

Firm Profile



M
MULANYA
&
MAONDO
ADVOCATES

www.lawpractice.co.ke



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About Mulanya & Maondo Advocates (MMA)

Mulanya & Maondo Advocates (MMA) is a Kenyan law firm that specializes in provision of a wide range of Legal services in the fields of Commercial Law and litigation, Real Estate, Property and Securitization, Tax Litigation and Consultancy, Public Procurement Litigation, Telecommunications Litigation and Consultancy, Oil and Energy Industry, Insurance Law and Intellectual Property.

The Firm also specializes in Debt Recovery and has a fully operational Debt Recovery Department that offers services for Banks, Oil Marketing Companies and other Financial Institutions.

Similarly, the Firm has a specific department which offers legal and capacity building services to County Governments. These include representing Counties in disputes before the Courts, Tribunals and Arbitral fora as well as undertaking consultancies on matters pertaining to Policy Formulation and Analysis, Legislative Development and Institutional Strengthening.

The Firm was established in 2011 by Mr. Geoffrey O. Mulanya. In 2013, the Firm registered a change in business name to incorporate the name of its second Partner, Mr. Chrispine S. Maondo. The firm comprises of a total of four (4) partners supported by a team of five (5) legal associates, all with expertise in a wide variety of legal matters. There is also a total of three (3) interns and four (4) debt collection officers and two (2) investigation officers who make up the firm's full complement.



Vision

To be the law firm of choice in Kenya and beyond



Values

Maintaining high quality standards in all aspects of professional practice;
Commitment to client care, speed and service excellence;
Ethical conduct and integrity is paramount in all relationships with clients, colleagues and authorities



Mission

Quality service within the shortest time possible



Nairobi

The head office is at Woodland Business Park, 5th Floor, Kiambere Road, Upper Hill, Nairobi. The head office serves Nairobi and the neighboring regions including Machakos, Kajiado, Kiambu up to Nakuru.

Kakamega

Mega Plaza, 1st Floor within Kakamega. The branch office was recently set up to handle matters within the Western Kenya Region covering Kakamega, Mumias, Bungoma, Kitale and Kisumu and the environs as part of our focus to address the needs of our various clients in those regions.

Mombasa

Imaara Building, 9th Floor, Office No. 9A, Dedan Kimathi Avenue Opposite Pandya Hospital which serves the adjacent regions being Malindi, and Ukunda and Diani in Kwale County.



Firm Structure & Organization

The Partners have got vast experience in matters legal spanning over Forty-nine collective years of practice.



Mr. C. S. Maondo

*Managing Partner & Partner
in-charge of Mombasa Branch;*

E: maondo@lawpractice.co.ke

Mr. C. S Maondo was admitted to the bar on 23rd June, 2005 and practiced as an advocate of the High Court of Kenya at Kalya & Company Advocates in Eldoret before joining the firm of Muriu, Mungai & Company Advocates (MMC Africa Law) in December 2007. He then in the year 2013 teamed up with Mr. G. E Mulanya to establish the Firm of Mulanya & Maondo Advocates.

Professional Qualifications

LLB(Hons), PGD(KSL), LLM (International Financial Law and Regulation) (Strathmore University)

Experience

18 years

Specialization

Head of Commercial Litigation and Tax Department.

The Specialized areas of practice include, Alternative Dispute Resolution, Banking Litigation, Debt Recovery, Insurance Law Litigation, Tax Advisory, Public Procurement Litigation, Energy Disputes, telecoms Advisory and Disputes, Judicial Review & Constitutional Petitions in the High Court and Court of Appeal and Public Procurement Appeals at the Review Board.



Ms. Judith A. Okanda

Senior Partner

E: judy@lawpractice.co.ke

Ms. Judith A. Okanda was admitted to the bar on 18th November, 2011 while serving as a legal intern at the law firm of Muriu, Mungai & Company Advocates (MMC Africa Law) and was later confirmed as an Associate Advocate before joining Gateway Insurance briefly as a legal officer and subsequently joining the firm of Mulanya & Maondo Advocates in February, 2014.

Professional Qualifications

LLB(Hons), PGD(KSL)

Experience

12 years

Specialization

Partner and Head of Real Estate, Banking and Property Department.

Real Estate, Property and Banking, Security Perfection & Documentation.



*Ms. Ann Kaswii Muli
Partner, Debt Management
Department*

E: amuli@lawpractice.co.ke

Ms. Ann Kaswii Muli was admitted to the bar on 21st December, 2010 and practiced as an advocate of the High Court specializing in Banking Commercial Litigation at Kairu & McCourt Advocates. In 2014, she joined Stanbic Bank (K) Ltd to handle their legal recoveries where she rose up the ranks to become a Manager in charge of Business Support and Rehabilitation.

In 2018, Commercial Bank of Africa offered Ann a Legal Manager and a deputy Company Secretarial role where her role entailed legal support to the Bank and its international subsidiaries. The firm approached Ann in May 2021 to join the team in order to utilize her recoveries expertise and to obtain a clear perspective on the expectations and satisfaction of our valued corporate clients.

Experience

12 years

Professional Qualifications

LLB(Hons), CPS(K), MCI Arb, LLM International Financial Law and Regulation (Strathmore University)

Specialization

Partner and Head of Debt Management Department: Recovery, Restructure and Insolvency.

Debt Management services which include collection of debt for the firm's clientele, advise on debt restructure as part of the debt management process and insolvency proceedings in cases of companies seeking to go into liquidation.



Hon. G. O. Mulanya

Senior Consultant

E: mulanya@lawpractice.co.ke

Mr. G. E. Mulanya was admitted to the Bar on 23rd June, 2005 and has since then practiced as an advocate of the High Court of Kenya at the Firm of Namada and Company Advocates before moving on to set up the Law firm of Ouma Mulanya & Company Advocates. He subsequently teamed up with Mr. C. S Maondo to establish the Firm of Mulanya & Maondo Advocates in 2013. Mr Mulanya having since been elected as Member of Parliament is no longer actively involved in the day to day operations of the Firm and currently occupies the role of Consultant on need basis.

Professional Qualifications

LLB(Hons), PGD(KSL)

Experience

18 years

Specialization

Corporate Commercial Litigation and Alternative Dispute Resolution, Intellectual Property, Public Procurement Litigation, Insurance Law Litigation, Banking Litigation, Commercial law and Election Petitions.



Mr. Victor Odhiambo

Technical Consultant

E: vodhiambo@lawpractice.co.ke

Mr. Odhiambo was admitted to the bar on 16th February, 2006 and over the years has specialized in governance reforms, legal and constitutional compliance, public policy formulation and analysis, fiscal decentralization, institutional strengthening and capacity development, and intergovernmental relations.

He has consulted for various agencies that include RCN Justice & Democratie' (Belgian INGO based in South Sudan), USAID (Kenya)-AHADI Program, National Treasury, Parliament of Kenya, Council of Governors (CoG), County Governments and their entities, Civil Society Organizations, Commission on Revenue Allocation (CRA), Intergovernmental Budget and Economic Council (IBEC), Intergovernmental Technical

Relations Committee (IGTRC), amongst others. Mr. Victor Odhiambo is engaged by the firm as a technical consultant.

Experience

17 years

Specialization

Experience in legal and constitutional compliance, policy formulation and implementation, capacity building, public finance and fiscal decentralization, provision of technical support and advisory services for national/ county governments, and international development agencies.



Areas of Specialisation

We provide a one-stop-shop solution for our clients. We are always here to support you.

Commercial Litigation

The Firm offers litigation services for disputes arising in the commercial sector and the Firm's clientele in this regard includes banks, oil companies, Transport and Logistics Companies and other companies and statutory bodies engaged in commercial transactions.

The Firm's Partners and Advocates have vast experience in representing its clients in the various for a including courts,

tribunals and other quasi-judicial institutions established for purposes of determining disputes arising in the respective sectors.

The Firm prides itself in not just delivering successful outcomes for its clientele but also proffering the appropriate advice and approach to the various disputes with the aim of ensuring an amicable outcome to its clients.

Debt Management

The Firm specializes in Debt Management which entails Recoveries, Restructuring and Insolvency Services. To this end, the Firm has a fully operational department that offers these services to its wide range of clientele including Financial Institutions, Oil Marketing Companies, the Transport and Logistics Sector as well as any other entities seeking to recover their debt.

The department is headed by Ms. Ann Muli, the Partner In charge. Ms Muli has over 12 years' experience in matters debt management having successfully headed recoveries departments for several bank. General oversight of the department is by Mr. C S Maondo, the Managing Partner who has equally got extensive experience on debt recovery spanning a period of over 17 years now. The department is currently supported by Ten (10) highly experienced debt collection officers who man its call centre. The Firm engages additional recoveries officers on retainer basis depending on the volume of work available from time to time. Other support staff include Two (2) Investigation Officers, a process server, mail dispatch messengers and backroom support by the IT Department.

The key focus is the aggressive follow up of debt and tracking of any Promises to Pay (PTP's) on a continuous basis.

Objectives of the Debt Recovery Department

The key objective of setting up a specific department for debt recovery is to ensure that maximum and concerted effort is directed towards recoveries for our clients at the earliest without having to engage in litigious proceedings. Whilst the approach undertaken varies from Client to Client depending on the nature of instructions and Client preferences, the end objective is to recover the debt on behalf of the Client within the most reasonable timelines considering the circumstances of the case.

Our other objectives as a department are:

- To offer efficient, ethical and cost-effective services.
- To collect the debt within the shortest period of time.
- To be the agency of choice in terms of performance and results.
- To have strong relationships with key organizations in selected market segments.
- To support our Client's overall business retention strategy during the collections process through maintaining existing relationships.

Methodology

While many other debt collection firms move rapidly towards the courts and legal recourse, we take careful and measured approach designed to get results swiftly and in a more cost-effective manner.

The measures include skip tracing and pressurizing the debtor to either repay the debt due or enter into favorable repayments plans, seek restructure of the debt or alternative financing and takeover of the facilities to enable the Client recover their outlay.

The approach to be adopted in debt recovery will entail;

- a. Upon receipt of the instructions, the initial letter of demand will be prepared and dispatched to the defaulting customer notifying the debtor of the consequences of failure to comply. We normally issue a period of 14 days in the demand letter within with the payment should be made. The demand is served upon the customer via multiple avenues including Email, WhatsApp and Physical delivery by our designated office courier, which ensures that the same is received and that the debtor feels the necessary pressure to repay.
- b. To this end, we usually require that the client at the time of instructions avail to us full contact details of the debtor including the name, telephone number, email and postal address and the actual physical location.
- c. As the demand notice continues to run, our recoveries team normally adopts an approach that is designed to draw the debtor into amicable discussions towards settlement of the outstanding debt. The Partner in charge and the recoveries officers usually seek audience with the borrower. The objective is to enable us initiate physical contact and lay a basis for discussions for an acceptable mode of settlement of the debt. The approach further enables us assess the commitment of the debtor to repay the loan and therefore guides our strategy.
- d. We then continue to place great emphasis on persistent follow ups on the debtor by way of physical delivery of follow up letters, repeated phone calls and text messages from our call center, personal visits on the debtors and this has ensured that the debtors yield to sustained pressure.



- e. Any proposed repayments plan that are received are then forwarded to the Client. For the client's comfort, it is important to note that any meetings to be held shall be scheduled in consultation with the client and any agreements shall be entered into only upon authorization and your approval.
- f. More often, based on the contact and discussions with the debtor and from our skip tracing, we are usually able to establish the debtors' position, i.e., if the debtor is willing and able to pay, if the debtor is willing to pay but does not have the means at the moment, or if the debtor is simply unwilling to pay. An assessment of the position then informs the next steps and our recommendations to you on the way forward.
- g. Where it is evident that the debtors are simply being evasive towards their obligations, the Firm with the approval of the Client adopts various other varied methods including filing of suits for recovery of amounts due and obtaining warrants for arrest of debtors, orders for surrender of any securities, or attachment of other property as the case may be. It is a policy of the Firm to fast track these cases to ensure timely recovery. The Partners and associates represent the banks and the other financial institutions on a regular basis in court and subsequently oversee the execution process to ensure recovery.

Pricing

Our fees are reasonable and flexible since we negotiate and agree with the respective client on the percentage (%) commission to be charged on the assigned portfolio.

Based on our intended level of engagement outlined above, which from the traditional approach of debt recovery, we charge based on a % of the amount recovered. Our charges vary between 10% to 15% for the lower value debt of between Kshs. 100,000/= to Kshs. 2,000,000/=, and 4% to 7% for the high value debt exceeding the stated limit. The higher the amount, the lower the %. To this end, we enter into a fee agreement upon receipt of formal instructions on the % agreed.

The amount is only payable on recovery of the debt or any part thereof. Ordinarily, we at the time of demand also do demand payment of the collection charges so that the letter of demand asks the debtor to pay the principal debt plus costs.

It is necessary to point out this since some debtors will pay the debt together with the collection costs whilst others will not. The obligation to pay the recovery costs is usually upon the instructing party, so that if the debtor fails to pay the same, then it is upon our instructing Client to pay the costs. Where however there exists a contract which provides that in case of any recovery action, the debtor shall meet that as well, the instructing Client has a right to settle any collection charges but seek to recover the same from the debtor as part of the outstanding debt.

Policy, Legislative Development and Institutional Strengthening:

Under the supervision of Mr. V. Odhiambo, the firm has been able to undertake numerous and complex assignment at both the national and county level relating to the evaluation and formulation of legal and policy frameworks, administrative procedures and regulations that govern both the exercise of power, management of resources and performance of responsibilities, in the context of devolution and fiscal decentralization.

Specifically, we have undertaken the following assignments;

- Policy evaluation and formulation in line with national policies and local needs.
- Audit and review of existing policies to ensure compliance with the Constitution and the system of devolved governance as provided for therein.
- Legislative drafting and legal audits for purposes of compliance with the Constitution and the law.
- Clarification of institutional responsibilities, legal relationships and mandates in the context of devolution and fiscal decentralization
- Institutional Audit and Efficiency in the governance and service delivery parlance;
- Capacity Gaps analysis
- Institutional design and performance.
- Budgeting, Revenue and Expenditure frameworks, and Fiscal responsibilities and reporting;
- County Government Procurement.
- Provide technical inputs related to local governance reform, local government policy analysis, institutional assessments, and decentralization;
- Conduct of trainings and technical assistance on strategic planning, increased revenue sources and collections, resource management and service delivery, participatory budgeting and citizen engagement;

Property Law and Bank Securitization:

M&M Advocates maintains a broad banking transactional, regulatory and operational practice. The Property and Banking Department constantly advises major Clients in the region on a full range of legal issues confronting the industry. The department is headed by a Partner, Ms. Judith Okanda.

The Firm constantly advises banks and financial institutions on the structuring of financial products, secured lending and asset financing. Some of the Firm's clients within the Financial Sector include *Bank of Africa Kenya Limited, First Community Bank Limited, Stanbic Bank Kenya Limited, African Banking Corporation, Rafiki Microfinance Bank Limited, Kenya Women Microfinance Bank Limited (Kwft), Samchi Credit, Real People Kenya Limited, Platinum Credit* among others.

As part of value addition, the Firm's banking law specialists offer training to Bank employees on the laws relating to the business and processes of banks in Kenya.

Ms. Judith A. Okanda is experienced in property law and security perfection having handled transactions for several clients. She currently handles a fairly busy portfolio in the security and documentation docket on behalf of various financial institutions.

Ms. Okanda has on a regular basis been involved in structuring and perfecting various securities to secure borrowing by varying entities with a bias to corporate borrowings that entail preparation of appropriate resolutions that capture the details of the transactions, registration of the securities at all the appropriate entities be it the Lands Registry, Companies Registry, Co-Operatives as the transactions may demand, preparation of up to date securities in compliance with the Companies Act, 2015, the Insolvency Act, 2015 and the Land Registration (General) Regulations, 2017 and general regular update of our precedent database to ensure that our securities are up to date on the law and enforceable by the lender should need arise.

Ms. Okanda is currently overseeing a composite land transaction in Kilifi County which entails facilitating negotiation between parties to exchange a mineral filled land for an already mined and rehabilitated piece of land within the same vicinity, subdivision to create an independent title to the exchange land from a head title measuring approximately 996 acres, and eventual registration of a Deed of Transfer by Mutual Exchange to effect the instructions.

Ms. Okanda has similarly rendered Tax advice on company restructuring and property transfers from the individual names of the directors to the company, effectively procuring an exemption from stamp duty under L.N No. 92 of 2007 to change titles to Twelve valuable houses in Nairobi suburbs at no cost to the client whatsoever on account of stamp duty.

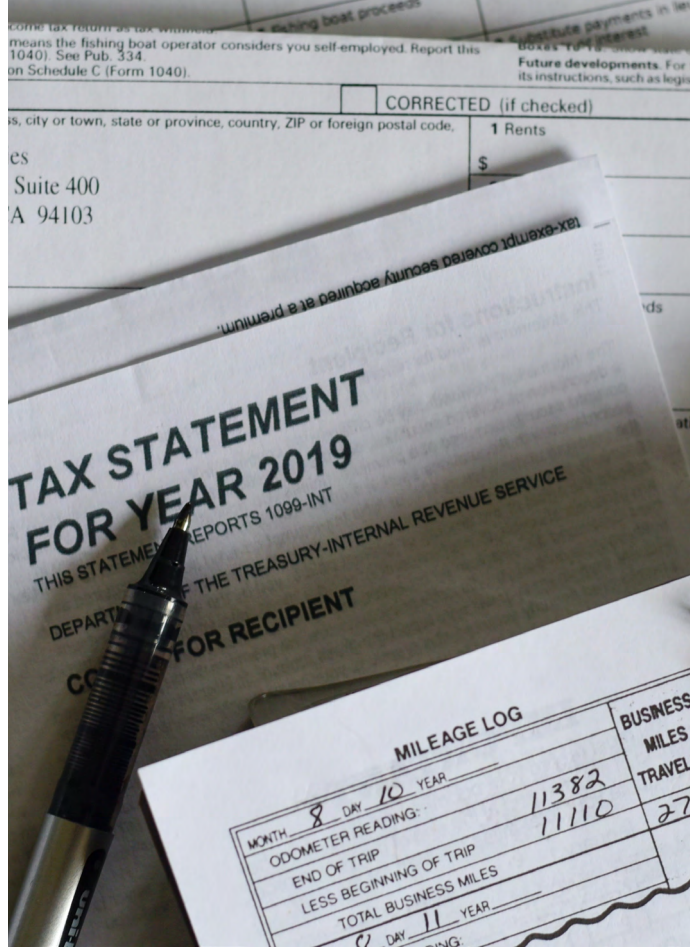
Additionally, she is also handling the sale of 212 mixed residential units in Juja, comprising 4- and 3-bedroom town houses each sitting on own 1/8 acre titles, 3 bedroom penthouses with family rooms and 2 bedroom apartments erected on 5 blocks of apartments each occupying 1/8 acres. The project was financed by KCB Bank Kenya Limited to the tune of Kenya Shillings Four Hundred and Thirty-Five million (Kshs. 435,000,000/-) hence we also facilitate professional undertakings for execution of Partial Discharges of Charge over the respective units as and when the purchasers have discharged their obligations in the transaction.

Ms. Okanda has generally acted for numerous Developers of residential units, and continues to handle land sale and purchase transactions on a regular basis including titles under subdivision such as the current 50 acres in Ngelani, Machakos County in which we are overseeing the sale of 259 plots of varying sizes and user on behalf of a Vendor.

Finally, Ms. Okanda is involved in advising clients on the new developments in law that impact on land and secured borrowing transactions.

The Advocates within the department have got vast experience in property securitization having handled several multi-billion-shilling projects including the sale of 75 villas in One Red Hill estate at the approximate value of Kshs. 1.4 billion, 24 residential units at Edgy Apartments off Mombasa Road financed by Barclays Bank of Kenya, Azollia Suites in Ngong involving the sale of 26 apartments financed by Housing Finance, Mogen Investments in South B involving the sale of 17 apartments, among others.





Tax Law:

Mr. C. S Maondo in liaison with leading Audit firms and Tax consultants has previously successfully offered advisory services on tax demands for leading companies and litigated on tax disputes both before court and the tribunals.

Public Procurement:

Mr. Geoffrey O. Mulanya and Mr. C.S Maondo have proven expertise in public procurement by representing several clients before the Public Procurement Review Board and the Appeals board in disputes concerning multimillion shilling contracts including the Identity Cards dispute and the Central Bank security System.





Energy Sector:

Mr. C. S Maondo has represented the oil industry in numerous disputes notable of them being a challenge lodged against the award of a contract and introduction of additional levies intended to be introduced by the Minister with regard to imported fuel cargo in contravention of the principles set out by statute leading to the matter being amicably settled out of court. Other services within the industry include recovery of funds owed as well as employment related disputes.

Telecommunication Sector:

Mr. C. S Maondo has successfully represented leading telecoms companies in Kenya on disputes arising in the industry with regard to the challenge to the money transfer services and challenges to quality-of-service disputes and the 3G internet service.





Judicial Review and Constitutional Matters:

We pride ourselves in having represented our clients in numerous judicial review disputes challenging arbitrary administrative actions successfully cutting across all sectors of law most notably the Telecoms industry, the oil industry and tax matters.

Mr. C S Maondo and G.O Mulanya have successfully represented various public authorities in judicial review proceedings.

Insurance Matters:

Our insurance practice covers a wide range of services within the areas of insurance under the supervision of Mr. G. O. Mulanya. We have experience in Workman's Compensation, employment, fidelity covers, Private, Commercial and PSV auto covers, property owners (fire and burglary) and aviation.

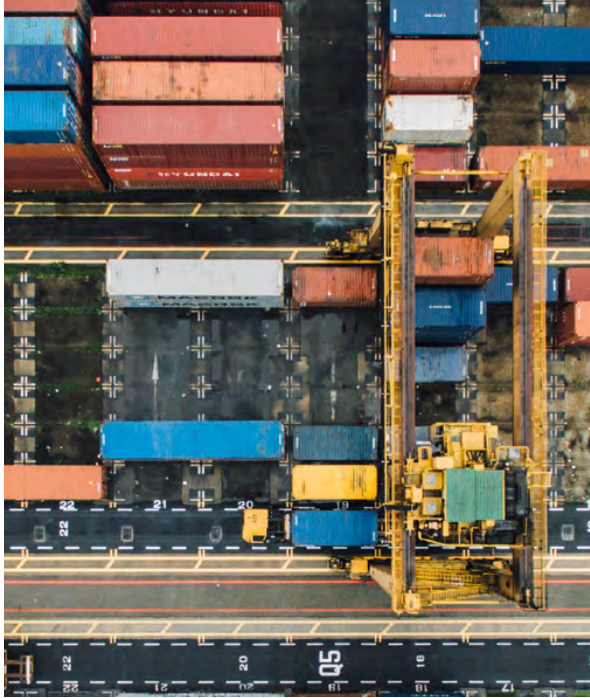
Our services include legal opinions and counsel on a wide range of insurance coverage as well as active litigation before the courts. We pursue a cost effective, result based and timely solutions approach in all our matters.

Our investigations officer is an experienced investigator who is able to collect and collate useful information on the debtors' whereabouts and financial standings. When pursuing the debtors, we collect and collate useful information on the debtor's physical whereabouts, financial standing and asset base. This information is useful in determining whether on default a suit should be filed or not thus preventing clients from throwing good money after bad in the event that the outlay is not settled within an agreed period of time. It also ensures speedy execution when a suit is eventually filed.

We are firm on the mode of collection without compromising on the legal requirements. The Firm goes beyond the usual position of issuance of the normal demand letters. We instead place great emphasizes on persistent follow ups on the debtor by way of physical delivery of demand notices, repeated phone calls, personal visits on the debtors and this has ensured that the debtors yield to sustained pressure.

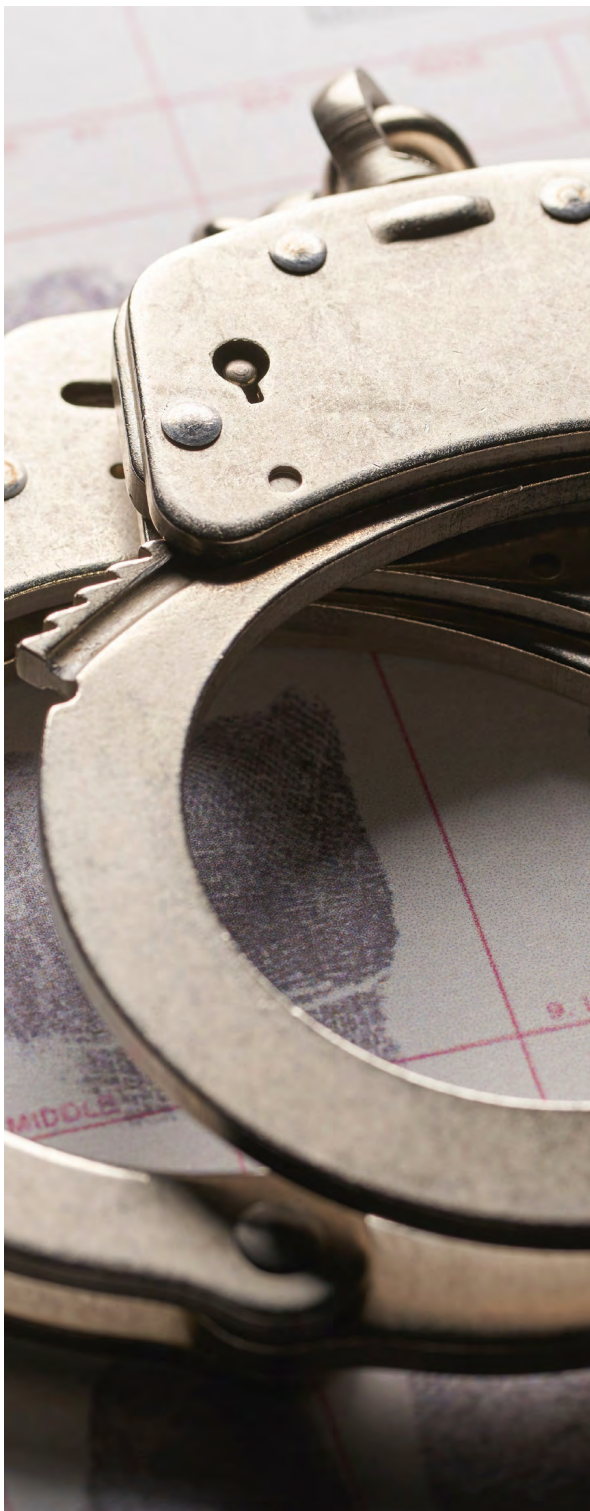
We pride ourselves in having ensured that most our clients have their funds recovered, and we are able to achieve this through the application of a different approach that enables our clients minimize costs.





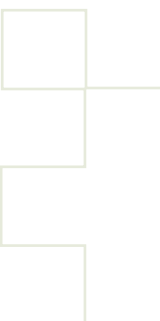
Industrial Claims

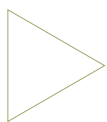
Mr. G. O. Mulanya and Mr. C. S. Maondo have previously successfully handled cases involving employer employee relationships at the Industrial court for several Clients including Bollore Transport & Logistics, Kenol Kobil, Engen Kenya Limited who are some of the Firm's Clients.



Criminal Matters:

The Firm handles limited and specific criminal matters under the supervision of Mr. G. O. Mulanya. This mainly includes representing the Firm's Clients in select matters and watching brief for our corporate clients





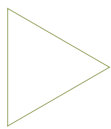
Legal Training

As a value add to our Clients, the law firm on request offers training on various legal aspects of interest to the client depending on the client needs.

As a value add to our clients, the law firm on request offers training on various legal aspects of interest to the client depending on the client needs. The objective is to enable the have a better understanding of the various laws governing the client's business and any changes in the sector.

Additionally, we customize programs to suit specific needs of the client. One of the main benefits of in-house training is our ability to customize or tailor a course to suit the exact training needs, requirements and circumstances of the client organization. We tailor an event around the circumstances of the client - i.e., the training

needs, the number of days you have available for a course and the budget you have been allocated for training. We encourage delegate participation and teamwork, use real-life case studies which are centred on the client organization. Class sizes are limited to facilitate discussion and participation. This, together with a practical teaching and learning style, ensure a quality learning environment. The depth of case study analysis and interactive debate always stimulates trainees as well as having fun while at it.



Legal Fees

The principal mode of billing by the firm is premised on the Advocates Remuneration Order (ARO).

The principal mode of billing by the firm is premised on the Advocates Remuneration Order (ARO).

Although our fees for litigious matters are premised on the scales of the Advocates Remuneration Order, the Firm advises its clients to enter into fee agreements where appropriate. Agreements allow negotiations between Advocates and clients within the permitted parameters of the Law. For Litigation, Intellectual Property and Conveyancing, the work is generally billed according to the scales of Remuneration Order while Commercial, Telecommunication, Corporate, Public Procurement disputes, Energy, Capital Market and Tax work is generally billed on a time expended basis.

As regards debt collection the fee structure is based on retainer agreement with the clients and the same is mostly premised on a percentage of the amount collected.

The Firm has established a comprehensive Credit and Billing policy to govern the billings and payments processes and manage cash flows. The policy requires for payment of at least 50% of the legal fees agreed upon and the balance on conclusion of the matter or as is structured in the agreement.

Our policy on recoveries and debt collection is success based in the sense that we do not bill the client where the debt is not collected. Fees is payable at the agreed rate for any such amounts as shall be collected.

We encourage our clients to execute retainer agreements for non-litigious matters and this covers issuance of opinions and legal advice on legal queries, execution and witnessing of documents and routine matters for the agreed period of the retainer, i.e. quarterly, bi-annually or annually.



Turnaround Time & Reporting

We keep you informed, always.

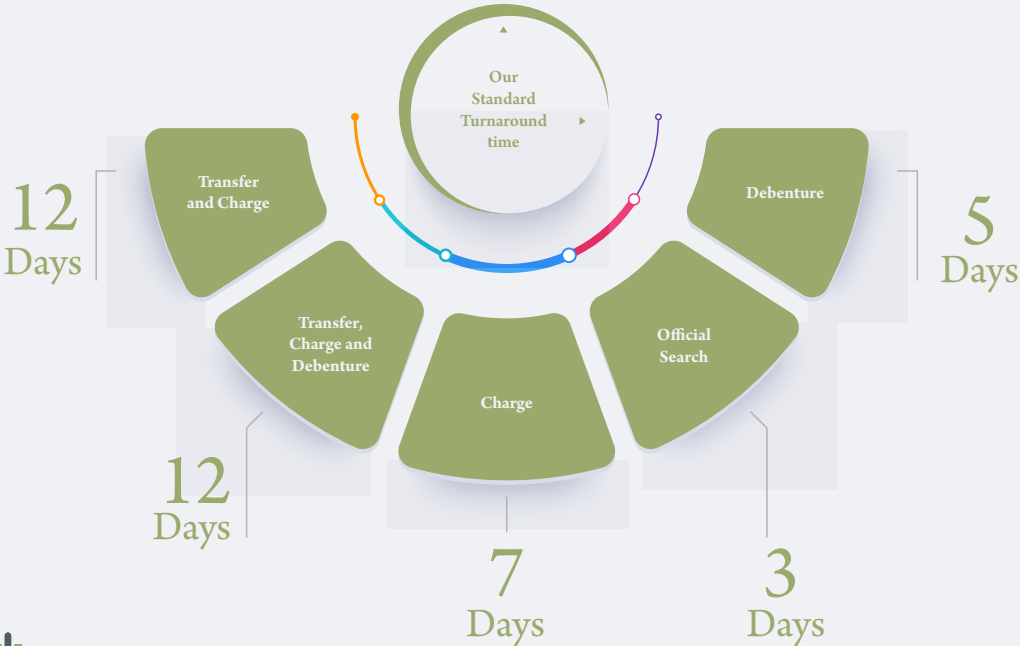


Turnaround Time

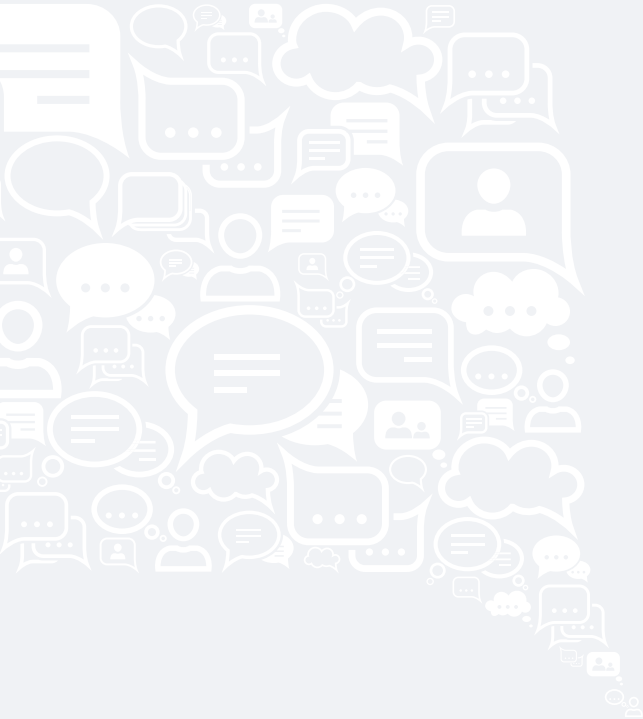
Perfection of securities is crucial for mortgages and corporate finance which are key revenues streams for most of our Banking clients. Turnaround time in perfecting securities continues to be a major headache for Banks and borrowers because of the inefficacies of various public registries.

We continuously work on our and our clients' processes and the registries to cut down on turnaround. Our standard turnaround time for the last two years for registrations of various security instruments has been as follows:

The dates start running from the date of instructions and this includes valuation, obtaining all clearances, consents and payment of stamp duty. Along with the traditional tasks of due diligence and document preparation, the property department's team get the transaction done by taking proactive and innovative approaches to ensure that every detail is covered to complete the transaction expeditiously and in a professional manner.



Our standard turnaround time

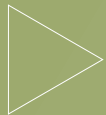


Status Reporting

As a way of ensuring that our clients are up to date with the status of each and every matter being pursued, the Firm develops a reporting calendar depending on the Clients' needs and a reporting template which gives the status as at the time of reporting. We are however also available on call and email for any inquiries that may arise from time to time.

Feedback

The Firm encourages clients to offer feedback to any of the Partners through the office of the Managing Partner on the services they receive from us or our staff to enable us to improve the quality of service provided. It would be appropriate to note that our profile is extremely condensed and brief. More detailed information in regard to our competences and experience can be availed upon request.



Our Client List

We are here for you.

The Firm boasts of a variety of corporate clients ranging from banking and financial institutions, oil and gas companies to public bodies and authorities. These clients include;

These clients include;





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