

HONG KONG / JUDGMENT

RE SUMORE CORPORATION LTD

COURT

Court of First Instance

DECIDED

26 November 2012

CASE / FILE NUMBER

HCCW518/2009

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b) b) es Ordinance, Cap 32 of Laws of Hong Kong

Before: Hon Harris J in Chambers Date of Hearing: 11 October 2012 Date of Decision: 26 November 2012

DECISION**Introduction**

I have before me 2 summonses. The first was issued on 27 March 2012 by a creditor of the Company, SSN Medical Products Sdn Bhd (), for the removal of the liquidators of the Company and their replacement with the next insolvency practitioners on the Panel A roster and for the reinstatement of SSN and LBL Trading Co Ltd () to the committee of inspection. The second was issued by the liquidators on 8 June 2012 seeking various orders. I am only concerned with paragraphs 2 and 4 in which the liquidators sought, largely out of an abundance of caution rather than because it is necessary, orders that SSN and LBL be removed from the Committee of Inspection and that resolutions passed on 8 December 2011 by the Committee of Inspection be revoked.

Background

The Company, which was in the business of selling condoms and baby products, was wound up compulsorily on 10 March 2010 on the grounds of insolvency. On 30 March 2010 Pui Chiu Wing and Cheung Lai Kuen were appointed as the joint and several provisional liquidators of the Company by the Official Receiver pursuant to section 194(1)(a) of the Companies Ordinance. On 6 December 2010 they were appointed as joint and several liquidators of the Company. The amount of total liabilities of the Company is estimated to be approximately \$9,000,000. At present a bit over \$500,000 has been realised by the Liquidators. It is anticipated that a further \$2,000,000 may

be realised depending on the outcome of an application under section 182 of the Companies Ordinance to which I refer in more detail later. The liquidation of the Company is well advanced. This is described in paragraph 6 of Mr s 6th affirmation. The Company had 4 directors, who were also shareholders, at the time it was wound up: Cheng Leung Cheong (47.89%), Hao Yaning (12.98%), Mak Tsan Hing (7.14%) and So Po (4.55%). There were also a number of other shareholders. The Petition, which led to the winding up of the Company, was presented by Mr Hao, who is owed approximately \$2,410,782 according to the amount of debt admitted for voting purposes in a schedule for a general meeting of creditors which took place on 23 December 2011. Mr Cheng has submitted a proof of debt for \$1,868,736 and Mr So for \$3,550,938.40. I do not understand the amount of the debts to be contentious. On 13 October 2010 the first creditors meeting was convened to appoint, subject to court sanction, a committee of inspection and liquidators. The, then, provisional liquidators had received general and special proxies representing 59% of the admitted value of the debts due to all creditors. This included Mr Hao and Mr So. Various nominations were received for appointment to the committee of inspection. Mr Cheng said that he represented a number of corporate creditors: SSN, SinSin Pharmaceutical Co Ltd (SinSin), Karex Industries Sdn Bhd and Best Yield Management Ltd. Mr Cheng nominated all 4 to be members of the committee of inspection although the amount of their debts was quite modest. Also present was a Mr Jacky Cheng who also told the provisional liquidators that he represented corporate creditors, namely, LBL and Perm Poon Patana Industry Co Ltd. Mr Pui gives evidence in his 1st affirmation (and there is a transcript of the meeting) that he tried to explain to Mr Cheng that given the amount of the debt owed to individual creditors in respect of which he held proxies and with a view to limiting the size of the committee of inspection to 5, he should reduce the number of his nominations. In the ensuing discussions Mr Cheng was told that the nominations in respect of which the provisional liquidators held proxies were Mr So Po, Ms So Sa Li and Mr Ho Sau On. Mr Pui says that Mr Cheng was unhappy about this because Mr Ho and Ms So were minority shareholders in the Company. The impression that emerges from Mr Pui s description of the meeting is that Mr Cheng was unhappy at the prospect of the committee of inspection having a majority of members, who were not represented by him. It would appear that the provisional liquidators were having difficulty conducting the meeting in an orderly manner. Eventually Mr Cheng nominated SSN, SinSin and Karex and Mr Jacky Cheng nominated Perm Poon and LBL. The provisional liquidators took the view that the result was that creditors had determined that the 3 nominees in respect of whom they held proxies should serve on the committee of inspection and also SSN and SinSin reflecting the value of the proxies held by Mr Cheng. The meeting of contributories followed and the shareholders nominated and voted for the inclusion on the committee of inspection of the corporate creditors nominated by Mr Cheng and Mr Jacky Cheng at the meeting of creditors. Following the meeting Mr Pui informed Mr So Po about Mr Cheng s objection to Ms So and Mr Ho being on the committee of inspection. Mr So Po suggested that in the circumstances they should be replaced by Mr Hao and a former employee of the Company, Yeung Chuen Lai Mimi, who was owed about \$430,000. The provisional liquidators prepared minutes of the meeting of creditors recording that they had been nominated rather than Ms So and Mr Ho. An application was made to the court for an order appointing the committee of inspection and liquidators and, as I have already noted, an order was made on 6

December 2010. On 29 December 2010 another corporate creditor, American Beverage Company Limited, applied to have the resolutions passed at the creditors meeting on 13 October 2010 set aside on the grounds, I was told at the hearing, that the minutes did not reflect what had been determined at the meeting, which it appears from the evidence before me was correct, albeit the reason for this may have been well-intentioned, namely, to placate Mr Cheng's objections to Ms So and Mr Ho. This application was resolved by agreement, which resulted in a consent order being made on 7 April 2011 by To J adding two additional corporate directors to the committee of inspection, namely, LBL and Perm Poon Patana Industry Company Limited. The practical consequence of this was that there was a majority of corporate creditors on the committee of inspection represented, so it appeared, by Mr Cheng, although they did not represent a majority of the total debt. As resolutions are passed at committee of inspection by a majority in number of creditors rather than a majority of the debt voted this gave the corporate creditors control of the committee of inspection. Subsequently, on 7 July 2011 Mr Cheng took out an application under section 182 of the Companies Ordinance seeking an order allowing DBS Bank to retain deposits of \$2,000,000 received by it after presentation of the petition received from debtors of the Company. The reason for this was probably that Mr Cheng had guaranteed the Company's overdraft with DBS and if the bank were able to retain the deposits it would reduce his liability under the guarantee. SSN accepts that it is not in the interests of the creditors of the Company that the validation application is approved. The liquidators wanted to obtain the consent of the committee of inspection to defend the application and also commence proceedings against a debtor company with which Mr Cheng is connected, Atsina Holdings Limited (Atsina). They were concerned that as Mr Cheng represented the corporate creditors and it seemed likely had a close relationship with them they might not be impartial in assessing whether or not the validation application should be contested and proceedings against Atsina commenced. As a consequence the liquidators only sought consent from the individual creditors; which they obtained, to defend the application and appoint solicitors to represent the Company. Although there is no dispute now that the validation application should be contested it appears that SSN and the other corporate creditors took exception to the way in which the liquidators had dealt with matters. They convened a meeting of the committee of inspection, which took place on 8 December 2011 without the presence of the individual creditors in which the corporate creditors were represented by Ms Wong Ming Lai, whose identity I deal with below. A resolution was passed revoking the decision to defend the validation application (on the face of it against their own interests) and commencing proceedings against Atsina. The liquidators felt that as there appeared to be an unhelpful polarisation of positions within the committee of inspection, a meeting of the general body of creditors should be convened in order that the creditors could consider the constitution of the committee of inspection afresh. Accordingly they convened such a meeting, which took place on 23 December 2011. There is no dispute that the meeting was properly convened and conducted. At this meeting, unlike a committee of inspection, resolutions were passed according to the value of debt voted for or against a resolution. The result was that the resolutions passed at the meeting of the committee of inspection on 8 December 2011 were revoked and SSN and LBL were removed from the Committee of Inspection. On 27 March and 8 June 2012 SSN and the liquidators respectively issued the summonses referred to in paragraph 1

above. I shall deal with the applications dealing with the removal of SSN and LBL from the Committee of Inspection first. SSN's application to reinstate it and LBL to the committee of inspection SSN has submitted a proof of debt for \$112,460.40. This represents approximately 1.25% of the total debt claimed in the proofs of debt received by the liquidators. The liquidators estimate a return in the liquidation, not taking into account expenses, of about 10% although this would increase if the validation order application is unsuccessful presumably to in the order of 30%. This means that SSN stands to receive realistically somewhere between about \$10,000 to \$30,000 after the expenses of the liquidation have been paid. The evidence that SSN has filed in support of its application is not from one of its officers and staff, but from Ms Wong Ming Lai, who represented the corporate creditors at the meeting of the committee of inspection on 8 December 2011, and who describes herself in her affirmations as a certified public accountant and insolvency practitioner, who has been appointed to represent SSN and LBL in the present proceedings. LBL has submitted a proof of debt for only \$36,223.68. It is therefore difficult to see why, even assuming that SSN and LBL are sharing the costs of Ms Wong and this application, they would bother making it. It seems almost certain that even if successful the shortfall between their taxed costs and actual costs (Ms Wong's costs would not be recoverable on taxation) would be more than the amount that they stand to receive in the liquidation of the Company. I asked Mr Chan Chung, who appeared for SSN, why, there being no explanation in the evidence, SSN had thought it worth bringing these proceedings. His response was that they were dissatisfied with the conduct of the liquidation. This amounts to saying that it is a matter of principle, which rings rather hollow and does tend to suggest that something is going on in the background involving Mr Cheng about which the court is not being told. The basis for SSN applying to set aside the resolutions of creditors in general meeting on 23 December 2011 is this. Mr Chan submitted that although the views of the majority generally prevail the court will intervene if the majority is behaving oppressively: see *Clemens v Clemens Brothers Limited* [1976] 2 All ER

268. The liquidators agreed when they consented to the order made by To J on 7 April 2011 to SSN and LBL having representatives on the committee of inspection and it would be oppressive to allow the majority to change the status quo which resulted from the consent order. I disagree. There is no suggestion that the general body of creditors decision to remove SSN and LBL was not a bona fide decision reached with a view to ensuring the smooth conduct of the liquidation. I can see no reason for construing the liquidators agreement in April of 2011 to adding SSN and LBL to the committee of inspection as giving rise to some form of estoppel, which prevented the general body of creditors from removing them for a bona fide reason at some later date. I, therefore, dismiss paragraphs 3 to 5 of SSN's summons dated 27 March 2012. Application to remove liquidators The principles by reference to which the court determines an application for the removal of a liquidator, which I did not understand to be in dispute, were summarised by Fok JA in 27 to 35 of his judgment in *Legend International Resorts Limited HCCW 1139/2004* (unreported) 7 March 2011:

27. Under s 196(1) of the CO, an applicant seeking the removal of a liquidator bears the burden of showing cause why the liquidator should be removed. It is well established that the provision confers a wide discretion on the court which is not dependent on the proof of any particular breaches of duty by the liquidator.
28. It is not necessary to prove misconduct or personal unfitness on the part of the liquidator and it is sufficient if it can be shown that it is on the whole desirable that the liquidator be removed: *Re Marseilles Extension Railway and Land Co* (1867) LR 4 Eq 692 per Malins VC at p
694. It is clear that in removing the liquidator there need not be anything against the individual: *Re Adam Eyton Ltd* (1887) 36 Ch D 299 per Cotton LJ at p
303. Due cause is to be measured by reference to the real, substantial, honest interests of the liquidation, and to the purpose for which the liquidator is appointed: *ibid.* per Bowen LJ at p 305.
29. The words of the statute are very wide and it would be dangerous and wrong for a court to seek to limit or define the kind of cause required and it may be appropriate to remove a liquidator even though nothing can be said against him, either personally or in his conduct of the particular liquidation: *Re Keypack Homecare Ltd* [1987] BCLC 409 per Millet J (as he then was) at p 416, approved in *Re Edennot Ltd; Tottenham Hotspur plc v Ryman* [1996] 2 BCLC 389 per Nourse LJ at p 398a-c.
30. As an officer of the court, the liquidator is subject to duties which the law regards as fiduciary. He is entrusted with the reputation of the court for impartial and proper dispatch of duties and, in that regard, no lesser standard is to be expected of him than of a court or judge: *Re Timberland Ltd* (1979) 4 ACLR 259 at p
286. A liquidator should not only be independent and impartial, he should also be seen to be so and any conflict of interest or even over-familiarisation should be discouraged: *Re Akai Holdings Ltd* [2001] 2 HKLRD 411 per Yuen J (as she then was) at p 421A and *McPherson Law of Company Liquidation* (2nd Ed) at 8.023.
31. Where conduct of a liquidator has been such as to demonstrate that he has been biased against a particular creditor or at least to give rise to a perception, on reasonable grounds, that he was biased, or where his conduct has been such as to give rise to a real, and reasonable, loss of confidence in him by the creditor, the court may accede to an application to remove him: *Re Gold Pleasure Industrial Co Ltd & Ors*, unrep, HCCW 49-52/2006, 7.1.09 per Barma J at 23-25. The court must make up its mind by looking at the overall picture, whether there is a manifested tendency of the liquidators to favour certain interests at the expense of others. If there is that perception, and if in the eyes of a reasonable observer there is not the carrying on of the liquidation to the general advantage of the persons interested in the winding up, the court may act: *Re Biposo Pty Ltd* (1995) 120 FLR 399 at p 405.

32. Nevertheless, as Yuen J pointed out in *Re Akai Holdings Ltd* at p 421B, it is not every connection or action that can give rise to an allegation of an appearance of lack of independence and impartiality on which the court should act. (Insofar as Mr Richard Zimmern, counsel for the Liquidator, sought to argue, however, that this part of her judgment indicated that lack of independence was dependent on establishing a conflict of interest on the part of a liquidator, I do not agree that lack of independence is limited to that situation. It is clear that a liquidator is under a duty to avoid a conflict of duty and interest and also, separately, a duty to act impartially: see *McPherson s Law of Company Liquidation* (2nd Ed) at 8.019-8.023.)
33. Furthermore, in *Re Edenote Ltd*, Nourse LJ observed (at 398f) that the creditors loss of confidence must be reasonable: the court does not lightly remove its own officer and will, amongst other considerations, pay a due regard to the impact of a removal on his professional standing and reputation.
34. The onus of proof on an applicant will not be easy to discharge where the liquidator has become well acquainted with the business and affairs of the company or the process of winding up has almost reached completion: *McPherson s Law of Company Liquidation* (2nd Ed) at 8.046 (pp 474-475). Even if grounds for removal are made out, it is also necessary to take into account the disadvantages that would arise from the removal of the liquidator in terms of costs and delay: *Re Gold Pleasure Industrial Co Ltd & Ors* at 24 &
26. The confidence of the majority creditors in the liquidators is an important factor when there is little in the way of assets in a company, so that the process of liquidation will have to be financially supported by funds raised from creditors: *Re Akai Holdings Ltd* at p 419A.
35. Finally, in this context, it is right to bear in mind the dicta of Neuberger J (as he then was) in *AMP Enterprises Ltd v Hoffman & Anor* [2003] 1 BCLC 319 at 27: On the other hand, if a liquidator has been generally effective and honest, the court must think carefully before deciding to remove him and replace him. It should not be seen to be easy to remove a liquidator merely because it can be shown that in one, or possibly more than one, respect his conduct has fallen short of ideal. Otherwise, it would encourage applications under s 108(2) [of the Insolvency Act 1986] by creditors who have not had their preferred liquidator appointed, or who are for some other reason disgruntled. Once a liquidation has been conducted for a time, no doubt there can almost always be criticism of the conduct, in the sense that one can identify things that could have been done better, or things that could have been done earlier. It is all too easy for an insolvency practitioner, who has not been involved in a particular liquidation, to say, with the benefit of the wisdom of hindsight, how he could have done better. It would plainly be undesirable to encourage an application to remove a liquidator on such grounds. It would mean that any liquidator who was appointed, in circumstances where there was support for another possible liquidator, would spend much of his time looking over his shoulder, and there would be a risk of the court being flooded with applications of this sort. Further, the court has to bear in mind that in almost any case where it orders a liquidator to stand down, and replaces him with another

liquidator, there will be undesirable consequences in terms of costs and in terms of delay. As is apparent from these paragraphs the court does not lightly remove liquidators, who have been in office for some time, and has regard to the views of other creditors. In the present case there is no evidence that any creditor, other than presumably LBL, supports the application. Mimi Yeung and Yeung Tak Wai have written letters indicating support for the liquidators. Therefore, the position is that a creditor with minimal financial interest in the liquidation is trying to remove liquidators, who the majority in value of creditors are happy with, who have been in office for 2 years and have become familiar with the affairs of the Company. The court is concerned to consider the overall circumstances of the case not simply whether one or two mistakes have been made by the liquidator. Ultimately the question becomes: has the applicant demonstrated that it is on the whole desirable that the liquidator is removed and replaced? With these principles in mind I turn to consider the basis of SSN's application. SSN relies on the following matters in support of their application to remove the liquidators. First, the way in which they dealt with validation order. Mr Chan submitted that the liquidators should not have assumed that because the corporate creditors were represented by Mr Cheng at the first meeting of creditors that they would not consider the validation order independently. There was no reason for the liquidators to assume that Mr Cheng had been appointed their representative for any other reason than that they were overseas companies and that he was known to them. They say the liquidators should have contacted SSN and LBL and invited them to appoint a different representative. The way in which the liquidators dealt with the matter demonstrates bias against them and this is a reason, alone or collectively with the other matters I address later, to remove them. I do not think that this matter is correctly characterised as an issue involving bias. The liquidators were concerned about the apparent connection between the corporate creditors and Mr Cheng, which might cause them to vote other than in the best interests of the creditors as a whole. I do not think that this view was irrational and indicates bias. The fact that SSN accepts, now, that contesting the validation order application is in the creditors' interests demonstrates that the liquidators were not acting in a way which substantively prejudiced SSN's interests and which tends to indicate some bias or prejudice against them. Such criticism as can fairly be made arises from the fact that the liquidators did not contact the corporate creditors direct, explain their concerns and canvass the corporate creditors' views as to how it could be addressed. I accept that this would have been a better way of dealing with their concerns. I do not think, however, that this was a particularly serious mistake on the part of the liquidators and the apparently irrational way in which the corporate creditors responded at the committee of inspection meeting of 8 December 2011, by voting to overturn resolutions which were in their interests, does tend to suggest that the liquidators' concerns were not without foundation. Secondly, SSN complains about the way in which the liquidators have dealt with an offer from Mr Cheng made through a company, American Beverage, to purchase certain trademarks owned by the Company. Initially the liquidators wanted Mr Cheng to bear a non-refundable contribution of \$50,000 to the valuation of the trademarks, which he rejected. On 8 June 2011 American Beverage offered to buy the trademarks for \$15,000. The liquidators' position was that the trademarks should be put out

to tender with a reserve price of \$15,000 for each trademark. On 14 December 2011 Mr Cheng made another offer of \$60,000 through Atsina, which the liquidators assert is a debtor of the Company in the sum of \$390,055.50, to buy all the trademarks of the Company. The liquidators say this indicates that the initial offer was clearly unrealistically low. They were unwilling to sell the trademarks to Atsina unless it settled its debt to the Company. SSN submits that there was no connection between the sale of the trademarks and the claim against Atsina and that it was clearly in the best interests of the creditors that the trademarks were sold at the best price then currently offered. Mr Maurellet, who appeared for the liquidators, argued that what the liquidators had done was simply to take a negotiating position in respect of Mr Cheng with a view to obtaining the best composite deal for the sale of the trademarks and settling claims they have identified against Atsina, a company clearly associated with Mr Cheng. It maybe, accepts Mr Maurellet, that the approach of the liquidators is not the only way of dealing with the matter, but it does not demonstrate dereliction of their responsibilities. There is also another complaint that the liquidators allowed other trademarks to expire, but Mr Cheng seems to accept that these had little value. Thirdly, a similar complaint is made in respect of the sale of stock in the Mainland. On 27 May 2011 Atsina offered to buy it for \$100,000. The liquidators position, as with the trademarks, is that Atsina must settle its debts to the Company. As in the case of the trademarks SSN says this is irrational. It also complains that it sought in July 2011 the committee of inspection s approval to write-off the value of the stock, which makes little sense in the light of Atsina s offer. The liquidators apparently doubted the bona fides of the offer and take the view that their position in respect of Atsina was perfectly proper in the circumstances. Fourthly, SSN complain that in contrast to the approach taken in relation to Atsina, the liquidators have failed to pursue a mainland company called Dehup for receivables recorded in the statement of affairs as \$5,165,437. The position of the liquidators in respect of this complaint is very simple. They have examined the agreement with Dehup and the records and invoices relating to this debt and cannot find documents to support it. SSN has not produced anything (perhaps unsurprisingly) to demonstrate that such documents exist. SSN has complained that the liquidators have not taken legal advice in the Mainland concerning the claim, but the liquidators, in my view fairly, have taken the position that if they cannot find sufficient accounting records to support such a claim there is no reason to incur such legal costs. It does not seem to me that SSN has advanced any evidence, which suggests that the liquidators view is wrong or that they have any ulterior motive for not pursuing Dehup. As I have already indicated I accept that the liquidators could have dealt with the question of conflict of interest in relation to the application for a validation order better than they did. I recognise that a creditor might also be troubled that assets of the Company that could apparently have been sold for something may not have been disposed of because the liquidators decided to take a tough stance in dealing with Atsina. However, it does not seem to me that viewed in the round these matters are sufficiently troubling to justify removing liquidators who have been in place for two years and who have significant support from creditors. I would dismiss SSN s application for these reasons. I would add this. It is of concern that a creditor, who has connections with Mr

Cheng, should, for no apparent commercial reason, incur the expense of a costly application to remove liquidators. It brings to mind the observations of Young J in *Re Biposo* (1995) 120 FLR 399 at 403: The question is not whether in adversarial litigation there has been proof of a case according to the heads particularized, not as to the rights of the liquidator, but rather whether in the interests of the public the removal of the liquidator would be for the general advantage of persons interested in the winding up? Here, however, one must also be careful. There is a popular sport these days of challenging judges and arbitrators and endeavouring to put off the evil day by directing the attack at the judge rather than the wrongdoer. Great care must be taken that the same tactic is not used against liquidators to stop them doing their duty. Again, the situation will often occur that there will be little money in the winding up and the liquidator will have to cut corners that he might not otherwise cut, and the court must be very careful not to impose too strict a duty which would stop that happening. However, when all these matters are taken into account the end question still remains, would it be to the general advantage of persons interested in the winding up to remove the liquidators? Parts of Mr Chan's skeleton argument read like submissions advanced on behalf of Mr Cheng rather than an independent creditor advancing his own interests. The fact that Mr Cheng has tried to buy the Company's trademarks and old stock clearly suggests that he wishes to continue in the same line of business as that which had been conducted by the Company. He maintains friendly relations with the Company's major trade creditors. He disputes the claim the liquidators believe that the Company has against Atsina. He has reason to stifle the defence of the validation application. All of this suggests that the present applications have been engineered by Mr Cheng and are an attempt to interfere with the liquidation process because it suits Mr Cheng's interests.

Conclusion

So far as the liquidators summons is concerned it does not require determination. I will make an order dismissing SSN's application and make no order in respect of paragraphs 2 and 3 of the liquidators summons. I will make an order nisi that the costs of both applications are paid by SSN. If either party wishes to challenge the order it should notify the court in writing within 10 clear calendar days of the handing down of the decision. (Jonathan Harris) Judge of the Court of First Instance High Court Mr Chan Chung, instructed by Adrian Yeung & Cheng, for the applicant Mr Jose Maurellet, instructed by Tanner De Witt, for joint & several liquidators This provides: The court may on cause shown remove a liquidator and appoint another. PAGE - A B C D E F G H I J K L M N O P Q R S T U V A B C D E F G H I J K L M N O P Q R S T U V A B C D E F G H I J K L M N O P Q R S T U V A B C D E F G H I J K L M N O P Q R S T U V hM3| hci< hci< hci< gd4Gy gdq0 gdN~ gdN~ gd_2 gdN~ h"RE hci< hM3| hM3| hci< hci< h"RE hM3| gdq0 gd._ gdN~ gdq0 hM3| hM3| hM3| hM3| hM3| gdq0 hM3| hM3| hM3| h|~C gdU* gdU* hM3| hM3| hM3| hm;+ gd7QA hm;+ hM3| h)b2 h)b2 hM3| hM3| hM3| hOv/ hOv/ hM3| gd)b2 gdUK gdUK gdUK gd7QA h7QA hG*J h7QA PIV&P [Content_Types].xml Iw}, \$yi} _rels/.rels theme/theme/themeManager.xml K Y, sQ}# theme/theme/theme1.xml w toc'v)I' n 3Vq%#q x}r :TzAG I u3 L+M2 e\O* \$*c?)6-r IqbJ#x ,AGm T[XF64 E)` # R>QD =(K& =al- 4vfa 0%M0 theme/theme/_rels/themeManager.xml.rels 5 6?\$Q K(M&\$R(.1

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