

***Masters Reference : T4591/08***

***MPA BRICKS & BLOCKS (PTY) LIMITED  
(IN LIQUIDATION)***

***FIRST and FINAL LIQUIDATION***

***and***

***DISTRIBUTION ACCOUNT***

***Date of Special Resolution: 7 November 2009***

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***I N D E P E N D E N T***

***C O R P O R A T E   R E C O V E R Y   A D V I S O R S***

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**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER : T4591/08**

**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**

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**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**  
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**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**

<b>BANK RECONCILIATION</b>					
<b>Date</b>	<b>Bank Reconciliation</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
<b><u>INCOME</u></b>					
	Bank Balance				253,845.75
	ABSA Bank - 40-7412-3634	253,845.75	19/8/2010		
<b><u>EXPENSES</u></b>					
	Master's Fees			5,225.00	
	Liquidator's Fees			116,796.46	
	Free Residue	2,879.63			
	Encumbered Asst 1	73,648.48			
	Encumbered Asst 2	6,803.07			
	Encumbered Asst 3	12,472.30			
	Encumbered Asst 4	6,803.07			
	VAT thereon	14,364.92			
	Less: Meeting attendance	-175.00	17		
	Bond Premium			14,820.00	
	Zani Teubes Valuers			1,500.00	
	SARS			89,885.21	
	Income Tax	3,148.27			
	VAT	86,736.94			
	Award to :				
	Business Partners				
	Award	464,049.86		4,049.86	
	Less: Advance	-400,000.00			
	Less: Advance	-60,000.00	1		
	Wesbank - Crs3			8,065.40	
	Award	43,065.40			
	Less: Advance paid	-35,000.00	2		
	Wesbank - Crs2			13,953.23	
	Award	78,953.23			
	Less: Advance paid	-65,000.00			
	Wesbank - Crs4			-23,621.15	
	Award	41,378.85			
	Less: Advance paid	-65,000.00			
	Award to concurrent creditors			23,171.73	
				253,845.75	253,845.75
				0.00	

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<b>FREE RESIDUE ACCOUNT</b>					
<b>Date</b>	<b>Free Residue Account</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
<b>INCOME</b>					
	Debtors Collected				28,460.62
	Imperial Slabs	1,850.00	3		
	Dr TJ Setsiba Practice	12,600.62	13		
	R Pheiffer	7,410.00	4		
	Eden	6,600.00	5		
	Pro rata Interest received on estate bank acc		"C"		335.67
<b>EXPENSES</b>					
	Pro Rata Master's Fees		"D"	140.39	
	Liquidator's Fees			2,879.63	
	10% on debts collected	2,846.06			
	10% on interest earned	33.57			
	VAT on Liquidator's fee			403.15	
	Pro Rata Bank charges		"C"	16.57	
	Pro Rata Bond of Security		"D"	597.28	
	Storage			1,368.00	
	Plaza Invest	228.00	14		
	Plaza Invest	342.00	18		
	Plaza Invest	456.00	19		
	Plaza Invest	114.00	9		
	Plaza Invest	228.00	22		
	Courier & Postage	75.00	15	305.00	
		140.00	20		
		90.00	21		
	Meeting Attendace	100.00	15	175.00	
		75.00			
	Second Meeting Costs : Advertising			400.59	
	The Citizen	191.52	6		
	Die Beeld	155.87	7		
	Government Gazette	53.20	16		
	SARS - Income Tax		"E"	84.59	
	SARS - VAT		"E"	-745.64	
	Amount available for distrubution			23,171.73	
				28,796.29	28,796.29

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<b>Encumbered Asset Account 1</b>					
Proceeds of the sale of movable assets & book debts collected held as security by Business Partners by way of					
Date	Encumbered Asset Account 1	[R]	Voucher	[R]	[R]
	<b>INCOME</b>				
	Sale of Movable Assets		8		740,145.00
	Pro Rata Interest received on estate bank acc		"C"		9,065.05
	<b>EXPENSES</b>				
	Pro Rata Master's Fees		"D"	3,791.27	
	Liquidator's Fees			73,648.48	
	10% on sale of movable assets	74,014.50			
	10% on interest earned	906.51			
	Less: Spendiff	- 1,272.53			
	Adjusted Liquidators fee	73,648.48			
	VAT thereon			10,310.79	
	Pro rata Vido Security Services	19,152.00	"G"	-	
	Zani Teubes Valuers		10	1,500.00	
	Pro Rata Auction costs			112,298.04	
	Advertising	33,963.55	"F"		
	Security	4,319.98	"F"		
	Auctioneers Commission	74,014.50	"F"		
	Pro Rata Bond of Security		"D"	16,130.13	
	Pro Rata Bank charges		"C"	447.41	
	SARS - Income Tax		"E"	2,284.39	
	SARS - VAT		"E"	64,749.70	
	Amount available for distribution			464,049.86	
				<b>749,210.05</b>	<b>749,210.05</b>

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<b>Encumbered Asset Account 2</b>					
<b>Proceeds of the sale of movable assets</b>					
<b>held as security by Wesbank by way of an instalment sale agreement- JMA032/0002L</b>					
<b>Date</b>	<b>Encumbered Asset Account 2</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
	<b>Income</b>				
	2006 TCM Diesel Powered Forklift FD30T3Z		8		68,400.00
	Pro Rata Interest received on estate bank acc		"C"		806.72
	<b>Expenses</b>				
	Pro rata Master's fees		"D"	337.39	
	Pro rata Bank charges		"C"	39.82	
	Pro rata Bond of security		"D"	1,435.46	
	Liquidator's fees				
	10% on Realization	6,840.00		6,803.07	
	10% on Interest	80.67			
	Less: Spendiff	-117.60			
	Adjusted Liquidators fee	6,803.07			
	Vat thereon			952.43	
	Pro Rata Auction costs			10,377.95	
	Advertising	3,138.72	"F"		
	Security	399.23	"F"		
	Auction Preperation Costs	0.00	"F"		
	Auctioneers Commission	6,840.00	"F"		
	SARS - Income Tax		"E"	203.29	
	SARS - VAT		"E"	5,991.91	
	Award to Creditor 3			43,065.40	
				<b>69,206.72</b>	<b>69,206.72</b>

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<b>Encumbered Asset Account 3</b>					
<b>Proceeds of the sale of movable assets held as security by Wesbank by way of an instalment sale agreement</b>					
<b>Date</b>	<b>Encumbered Asset Account 3</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
	<b>Income</b>				
	Sale of 2006 Gehl 4840 Skid Steer Loader		8		125,400.00
	Pro Rata Interest received on estate bank acc		"C"		1,478.99
	<b>Expenses</b>				
	Pro rata Master's fees		"D"	618.56	
	Pro rata Bank charges		"C"	73.00	
	Pro rata Bond of security		"D"	2,631.67	
	Liquidator's fees				
	10% on Realization	12,540.00		12,472.30	
	10% on Interest	147.90			
	Less: Spendiff	-215.60			
	Adjusted Liquidators fee	12,472.30			
	Vat thereon			1,746.12	
	Pro Rata Auction costs			19,026.24	
	Advertising	5,754.32	"F"		
	Security	731.92	"F"		
	Auctioneers Commission	12,540.00	"F"		
	SARS - Income Tax		"E"	372.70	
	SARS - VAT		"E"	10,985.17	
	Award to Creditor 2			78,953.23	
				<b>126,878.99</b>	<b>126,878.99</b>

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<b>Encumbered Asset Account 4</b>					
Proceeds of the sale of movable assets held as security by Wesbank by way of an instalment sale agreement					
Date	Encumbered Asset Account 4	[R]	Voucher	[R]	[R]
	<b>Income</b>				
	2007 TCM FD30T3Z Forklift		11		68,400.00
	Pro Rata Interest received on estate bank acc		"C"		806.72
	<b>Expenses</b>				
	Pro rata Master's fees		"D"	337.39	
	Pro rata Bank charges		"C"	39.82	
	Pro rata Bond of security		"D"	1,435.46	
	Liquidator's fees				
	10% on Realization	6,840.00		6,803.07	
	10% on Interest	80.67			
	Less: Spendiff	-117.60			
	Adjusted Liquidators fee	6,803.07			
	Vat thereon			952.43	
	Auction costs			12,300.60	
	Advertising	5,460.60	11		
	Auctioneers Commission	6,840.00	11		
	SARS - Income Tax		"E"	203.29	
	SARS - VAT		"E"	5,755.80	
	Award to Creditor 4			41,378.85	
				69,206.71	69,206.72



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<b>SCHEDULE "A"</b>					
<b>Date</b>	<b>Schedule "A"</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
	<b>Realizations</b>				
	Free Residue				28,460.62
	Movable assets sold - EA1				740,145.00
	Movable assets sold - EA2				68,400.00
	Movable assets sold - EA3				125,400.00
	Movable assets sold - EA4				68,400.00
	Interest Earned on estate acc				12,493.15
					<b>1,043,298.77</b>
	<b>Master's fees</b>				
	<b>Master's fees</b>				
	On first	15,000.00		100.00	
	On balance	1,028,298.77		5,125.00	
				<b>5,225.00</b>	
	<b>Bond of Security</b>				
	<b>Bond of Security</b>		12	7,410.00	
	Period : 19/11/2008- 19/11/2009				
	<b>Bond of Security</b>			7,410.00	
	Period : 19/11/2009- 19/11/2010				
	Provision : 19/11/2010- 19/11/2011			7,410.00	
				<b>22,230.00</b>	
	<b>Schedule "B"</b>				
<b>Date</b>	<b>Schedule "B"</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
	<b>Trust Bank</b>				
		<b>Interest</b>	<b>Call</b>	<b>Bank charges</b>	
		<b>Cheques</b>		<b>Cheques</b>	<b>Call</b>
01/06/09	Statement number 1	8.89		19.00	
01/07/09	Statement number 2	48.23		56.50	
01/08/09	Statement number 3	2,396.06		40.00	
01/09/09	Statement number 4	1,351.47		37.50	
01/10/09	Statement number 5	1,216.22		37.50	
01/11/09	Statement number 6	925.88		37.50	
01/12/09	Statement number 7	664.82		37.50	
01/01/10	Statement number 8	688.73		37.50	
01/02/10	Statement number 9	691.00		39.20	
01/03/10	Statement number 10	724.89		39.20	
01/04/10	Statement number 11	678.18		39.20	
01/05/10	Statement number 12	591.87		39.20	
01/06/10	Statement number 13	612.95		39.20	
01/07/10	Statement number 14	594.53		39.20	
01/08/10	Statement number 15	616.05		39.20	
01/09/10	Printout	683.38		39.20	
	<b>Sub total</b>	12,493.15	0.00	616.60	0.00
	<b>TOTAL</b>	<b>12,493.15</b>		<b>616.60</b>	

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<b>Schedule "C"</b>					
<b>Date</b>	<b>Schedule "C"</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
<b>Apportionment</b>		<b>Total</b>	<b>Bank charges</b>	<b>Interest</b>	
Free Residue		28,460.62	16.57	335.67	
Encumbered asset #1		768,605.62	447.41	9,065.05	
Encumbered asset #2		68,400.00	39.82	806.72	
Encumbered asset #3		125,400.00	73.00	1,478.99	
Encumbered asset #4		68,400.00	39.82	806.72	
<b>TOTAL</b>		<b>1,059,266.24</b>	<b>616.60</b>	<b>12,493.15</b>	
<b>Schedule "D"</b>					
<b>Date</b>	<b>Schedule "D"</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
<b>Apportionment</b>		<b>Total</b>	<b>Bond</b>	<b>Master's Fees</b>	
Free Residue		28,796.29	597.28	140.39	
Encumbered asset #1		777,670.67	16,130.13	3,791.27	
Encumbered asset #2		69,206.72	1,435.46	337.39	
Encumbered asset #3		126,878.99	2,631.67	618.56	
Encumbered asset #4		69,206.72	1,435.46	337.39	
<b>TOTAL</b>		<b>1,071,759.39</b>	<b>22,230.00</b>	<b>5,225.00</b>	
<b>Schedule "F"</b>					
<b>Date</b>	<b>Schedule "F"</b>	<b>[R]</b>	<b>Voucher</b>	<b>[R]</b>	<b>[R]</b>
Apportionment of costs between encumbered asset accounts					
<b>Apportionment</b>		<b>Total</b>	<b>Advertising</b>	<b>Security</b>	
Wesbank ea2		68,400.00	3,138.72	399.23	
Business Partners ea1		740,145.00	33,963.55	4,319.98	
Wesbank ea3		125,400.00	5,754.32	731.92	
<b>TOTAL</b>		<b>933,945.00</b>	<b>42,856.59</b>	<b>5,451.13</b>	
<b>Apportionment</b>		<b>Total</b>	<b>Commission</b>		
Wesbank ea2		68,400.00	6,840.00		
Business Partners ea1		740,145.00	74,014.50		
Wesbank ea3		125,400.00	12,540.00		
<b>TOTAL</b>		<b>933,945.00</b>	<b>93,394.50</b>		

**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**  
**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**  
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<b>Schedule "E"</b>				
<b>Vat Payable to the Receiver</b>				
<b>Account</b>	<b>Proceeds</b>	<b>Output</b>	<b>Input</b>	<b>Vat</b>
<b>Free Residue:</b>				
Debtors collected	28,460.62	0.00		
Liquidators fees	3,282.78		459.59	
Bond of security	597.28		73.35	
Bank charges	16.57		2.03	
Storage	1,368.00		168.00	
Courier & Postage	305.00		0.00	
Meeting Attendance	175.00		0.00	
Advertising:	400.59		42.66	
	34,605.83	0.00	745.64	-745.64
<b>Encumbered Asset Account 1</b>				
Sale of movable assets	740,145.00	90,895.00		
Bank Charges	447.41		62.64	
Bond of Security	16,130.13		1,980.89	
Liquidators fees	83,959.26		10,310.79	
Zani Teubes Valuers	1,500.00		0.00	
Auction costs	112,298.04		13,790.99	
	954,479.84	90,895.00	26,145.30	64,749.70
<b>Encumbered Asset Account 2</b>				
Sale of movable assets	68,400.00	8,400.00		
Bank Charges	39.82		4.89	
Bond of Security	1,435.46		176.28	
Liquidators fees	7,755.50		952.43	
Auction costs	10,377.95		1,274.48	
	88,008.72	8,400.00	2,408.09	5,991.91
<b>Encumbered Asset Account 3</b>				
Sale of movable assets	125,400.00	15,400.00		
Bank Charges	73.00		8.96	
Bond of Security	2,631.67		323.19	
Liquidators fees	14,218.42		1,746.12	
Auction costs	19,026.24		2,336.56	
	161,349.33	15,400.00	4,414.83	10,985.17

<b>Encumbered Asset Account 4</b>				
Sale of movable assets	68,400.00	8,400.00		
Bank Charges	39.82		4.89	
Bond of Security	1,435.46		176.28	
Liquidators fees	7,755.50		952.43	
Auction costs	12,300.60		1,510.60	
	89,931.38	8,400.00	2,644.20	5,755.80
		<b>Net Vat Payable to S A R S</b>	<b>86,736.94</b>	
<b>Tax on post liquidation income</b>				
	<b>Total</b>	<b>Free Residue</b>	<b>EA 1</b>	<b>EA 2</b>
Interest accrued	12,493.15	335.67	9,065.05	806.72
Less : Liquidators fees	-1,249.32	-33.57	-906.51	-80.67
	<b>11,243.84</b>	<b>302.10</b>	<b>8,158.55</b>	<b>726.05</b>
<b>Tax @ 28%</b>	<b>3,148.27</b>	<b>84.59</b>	<b>2,284.39</b>	<b>203.29</b>

**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**  
**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**  
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**DISTRIBUTION SCHEDULE**

Claim No	Creditors' Name and Address	Particulars	Total	Secured/Preferent Claim	Concurrent Claim	Secured/Preferent Award	Concurrent Award	Deficiency
1	Wesbank P O Box 1066 Johannesburg 2000	Instalment Sale Agreement JMA032/0002L	197,109.23	197,109.23	0.00	41,378.85	0.00	155,730.38
2	Wesbank P O Box 1066 Johannesburg 2000	Instalment Sale Agreement 85081409215	110,154.15	110,154.15	0.00	78,953.23	0.00	31,200.92
3	Wesbank P O Box 1066 Johannesburg 2000	Instalment Sale Agreement JMA032/0001S	107,820.60	107,820.60	0.00	43,065.40	0.00	64,755.20
4	Nurse Raetsa Mon 8423 Ext 2 SOSHANGUVE 0152	Goods Purchased	5,700.00	0.00	5,700.00	0.00	70.47	5,629.53
5	Business Partners P O Box 43297 Industria 2042	Cession of debtors, Perfected Notarial Bond	2,259,495.20	2,259,495.20	1,795,445.34	464,049.86	22,196.06	3,568,694.62
6	Frits Kroon Vervoer P O Box 72125 Lynnwoodrif 0040	Goods sold and delivered	46,717.65	0.00	46,717.65	0.00	577.54	46,140.11
			2,726,996.83	2,674,579.18	1,847,862.99	627,447.34	22,844.07	3,872,150.76



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**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**

**LIQUIDATORS' AFFIDAVIT**

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

**LIEBENBERG DAWID RYK VAN DER MERWE**

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief, no assets could be found.

  
LDR VAN DER MERWE

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at ROODEPOORT on the 14 day of SEPTEMBER 2010, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.

  
COMMISSIONER OF OATHS

Full names: ANGELEENE POOLE  
Business Address: COMMISSIONER OF OATHS (RSA)  
Office: # 911/912 (Londolozi)  
21-7th Avenue Parktown North 2193

**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**

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**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**

**LIQUIDATORS' AFFIDAVIT**

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

**DEON MARIUS BOTHA**

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief, no assets could be found.



**DM BOTHA**

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at Porten on the 29 day of **SEPTEMBER 2010**, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.

  
**COMMISSIONER OF OATHS**

Full names:  
Business Address:  
Office:

**Coen and Louwrens Stander**  
Commissioner of Oaths  
Non-Practising Attorney  
120 Lange Street  
New Muckleneuk  
0181



**MPA BRICKS & BLOCKS (PTY) LTD (IN LIQUIDATION)**

**MASTER'S REFERENCE NUMBER : T4591/08**

**FIRST and FINAL LIQUIDATION and DISTRIBUTION ACCOUNT**

**LIQUIDATORS' AFFIDAVIT**

Section 403(2) of the Companies Act, 61 of 1973 ("The Act")

**PAUL THEBE RABAJI**

the liquidator of the company, do hereby make oath and say that the foregoing contains a full and true account of my administration of this estate to date hereof and that, to the best of my knowledge and belief, no assets could be found.

PT RABAJI

I hereby certify that the Deponent has acknowledged that he knows and understands the contents of this affidavit, which was signed and sworn before me at ..... 11/12 ..... on the 22 day of **SEPTEMBER 2010**, the regulations contained in the Government Notice No R 1258 of 21 July 1972, as amended, and the Government Notice No R 1658 of 19 August 1977, as amended, having been complied with.

  
COMMISSIONER OF OATHS

Full names:  
Business Address:  
Office:

**THANDO FAKU**  
Suite 714 7th Floor  
62 Marshall Street  
Marshall Town 2017  
Commissioner of Oaths  
Ex Officio  
Practising Attorney  
Signed: \_\_\_\_\_