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CAYMAN ISLANDS CIVIL FORM 5

RULE 27

IN THE CAYMAN ISLANDS COURT OF APPEAL
HOLDEN AT GEORGE TOWN, GRAND CAYMAN
GRAND COURT NO. 234 OF 1989
CIVIL APPEAL NO. 7 OF 1989

CERTIFICATE OF THE ORDER OF THE COURT

Appeal from the Order of the Grand Court dated the 16th day of January, 1989

BETWEEN:	THE NUGAN HAND BANK (in liquidation)	PLAINTIFF/RESPONDENT
AND:	(1) PRICE WATERHOUSE & CO. (2) ROBERT O. MOYLE (3) RICHARD HARRIS (4) R.A. PEEK (5) THE PERSONAL REPRESENTATIVES OF LESLIE CROPPER (6) TREVOR GORMAN (7) ERNIE C. GRIMMUD (8) BARRY D. NOTTAGE (9) MAITLAND CATES (10) JOHN WARRY	DEFENDANTS/APPELLANTS

THIS appeal coming on for hearing on the 20th day of April 1989 and the 24th day of April, 1989

before:

The Honourable President Mr. Justice Zacca
The Honourable Mr. Justice Georges, J.A.
The Honourable Mr. Justice Henry, J.A.

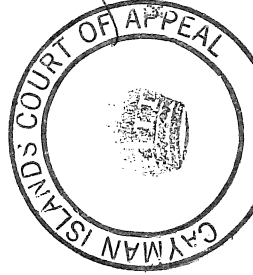
In the presence of:

Mr. Langly, QC with Mr. A. Jones of Naples & Calder for the Appellants
and Mr. Field QC with Mr. Nelson of Truman Bodden and Company for the Respondent.

I HEREBY CERTIFY that an Order was made as follows:--

Appeal allowed. Order of the Trial Judge vacated.
Paragraphs in the defence and the counterclaim which were struck out are restored.
Defendant/Appellant to have costs of this Appeal.
Reasons to be put into writing.

Given under my hand and the seal of the Court
this 24th day of April, 1989



[Signature]

Registrar

To: Messrs. Naples & Calder

Messrs. Truman Bodden & Co. Ltd.

File H. I would be good to receive a copy of the reasons when delivered
BJ 28/5/89