PLD's witness, Goh Boo Kui ("Goh"). On the basis of the PC Rate items (which are missing in 8PE) in the PLC subcontract, Goh gave evidence that the best estimate of the cost of the PC Rate items in the main contract would be one-third of the tendered prices. In the circumstances, I accept this estimate. As the PC Rate items have been eliminated from the main contract, PLD looked to the PLC subcontract, which was on a back-to-back basis, for the corresponding items that contain the PC Rates. Relating back to the corresponding tendered prices in 8PE, the following figures are obtained:

Section 3 Item No	Description of Works	Hok Chung's Tender Price in 8PE
13/10/D	Supply 600 x 600mm polished granite slab PC \$250/m2	\$0
13/10/G	Supply 300 x 300mm homogenous Ceramic tile PC \$60/m2.	\$ 27,500



14/10/L	Supply 900 x 900mm polished granite slab PC \$250/m2.	\$ 182,250
14/11/B	Supply 300 x 300mm homogenous Anti-slip ceramic tiles PC \$60/m2	\$ 26,100
14/11/D	Supply 150mm high skirting PC \$6/m.	\$ 1,800
14/11/H	Supply & lay 900 x 900mm honed finish granite slab PC \$250/m2.	\$1,955,500
14/11/J	Supply 150mm high granite honed skirting PC \$25/m.	\$ 1,350
15/11/L	Supply 900 x 900mm polished granite slab PC \$250/m2.	\$ 671,550
16/13/A	Supply 300 x 300mm homogenous Anti-slip ceramic tiles PC \$60/m2	\$ 37,200
16/13/C-D	Supply & Lay 100mm high skirting PC \$6/m	\$ 51,300
16/13/H(iii)	Supply granite nosing at main hall entrance PC \$80/m	\$ 68,250
17/14/V	Granite cover to miche modules (PC rate of \$250/m2).	\$1,462,880
18/14/X	Supply granite slab to concrete base (PC rate of \$250/m2).	\$ 577,920
22/16/P&R	Supply granite to feature wall PC \$250/m2	\$ 28,000
	Total	\$5,091,600

31 The sum of \$5,091,600 represents the total of all items in Hok Chung's tender of the works containing PC Rate items. Based on Goh's evidence, which I have accepted, that the average cost of the tiles supplied by Hok Chung was one-third of the costs, the amount overpaid would be two-third of the total, viz \$3,394,400. Accordingly, I order Hok Mee to refund to the Partnership the sum of \$3,394,400.

### **PLD's claims against the Temple**

32 PLD's claims against the Temple are as follows:

(a) The Temple had failed to account for sales proceeds from the sale of niche space amounting to \$2,023,936.57, in breach of the terms and conditions of the JVAs and/or its fiduciary duties owed to PLD.

(b) The Temple had failed to refund to PLD the sum of \$54,000 being moneys due to the PLD.

33 It is common ground that, up to 11 December 2001, the sale proceeds received by the Temple totalled \$2,023,936.57. PLD prays for an order to the Temple to account for these moneys and to pay to PLD 36.235% thereof. The Temple's position is that the sum claimed is completely setoff by the following amounts:

(a) Sale rebate due to the marketing agent:	\$1,020,000.00
(b) Loans made out to PLD directors:	\$ 800,000.00
(c) Commissions due to the temple:	<u>\$ 203,936.57</u>
Total:	\$2,023,936.57

34 In relation to item (a), NOP was the marketing agent engaged to sell the niches. Pursuant to the marketing agreement with NOP, there was a sale rebate due to NOP amounting to \$1,020,000. However the Temple paid NOP only \$297,400 and withheld the balance of \$722,600 on the ground that NOP had breached the marketing agreement. NOP commenced an action in the High Court against the Temple for the balance \$722,600. The Temple says that its defence in the NOP suit was that there was "loss and damage incurred as a result of NOP's breach of the NOP Agreement". But the Temple further says that NOP's action was dismissed on two grounds: (a) "wrong Plaintiff" (presumably that NOP had no cause of action against the Temple); and (b) "nothing else was due or owing to NOP". In addition, there is no evidence of any loss or damages suffered by the Temple on account of NOP. The Temple submits that if the balance is paid over to the Partnership then the Partners will receive a windfall. I would observe if this is not handed over the Temple would be the party receiving all the windfall, in relation to moneys that properly belong to the Partners. I therefore find that the savings in sale rebate amounting to \$722,600 accrues to the Partnership and the Temple is liable to account for it.

35 In relation to item (b), I find from the evidence that it was Kek and Chia who requested Ven Sek to take \$800,000 from the proceeds of sale to lend to four directors of PLD the sum of \$200,000 each. This was to help them tide over financial difficulties they were facing at a time of stock market turmoil. In the circumstances this money must be accounted for by PLD and Hok Mee, in the proportion of their shares in the Partnership. As the profit share arrangement was in the proportion of 36.235% to PLD, 52% to Hok Mee and 11.765% to the Temple, PLD and Hok Mee's shares would be based on the ratio of 36.235:52. This would mean that PLD is liable for \$328,531.76 and Hok Mee is liable for \$471,468.24.

36 In relation to item (c), the Temple claimed that the \$203,936.57 comprised the 15% commission on sales of niches that PLD and Hok Mee agreed to pay to the Temple. Both PLD and Hok Mee denied this. They both said that although there were discussions on the matter of sales commission to the Temple, there was no final agreement. There were documents showing that the proposal first came up in a meeting on 10 November 1999 and brought up again on 5 January 2000, 15 May 2001 and 18 June 2001. There was an email from PLD instructing its solicitors on 19 June 2001 to draft a supplemental agreement which was eventually drafted but never signed. PLD and Hok Mee claimed that because it was never signed, therefore there was no agreement on the 15% commission to the Temple. However I find that an oral agreement had been reached at the meetings as nothing was said about such agreement being subject to contract. Therefore the Temple is entitled to this commission

in respect of the relevant sales of niches. The Temple having retained the sum of \$203,936.57, is making a claim for the balance, which amounts to a sum of just over \$1m. In three meetings of the Partners held on 2, 26 and 27 November 2001, they agreed that this balance sum would be rounded to \$1m. I therefore find that the Temple is entitled to the sum of \$1m in respect of sales commission.

37 In relation to the sum of \$54,000, PLD's case is that this was money had and received by the Temple. The background is as follows. One of the marketing tools was a lucky draw for a BMW motorcar. PLD and the Temple had each advanced \$54,000 to the Partnership towards the prize and the winner was paid \$108,000 in lieu of the motorcar. The Bank paid the sum of \$108,000 to the special accountant pursuant to a claim for reimbursement in the Temple's letter of 30 August 2004. The special accountant allowed this claim and the amount of \$108,000 was added to the indebtedness of the Partnership to the Bank. As the Temple had received the \$108,000 on the basis that this was reimbursement for the moneys advanced by the Temple and PLD (indeed the Temple's letter acknowledged that PLD had advanced part of the money), PLD is entitled to the sum of \$54,000 from the Temple.

### **PLD's claim against Hok Chung**

38 PLD's claim against Hok Chung is for an account and/or repayment of the sums overpaid to Hok Chung. This is based primarily on the fact that Hok Chung had significantly overclaimed for the value of works in carrying out the project and accordingly, PLD and/or the Partnership are entitled to a refund of the same. PLD's position is that Hok Chung was overpaid the sum of \$9.76m and the Partnership is entitled to this sum being money had and received by Hok Chung for the use of the Partnership.

39 The first aspect of this claim is excess payments pursuant to architect's certificates. The total of all the architect's certificates issued amounted to \$25,170,842.48, which sum was received by Hok Chung. However the architect eventually produced, on 10 April 2003, a qualified final account in which the value of the work done by Hok Chung was certified at \$23,164,986.45, after taking into account a number of omissions from the contract resulting in an overpayment of \$2,005,856.03. This appears to be the architect's last assessment on the matter and is the best evidence available as to the amount properly due to Hok Chung. I therefore find that Hok Chung is liable to refund to the Partnership the sum of \$2,005,856.03.

40 I have found in [\[31\]](#) above that Hok Chung is not entitled to the sum of \$3,394,400 being the amount of overpayment in respect of the PC Rate items in the construction contract. It follows that Hok Chung is also liable to refund to the Partnership the sum of \$3,394,400 and I so order.

### **PLD's claim against Kek**

41 PLD's claim against Kek is on the basis that Kek conspired in defrauding PLD by manipulating the tender exercise and exerting influence on the architect resulting in the following:

- (a) Procuring the overpayment of \$9.76m to Hok Chung.
- (b) Procuring the wrongful payment of \$4.6m to Hok Mee as management fees.
- (c) Failing to ensure that proceeds from the sale of niches were credited into the project account and/or incurring disbursements of \$2,887,263.26.

42 PLD also pleaded that the corporate veil in relation to Hok Mee and Hok Chung ought to be

lifted on account of the following:

- (a) Kek owned 99.9999% of the shares of both Hok Mee and Hok Chung.
- (b) PLD and PLC dealt only with Kek in all matters relating to the columbarium project, in which Kek had held himself out as the sole decision maker in both Hok Mee and Hok Chung.
- (c) All Partnership cheques were drawn up on the instruction of Kek who was a co-signatory.
- (d) Kek had merely used Hok Mee and Hok Chung as vehicles to defraud PLD or to avoid having to refund money due to the Partnership.

43 In *Nagase Singapore Pte Ltd v Ching Kai Huat & Ors* [2008] 1 SLR 80, although the plaintiff did not plead that the corporate veil ought to be lifted, Judith Prakash J decided to lift it in respect of the first defendant who was the director and majority shareholder of the second defendant, a company. The court noted that the first defendant was at all times the moving spirit and alter ego of the second defendant and accepted that any deliberate action taken by the second defendant would have been on the instructions and with the knowledge of the first defendant.

44 The undisputed evidence before me was that Kek owned practically all the shares in Hok Mee and Hok Chung and he is the managing director of both companies. Both companies have only one other director who is the same person, Wong who was, in Kek's own words, a "sleeping partner". Kek is the sole signatory of all of Hok Mee and Hok Chung's cheques. He was the person to whom the employees of Hok Mee and Hok Chung (who in a few instances were interchangeable) turned to for any significant decision. Clearly Kek was the directing mind behind and alter ego of Hok Mee and Hok Chung. I have no hesitation in agreeing with PLD that the corporate veil ought to be lifted in respect of Kek and his companies, Hok Mee and Hok Chung.

45 However the only loss that is supported by the evidence pertains to the \$3,394,400 extra payment to Hok Chung and I hold that Kek is personally liable for this amount to the Partnership alongside Hok Mee and Hok Chung.

### **Hok Mee's counterclaims**

46 Hok Mee made the following counterclaims against PLD and the Temple:

- (a) against PLD:
  - (i) for an account of the Partnership accounts from October 2001 (when the PLD took over the accounting function of the Partnership) to 8 January 2003 (when D&T took over the accounting function of the Partnership) and for access to accounting records and documents; and
  - (ii) for balance management fees due to Hok Mee amounting to \$7,929,391.23, which was adjusted at the end of the trial to \$3,549,391.23.
- (b) against the Temple:
  - (i) for an account of the proceeds from the sale of the niches collected by the Temple;
  - (ii) the return to the Partnership of the sum of \$2,023,936.57;

- (iii) the return of three loans of \$900,000, \$400,000 and \$410,668.92; and
- (iv) damages arising from breach of the terms of the Deed/JVAs and/or breach of duty.

47 In respect of item (a)(i), I find no basis on the evidence to order an account from PLD.

48 In relation to item (a)(ii), as at 5 February 2002 Hok Mee had been paid \$4,621,625 in management fees. According to Hok Mee, the total construction costs amounted to \$27,236,720.78 comprising the following items:

Main Construction Works	\$25,170,842.48
Piling Works	\$ 865,878.30
Preliminary Works	<u>\$ 1,200,000.00</u>
Total	\$27,236,720.78

Hok Mee submitted that, as it was entitled to a 30% management fee on the construction cost, this comes to a total of \$8,171,016.23 and the balance outstanding would be \$3,549,391.

49 I have found in [\[31\]](#) above that there was an overpayment of \$3,394,400 to Hok Chung in relation to the PC Rate items. I have also found in [\[39\]](#) above that on the basis of the architect's qualified final account, a further overpayment of \$2,005,856.03 was made to Hok Chung. Therefore the total construction costs after deduction of these two amounts would be \$21,836,464.75. The total management fee due to Hok Mee would be \$6,550,939, of which \$4,621,625 had been paid. The balance due to Hok Mee would be \$1,929,314.

50 PLD and the Temple submit that Hok Mee is not entitled to any management fee in view of its breaches of fiduciary duty. However I have to bear in mind that PLD and the Temple were not totally innocent of unethical behaviour. I also took into account the fact that Hok Mee is required to pay architect's fees for the project as well as carry out the project management, which require expenses to be incurred, eg for site staff. Since I am ordering Hok Mee to account for all overpayments, I find no reason to deprive Hok Mee of what it is entitled to under the JVAs. However such entitlement must take into consideration the sum that Kek received from AGA arising from their kickback agreement described in [\[21\]](#) above. Under that agreement, Kek was to receive from Ong 2% of first \$18m of construction costs – this amounts to \$360,000 – and 12% of any amount in excess of \$18m. The "Total Contract Sum" (for Preliminary, Piling and Main Building) is \$27,236,720.78, which is the amount upon which AGA's fees would have been based. The amount in excess of \$18m would be \$9,236,720.78 and 12% of that is \$1,108,406.49. Hence the amount due to Hok Mee is the difference of \$1,929,314.00 and \$1,108,406.49, amounting to \$820,907.51. Accordingly there will be an order for the Partnership to pay Hok Mee the sum of \$820,907.51.

51 In relation to item (b)(i), Hok Mee claims for an account of all proceeds from the sale of niches by the Temple, insofar as these have not been included in the \$2,884,487.85 that the Temple had paid into the Partnership bank account. The Temple's position is that the \$4.9m (comprising of the \$2,884,487.85 it had paid in and the \$2,023,936.57 it had to account for) was all the money it had collected. The Temple submitted that PLD had prepared accounts for the year ending 31 December 2001 for purpose of bank financing and income tax in January 2002. A report by Ernst &Young

commissioned by the Partners showed that the sales were audited up to 30 September 2001. Thereafter, the sales were audited and confirmed by the three partners until the special accountants, D&T, took over in October 2002. D&T conducted a physical count of the niches and audited the numbers sold. The Temple asserted that there was no sale after October 2001 that Hok Mee did not know about in view of these audits. The Temple's position is that it did not collect any money for sales after April 2001. When Intersanctuary bought over the columbarium, they had bought over all accounts receivables.

52 I agree with the Temple's submissions and dismiss Hok Mee's counterclaim in item (b)(i).

53 In relation to item (b)(ii) pertaining to the remaining sum of \$2,023,936.57 that the Temple had acknowledged it had not paid into the Partnership account, I had dealt with this in [\[34\]](#) – [\[36\]](#) above.

54 Under item (b)(iii), Hok Mee claims against the Temple for repayment to the Partnership of loans of \$900,000, \$400,000 and \$410,668.92. However PLD does not make this claim against the Temple.

55 In relation to the claim for \$900,000, the evidence of the witnesses disclose that this was not in reality a loan but a means to draw down on the construction loan in order to finance the payments for the niche covers. In respect of the claim for \$400,000, I accept the Temple's evidence that the Partnership had advanced this sum to the Temple for the purposes of marketing expenses. As for the sum of \$410,668.92, Hok Mee claimed that this comprised expenses for sales and marketing expenses "on behalf of" the Temple and relied on an acknowledgment of debt signed by Ven Sek dated 31 December 2000. However Ven Sek gave evidence that he had been tricked by Kek to sign this as he had completely trusted Kek at the time and signed many documents from him. There is no supporting evidence of any loan for this amount and I accept the evidence given on behalf of the Temple in this regard that there is no such loan. Accordingly I dismiss Hok Mee's claim in respect of item (b)(iii).

56 In relation to item (b)(iv), Hok Mee alleges that the Temple caused the Partnership to breakdown and claims for damages of \$5.7m. I find that it was not the Temple that caused the breakdown and, in any event, there is no evidence of loss of this sum. Therefore this part of Hok Mee's claim is dismissed.

### **The Temple's counterclaims**

57 The Temple counterclaimed against PLD and Hok Mee for:

- (a) An account of the Partnership funds including all credit facilities granted to the Partnership.
- (b) An account of the sum of \$800,000 given to Chia Quee Khim, Seah Chang Hoo, Su Xin Quan and Lim Ah Lek.
- (c) The sum of \$2,720,548.08 being expenses incurred on behalf of the Partnership (including operating expenses of the columbarium after TOP up to time of transfer to Intersanctuary) and commissions (15%) due to the Temple.

58 In respect of (a), Ven Sek conceded from the witness box that he had since been satisfied that the sale proceeds totalling \$2,888,600.35 that the Temple had handed to Hok Mee had been accounted for, save for two minor items. In any event, I have already made the relevant findings and orders above: at [\[47\]](#) I have held that there is no basis to require PLD to render an account; and at

[31], [40] and [45] I have held that Hok Mee, Hok Chung and Kek are jointly and severally liable to the Partnership in the sum of \$3,394,400. Accordingly I make no further order in relation to item (a).

59 In respect of item (b), I have in [35] ordered PLD and Hok Mee to pay a total of \$800,000.

60 In relation to the issue of operating expenses under item (c), the sum is broken down as follows:

Payment to third parties

(a) NOP Rebate/Third Party Agent Commission	\$ 21,000.00
(b) Reimbursement of Manpower Costs	\$ 175,102.60
(c) Lucky Draw Prizes (BMW)	\$ 130,000.00
(d) Other payments	\$1,023,369.56

Sum due to Temple for Services

(e) Marketing (or Sales) Commission	\$1,117,935.21
(f) Expenses	\$ 113,140.71
(g) Daily management (April-September 2002)	<u>\$ 140,000.00</u>
	\$2,720,548.08

Total:

61 In respect of item (a), I have dealt with the issue of the NOP Rebate in [34] above. The Temple had not given any evidence of the expenditure of the \$21,000 and therefore this claim is dismissed. In relation to item (c), I have dealt with the issue of lucky draw prizes in [37] above. I find no basis for the Temple's claim of \$130,000 for the lucky draw prizes. In respect of item (e), I have made a finding in [36] above in respect of the Temple's entitlement as regards marketing (or sales) commission, which was that the Partners had agreed that the Temple would receive \$1m.

62 In relation to the remaining items (b), (d) and (f), the parties had applied to me on 2 September 2008 for the trial to determine the issue of liability and if any liability is found, for assessment of quantum to be determined by the Registrar. I granted that application.

63 On the question of liability in relation to items (b) and (d), the Temple offered no evidence of any such expenditure by the Temple on behalf of the Partnership. I therefore dismiss these two items of the Temple's counterclaim.

64 The only remaining issue is item (f). The Temple had managed the columbarium from the time the TOP was issued until it was handed to the buyer, Intersanctuary. Clause 14.1 of the Deed provides that the Temple is entitled to any revenue arising from operating the columbarium and shall bear the costs of operation. However this has been varied at the meeting of 15 May 2001. The

minutes of that meeting records, at para 1.4, that the issue of operating costs of the columbarium was raised and, at para 3.1, that "Running Operation cost" was envisaged. This was confirmed in para 1.1 of the minutes of meeting of 18 June 2001, para 15 of the minutes of meeting of 29 September 2001, and further evidenced in the form of a draft deed of confirmation that was discussed in November and December 2001. In the event, there was no final agreement reached. Therefore the Temple is entitled to be reimbursed for necessary expenses that were incurred such as electricity, water, maintenance, security, *etc.* Indeed, Kek confirmed this in his testimony on 5 May 2008. Accordingly, to the extent that it had incurred expenses in maintaining it, the Temple is entitled to be reimbursed the amount expended from the Partnership. I would therefore allow this claim and order the amount to be assessed by the Registrar.

65 As for (g), it is an item that has not been reserved to the Registrar for assessment. There being no agreement on the fees for this service, I find that the Temple is entitled to a *quantum meruit* amount for the period that it was managing the columbarium. However the Temple offered no evidence as to what this sum should be. I therefore award a nominal sum of \$100 per month for the period July 2001 (when TOP was obtained) to September 2004 (when Intersanctuary took over), amounting to \$3,800 to be paid by the Partnership.

### **Hok Chung's counterclaims**

66 Hok Chung made the following counterclaims against PLD:

- (a) the sum of \$286,000 being unpaid balance of a loan given by Hok Chung to PLD in October 2000; and
- (b) the sum of \$647,000 being the unpaid retention sum under the columbarium construction contract.

67 In respect of item (a), Hok Chung had pleaded that PLD had experienced a cash flow problem around October 2000 and had obtained a series of loans from Hok Chung through Hok Mee. The total amount lent was not pleaded save that as at 30 November 2000, this totalled \$550,000. Hok Chung pleaded that the loan was gradually reduced and that from 11 October 2001, there was a balance sum of \$286,000. As evidence, Hok Chung produced a document dated 11 October 2001, which is exhibited by Kek Sin Hwa at page 70 of his AEIC filed on 23 March 2007 on behalf of Hok Chung. This document ("the 11 October 2001 document"), signed by Chia, Kek and Ven Sek on behalf, respectively, of PLD, Hok Mee and the Temple, showed that the Partners had agreed that the funding for the project as of 31 August 2001 was as follows:

(a)	Bank	\$24,804,000
(b)	PLD	\$13,370,000
(c)	Hok Mee	\$ 5,730,000
(d)	Hok Chung	<u>\$ 286,000</u>
	Total:	\$44,190,000

Appended to this was the following statement:



As such all three parties will use the above numbers for the purpose of moving the project forward. Any differences confirm [sic] after the audit will be treated as loan to the appropriate party and will be deducted from profit after all loans are paid. The total cost of the project will be adjusted accordingly to reflect the final audited numbers.

68 In its pleadings, PLD denied the existence of this loan. However the evidence supports Hok Chung's position that it had advanced certain sums towards the Partnership and that the Partners had acknowledged in the 11 October 2001 document that the outstanding balance advanced by Hok Chung was \$286,000. Therefore the Partnership is liable to refund to Hok Mee the sum of \$286,000.

69 As for the retention sum of \$647,000 in item (b), there is no dispute that this sum has been withheld from Hok Chung. In view of my finding that Hok Chung was overpaid and is liable to refund \$3,394,400 to the Partnership, this amount may be setoff against that order. I therefore find that Hok Chung is entitled to the retention sum of \$647,000 which is to be setoff against what it owes the Partnership.

### Consolidation of liabilities

70 The following tables set out the various liabilities of the parties to the Partnership and to one another:

#### Liabilities to Partnership

	Party Liable to Partnership				
	PLD	Hok Mee	Temple	Hok Chung	Kek
		[31]: \$3,394,400 (jointly with Hok Chung & Kek)		[40]: \$3,394,400 (jointly with Hok Mee & Kek)	[45]: \$3,394,400 (jointly with Hok Mee & Hok Chung)
	[35]: \$328,531.76	[35]: \$471,468.24	[34]: \$722,600	[39]: \$2,005,856.03	
Total	\$328,531.76	\$471,468.24 + \$3,394,400 (joint liability)	\$722,600	\$2,005,856.03 + \$3,394,400 (joint liability)	\$3,394,400 (joint liability)

#### Liabilities to PLD

Party Liable to PLD				
	Hok Mee	Temple	Hok Chung	Kek
		[37]: \$54,000		

Total		\$54,000		
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#### Liabilities of Partnership

	Party Entitled from Partnership				
	PLD	Hok Mee	Temple	Hok Chung	Kek
		[50]: \$820,907.51	[36]: \$1,000,000	[68]: \$286,000	
			[65]: \$3,800	[69]: \$647,000	
Total		\$820,907.51	\$1,003,800	\$933,000	

71 The liabilities of the Partnership to Hok Mee and Hok Chung, totalling \$1,753,907.51, should first be set off against the joint liability of Hok Mee, Hok Chung and Kek to the Partnership for \$3,394,400. This leaves the sum of \$1,640,492.49 for which these three parties are jointly liable to the Partnership. The net liabilities of the parties to the Partnership are therefore as follows:

	Party Liable to Partnership				
	PLD	Hok Mee	Temple	Hok Chung	Kek
Total	\$328,531.76	\$471,468.24 + \$1,640,492.49 (joint liability)	-\$281,200 (owed to Temple)	\$2,005,856.03 + \$1,640,492.49 (joint liability)	\$1,640,492.49 (joint liability)

#### **Orders**

72 Pursuant to my finding in [37] above, I order the Temple to pay the sum of \$54,000 to PLD.

73 Pursuant to my finding in [71] above, I order Hok Chung to pay the sum of \$2,005,856.03 into a joint account ("the Partnership Account") to be maintained by PLD and the Temple, which they are to hold on trust for the Partners. PLD and the Temple are entitled, jointly or individually, to take out enforcement action against Hok Chung for this judgment sum. Further, Hok Mee, Hok Chung and Kek are jointly and severally liable to pay the sum of \$1,640,492 to the Partners. PLD and the Temple are similarly entitled, jointly or individually, to take out enforcement action against Hok Mee, Hok Chung or Kek for this judgment sum.

74 Pursuant to my finding in [71], the sum of \$281,200 shall be paid to the Temple out of the Partnership Account as soon as funds are available therein to make full or part payment.

75 Pursuant to my finding in [64], I order the Partnership to pay the Temple such reasonable expenses as the Registrar may assess that it had incurred in respect of the operation and maintenance of the columbarium on behalf of the Partnership in the period 13 July 2001 to 1 September 2004. Once the quantum is determined, that sum shall be paid to the Temple out of the Partnership Account as soon as any funds are available to make full or part payment.

76 The remaining amounts in the Partnership Account, after the Temple has been fully paid the sum of \$281,200 pursuant to [\[74\]](#) above and such expenses as may be assessed by the Registrar pursuant to [\[75\]](#) above, shall be divided among the Partners in the ratio that they had agreed upon, *ie* 36.235% to PLD, 52% to Hok Mee and 11.765% to the Temple – see [\[12\]](#) above. Such sums due to the Partners may be set off against the amount that each Partner owes to the Partnership.

77 I will hear parties on the question of costs. There will also be liberty to apply for any clarification of my orders.

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