

25/82

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL NO. 44 OF 1981

ON APPEAL FROM

THE HIGH COURT IN THE REPUBLIC OF SINGAPORE

BETWEEN

H. L. WEE .. Appellant

AND

THE LAW SOCIETY OF SINGAPORE

.. Respondents.

(In the Matter of Originating Summons No. 55 of 1981)

In the Matter of the Legal Profession Act (Cap 217, 1970 Edn)

AND

In the Matter of an Advocate & Solicitor

\*\*\*\*\*

P A R T     I I

\*\*\*\*\*

EXHIBIT NO.	DESCRIPTION OF DOCUMENT	DATE	PAGE
A3	Chronology of Events		1-3
A4	Three Agreed Facts		4
<u>RESPONDENT'S EXHIBITS</u>			
R2	Amended Statement of Case submitted to Law Society of England		5-9
R3	Accountant's Report	25th April 1977	10-11

NO.	DESCRIPTION OF DOCUMENT	DATE	PAGE
<u>1. AGREED BUNDLE</u>			
1.	Letter from Appellant to Law Society of Singapore	30th April 1977	12
2.	Letter from Appellant to Law Society of Singapore with Complaint attached	27th May 1977	13-22
3.	Further Statement of Appellant to Criminal Investigation Department Singapore	25th August 1977	23
4.	Letter from Roger Lim Cher Kwan ASP Commercial Crime Division CID Singapore to President Law Society Attachments	17th February 1978	24-27
4A.	Statement J. K. Medora	1st November 1977	28-32
4B.	Statement Wong Siong Poon	20th October 1977	33-37
4C.	Statements of Appellant	26th July 1977 16th August 1977 25th August 1977 7th December 1977	38-51

NO.	DESCRIPTION OF DOCUMENT	DATE	PAGE
5.	Letter from Chairman Inquiry Committee (IC) to Appellant	18th March 1978	52-53
6.	Letter from Appellant to Chairman, Inquiry Committee (IC)	20th March 1978	54
7.	Letter Chairman, Inquiry Committee (IC) to Appellant	22nd March 1978	55
8.	Two letters to Chairman (IC) from Appellant	22nd March 1978	56-57
9.	Letter from Appellant to Chairman Inquiry Committee and attaching	19th April 1978	58-62
9A.	Statement of K. Ramanujam	11th April 1978	63-64
9B.	Explanations (forwarded to IC)		65-77
10.	Letter from Chairman (IC) to Appellant	11th May 1978	78
11.	Letter from Appellant to Chairman (IC)	15th May 1978	79
12.	Letter from Chairman (IC) to Appellant	24th May 1978	80
13.	Letter from Secretary Law Society to Appellant	20th July 1978	81
14.	Letter from J. Grimberg to the Secretary Law Society England	15th September 1979	82-83
15.	Letter from Secretary Law Society England to J. Grimberg	9th November 1979	84
2.	<u>SUPPLEMENTARY AGREED BUNDLE</u>		
16.	List of Appellant's absences abroad		85
17.	Sketch Plan of Braddell Brothers		86
18.	Letter from Accountant Hongkong & Shanghai Banking Corporation (the Bank) to Braddell Brothers	8th March 1976	87
19.	Cheque stubs		88
20.	Letter from the Bank to Braddell Brothers	10th June 1976	89

NO.	DESCRIPTION OF DOCUMENT	DATE	PAGE
21.	Letter from Braddell Brothers to the Bank	26th November 1976	
22.	Letter from Braddell Brothers to the Bank	21st December 1976	
23.	Letter from Braddell Brothers to the Bank	3rd May 1977	
24.	Letter from the Bank to Braddell Brothers	10th May 1977	
25.	Letter from Braddell Brothers to the Bank	27th May 1977	
26.	Letter from the Bank to Braddell Brothers	27th June 1977	
27.	Letter from Braddell Brothers to the Bank	6th July 1977	
28.	Letter from Braddell Brothers to the Bank	12th July 1977	
29.	Letter from the Bank to Braddell Brothers	12th July 1977	
30.	Letter from the Bank to Braddell Brothers	14th July 1977	
31.	Letter from Braddell Brothers to the Bank	4th August 1977	
32.	Letter from Braddell Brothers to the Bank	18th August 1977	
33.	Letter from the Bank to Braddell Brothers	22nd August 1977	
34.	Bundle of Notes to Staff	25th January 1977 (onwards)	90-97
35.	Reconciliation of figures (Medora Tong & Co)		98-100
36.	Note to get files (per Medora Tong & Co)	16th July 1976	101-102

Not printed

NO.	DESCRIPTION OF DOCUMENT	DATE	PAGE
37.	Summary of Changes of defalcations March to September 1976 under Explanations & attachments		103-136
38.	Drafts of Complaints (bundle)	25th February 1977 (onwards)	137-184
39.	Exhibits to Complaint		185-192
40.	Medora Tong & Co's letter	1st April 1977	193-195
41.	Summary of Adjustments from Medora Tong & Co	26th May 1977	196-204
42.	Addendum to Complaint	8th June 1977	205
43.	Letter from Medora Tong & Co to Braddell Brothers	7th June 1977	206-207
44.	Letter from Turquand Youngs & Co to Appellant	17th March 1977	208-209
45.	Letter from Appellant to Turquand Youngs	30th March 1977	210-211
4.	<u>DOCUMENTS NOT TRANSMITTED TO THE PRIVY COUNCIL</u>		
	<u>IN THE DISCIPLINARY COMMITTEE</u>		
	Sworn Statement of Steven Chan	4th February 1981	
	<u>IN THE HIGH COURT</u>		
	<u>AGREED BUNDLE</u>		
	Exhibits to Complaint to Law Society (bundle of miscellaneous documents except a few)	22nd December 1976	
	<u>IN THE COURT OF APPEAL</u>		
	Motion for leave to appeal	4th September 1981	
	Affidavit of Appellant	4th September 1981	

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL NO. OF 1981

ON APPEAL FROM

THE HIGH COURT IN THE REPUBLIC OF SINGAPORE

BETWEEN

H. L. WEE .. Appellant

AND

THE LAW SOCIETY OF SINGAPORE

.. Respondents

(In the Matter of Originating Summons No. 55 of 1981)

In the Matter of the Legal Profession Act (Cap 217, 1970 Edn)

AND

In the Matter of an Advocate & Solicitor

\*\*\*\*\*

P A R T I I

\*\*\*\*\*

BRADDELL BROTHERS  
Unit 430, 4th Floor  
Colombo Court  
North Bridge Road  
Singapore 0617

Filed this 12th day of November 1981

CHRONOLOGY

1. November 1971 - Santhiran employed as a Legal Assistant by the Respondent, the sole proprietor of Braddell Brothers.
2. February 1976 - Respondent becomes aware that Santhiran has misappropriated monies from the clients' account of Braddell Brothers.
3. March 1976 - Santhiran admits to Respondent that he (Santhiran) has misappropriated sums totalling \$298,270.75.
4. Between 9.3.1976 and 10.6.1976 - Santhiran makes restitution of \$297,956.12.
5. November 1976 - Respondent appoints independent firm of accountants.
6. December 1976 - Santhiran ceases to be employed by Respondent.
7. Late March 1977 - Respondent informs Attorney-General and Vice President, Law Society, of Santhiran's misconduct, and states that a complaint is forthcoming.

8. 30.4.1977 - Respondent reports Santhiran's misappropriations to Law Society.
9. 6.5.1977 - Respondent informs Attorney-General and Vice President, Law Society, that complaint will be delayed due to delay in finalisation of accountants' report.
10. 26.5.1977 - Respondent reports Santhiran to police.
11. 27.5.1977 - Respondent makes formal complaint to Law Society concerning Santhiran.
12. 27.5.1977 - Police begin investigations.
13. October/November 1977 - Santhiran goes to Malaysia.
14. 17.2.1978 - CID complains to Law Society concerning, inter alia, Respondent's delay in reporting Santhiran.
15. 18.3.1978 - Inquiry Committee (IC) writes to Respondent for his explanation.
16. 9.4.1978 - Santhiran is arrested by Malaysian Police in Kuala Lumpur.



17. 10. 4.1978 - Santhiran is brought back to Singapore.
18. 11. 4.1978 - Santhiran is produced in Court.
19. 19. 4.1978 - Respondent provides "preliminary explanation" to Law Society, accompanied by "fuller details".
20. 10. 5.1978 - Santhiran is convicted.
21. 11. 5.1978 - Letter from IC to Respondent requesting "full explanation".
22. 15. 5.1978 - Letter Respondent to IC pointing out that "fuller details" already sent.
23. 24. 5.1978 - Respondent requested by IC to appear before IC on 26.5.1978.
24. 20. 7.1978 - Respondent notified that there is to be formal investigation by Disciplinary Committee.
25. 23. 4.1979 - Santhiran is struck off.

\* \* \* \*

AGREED FACTS

1. Having discovered the defalcations in February/March 1976, the Respondent did not report the matter to his own firm's Auditors.
2. Did not inform them of the appointment of Medora Tong in 1976.
3. Auditors found out about Suspense Account in or about July 1976. They checked with Santhiran who told a pack of lies. Auditors asked Harry Wee in December 1976/January 1977. He said "Will see you later about it". Harry Wee informed Auditors of defalcations for the first time in March 1977.

IN THE MATTER OF HARRY LEE WEE  
AN ADVOCATE AND SOLICITOR

And

IN THE MATTER OF THE LEGAL PROFESSION ACT

\* \* \* \* \*

AMENDED STATEMENT OF CASE

1. Harry Lee Wee (hereinafter called "the Respondent"), an Advocate and Solicitor of the Supreme Court of the Republic of Singapore of some thirty years standing, practises, and has at all material times practised, under the name and style of Braddell Brothers (hereinafter called "the Firm"). The Respondent was at various times a member of the Council of the Law Society of Singapore, and was the President of the Law Society for the period 1975 to 1977, inclusive.
2. In or about 1971, one S. Santhiran, an Advocate and Solicitor (hereinafter called "Santhiran"), entered employment with the Firm as a legal assistant.
3. In or about February 1976, the Respondent had reason to believe that Santhiran had misappropriated, in aggregate, a substantial sum standing to the credit of the Clients account of the Firm.
4. In or about March 1976, Santhiran admitted to the Respondent that he, Santhiran, had misappropriated or

otherwise misapplied sums totalling \$298,270.75 from the Clients account of the Firm.

5. Between the 9th March 1976 and the 10th June 1976 Santhiran, with the knowledge and encouragement of the Respondent, made restitution to the Firm of \$297,956.12 in respect of monies misappropriated or otherwise misapplied by Santhiran as aforesaid.

6. In or about November 1976, the Respondent appointed Kedora and Tong, a firm of public accountants (hereinafter called "the Accountants") to inspect the accounts of the Firm with a view to ascertaining the extent of the misappropriation or misapplication of funds by Santhiran from its Clients account.

7. Notwithstanding the facts referred to in paragraphs 3 to 6 inclusive of this Statement of Case, the Respondent failed to make a report to the Police concerning the conduct of Santhiran, who continued in the employment of the Firm as an Advocate and Solicitor, albeit without salary, until he left the service of the Firm on the 31st December, 1976.

~~8. In or about late April and or early May, 1977, the Respondent called on Jamshid Madara, a partner of the~~

~~Accountants having conduct of the inspection referred to~~  
in the preceding paragraph, to inform Santhiran that, or  
to the effect that:

- (i) so long as Santhiran made, or caused to be made, full restitution; and
- (ii) applied on his (Santhiran's) own motion to have his (Santhiran's) name struck off the Roll of Advocates and Solicitors,

~~the Respondent would not report the matter to the Police.~~

~~8. B.~~ The Accountants delivered their report to the Respondent on or about the 25th May, 1977. The Respondent first reported the conduct of Santhiran to the Police on or about the 26th May 1977, and wrote to the Law Society with reference thereto on the 27th May, 1977.

~~10. 9.~~ Santhiran was charged on five charges under section 408 of the Penal Code. One charge was proceeded with, the prosecution asking for the remaining four charges to be taken into consideration. Santhiran was convicted on the 10th May, 1978 and sentenced to 9 months' imprisonment, having admitted the facts pertaining to the charge that was proceeded with, and having consented to the four remaining charges being taken into consideration.

~~10~~ 10 ~~By reason of the facts referred to in paragraphs~~  
2 to 7 hereof (inclusive), the Respondent was guilty of  
grossly improper conduct in the discharge of his professional  
duty within the meaning of section 84(2)(b) of the Legal  
~~Profession Act.~~ By reason of the Respondent's aforesaid  
delay in reporting Santhiran's aforesaid criminal and  
professional misconduct to the Police and Law Society  
respectively, the Respondent caused, permitted or enabled  
Santhiran to continue in practice as an Advocate and  
Solicitor, until the 31st December 1976 as a legal assistant  
with Braddell Brothers, and thereafter for some months on  
his own account. By reason of his aforesaid delay, the  
Respondent was guilty of grossly improper conduct in the  
discharge of his professional duty within the meaning of  
section 84(2)(b) of the Legal Profession Act; further, or  
in the alternative, the Respondent was guilty of such  
conduct as would render him liable to be disbarred, struck  
off the Roll of the Court, suspended from practice or  
censured if a barrister or solicitor in England, due regard  
being had to the fact the two professions are fused in  
Singapore.

~~11~~ 11 By reason of the facts referred to in paragraph 7  
hereof, in conjunction with facts referred to in paragraphs  
2 to 7 hereof (inclusive), the Respondent was guilty of such  
conduct as would render him liable to be disbarred, struck  
off the Roll of the Court, suspended from practice or censured

if a barrister or solicitor in England, due regard being had to the fact that the two professions are fused in Singapore.

~~13.~~ 12. It is submitted that the Respondent should be dealt with under section 84(1) of the Legal Profession Act.

Dated the 14th day of March, 1979.

Amended as underlined in red ink  
this        day of September, 19 79 .

J. GRIMBERG

Solicitor for the Council of the Law  
Society of Singapore.

1. Solicitor's Full Name : Mr. Harry Lee Wee
2. Firm Name and Address : Braddell Brothers  
4th Floor, Meyer Chambers  
Singapore 1.
3. State whether practising alone or in partnership : alone
4. Accounting period : Year ended 31st December, 1976.

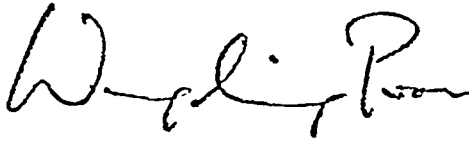
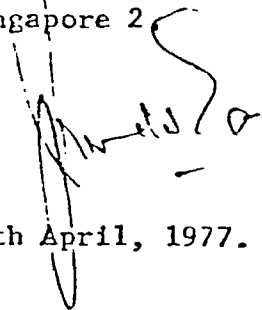
ACCOUNTANTS' REPORT

In compliance with section 75 of the Legal Profession Act, Cap. 217, and the Accountant's Report Rules, 1967, made thereunder,

We, Wong Siong Poon and Jamshid Keki Medora, have examined the books, accounts and documents of the abovenamed solicitor relating to the above practice produced to us and we hereby certify that from our examination pursuant to Rule 4 of the Accountant's Report Rules, 1967, and from the explanations and information given to us, we are satisfied that during the abovementioned period he has complied with the provisions of the Solicitors' Accounts Rules, 1967, except so far as concerns :-

Certain breaches by a former legal assistant of the firm, details of which are set out on a confidential annexure hereto which we have signed for the purposes of identification with this report,

PARTICULARS OF THE ACCOUNTANTS

Full Name :	WONG SIONG POON	JAMSHID KEKI MEDORA
Qualifications :	F.C.A. (AUST.); P.A.S.	F.C.A.; P.A.S.
Firm Name :	TURQUAND YOUNGS & CO.	MEDORA TONG & CO.
Address :	19th Floor, Ocean Building, Singapore 1.	15th Floor, International Plaza, Singapore 2
Signature :		
Date :	25th April, 1977.	25th April, 1977.
To :	The Law Society of Singapore SINGAPORE.	



CONFIDENTIAL ANNEXURE TO THE ACCOUNTANTS' REPORT  
IN RESPECT OF MR. HARRY LEE WEE FOR THE YEAR ENDED  
31st DECEMBER, 1976, IN COMPLIANCE WITH SECTION 75  
OF THE LEGAL PROFESSION ACT, CAP. 217; AND  
THE ACCOUNTANT'S REPORT RULES, 1967.

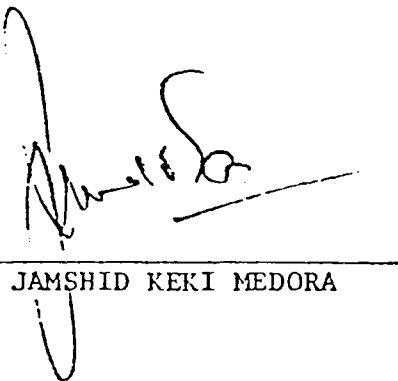
Details of the matter referred to in our report dated 25th  
April, 1977 are :-

- (1) it was discovered in February 1976 that during the period from mid 1972 to early 1976 certain clients' moneys had been withdrawn without proper authority and in contravention of the Solicitors' Accounts Rules 1967, by a legal assistant who ceased employment with the firm in 1976;
- (2) due to the number of transactions involved, the exact amount improperly withdrawn from the clients' accounts cannot, as yet, be quantified; however, it is estimated to be in the region of \$350,000;
- (3) arising from prompt action taken by the firm, sums amounting to \$297,956 were recovered from the said legal assistant during the period from 9th March to 10th June, 1976; out of this amount, \$148,211 was credited to the respective clients' accounts and the balance of \$149,745, claimed to be costs, is retained in a "suspense account" pending clarification or confirmation as costs.

This is the confidential annexure referred to in our report dated 25th April, 1977.



WONG SIANG POON



JAMSHID KEKI MEDORA

**URGENT**

30th April, 1977.

PRIVATE & CONFIDENTIAL

The Law Society of Singapore  
Supreme Court Building  
Singapore-6

Attn: Mrs. Quek Bee See

Dear Sirs,

I have to inform you that certain defalcations and misappropriation of moneys from various clients' accounts and costs in my firm appears to have been carried out by S. Santhiran a former employee of this firm. Investigations were initially carried out by members of my firm and subsequently undertaken by independent auditors, M/s. Medora Tong & Co. who have produced a report.

They and our usual auditors M/s. Tukquand Youngs & Co. have just completed the report under the Solicitors' Accounts Rules. I enclose a copy of their joint report which is a qualified report.

I will shortly be presenting the complaint against S. Santhiran for action to be taken but currently he has since the said report made certain representations or supplied information to M/s. Medora Tong & Co. which will have to be in the form of a supplementary report to M/s. Medora Tong & Co.'s report and which will have to be read with the joint report.

Yours faithfully,

enc:

F.L. Wee

13.

27th May, 1977.

PRIVATE & CONFIDENTIAL

The Law Society of Singapore  
Supreme Court Building  
Singapore-6

Attn: Mrs. Quek Bee See

Dear Sirs,

re: S. Santhiran  
-----

I refer to my letter dated 30th April, 1977  
and now enclose my Complaint against the abovenamed.

I have made a report to Commercial Crime on this  
matter.

Yours faithfully,

Sd. H. L. Wee

enc:

H.L. Wee

13.

27th May, 1977.

PRIVATE & CONFIDENTIAL

The Law Society of Singapore  
Supreme Court Building  
Singapore-6

Attn: Mrs. Quek Bee See

Dear Sirs,

re: S. Santhiran  
-----

I refer to my letter dated 30th April, 1977  
and now enclose my Complaint against the abovenamed.

I have made a report to Commercial Crime on this  
matter.

Yours faithfully,

Sd. H. L. Wee

enc:

H.L. Wee

(continued)

COMPLAINT AGAINST S. SANTHIRAN

Sometime in late February 1976 we suspected that a former legal assistant, S. Santhiran of No. 28 Jalan Kelepong, Singapore (who was in the employ of this firm from November 1971) had been unlawfully transferring monies from clients accounts.

It was first discovered by Singa Retnam an ex-pupil that a sum of \$380.10 in clients account was withdrawn without authority by Santhiran's direction in the form of a crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North America (copies of the said cheque and the Ledger showing the transfer of the said sum are attached and marked as Exhibits "A1" and "A2"). This sum was apparently utilised to pay Santhiran's personal income tax.

At about this time our despatch clerk, Lee Kok Liang also received complaints from his relatives M/s. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding a suatter's matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change Solicitors and appointed M/s. Chor Pee & Hin Hiong. M/s. Ong Swee Lim and Ong Swee Hock came to see Santhiran personally to obtain a refund of the balance of the deposit. according to them Santhiran stated that there was no balance due to them.

On going through the Ledger we found that a cash deposit of \$750/- was entered on 24.10.74 and was taken out on the same day by bearer cheque purported to be refunded

Mr. Ong Swee Hock.

On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim (copies of the said cheque and Ledger are attached and marked as Exhibits "B1" and "B2").

M/s. Ong Swee Lim and Ong Swee Hock denied that a sum of \$750/- was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr. Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of this firm into the accounts handled by Santhiran revealed that other clients monies had been wrongfully taken by him.

These were either effected by:-

- (1) direct transfer from the clients accounts to parties who appeared unconnected to the clients concerned or
- (2) by transfer of monies from clients accounts to other clients accounts from which monies were drawn out for Santhiran's personal purposes.

The payments to unconnected parties or drawn out by cash were for his personal use. These included the Income Tax Department and the Singapura Building Society when cheques were issued in their favour. Others were by bearer cheques purporting to be in favour of a client but was cashed on his directions.

In all these cases no authority or receipts

appeared to be given or received. No evidence supporting these was found in the files where the files were available (some are missing) and no explanation supported by evidence was supplied by Santhiran.

The following are illustrations of some of the unauthorised payments or transfers just mentioned:-

- (a) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of the Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, dec'd. which had no connection with the matter. (Copies of the said cheque and Ledger are attached and marked as Exhibits "C1" and "C2"). This cheque was in payment of Santhiran's personal life insurance policy premium;
- (b) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapura Building Society Ltd. from the account of Nanyang Insurance Co. Ltd. (Copies of the said cheque and Ledger are attached and marked as Exhibits "D1" and "D2"). Santhiran had moneys deposited in this Society.

The second method used was to transfer to the accounts of one client from another client's account of the firm. The various clients accounts involved in this method are listed in Exhibit "E1".

A specimen account of the Ledger pages showing the transfer from one account to another is set out in Exhibits "E2" and "E3". Exhibit "E2" is the account of

Thana Letchimi d/o Velasamy under the title "Velasamy" which lists out 5 items beginning with Chin Wee Kian.

Exhibit "E3" has the account of Chin Wee Kian and shows the transfer to Thana Letchimi d/o Velasamy. Exhibits "E4", "E5" "E6" (two accounts) ~~XXXXXXXX~~ are the other clients accounts which are the accounts from which moneys were transferred to Thana Letchimi d/o Velasamy. (As will be shown later monies unlawfully withdrawn from these accounts were refunded by Santhiran. His initials appear in the Ledger against the items he was involved in).

Exhibit "E1" shows payments to Singapore Building Society and to the clients in these accounts. In the latter cases the cheques were bearer and/or cash.

Many of the bearer cheques that were purported to be given to clients were on the instructions of Santhiran cashed at the bank by our despatch clerk, Lee Kok Liang and our former court clerk, Lawrence Pinto. The cash from the cheques were handed to Santhiran. (Attached are specimen photocopies of one of the said cheques endorsed by the said Lee Kok Liang and Lawrence Pinto marked as Exhibits "F1" and "F2").

(On the request of a Legal Assistant cheques are issued by the Cashier and signed by a Partner or by two authorised Legal Assistants. The Legal Assistant requesting payment countersigns on the counterfoil his responsibility for the receipt of cheques from clients account. The Legal Assistant is obliged to obtain the usual authority or receipts from the client for the payment of moneys and this filed in the relevant file).



The preliminary investigation showed that

Santhiran took without authority for his own purposes sums amounting to approximately \$395,415.75.

Santhiran was queried and he gave various explanations for withdrawing from the clients account. We insisted that until he proved that these withdrawals were proper he had to repay the amounts that were not supported by receipts or written instructions from clients. In March 1976 he admitted that he had wrongfully transferred or taken or was unable to support items totalling \$298,270.75. Of this amount he returned sums amounting to a total of \$267,956.12 to the firm. He initialled the amounts he had unlawfully withdrawn or transferred on the Ledger account of the clients concerned. From that amount \$187,774.81 was put into a "suspense account" to enable the firm to sort out the costs due to the firm from moneys due to the clients. Sums totalling \$80,181.31 were handed direct to various clients accounts as these were clients' clients moneys as admitted by him. These were initialled by Santhiran in the Ledger. A list of these is attached hereto and marked as Exhibit "G".

Subsequently we ascertained further amounts that had been unlawfully transferred making a total of \$395,786.69 approximately.

Santhiran claimed that some of the monies withdrawn were given to clients. Some clients were then called in by him to verify the alleged payments. A few of the alleged payments were verified but after that he did

not call for more clients to verify further. Eventually he made excuses for the delay in calling more clients and said he could not trace the clients or they were unwilling to call at the office for such verification purposes.

On further queries Santhiran returned a further \$30,000.00 of moneys withdrawn and which was also added into the "Suspense account". In the meantime \$68,029.82 were withdrawn from the "Suspense Account" and paid back by Santhiran into certain clients accounts as he said they were being returned". A list of these is attached hereto and marked as Exhibit "H". This for accounting purposes was done as "reversed entries" and initialled by Santhiran pending further investigation.

While he was supposed to call in clients to verify the alleged payments the accounts books were gone over again, files and other office payments were being searched for and checked for the period 1972 and to 1976. He said he would co-operate but he did little to help. This task eventually proved difficult and as it was apparent that Santhiran could not substantiate these unauthorised withdrawals an independent auditor was appointed to conduct an investigation into the clients and office accounts which were effected by him from 1972 to March 1976.

For obvious reasons it would have to be a person to act independently of the present auditors, M/s. Turquand Youngs & Co. In the meantime we were still attempting to check for defalcations which did not pass through the clients account.

In November 1976 M/s. Medora, Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore-2 was appointed to inspect and audit the accounts where Santhiran was involved. Santhiran agreed to the same.

The preliminary investigation conducted by M/s. Medora, Tong & Co. was completed at the end of December 1976 and their report shows that a sum of \$494,430.57 had been withdrawn through Santhiran and that such withdrawals were not supported by documentary evidence (a copy of the Report on the accounts is attached and marked as Exhibit "I").

The said Report shows two totals. The first is on page 1 thereof relates to files then not available and which shows \$31,738.05. The other on page 9 shows \$462,692.52 making a grand total of \$494,430.57. The key on page 9 shows the various reasons for these figures being included in the total.

After further checking and investigation the total <sup>re. p. 1</sup> reduced to \$24,001.45 on page 1 and <sup>cancelation</sup> \$279,750.05 on page 9 making a total of \$303,751.51. The reasons for reducing the various amounts are clerical duplications in amounts and explanations by Santhiran which M/s. Medora Tong & Co. as auditors were tentatively agreeable to accept.

While the investigation was being carried out Santhiran who had been suspended and left only to clear up unfinished matters suddenly left the firm on 22.12.76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients. M/s. Medora, Tong & Co. were informed accordingly.

*Total*  
*of*  
*the*  
*above*  
*mentioned*  
*amounts*

In the meantime we requested the Bank for the return of the various cheques relating to these accounts for 1975 and 1976. The Bank have since been asked to produce the 1974 and earlier cheques (or copies) concerned but according to the Bank this will take some time.

Despite the opportunities given to Santhiran he failed to produce evidence to support the other items in the said Report. He was given 5 days on 10th March 1977 by Medora, Tong & Co. to produce the said evidence but he failed to respond during that period.

On the 1st April 1977 Medora, Tong & Co. produced a written statement regarding the preliminary Report of the Accounts (Exhibit "I") and this is now marked as Exhibit "J".

In the last few months Medora, Tong & Co. and Turquand Youngs & Co. have been rechecking the accounts and have produced the Joint Qualified Report under the Solicitors Accounts Rules. A copy has been filed with the Law Society.

On the 29th April 1977 after the Joint qualified Report had been completed Santhiran approached Medora, Tong & Co. and made certain representations on a few items contained in the preliminary Report of the Accounts of Medora, Tong & Co. (Exhibit "I") which were duly considered.

As a result of further investigations since the preliminary Report of the Accounts (Exhibit "I") was made on 22nd December 1976 certain amendments were made. The same is set out in a supplemental report of Medora, Tong & Co. dated 26th May 1977 and marked as Exhibit "K".

The supplemental report has taken into consideration subsequent to the preliminary Report various cheques which were obtained from the Bank and the said representations made by Santhiran to Medora, Tong & Co.

The amount estimated by Medora, Tong & Co. which appears to have been unlawfully transferred is \$372,109.90 approximately. Of this the sum of \$297,956.12 as mentioned above has been returned to the firm by Santhiran.

Many files relating to items in the clients accounts which Santhiran was handling are missing. Lee Kok Liang (the clerk mentioned above) has observed him taking away files in the past but when Santhiran was questioned he denied this.

We also believe Santhiran or an ex-secretary, Patricia Chia Mei Ping initialled or put finger prints on several receipts in order to obtain monies from the office. (A specimen receipt is attached and marked as Exhibit "L"). This cannot be genuine as the sum involved (vide Exhibit "E1") was orally admitted by Santhiran to be unlawfully withdrawn and is included in Exhibit "G".

Sgd. B.L. Nee

27th May 1977

Further statement of Harry Wee as recorded by Insp. Wong Chou Hen on 25.8.77 at 11.10 am. The usual caution was administered to him :-

Q: When you first discovered that S Santhiran had misappropriated funds from the clients' accounts, why did you not report the matter to the Law Society at that time as it is or ~~it~~ is it not your duty as the President <sup>of the Law</sup> Society to report the improper conduct of a lawyer to the said society ?

A: As I have mentioned earlier in my statement, after we first discovered that S Santhiran had misappropriated our Clients' funds he was suspended by me and kept under close supervision until he left the firm sometime in December 1976. Before I could report to the Police and/or the Law Society I must have a full report on the facts and figures of what Santhiran had done from 1972 to the day he was suspended. It was not until some time in March 1977 when the independent audit firm completed their report that I presented the case to the Law Society of Singapore. It is my duty to report the matter to the Law Society but I was unable to do so until I received the full report from the audit firm.

Q: Why is your firm keeping all these old clients' accounts and what have you done about them ?

A: When I joined Braddell Brothers in 1969, Mr K T <sup>Oei</sup> Wee was the other partner of the firm. In 1973, when K T <sup>Oei</sup> Wee left he took some of the old clients' files with him and he left some behind. These clients were backdated to before I joined Braddell Brothers and in 1974, I instructed my staff to reorganised all the old files. We have to call back the clients concerned to find out what was the case. I think that was why Santhiran got his hand into these old clients' accounts when we were trying to straighten out these old records left by K T Wee. Even now we are still in the process of clearing up these old clients' accounts as some of them are hard to locate.

Statement read over by me  
and I affirmed it true and correct,

Recorded by me,

## GOVERNMENT OF SINGAPORE

Your Ref:

Our Ref: IP/A/1010/77.

Date: 17 Feb 78



CONFIDENTIAL

*Certified True Copy*  
*Phyllis*  
*Director*  
*Singapore*

The President  
 Law Society  
 Supreme Court  
 St Andrew's Road.  
 Singapore 6

FEB 1978

Dear Sir

The Commercial Crime Division commenced investigations on one S. Santhiran for the alleged offence of Criminal Breach of Trust as an agent on 24 Jun 77. S. Santhiran is an advocate and solicitor who was formerly employed by the law firm of Braddell Brothers, 4th floor, OUB Chambers, Raffles Place, Singapore. It was alleged that he from June 72 to Feb 76 had dishonestly misappropriated a sum of approximately \$350,000/- from the Clients' Account of Braddell Brothers.

2 In the course of our investigations, the following become apparent :

- (1) The defalcation by S. Santhiran was first discovered by Harry Wee, the sole partner of Braddell Brothers in Feb 1976.
- (2) Between 9 Mar 76 to 10 Jun 76 S. Santhiran repaid \$297,956.12 to Braddell Brothers for the defalcation on the firm's Clients' Account. (For details of the repayments please see attached list E-1). Out of this amount \$153,253.13 was credited to the respective clients' account and the balance of \$144,702.99 was retained in a Suspense Account.
- (3) In Nov 1976 Jamshid K Medora, a partner of Medora & Tong, a firm of public accountants was approached by Harry Wee to carry out investigation regarding S. Santhiran's misappropriation of the money from the Clients' Account of Braddell Brothers.

## CONFIDENTIAL

- (4) On 1 Apr 77 Medora & Tong sent their report to Braddell Brothers.
- (5) On 26 May 77 Harry Wee sent a letter to the Commercial Crime Division alleging that S. Santhiran had unlawfully transferred moneys from various accounts of Braddell Brothers.
- (6) On 24 Jun 77 Harry Wee lodged a formal Complaint with the Commercial Crime Division, C.I.D.

3 The events leading up to the police report are described in the police statements of Jamshid K Medora, a partner of Medora & Tong and Wong Siong Poon who is a partner of Turquand, Young & Co., a firm of public accountants. Copies of the statements are enclosed and marked A-3 and A-4. A copy of the statement of Harry Wee is also enclosed and marked A-1.

4 It would appear that when the offence of S. Santhiran was first detected in Feb 76 by Harry Wee, he did not report this matter to anyone but proceeded to accept restitution of property from 9 Mar 76 to 10 Jun 76. The auditor, Medora & Tong was not engaged until November 76, some 9 months after the date of discovery.

5 According to Jamshid K Medora, Harry Wee had on at least two occasions asked him to speak to S. Santhiran that as long as S. Santhiran admitted to some of the breaches, voluntarily allowed his name to be struck off the roll and get someone to give an undertaking to pay the balance, he (Harry Wee) would not report the matter to the police. (See A-3 para 15).

6 Paras 7, 8 and 9 of Wong Siong Poon's statement (A-4) also indicated that as late as March 1977, Harry Wee was still reluctant to allow his auditors to report on the misappropriation of S. Santhiran in the Accountant's report for the year ending 31 Dec 76 as required by S.75 of the Legal Profession Act, Cap 217.

7 It appears that there may be a possible contravention of S.213 of the Penal Code, Cap 103, on the part



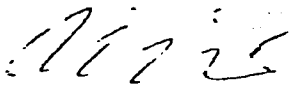
CONFIDENTIAL

of Harry Wee. You may, therefore, wish to investigate into the conduct of Harry Wee in this regard.

8 The exhibits referred to in the enclosed statements are in the custody of the Commercial Crime Division. You can get in touch with me if you require copies of them.

9 I am sending copies of this letter to my superiors, the Commissioner of Police and the Attorney-General.

Yours faithfully

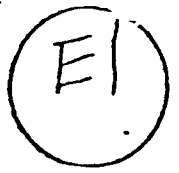


(ROGER LIM CHER KWAN), ASP  
for HEAD  
COMMERCIAL CRIME DIVISION  
CRIMINAL INVESTIGATION DEPT  
SINGAPORE

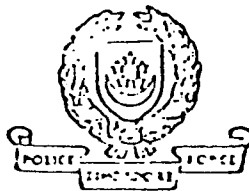
ENCS

cc

Attorney-General  
Commissioner of Police.



<u>Date</u>	<u>Drawee Bank</u>	<u>Cheque No.</u>	<u>Amount</u>
9.3.76	HongKong & Shanghai Banking Corporation	950497	\$24,225.50
9.3.76	" " "	950495	55,525.58
12.3.76	" " "	962317	87,146.05
15.3.76	The Mitsui Bank	30845	20,877.68
18.3.76	The Chartered Bank	436361	41,000.00
18.3.76	United Commercial Bank	008579	6,597.69
18.3.76	" "	008580	5,631.94
18.3.76	" "	008581	1,374.28
18.3.76	" "	008582	5,276.29
18.3.76	" "	008583	20,184.51
18.3.76	" "	008584	116.60
10.5.76	" "	141474	8,000.00
14.5.76	Cash		1,000.00
10.6.76	Cash		21,000.00
		Total:-	<u>\$297,956.12</u> =====



Witness / AB  
Page .....

IP No. 147c  
Report No. 1010 / 77

Statement of Jamshid K Madora Aliases ..... Father's Name .....  
Age 37 M Male ..... Employment Public Accountant  
F  
Nationality and dialect S'porean ..... Identity Card No. 101 51-1  
Address/Addresses 502 Colombo Ct ..... Telephone No: 360955  
Language spoken English ..... Interpreted by .....  
Recorded by Wong Chou Hen Rank D/Inspt Time 10.00 am Date 1.11.77

I administer the following warning to the witness:

"I am conducting a Police investigation into an offence of CBT as a Servant alleged to have been committed on 1972 - 1976 at Braddell Brothers, S'pore You are bound to state truly the facts and circumstances with which you are acquainted concerning the case save only that you may decline to make with regard to any fact or circumstance a statement which would have a tendency to expose you to a criminal charge or to a penalty or forfeiture."

Signed [Signature]  
Examining Officer.

Question:—What do you know about the facts of this case?

Answer:

I am the abovementioned, a Public Accountant by profession.  
I am a partner of Medora Tong Chow & Gan.  
2 Some time in early November 1976 Mr S Santhiran came to see me in my former office at 1523, International Plaza with a view to my conducting an independent investigation to ascertain certain facts relating to a matter concerning Braddell Brothers (his employer) and himself. At this time, Mr Santhiran did not explain the exact nature of the independent investigation, but, stated that Mr Harry Wee (the sole-proprietor of Braddell Brothers) would get in touch with me. A few days later Mr Harry Wee rang me and arranged a meeting between ourselves.  
3 About a week later I went to see Harry Wee in his office at Braddell Brothers. Harry Wee and I were the only persons present during the meeting. Harry Wee showed me a list (JKM-1) which was prepared by his staff and claimed that Santhiran had misappropriated the amount from the clients' accounts as shown in the initial list. He said that in the early part of the year (1976), some of his clients had complained to his staff about Santhiran. After the initial investigation conducted by his staff under his supervision, they came up with the list. The items listed were payments made by cheques under the instructions of

All statements and further statements are to be timed and dated. Witnesses will be re-warned immediately prior to the recording of further statements. Statements and further statements will be signed by the Recording Officer or Interpreter. Statements of witnesses must be signed by witnesses as per Sec. 120 (3), C.P.C.

Santhiran between 1972-1976 and my main task was to check through the relevant files to see whether there were any documents to support each of the payments listed. Subsequently, a letter of appointment dated 9 Nov 76 (JKM-2) listing the terms of reference for my investigation was sent to me by Braddell Brothers. I was supposed to sign and return a copy of the letter as evidence of acceptance of the assignment. However, as I did not agree to para 2(ii)(a) of the letter (JKM-2) I did not sign and return the letter to Braddell Brothers. I subsequently went to see Harry Wee at his office and after a discussion, we mutually agreed that para 2(ii)(a) of the letter (JKM-2) should be struck off as one of the terms of reference. A further correspondence was sent to Braddell Brothers pertaining to this matter. (JKM-3).

4 The gist of our terms of reference was to list the payments which were not sufficiently supported by documentary evidence from the files that were given to us by Mr Wee's firm. These files related to Santhiran.

5 The investigation was conducted under my personal supervision by our firm's senior qualified assistant, Mr Ramenujam, B Com, FCA (India). At the very outset of our work, it became clearly evident to us that the system of internal control relating to payments on clients accounts was, in our opinion, quite poor. This fact was communicated to Mr Harry Wee several times and subsequently recommendations were made to him (JKM-4, JKM-5).

6 Due largely to the aforesaid weakness in internal control we were not able to reach any conclusion as to the validity of the payments from a mere examination of the books and records of the firm. Hence, all we have done is listed the various payments which were not supported by sufficient documentary evidence verifying such payments.

7 .In addition to those as per the initial list given to us, we examined at least another 80-100 files relating to Mr S Santhiran. Our examination of all these files resulted in our deloting several payments that were included in the original list, and also in adding several others.

8 Having compiled our original list of payments which in our opinion were not supported by adequate documentary evidence, we invited Mr Santhiran to assist us in ascertaining the validity of any of the payments which he might wish to explain. This was done with concurrence of Mr Wee. Mr Santhiran was not very co-operative in assisting us to ascertain the validity of the payments. It was after many requests that he gave us a little assistance. However, his explanations could not be proved conclusively due to the absence of adequate documentation.

9 The bulk of the payments comprised of Mr Santhiran's drawing up bearer cheques for credit balances on the accounts of those clients he handled. Several credit balances were also transferred by means of a journal entry from the clients accounts handle by other solicitors to the accounts of those clients handled by him and then using a bearer cheque to clear the resulting credit balance in the clients accounts he handled.

10 In a very few instances payments were also made by crossed account payee cheques. However, we could not determine the relationship between the payee and the client from whose account the payment was made.

11 We have examined substantially all the returned cheques which were given to us by the bank and confirm that most of them were endorsed by two or three particular signatures.

12 We stress that our independent investigations was not with a view to expressing an opinion on the validity of the payments, but merely with a view to arriving at a list of payments which were not adequately supported by documentary evidence.

13 During our investigation, Santhiran only came to my office two or three times. He was not co-operative and very little assistance could be obtained from him. (JKM 6 a,b,c, JKM-7).

14 Our investigation came up with a total of approximately \$350,000/- out of this Santhiran had paid back about \$297,000/- and this was put into a "suspense account". About \$150,000/- was taken out from this suspense account and credited to various clients accounts.

15 At least on two occasions, Mr Harry Wee asked me to speak with Santhiran that so long as Santhiran admitted to some of breaches and got struck off voluntarily from the Law Society of Singapore, and somebody gave an undertaking to pay the balance that would be the end of the matter and Harry Wee would not report the matter to the police and prefer charges against Santhiran. I have asked Harry Wee why couldn't the police taken action against Santhiran if Santhiran were to strike off from the Law Society of S'pore for what he had done. Harry Wee said that if he didn't complain to the Police, then the Police would have no basis for a charge against Santhiran as there was no complainant. I did speak to Santhiran about the proposal from Harry Wee and Santhiran said he would think about it for about a week. Two weeks later I called Santhiran by the phone and he said he would not accept the offer. This happened sometime in March 1977.

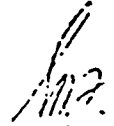
16 After we completed our investigation, we were asked to become the firm's auditor. After we consulted the previous

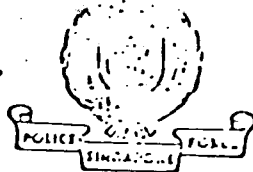
auditor from Turquand Youngs & Co, we subsequently accepted to be the joint auditors with TY for the clients account for the purpose of issuing the Accountants Report for the year ended December 31st 1976. Subsequently we also accepted the appointment as the auditor for the year 1977.

The above statement consisting of 5 pages was read over by me and I affirmed it to be true and correct,

Recorded by me,

(JAMSHID K MEDORA)

  
(WONG CHOU NEN) D/INSPT  
CCD/CID



IP No. 1010  
Report No. 1472/77

*Signature*  
*Out*

Statement of Hong Siong Poon Aliases ..... Father's Name .....  
Age 44 years M Male ..... Employment Accountant .....  
Nationality and dialect S.C./Cantonese ..... Identity Card No. 0330901-2 .....  
Address/Addresses 20A Jalan Labu Janis (19) ..... Telephone No. 91777 (0) .....  
Language spoken English ..... Interpreted by .....  
Recorded by Hong Chou Nen Rank Inspt Time 9.00 am Date 20.10.77

I administer the following warning to the witness:

"I am conducting a Police investigation into an offence of CBT as a Servant alleged to  
have been committed on 1972 - 1976 at Braddell Brothers, S'pore You are bound  
(Place) ..... You are bound  
to state truly the facts and circumstances with which you are acquainted concerning the case save only that you  
may decline to make with regard to any fact or circumstance a statement which would have a tendency to expose  
you to a criminal charge or to a penalty or forfeiture."

Signed *[Signature]*  
Examining Officer.

Question:—What do you know about the facts of this case?

Answer:

1 I am an accountant by profession. In 1960 I joined Turquand  
& Youngs & Co as an audit assistant and in 1969, I became a partner of  
the firm.

2 As far as our company record shows, Braddell Brothers was one  
of our clients since 1948. Prior to 1969 Mr Buckley who had since  
retired was the partner in charge of auditing Braddell Brothers'  
account. After his retirement I took over as the partner in charge.  
We were then doing a quarterly audit for Braddell Brothers. As from  
1970 onwards (WSP-1 - letter dated 23 Oct 70) we ceased to do the  
quarterly auditing and changed to a half-yearly auditing. A reply  
from Braddell Brothers came on 7 Nov 70 (WSP-2) and subsequent an  
arrangement was drawn up as shown in the letter dated 26th March 1971  
(WSP-3) for the half-yearly auditing.

3 After I took over as the partner in charge of Braddell  
Brothers auditing, I found that the firm's internal control systems  
were rather poor and I put up an internal control report dated  
13 Nov 69 (WSP-4) making certain recommendations to Braddell Brothers  
to tidy up their system. Special emphasis were also drawn to the  
line on 'payments' as spelled out on page 2 of the report. Some

All statements and further statements are to be timed and dated. Witnesses will be re-warned immediately  
prior to the recording of further statements. Statements and further statements will be signed by the Recorder,  
and of Interpreter. Statements of witnesses must be signed by witnesses as per Sec. 120 (3), C.P.C.



recommendations were also made when a quarterly report was put up on 14th Aug 1970 (WSP-5) as shown on Page 4, para 5 of the report. Again on another report put up on 23 Oct 70 (WSP-6), we brought to Braddell Brothers' attention that our recommendations mentioned in our letter dated 18 Nov 69 (WSP-4) had not been implemented as yet (Pg 3 para 5). In the following years, lengthy internal control reports were put up and sent to Braddell Brothers (WSP-7 dated 24 Nov 71 and WSP-8 dated 1 Dec 72). However, we regret to say that some of our recommendations on the internal control systems of Braddell Brothers were not implemented by the firm.

4 In 1974, our former audit assistant Mr Stephen Leong had a lengthy discussion with Braddell Brothers on our observations of the internal control system of the firm. Recommendations were made to the firm and almost all of them were accepted by Braddell Brothers. However, our record doesn't show that the internal control report was officially sent to Braddell Brothers after the discussion and we only have the notes made during the discussion between Braddell Brothers and audit assistant (WSP-8). I'm not sure whether / our the report was actually sent to Braddell Brothers. The matter can only be clarified after I consult Mr Stephen Leong who has left our firm in 1975. From the notes, it can be seen that certain observations & recommendations were made on cheques (para 3.1.5, 3.2.5) and clients' accounts (Para 7.1.1. & 7.2.1.).

5 Again in 1976, an internal control report dated 30 Apr 76 (WSP-9) was sent to Braddell Brothers. Recommendations on cheques and clients' account were again included in the report as they had not been implemented by the firm. We also observed that the billing system was rather weak and recommendations were made to the firm (para 8.1, 8.2). The supervisor in 1976 was Mrs Esther Sim.

6 Another internal control report was put up and sent to Braddell Brothers (WSP-10 dated 12 Jan 77). The report was drafted by Mr Ramasamy Subramaniam and supervised by Mr James Low. We have observed that a "suspense account" was opened up in the Four Seas Communications Bank. Certain explanation was given to Mr Subramaniam by S Santhiran, a legal assistant of the firm. At that time, the explanation given was accepted by us. However, we were unhappy about the use of 'suspense account' and this was subsequently brought up in our internal control report.

7 In March 1977 when we were finalising the audit report for the year 1976, again the matter of "suspense account" was brought up by our supervisor Mr Victor Fernandez and Mr Harry Wee then informed him about a suspected defalcation by one of the legal assistant Mr S Santhiran between the years 1972-1976. Mr Fernandez immediately brought the matter to my attention and I arranged to see Mr Harry Wee with my partner Mr N Subramaniam on 10 Mar 77. Mr N Subramaniam was in the process of taking over as the partner in charge of Braddell Brothers auditing from me then. The meeting was held at Braddell Brothers office and those present in the meeting were Mr Harry Wee, Mr N Subramaniam and I. We were informed by Mr Wee that S Santhiran had misappropriated a large sum of money from the clients' accounts and it was first discovered in September 1976. Mr Wee said that Medora, Tong & Co was appointed to carry out the investigation as this was mutually agreed by him & Santhiran. Mr Wee also said that Santhiran did not want to inform us about the investigation until it was completed. Mr Wee explained that his intention was to complete the investigation to ascertain whether the firm or the firms' clients had been cheated of moneys and having satisfied himself that there was a case the matter would be reported to the police and the Law Society. We were greatly disturbed that we had not been informed of the possible defalcation of the funds of the firm/clients at the time it was first noticed. We also felt that there seemed to be a

breach of the rules of the Legal Profession Act and it was our responsibilities to draw the attention of the Law Society to such a breach or breaches. However, Mr Wee felt that the matter should not be reported in the Accountant's Report as his own clients' accounts were clear and secondly the investigation was incomplete (Notes of Meeting - WSP-11).

8 Another meeting was held on 14 Mar 77 to discuss the issue and the notes of meeting (WSP-12) was taken by Mr H Subramaniam. We felt that the defalcation should be included in the Accountant's Report to the Law Society but Harry Wee would not accept such a report. He also told us that he would terminate our services. No agreement was reached at the end of the meeting.

9 A day or two after the second meeting we received a letter dated March 14, 1977 from Medora, Tong & Co informing us Braddell Brothers wanted them to act as their auditors and they also asked us whether there were any professional reasons why they should not accept such appointment. Subsequently we had a meeting with Medora, Tong & Co about our stand on the matter. Finally it was agreed among the three parties that an accountant's report be jointly put up by Medora, Tong & Co and my firm for the Law Society with the alleged defalcation included in the report. On our part, we also carried out our own investigation and we came up with a figure more or less similar to the finding of Medora Tong & Co. A joint Accountant's Report was subsequently signed on the 25 Apr 77 after which we ceased to be the auditor for Braddell Brothers.

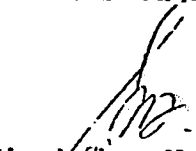
10 Our investigations merely showed that payments made upon the instructions of S Santhiran were not supported by documentary evidence and no receipts were obtained from the payee as in the case of bearer cheques issued. The total

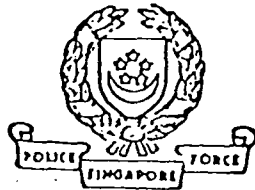
amount in our joint report was about \$350,000/- out of which about \$297,000/- was paid back by Santhiran and put into the suspense account pending clarifications from clients. Part of the money had been returned to clients accounts. However, we are unable to say conclusively that the amount stated in the joint report was actually misappropriated by Santhiran as we did not have the opportunity to interview any client involved.

The statement consisting of 5 pages were read over and affirmed true and correct by me,

Wong Siong Poon

Recorded by

  
(Wong Chou Ken) D/Inspt.  
CCD/CID



Witness A

Page 1

No. A 100/77  
Report No. A 14207/77

Statement of Harry Wee Aliases Father's Name  
Age 53 yrs. M Male Employment Lawyer  
Nationality and dialect SC/Hokkien Identity Card No. 0290760/G  
Address/Addresses 32 Parbury Avenue (16) Telephone No. 433436  
Language spoken English Interpreted by  
Recorded by Insp. Wong C.N. Rank Insp. Time 1100 hrs Date 7.7.77

I administer the following warning to the witness:

"I am conducting a Police investigation into an offence of C.B.T. as servant alleged to have been committed on 1972-1976 at Singapore. You are bound to state truly the facts and circumstances with which you are acquainted concerning the case save only that you may decline to make with regard to any fact or circumstance a statement which would have a tendency to expose you to a criminal charge or to a penalty or forfeiture."

Signed [Signature] Examining Officer.

Question:—What do you know about the facts of this case?

- 1. I am the sole partner of Braddell Brothers officed at 4th Floor, OUB Chambers, Raffles Place, Singapore-1.
- 2. In 1969 I took over the firm with Mr. K.T. Ooi and all along we had from 4 to 6 legal assistants working for us on a monthly salary basis. In 1973, Mr. K.T. Ooi left the firm and I became the sole partner.
- 3. Sometime in November 1971, one Sivagnanam Santhiran joined the firm and became one of the legal assistants. There was no written contract or agreement drawn between Santhiran and the firm regarding his employment. In 1973, Mr. K.T. Ooi left the firm and Santhiran who was then one of the senior legal assistants was authorised by me to be a co-signatory on the firm's cheques. Cheques of the firm were normally signed either by one of the Partners or jointly signed by any two legal assistants who must be authorised signatories.
- 4. Under the firm there are two bank accounts, one office account and one client's account at the HongKong & Shanghai Bank. The third was a supplementary office account which included Fixed Deposit interest and Synchronic Accounts. Money deposited by clients either in cash or cheques when they first approached the firm for services were handed direct to the legal assistant who was handling the

All statements and further statements are to be timed and dated. Witnesses will be re-warned immediately on the recording of further statements. Statements and further statements will be signed by the Recording Officer. Statements of witnesses must be signed by witnesses as per Sec. 120 (3) CPC



Witness A (A) |

matter and on his instructions the accounts clerk would then deposit the money in client's account. When their cases were completed, their deposits would then be taken out from the client's account. Part of it would be transferred to the office account as costs and the balance, if any, would be refunded to the clients after being dealt with according to the matter concerned. Moneys refunded to clients were usually given in crossed cheques unless in cases where clients specially requested for bearer cheques the legal assistant would have to obtain the usual authority or receipts from the client for the payment of moneys and this would be filed in the relevant file. Normally a legal assistant in the firm deals only with accounts of the clients he is in charge of.

5. Sometime in February 1976 I instructed the legal assistants and pupils to update their control files (i.e. to go through all files handled by them and to report the position of the matter). An ex-pupil of the firm Mr. Singa Retnam on going through some of his files discovered that a sum of \$390.10 in client's account was withdrawn without authority by Santhiran's direction into the form of a crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North America. (Copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibits "A1" and "A2").

6. At about this time our despatch clerk, Lee Kok Hong also received complaints from his relative M/s. Ong Swee Lin and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding a

squatter's matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change solicitors and appointed M/s. Chor Pee & Hin Hiong. M/s. Ong Swee Lim and Ong Swee Hock came to see Santhiran personally to obtain a refund of the balance of the deposit. According to them Santhiran stated that there was no balance due to them.

7. On going through the Ledger we found that a cash deposit of \$750.00 was entered on 24.10.74 and was taken out on the same day purported to be refunded to Mr. Ong Swee Hock.

8. On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim (copies of the said cheque and Ledger are attached and marked as Exhibits "B1" and "B2").

9. On 5.3.76 M/s. Ong Swee Lim and Ong Swee Hock came to see us and denied that a sum of \$750.00 was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr. Peh Sun Meng since he was being sued by them. The Cashiers who have since left the firm were called to explain the above. According to them Santhiran threatened to sack them if "they asked too many questions". As a senior legal assistant Santhiran was given authority to sack any clerk during my absence.

10. Thereafter investigation conducted by the Staff of this firm into the accounts handled by Santhiran revealed that other clients monies had been wrongfully taken by him.

*ASW*

41.

11. These were either effected by:-
- (1) direct transfer from the clients accounts to parties who appeared unconnected to the clients concerned; or
  - (2) by transfer of monies from clients accounts, to other clients accounts from which monies were drawn out.
12. The payments to unconnected parties or drawn out by cash were for his personal use. These included the Income Tax Department and the Singapura Building Society when cheques were issued in their favour. Others were by bearer cheques purporting to be in favour of a client but was cashed on his directions.
13. In all these cases no authority or receipts appeared to be given or received. No evidence supporting these was found in the files where the files were available (some are missing) and no explanation supported by evidence was supplied by Santhiran.
14. The following are illustrations of some of the unauthorised payments or transfers just mentioned:-
- (a) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of the Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, deceased which had no connection with the matter. (Copies of the said cheque and ledger are attached and marked as Exhibits "C1" and "C2").



(b) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapura Building Society Ltd. from the account of Nanyang Insurance Co. Ltd. (Copies of the said cheque and Ledger are attached and marked as Exhibits "D1" and "D2").

15. The second method used was to transfer to the accounts of one client from another client's account of the firm. The various clients accounts involved in this method are listed in Exhibit "E1".

16. A specimen account of the ledger pages showing the transfer from one account to another is set out in Exhibits "E2" and "E3". Exhibit "E2" is the account of Thana Letchimi d/o Velasamy under the title "Velasamy" which lists out 5 items beginning with Chin Wee Kian. Exhibit "E3" has the account of Chin Wee Kian and shows the transfer to Thana Letchimi d/o Velasamy. Exhibits "E4", "E5" and "E6" (two accounts) are the other clients accounts which are the accounts from which moneys were transferred to Thana Letchimi d/o Velasamy. (As will be shown later monies unlawfully withdrawn from these accounts were refunded by Santhiran. His initials appear in the ledger against the items he was involved in).

17. Exhibit "E1" shows payments to Singapura Building Society and to the clients in these accounts. In the latter cases the cheques were on the instructions of Santhiran cashed at the Bank by our despatch clerk, Lee Kok Liang and our

former court clerk, Lawrence Pinto. The cash from the cheques were handed to Santhiran. (Attached are specimen photocopies of one of the said cheques endorsed by the said Lee Kok Liang and Lawrence Pinto marked as Exhibits "F1" and "F2").

18. The preliminary investigation showed that Santhiran took without authority for his own purposes sums amounting to approximately \$395,415.75.

19. Santhiran was queried but he was unable to give a satisfactory explanation.

20. In November 1976 M/s. Medora, Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore-2 was appointed to inspect and audit the accounts where Santhiran was involved.

21. The final report of M/s. Medora, Tong & Co. as at 30th May, 1977 shows Santhiran has misappropriated a sum of \$351,025.90. Of this the sum of \$297,956.12 has been returned to the firm by Santhiran. Out of this amount \$153,253.13 was credited to the respective clients' account and the balance of \$144,702.99 is retained in a "Suspense Account" pending clarification or confirmation as the firm's costs.

22. Many files relating to items in the clients accounts which Santhiran was handling are missing. Lee Kok Liang (the clerk mentioned above) has observed him taking away files in the past.

23. We also believe Santhiran or an ex-secretary Patricia Chia Mei Ping initialed or put finger prints on several receipts in order to obtain monies from the office. (A specimen receipt is attached and marked as Exhibit "G"). This cannot be genuine as the sum involved (vide Exhibit "E1")

was orally admitted by Santhiran to be unlawfully withdrawn.  
This sum has been refunded by him to client's account and  
he has initialled in the Ledger.

24, On 20.12.76 Santhiran and Patricia suddenly left  
the firm without any explanation.

The above statement consisting  
of seven pages is read over and  
affirmed true & correct by me

*[Signature]*

Recorded by me

*[Signature]*  
Dace Wong  
Commercial Crime Inspector  
C.I.D. Singapore

FURTHER STATEMENT

Further statement of Harry Wee as recorded by Insp. Wong Chen Nen of CCD/CID on 16.8.77 at 11.30 a.m.:-

Q : Why was the case reported only in June 1977 although it was first discovered in February 1976?

A : We wrote to you in May 1977 as soon as the special independent auditor had completed his report. When the first defalcation was discovered there was no admission by Santhiran who said he had been authorised by clients to deal with the money. He was asked to produce authority or the client. Subsequently he requested for time to do this in. However I demanded that he repay back all the moneys that had been taken by him from clients accounts until each client had proved to have authorised or given discharge. He agreed to do that and we went through the clients book and obtained a list of all the moneys he had taken. Within about three months of the first discovered date, he repaid back close to \$300,000/-. Most of these moneys were taken out by bearer cheques but during this period we also discovered that many other crossed cheque had to be checked. This was more difficult because we had to find out which were authorised or unauthorised or legitimate payments and which were not. The investigation on these was done (while we got him to repay money) during and after this period. It also resulted in us have to take some more time.

Meanwhile he was at first producing receipts or vouchers authorising payments. This was unsatisfactory as we doubted their veracity particularly as they appeared to have just been obtained. We then insisted that he send for clients to come and we interrogated the clients until we were satisfied that they had been paid. Many however turned out to be trying to cover at Santhiran's request for him.

Because of these scrutinies clients became aware that we were not accepting any statement they made to cover him and many admitted that they were covering for him. In one or two cases he had given them IOUs. He later in July or August 1976 stopped calling clients because at least one or two were blackmailing him in turn when they discovered he had been cheating them.

Between this period which was from February to August 1976 I was heavily involved with the Slater Walker case and was also out of the country a substantial part of the time. This hampered my overseeing the investigations.

Before and from August 1976 onwards we were investigating into the 'office account' (where no moneys are paid into clients accounts). He offered to co-operate on this but we got no result from this. In August 1976 he agreed to us appointing a separate independent auditor. Mr. Hedora was finally agreed to be the auditor in late September or October but he commenced work in November 1976. Since then the matter was in the hands of the

auditor. (Please see report of Medora). When Medora finished his main report, it was some time in May and the Police and the Law Society were informed.

My primary concern and responsibility are my clients and their accounts. It is of prime importance to recover back as much money as possible from Santhiran to be repaid back into the various clients accounts. I believe I have recovered them all. As far as costs and fees (office account) are concerned I have no way to check as the files are missing and I believe substantial sums have been taken by Santhiran on these.

Was there any settlement between you and Santhiran?

There is no settlement whatsoever between Santhiran and me. At one stage through his lawyer David Chelliah he offered to pay all the balance that the auditor found due and unpaid. He asked not to be prosecuted. I said that because of the seriousness of the matter and my position as an officer of the Law Society I would have to consider this unfavourably.

Recently another letter came in from David Chelliah confirming a conversation between Chelliah and me that any settlement was out of my hands and that he best refer the matter to the Attorney General.

*J.P. Raju*  
14.3.7

Exhibit 4C  
(continued)

48.

Statement of Appellant dated 25th August, 1977.

Please see page 28.

(continued)

Further Statement of Mr. H.L. Wee recorded by  
Inso. Wong Chen Men on 7-12-77 at B.B. W.F.

The total sum taken by S. Santhiran for the year 1975 was \$158,363.34. I believe from inquiries and investigation by my office except for the following sums which were either refunded to clients or pending clarification from clients the balance were for the firm's costs:-

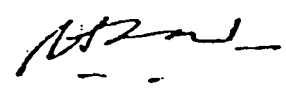
<u>Item No.</u>	<u>Client</u>	<u>Amount</u>	<u>Remarks</u>
6	Ho Toon Calm	\$2,283.14	A sum of \$2,183.14 was refunded to client on 13th October 1977 when client called in to see us. The balance was for the firm's costs.
14	Jainah wife of Hussain (and not Mdm. Aisah bte Ghulam Hussain)	\$1,500.00	Pending inquiries and clarification.
21	Teo Thuang Hai	\$1,850.00	- do -
25	Quek Shin & Sons Pte. Ltd.	\$7,002.40	- do -
36	Tinggi Mining & Investment Co.	\$2,000.00	Santhiran admitted this was client's money and he refunded it. He initialled admission against this item in the Ledger.
40	How Eng Lim	\$4,000.00	A sum of \$1,000.00 was refunded to client when he called in to see us on 11th July 1977. The balance was for firm's costs.
42	P. Muthusamy	\$1,000.00	Client admitted he received this amount from Santhiran.
46	Wee Keng Koon	\$1,204.50	Santhiran admitted this was client's money and he refunded it. He initialled admission against this item in the Ledger.

*M. W. F.*



(continued)

<u>Item No.</u>	<u>Client</u>	<u>Amount</u>	<u>Remarks</u>
47	Goh Teng Twee	\$925.50	Santhiran admitted this was client's money and he re-funded it. He initialled admission against this item in the Ledger.
48	Toh Kian Kok	\$3,600.00	- do -
49	Brin Dutt	\$3,400.00	- do -
52	Tong Nam Contractors Ltd.	\$1,659.40	- do -
54	Yew Hai Ong & Sons Pte Ltd	\$175.00	- do -
55	Climate Engineering Pte.	\$1,295.45	- do -
58	Ng Yam Peng	\$1,837.00	- do -
59	Chip Hua Contractor Pte Ltd	\$1,000.00	- do -
60	Ng Yam Peng	\$1,000.00	- do -
61	Ng Yam Peng	\$2,000.00	- do -
64	Chip Hua Contractor Pte Ltd	\$5,265.00	- do -
71	Dr. Chen Chi Nan	\$350.10	From 1973 to 1975 Santhiran misappropriated a total sum of \$3,643.00. We wrote to client on 13th September 1975 informing him that there is a credit of \$3,453.10 due to him. The balance were for firm's costs. Awaiting reply from client.
72	George Lawson Dorai-Singam	\$500.00	Santhiran admitted this was client's money and he re-funded it. He initialled admission against this item in the Ledger.
73	Cumhox Enterprises Pte. Ltd.	\$1,950.00	- do -
74	Lee Bros. (Wee Kee) Dec'd.	\$5,000.00	- do -
79	Est. of Goh Seow Hwee	\$950.00	- do -



(continued)

<u>Item No.</u>	<u>Client</u>	<u>Amount</u>	<u>Remarks</u>
83	Tan Miang She	\$3,476.00	Santhiran admitted this was client's money and he refunded it. He initialled admission against this item in the Ledger.
84	Wong Siew Woon	\$544.36	- do -
85	Soh Chuan Swee	\$800.00	- do -
87	China International	\$600.00	Pending inquiries and clarification.
99	Hassan Mohd b. A. Rahman	\$399.62	This sum was received by one of the Staff (Mr. Rahman) for personal payment. The account is that of his brother-in-law.
111	Poongothai d/o Vellasamy	\$450.00	Client came to see us on 15th November 1977. A sum of \$300/- was refunded to her and the balance was for firm's costs.
118	Dr. Chen Chi Nan	\$1,248.00	(Please see remarks on Item 71).
120	Est. of Soh Chuan Swee	\$977.50	Santhiran admitted this was client's money and he refunded it. He initialled admission against this item in the Ledger.
121	Insurance Co. of North America	\$380.10	- do -
122	Brin Dutt	\$450.00	This was an accident matter where client breached the Insurance Policy. He is paying monthly instalment to the Plaintiff. This sum should be refunded to client's account.

Statement read over by me and  
I affirmed it true and correct,

*[Signature]*

Recorded by me

*[Signature]*  
(Insp. Wong Chee Hen)

*Certified True Copy.*

*highlighted in original  
Singapore*

3  
IC/17/78

18th March, 1978

CONFIDENTIAL

Harry L. Wee Esq.,  
c/o. M/s. Braddell Brothers,  
Singapore.

Dear Sir,

The Inquiry Committee has decided of its own motion to inquire into your conduct in the following matters :-

- (a) the delay in reporting the defalcations in the account of Messrs. Braddell Brothers of which firm you were at the material time the sole proprietor;
- (b) the statement made by Mr. Jamshid Medora to the Police to the effect that you had asked him (in his capacity as your firm's Accountant) on at least two (2) occasions to speak to Mr. Santhiaran (your former Assistant) informing Santhiaran that as long as he admitted the defalcations and applied on his own motion to have his name struck off the Roll of Advocates & Solicitors and satisfied you of repayment of the balance of the moneys taken by him; that you would not report the matter to the Police and prefer charges against Mr. Santhiaran.

In respect of (a) aforesaid, according to the report made by you to the Law Society dated 27th March 1977, the first defalcations were discovered in February 1976 and Mr. Santhiaran was said to have admitted sometime in March 1976 that he had wrongfully transferred and taken or was unable to support items totalling \$298,270-5. Further you say in your report that between 9th March 1976 and 10th June 1976, Mr. Santhiaran repaid sums up to a total of \$297,956-12 to Messrs. Braddell Brothers for the defalcations on the firm's Clients' Account.

In respect of (b) aforesaid, I enclose herewith xerox copy of a letter dated the 17th February 1978 from ASP Roger Lim Cher Kwan for the Head of the Commercial Crime Division, Criminal Investigation Department, Singapore, addressed to the President of the Law Society, together with xerox copies of the enclosures mentioned therein, including the statement by Mr. Jamshid Medora made to Det/Insp Wong Chou Nen on the 1st November 1977.

.. 2/- ..

*lk* ....12

3  
IC/17/78

- 2 -


18th March, 1978

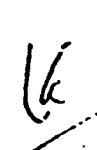
Please be good enough to let me have any explanation you wish to offer in respect of the above within fourteen (14) days in accordance with section 87(5) of the Legal Profession Act and also advise the Inquiry Committee whether you wish to be heard by the Inquiry Committee.

For the convenience of the Inquiry Committee please let me have your explanation in septuplicate.

Yours faithfully,

Enc.

  
.....  
(Miss Phyllis P.L. Tan)  
Chairman

 ...../2

禮 倫 兄 弟 ( 聯 合 許 春 裕 公 司 )

433436/8 (3 LINES) & 92929

(4)

**BRADDELL BROTHERS**

(Incorporating C. J. Koh & Co.)

Advocates & Solicitors, Notaries Public, Commissioners for Oaths

OUB Chambers, Raffles Place, Singapore 1. P. O. Box 1001.

Cables: BRADDELL SINGAPORE

REF: IC/17/78

REF: W/CLE

20th March, 1978.

The Chairman  
Inquiry Committee  
The Law Society of Singapore  
5th Floor 518 Colombo Court  
Singapore

21/3 @ 3

Dear Madam,

I have your letter of the 18th instant enclosing a statement made by Wong Siong Poon referring to exhibits "WSP8, WSP11 and WSP12".

Will you kindly let me have copies of the same at your earliest convenience and any other documents other than those referred to in the bundle you sent me or in my Complaint (and exhibits) against S. Santhiran.

Yours faithfully,

H.L. Wee

lk ....12

5

IC/17/78  
W/CLE

22nd March, 1978

CONFIDENTIAL

H. L. Wee Esq.,  
c/o. Messrs. Bradfield Brothers,  
Singapore.

Dear Sir,

4

With reference to your letter of the 20th instant,  
the exhibits WSP 8, 11 & 12 are not with me.

The documents sent with my letter of the 10th March  
and the report referred to in the same letter are all the  
material upon which my Committee has decided to include  
into your conduct concerning the misappropriation by Mr. S.  
Santhiran your former assistant, of money held by you practis-  
ing as Bradfield Brothers on account of your clients.

Yours faithfully,

*Lynsey's case  
eg. - not disclosed  
matter*

.....  
(Miss Phyllis P.L. Tan)  
Chairman

lk ...../2

勿 借 倫 兄 弟 ( 總 合 許 春 裕 公 司 )

TELS: 43340/8 (3 LINES) & 92929

**BRADDELL BROTHERS**

(Incorporating C. J. Koh & Co.)

Advocates & Solicitors, Notaries Public, Commissioners for Oaths

OUB Chambers, Raffles Place, Singapore 1. P. O. Box 1091.

Cables: BRADDELL SINGAPORE

YOUR REF: W/CLE

OUR REF: IC/17/78

22nd March, 1978.

The Chairman  
Inquiry Committee  
The Law Society of S'pore  
5th Floor 518 Colombo Court  
Singapore

23/3  
@intan

Dear Madam,

Thank you for your letter of the 22nd instant. As inspection of all exhibits referred to in the Statement have been offered by the Police to you I shall be glad if you will request them to let me have inspection of the same.

I would appreciate if this includes all exhibits referred to and not only WSP8, WSP11 and WSP12.

Yours faithfully,

H.L. Wee

lk ...../12

勿 禮 倫 兄 弟 ( 聯 合 許 春 裕 公 司 )

TELS: 433436/8 (3 LINES) & 92929

**BRADDELL BROTHERS**

(Incorporating C. J. Koh & Co.)

Advocates & Solicitors, Notaries Public, Commissioners for Oaths

OUB Chambers, Raffles Place, Singapore 1. P. O. Box 1001.

Cables: BRADDELL SINGAPORE

YOUR REF: W/CLE

OUR REF: IC/17/78

⑦

22nd March, 1978.

The Chairman  
Inquiry Committee  
The Law Society of Singapore  
5th Floor 518 Colombo Court  
Singapore

23/3  
C 10.4.8

⑥

Dear Madam,

Further to my letter of today's date I note that copies of exhibits as are required can be supplied by the Police I would appreciate if you would mention that in your letter to them should some be necessary.

I apologise for troubling you again.

Yours faithfully,

H.L. Wee

lk ...../2



W/AL

19th April 1978

The Chairman  
The Inquiry Committee  
The Law Society of Singapore  
518 Colombo Court  
Singapore

Dear Madam

re: IC 17/78

In reply to your letter of the 18th March I set out a brief outline my explanations.

The Committee must be aware that Santhiran is now being charged on a number of charges in our Subordinate Courts, everyone of the charges arising from the defalcations in question. May I respectfully point out that the Committee is not immune to the provisions of the Court for subpoenaing witnesses and it may well be that the Courts will hold that there is no privilege to the documents or evidence obtained in the course of your inquiry.

Hence my preliminary explanations are brief, but I would add that the preliminary explanations in detail are available and will be given to you in writing on demand (or orally at any time) if you consider it appropriate to proceed with this inquiry at this stage, rather than await the finalisation of the criminal proceedings against Santhiran.

Explanations as to the delay in reporting the defalcations

The very first ground for suspicion as regards the integrity of a trusted and able Assistant came to my attention around late February 1976. My first reaction was one of horror and acute anxiety as to the more than thousand files of which he had been and was in control and the monies in the Clients accounts to which he had access. It was a time when I realised that my immediate duty was to obtain as much assistance as possible in clarifying the position of Clients' files and accounts.

...2/-

(continued)

After many confrontations and bitter exchanges Santhiran promised to co-operate to clarify the position. He was, of course, immediately suspended from duty and remain so suspended till the end of the year except under my supervision to finish uncompleted matters.

A number of my staff were put to work to look for and delve into more than 1000 files including 300 current ones which were involved.

It was found that material files which were in the charge of Santhiran and material documents in respect of accounts in respect of old files handled by my predecessors were missing. Clients who were requested to call to clarify their files either did not turn up or, if they did, I suspected were "covering up" for Santhiran. Admissions that Santhiran made from time to time were from time to time retracted. Figures admitted were amended and re-amended. I called from the Bank for cheques claimed by Santhiran to vouch for payments to clients.

During this period I was completely satisfied that I was on the right track to clarifying the position. I had no fear of Santhiran running away or escaping justice. There was no question in my mind but that if I made a partial report forthwith without adequate documentation or even an adequate overall picture of the realities, I would dry up whatever little co-operation that I was obtaining from Santhiran and would make the position of my clients and my office impossible or acutely difficult.

I have every respect for the ability of the Police to investigate. In this particular case, however, I felt that I was achieving results to the benefit of my clients, including refund of monies which the police investigations would have taken very long to clarify and perhaps even fail to achieve.

At the end of this period with Santhiran doubling back on his tracks again and again I persuaded him to agree to a mutually acceptable auditor to be appointed independent of the firm's auditors so that he should not feel that the scales were weighted against him. We agreed on Medora Tong & Co.

.... /2

This takes us to the second period, November 1976 to May 1977. Messrs. Medora Tong & Co. were appointed in November 1976 with a view to investigating our files and accounts and reporting on any payments which were not adequately supported by vouchers.

I anticipated that in view of the amount of work so far done a report would take no more than 3 to 4 weeks. In point of fact, a preliminary report was put up in December 1976. However, they suggested they would like a little more time and on January 26 1977 I received an amended reconciliation. Up to 7th February Santhiran co-operated with the auditors and it seems on that date he asked for inspection of files in order to finalise the clarification of the detailed defalcations. However, he did not turn up.

I was abroad on professional work for many weeks both in January and February of 1977. After my return I repeatedly urged Messrs Medora Tong & Co. to finalise their reports so that I could place it before your Society and the Police. I was informed that Santhiran had not attended to explain some accounts. I asked that they give him final notice to attend.

At about that time soon after that our firm's normal auditors, M/s Turquand Youngs & Co. had discussions with the independent auditors, Medora Tong & Co. and it was agreed that there should be a joint Accountants report under the Legal Profession Act submitted.

In view of the unfortunate and unexpected delays, I contacted your former Vice President in the last week of March 1977, informing her that I would be making a complaint to the Law Society as well as making a report to the Police as soon as the report of M/s Medora Tong & Co was ready and, on the same day if my memory serves me right, I saw the Attorney General personally and informed him of the same.

Unfortunately owing to the delay arising from the completion of the joint Accountants report of followed by further representations made by Santhiran the final part of the independent report of M/s Medora Tong & Co was handed to me only on the 26th May when I wrote promptly to the Law Society and reported to the Police immediately thereafter.

Re Statement of Mr Jamshid Medora

I have read with more than a little surprise paragraph 15 of the Statement of Mr Medora.

First, he is obviously confused over the date of the alleged conversation. The general report signed by him under his firm's name which is Exhibit "J" to my complaint of the 27th May 1977 states that as from the 10th March 1977 his firm had no further communication from Mr Santhiran. I must also point out in March I already reported the matter orally both to the Honorable the Attorney General and the Vice President of your Society.

As I remember the position, although I have no records a number of approaches were made to me by Santhiran inter alia through Mr Ramanujam, the accountant of M/s Medora Tong & Co who was in charge of the investigations into these defalcations. The purport of these. I made it abundantly clear that there could be no question of settlement and that the matter had to take its normal course both with the Law Society and the police. The statement of Mr Ramanujam herewith attached may assist the clearer appreciation of exactly the nature of the approaches and the terms of my replies. "R"

My conversation with Mr Medora on this aspect could have taken place in May but not March 1977. His approach was to the same effect as Mr Ramanujam's and I reiterated my position. The exact terms of my discussions I naturally cannot remember but I know the position I took at all times and one which I sought to make plain was along the following lines.

- (1) that Santhiran should immediately admit his misappropriations.
- (2) that Santhiran should himself agree to apply to the Law Society to ask to be struck out for unprofessional conduct arising out of misappropriation of funds.
- (3) that he undertake to pay all the money still owing.
- (4) that there be an adequate guarantor of such undertaking of refund.

(continued)

I informed Mr Medora that if these conditions were met, the full facts could be placed before the Attorney General with a view of his considering whether he would prosecute or not in the circumstances.

I would suggest it is in the highest degree absurd to suggest that I would say that the Police would not prosecute if I did not make a report. The very fact of Santhiran admitting the misappropriations and asking to be struck out would necessarily compel the Law Society to make a report to the Police, whether I did or not.

I would add that despite substantial restitution by Santhiran I nevertheless took the first opportunity after receipt of the report of the independent auditors, to make a report both to the Law Society and to the Police.

Acutely embarrassed although I naturally am to have my conduct queried in this matter and conscious that at first view it may seem that I was dilatory, I would ask that the Committee recognises and perhaps recollects from its own experience the considerable intricacies of clarifying questions of defalcations in clients accounts and the immense amount of work involved. I believe that I acted vigorously and honestly in the protection of my clients' interests and in no way whatsoever delayed or condoned the criminal and necessarily unprofessional activities of Santhiran.

Yours faithfully,

H. L. Wee

H.L. Wee

encl:

K. Ramanujam  
41, Woodsville Road  
Singapore

Exhibit 9A

I was employed in Medora & Tong and handled the investigation of the Santhiran's matter for the firm.

The first time I met Santhiran was on 17th December 1976. General questions were put to him and a few specific questions were put on 5 particular matters.

After the preliminary report Santhiran came to the office once or twice next at Medora's request but I did not see him at that time.

For myself I did not see him but spoke to him over the phone on January 6th and on the 8th to explain the total amount of \$500,000 unsupported items and to explain about certain account payee cheques. Around this time he asked me many times over the phone about paying up such amount as may be due and to ask Mr. Wee of Braddell Brothers to drop the criminal actions against him. I spoke to Mr. Wee about this and he said he could not do so as it was not a matter of money but a question of principle.

The next time I met was 7th February regarding the production of files for his inspection. Braddell Brothers got the files ready. I was still then checking files in Braddell Brothers office. However he did not turn up. That was the last time I saw him at the office until 29th April 1977.

Subsequently about 10th March I met him at the junction of Cecil Street and Cross Street and we spoke for about 5 minutes. I asked him why he did not come and clear up the matters raised in the accounts report. He asked how much would definitely be owing and I said it was approximately between \$50,000/- and \$70,000/-.

lk .... /2

(continued)

He said he was unhappy and wanted to clear this matter up.

He said he could easily raise this money and again asked if Mr. Wee would drop the criminal action against him.

I said I did not know. He contacted me again over the phone about two or three occasions and pressed me to speak to Mr. Wee. Subsequently I asked Mr Wee on or about 26th March 1977 and he refused:

Santhiran rang me up after a few days after 26th March and I told him what Mr Wee said. He then said that even if he had paid before Mr. Wee would go through all the actions against him.

and early April, 1977  
Around the latter part of March/1977 I started assisting in the making of the Joint Accountant's Report of Medora Tong & Co and of Turquand Youngs & Co.


During the time I was assisting he again rang me up and asked me what was going on. I asked him to contact Mr. Medora and not myself.

On the 29th April 1977 he met me at Medora & Tong and we spent a few hours going through the accounts when he made representations on them.

Following that I assisted Mr. Medora to check the accounts for a few days and then handed the papers to Mr. Medora after I had gone through the files and papers in Brad-dell Brothers I returned it to Medora & Tong on the 4th or 5th of May. I did not have anything further after that to do with the firm or the accounts of Santhiran.

I left Singapore for India on 15th May and returned on 29th May 1977.

I met him by chance in June 1977 at Serangoon Road. He said that it would have been unwise if he had paid as Mr. Wee would never let him go.

 11th April, 1978

EXPLANATIONS

1. Delay in making the report

(a) The delay in reporting the defalcations are divisible into two periods:

- (i) The discovery and investigation of the defalcations by the Staff of Braddell Brothers between February 1976 and September 1976.
- (ii) The investigation of the independent auditors M/s Medora Tong & Co between November 1976 and May 1977.



(continued)

(1) February to September 1976

It was not possible for the staff to establish the amount and number of items involved in the defalcations except over a period of many months. Admissions were retracted and figures amended right from the beginning and throughout this period and thereafter.

The "admitted" or unvouched items which he did not deny or query began with an initial total of \$324,840.34. This total was however amended by withdrawal and additions until it reached \$300,540.01. Other items totalling a further \$96,282.80 were denied and which he claimed would be vouched for were eventually increased to a larger amount. Towards this he had repaid \$267,956.12 and refund of this was pressed for. When we discovered (March 1976) that he had entered into a contract to purchase a house 28 Victoria Park and paid a deposit of \$40,000 we pressed him and he refunded \$267,956.12 which he held in cash and various accounts under his name including current, fixed deposits and an account at Singapura Building Society and others.

During this period the changes took place for the following reasons.

Clients came in purportedly to reduce the original "admitted" or unvouched items. Some however refused or confirmed only part. One of them after confirming later retracted part of his original confirmation. During this time new items of defalcations were discovered. These together with the changes altered the total to around \$296,000/- as against the \$324,840.34 mentioned above. The items denied was also changed from the said sum of \$96,282.80 to \$113,731.16.

In the meantime Santhiran made further payments amounting to \$30,000.00 but no other moneys were paid since June 1976.

As he repeatedly requested for a chance to continue proving that the totals could be reduced and because he managed in fact to reduce some of the "admitted" amounts which were proved by verification we had to give him a chance to prove what he could.

To be fair to him we agreed to an independent auditor. During this Santhiran had been suspended but through questioning and confronting of him in our office with documents we were able even after this period to discover more defalcations and forced him to produce files which had been "missing." 10

Fuller details of these numerous changes are available.

(ii) November 1976 to May 1977

The investigation of the defalcations was throughout this period in the hands of Medora Tong & Co who were appointed in November 1976. On December 22 after going through the files and account books they made a preliminary report. Their total figures showed an increase of \$462,692.52 plus \$31,738.05 making a total of \$494,430.57.

On January 26th 1977 we received an amended reconciliation 20

between our figures and those of the auditor stating that a total of \$494,430.57 was unsupported. By May 25th 1977 the final figure was changed to \$372,109.90. As a result of our applying for the return of many more cheques which disclosed new items further defalcations were discovered. These were made known to the auditors. The total reported and confirmed by the auditors in their first final report submitted with my complaint was \$494,430.57. This was about \$100,000/- more than initially discovered in the first period.

During this (second) period we had no direct contact with Santhiran on the accounts. He dealt with the auditors and on the 7th February 1977 he asked, according to the auditors, for 13 files which were made available for him but he did not turn up to examine them.

I was abroad on legal business for some weeks for part of January and February 1977. Soon after my return I repeatedly inquired from M/s Medora Tong & Co what the position was on the accounts and was informed that Santhiran had still not attended to explain or to account for various items or to look at the files.

In March 1977 the auditors said they had almost completed in draft their main Report. I then on the 10th March 1977 insisted that they give Santhiran a final notice to attend on them to show or prove whatever he claimed to be incorrect on the accounts.

At about this time our former auditors M/s Turquand Youngs & Co and the independent auditors after some discussions between themselves agreed to make a Joint Accountants Report under the Solicitors Accounts Rules.

(continued)

The result of this was that the Report of the defalcations ready in March was held back as Turquand Youngs & Co wanted to check the figures for themselves. The latter eventually confirmed the independent auditors Report.

In the latter part of March 1977 I discussed with the Vice President of the Law Society and informed her that I was making a complaint to the Law Society of the defalcations of Santhiran and that as a joint Report under the Solicitors' Accountants Rules was being put up by M/s Turquand Youngs & Co and M/s Medora Tong & Co the independent auditors. I said there would be some delay in filing it and I would be making a report to the Police. To the best of my recollection on the same day I saw the Attorney General and told him of the same. 10

M/s Medora Tong & Co gave me their general Report of their investigation on 1st April 1977 but withheld the Schedule showing the detailed account of the defalcations as these were still in the course of being cross-checked by M/s Turquand Youngs & Co.

The Joint Accountants Report was not expected to be ready for another 3 weeks. From about April 3rd to 21st I was abroad on legal business in HongKong and subsequently as a co-leader in a delegation of the Medico Legal Society's visit to China. 20

On the 25th of April 1977 the Joint Solicitors' Accountants Report of the 2 auditors was delivered to me.

I was informed a few days before the 29th April 1977 that Santhiran had requested M/s Medora Tong & Co to go over on that day/<sup>on</sup> certain representations he wished to make on the Schedule. My complaint was ready at that time except for the attachment of the Schedule of the account of the defalcations and other exhibits but this again was delayed because of Santhiran's last minute representations. 30

On April 30th 1977 I wrote to the Law Society regarding defalcations and misappropriation of moneys by Santhiran and enclosing a copy of the Joint Accountants Report and that

I would be shortly presenting a complaint against Santhiran.

On about the 6th of May 1977 I spoke to the Vice President and some time after that again saw the Attorney General and repeated in greater detail the defalcations.

In the meantime my office was asked by M/s Medora Tong & Co to supply further information and papers arising out of the last representations made by Santhiran on April 29th. This was completed and all information supplied by 14th May 1977 to Medora Tong & Co.

10 On 26th May 1977 the Schedule with a summary of the adjustment to the original report of that date and referred to in the Report dated April 1st 1977 was delivered to me (Exhibit "K" of my Complaint)

On the 27th of May 1977 I wrote to the Law Society enclosing my Complaint and on the same day I wrote to the Police informing them of the unlawful transfer of various accounts by Santhiran.

20 On the 30th May 1977 I forwarded a copy of my Complaint to the Police. On the 8th and 11th of June I forwarded to the Law Society and to the police respectively an Addendum to my Complaint and setting out in account form the defalcations by Santhiran.

On 20th June 1977 the police wrote to me to see the Head of the CID. I did so on 24th June 1977 after obtaining an appointment with one of the Inspectors.

(b) Most of the files relating to the items concerning the defalcations could not be located. Some of the available old files which Santhiran got his hands on were in respect of old dormant accounts left by my predecessors and in respect of which Mr K T Ooi was in charge. It was the organising and

clearing of these files that gave Santhiran the idea to manipulate them.. What were available were incomplete. However as time went on during this period files were either produced by Santhiran or mysteriously appeared in the office. By August/September 1976 a fair number were available.

(c) As many of the items included crossed cheques we had to look and write to the Bank for evidence in the form of cheques. This was a very slow business throughout as it took weeks for them to locate the original cheques.

The staff were instructed to quickly go through about 300 current files in the office that were under his charge to ascertain the position particularly when we realised that some of the clients were in fact trying to cover for him. Also it was becoming apparent that while we were dealing with clients accounts on the Ledger we had no information as to costs, not paid into Clients Accounts received by him and not accounted for.

It took my staff many weeks to run through the files to look unsuccessfully for both clients moneys and moneys that had not gone through clients accounts. Over the period of 4 to 5 yrs when he was with the firm he would have handled more than a thousand files.

(d) During this period (February to September 1976) I was engaged from around noon to 8.00 pm almost daily in Haw Par offices and it restricted the time available for my supervising and checking by the Staff of accounts and files. Up to August 1976 I had to be in London for periods between 10 to 30 days on 4 separate occasions to instruct Counsel and Solicitors in the action commenced by me there and for interim injunctions against Slater Walker and various members of this organisation.

(e) Eventually when the figures were still unsettled

(continued)

I decided to appoint an independent accountant to clear up the position. He agreed to this and to co-operate and further produce and verify amounts that he claimed were not taken by him. He repeated that it was only just as he had paid in substantial sums that he be given an opportunity to satisfy the auditors and I agreed to this. I also wanted to know at the same time how the firm's auditors had failed to discover the defalcations.

The first firm named as auditors after various discussions were not appointed. This took place while I was in England in 10 September and October 1976 preparing and appearing in an appeal in the Privy Council.

Subsequently on my return at the end of October after some discussions M/s Medora Tong & Co were appointed to be the independent auditors in early November 1976.

(f) Santhiran left the firm's premises on December 21st 1976. During the period from February he had been suspended except to finish off uncompleted or part heard matters and he was under close supervision. He remained partly for his own 20 benefit and partly to explain the defalcated items.

(g) It was not possible to file a complaint or report until the independent auditors had completed their report as I did not have the final figures. Also if any report had been made during any of the above times Santhiran would have refused to co-operate to locate files, clients or their addresses and identify figures and cheques and other documents. He also would have instantly left the premises and it would have difficult if not impossible to reconstruct files or to send for clients whose addresses were on the files that were missing in order 30 to check the amounts of defalcations.

I did not expect the independent auditors report to take so long to complete but as I had agreed to give Santhiran a chance to clear up any items which he challenged I had to let them complete their report before I could take steps to complain to the Law Society or report to the Police. Santhiran was as late as April 1977 still challenging the figures. In any event we could only report on some of the figures we were certain of. This would have put us in an embarrassing position i.e. that these had to be subsequently confirmed by the auditors together with other figures of defalcations that were being checked by them. The Law Society or the Police would not be in any firm position to take action. In fact the Police despite the independent auditor's report had to also investigate the matter over more than 6 months. 10

There was, I believe after the reports<sup>were</sup> made, an inspection by auditors under the Solicitors' Account Rules which showed no defalcations and as far as I am aware there has been none while Santhiran was practising on his own.



(continued)

2. (1) Re Statement of Mr Jamshid Medora

Sometime after the preliminary report was made in December 1976 Santhiran made a number of approaches to me and later through others including Mr Ramanujam the accountant of Medora Tong & Co who was in charge of the investigation to ask me to settle this matter but I refused to do so.

10 At all times I was very insistent that the matter must take its course both for the disciplinary action by the Law Society and prosecution for the criminal acts which appeared to have been committed.

I enclose the signed statement of Mr Ramanujam attached to this statement and marked "R" which sets out the attempt to ask me not to proceed against Santhiran.

During March 1977 the Schedule of accounts had been held back as M/s Turquand Youngs & Co were checking it and only completed their Joint Report on 25th April 1976. I was also away from Singapore the greater part of April.

20 During the latter part of May 1977 I pressed Mr Medora to complete his report but because of the raising of all kinds of queries on April 29th months after Santhiran had been given the opportunity to do so it was becoming apparent that he was attempting to deny his admissions by raising at the last minute unnecessary and false queries. As a result the auditors were being delayed in producing the Schedule of the defalcations although they had in fact signed a written general Report of their investigation on 1st April 1977.

30 I had a few discussions with Mr Medora complaining of the delay in completing his report and consequently Santhiran was practising for such a long time. I remember it being raised by him whether the matter could not be expedited by being "settled" and as has been my stand throughout I informed him this was not possible.

Santhiran must show complete mitigation by admitting his misappropriations and he apply to the Law Society to be struck out for unprofessional misconduct and also in mitigation if he undertook to pay and give an adequate guarantee for what was still owing.

If this was done the matter could be placed before the Attorney General for him to consider whether it was possible in the light of the above he would not be prosecuted in the criminal courts as the discretion to do so or not lay in his hands. Mr Medora appears not to have either understood or forgotten this.

10

I did not say to Medora what was patently incorrect and absurd as set out in his statement namely that if I did not make a complaint the Police could not prosecute. I certainly was in no position to compromise or make any such agreement with the Law Society or the Courts before whom Santhiran would be brought before for striking out.

Mr Medora also appears to have been also confused over the date he stated the alleged requests were made. The general Report signed by Mr Medora under his firm's name which is Exhibit "J" to my Complaint dated 27th May 1977 states that from the 10th March 1977 he had heard nothing further from Santhiran after that date.

20

I must also point out that in late March 1977 I had already reported the matter both to the Vice President of the Law Society and the Attorney General.

Subsequently I also called on the Vice President on 6th May 1977 to state that my Complaint had to be delayed. I also saw the Attorney General again over this matter.

At a later interview in May 1977 with the Vice President I suggested in view of the delay that had occurred that one way to stop Santhiran practising was for him to

30

admit the defalcations to the Law Society and be struck off  
I also discussed the possibility of placing the matter before  
the Attorney General or his office to consider whether in the  
circumstances he or his office might not bring criminal charges  
against Santhiran.

By the last week of May 1977 the machinery setting off  
the matter before the Law Society and the police had already  
taken place.

10 Although the report of Mr Medora was taken on or  
about the 1st November 1977 none of this was ever put to me  
by the police although I was available at all times.

(ii) Re Statement of Wong Siong Poon of Turquand Youngs & Co

This firm of auditors was employed by Braddell Brothers  
for nearly 30 years and were its auditors when I joined in 1969.  
From time to time they made comments some useful and others  
less so or merely procedural.

20 The relevant paragraphs appear to be paragraph 7, 8  
and 9 of his statement. The facts stated there are not  
complete. It is correct that they were <sup>not</sup> informed of the  
defalcations of Santhiran. What they omitted to say was that  
I complained that there had been clear negligence on their  
part over many years in failing to detect the defalcations.  
In the circumstances as the accounts were still under invest-  
igations by the independent auditors M/s Medora Tong & Co who  
I had appointed for this purpose to ascertain the extent of  
the omissions they ought not put in a qualified report as the  
clients moneys had been repaid. In my view a separate complaint  
against Santhiran should be the proper way and the report should  
refer to this complaint.

30 They became upset and angry that they had not been  
informed of the appointment and insisted on putting in a  
qualified report.

As M/s Medora Tong & Co had not at the time we spoke

quite completed their report Turquand Youngs & Co could not for months ahead if they were to carry out this audit be able to make the report. I was also somewhat apprehensive that they might attempt to cover up their negligence. However the question of a qualified report never became an issue as I was prepared for the independent auditors to make one.

I therefore terminated their appointment and appointed M/s Medora Tong & Co in their place. They however managed after some discussions with the independent auditors to allow them to make a joint report together.

10

In the circumstances I agreed to their doing so as the independent auditors then assured me that they would see to it that there would be no attempt by Turquand Youngs & Co to cover up their negligence.

Sd. H. L. Wee

(continued)

IC/17/78

11th May, 1978

W/AL

CONFIDENTIAL

Harry L. Wea Esq.,  
c/o. M/s. Brackell Brothers,  
Singapore.

Dear Sir,

I am in receipt of your letter dated 19th April 1978  
which my Committee note is only a preliminary explanation.

10 . You are invited to furnish my Committee with a  
full explanation in writing before we see you as directed by you.  
Please be good enough to let me have seven copies of the same  
as soon as possible.

Yours faithfully,

.....  
Miss Phyllis H.L. Tan  
(Chairman)

寶 倫 兄 弟 ( 總 合 許 務 公 司 )

(continued)

TELE: 433456/8 (3 LINES) & 92929

BRADDELL BROTHERS

(Incorporating C. J. Koh & Co.)

Advocates & Solicitors, Notaries Public, Commissioners for Oaths

YOUR REF: IC/17/78

20B Chambers, Raffles Place, Singapore 1. P. O. Box 1001.

OUR REF: W/AL

Cables: BRADDELL SINGAPORE

14

15th May 1978

PRIVATE AND  
CONFIDENTIAL

The Chairman  
Inquiry Committee  
The Law Society of Singapore  
518 5th Floor Colombo Court  
Singapore 6

16/5 @ 11.25  
25 MAY 1978

Dear Madam

Re: IC/17/78

In reference to your letters of the 11th and 12th instant I believe 7 further copies of the Explanations were sent through the Law Society to you.

10

The "preliminary explanation in detail" referred to in my letter of the 19th April 1978 subject to oral explanations or to the "Fuller details" under 1 (a)(i) at page 2 of the Explanations is the explanation requested.

Yours faithfully

20

H L Wee

18

3

IC/17/78  
W/AL

24th May, 1978

CONFIDENTIAL

Harry L. Wee Esq.  
c/o. M/s. Braddell Brothers.

Dear Sir,

14

I acknowledge receipt of your letter dated 15th May  
contents of which are noted.

This is to confirm the appointment for you to appear  
before the Inquiry Committee on Friday the 26th instant at  
4.30 p.m. at the Law Society premises at Colombo Court.

10

Yours faithfully,

.....  
(Chairman)

25

IC/17/78

W/IL

20th July, 1978

Mr. H.L. Wee,  
Messrs. Braddell Brothers,  
31/41 CUB Chambers,  
Raffles Place,  
Singapore 1.

Dear Sir,

Re: Complaint by the Secretary of the Law  
Society of Singapore

10

I am directed to inform you that the Council of the Law Society of Singapore has accepted the findings of the Inquiry Committee as follows:-

- (1) that there shall be a formal investigation by a Disciplinary Committee into the following complaint against you, viz:-

Failure to report the criminal breach of trust committed by Mr. S. Santairan when he was a Legal Assistant in the firm of Braddell Brothers to the Law Society earlier.

20

Application will be made to the Chief Justice under section 90 of the Legal Profession Act (Chapter 217) upon conclusion of criminal proceedings against you.

- (2) that in respect of the allegation of accepting restitution of concealing an offence in contravention of section 213 of the Penal Code, the evidence was inconclusive and no recommendation was made by the Committee.

Yours faithfully,

30

Secretary,  
The Law Society,  
of Singapore.

20 JUL 1978

/ark



JG/CG/11-79

15th September, 1979

The Secretary,  
The Law Society,  
The Law Society's Hall,  
113 Chancery Lane,  
London WC2A 1BL,  
E N G L A N D.

U R G E N T

Dear Sir,

In the matter of Harry Lee Wee an  
Advocate and Solicitor (Singapore)  
and In the matter of The Legal  
Profession Act (Cap 217) Singapore

10

I am the Solicitor appointed by the Council of  
the Law Society of Singapore to act for it in the matter  
of Disciplinary Proceedings against a member of the  
profession here, Mr. Harry Lee Wee.

There is enclosed with this letter a copy of  
the Amended Statement of Case in these proceedings.

You will observe that it is contended on behalf  
of the Council that the Respondent Solicitor, who was the  
sole proprietor of his Firm, permitted his legal assistant  
(i.e. Assistant Solicitor) to continue in practice as a  
Solicitor for a period in excess of a year when he, the  
Respondent, knew that the legal assistant in question had  
been guilty of criminal and professional misconduct.

20

(continued)

It is further contended on behalf of the Council, in the alternative, that the Respondent was guilty on these facts of such conduct as would render him liable to be struck off the Roll of the Court, suspended from practise or censured if he had been a solicitor in England.

We shall be grateful to know whether, on the facts disclosed in the Amended Statement of Case, the Respondent would be considered by the Law Society in England to be guilty of such conduct.

I shall be grateful to hear from you as soon as possible, as the proceedings in question are due to take place in October.

10

I am sorry to have to trouble you in connection with this matter and thank you, on behalf of the Council, in anticipation of your help.

Yours faithfully,

Signed J. Grimberg

(J. GRIMBERG)

Encl.



Exhibit No. 15

84.

The Law Society's Hall  
113 Chancery Lane London WC2A 1PL  
Telephone 01-242 1222  
Telegrams Interpret London Telex  
Telex 261203

# The Law Society

PRIVATE & CONFIDENTIAL

J. Grimberg Esq.  
Messrs. Drew & Napier  
Maxwell Road  
P. O. Box 152  
SINGAPORE 9003

Tear off this  
portion and attach  
to your reply

Our reference

EA899B

EA899B

Your reference

JG/CG/11-79

Date

9th November 1979

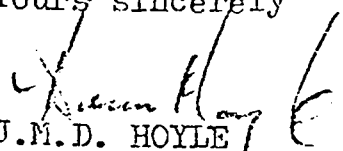
Dear Mr. Grimberg

I did not see your letter of 15th September until my return from leave, whereupon I immediately discussed it with one of my colleagues on whom I rely substantially when considering the institution of Disciplinary Proceedings and when tendering advice to my Committee. We both reached the same conclusion and it is as follows. If a Solicitor is aware that an employee (admitted or otherwise) has committed a criminal offence in connection with that Solicitor's practice, then it is misconduct not to report the matter to the Society on discovery.

I am in no doubt that this is a case in which Disciplinary Proceedings would certainly be instituted in this jurisdiction on the facts which you have provided. My Committee would regard as perhaps most serious - and particularly with someone who is a former and experienced member of the professional governing body - the failure to report the position to the Society at the earliest possible moment. Where the client's funds have been misappropriated, and however commendable and strenuous the efforts of the principal or partner concerned to make them good, there is a continuing risk to the clients. In the event that restitution in full proves impossible, there is a direct interest for the Society by reason of its trusteeship of the Compensation Fund. This is all the more reason why default should be reported instantly.

If it is of general assistance to you in this case, I think I should add that our assessment of the gravity of the case leads us to the belief that Disciplinary Proceedings here would not result in a striking off or perhaps a suspension. Our view is that a very substantial fine - perhaps the maximum of £750:00 - would be the likely penalty.

Yours sincerely

  
J.M.D. HOYLE  
Secretary  
Professional Purposes

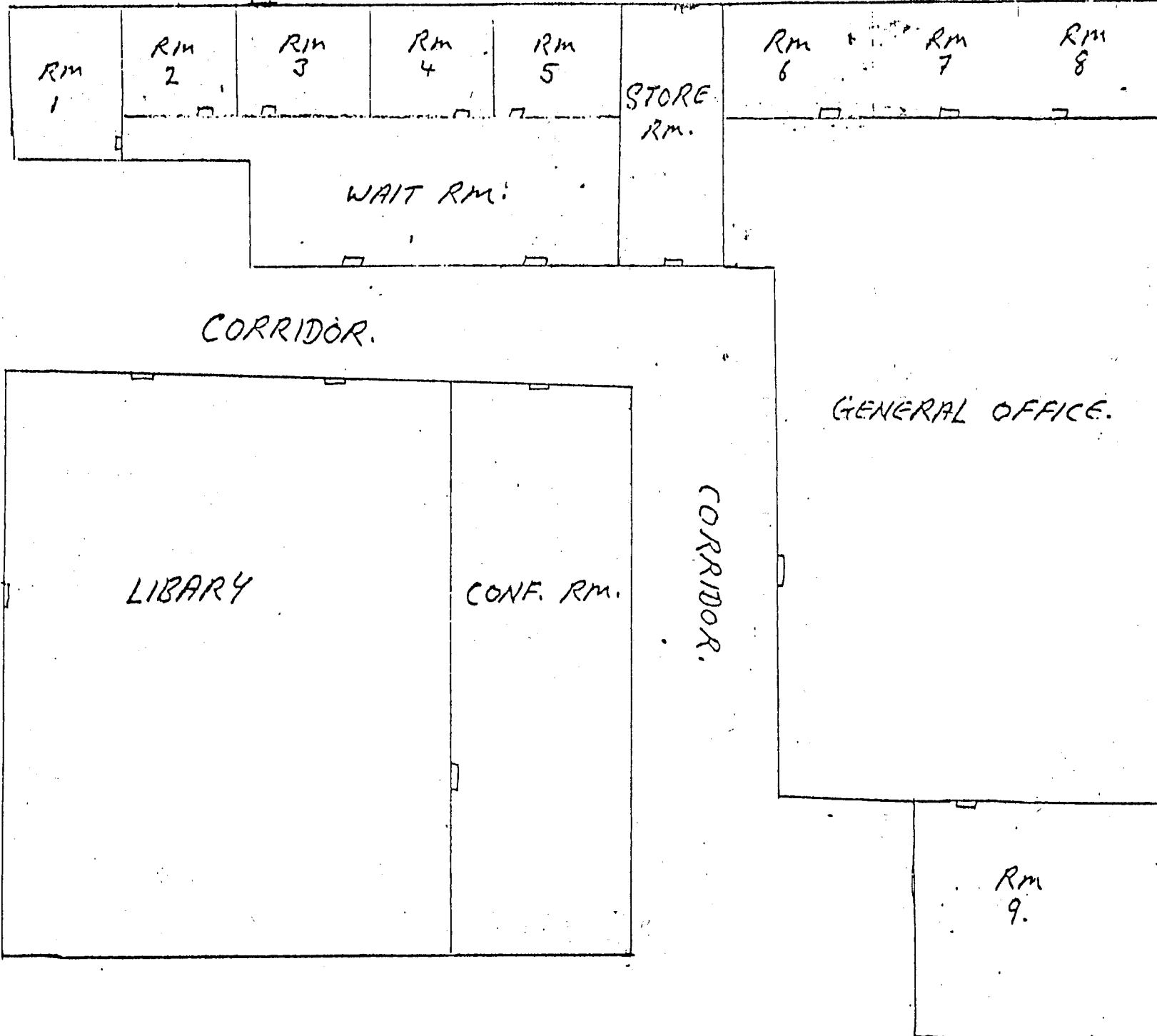
HLW's Absences Abroad1976

7th February	21st February	U.K. p.17 p.16
16th April	30th April	U.K. p.19
15th May	22nd May	U.K. p. 21
8th June	9th June	Australia
11th June	19th June	U.K. p.21 p.19
6th October	22nd October	U.K. p.16 p.17

1977

16th January	2nd February	U.K. p.14
3rd April	21st April	HongKong p.14, 15, 16 10
29th April		Kuala Lumpur (Malaysia)
18th September	8th October	Kuala Lumpur (Malaysia)
21st October	22nd October	Kuala Lumpur (Malaysia)
27th November		Kuala Lumpur (Malaysia)
5th June		Johore Bahru (Malaysia)
24th July		Johore Bahru (Malaysia)

N.E. Pages are pages in Passport.



The Hongkong and Shanghai Banking Corporation  
 Incorporated in Hong Kong with Limited Liability

Exhibit No. 18

Singapore Office  
 P O Box 896 Singapore

Our Reference C/A CY/sw  
 Your Reference W/NSL/TPI/Misc'76

Braddell Brothers  
 Meyer Chambers, Raffles Place  
 P O Box 1001  
 SINGAPORE 1

8 March 1976


10

Dear Sirs

YOUR CLIENTS' ACCOUNT 141-014050-001  
 141-845149-001

We thank you for your letter dated 5 February 1976 and confirm that we have deleted Mr S Santhiran from your list of authorised signatories for the above accounts.

Yours faithfully



ACCOUNTANT

Exhibit No. 19

Janus Tand Co.  
 22-1-1976  
 200  
 P. H. Bayar Rais bin Bijang  
 Pay n: settlement of claims  
 \$ 900/66  
 (Bearer cheque) 33/178/75  
 132243

3 B  
 16/1/1976  
 P. H. Bayar P. H. Hume  
 Pay n: settlement of claims  
 \$ 1,000/66  
 132221

22-1-1976  
 P. H. Bayar P. H. Hume  
 Pay n: settlement of claims  
 \$ 200/66  
 132293

16-1-1976  
 P. H. Bayar P. H. Hume  
 Pay n: settlement of claims  
 \$ 3195/66  
 (Bearer cheque)  
 132240

W/CLE

**The Hongkong and Shanghai Banking Corporation**  
Incorporated in Hong Kong with Limited Liability

Singapore Office  
P O Box 896 Singapore

Our Reference C/A KAW/sw  
Your Reference W/CLE/LT/Misc'76

Braddell Brothers  
Meyer Chambers  
SINGAPORE 1

10 June 1976


10 JUN 1976  
W/CLE

Dear Sirs

ACCOUNT NO 141-014050-001  
CHEQUE NO 023617 FOR \$8200-00

As requested in your letter of 4 June 1976 we enclose  
a photostat copy of the relative cheque for your perusal.

Yours faithfully

  
ACCOUNTANT

enc





*CLM*

W/OLE

25th January, 1977.

90.

*CLM* CLM (1)  
25/1/77

If you think it necessary you may proceed to make a short brief report based on cheque (A/c. Payee - preferably) on SS without the further statement which have ready for me as soon as I get back.

But have letter as comprehensive as possible.

10 (2) Re handing over files wherever there is no discharge or a doubtful receipt refuse to hand over any file that concerns the amounts in the c/bt until client sends or an authenticated receipt or one witnessed by an independent person stating costs and the amount paid. Any receipts on files and our copy letters are to be retained.

20 (3) All files handed over in his presence and a list of all documents made and numbered. The papers that a client are entitled to are only those between BB and others and not between BB and client. All notes receipts of client are to be retained. Wherever necessary made photo copies of letters and documents.

Be careful to see that none of the papers going may be required as part of the c/bt case.

(4) Phone me if you want advise on any of these.

(5) Type above as a separate note but warn staff not to hand any papers out.

OLE Have you completed your (a) report (b) billing - brief note of charges of all the admitted or subsequently admitted matters of SS which relate to costs of BB and which he claim/s as being costs refunded to Suspense A/c.  
30

CLM Urgent am seeing Walker of Norton Rose on Tuesday. Ask Lee Han Yang if he wants to ask any further questions for Counsel. This part is about the transitional i.e. completion date on transfer of the financing and to preserve rights of PPD at that point. Ask him to phone me (before 9.30 a.m. on Tuesday) or telex Walker.

*(1) What happened in pt. report  
Only subsequent matters.*

(Conference - 17/1/77)

Exhibit No. 34  
(continued)

1. Proof - statement of each of the following in as much detail as possible. It should include full particulars of name address experience and qualifications. It should include date of instructions, what there were the activity and work done, it will have the dates and places and meetings etc. The result and main part of what the result of the report is.

In case of C T Siew he must be able to justify each of the comparables (i.e. the other property he has listed in his earlier report or annexed to it) the latest two. The potential too (feasibility report comment) R Liong. Similar where applicable and as much as he knows of what the consultant did where he was involved directly or indirectly. He must line up quantity surveyor (from London Every )

10

Hashim As per notes in file. Test his creditability and the genuineness and his ability to have large group to move. One other witness may be necessary.

20

2. Ask PS name of the planning architects in the Bukit Timah Land Acquisition and ask R Liong if he can get this man to give evidence as to the way and various grounds for changing the zoning of any area. Also to give examples of how often this has happened.

3. All the papers on the option have to be listed and flagged and relevant files ready. Can you write up how it took place in statement form (Phone Mr Godwin if you could discuss this aspect - which is really D & B's job). We need the background and history and reasons for the option the figure of 4 million (?) was low and will have to be explained.

30

4. Check file to see if copy of our Valuation was given to the C L R.

(By the way ask C Thiam Siew how early can we exchange (or file in the Board) the comparables for each side.

5. Re comparables QC wants properties located on Master Plan. Ask R Liong if he can have this done. It would be useful if this was done a large plan showing all the comparables and then reduced by xerox/copying.  
photo

6. Ask R Liong to check that the rent payable by Hashim and tenants/occupants were rents that they could afford. (Mr. Chew says that it was going to be about same as Housing Board rates).

The income of Hashim and others will have to be ascertained for the relevant period.

R. Liong will have to look into the Filipino project where squatters were moved by the developer as was intended in our case.

7. Get hold of Aggarawal on the Indian Law and do comparative notes on our equivalent section and list out all relevant case - Do similarly with the English Act.

10

20

W/MA

12th February 1977

DAILY NOTES

CIM : 1. Have you completed the proper Statement re SS. It is now over 4 weeks' old.  
2. SH seems to be very free. She should assist AR whenever so.

(1) CLE and I need to review the 1st statement which was completed prior to your return from U.K.

(2) She is usually occupied with work and I understand she is always available to help others out, esp. AR. I can see that she frequently types for others including pupils.

W/MA

14th February 1977

DAILY NOTE

(LT)

CLM

I spoke to you & CLE re: SS Statement before I went to London.

(CLM 14/2/77  
initial)

W/MA

94.

23rd February 1977

Exhibit No. 34  
(continued)

DAILYNOTES

CLM

When am I going to have the revised SS Statement.

(CLM's initial  
23/2/77)

CLE and I will review the Statement today.

W/MA

3rd March 1977

DAILY NOTES

CLM : Ask CLE if she has identified all the exhibits  
to Statement including ledger papers and cheques.

(CLM's initial  
5/2/77)

10

Mr Wee

Spoken to CLE over the phone and she informed:

1. all the exhibits to her statement are xeroxed and they are in the file.
2. Mr Rama did not give her a list of cases that SS denied taking the money. She on her part earlier prior to appointment of Mr Rama had prepared a list of cases that SS denied having taken the money but this list was not given to Mr Rama as she felt it was not complete.

10

CLM

See Mr Rama first.

I will see him at 12.45

---

W/MA

7th March 1977.

DAILY NOTES

CLM : Pl. see Rama re. SS a/os. as to point raised with CLE.

1. My letter to Mrs Quek will have to be sent subject to alterations:

All moneys which are believed to be clients moneys have been recovered and the balance of moneys misappropriated which are for costs are being confirmed with clients with the assistance of the new auditors Medora Tong

2. Sign on my behalf and amend any other necessary part. Will you phone me early on Monday morning at Ambassador Hotel, Hongkong (Kowloon 3-666321) or leave message if you need to contact me.

3. If you feel you have to act without waiting for my return in respect of making a very brief report to the Police do so. This first information is available to the accused and should be as follows suitably amended if necessary. I think a letter will be better as they will call on me to make a report and that will give me a chance to put it in.

(from BB)

We have to inform you that we believe a series of embezzlement of moneys from this firm has been made by a former employee. S. Santhiran of Singapore.

The matter has been under investigation by us and new independent auditors who have just completed this report.

Our sole partner Mr Wee who has asked us to write to you and also left for Hongkong on legal business/is now/co-leading a delegation of the Medico Legal Society in China. He will

returning in the third week of this month and will call on you to make the complaint in this matter.

Mr Wee has already notified the Vice President of the Law Society of the defalcation and the Attorney General .

If we can be of any earlier assistance in the meantime please contact our Miss Chan a legal assistant in this firm.

y.f.

BB

to: O C  
Commercial Crime

(This letter should go out next week)

3: I have spoken tonight to Medora for him to settle with you a letter to clients: confirming that a sum of has been charged for balance of our costs for work and services rendered and that if we do not hear to the contrary from you within 7 days that the same is in order.

Print above on duplicating machine on letterhead and send by certificate of posting or if Medora insists by registered post which is less likely to reach the recipient if the house people won't accept the letter.

4. Please prepare short bills on rest of files urgently - Organise CH/SH/IL and put bills on file until you get the response.



RECONCILIATION OF OUR FIGURES & LISA'S FIGURES

Total per Original list prepared by the firm \$ 405,669.07

Less: Items which in our opinion ought not to have been included

date	Name of client	Amount
9-2-73	Ng Yam Peng	100
5-7-73	Thakral P. H. Tol	500
11-4-73	G. Taylor & 3 others	1,000
9-3-73	Ng Yam Peng	3,600
27-12-73	Ahmad Kassim & Anor	800
8-1-73	Ng Yam Peng	4,300
11-1-73	" "	500
1-7-74	Lee Hui Yang	2,700
3-2-73	Chen Chi Nam	1,250
12-4-75	Shaik Mydin	200
10-4-75	" "	30
11-4-75	" "	30
12-6-75	" "	70
4-9-75	Sgt of Grob. Seng Hwee	950

41,230.00

\$ 364,439.07

Add: Additional payments which in our opinion ought to have been included

18-4-75	Yeow Hok Hong	\$ 427
13-10-73	Khang Guan Flower Hill	200
31-12-73	" "	200
15-10-74	Sris Barden	515
14-11-75	" "	1,525
		150
30-3-73	Thakral (Pia) Ltd	205
14-9-73	" "	3,315
19-4-73	" "	5,767.5
31-10-73	Bruce Dull	500
23-1-74	" "	500
5-8-75	" "	450
20-1-76	James Tan & Co.	900.66
12-4-73	Dr. Chen Chi Nam	1,500
21-11-73	" "	350

<u>Date</u>	<u>Client's name</u>	<u>Amount</u>	
19-9-74	Dr. Chen Chi Nan	1300	10
18-3-75	"	2000	
27-1-76	Yeo Seng Hock	630	
5-10-73	Kang Tau Pte Ltd	1500	
13-3-75	est. of Teh Kim Seng	1000	
26-6-74	Koa Hui Yang	50000	
17-2-73	George Lawson Dickinson	3000	
4-2-76	Yang Hang Thye Coypn Ltd	54470	
1-10-75	Tang Nam Contractors Ltd	16594.92	10
23-9-75	Cambrox Enterprises (Pte) Ltd	300	
15-8-75	China International Pte Ltd	300	
10-2-74	Shaik Mydin	100	
12-8-74	"	50	
3-5-75	"	500	
12-8-75	"	170	
10-1-73	Ng Yam Peng	200	
10-1-73	"	1600	
26-1-73	"	1000	
13-2-73	"	200	20
15-2-73	"	200	
17-3-73	"	3500	
10-1-74	N. Mangayagarasu	630	
2-8-75	Nitlungam	100	
31-1-75	Chip Hua Contractors Pte Ltd	450	
29-11-74	Thiagarajah Dr. Supriah	2145.50	
28-2-75	Manu Letchum	2451	
20-11-75	Tan Kong See	150	
29-2-75	W.D. Joseph	100	
29-9-75	"	1500	30
24-9-75	"	258	
1-2-75	Singapore Marine Guards	1000	
4-2-72	Chin Kiang Paper + Plastic Co.	2251.25	
5-3-75	"	6010	
20-2-76	"	16300	
11-12-74	Deva Kiammal	2000	
12-1-73	R. Jaganathan	100	
27-9-75	Lim Poo Koh	100	
19-4-73	G.S. Tanja. & 3 others	1000	
11-7-73	"	500	40
1-10-75	Quok Shun & Pte Ltd	400	
1-10-75	"	7000	
27-10-75	"	100	

date	client name	Amount
2-72	Teh Kim Pian	243
11-72	" "	96
3-73	N. S. Sivarajah	1,500
3-73	" "	300
9-73	" "	2,000
1-75	" "	1,000
1-75	" "	1,200
11-75	Lim Min Cheong	1,000
10 2-73	Ahamed Kassim & Ahamed Shariff	10,500
3-73	" "	9,000
4-73	" "	500
2-75	EST of Soh Chuan Swee	17,750
5-75	" "	800
		129,991.50
	Total per our Report	174,430.57

16/7/76

TO GET FOLLOWING FILESClient

James Tan & Co.  
T.C. Swee & Co.  
Shaik Mydin  
Musa B. Affas  
Herve Barbezat  
Thiagarajah s/o Suppiah  
Chin Kiang Paper & Plastic Co.  
Est. of Abdul Hadjee Samat  
Est. of Toh Kim Soo  
P. d/o Vellasamy  
Aisah Bte. Ghulam Hussain  
S.P. Manickam  
Han Wee Enterprise  
Est. of Goh Seow Hwee  
A.P. Ibrahim  
Lyle Frazier  
Goh Lee Choo  
S. Subramanian  
How Eng Lim  
G.J. Taylor & 3 Ors.  
Lim Min Chong  
Fong Chee Leong  
Kor Hui Yong  
B.C. Malakar  
E.J. Motiwalla  
Lim Pee Koh  
N. Seenivasan  
Chong Yik Fah & 2 Ors.  
Bin Sin Pte. Ltd.

10

20

Client

Yuan Chin Ying

Nasra Propulla

Bank of India

Soh Hong Tuck

Syed Hassan B. Alhadad

Lian Tiang Yang

Rose Beng Boey Kim

Brin Dutt

Foo Chee Fong

Kong Joo Pte. Ltd.

Huat Seng & Co.

Rohmat B. Juraimi

Ahmad Hassim & Anor.

R. Lim Soon Hock

Devakiammai

Ho Toon Nam

Teo Thuang Hai

Ho Nee Sheong

Wing Fung Const.

Summary of changes of defalcations  
 March to September 1976  
Under 1.(a) of the Explanation

In March 1976 the preliminary investigation showed Santhiran had taken without authority approximately around \$400,000/-.

Of this amount Santhiran initially admitted he had wrongfully transferred and taken \$194,897.48. (i)(ii)(iii) + (iv) He marked "not admitted" against items totalling 10 \$217,063.79. He was unable to recall whether he had (v)(vi)(vii) + (viii) taken items totalling approximately \$9,161.87 by put- (ix) + (x) ting a question mark against these items.

From the "not admitted" items he said he could verify amounts totalling \$96,282.80 by calling (xi) in clients.

Later he conceded that the items totalling \$9,161.87 which he put a question mark on were in (ix) + (x) fact taken by him and he also admitted further sums totalling \$16,911.83 being some of the items from (v) to (viii) 20 the "not admitted" list making a total sum of \$26,073.70 (xii) This brought the total amount of \$194,897.48 and \$26,073.70 admitted by him to \$220,971.18.

Various sums in the years 1973 to 1975 which were originally not admitted (\$217,063.79) were remarked as admitted and set out below under "Altered from not admitted to admitted."

The total amount excluding \$96,282.80 which he wrongfully transferred and/or taken or was unable to support at this stage was (approximately) as follows:

"Admitted" list	....	\$194,897.48
Altered from not admitted to admitted	....	26,073.70 (xii)
-do-	....	12,254.50 (v)
-do-	....	23,442.37 (vi)
-do-	....	38,199.94 (vii)
-do-	....	5,672.02 (viii)
		<u>\$300,540.01</u>

The above took place in March 1976 so that at the end of that month we were given the impression that this was the approximate sum admitted. In this period he repaid various sums totalling \$267,956.12 to the firm. (Most of those were cheques from United Commercial Bank, Chartered Bank and Fixed Deposits at Singapura Building Society and Hong Leong Finance Ltd. There were some cash payments. They were being used for the purchase of a house 28 Victoria Park worth around \$400,000/- against which he had paid a deposit. M/s Donaldson & Burkinshaw acted for the Vendors).

Soon after Santhiran tried to retract his admissions and said in fact he had not taken the whole amount but only part of the \$300,540.01. The reason he said was that in fact he had given back part of the moneys to some of the clients concerned.

In May and June 1976 he repaid a further \$30,000/-. Clients were then called in to verify some of the amounts paid to them. There was trouble in calling clients to the office as many were reluctant to come and those that did not verify or appeared to be covering up for him.

The amounts that were verified from the original \$400,000/- amounted to \$113,731.16 and not \$96,282.80 as (xiii)(a) to (xiii)(j) mentioned above. This took place between April and July.

As a result of the above the staff had to go through the whole list again as items which were initially admitted by Santhiran were revised and consequently the

original total of \$300,540.01 was reduced.

While this was going on we discovered further sums totalling \$15,533.80 which appeared to have been taken by Santhiran. He was asked to prove that these had been paid. (XIV)

He again asked that in fairness to him as he had paid back \$297,956.12 he be given further opportunity to prove part payment to clients.

He then made a fresh claim viz that of the total amount shown on bearer cheques drawn some were paid to clients by either a Legal Assistant or through the clerk in charge of the matter. 10

We gave him every chance to prove this and he began producing files to reduce the amount by \$40,056.37. (XV)

Further sums totalling \$19,117.00 were added back as having been taken by him. This is explained in the next paragraph. The main total of \$276,000.00 plus the \$19,117.00 was tentatively fixed as the amount that was missing.

One of the clients who had originally called at the office and had admitted receiving \$66,896.50 withdrew his admission and said that only \$50,794.50 had in fact been received and that the rest of \$16,102.00 was not paid. He said Santhiran begged him to admit the original total of \$66,896.50 but he was dissatisfied and wanted back \$16,102.00. We checked this with Santhiran who admitted it by initialling against it in the Ledger and we repaid the client from the amount he paid in. (XIII)(a) (XVI) 20

Another client against whom a list of items was prepared from the Ledger only acknowledged receiving 30



some of the items but denied items totalling \$3,015.00. (xiii)(j)  
The two sums of \$16,102.00 and \$3,015.00 made up the  
said sum of \$19,117.00 as mentioned above.

Throughout the rest of this period the position  
was that figures were being changed by addition or sub-  
traction. The figures were checked and re-checked  
against whatever files there were. The office looked for  
more files and addresses and began sorting out the figures.  
It would have been unfair not to give Santhiran an oppor-  
10 tunity to clear whatever he could prove. To do that he  
continued to "discover" more missing files. Apart from  
some of the items and even these were challenged later  
there was no finality on the figures at this stage on  
which to make a complaint.

Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
3.1.76	Soh Chuan Swee	Mr. C. Soh	\$1,294.00
14.1.76	Thiagarajah s/o Suppiah	Mdm. Rajammal	300.00
15.1.76	Herve Barbezat	Miss Gita Roy	150.00
21.1.76	Est. of Rine Ullman	K.A. Humble	3,195.26
29.1.76	Katijah Oomal	Katijah Oomal	576.69
17.1.76	Singapore Petroleum Workers Union	Mr. H. Ibrahim	3,148.29
27.1.76	Capt. Roland Bruce Duncan	P.T. Sherma	300.00
27.1.76	Yeo Seng Bock	Yeo Seng Bock	630.00
29.1.76	K. Ramakrishnan	Rajendran	444.17
4.2.76	Century Estate Ltd.	Sim Ah Choo	947.12
4.2.76	Forward Ross & Co.	Low Ah Lam	400.00
6.2.76	Cheok Peng Nghee	Cheok Peng Nghee	1,374.28
23.2.76	Thana Letchimi	Thana Letchimi	5,631.94
25.2.76	Joiner Enterprises	Lim Siam Hoon	500.00
1.3.76	Chin Kiang Paper & Plastic Co.	Chua Siow Hue	6,507.69
24.1.76	Est. of Lo Lai Seng	S'pore Building Society Ltd.	5,276.29
23.2.76	Java S'pore Trading	" "	20,184.51
16.1.76	Nanyang Ins. Co. Ltd.	" "	41,000.00

---

91,860.24

Admitted by SE

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
28.4.75	Ong Swee Lim and Ong Swee Hock	Peh Sun Meng	\$1,250.00
16.5.75	China International	Richard Lim Soon Hock	500.00
4.9.75	Est. of Goh Seow Hwee	Khaw Siow Kim	950.00
4.9.75	Teo Chye Hong	Teo Chye Hong	600.00
24.3.75	China International Pte. Ltd.	R. Lim Soon Hock	400.00
1.4.75	Cumbox Enterprises Pte. Ltd.	R. Lim Soon Hock	1,950.00
10.1.75	Khong Guan Floor Milling Ltd.	Ghulam Mohd. Khan	400.00
28.5.75	Soh Chuan Swee	C. Soh	800.00
16.6.75	K. Janagey Royan	Mdm. Nagammal	150.00
18.6.75	N. Mangayagarasu	N. Mangayagarasu	200.00
25.2.75	R. Doraisamy	Saminathan	300.00
6.3.75	Mylavagenam	Thivuchelvam	1,550.00
22.5.75	George Lawson Doraisamy	George Lawson Doraisamy	500.00
18.6.75	Saxan Traders	Naresh V. Mehta	250.00
7.7.75	Ranjit Singh	Mohan Singh	375.00
15.1.75	Yew Hai Ong & Sons Pte. Ltd.	Ong Eng Chai	175.00
3.9.75	Wong Siew Woon	Wong Siew Woon	544.36
20.11.75	Tan Fong See	See Ah Chew	150.00
<del>4.8.75</del>	<del>Est. of Goh Seow Hwee</del>		
8.9.75	Ng Yam Peng	Goh Ah Lek	19,589.00
9.9.75	Toh Kian Kok	Toh Chew Poh	3,600.00
29.9.75	W.D. Joseph	Sikander	100.00
9.10.75	Ng Yam Peng	Chidamparism Periakaruppan	2,000.00
15.10.75	Brin Dutt	Mdm. Fatimah	3,400.00

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>	
17.10.75	Cheseborough Ponds' Inc.	William Poon	130.00	
23.10.75	A.P. Ibrahim	Haji Maideen	200.00	
4.11.75	Chin Kiang Paper & Plastic Co.	Chua Seow Hue	1,925.00	
17.11.75	Est. of Toh Kim Soo	Toh Chew Poh	3,600.00	
21.7.75	Est. of M. Sullivan	J.F. Perera	2,600.00	
1.8.75	Myle Frazier	Mdm. Max Payella	300.00	
6.8.75	Shaik Mydin	Fatimah Bee	600.00	
16.1.75	Climate Engineering Pte.	Lee Wee Gek	1,295.45	
27.1.75	Chin Kiang Paper & Plastic Co.	Chua Seiw Hue	700.00	10
28.1.75	Goh Lee Choo	Teo Koon Lian	725.00	
29.1.75	Chip Hua Construction	Liu Chin Hong	500.00	
3.2.75	S'pore Marine Guards	W.D. Joseph	3,800.00	
5.2.75	Est. of Toh Kim Soo	Toh Chew Poh	1,000.00	
3.2.75	S. Subramanian	A. Sebastian	300.00	
5.2.75	How Eng Lim	How Eng Lim	4,000.00	
7.2.75	Nitchingam	Manayagarasu	200.00	
7.2.75	Shaik Mydin	Fatimah Bee	230.00	
1.9.75	Tan Miang She	Foo Chee Kew	3,476.00	
1.10.75	Tong Nam Contractors Ltd.	Goh Siew Choon	1,659.40	20
11.9.75	Wee Keng Koon	Wee Keng Koon	1,204.50	
13.10.75	Ho Toon Nam	Ho Toon Nam	2,283.14	
31.10.75	Koh Bock Thye	Lee Chin Swee	3,182.93	
22.10.75	Teo Thuang Hai	Tan Ah Lek	1,850.00	
18.9.75	Goh Teng Twee	Lee Ah Teck	925.50	
25.8.75	Tinggi Mining & Investment Co.	Koh Ah Lek	2,000.00	

*c.c. client confirmed they received the money.*

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
1.7.75	Lim Pee Koh	Chua Seow Hue	477.60
27.9.75	Lim Pee Koh	Chua Seow Hue	100.00
24.4.75	Lee Bros. (Wée Kee)	Tan Kim Eng	5,000.00
26.8.75	T.C. Swee & Co.	Adaikkappan	200.00
27.8.75	Joseph Nayagam	Mr. Sathiah	600.00
27.2.75	Est. of Soh Chuan Swee	The Asia Life Assurance Society Ltd.	977.50
8.12.75	Insurance Co. of N. America	Compt. of Income Tax	380.10

86,155.48

1974

(vii)

Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
28.6.74	Chen Chi Nan	Mdm. Loh Sock Ngee	\$1,495.00
16.7.74	Lim Pee Koh	Lim Pee Koh	841.00
8.2.74	Chen Chi Nan	Loh Sock Ngee	1,250.00
2.8.74	Yew Hai Ong & Sons	Ong Eng Chai	500.00
9.9.74	Quek Shin & Sons	Sin Hup Hin	2,144.26
19.3.74	Chen Chi Nan	Mdm. Loh Sock Ngee	1,000.00
21.3.74	Propulla Kumar Hazra	Ajit Kumar Hazra	400.00
26.12.74	Quek Shin & Sons	Sin Hup Hin	2,722.50
6.11.74	W.D. Joseph	W.D. Daniel	250.00
6.11.74	Ghulam Mohd. Khan	Ghulam Mohd. Khan	719.00
6.11.74	Lim Min Chong	Mdm. Tow Siew Wah	250.00
<del>10.12.74</del>	<del>W.D. Joseph</del>	<del>W.D. Daniel</del>	<del>850.00</del>
10.12.74	W.D. Joseph	W.D. Daniel	850.00

10

12,421.76

1973

(iv)

Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
30.8.73	Michael J. Clark & James N. Nooky	Michael J. Clark	\$1,000.00
1.10.73	Quek Shin & Sons	Sin Hup Hin	2,000.00
8.8.73	Thakral Pte. Ltd.	R.A. Hellen	1,000.00
25.5.73	Sidik Bin A.R. Bahin	Abdul Rahim	300.00
6.12.73	Chop Yeo Yeong Joo	Mr/ Yeo Bock Swee	160.00

4,460.00

1976

Not Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
10.1.76	N.G. Krishnasamy	Compt. of Ppty Tax	\$ 249.20
12.1.76	James Tan & Co.	Lim Ah Choo	681.60
12.1.76	T.C. Swee & Co.	Adaikkappan	1,500.00
12.1.76	T.C. Swee & Co.	Bhatia	600.00
<del>14.1.76</del>	<del>Thiagarajah s/o Suppiah</del>	<del>Thiagarajah</del>	<del>1,700.00</del>
15.1.76	Khoo Cheng Liong	Hong Leong Boldings	161.04
15.1.76	Est. of Soh Chuan Swee	Miss Lilian Soh	3,696.48
15.1.76	Est. of Chet Singh	Harbans Kaur	150.00
20.1.76	Settlement of Shari- fah Zainah	Syed A. Rahman B. Alwee Alsree	1,167.00
22.1.76	James Tan & Co.	Rais B. Bujang	900.66
28.1.76	T.C. Swee & Co.	Adaikkappan	3,000.00
29.1.76	T.C. Swee & Co.	Bhatia	370.00
4.2.76	Yong Hong Thye Corp. Ltd.	Tan Quee Choon	544.70
23.2.76	Han Wee Enterprises	Han Wee Enterprises	775.00
6.3.76	T.C. Swee & Co.	Adaikkappan	1,000.00
24.2.76	Thiagarajah s/o Suppiah	Thiagarajah s/o Suppiah	511.60

shall be 516.60

17,012.28



1975

(VI)

Not Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
17.4.75	Shaik Mydin → <i>client would certify for</i>	Mdm. Isa Bevi	
18.4.75	Shaik Mydin → <i>li</i>	Shaik Mydin	20.00 K
A 18.4.75	Yeow Kok Hoong	Tay Yok Swee	427.00
21.4.75	James Tan & Co.	Mr. James Tan	8,000.00
21.4.75	James Tan & Co.	Fong Seck Kwan	3,280.00
26.4.75	Musa Bin Affas	Musa Bin Abbas	500.00
10 ✓ 28.4.75	Chip Hua Contractors → <i>SS to call - client</i>	Ng Yam Peng	1,000.00 K
✓ 29.4.75	Chip Hua Contractors	Ng Yam Peng	4,000.00 K
✓ 5.5.75	P. Muthuswamy	P. Muthuswamy → <i>to call client</i>	1,000.00 K
✓ 5.5.75	Chip Hua Contractors	Ng Yam Peng	1,837.00 K
9.5.75	T.C. Swee & Co.	Athiappan	200.00 K
✓ 14.5.75	Shaik Mydin	Fatimah Bee	160.00 K
A 11.1.75	Chue Tock Chan	Mdm. Lucy Koh	897.83 ✓
25.6.75	Est. of Toh Kim Soo Dec'd.	Heng Soon	2,000.00
26.6.75	Est. of Abdul Hadjee Samat	Ahmad B. Abdul Rahim	450.00
A 27.6.75	P. d/o Vellasamy	P. Vellasamy	450.00 ✓
20 4.3.75	Aisah Bte. Ghulam Hussain	Aisah Bte. Ghulam Hussain	1500.00
5.3.75	Chin Kiang Paper & Plastic Co.	Chua Seow Hue K	60.10
7.3.75	S.P. Manickam	S.P. Manickam	1,500.00
12.3.75	Shaik Mydin	Shaik Mydin → <i>to call client</i>	150.00
19.5.75	Ng Yam Peng	Goh Bian Han	500.00
21.5.75	S.P. Manickam	S.P. Manickam	325.00
A 14.2.75	Chen Chi Nan	Loh Sock Ngee	1,248.00 ✓
A 20.2.75	Abdul Rahman B. Majid	Shirin Y. Nazaral	100.00 ✓
22.2.75	Est. of Eoh Kim Soo, Dec'd.	Toh Chew Poh	2,000.00
1.7.75	Lim Pee Koh	Chua Seow Hue	477.60
30 7.7.75	Shaik Mydin	Shaik Mydin	30.00

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
18.7.75	Chew Hiang Kuang	Chew Hiang Kuang	\$2,000.00 K
✓ 31.7.75	Shaik Mydin	Shaik Mydin	100.00 K
27.8.75	Chip Hua Contractors	Syed Hussain Albakar	594.50 K
A 29.8.75	Khoo Soo Chye	Khoo Soo Chye	350.00 ✓
9 24.11.75	Han Wee Enterprises	Tan Han Chuan	770.00 ✓
18.12.75	T.C. Swee & Co.	Adaikkappan	1,280.00 K
23.12.75	T.C. Swee & Co.	Adaikkappan	3,600.00 K
14.4.75	Iris Barden	Iris Barden	28,422.30 <del>K</del> <i>See file (did not take whole amt)</i>
✓ A 8.1.75	Iris Barden	Iris Barden	1,500.00 ✓ 10
✓ 11.6.75	Ng Yam Peng	Ng Yam Peng	3,000.00 K
✓ 12.6.75	Shaik Mydin	Shaik Mydin	70.00 K

SS admitted he took balance (i.e. \$1,568.14)

74,979.33

10.4.75	Shaik Mydin	Shaik Mydin	30.00 K
11.4.75	Shaik Mydin	Shaik Mydin	30.00 K

75,039.33

1974

(VII)

Not Admitted by SS

	<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
A	28.6.74	G.J. Taylor & 3 Ors.	J. Bastian	\$500.00 ✓
✓	2.7.74	Kor Hui Yong	Kor Hui Yong	27,000.00 X
✓	4.7.74	S.A. Mannakathu	Sahat Abdullah Mannakathu	642.00 X
✓	15.7.74	Shaik Mydin	Shaik Mydin	85.00 X
	4.7.74	Lim Min Chong	Abdul Lathif	500.00
	16.7.74	Fong Chee Leong	Mdm. Tan Su Chi	200.00
10	15.8.74	R. Lim Soon Hock	R. Lim Soon Hock	500.00
	29.8.74	Kor Hui Yong	Kor Hui Yong	5,161.00
	11.9.74	B.C. Malakar	B.C. Malakar	100.00
	13.9.74	E.J. Motiwalla & Co.	H.K. Chan	1,200.00
✓	14.9.74	Shariff Rahman	Shariff Rahman	2,300.00
	7.5.74	Lim Pee Koh	Lim Pee Koh	1,000.00
	20.2.74	N. Seenivasan	Mr. Muthiah	1,800.00
	22.2.74	Chong Yik Fah & 2 Ors.	Mdm. Chong Yik Fah	6,100.00
	22.2.74	" " " " " "	Mr. Chung Fook Choy	3,500.00
	5.3.74	Shaik Mydin	Shaik Mydin	152.00 X
20	18.3.74	Shaik Mydin	Shaik Mydin	150.00 X
	11.12.74	Ching Kiang Paper & Plastic Co.	Law Sang Kim	965.00
	12.12.74	Bank of India	Lim Kwang Ken	6,800.00
	13.12.74	Lim Pee Koh	Lim Pee Koh	650.00
	14.12.74	Devakiammal	Devakiammal	4,409.00
	18.12.74	Bin Sin Pte. Ltd.	Loh Sin Bock	1,000.00
A	4.11.74	Yuan Chin Ying	Goh Gek Ying	760.00 ✓
	19.11.74	Kor Hui Yong	Kor Hui Yong	315.00
	27.11.74	Shaik Mydin	Shaik Mydin	400.00 X
	10.12.74	Est. of Peng Peck Keow	Mdm. Lim Soo Guay	66.60
30	10.12.74	" " " " " "	Lim Soo Pang	400.00
	10.12.74	" " " " " "	Lim Soo Whee	533.34
	10.12.74	Bank of India	Lim Kwang Ken	3,000.00

79,188.94

1973Not Admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
23.8.73	N. Seenivasan	Muthiah	\$1,400.00
31.8.73	Syed Hassan Bin Ahmad Alhadad	Syed Mohd. Bin Hassan	381.44
✓ 5.9.73	Lian Tiang Yang	Soo Sook Keng	273.30
✓ 5.9.73	Rose Beng Boey Kim	Beng Boey Kim	317.28
A 21.9.73	Brin Dutt	Brin Dutt	1,200.00 ✓
1.10.73	N. Seenivasan	Muthiah	500.00
A 8.8.73	Foo Chee Fong	Foo Chee Fong	650.00 ✓ 10
A 13.11.73	Huat Seng & Co.	Tan Guan Hin	1,801.22 ✓
27.4.73	S.A. Marakatha	Mr Dorai Raj	1,100.00
A 18.5.73	Foo Kok Hai	Foo Kok Hai	1,500.00 ✓
18.6.73	Rohmat B. Juraimi	Rohmat Bin Jurami	2,100.00
25.3.73	Ng Yam Peng	Ng Yam Peng	10,000.00 X
27.3.73	Ng Yam Peng	Ng Yam Peng	500.00 A
29.3.73	Ng Yam Peng	Goh Puay Chien	14,400.00 X
30.3.73	Ng Yam Peng	Ng Yam Peng	600.00 X
23.5.73	Ng Yam Peng	Ng Yam Peng	5,500.00 X
28.5.73	Ng Yam Peng	Ng Yam Peng	1,500.00 X 20
1.6.73	Ng Yam Peng	Ng Yam Peng	500.00 X
29.6.73	R. Lim Soon Hock	Mdm. Leow Sik Kee	1,100.00
28.2.73	Ng Yam Peng	Mdm. Sim Ah Choo	1,000.00 X
6.3.73	Ng Yam Peng	Ng Yam Peng	700.00 X
9.3.73	Ng Yam Peng	Ng Yam Peng	3,600.00 X
10.3.73	Ng Yam Peng	Ng Yam Peng	100.00 X
27.12.73	Ahmad Kassim & anors.	Mr. Abdul Hamid	800.00 X
8.1.73	Ng Yam Peng	Ng Yam Peng	4,300.00 X
11.1.73	Ng Yam Peng	Ng Yam Peng	500.00 X

According to  
SS client  
would certify  
for him

54,823.24 30

1975

To be confirmed by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
22.4.75	Chua Seow Hue	Chua Peck Ngo	\$300.00
7.5.75	Tan Tee Juan	Che Siti Hapsia Bte Mohd	150.00
7.5.75	Herve Barbezat	Herve Barbezao	350.00
16.5.75	Horianto	Mdm. Sim Soo Mei	840.00
19.3.75	Chen Chi Nan	Loh Sock Ngee	350.00
6.1.75	Bank of India	Lim Kwang Ken	182.50
3.6.75	China International Pte Ltd.	R. Lim Soon Hock	600.00 10
4.6.75	W.D. Joseph	W.D. Daniel	950.00
18.6.75	Goh Lee Choo	Teo Koon Lian	120.00
25.6.75	Hock Ann Electric Service	Koo Hooi Chong	700.00
21.3.75	Chin Kiang Paper & Plastic	Chua Seow Hue	300.00
			<u>\$4,842.50</u>

(X)

119.  
(10)

all admitted

1973

Exhibit No. 37  
(continued)

To be confirmed by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
23.8.73	G.S. Taylor & 3 Ors	H. Leishman	\$700.00
30.8.73	E.J. Motiwalla & Co.	Huang Han-Chao	495.27
5.9.73	Soh Hong Tuck	Soh Hong Tuck	766.00
5.10.73	Kong Joo Pte Ltd	Yeo Seng Chuan	1,500.00
8.11.73	Management Corpn	Choo Tin Moy	858.00

4,319.27

SS to call in clients to verify

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
17.4.75	Shaik Mydin	Mdm Isa Bevi	\$1,000.00
18.4.75	Shaik Mydin	Shaik Mydin	200.00
28.4.75	Chip Hua Contractors	Ng Yam Peng	1,000.00
29.4.75	" " "	" " "	4,000.00
5.5.75	P. Muthuswamy	P. Muthuswamy	1,000.00
5.5.75	Chip Hua Contractors	Ng Yam Peng	1,837.00
9.5.75	T.C. Swee & Co.	Athiappan	200.00
10 14.5.75	Shaik Mydin	Fatimah Bee	160.00
7.7.75	Shaik Mydin	Shaik Mydin	30.00
18.7.75	Chew Hiang Kuang	Chew Hiang Kuang	2,000.00
31.7.75	Shaik Mydin	Shaik Mydin	100.00
27.8.75	Chip Hua Contractors	Syed Hussai Albakar	594.50
18.12.75	T.C. Swee & Co.	Adaikkappan	1,280.00
23.12.75	T.C. Swee & Co.	Adaikkappan	3,600.00
11.6.75	Ng Yam Peng	Ng Yam Peng	3,000.00
12.6.75	Shaik Mydin	Shaik Mydin	70.00
14.4.75	Iris Barden (to get file on this)	Iris Barden	28,422.30
20 10.4.75	Shaik Mydin	Shaik Mydin	30.00
11.4.75	Shaik Mydin	Shaik Mydin	30.00
1.7.74	Kor Hui Yong	Kor Hui Yong	27,000.00
4.7.74	S.A. Mannakathu	S.A. Mannakathu	642.00
15.7.74	Shaik Mydin	Shaik Mydin	85.00
14.9.74	Shariff Rahman	Shariff Rahman	2,300.00
5.3.74	Shaik Mydin	Shaik Mydin	152.00
18.3.74	Shaik Mydin	Shaik Mydin	150.00
27.11.74	Shaik Mydin	Shaik Mydin	400.00
26.3.73	Ng Yam Peng	Ng Yam Peng	10,000.00
30 27.3.73	Ng Yam Peng	Ng Yam Peng	500.00
29.3.73	Ng Yam Peng	Goh Puay Chien	14,400.00

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
30.3.73	Ng Yam Peng	Ng Yam Peng	\$600.00
23.5.73	Ng Yam Peng	Ng Yam Peng	5,500.00
28.5.73	Ng Yam Peng	Ng Yam Peng	1,500.00
1.6.73	Ng Yam Peng	Ng Yam Peng	500.00
28.2.73	Ng Yam Peng	Sim Ah Choo	1,000.00
6.3.73	Ng Yam Peng	Ng Yam Peng	700.00
9.3.73	Ng Yam Peng	Ng Yam Peng	3,600.00
10.3.73	Ng Yam Peng	Ng Yam Peng	100.00
27.12.73	Ahmad Kassim & Anors	Mr. Abdul Hamid	800.00 10
8.1.73	Ng Yam Peng	Ng Yam Peng	4,300.00
11.1.73	Ng Yam Peng	Ng Yam Peng	500.00

---

96,282.80



54

122.

(Xii)

Exhibit No. 37  
(continued)Subsequently admitted by SS

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
15.1.76	Est. of Soh Chuan Swee Dec'd.	Miss Lilian Soh	\$3,696.48
4.2.76	Yong Hong Thye Corph. Ltd.	Tan Quee Choon	544.70
24.2.76	Thiagarajah s/o Suppiah	Thiagarajah	516.60
18.4.75	Yeow Kok Hoon	Tay Yok Swee	427.00
11.1.75	Chue Tock Chan	Mdm Lucy Koh	897.83
27.6.75	P. d/o Vellasamy	P. Vellasamy	450.00
14.2.75	Chen Chi Nan	Loh Sock Ngee	1,248.00
10 20.2.75	Abdul Rahman B. Majid	Shirin Y. Nazarat	100.00
29.8.75	Khoo Soo Chye	Khoo Soo Chye	350.00
24.11.75	Han Wee Enterprises	Tan Han Chuan	770.00
8.1.75	Iris Barden	Iris Barden	1,500.00
22.4.75	Chua Seow Hue	Chua Peck Ngo	300.00
7.5.75	Tan Tee Jua	Che Siti Napsia Bte. Mohd	150.00
16.5.75	Horianto	Mdm Sim Soo Mei	840.00
7.5.75	Herve Barbezat	Herve Barbezat	350.00
19.3.75	Chen Chi Nan	Loh Sock Ngee	350.10
6.1.75	Bank of India	Lim Kwang Ken	182.50
20 3.6.75	China Int. Pte Ltd.	R. Lim Soon Hock	600.00
4.6.75	W.D. Joseph	W.D. Daniel	950.00
18.6.75	Goh Lee Choo	Teo Koon Lian	120.00
23.6.75	Hock Ann Electric Service	Koo Hooi Chong	700.00
21.3.75	Chin Kiang Paper & Plastic Co.	Chua Seow Hue	300.00
23.8.75	G.S. Taylor & Ors.	H. Leishman	700.00
30.8.73	E.J. Metiwalla & Co.	Huang Han-Chao	495.27
5.9.73	Soh Hong Tuck	Soh Hong Tuck	766.00
5.10.73	Kong Joo Pte Ltd	Yeo Seng Chuan	1,500.00
8.11.73	Management Corpn	Choo Tin Moy	858.00
30 21.9.73	Brin Dutt	Brin Dutt	1,200.00
8.8.73	Foo Chee Fong	Foo Chee Fong	650.00

123.

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
13.11.73	Huat Seng & Co.	Tan Guan Hin	\$1,801.22
18.5.73	Foo Kok Hai	Foo Kok Hai	1,500.00
28.6.74	G.J. Taylor & 3 Ors.	J. Bastian	500.00
4.11.74	Yuan Chin Ying	Goh Gek Ying	760.00

26,073.70

OHIP HUA CONTRACTORS (PTE) LTD

o r

NG YAM PENG

<u>Date</u>	<u>Paid to</u>	<u>Amount</u>
26.3.73	Ng Yam Peng -	\$10,000.00
27.3.73	Ng Yam Peng	500.00
29.3.73	Goh Puay Chien	14,400.00
30.3.73	Ng Yam Peng	600.00
23.5.73	Ng Yam Peng	5,500.00
10 28.5.73	Ng Yam Peng	1,500.00
1.6.73	Ng Yam Peng	500.00
28.2.73	Sim Ah Choo	1,000.00
6.3.73	Ng Yam Peng	700.00
9.3.73	Ng Yam Peng	3,600.00
10.3.73	Ng Yam Peng	100.00
8.1.73	Ng Yam Peng	4,300.00
11.1.73	Ng Yam Peng	500.00
28.4.75	Ng Yam Peng	1,000.00
29.4.75	Ng Yam Peng	4,000.00
20 5.5.75	Ng Yam Peng	1,837.00
11.6.75	Ng Yam Peng	3,000.00
25.6.75	Ng Yam Peng	5,265.00
19.5.75	Goh Bian Han	500.00
27.8.75	Syed Hussain Albakar	594.50
27.12.75	Yap Ah Toh	5,000.00
9.10.75	Chidampariam Periakaruppan	2,000.00
29.1.75	Liu Chin Hong	500.00

Total admitted by Ng Yam Peng = \$65,896.50

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Suit No. 1169  
of 1973.

Between

KOR HUI YONG ... Plaintiff

A n d

B.R.C. WELDMESH (S.E.A.)  
PRIVATE LIMITED

... Defendants

I, KOR HUI YONG hereby certify that I did receive the balance of Dollars Twenty-seven thousand (\$27,000/-) from M/s. Braddell Brothers being full settlement of my claim in the abovementioned Suit on 1/7/74.

10

Dated this 21st day of April, 1976.



.....  
KOR HUI YONG  
I/C No. 0924030/F

Re: O.A. No. 242 of 1973  
James Tan & Co. v. Ishak & Co. and  
Rais Bin Bujang

---

I hereby certify that I have received the sum  
of \$900.66 from Messrs. BRADDELL BROTHERS on 22nd January,  
1976 being settlement of the above matter.

Dated this 4th day of June, 1976.

*Rais*  
.....  
RAIS BIN BUJANG

1/c : 0942276E

T.C. SWEE & CO.

<u>Date</u>	<u>Pay to</u>	<u>Cash Bk. Folio</u>	<u>Amount</u>
<del>12.1.76</del>	Adaikkappan	<del>C-291</del>	<del>1,500.00</del>
28.1.76	Adaikkappan	C-205	3,000.00 KSA
6.3.76	Adaikkappan	C-213	1,000.00 KSA
18.12.75	Adaikkappan		1,280.00 KSA
23.12.75	Adaikkappan		3,600.00 KSA

Total: - K 8 880.00

~~1st 1/2~~

(XIII)(e)

Re: 5 Jalan Haji Salam  
D/C Summons No. 3608/73

I hereby certify that I have received the sum of \$2,000/- from Messrs. BRADDELL BROTHERS on 18th July, 1975 being refund of deposit regarding the above matter.

Dated 19th June, 1976.

  
.....  
CHEW HIANG KUANG

801676 (M.I.C.)

129.  
~~129.1~~

XIII (F)

Exhibit No. 37  
(continued)

Re: Suit No. 3641/74

I hereby certify that I have received the  
sum of \$3,800.00 from Messrs. BRADDELL BROTHERS on 3rd  
February, 1975 being settlement of the above suit.

Dated this 22nd day of June, 1976.

.....

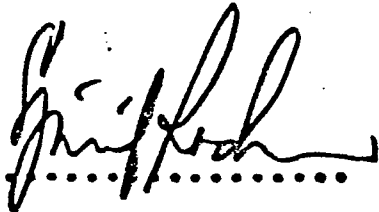
W. D. JOSEPH  
f. Singapore Marine Guards.  
W.D. JOSEPH (F)



Re: Suit No. 2206/73

I hereby certify that I have received the sum of \$2,300/- from Messrs. BRADDELL BROTHERS on 14th September, 1974 being settlement of the above suit.

Dated this 23rd day of June, 1976.



.....  
SHARIFF RAHMAN

I/C No. 2143635F

47

(XIII)(h)

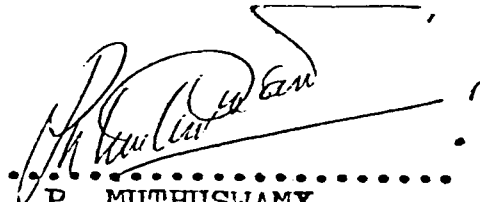
131.

Exhibit No. 37  
(continued)

Re: Suit No. 822 of 1972

I hereby confirm that I have received  
the sum of \$1,000/- from Messrs. BRADDELL BROTHERS on  
5th May, 1975 being repayment of debt from Raki Corporation.

Dated this 2nd day of July, 1976.

  
.....  
P. MUTHUSWAMY  
I/C No. 0769035 F.

Re: D.C. Summons No. 3632/73

I hereby confirm that I have received  
the sum of \$642.00 from Messrs. BRADDELL BROTHERS on  
4th July, 1974 being settlement of the above matter.

Dated this 6th July, 1976.

*Sahat Abd. Mannakathu*

SAHAT ABD. MANNAKATHU

*1/c. No. 1093099-F*

SHAIK MYDIN (client)

<u>Date</u>	<u>Pay to</u>	<u>Cash Bk. Folio</u>	<u>Amount</u>
15.7.74	Shaik Mydin	C-67	85.00
5.3.74	Mr. Shaik Mydin	C-39 <del>2000</del>	152.00
18.3.74	Mr. Shaik Mydin	C-42	150.00
27.11.74	Shaik Mydin	C-98	400.00
17.4.75	Mdm. Isa Devi	C-134	1,000.00
18.4.75	Shaik Mydin	C-134	200.00
14.5.75	Fatimah Bee (client's wife)	C-141	160.00
10 10.4.75	Shaik Mydin	C-132 <del>2000</del>	30.00
11.4.75	Shaik Mydin	C-133 <del>2000</del>	30.00
12.3.75	Shaik Mydin	C-125	150.00
-	Shaik Mydin	C-157 <del>2000</del>	30.00
31.7.75	Shaik Mydin	C-160	100.00
12.6.75	Shaik Mydin	C-148 <del>2000</del>	70.00
6.8.75	Fatimah Bee (client's wife)	C-162	600.00
7.2.75	Fatimah Bee (client's wife)	C-117	230.00
			<u>\$3,387.00</u>
20 9.12.75	<del>Shaik Mydin (taken from Hassan Mohd. Rahman's a/c)</del>	<del>C-193</del>	<del>500.00</del>
9.9.75	Sikander (Mydin's son) (taken from W.D. Joseph's a/c)	C-175	100.00
23.10.75	Haji Maideen (taken from A.P. Ibrahim's account)	C-182	200.00
			<u>4,187.00</u>
		Total :-	<u>4,187.00</u>

Exhibit No. 37  
(continued)SUPPLEMENTARY LIST

<u>Date</u>	<u>Client</u>	<u>Payee</u>	<u>Amount</u>
6.8.75	Ho Nee Sheong	Ho Nee Sheong	\$436.00
30.10.74	Wing Fung Const.	William Poon	400.00
15.9.75	Wing Fung Const.	W.D. Joseph	200.00
5.7.73	Thakral Pte. Ltd.	Foo Kok Hui	500.00
11.4.73	G.J. Taylor & 3 Ors	J. Bastian	1,000.00
19.4.73	G.J. Taylor & 3 Ors	Kiang Siang Teck	400.00
11.7.73	G.J. Taylor & 3 Ors	R. Lim Soon Hock	500.00
13.1.75	Loh Siew Hua	Loh Siew Hua	829.66
26.2.74	Lim Pee Koh	Wagrip Rubber Works	8,200.00
29.6.72	Chua Thean Huat	Chua Thean Huat	400.00
4.8.72	R. Jaganathan	R. Jaganathan	300.00
17.10.72	R. Jaganathan	R. Jaganathan	350.00
5.10.72	R. Lim Soon Hock	R. Lim Soon Hock	150.00
31.10.72	R. Lim Soon Hock	R. Lim Soon Hock	300.00
			<u>\$13,965.66</u>

14.4.75 Iris Barden Iris Barden 1,568.14

---

15,533.80

Proved

<u>Date</u>	<u>Client</u>	<u>Remarks</u>	<u>Amount</u>
10.1.76	N.G. Krishnasamy	AR's matter and he certified the amount was paid to client.	\$249.20
15.1.76	Khoo Cheng Liong	CLM's matter and she certified this amount was paid to client.	161.04
15.1.76	Est. of Chet Singh	AR's matter and he certified this amount was paid to client.	150.00
10 20.1.76	Settlement of Sharifah Zainah	" " " " "	1,167.00
23.2.76	Han Wee Enterprises	See file No. NP/147/74	775.00
14.4.75	Iris Barden	cheque drawn for purchase of A\$ to be returned to client. Cheque drawn was for \$28,422.33. Amount remitted was \$26,854.19. Balance not accounted for.	26,854.19
20 10.12.74	Est. of Peng Peck Keow	AR's matter and he certified this amount was paid to client	66.60
10.12.74	" " " "	" " " " "	400.00
10.12.74	" " " "	" " " " "	533.34
7.3.75	S.P. Manickam	Client signed in Ledger	1,500.00
26.2.74	Lim Pee Koh	Crossed cheque returned from bank with client's <del>signature</del> endorsement on it	<u>8,200.00</u>
			<u>\$40,056.37</u>
			=====

CHIP HUA CONTRACTORS (PTE) LTD.

or

NG YAM PENG (Client)

<u>Date</u>	<u>Pay to</u>	<u>Cash Bk. Folio</u>	<u>Amount</u>
26.3.73	Mr. Ng Yam Peng	C-236	10,000.00
27.3.73	Mr. Ng Yam Peng	C-237	500.00
29.3.73	Goh Puay Chien	C-238	14,400.00
30.3.73	Mr. Ng Yam Peng	C-238	600.00
23.5.73	Mr. Ng Yam Peng	C-252	5,500.00
28.5.73	Mr. Ng Yam Peng	C-253	1,500.00
1.6.73	Mr. Ng Yam Peng	C-254	500.00
28.2.73	Md. Sim Ah Choo	C-225	1,000.00
6.3.73	Mr. Ng Yam Peng	C-227	700.00
9.3.73	Mr. Ng Yam Peng	C-229	3,600.00
10.3.73	Mr. Ng Yam Peng	C-229	100.00
8.1.73	Mr. Ng Yam Peng	C-206	4,300.00
11.1.73	Mr. Ng Yam Peng	C-201	500.00
28.4.75	Mr. Ng Yam Peng	C-136	1,000.00
19.5.75	Goh Bian Han	C-143	500.00
27.8.75	Syed Hussain Albakar	C-167	594.50
27.12.75	Yap Ah Toh	C-197	5,000.00
29.1.75	Liu Chin Hong	C-114	500.00

Total: \$50,794.50

=====

CJM/CIE

REDRAFT

25/2/77

*i. a. H. ...  
of my ...  
(...)*

*All ...  
...  
...  
...  
...*

We discovered sometime in March 1976 that a former legal assistant, S. Santhiran of No. 28 Jalan Kelempong who was working for Braddell Brothers since November 1971 had been <sup>transferring</sup> taking monies from both clients and office accounts since 1972.

It was first discovered by Singa Retnam that one of his client's money was transferred <sup>with authority</sup> to another client's account which money was withdrawn by crossed cheque for Santhiran's personal purposes. <sup>10</sup>

*list ...*

At about the same time our despatch clerk,

*...  
...  
...*

Mr. Lee Kok Liang also received complaints from his relatives Messrs. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding a squatters matter. When nothing much was done by Santhiran Messrs. Ong Swee Lim and Ong Swee Hock decided to change Solicitors. They then appointed Messrs. Chor Pee & Hin Hiong and same to see Santhiran personally to obtain a refund of the balance of the deposit. Santhiran informed them that there was no balance due to them. 20

On going through the Ledger book we found a cash deposit of \$750/- was entered on 24/10/74 and taken out on the same day by bearer cheque purported to be refunded to Mr. Ong Swee Hock. (The said cheque is attached and marked as Exhibit "A").

On 26/4/75 another cash deposit of \$500/- was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun



Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim. (The said cheque is attached and marked as Exhibit "B").

Messrs. Ong Swee Lim and Ong Swee Hock denied that the sum of \$750/- was returned to them and stated that they did not give instructions to pay the sum of \$500/- to Mr. Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr. Peh Sun Meng since he was being sued by them.

10.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran revealed that other clients and office monies were similarly taken by him.

The preliminary amount worked out by the Staff of the firm was \$396,768.69 (a list showing the said amount is attached and marked as Exhibit "O").

Such were either effected by direct transfer from the clients accounts to 3rd parties whose matters *are* unconnected to the clients concerned or by transfer of monies from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes.

20

The following are illustrations of some of the unauthorised transfers just mentioned:-

- (1) A sum of \$380,10 was withdrawn by crossed cheque issued in favour of the Comptroller

*Handwritten notes:*  
This is a list of the unauthorised transfers just mentioned:-  
1. A sum of \$380,10 was withdrawn by crossed cheque issued in favour of the Comptroller

of Income Tax from the account of Insurance Company of North America (the said cheque is attached and marked as Exhibit "D"); this sum was in fact utilised to pay Santhiran's personal Income Tax;

- (2) A sum of \$977.50% was withdrawn by crossed cheque issued in favour of The Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, Dec'd. (the said cheque is attached and marked as Exhibit "D"); this was in payment of Santhiran's personal life insurance policy premium; 10
- (3) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapura Building Society Ltd. from the Account of "Anyang Insurance Co. Ltd. (the said cheque is attached and marked as Exhibit "E"); the said sum was ~~utilised~~ to be utilised as a 10% deposit to purchase a house at Victoria Park, Singapore; 20
- (4) Various sums of monies amounting to \$44,023.60% were transferred from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes (a list is attached and marked as Exhibit "F"). 30

The preliminary amount worked out by the Staff of the firm was \$396,768.69 (a list showing the said amount is attached and marked as Exhibit "G").

~~XX~~

Santhiran was queried and he admitted to

having taken part of the monies that he has withdrawn from the clients and office accounts. In March 1976

he returned the total sum of \$267,956.12% to the firm

which was put into a 'Suspense Account' in Four Seas

Communication Bank. *He said that he had not withdrawn any money from the clients and office accounts. In March 1976 he returned the total sum of \$267,956.12% to the firm which was put into a 'Suspense Account' in Four Seas Communication Bank. He said that he had not withdrawn any money from the clients and office accounts. In March 1976 he returned the total sum of \$267,956.12% to the firm which was put into a 'Suspense Account' in Four Seas Communication Bank.*

Santhiran claimed that some of the monies were given to clients. Clients were then called to

verify this. A few were settled (a list of receipts is attached and marked as Exhibit "H") but eventually

*he* decided not to call clients to identify further

as there were no receipts or vouchers to support that such payments had been made. *If he said by bank could neither trace the checks or they were unwilling to that*

On further queries, Santhiran admitted having taken some of those monies which he had earlier denied and returned another \$30,000/- cash which was also deposited into the 'Suspense Account'.

In the meantime some monies from the 'Suspense Account' were withdrawn and *paid by SS* put back into certain

clients accounts by 'reversed entries' (a photocopy of a client's account entries in the Ledger book that

illustrates the 'reversed entries' is attached and marked as Exhibit "I"). *A list of these entries are attached. It was required to be apparent that S-*

Santhiran was asked to engage an independent Account to conduct an investigation into the clients and

*Copy  
of  
the  
list*

*The list of the  
monies  
withdrawn  
is  
attached*

10

20

30

*did not  
withdraw  
any  
money  
from  
the  
clients  
and  
office  
accounts*

office accounts which were effected by him during the

period 1972 to March 1976 but for months he did not do

so.

*No entry the staff could not pick up the  
cash dis. for it was felt necessary to let this stand to be*

Initially the firm suggested Mr. Tan Gan,

of Hanafiah Raslan & Mohamed but Santhiran considered

his charges too high. It was only in November 1976 that

he agreed to engage Messrs. Medora Tong & Co., Chartered

Accountants and Public Accountants of Suite 1523, 15th

Floor, International Plaza, Anson Road, Singapore-2 (copy 10

of the signed letter of appointment is attached and

marked as Exhibit "J").

The <sup>preliminary</sup> investigation conducted by Messrs. Medora

Tong & Co. was completed at the end of December 1976 and

their report shows that a sum of \$494,430.57 had

been withdrawn by Santhiran and that such withdrawals were

not adequately supported by documentary evidence (copy of

the report is attached and marked as Exhibit "K").

We also believe Santhiran or his Secretary,

Patricia Chia Mei Ping had initialled or put figures 20

prints on several receipts in order to obtain monies

from the office (the said receipts are attached and marked

as Exhibit "L").

CIN/CLE

142.

1.4.77

W/II

REDRAFT

*late February* *We suggested*  
~~We discovered~~ Sometime in March 1976 that a former legal assistant, S. Santhiran of No. 23 Jalan Kelepong, who *was employed by us from* was working for Braddell Brothers since November 1971 had been transferring monies from clients accounts.

*an 124 62 page 2*  
It was first discovered by Singa Retnam that one of ~~the~~ *accounts in account \$380.10 in* client's ~~money~~ *account* was withdrawn without authority ~~for~~ *for* Santhiran's ~~personal~~ *personal* purposes. ~~A sum of \$380.10 was withdrawn by crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North American (copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibit "A1" and "A2"). This sum was~~ *utilised* to pay Santhiran's personal income tax.

10

At about ~~the~~ *his* time our despatch clerk, Mr. Lee Yoo' Iiang also received complaints from his relatives M/s. Ong Swee Jim and Ong Swee Hock that they deposited \$1,250.00 with Santhiran during the period 1974 and 1975 regarding a squatter's matter.

20

When nothing much was done by Santhiran M/s. Ong Swee Jim and Ong Swee Hock decided to change Solicitors. ~~They then appointed~~ *at their request, Ph. O.S.L. & O.S.H.* Chor Pee & Hin Wiong, and came to see Santhiran personally to obtain a refund of the balance of the deposit. ~~Santhiran informed~~ *According to them* there was no balance due to them. *was not done*

~~On going through the Ledger~~ *Raising your hand for similar* *A* we found that a cash deposit of \$750.00 was entered on 24.10.74 and was taken out on the same day by bearer cheque purported to be refunded to Mr. Ong Swee Hock. (copy of the ledger is attached and marked as Exhibit "A3").

On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun Heng, who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim (copies of the said cheque and the ledger are attached and marked as Exhibit "C1" and "C2").

M/s. Ong Swee Lim and Ong Swee Hock denied that the sum of \$750.00 was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr. Peh Sun Heng. It is extremely unlikely that they would have given instructions to pay the sum to Mr. Peh Sun Heng since he was being sued by them.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran ~~xxxxx~~ revealed that other clients monies were similarly taken by him.

*had been wrongfully authorized*  
*These*  
Such were either effected by (1) direct transfer from the clients accounts to 3rd parties who appeared unconnected to the clients' matters or (2) by transfer of monies from clients accounts to other clients accounts from which monies were transferred for Santhiran's personal purposes or (3) cash cheques were given to Santhiran *purported to be requested* direct by clients, *as requested by him* ~~but~~ *to be issued. However* no receipts from the firm *appeared to be* ~~were given to clients.~~

The following are illustrations of some of the unauthorised transfers just mentioned:-

- (1) A sum of \$977.00 was withdrawn by crossed cheque issued in favour of The Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, Dec'd ~~xxx~~ had no connection with the matter. (Copies of the said cheque and ledger are attached and marked as Exhibit "D1" and "D2"). This cheque was in payment of Santhiran's personal life insurance policy premium

(2) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapore Building Society Ltd. from the Account of Nanyang Insurance Co. Ltd. (copies of the said cheque and ledger are attached and marked as Exhibit "E1" and "E2"). The said sum was to be utilised as a 10% deposit to purchase a house either in his name or for his personal enjoyment or purposes at Victoria Park, Singapore;

10 (3) Various sums of monies totalling \$44,023.60 were transferred from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes (a list is attached and marked Exhibit "F");

\* The preliminary amount taken by Santhiran without authority for his own purposes has ~~been worked out by the firm~~ *appeared to be* to be ~~\$396,762.69~~ *\$217,774.81*. (A list showing the said amount is attached and marked as Exhibit "H").

20 Santhiran was queried and he gave ~~various~~ *various* explanations for withdrawing from the clients accounts on clients instructions. ~~In~~ *X* In March 1976 he returned the total sum of \$267,956.12 to the firm which \$217,774.81 was put into a 'Suspense Account' in Four Seas Communication Bank to enable the firm to sort out the costs that were due to the firm as costs and to the clients. The balance of \$30,191.31 was refunded direct to various clients accounts. *(3)*

30 Santhiran claimed that some of the monies withdrawn were given to clients, ~~the clients~~ *some clients* were then called in by him to verify the alleged payments. Some of the alleged payments were verified, (a list of receipts is attached and marked as *offer that did not* Exhibit "J") but Santhiran ~~delayed in calling~~ *delayed in calling* more clients in to verify further. Eventually he made excuses for delay in calling

more clients <sup>in</sup> ~~r/c.~~ said he could not trace the clients or were ~~un~~  
willing to call at the office for such verification purposes.

On further queries Santhiran returned another \$30,000.00  
cash which was also deposited into the 'Suspense Account'. In the  
meantime, some monies from the 'Suspense Account' were withdrawn  
paid back by Santhiran into certain clients accounts as he said  
"they were being returned" pending supporting vouchers of the  
clients or persons named were concerned. This was done by him a  
'reversed entries'. <sup>pending further investigation</sup> (A list of these entries and the ledgers sh  
10 such reversed entries are attached and marked as Exhibits "J1" and  
respectively.) <sup>They</sup>

While he was supposed to calling in clients to verify  
the alleged payments the account books were gone over again, "il  
and other office payments were being checked for the period  
1972 to 1976. He said he would cooperate but <sup>he did little to help.</sup> This task eventuall  
proved too ~~rid~~ difficult, <sup>as it</sup> It was beginning to be apparent that  
Santhiran could not substantiate these unauthorised withdrawals  
~~and~~ I decided to appoint an independent Accountant to conduct an  
investigation into the clients and office accounts which were  
20 effected by him from 1972 to March 1976.

This proved something <sup>what</sup> difficult as we had to have a  
person to act independently of the present auditors. In the meant  
we were still attempting to check for defalcations which did not  
pass through the <sup>clients a/c.</sup> office up to this.

In November 1976 we engaged <sup>d</sup> M/s. Medora E. Tong & Co.,  
Chartered Accountants and Public Accountants of Suite 1527, 15th  
Floor, International Plaza, Anson Road, Singapore 2 (a copy of the  
signed letter of appointment is attached and marked as Exhibit "J2")  
to inspect the new accounts. Mr. Santhiran agreed to the same.

30 The preliminary investigation conducted by M/s. Medora  
Tong & Co. was completed at the end of December 1976 and the  
report shows that a sum of \$494,430.57 had been withdrawn by  
Santhiran and that such withdrawals were not adequately support  
by documentary evidence (a copy of the report is attached and marked



as Exhibit "L").

Santhiran who had been on suspension suddenly left the firm on 22.12.76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients monies. Medora Tong & Co. were then directed to contact Santhiran for any explanations <sup>that</sup> they required to ascertain the validity of the withdrawals.

Santhiran according to Medora Tong & Co. did call at their office to discuss the matter on a few occasions although again he   
10 did not substantiate his explanations.

Despite the opportunities given to Santhiran to <sup>he failed</sup> explain ~~himself~~, he did not avail himself to such <sup>and the firm decided</sup> ~~to do so~~ <sup>to do so</sup> ~~adequate evidence for the withdrawals~~ <sup>(On or about 10th March 1977)</sup> ~~Medora Tong & Co. were given instructions to contact Santhiran on the aforementioned but up to date~~ <sup>he</sup> ~~has failed to contact Medora Tong & Co. to supply the withdrawal~~ <sup>report</sup>

We also believe Santhiran or his Secretary, Patricia Chia   
20 Mei Ping, had initialled or put finger prints on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "M").

In the last few months the M T & Co & T Yoo have been restructuring the accounts I have prepared the joint report in pursuance of the Directors' Report Rules

REDRAFT

We discovered sometime in March 1976 that a former legal assistant, S. Santhiran of No. 28 Jalan Kelepong, who was working for Braddell Brothers since November 1971 had been transferring monies from both clients and office accounts.

It was first discovered by Singa Retnam that one of his client's money was withdrawn without authority for Santhiran's personal purposes. A sum of \$380.10 was withdrawn by crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North America (the said cheque is attached and marked as Exhibit "A"); this sum was in fact utilised to pay Santhiran's personal income tax. 10

*copy of and the ledger showing the amount of 11*

At about the same time our despatch clerk, Mr. Lee Kok Liang also received complaints from his relatives Messrs. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding a squatters matter. When nothing much was done by Santhiran Messrs. Ong Swee Lim and Ong Swee Hock decided to change Solicitors. They then appointed Messrs. Chor Pee & Hin Hiong and came to see Santhiran personally to obtain a refund of the balance of the deposit. Santhiran informed them that there was no balance due to them. 20

On going through the Ledger book we found that a cash deposit of \$750/- was entered on 24/10/74 and was taken out on the same day by bearer cheque purported to be refunded to Mr. Ong Swee Hock (copy of the ledger is attached and marked as Exhibit "B"). 30

On 26/1/75 another cash deposit of \$500/- was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim. <sup>copy of and Mr. Ledger</sup> (The said cheque is <sup>and C2</sup> attached and marked as Exhibit "C").

10 Messrs. Ong Swee Lim and Ong Swee Hock denied that the sum of \$750/- was returned to them and stated that they did not give instructions to pay the sum of \$500/- to Mr. Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr. Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran revealed that other clients and office monies were similarly taken by him.

20 Such were either effected by <sup>(1)</sup> direct transfer from the clients accounts to 3rd parties whose matters appeared unconnected to the clients <sup>matters</sup> concerned or by transfer of monies from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes. <sup>(2) Cash cheques were given to Santhiran direct by clients or transferred to him by office staff.</sup>

The following are illustrations of some of the unauthorized transfers just mentioned:-

- (1) A sum of \$977.50% was withdrawn by crossed cheque issued in favour of The Asia Life Assurance Society Ltd. from the account of the Estate of <sup>copy of</sup> Soh Chuan Swee, Dec'd. <sup>and Mr. Ledger</sup> (The said cheque is attached and marked as Exhibit "D"). <sup>and D2</sup> This was in payment of Santhiran's personal life insurance policy premium;

30 *[Handwritten notes and signatures in the left margin]*

(2) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapore Building Society Ltd. from the Account of Nanyang Insurance Co. Ltd. (the said cheque is attached and marked as Exhibit "E");  
 The said sum was to be utilised as a 10% deposit to purchase a house at Victoria Park, Singapore;

(3) Various sums of monies amounting to \$44,023.60% were transferred from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes (a list is attached and marked as Exhibit "F").

The preliminary amount worked out by the Staff of the firm was \$396,768.69 (a list showing the said amount is attached and marked as Exhibit "G").

Santhiran was queried and he gave a garbled explanation to withdrawing from the clients and office accounts on instructions. He did not produce any evidence to support this. In March 1976 he returned the total sum of \$267,956.12% to the firm which was put into a 'Suspense Account' in Four Seas Communication Bank to sort out costs and clients monies and to prove they were in order before they were being returned. The balance of \$80,181.37 was refund direct to clients accounts.

Santhiran claimed that some of the monies were given to clients. Clients were then called by him to verify this. A few were settled (a list of receipts is attached and marked as Exhibit "H"), but (eventually he did not wish to call clients to identify further as there were

10

20

30

been made, and he said he could neither trace the clients or they were unwilling.

On further queries, Santhiran returned another 730,000/- cash which was also deposited into the 'Suspense Account'.

In the meantime some monies from the 'Suspense Account' were withdrawn and paid back by Santhiran into certain clients accounts as he said "they were being returned". This was done by him as 'reversed entries'. A

10 list of those entries is attached and marked as Exhibit "I".

It was beginning to be apparent that Santhiran could not substantiate these and he asked for an independent Accountant to conduct an investigation into the clients and office accounts which were effected by him during the period 1972 to March 1976, but for months he did not do so. As the Staff could only pick out the cash cheques it was felt necessary that this should be done in any event to check all his transaction from the account books.

When he failed to appoint one the firm suggested  
20 Mr. Ian Gan of Hanafiah Raslan & Mohamed but Santhiran considered his charges too high. It was only in November 1976 that he agreed to engage Messrs. Medora Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore-2 (copy of the signed letter ~~xxx~~ of appointment is attached and marked as Exhibit "J").

The preliminary investigation conducted by  
Messrs. Medora Tong & Co. was completed at the end of  
30 December 1976 and their report shows that a sum of 2494,430.57

had been withdrawn by Santhiran and that such withdrawals were not adequately supported by documentary evidence (a copy of the report is attached and marked as Exhibit "K")

We also believe Santhiran or his Secretary, Patricia Chia Mei Ping had initialled or put figure prints on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "L").

*Suddenly left the firm on 22/12/76 but later Santhiran informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. Medusa Tong & Co were then directed to contact Santhiran for any explanations that they required to ascertain the validity of the withdrawals. Santhiran according to Medusa and Tong did call at their office to discuss the matter on a few occasions although he did not substantiate his explanations.*

*Despite the opportunities given to Santhiran to explain himself, he did not avail himself to such and the firm decided to give him 5 days within which to furnish Medusa & Tong & Co with adequate evidence in any acceptable form for the withdrawal. Therefore on or about 10th March 1977, Medusa Tong & Co were given instructions to contact Santhiran in the aforementioned but up to date he had failed to contact Medusa Tong & Co*

Exhibit No. 38  
(continued)

REDRAFT

We discovered sometime in March 1976 that a former legal assistant, S. Santhiran of No. 28 Jalan Kelempong who was working for Braddell Brothers since November 1971 had been transferring monies from clients accounts.

10 It was first discovered by Singa Retnam that one of his client's money was withdrawn without authority for Mr. Santhiran's personal purposes. A sum of \$380.10 was withdrawn by crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North American (copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibit "A1" and A2"). This sum was in fact utilised to pay Santhiran's personal income tax.

20 At about the same time our despatch clerk, Mr. Lee Kok Liang also received complaints from his relatives M/s. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding a squatter's matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change Solicitors. They then appointed M/s. Chor Pee & Hin Hiong and came to see Santhiran personally to obtain a refund of the balance of the deposit. Santhiran informed them that there was no balance due to them.

30 On going through the Ledger book we found that a cash deposit of \$750/- was entered on 24/10/74 and was taken out on the same day by bearer cheque purported to be refunded to Mr. Ong Swee Hock (copy of the ledger is attached and marked as Exhibit "B").

On 26/4/75 another cash deposit of \$500/- was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Peh Sun Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim (copies of the said cheque and the ledger are attached and marked as Exhibit "C1" and "C2").

M/s. Ong Swee Lim and Ong Swee Hock denied that the sum of \$750/- was returned to them and stated that they did not give instructions to pay the sum of \$500/- to Mr. Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr. Peh Sun Meng since he was being sued by them. 10

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran revealed that other clients monies were similarly taken by him.

Such were either effected by (1) direct transfer from the clients accounts to 3rd parties who appeared unconnected to the clients' matters concerned or (2) by transfer of monies from clients accounts to other clients accounts from which monies were transferred for Santhiran's personal purposes or (3) cash cheques were given to Santhiran direct by clients, as requested by him but no receipts from the firm were given to clients. 20

The following are illustrations of some of the unauthorised transfers just mentioned:-

- (1) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of The Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, Dec'd. and the Asia Life Assurance Society Ltd. had no connection with the matter. (Copies of the said cheque and ledger are attached and 30



marked as Exhibit "D1" and "D2"). This cheque was in payment of Santhiran's personal life insurance policy premium;

(2) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapura Building Society Ltd. from the Account of Nanyang Insurance Co. Ltd. (copies of the said cheque and ledger are attached and marked as Exhibit "E1" and "E2"). The said sum was to be utilised as a 10% deposit to purchase a house either in his name or for his personal enjoyment or purposes at Victoria Park, Singapore;

(3) Various sums of monies totalling \$44,023.60 were transferred from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes (a list is attached and marked Exhibit "F");

(4) A copy of a Statement from a client, Madam Lim Bain Eng Neo who alleged that Santhiran obtained from her a cash cheque for \$485/- and that no receipt from the firm was given to her, (a copy of the Statement by Madam Lim Bian Eng Neo is attached and marked as Exhibit "G").

The preliminary amount taken by Santhiran without authority for his own purposes has been worked out by the firm to be \$396,768.69. (A list showing the said amount is attached and marked as Exhibit "H").

Santhiran was queried and he gave a garbled explanation for withdrawing from the clients accounts on clients instructions. In March 1976 he returned the total sum of \$267,956.12 to the firm of which \$217,774.81 was

10

20

*Handwritten notes:*  
I found that the amount of \$485/- is a substantial amount of money.  
y

30



*1) The interest conditions 356. In the matter of the withdrawal of the cash cheques which led to the appointment of an independent Accountant.*  
appoint an independent Accountant. As the Staff could only pinpoint that Santhiran withdraw without authority the cash cheques it was considered necessary that an independent Accountant should be appointed in any event to check from the account books all his unauthorised transactions.

10 When he did not expedite in the appointment of an independent Accountant and eventually failed to appoint one the firm suggested Mr. Ian Gan of Hanafah Raslan & Mohamed but Santhiran considered his charges too high. It was only until November 1976 that he agreed to engage M/s. Medora Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore-2 (a copy of the signed letter of appointment is attached and marked as Exhibit "K").

*the account was Santhiran agreed to the same*  
The preliminary investigation conducted by M/s. Medora Tong & Co. was completed at the end of December 1976 and their report shows that a sum of \$494,430.57¢ had been withdrawn by Santhiran and that such withdrawals were not adequately supported by documentary evidence (a copy of the report is attached and marked as Exhibit "L").

20 Santhiran suddenly left the firm on 22/12/76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. Medora Tong & Co. were then directed to contact Santhiran for any explanations that they required to ascertain the validity of the withdrawals.

30 Santhiran according to Medora Tong & Co. did call at their office to discuss the matter on a few occasions although again he did not substantiate his explanations.

Despite the opportunities given to Santhiran to explain himself, he did not avail himself to such and the firm decided to give him 5 days within which to

furnish Medora Tong & Co. with adequate evidence in any acceptable form for the withdrawals. Therefore on or about 10th March 1977 Medora Tong & Co. were given instructions to contact Santhiran on the aforementioned but up to date had failed to contact Medora Tong & Co.

We also believe Santhiran or his Secretary, Patricia Chia Mei Ping had initialled or put finger prints on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "M").

Exhibit No. 38  
(continued)

## REDRAFT

We discovered sometime in March 1976 that a former legal assistant, S Santhiran of No 28 Jalan Kelompong who was working for Braddell Brothers since November 1971 had been transferring monies from both clients and office accounts.

10 It was first discovered by Singa Retnam that one of his client's money was withdrawn without authority for Mr Santhiran's personal purposes. A sum of \$380.10 was withdrawn by crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North American (the said cheque copy of and the ledger showing the transfer of the said sum are attached and marked as Exhibit "A1"; and "A2"); this sum was in fact utilised to pay Santhiran's personal income tax.

20 At about the same time our despatch clerk, Mr Lee Kok Liang also received complaints from his relatives M/s Ong Swee Lim and Ong Swee Hock that they deposited \$1,250/- with Santhiran during the period 1974 and 1975 regarding squatters matter. When nothing much was done by Santhiran M/s Ong Swee Lim and Ong Swee Hock decided to change Solicitors. They then appointed M/s Chor Pee & Hin Hiong and came to see Santhiran personally to obtain a refund of the balance of the deposit. Santhiran informed them that there was no balance due to them.

On going through the Ledger book we found that a cash deposit of \$750/- was entered on 24/10/74 and was taken out on the same day by bearer cheque purported to be refunded to Mr Ong Swee Hock (copy of the ledger is attached and marked as Exhibit "B").

On 25/4/75 another cash deposit of \$500/- was given by Mr Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr Peh Sun Meng who was supposed to be sued by Mr Ong Swee Hock and Mr Ong Swee Lim. (Copy of the said cheque and the ledger are attached and marked as Exhibit "C1" and "C2").

M/s Ong Swee Lim and Ong Swee Hock denied that the sum of \$750/- was returned to them and stated that they did not give instructions to pay the sum of \$500/- to Mr Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Senthiran revealed that other clients' and office monies were similarly taken by him.

Such were either effected by (1) direct transfer from the clients' accounts to 3rd parties who appeared unconnected to the clients (1) matters concerned or (2) by transfer of monies from clients' accounts to other clients' accounts from which monies were transferred for Senthiran's personal purposes or (3) cash cheques were given to Senthiran direct by clients, as requested by him but no receipts from the firm were given to clients.

The following are illustrations of some of the unauthorised transfer just mentioned:-

- (1) A sum of \$977.50/- was withdrawn by crossed cheques in favour of The Asia Life Insurance Society Ltd. from the account of the Estate of Soh Chuan Koo, Dec'd and the Asia Life Insurance Society Ltd had no connection with the matter. (Copy of the said cheque and ledger

are attached and marked as Exhibit "D1" and "D2") This cheque was in payment of Santhiran's personal life insurance policy premium.

(2) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapore Building Society Ltd. from the Account of Nanyang Insurance Co Ltd (copy of the said cheque and copy of ledger are attached and marked as Exhibit "E1" and "E2") The said sum was to be utilised as a 10% deposit to purchase a house in his name or for his personal enjoyment or purpose at Victoria Park, Singapore;

(3) Various sums of monies totaling \$44,023.60 were transferred from clients accounts to other clients accounts which monies were transferred from Santhiran's personal purposes (a list is attached and marked Exhibit "F");

The preliminary amount taken by Santhiran without authority for his own purpose has been of the firm to be \$396,768.69 (a list showing the said amount is attached and marked as Exhibit "G").

Santhiran was queried and he gave a garbled explanation for withdrawing from the clients and office accounts on instructions. He did not produce any evidence to support his explanations. In March 1976 he returned the total sum of \$267,956.12 to the firm of which \$917,774.81 was put into a 'Suspense Account' in Four Seas Communication Bank to enable the firm to sort out the costs that were due to the firm and to the clients. The balance of \$80,191.37 was refunded direct to various clients accounts.

Santhiran claimed that some of the monies withdrawn were given to clients. The clients were then called in by him to verify the alleged payments. Some of the alleged payments were verified (a list of receipts is attached and marked as Exhibit "H") but there was a lag delay by Santhiran in calling more clients in

to verify further. Eventually he did not want to call in more clients as he could not produce no receipts or vouchers to support his allegation that such payments had been made. He finally said he could neither trace the clients nor are they willing to call at the office for such verification purpose.

On further query, and after further delay Santhiran returned another \$30,000/- cash which was also deposited into the 'Suspense Account' were withdrawn and paid back by Santhiran into certain clients accounts as he said "they were being returned". This was done by him as 'reversed entries'. A list of these entries and the ledgers showing all reverse entries are attached and marked as Exhibit "I", and "II" respectively.

After the prolonged delay and final failure in calling in all clients to verify the alleged payments it was beginning to be apparent that Santhiran could not substantiate the unauthorised withdrawals and he subsequently asked for an independent Account amount to conduct an investigation into the clients and office accounts which were effected by him since early 1972 to March 1976. However for a few months he did not appoint independent accountant. As the Staff could only pinpoint that Santhiran withdrew without asking the cash cheques it was considered necessary that an independent account should be appointed in any event to check from the account books all his unauthorised transactions.

When he kept changing on in the appointment of an independent account and eventually failed to appoint one the firm suggested Mr Ian Gon of Haniff H H sien & Mohamed but Santhiran considered his charges too high. It was only until November 1976 that he agreed to engage M/s Medora Tong & Co Chartered Accountants and Public Accountants of Suite 1523 15th Floor, International Plaza, Anson Rd, Singapore 2 (a copy of the signed letter of appointment is attached and marked as Exhibit "J").



The preliminary investigation conducted by M/s Madora Tong & Co was completed at the end of December 1976 and their report shows that a sum of \$494,430.57% had been withdrawn by Santhiran and that such withdrawals were not adequately substantiated by documentary evidence (a copy of the report is attached and marked as Exhibit "K")

Santhiran had only left the firm on 22/12/76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. Madora Tong & Co were then directed to contact Santhiran for any explanations that they required to ascertain the veracity of the withdrawals.

Santhiran accordingly to Madora and Tong did call at their office to discuss the matter on a few occasions although again he did not substantiate his explanations.

Despite the opportunity given to Santhiran to explain himself, he did not do so and the firm decided to give him 3 days within which to furnish Madora & Tong & Co with adequate evidence in any acceptable form for the withdrawals. Therefore on or about 10th March 1977 Madora Tong & Co were given instructions to contact Santhiran on the aforementioned date up to date he had failed to contact Madora Tong & Co.

We also believe Santhiran or his secretary, Patricia Chiu Mei Ping had initialled or put signature prints on several receipts in order to obtain monies from the office (the 10 receipts are attached and marked as exhibit "L").

CIM/CIE  
W/IC/RB

2nd May 1977

Sometime in late February 1976 we <sup>suspected</sup> ~~suggested~~ that a former legal assistant, S. Santhiran of No. 28 Jalan Kelepong, who was then employed by this firm since November 1971 had been transferring monies from clients accounts.

It was first discovered by Singa Ratnam an ex-pupil that a sum of \$380.10 in client's account was withdrawn without authority by Santhiran in the direction in the form of a crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North American (copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibits "A1" and "A2"). This sum was apparently utilised to pay Santhiran's personal income tax.

At about this time our despatch clerk, Mr Lee Kok Liang also received complaints from his relatives M/s. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250.00 with Santhiran during the period 1974 and 1975 regarding squatter's matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change Solicitors and appointed M/s. Chor Pee & Hin Hiong. M/s Ong Swee Lim and Ong Swee Hock came to see Santhiran personally to obtain a refund of the balance of the deposit. According to them Santhiran informed that there was no balance due to them.

On going through the Ledger we found that a cash deposit of \$750.00 was entered on 24.10.74 and was taken out on the same day by bearer cheque purported to be refunded to Mr Ong Swee Hock (copy of the Ledger is attached and marked as Exhibit "B").

On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr Peh Sun Heng who was supposed to be sued by Mr Ong Swee Hock and Mr Ong Swee Lim (copies of the said cheque and ledger are attached and marked as Exhibits <sup>B1</sup> "1" and <sup>B2</sup> "2").

M/s. Ong Swee Ljm and Ong Swee Hock denied that a sum of \$750.00 was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr Peh Sun Meng. It is extremely unlikely<sup>1</sup> that they would have given instructions to pay the sum to Mr Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran revealed that other clients mon had been wrongfully taken by him.

These were either effected by (1) direct transfer from the clients accounts to 3rd parties who appeared unconnected to the client's matter or (2) by transfer of monies from clients accounts to other clients accounts from which monies were transferred for Santhiran's personal purposes or (3) cash cheques were given to Santhiran purported to be registered and requested by him to be issued. However no receipts from the firm appeared to be given.

The following are illustrations of some of the unauthorised transfers just mentioned:-

- 20 (1) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of the Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, Dec'd <sup>which said</sup> had no connection with the matter. (Copies of the said cheque and ledger are attached and marked as Exhibit "D1" and "D2"). This cheque was in payment of Santhiran's personal life insurance policy premium;
- 30 (2) A sum of \$41 000.00 was withdrawn by crossed cheque issued in favour of Singapore Building Society Ltd. from the Account of Nanyang Insurance Co. Ltd. (copies of the said cheque and ledger are attached and marked as Exhibit "E1" and "E2").
- D2

(X) (All cheques are signed by me with the request of a partner a legal assistant who countersigns on the comfort his responsibility for the <sup>payment</sup> of the group ~~the~~ group cheques a/c, & before this the labour receipts a counter entered on the ledger in most cases of the cheques to see if there are sufficient funds to obtain the legal assistant is the chief for the payment of money & this is filed in the relevant file)

(3) Various sums of monies totalling \$44,023.60 were transferred from clients accounts to other clients accounts which monies were transferred from Santhiran's personal purposes (a list is attached and marked Exhibits "F");

Many of the bearer cheques that were purported to be given to clients were in fact cashed at the banks by our despatch clerk Lee Kok Liang and our Court clerk <sup>former</sup> <sup>Lawrence</sup> Pinto who did so on the instructions of S. Santhiran. Attached are some of the said cheques certified by the said person and marked as exhibits "G", "F1" & "F2".

10 The preliminary amount taken by Santhiran without authority for his own purposes appeared to be approximately \$374,406.82.

Santhiran was queried and he gave various explanations for withdrawing from the clients accounts on clients instructions. We insisted that until he proved these withdrawals he had to repay instantly the amounts. In March 1976 he returned the total sum of \$267,956.12 to the firm of which \$217,774.81 was put into a "Suspense Account" in Four Seas Communication Bank to enable the firm to sort out the costs that were due to the firm as costs and to the clients. The balance of \$80,191.37 was refunded direct to various clients accounts. Subsequently we as-

20 contained further amounts that had been transferred making a total of \$396,768.69 (A list showing the said amount is attached and marked Exhibit "H").

Santhiran claimed that some of the monies withdrawn were given to clients. Some clients were then called in by him to verify the alleged payments. Some of the alleged payments were verified, (A list of receipts is attached and marked as Exhibits "I") but Santhiran after that did not call more clients in to verify further. Eventually he made excuses for <sup>the</sup> delay in calling more clients in and said he could not trace the clients or they were unwilling to call at the office for such verification purposes.

30

In further queries Santhiran returned another \$30,000.00 cash which was also deposited into the "Suspense Account" were withdrawn and paid back by Santhiran into certain clients accounts as he said "they

were being returned" pending supporting vouchers of the clients or persons named <sup>in</sup> ~~were~~ concerned. This was done by him as 'reverse entries' pending further investigation. (A list of these entries and the ledgers showing such reversed entries are attached and marked as Exhibit "J1" and "~~J2~~"<sup>J2</sup> respectively).

While he was supposed to call in clients to verify the alleged payments the accounts books were gone over again, files and other office payments were being checked for the period 1972 and to 1976. He said he would cooperate but he did little to help. This task eventually proved difficult and as it was beginning to be apparent that Santhiran 10 could not substantiate these unauthorised withdrawals I decided to appoint an independent Accountant to conduct an investigation into the client and office accounts which were affected by him from 1972 to March 1976.

This proved somewhat difficult as we had to have a person to act independently of the present auditors. In the meantime we were still attempting to check for defalcations which did not pass through the client account.

In November 1976 we engaged M/s. Medora & Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore 2 (a copy of the signed letter of 20 appointment is attached and marked as Exhibit "K"), to inspect the accounts. Mr Santhiran agreed to the same.

The preliminary investigation conducted by M/s. Medora & Tong & Co., was completed at the end of December 1976 and their report shows that a sum of \$488,603.37 had been withdrawn by Santhiran and that such withdrawals were not supported by documentary evidence (a copy of the report is attached and marked as Exhibit "~~J~~"<sup>K</sup>).

Santhiran who had been on suspension suddenly left the firm on 22.12.76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. 30  
Medora, Tong & Co. were then directed to contact Santhiran for any

explanations that they required to ascertain the validity of the withdrawals.

*277*  
Santhiran according to Medora Tong & Co. did call at their office to discuss the matter on a few occasions although again he did not substantiate his explanations.

Despite the opportunities given to Santhiran he failed to produce evidence to support the withdrawals <sup>of the</sup> ~~from~~ clients' <sup>money and</sup> finally he was given 5 days on 10th March 1977 by Medora Tong & Co <sup>with which</sup> to do so but he has failed to respond to

10 We also believe Santhiran or his Secretary, Patricia Chia Mei Ping had initialled or put finger prints on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "<sup>L</sup>H").

In the last few months Medora Tong & Co and T Yaps have been re-checking the accounts and have produced the joint report in pursuance of the Solicitors Accounts Rules.

20 On the 27th April 1977 Santhiran requested M T & Co to <sup>provide certain representations</sup> on various ~~disputed~~ <sup>items</sup> which were ~~set out~~ in the report. Further investigation of this is presently being <sup>plead</sup>

2nd May 1977

CLM/CLE  
W/IL/RB

Sometime in late February 1976 we suggested that a former legal assistant, S. Santhiran of No. 28 Jalan Kelepong who was then employed by this firm since November 1971 had been transferring monies from clients accounts.

It was first discovered by Singa Ratnam an ex-pupil that a \$380.10 in client's account was withdrawn without authority by Santhiran in the direction in the form of a crossed cheque issued in favour of the  
10 Comptroller of Income Tax from the account of Insurance Company of North American (copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibit "A1" and "A2"). This sum was apparently utilised to pay Santhiran's personal income tax.

At about this time our despatch clerk, Mr Lee Kok Liang also received complaints from his relatives M/s. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250.00 with Santhiran during the period 1974 and 1975 regarding squatter's matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change Solicitors and appointed M/s, Chor Pee & Hin Hiong. M/s Ong Swee Lim  
20 and Ong Swee Hock came to see Santhiran personally to obtain a refund of the balance of the deposit. According to them Santhiran informed that there was no balance due to them.

On going through the Ledger we found that a cash deposit of \$750.00 was entered on 24.10.74 and was taken out on the same day by bearer cheque purported to be refunded to Mr Ong Swee Hock (copy of the ledger is attached and marked as Exhibit B )

On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr Peh Sun Heng who was supposed to be sued by  
30 Mr Ong Swee Hock and Mr Ong Swee Lim (copies of the said cheque and ledger are attached and marked as Exhibit "C1" and "C2").



Mr. Ong Swoe Lim and Ong Swoe Hock denied that a sum of \$750.00 was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of the firm into the accounts handled by Santhiran revealed that other clients monies had been wrongfully taken by him.

These were either effected by (1) direct transfer from the clients accounts to 3rd parties who appeared unconnected to the client matter or (2) by transfer of monies from clients accounts to other clients accounts from which monies were transferred for Santhiran's personal purposes or (3) cash cheques were given to Santhiran purported to be registered and requested by him to be issued. However no receipts from the firm appeared to be given.

The following are illustrations of some of the unauthorised transfers just mentioned:-

- (1) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of the Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuan Swee, Dec'd had no connection with the matter. (Copies of the said cheque and ledger are attached and marked as Exhibit "D1" and "D2"). This cheque was in payment of Santhiran's personal life insurance policy premium;
- (2) A sum of \$41,000.00 was withdrawn by crossed cheque issued in favour of Singapore Building Society Ltd. from the Account of Nanyang Insurance Co. Ltd. (copies of the said cheque and ledger are attached and marked as Exhibit "E1" and "E2").

(3) Various sums of monies totalling \$44,023.60 were transferred from clients accounts to other clients accounts which monies were transferred from Santhiran's personal purposes. (a list is attached and marked Exhibit "F");

Many of the bearer cheques that were purported to be given to clients are in fact cashed at the banks by our despatch clerk Lee Kok Liang and our Court clerk L Pinto who did so on the instruction of S. Santhiran. Attached are some of the said cheques certified by the said person and marked as exhibits

10 The preliminary amount taken by Santhiran without authority for his own purposes appeared to be approximately \$374,406.82.

Santhiran was queried and he gave various explanations for withdrawing from the clients accounts on clients instructions. We insisted that until he proved these withdrawals he had to repay instantly these amounts. In March 1976 he returned the total sum of \$267,956.12 to the firm of which \$217,774.81 was put into a "Suspense Account" in Four Sea Communication Bank to enable the firm to sort out the costs that were due to the firm as costs and to the clients. The balance of \$80,191.37 was refunded direct to various clients accounts. Subsequently we as-  
20 certained further amounts that had been transferred making a total of \$396,768.69 (A list showing the said amount is attached and marked Exhibit "H").

Santhiran claimed that some of the monies withdrawn were given to clients. Some clients were then called in by him to verify the alleged payments. Some of the alleged payments were verified, (A list of receipts is attached and marked as Exhibits "J") but Santhiran after that did not call more clients in to verify further. Eventually he made excuses for delay in calling more clients in and said he could <sup>not</sup> trace the clients or they were unwilling to call at the office for such verification purposes.  
30

On further queries Santhiran returned another \$30,000.00 cash which was also deposited into the Suspense Account. were withdrawn and paid back by Santhiran into certain clients accounts as he said "they

were being returned pending supporting vouchers or the clients or persons named were concerned. This was done by him as 'reverse entries' pending further investigation. (A list of these entries and the ledgers showing such reversed entries are attached and marked as Exhibit J1 and "J2" respectively).

While he was supposed to call in clients to verify the alleged payments the accounts books were gone over again; files and other office payments were being checked for the period 1972 and to 1976. He said he would cooperate but he did little to help. This task eventually proved difficult and as it was beginning to be apparent that Santhiran could not substantiate these unauthorised withdrawals I decided to appoint an independent Accountant to conduct an investigation into the clients and office accounts which were effected by him from 1972 to March 1976.

This proved somewhat difficult as we had to have a person to act independently of the present auditors. In the meantime we were still attempting to check for defalcations which did not pass through the client account.

In November 1976 we engaged M/s. Medora & Tong & Co., Chartered Accountants and Public Accountants of Suite 4523, 15th Floor, International Plaza, Anson Road, Singapore 2 (a copy of the signed letter of appointment is attached and marked as Exhibit "K"), to inspect the accounts. Mr Santhiran agreed to the same.

The preliminary investigation conducted by M/s. Medora & Tong & Co., was completed at the end of December 1976 and their report shows that a sum of \$488,603.37 had been withdrawn by Santhiran and that such withdrawals were not supported by documentary evidence (a copy of the report is attached and marked as Exhibit "L").

Santhiran who had been on suspension suddenly left the firm on 22.12.76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. Medora, Tong & Co. were then directed to contact Santhiran for any

explanations that they required to ascertain the validity of the withdrawals.

Santhiran according to Medora Tong & Co. did call at their office to discuss the matter on a few occasions although again he did not substantiate his explanations.

Despite the opportunities given to Santhiran he failed to produce evidence to support the withdrawals from clients finally he was given 5 days on 10th March 1977 by Medora Tong & Co with which to do so but he has failed to respond to.

We also believe Santhiran or his Secretary, Patricia Chia Mei 10 Ping had initialled or put finger prints on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "M").

In the last few months Medora Tong & Co and T Yaps have been re-checking the accounts and have produced the joint report in pursuance of the Solicitors Accounts Rules.

5th May, 1977.

ref: W/CLE

Sometime in late February 1976 we suspected that a former legal assistant, S. Santhiran of No. 28 Jalan Kelepong, who was then employed by this firm since November 1971 had been <sup>unlawfully</sup> transferring monies from clients accounts.

*This* was first discovered by Singa Retnam an ex-pupil that a sum of \$380.10 in clients account was withdrawn without authority by Santhiran's direction in the form of a crossed cheque issued in favour of the Comptroller of Income Tax from the account of Insurance Company of North America (copies of the said cheque and the ledger showing the transfer of the said sum are attached and marked as Exhibits "A1" and "A2"). This sum was apparently utilised to pay Santhiran's personal income tax.

At about this time our despatch clerk, Mr. Lee Koh Liand also received complaints from his relatives M/s. Ong Swee Lim and Ong Swee Hock that they deposited \$1,250.00 with Santhiran during the period 1974 and 1975 regarding a squatter matter. When nothing much was done by Santhiran M/s. Ong Swee Lim and Ong Swee Hock decided to change Solicitors and appointed M/s. Chor Pee & Hin Hiong. M/s. Ong Swee Lim and Ong Swee Hock came to see Santhiran personally to obtain a refund of the balance of the deposit. According to them Santhiran informed that there was no balance due to them.

On going through the Ledger we found that a cash deposit of \$750.00 was entered on 24.10.74 and was taken out on the same day by bearer cheque purported to be refunded to Mr. Ong Swee Hock.

On 26.4.75 another cash deposit of \$500.00 was given by Mr. Ong Swee Hock but 2 days later the said sum was recorded as given by bearer cheque to one Mr. Poh Sun Meng who was supposed to be sued by Mr. Ong Swee Hock and Mr. Ong Swee Lim

(copies of the said cheque and ledger are attached and marked as Exhibits "B1" and "B2").

M/s. Ong Swee Lim and Ong Swee Hock denied that a sum of \$750.00 was returned to them and stated that they did not give instructions to pay the sum of \$500.00 to Mr. Peh Sun Meng. It is extremely unlikely that they would have given instructions to pay the sum to Mr. Peh Sun Meng since he was being sued by them.

Thereafter investigation conducted by the Staff of this firm into the accounts handled by Santhiran revealed 10 that other clients monies had been wrongfully taken by him.

These were either effected by (1) direct transfer from the clients accounts to 3rd parties who appeared unconnected to the clients' matters or (2) by transfer of monies from clients accounts to other clients accounts from which monies were transferred for Santhiran's personal purposes or (3) cash cheques were given to Santhiran purported to be registered and requested by him to be issued. However no receipts from the firm appeared to be given.

The following are illustrations of some of the unauthorised 20 transfers just mentioned:-

- (1) A sum of \$977.50 was withdrawn by crossed cheque issued in favour of the Asia Life Assurance Society Ltd. from the account of the Estate of Soh Chuann Swee, Deceased which had no connection with the matter. (Copies of the said cheque and ledger are attached and marked as Exhibits "C1" and "C2"). This cheque was in payment of Santhiran's personal life insurance policy premium;
- (2) A sum of \$41,000.00 was withdrawn by crossed cheque 30 issued in favour of Singapore Building Society Ltd.

from the account of Nanyang Insurance Co. Ltd.  
(Copies of the said cheque and ledger are attached  
and marked as Exhibits "D1" and "D2").

(3) Various sums of monies totalling <sup>395,311.31</sup> ~~144,023.60~~ were transferred from clients accounts to other clients accounts which monies were transferred for Santhiran's personal purposes. (Copies of the said ledger, and cheque are attached and marked Exhibits "E1" and "E2").

10

Many of the bearer cheques that were purported to be given to clients were in fact cashed at the banks by our despatch clerk, Lee Kok Liang and our former Court Clerk, Lawrence Pinto who did so on the instructions of Santhiran. *The cash from the cheques were handed to Santhiran.* Attached are photocopies of some of the said cheques endorsed by the said persons and marked as Exhibits "F1" and "F2".

20

(All cheques are signed by me at the request of a local assistant who countersigns on the counterfoil his responsibility for the <sup>receipt</sup> ~~payment~~ of moneys from clients account. The Cashier requires a counter initial on the Ledger in most cases and checks to see if there are sufficient funds. The legal assistant is to obtain the usual receipts from the client for the payment of moneys and this is filed in the relevant file).

The preliminary amount taken by Santhiran without authority for his own purposes appeared to be approximately \$374,406.82.

30

Santhiran was queried and he gave various explanations for withdrawing from the clients accounts on clients instruction. We insisted that until he proved these withdrawals were proper he had to repay instantly the amounts that were not supported by receipts or written instructions from clients. In March 1976 he returned the total sum of \$267,956.12 to the firm to which \$217,774.81 was put into a "Suspense Account" in Four

Seas Communication Bank to enable the firm to sort out the costs due to the firm from moneys due to the clients. Sums totalling \$80,191.37<sup>1</sup> was refunded direct to various clients accounts as these were clearly clients moneys as admitted by him.

Subsequently we ascertained further amounts that had been transferred making a total of \$396,768.69 (A list showing the said amount is attached and marked Exhibit "G").

Santhiran claimed that some of the monies withdrawn were given to clients. Some clients were then called in by him to verify the alleged payments. *A few* some of the alleged payments were verified, (A list of receipts is attached and marked as Exhibit "H") but Santhiran after that did not call more clients in to verify further. Eventually he made excuses for the delay in calling more clients in and said he could not trace the clients or they were unwilling to call at the office for such verification purposes. 10

On further queries Santhiran returned another \$30,000.00 cash which was also deposited into the "Suspense Account". In the meantime, some monies from the "Suspense Account" were withdrawn and paid back by Santhiran into certain clients accounts as he said "they were being returned" pending supporting vouchers of the clients or persons named or concerned. This was done by him as 'reversed entries' pending further investigation. (A list of these entries and the ledgers showing such reversed entries are attached and marked as Exhibits "I1" and "I2" respectively). 20

While he was supposed to call in clients to verify the alleged payments the accounts books were gone over again, files and other office payments were being checked for the period 1972 and to 1976. He said he would co-operate but he did little to help. This task eventually proved difficult and as 30



it was beginning to be apparent that Santhiran could not substantiate these unauthorised withdrawals I decided to appoint an independent Accountant to conduct an investigation into the clients and office accounts which were effected by him from 1972 to March, 1976.

This ~~proved somewhat difficult~~ <sup>would</sup> as we had to have <sup>to be</sup> a person to act independently of the present auditors. In the meantime we were still attempting to check for defalcations which did not pass through the clients account.

10 In November 1976 we engaged M/s. Medora, Tong & Co., Chartered Accountants and Public Accountants of Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore-2 (a copy of the signed letter of appointment is attached and marked as Exhibit "J") to inspect the accounts. Mr. Santhiran agreed to the same.

The preliminary investigation conducted by M/s. Medora, Tong & Co. was completed at the end of December 1976 and their report shows that a sum of \$488,503.37 had been withdrawn by Santhiran and that such withdrawals were not supported by documentary evidence (a copy of the report is 20 attached and marked as Exhibit "K").

Santhiran who had been ~~on~~ <sup>ed</sup> suspension suddenly left the firm on 22.12.76 but later informed the firm that he would be available to answer any queries relating to the withdrawals of the clients' monies. Medora, Tong & Co. were then directed to contact Santhiran for any explanations that they required to ascertain the validity of the withdrawals.

30 In the meantime we wrote for various cheques relating to these accounts for 1975 and 1976. The Bank have since been asked to produce the 1974 and earlier cheques (or copies) concerned but this apparently will take some time.

Santhiran according to Medora, Tong & Co. did call at their office to discuss the matter on a few occasions although again he did not substantiate his explanations.

Despite the opportunities given to Santhiran he failed to produce evidence to support the withdrawals of the clients' money and finally he was given 5 days on 10th March 1977 by Medora, Tong & Co. to do so but he ~~has~~ failed to respond.

We also believe Santhiran or his Secretary, Patricia Chia Mei Ping, had initialled or put finger prints 10 on several receipts in order to obtain monies from the office (the said receipts are attached and marked as Exhibit "L").

In the last few months Medora, Tong & Co. and Turquand Youngs & Co. have been rechecking the accounts and have produced the joint report in pursuance of the Solicitors Accounts Rules.

On the 29th April 1977 <sup>after the joint report had been complete</sup> Santhiran approached Medora, Tong & Co. and made certain representations on various items which were set out in the report. Further investigation <sup>of in 4 7005</sup> 20 of this is presently taking place.

*Many files relating to items which Santhiran operated according to the credit accounts ~~has~~ are missing. ~~It~~ has been known that he has obtained here within & among files ~~is~~ in the part but when I questioned ~~him~~ Santhiran he denied this.*

SP 517

1. In Statement

(1) The initials are in all cases  
that are from "F's" & the rest  
are not marked.  
How do I check when they  
are in a file

(2) I cannot do a full statement  
until more statement is required

2. Send for copies immediately

3. C.L.E. has taken files &  
statements to sort them out

4. This is really terrible!  
It seems to be going on for  
some time

5. Check Rumba for report

6. Give C.L.E. will give  
notice to come in soon  
but I must start  
my letter to him say.

10

"1.2" not complete to 181

to Chua Siow Hue for \$6,597.69, to Thana  
Natchini for \$5,631.94, to Cheok Peng  
Ngee for \$1,424.28 & to Thiagarajan  
to Suppiah for \$116.60

Exhibits "F1" & "F2" - to reverse bearing changes before  
checked by LKL & LP. - To be sorted out before xerox. ✓

Exhibits "I1" & "I2" - to reverse "reverse of entries" 10  
from binder. - Done. ✓

Exhibit "K" - Report from Madara & Son g.  
Madara informed it will be ready 2/5/77.  
Miss Chan,

Why was statement from Aldun Kim  
Kim King Neo not mentioned in "Statement #1"  
I remember we mentioned this in the previous  
st. Did the v-dac delete this? ✓

Lisa  
2/5/77

① (At this point the figure was zero state the correct amount then.)

② We insisted that ~~it~~ be proved there with drafts <sup>be</sup> <sup>hand to</sup> <sup>sign</sup> <sup>with</sup> <sup>these</sup> amounts

③ Subsequently we ascertained ~~the~~ further amounts that had been transferred making a total of \$396,768.69 (A list showing the said amount is attached & marked Exhibit H.

<sup>10</sup>  
<sup>NB</sup>  
1. The order of above may have to be changed so as to give generally the events chronologically.

2. How did M & Toy <sup>+ Co</sup> come to their higher figure must be explained i.e. 494,430 (their final report showed to be 7 years show a lower figure)

3. What about the drop.

4. Pl. get CLE in to try to revise the statement.

5. See my flagged pages of Green  
= simply brief note.

76. Take out drafts of  
my report on this with <sup>my DN</sup> <sub>interviews</sub>  
compare subsequent versions  
(I give <sup>them</sup> to me & you) (2)

7. Have the <sup>19</sup> ~~19~~ <sup>19</sup> ~~19~~ items in  
dispute been settled. see Note  
to 12/3/77

(2) Also drafts of Ramon & Whitcomb. 10

8. The specially sent copy items  
to prove (note from Ramon)  
should be given to Police.

(5) We insisted that <sup>1840</sup> he proved these with  
he had to repay instantly these amounts.

(3) Subsequently we ascertained further  
amounts that had been transferred making  
total of \$396,768.69. (A list  
showing the said amount is attached and  
marked Exhibit 'H'.)

(1) Kir Hui Yang - cheque for \$200,000/-

(2) Dispute over ~~Magg...~~  
\$630.00

(3) Belhish.  
The sum is  
\$1500/-

And Kurin:  
\$10,500.  
9,000.00

Banking Corporation

771  
C. J. ...

Exhibit No. 39

185.

Comptroller Income Tax

Three hundred & eighty

380/10  
7/2

TO ACCOUNTS RECEIVABLE DEPARTMENT  
(PLEASE USE STAMPS)

141-014350-001

2

FOR THE YEAR 1933

L. ...

Client: Insurance Co. of North America

Payee: Comptroller of Income Tax



1976 Jan 17 chg to selus being settlement of our costs.

202

Jan 1 Balance B.F. from Ledger R. page 12

207.77

1976 Feb 28 chg to ourselves being our costs re: P/C 90 Sembawang Rd.

37

520 -

Beon Song  
Jan 1 Balance B.F. from Ledger R. page 12

520 -

S. Mantie & Co (M)

1976 Feb 28 Transfer to Chin Kiang Paper & Plastic Co.  
Balance transfer to ledger T pg 10

1206

100 -  
100 -

Jan 1 Balance B.F. from Ledger R. page 12  
Jan 18 Transfer from Chin Kiang Paper & Plastic Co.

100 -  
100 -

1975 DEC 3 chg to ourselves being our costs re: (1965) Mercedes Benz 190-D-8N. 2000.  
8 chg to Comptroller of Income Tax re: - do -  
Balance transfer to ledger T pg 11

193

183.90  
350.10  
380 -

Insurance of North America. 298/67  
Jan 1 Balance B.F. from Ledger R page 13  
Jan 30 Cont. of Income Tax as per ss. being 4.0% of net income.

564 -  
380.00

Balance transfer to ledger T pg 11

9.45

Henry  
Jan 1 Balance B.F. from Ledger R. page 13

9.45

1976 Feb 28 Transfer to Chin Kiang Paper & Plastic Co.  
Balance transfer to ledger T pg 11

1206

200 -  
200 -

Madam  
Jan 1 Balance B.F. from Ledger R. page 13  
Jan 18 Transfer from Chin Kiang Paper & Plastic Co.

200 -  
200 -

1976 Jan 27 being payment for rent chg. to Joo Seng Hock  
Balance transfer to Ledger T pg 11

204

630 -  
630 -

Joo Seng Hock  
Jan 1 Balance B.F. from Ledger R. page 13  
Jan 26 cash from you as per S.S.

630 -  
630 -

Balance transfer to ledger T pg 11

S.K. & Co K.L.  
Jan 1 Balance B.F. from Ledger R. page 13

15.70

15.70

CB1

CAMP DUHY PAID

ذري او شكونغ عند شهماي بنك كورپوريشن

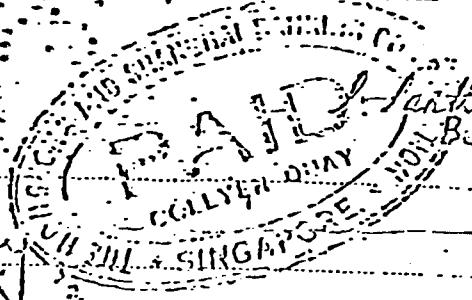
THE HONGKONG AND SHANGHAI BANKING CORPORATION

(INCORPORATED IN HONG KONG)

COLLYER QUAY, SINGAPORE

No. 279934

BAYAR  
AY Mr. Poh Sun Hong



FIFTY FIVE HUNDRED ONLY

\$500/-

CLIENTS A/C  
147-014050-001

BRADDELL BROS.  
*S. J. Bradwell*  
CLIENTS A/C

05 MAY 75 0248 001039 147-014050-001

500.000R DCS

5 500/-

Clients: M/s. Ong Swee Lam and Ong Swee Eock

Payee: Poh Sun Hong

1914 11	21	Chq. to Mr. MAU. Meiyappan re: Letters of Administration	90	350 -	Chidambaram
1914 Oct	21	Cash to Mr. Ong Swee Lim & Ong Swee Hock re: 676-B, Tampines Rd.	222	750 -	✓ Ong Swee Lim
1915 Apr.	26	Cash to Mr. Ong Swee Lim & Ong Swee Hock re: 676-B, Tampines Rd.	222	750 -	
1914 Nov	26	Chq. to M/s. Chung & Co. re: BIK 'A', Flat 31-H, Balmain Park	98	14,750 -	Mdm Khoo
1914 Dec	23	Chq. to H. Kora of the Bank of China Corp. for exchange of Cashier's Order re: BIK 'A', Flat 31-H, Balmain Park	105	132,808 22	
1915 Jan	26	Debited by bank being charges for a order in favour of M/s. Chung & Co.	105	130 -	
1915 Jan	9	Chq. to Comm. of Stamps re: BIK 'A' Flat 31-H 8th fl. Bal Park	110	4,025 -	
	9	Chq. to Comm. of Stamps re: -do-	110	10 -	
	13	Chq. to ourselves being settlement of our Bill No 210/74 re: BIK 'A' Flat 31-H 8th fl. Balmain Park. Spine 10.	111	989 25 152,583 77	

1914 11	21	Chq. fr. Ektion Co Ltd. being payment for cr. of the 10% interest of Tsh. Sang Seong Ltd.	90	130 -	
1914 Oct	21	Cash fr. you being payment for cr. of gr. 1/2 re: Letters of Administration	90	350 -	
1914 Oct	24	Cash fr. Ong Swee Lim being payment for cr. of 1/2 re: 676-B Tampines Rd.	90	750 -	
1915 Apr.	26	Cash fr. you being paymt to cr. of yr. Ac. re: 676 Tampines Rd.	185	500 -	
1916 Apr.	15	Cash fr. you being credit of your ac re: 676-B, Tampines Rd.	222	750 -	
1914 Oct	24	Chq. fr. you being part payment of the purchase price re: BIK 'A', Flat 31-H, Balmain Park	90	10,000 -	
	28	Chq. fr. you being bal payment of the 10% of pur. price re: -do-	91	4750 -	
	13	Chq. fr. Mr. Aw See Hwa being bal payment of the purchase price re: BIK 'A', Flat 31-H, 8th fl. Balmain Park.	103	14,750 -	
	20	Cash fr. Mr. Aw See Hwa being bal payment of purchase price re: -do-	104	158.80	
1915 Jan	8	Chq. fr. Mr. Aw See Hwa being our Bill No. 215/74 re: BIK 'A' Flat 31-H 8th floor, Balmain Park. (10)	109	147,658.80 4926 97 152,585.77	132,228 97

(C1)

LONG AND SHANGHAI BANKING CORPORATION  
COLLYER QUAY, SINGAPORE

NEGOTIABLE  
PAYEE ONLY  
718868

27-2-75

The Asia Life Assurance Society Ltd.

Nine hundred and fifty only

S977

14-01-250-001

PERKINS TRADDELL BROS

*[Signature]*  
CHARTERED

385175

*[Large dotted stamp]*

PL 4125 04127000000

Client: Estate of Soh Chuan Swee  
Payee: The Asia Life Assurance Society Ltd.

17 <sup>th</sup> May	16. Cheq to Mr. Abdulah Mannukudhu re: settlement of Debt	54	278 -
June	17. Cheq to Mrs. Irene D. Souza re: Mrs. Caroline Lam	57	150 -
Oct	18. Cheq to Mrs. Caroline Lam in settlement of her claim re: Kim Eng Securities (Pte.)	87	425 - 3,500 -
	19. Cheq. to selves being our costs re: Kim Eng Securities (Pte.)	87	72 - 4000 -

14 May	16. Cheq to Mr. Tan, Right & Cheak, re: 35, Jalan Lengkok Sembawang	51	75 -
	17. Cheq to ourselves being our costs & disbs re: - do -	54	139 - 21 -

11 May	18. Cheq to ourselves being payment of our bill No. 58/74 re: Nos. 125/125A Market St.	54	275 -
	19. Cheq to Pacific & Orient Underwriters, Pte. Ltd. re: Nos. 125/125A Market St.	54	4159 30 4,434 30

Pacific & Orient

Underwriters Pte Ltd

14 Nov	28. Cheq. to selves being our Bill No. 81/74 re: Est. of Soh Chuan Swee decid.	98	2476 50
15 Jan	15. Cheq. to Mrs. Lucia Feh re: Est. of Soh Chuan Swee decid.	111	20,000 -
	15. Cheq. to Mr. William Sun. re: - do -	112	20,000 -
	15. Cheq. to Mrs. Hilian Sun. re: - do -	112	20,000 -
	15. Cheq. to Miss Puwee Sun. re: - do -	112	20,000 -
Feb	26. Amt transfer to Est. of Teh Kim Soo decid 9/27/71	121	20,410 30 6215 63
	27. Cheq. to Comptroller of Income Tax re: Est. of Soh Chuan Swee decid.	121	13,897.06
	27. Cheq. to The Assa Life Assurance Society Ltd re: - do -	122	977 50
			102,566 69 103,566 69

Est

Soh Chuan Swee decid.

SS/140/72

11 Nov	10. Cheq. from American International Assurance Co Ltd being full settlement of the claim re: Policy No. 030517-35-18721	53	10,973 40
15 Jan	9. Cheq. from Mr. Teh Kian Chuan being credit of the above mentioned Est. re: Est. of Soh Chuan Swee decid, 12/5/70 by ok.	110	35,187 21
	11. Cheq. from Mr. Teh Kian Chuan to credit of the above mentioned Est. re: - do -	110	40,989 25
	26. Order for U.O.B. being withdrawal of FDR. No. 39632 plus interest re: Br. Bros. Ho Sun Chuan Curaw.	120	27,100 00 6,215 63
	27. Cheq returned & cancelled, cheq. 184513	121	20,000 -
	27. Amt transfer from Est. of Teh Kim Soo decid 9/27/71	125	113,365 51 1,000 -

bal. c/f to page 161

114,365.51

14 May	11. Cheq. to ourselves being our costs re: int. on T/D No 5110392	54	1625 -
--------	---	----	--------

Interest

11 May C. Order from Hong Kong bank with. on 2/27/71/5110392

53 7 1/4 1,625.-

Kim Eng Securities (Pte) being payment for cr. of our client's re: Mrs Caroline Lam

Exhibit No. 39 (continued)

3 Cash (r. g. re being payment for cr. of yr. re: 35, Jalan Lengkok Sembawang

11 May 8. Order from Hong Kong bank withdrawal of FDR No 6111795 52 B w/ 4,434.30

84,9692

9,79

111

Commercial Banking Corporation

48-2 01

1888年11月...

Tarikh 16<sup>th</sup> Jan 1974  
Date

Amount  
of the bill

\$11,000/-

COMMERCIAL BANKING CORPORATION  
SINGAPORE

FOR DRAWEE: BROS  
CLIENTS AC.

USD 1000.000 / 100-000-10-10

DIAN  
2887/2

Client: Nanyang Insurance Co. Ltd.  
Payee: Singapura Building Society Ltd.

Exhibit No. 39 (continued)

1974 Sept.	11	Chq. to Mr. B. C. Mulakar re: Accident involving 03532x	80
	11	Chq. to ourselves being our costs re: - do -	80
1976 Jan	16	Chq. to Spore Bldg Society re: settlement of instalment Bk of to ledger T pg. 45	202
1974 Sept	25	Chq. to ourselves being our costs re: Tenancy of No. 233-A East Coast Rd	83
Dec.	17	Chq. to ourselves being our costs re: - do -	106
1974 Sept.	26	re: Est. matter. Chq. to Mrs. Richard Chuan Hoe Lim & Co.	83
1976 Feb.	27	Chq. to Ms. Mansfield Travel Pte Ltd. re: Spore/Penang	84
	25	Being bank draft in 8234.30 to Lim Kean Chye & Co re: Est. of Wee Thiam Siew dec'd Bk of to ledger T pg. 45	210

100.-
20.-
120.-
41000.-
41000.-
150.-
150.-
300.-
10.25
600.-
610.25
229.01
839.26
2660.74

Nanyang

Insurance Co. Ltd. SS/KKG/209/70

1974  
Sept 5. Chq. fr. Walter-Polay Underwriting Agencies (FE) being full & final settlement of the above re: Accident involving 03532x at 90/101 BR SH 318. along change Rd

1974  
Sept 6. Order fr. Collector of Land Revenue being the compensation re: Compulsory Acq of Lots 39120, 39-21 & 39-22 No. 10, 12 & 14 from Tye Place

1976  
March 18 Chq. from Singapore Bldg. Society Ltd as per S.S. being credit of your bank

Mrs. Meene Kishin Lekhani

LK/113/74

12. Chq. fr. you being deposit to A/c of our costs re: Tenancy of No. 233A East Coast Rd

Est. of Wee Thiam Siew deceased.

W/R 3/239/74

12. Chq. fr. Mdm. Margaret Yip being our costs therein re: Est. of Wee Thiam Siew dec'd.

7. Chq. fr. Mdm. Margaret Yip being payment to A/c of our costs therein re: Est. of Wee Thiam Siew dec'd.

78	120.-
79	41000.-
215	41000.-
80	300.-
80	1500.-
100	2000.-
	3500.-

41000.-

41000.-

150.-

1500.-

2000.-

3500.-

2889.75

2660.74

2660.74

193,

Messrs Braddell Brothers  
4th Floor Meyer Chambers  
Singapore 1

1st April 1977

Dear Sirs

1. We were instructed in early November 1976 by Mr. H.L. Wee to examine and list payments made by Mr. Santhiran through the clients accounts handled by him, which were not adequately supported by documentary evidence.
2. The firm's assistant Mr. Ramanujam B. Com, A.C.A. (India) and Mr. Medora were given a preliminary list of clients relating to Mr. Santhiran which were to be the subject of our examination. 10
3. Mr. Ramanujam, under Mr. Medora's supervision, inspected all the files, as were made available to us with a view to ascertaining the supporting documentary evidence for the payments charged to the clients accounts.
4. Mr. Wee informed us that Mr. Santhiran would be available to explain any queries relating to the aforesaid payments as he (Santhiran) was in the premises of the firm. 20
5. Whilst our report was being compiled, Mr. Ramanujam met Mr. Santhiran on December 17, 1976 at the office of Braddell Brothers and put some general and specific questions on particular accounts relating to payment through bearer cheques without receipts, certain payments to apparently unconnected persons and a/c payee cheques which did not have supporting evidence in the files. 30

He either did not answer or made some general reply e.g. that if a person was trustworthy he would not insist for a receipt. He also suggests that the client could be asked.

Four days later, on December 21, he left the office and did not produce any papers or documents or clients in respect of the specific questions put to him.

...2/-



6. A report listing the payments which were not adequately supported by documentary evidence relating to the clients handled by Mr. Santhiran and which were brought to our attention by Miss Lisa Choo (administration manager of the firm) was prepared on December 22, 1976.
7. During the time our report was being compiled, Mr. Santhiran came to our office once or twice at Mr. Medora's request, to discuss his matter.
8. On each occasion, he was informed that our report would only include those payments, from the clients' accounts that were handled by him which in our opinion were not adequately supported by documentary evidence.
9. He (Mr. Santhiran) would have to furnish us with information and or evidence (documentary or otherwise) supporting such payments.
10. Mr. Santhiran phoned Mr. Ramanujam on January 6, 1977 inquiring about the general position and was told that in his opinion an amount of approximately \$500,000.00 on his matter was not adequately supported by evidence of receipt by the client. Mr. Ramanujam asked Mr. Santhiran to see him or Mr. Medora at Braddell Brothers or at our office. He agreed to do so but Mr. Ramanujam had to phone him again on January 8, 1977 to explain five or six a/c payee cheques. Mr. Santhiran agreed to come to explain each item but he did not do so.
11. Mr. Santhiran met Mr. Ramanujam on February 7, 1977 for about 3 hours when Mr. Ramanujam showed him all the working sheets on which the Report made on December 22, 1976 was based.
- He claimed that clients had requested him verbally for payment by bearer cheques or a/c payee cheques to client themselves or to 3rd parties at the request of the client.
- On February 7, 1977 Mr. Santhiran asked for 13 files to refresh his memory and Mr. Ramanujam notified Miss Choo of Braddell Brothers to have the files ready. As far as we are aware Mr. Santhiran did not follow up his report to see the files.
12. In the meantime, we requested the firm to obtain for us the presented cheques from the firm's bankers as soon as possible.

13. These were produced to us in mid-January 1977.
14. We were unable to ascertain the authenticity of the payments from an examination of the presented account payee cheques. The bearer cheque had been cashed by employees of the firm.
15. We then requested Mr. Santhiran to offer us explanations and or evidence, documentary or otherwise to enable us to form an opinion on the validity of the payments.
16. Mr. Santhiran visited Mr. Medora at our office again 10 after the report had been compiled. Mr. Medora asked him once again to provide us with the necessary evidence.
17. Mr. Santhiran did not offer any explanations regarding the payments, but said that he would do so whenever possible.
18. Mr. Santhiran was provided with a photocopy of our report under cover of our letter dated March 4, 1977. The report was delivered to his office by our messenger boy on that day.
19. On or about March 10, 1977, <sup>at</sup> Mr. Wee's request, Mr. Medora spoke to Mr. Santhiran over the telephone at about 4.30 and 5.00 p.m. and informed him that at Mr. Wee's instructions, he was giving him a final five days within which to furnish us with adequate evidence in any acceptable form, so as to enable us to form an opinion regarding the validity of the payments. Mr. Santhiran agreed and that it was in order for me/ to notify Mr. Wee that he had received the notice, as explained above, from Mr. Medora who duly informed Mr. Wee of the same evening. 20
20. Since that date, we have not heard from Mr. Santhiran.
21. A copy of our report is annexed hereto. 30

*Medora: Love TB*

*April 1<sup>st</sup> 1977*

# MEDORA TONG & CO.

Chartered Accountants & Public Accountants

Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore 2. Tel: 2207388

Exhibit No. 41

196.

MAY 25 1977

*Complaint*

Braddell Brothers

## Summary of Adjustments To Our Original Report

Total: page 1, Original Report \$31,738.05  
Less: Amounts cancelled 7,736.50  
24,001.45

10 Total: page 9 ... 3462,692.52  
Less: Amounts cancelled ... 182,942.46  
279,750.06

Net Total ... 303,751.51

Add:

Payments whose authenticity is now doubted, page 5 of Supplemental Report ... 69,021.50

20 :Other cash payments recently brought to our attention page 7 of Supplemental Report ... 173,778.49

Less:

Payment now ascertained to be genuine, page 8 of Supplemental Report (14,441.60)

Total alleged defalcation as at date \$372,109.90  
\*\*\*\*\*

Dated this 26th day of May, 1977.

*Medora Tong & Co.*

# MEDORA TONG & CO.

Chartered Accountants & Public Accountants

Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore 2. Tel: 2207388

Exhibit No.41  
(continued)

BR: JELL BROTHERS RE: SUPPLEMENTAL REPORT -  
MR. S. SANTHIRAN  
MAY 26, 1977.

197.

We were informed that the undernoted cheques were cashed by the firm's despatch clerk Lee Kok Liang and the firm's former court clerk Lawrence Pinto, who were acting under instructions from Mr. S. Santhiran. We were further informed that on each occasion the cash so drawn was handed to Mr. S. Santhiran. We have no documentary evidence of the sums having been received by S. Santhiran. All such cheques were signed at the back as evidence of cash drawn from the bank by Lee Kok Liang and Lawrence Pinto. We have no evidence from the files or from Mr. S. Santhiran supporting these payments out to clients.

Mr. S. Santhiran, we are informed, apparently admitted having received the proceeds from the following cheques (These are included in our original report and not cancelled).

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
5.1.76	132218	Lillian Soh	\$3,696.48	Lee Kok Lian
1.1.76	079388	Mr. C. Soh	1,294.00	Lee Kok Lian
22.5.75	279997	George Lawson Doraisingam	500.00	Lee Kok Lian
14.2.75	184587	Ed. Loh Sock Ngee	1,248.00	Lawrence Pinto
1.4.75	717077	Richard Lim Soon Hock	1,950.00	Lee Kok Lian
18.3.75	717060	Ed. Loh Sock Ngee	350.10	Lee Kok Lian
18.4.75	279910	Tay Yok Swee	427.00	Lee Kok Lian
24.3.75	717068	Richard Lim Soon Hock	400.00	Lee Kok Lian
22.4.75	279922	Chue Peck Ngo	300.00	Lee Kok Lian
7.5.75	279950	Che Siti Napsiar Bte. Mohd.	150.00	Lee Kok Lian
5.1.75	156090	Mrs. Iris Garden	1,500.00	Lee Kok Lian

10

20

30

Exhibit No. 41  
(continued)

198.

	<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
12)	24.4.75	279927	Tan Kim Eng	5,000.00	Lee Kok Lia
13)	6.3.75	716874	Mr. Thiruchelvam	1,550.00	Lee Kok Lia
14)	15.1.75	184516	Ong Eng Chai	175.00	Lee Kok Lia
15)	16.1.75	184520	Lee Wee Gek	1,295.45	Lee Kok Lia
16)	7.2.75	184574	Mr. Manayagarasu	200.00	Lee Kok Lia
17)	14.4.75	717100	Mr. Iris Barden	1,568.14	Lee Kok Lia
18)	5.5.75	279947	Ng Yam Peng	1,837.00	Lee Kok Lia
19)	29.4.75	279937	Ng Yam Peng	4,000.00	Lee Kok Lia
20)	11.6.75	333055	Ng Yam Peng	3,000.00	Lee Kok Lia
21)	17.1.76	32233	M.H. Ibrahim	3,148.29	Lee Kok Lia
<del>22)</del>	<del>5.10.75</del>	<del>79992</del>	<del>Chidambaran Periakaruppan</del>	<del>2,000.00</del>	<del>Lee Kok Lia</del>
23)	28.4.75	279934	Peh Sun Meng	500.00	Lee kok Lia
24)	18.6.75	333073	N. Mangayagarasu	200.00	Lawrence Pi.
25)	4.6.75	333031	W.D. Daniel	950.00	Lee Kok Lia
26)	25.6.75	333092	Ng Yam Peng	5,265.00	Lee Kok Lia
27)	23.6.75	333088	Koo Hooi Chong	700.00	Lawrence Pi.
28)	1.6.75	333071	Md. Nagammal	150.00	Lee Kok Lia
29)	1.7.75	366706	Chua Seow Hue	477.60	Lee Kok Lia
30)	8.7.75	366726	Narash V. Mehta	250.00	Lee Kok Lia
31)	7.7.75	366719	Mohan Singh	375.00	Lee Kok Lia
32)	7.7.75	366748	J.F. Perera	2,600.00	Lee Kok Lia
33)	26.8.75	418309	Mr. Sathiah	600.00	Lee Kok Lia
34)	25.8.75	418302	Koh Ah Lek	2,000.00	Lee Kok Lia
35)	20.11.75	079304	See Ah Chew	150.00	Lawrence Pi.
36)	30.10.75	800009	Lee Chin Swee	3,182.93	Lee Kok Lia
37)	15.10.75	799952	Md. Fatimah	3,400.00	Lee Kok Lia
38)	17.10.75	799954	William Foon	150.00	Lee Kok Lia

# MEDORA TONG & CO

Exhibit No. 41  
(continued)

199.

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
3) 1.10.75	799951	Goh Siew Choon	\$1,659.40	Lee Kok Li:
) 29.9.75	418398	Sikander	100.00	Lee Kok Li:
1) 18.9.75	418374	Lee Ah Teck	925.50	Lee Kok Li:
2) 9.9.75	418353	Toh Chew Poh	3,600.00	Lee Kok Li:
3) 11.9.75	418358	Wee Keng Koon	1,204.50	Lee Kok Li:
) 4.9.75	418338	Khaw Siow Kim	950.00	Lee Kok Li:
4.9.75	418340	Teo Chye Hong	600.00	Lee Kok Li:
<del>6.9.75</del>	<del>418349</del>	<del>See Ah Leek</del>	<del>13,500.00</del>	<del>Lee Kok Li:</del>
29.8.75	418330	Khoo Soo Chye	350.00	Lee Kok Li: 10
1.9.75	418333	Foo Chee Kew	3,476.00	Lee Kok Li:
3.9.75	418330	Md. Wong Siew Woon	544.36	Lee Kok Li:
4.2.76	132272	Tan Quee Choon	544.70	Lee Kok Li:
25.2.76	171707	Lim Siam Hoon	500.00	Lee Kok Li:
4.2.76	132268	Sim Ah Choo	947.12	Lee Kok Li:
4.2.76	132269	Low Ah Lam	400.00	Lee Kok Li:
27.1.76	132254	Yeo Seng Hock	630.00	Lee Kok Li:
29.1.76	132262	Rajendran	444.17	Lee Kok Li:
29.1.76	132263	Katijah Oomal	576.69	Lee Kok Li:
14.1.76	132210	Md. Rajammal	300.00	Lee Kok Li: 20
27.1.76	132253	P.T. Sherma	300.00	Lee Kok Li:
28.5.75	333013	Mr. C. Soh	800.00	Lee Kok Li:
3.6.75	333022	Richard Lim Soon Hock	600.00	Lee Kok Li:
16.5.75	279973	Md. Sim Soo Moi	240.00	Lee Kok Li:
16.5.75	279974	Richard Lim Soon Hock	500.00	Lee Kok Li:
25.2.75	716254	Mr. Saminathan	300.00	Lee Kok Li:

	<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
4)	10.1.75	156096	Ghulam Mohd. Khan	\$400.00	Lee Kok Jia
5)	6.1.75	156082	Lim Kwang Ken	182.80	Lawrence Pin
6)	11.1.75	156099	Mdm. Lucy Koh	<u>897.83</u>	Lee Kok Lian
				<u>\$77,093.06</u>	*****

We are informed that Mr. S. Santhiran apparently denied receiving the proceeds of the following cheques. These cheques were endorsed by either Mr. Lee Kok Lian, or Mr. Lawrence Pinto.

10 These have been deleted in our original report as the explanation given by Mr. S. Santhiran seemed plausible at that stage. However, we now have doubts as to the authenticity of these payments.

	<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
1)	5.2.75	184567	How Eng Lim	\$4,000.00	Lee Kok Lian
2)	17.4.75	279907	Mdm. Isa Bevi	1,000.00	Lee Kok Jia
3)	4.3.75	716867	Mdm. Aisah bte Ghulam Hussain	1,500.00	Lee Kok Lian
4)	28.2.75	716863	Velasamy	2,451.00	Lee Kok Lian
5)	21.5.75	279990	Chua Seow Hue	300.00	Lee Kok Lian
6)	5.5.75	279945	P. Muthuswamy	1,000.00	Lee Kok Lian
7)	..2.75	184575	Mdm. Fatimah Bee	230.00	Lee Kok Lian
8)	17.6.75	333072	Ahmad Bin Abdul Rahim	9,059.50	Lee Kok Lian
9)	6.8.75	366776	Mdm. Fatimah Bee	600.00	Lee Kok Lian
10)	12.8.75	366785	Shaik Mydin	170.00	Lee Kok Lian
11)	24.11.75	079315	Tan Han Chuan	770.00	Lawrence Pin
12)	4.11.75	800019	Chua Seow Hue	1,925.00	Lee Kok Lian
13)	23.10.75	799996	Haji Moideen	200.00	Lee Kok Lian
14)	23.9.75	418384	W.D. Joseph	1,500.00	Lee Kok Lian
14a)	9.10.75	799969	Chidamparan Periakaruppan	2,000.00	Lee Kok Lian
15)	3.9.75	418349	Gob Ah Lak	19,589.00	Lee Kok Lian

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
24.9.75	418389	W.D. Josenh	\$258.00	Lee Kok Liang
29.1.76	132264	Mr. Bhatia	370.00	Lee Kok Liang
9.5.75	279958	Mr. Athiappan	200.00	Lee Kok Liang
14.5.75	279965	Mdm. Fatimah Bee	160.00	Lee Kok Liang
12.3.75	716889	Mr. Shaik Mydin	150.00	Lee Kok Liang
			<u>\$69,021.50</u>	
			*****	

We are informed that Mr. S. Santhiran apparently denied receiving the proceeds of the following cheques. These 10 cheques were endorsed by either Lee Kok Liang or Lawrence Pinto. These remain in our original report as we are not satisfied with the explanations.

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
22.2.75	184598	Toh Chew Poh	\$2,000.00	Lee Kok Liang
8.10.75	799962	M/s. Rudy Rodrigues	7,002.40	Lee Kok Liang
2.1.75	184557	W.D. Daniel	1,000.00	Lee Kok Liang
7.5.75	279951	Herve Barbezat	350.00	Lee Kok Liang
21.4.75	279914	Fong Seck Kwan	3,280.00	Lee Kok Liang 20
8.8.75	366782	Mdm. Manayagan	100.00	Lee Kok Liang
12.1.76	132204	Lim Ah Choo	681.60	
5.2.75	184565	Toh Chew Poh	1,000.00	Lawrence Pinto
22.1.75	184528	Mr. Muthiah	1,000.00	Lawrence Pinto
27.1.75	184538	Chua Seow Hue	700.00	Lee Kok Liang
1.2.75	184550	Sin Hup Hin	902.00	Lee Kok Liang
28.1.75	184540	Teo Hoon Lian	725.00	Lee Kok Liang
22.10.75	799991	Tan Ah Tak	1,850.00	Lee Kok Liang



Exhibit No. 41  
(continued)

202.

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
14) 27.6.75	333098	Miss P. Vellasamy	\$450.00	Lawrence
15) 26.6.75	333096	Ahmad bin Abdul Rahim	450.00	Lee Kok Li
16) 1.8.75	366768	Md. Max rayella	300.00	Lee Kok Li
17) 15.8.75	366790	Richard Lim Soon Hock	300.00	Lee Kok Li
18) 6.8.75	366777	Ho Nee Sheong	436.00	Lee Kok Li
19) 21.8.75	366799	N. Sreenivasan	1,000.00	Lee Kok Li
20) 17.11.75	800045	Toh Chew Poh	3,600.00	Lee Kok Li
21) 13.10.75	799975	Ho Toon Nam	2,283.14	Lee Kok Li
22) 23.9.75	418385	Lim Soon Hock	300.00	Lee Kok Li
23) 26.2.76	171712	Lim Seng Bok	370.00	Lee Kok Li
24) 15.1.76	152255	Miss Gita Roy	150.00	Lee Kok Li
25) 27.9.75	418396	Chua Seow Hue	100.00	Lee Kok Li
26) 5.3.75	716871	Chua Seow Hue	60.10	Lee Kok Li
27) 3.2.75	184562	A. Sebastian	300.00	Lee Kok Li
			<u>\$30,690.24</u>	

The undernoted cash cheques do not appear in our report as they were brought to our attention recently.

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
1) 3.1.75	156073	Mr. Allahad	\$300.00	Lee Kok Li
2) 6.1.75	156079	Chan Seng Geok	625.10	Lee Kok Li
3) .1.75	156083	Chong Hoi Kong	300.00	Lee Kok Li
4) 20.2.75	184594	Md. Shirin d/p Nazural	100.00	Lee Kok Li
5) 11.4.75	717099	Shaik Mydin	30.00	Lee Kok Li
6) 24.12.75	79372	Mr. A. Rahman	399.62	Lee Kok Li

# MEDORA TONG & CO.

203.

Exhibit No. 41  
(continued)

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
7) 10.10.75	799973	Don Nelson	\$150.00	Lee Kok Li
8) 12.9.75	418362	Chia Ah Lip	2,250.00	Lee Kok Li
9) 27.10.75	800005	Basiah bet Abbas	3,027.95	Lee Kok Li
10) 24.10.75	800000	Oh Yin Fong	250.00	Lee Kok Li
11) 14.11.75	800041	Lee Chong Seng	150.00	Lee Kok Li
12) 7.11.75	800029	Lee Chay Tian	3,509.62	Lee Kok Li
13) 26.8.75	418305	Adaikkappan	200.00	Lee Kok Li
14) 10.6.75	333049	Goh Poh Choo	700.00	Lee Kok Li
15) 10.6.75	333051	Chan Kwai Peng	120.00	Lee Kok Li 10
16) 10.6.75	333052	Chan Kwai Peng	200.00	Lawrence 1
17) 11.8.75	36670	Abdul Kadir Ibrahim	250.00	Lawrence 1
18) 13.2.75	184585	Norata Singh	277.00	Lee Kok Li
19) 8.2.75	184578	K. Mohamed	340.00	Lee Kok Li
20) 24.1.75	184533	S.D. Zachariah	346.20	Lee Kok Li
21) 17.2.75	184590	Chong Hoi Kong	200.00	Lee Kok Li
22) 15.1.75	184517	A. Manukkathu	50.00	Lee Kok Li
23) 5.3.75	716870	Velasamy	3.00	Lee Kok Li
			<u>\$13,778.49</u>	

We have now ascertained that the undernoted payments should be deleted from our report, as the payees have endorsed the cheques

20

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
1) 10.1.74	635317	Mr. Nitchingam	\$630.00	Nitchingam
2) 13.12.73	605167	P.C. Shah	10,500.00	P.C. Shah
3) 12.1.76	132204	Lim Ah Choo	681.60	Lim Ah Choo
4) 18.3.75	717059	Kali Textiles	1,600.00	Kali Textiles
5) 18.3.75	717058	Han Kiew Kwang	400.00	Han Kiew Kwang

Exhibit No. 41  
(continued)

204.

<u>Date of Cheque</u>	<u>Cheque No.</u>	<u>Payee</u>	<u>Amount</u>	<u>Drawn by</u>
6) 10.1.74	655317	N. Langayagarasu	\$630.00	N. Langaya- garasu
			<u>\$14,441.60</u>	

Addendum to Complaint  
Against S. Santhiran.

*Complaint*

Exhibit No. 42

Further to the amendments Medora, Tong & Co. made in their Supplemental Report (Exhibit "K") the Final Report of the accounts by Medora, Tong & Co. on the clients account as at 30th May, 1977 incorporating the said amendments and omitting the deleted items is attached hereto and marked Exhibit "L" together with an accompanying letter which is marked as Exhibit "N".

Sgd. H.L. Wee

10

8th June, 1977.

Further to the amendments Medora, Tong & Co. made in their Supplemental Report (Exhibit "K") the Final Report of the accounts by Medora, Tong & Co. on the clients account as at 30th May, 1977 incorporating the said amendments and omitting the deleted items is attached hereto and marked Exhibit "L" together with an accompanying letter which is marked as Exhibit "N".

11

# MEDORA & TONG & CO.

Chartered Accountants & Public Accountants  
Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore 2. Tel: 2207388

Exhibit No. 43

205.

June 7, 1977.

Braddell Brothers  
4th Floor OUB Chambers  
Singapore-1

Complaint

Dear Sirs,

re: Summary of Adjustments To Our  
Original Report dated May 26, 1977

10

Further to our above captioned summary dated May 26, 1977, please note that the item described as

"Payments whose authenticity is now doubted,  
page 5 of Supplemental Report"

stated to be \$69,021.50 should read as \$47,432.50.

Accordingly, the total on page 5 of the Supplemental Report stated to be at \$69,021.50 should now read \$47,432.50.

The figures stated in the summary to be \$462,692.50 (total page 9 of Original Report) should read \$462,567.52.

These arise out of arithmetical errors due to numerous adjustments made to our Original Report. 20

The item described as

"Payment now ascertained to be genuine, page 8  
of Supplemental Report"

stated to be \$14,441.60 should read \$13,811.60. This arises out of the repeat of No. 1 on page 7 and No. 6 on page 8.

Accordingly, we now submit a fresh summary of the adjustments.

We regret the inconvenience caused.

Yours faithfully,

30

Medora: Tong & Co  
MEDORA: TONG & CO.

# MEDORA TONG & CO.

Exhibit No. 43  
(continued)

Chartered Accountants & Public Accountants

Suite 1523, 15th Floor, International Plaza, Anson Road, Singapore 2. Tel: 2207388

Braddell Brothers

207.

## Summary of Adjustments To Our Original Report

Total: Page 1, Original Report	...	\$31,738.05	
Less:			
Amounts cancelled	...	<u>(7,736.60)</u>	
		24,001.45	
Total: Page 9	...	462,567.52	10
Less:			
Amounts cancelled	...	<u>(182,942.46)</u>	
	...	279,625.06	
Net Total	...	303,626.51	
Add:			
Payments whose authenticity is now doubted, page 5 of Supplemental Report	...	47,432.50	
Other cash payments recently brought to our attention page 7 of Supplemental Report	...	13,778.49	20
Less:			
Payment now ascertained to be genuine, page 8 of Supplemental Report	...	<u>13,811.60</u>	
Total alleged defalcation as at date	...	<u>\$351,025.90</u>	
		*****	

Dated this 7th day of June, 1977.

*Medora Tong*

## TURQUANDS

208.

IN ASSOCIATION THROUGHOUT  
THE WORLD WITH  
TURQUANDS BARTON MAYHEW & CO.  
KEYNELL TURQUANDS VIDIG & CO

P.O. BOX 444  
17TH FLOOR OCEAN BUILDING  
SINGAPORE 7

TELEPHONE 41222  
CABLES TURQUANDS SINGAPORE  
TELEX TITWIN RS 2211

17th March, 1977

Mr. Harry Wee  
Braddell Brothers  
Meyer Chambers  
Raffles Place  
SINGAPORE 1

STRICTLY  
PRIVATE & CONFIDENTIAL

10 Dear Sir,

In the course of our audit of your firm's accounts for the year ended 31st December, 1976 we noted that there was an outstanding credit balance of \$149,745 in an account called "Suspense Account Inquiry FSCB". Upon inquiry, we were informed by you that this arose from money recovered in connection with possible defalcations by one of your professional staff who had since left your employment to practise on his own account.

20 On 10th March, 1977 our Mr. Wong Siong Poon and Mr. N. Subramaniam had a meeting with you in your office to discuss the consequences of the alleged defalcation. You informed us that the alleged defalcations came to light in September 1976 and that in agreement with the employee concerned, Messrs. Medora Tong & Co. were appointed to carry out an investigation into the clients' account to determine the extent of the defalcation. We were also informed that the investigation was still in progress.

We indicated to you that we would have to make reference to this matter in our Accountants Report. You objected strongly to any reference to the defalcations being made in our report on the grounds that the investigation had not yet been completed. We reiterated our position that in view of what had taken place, we would not be able to give a "clean" Accountants Report.

30 Our Mr. Wong and Mr. Subramaniam attended another meeting with you in your office on 14th March at which we reaffirmed our position, but stated that the exact wording of the qualification would depend on the results of our investigation into the alleged defalcations. However, you continued to maintain that the investigation by Medora Tong & Co. had not been completed and that any qualification by us of the Accountants Report would adversely affect the investigation. You further advised us that if we were unable to give a "clean" Accountants Report you would discharge us as auditors and engage another firm of accountants. We advised you that under the circumstances we would not be able to give professional clearance to the new auditors and that we would have to advise them of the position. You then instructed us to suspend our audit until the above matter was resolved.

40

We have given the most serious consideration to the above matters and have to advise you that our views remain unchanged. The principal matters which are causing us concern are :-

- (i) that you did not advise us of the alleged defalcation as soon as it was discovered,
- (ii) that you instructed Messrs. Medora Tong & Co. not to communicate with us regarding their appointment as investigating accountants (in breach we might add of our Society's rules)
- (iii) that you have not apparently thought fit to advise the Law Society of the position, so that it might take such action as it sees fit, having regard to the fact that :-
  - (a) the solicitor in question seems to have admitted a defalcation by reason of having undertaken to make repayment to you of part of the sums involved by instalments, and
  - (b) he is now practising on his own account.

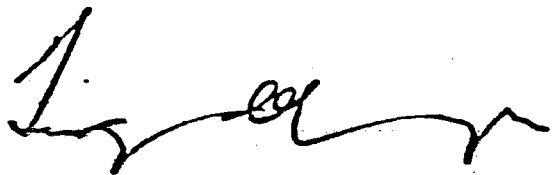
10

We shall be obliged for your comments before we take advice as to what our responsibilities are in the matter.

Yours faithfully,

20

WSP/tl





XXXXXXXXXX

XXXXXX  
N FILLAY  
LOUISA C K GIAM Ll.B.

CONFIDENTIAL

Our Ref: W/IL/

30th March 1977

M/s Turquand Youngs & Co  
19th Floor Ocean Building  
Singapore 1

Dear Sirs

10 I have your letter of the 17th instant. The alleged defalcations that were being investigated took place before September 1976.

The investigation was being carried out by an independent auditor and extended over many years on a series of transactions your previous audits never disclosed. I take the view that the whole system of auditing and your audit should be looked at thoroughly.

I also pointed out that if there was a defect in the audit system and if the independent auditor confirmed it that information if it prematurely got out might cause a refusal to co-operate by the defalcator or his abscondment.

20 Your Mr. Wong remarked that I was unjustified in not having told you of the appointment of an independent auditor. I did and do not agree with that and I suggested that the independent auditor be allowed to complete his report which I had been informed was hoped to be finished soon but possibly after the end of March your Mr. Wong thereupon stated that you would only be prepared to give a qualified report.

...2/-

M/s Turquand Youngs & Co

30th March 1977

I pointed out that in the light of what might prove to have happened a separate firm of auditors would take over. Your discharge is over the manner in which the auditing in previous years took place and the question of a qualified report is in fact as you are aware a side issue.

Your views on the Law Society account rules are very much in my mind and I do not think in the light of what has happened on the audits it is for you to pontificate.

You will appreciate we have a duty to our clients viz. to ascertain the complete position.

10

I might add that a qualified report will in fact be made by M/s. Medora & Tong whom we have appointed.

Yours faithfully

H L WEE

c c M/s Medora & Tong.

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL NO. *147* OF 1981

ON APPEAL FROM

THE HIGH COURT IN THE REPUBLIC OF SINGAPORE

BETWEEN

H. L. WEE

.. Appellant

AND

THE LAW SOCIETY OF SINGAPORE

.. Respondents

(In the Matter of Originating Summons No. 55 of 1981)

In the Matter of the Legal Profession Act (Cap 217, 1970 Edn)

AND

In the Matter of an Advocate & Solicitor

\*\*\*\*\*

P A R T      I I

\*\*\*\*\*

BRADDELL BROTHERS  
Unit 430, 4th Floor  
Colombo Court  
North Bridge Road  
Singapore 0617

Filed this 12th day of November 1981