

ENFORCEABLE UNDERTAKING

Between

The Commonwealth of Australia
(as represented by the Office of the Fair Work Ombudsman)

and

King's Natural Healthcare Pty Ltd (ABN 95 127 684 100)

and

Mr Yu (Sam) Wang

ENFORCEABLE UNDERTAKING

PARTIES

- This Enforceable Undertaking (Undertaking) is given to the Fair Work Ombudsman (FWO) pursuant to section 715 of the Fair Work Act 2009 (Cth) (FW Act) by:
 - a) King's Natural Healthcare Pty Ltd, ABN 95 127 684 100 (the Company), 169
 Gordon Street, Coburg, Victoria; and
 - b) Yu (Sam) Wang (Mr Wang), Director of the Company.

BACKGROUND:

- The Company was registered on 24 September 2007, trades as King's Day Spa and Massage and operates three Massage Centres in the Hobart region of Tasmania.
- The Company employs approximately 19 people across the three sites, all of which are directly managed by Mr Wang.
- 4. The Company is covered by the Health Professionals and Support Services Award 2010 (the Health Professionals Award) in respect of its employees who perform duties in accordance with classifications set out in Schedule B of the Health Professionals Award.
- The FWO received a request for assistance (RFA) from a former employee. The RFA alleged underpayment of entitlements in accordance with the Health Professionals Award and failure to provide pay slips.
- The FWO commenced an investigation on 12 February 2018. The investigation included all employees of the Company (the **Employees**).
- 7. The Employees worked as massage therapists performing duties commensurate with the Health Professionals Award classification Support Services Level 2.
- 8. One employee was engaged on a full time basis. The other employees were engaged on a casual basis.
- 9. The FWO has determined, and the Company and Mr Wang admit, that the Company contravened:
 - a) Section 44 of the FW Act, by failing to provide the Employees with a Fair Work

- Information Statement (**FWIS**) in accordance with Section 125 of the National Employment Standards (**NES**), contained in the FW Act.
- b) Section 45 of the FW Act, by failing to comply with the following terms of the Health Professionals Award:
 - Clause 10.1(b) by failing to inform the Employees of their employment status;
 - ii. Clause 10.4(b) by failing to pay the Employees a casual loading of 25%;
 - iii. Clause 14 by failing to pay the Employees applicable minimum wages;
 - iv. Clause 26.1 by failing to pay the Employees the penalty rate for work performed on a Saturday or a Sunday;
 - v. Clause 28.1(a)(i) by failing to pay the Employees the penalty rate for the first 2 hours of overtime
 - vi. Clause 28.1(a)(ii) by failing to pay the Employees the penalty rate for overtime in excess of 2 hours
 - vii. Clause 32.2 by failing to pay the Employees the penalty rate for work on a Public Holiday;
- c) Section 536(1) of the FW Act, by failing to provide payslips to the Employees within one working day of payment.
- d) The underpayments arising as a result of these contraventions total \$39,830.84 gross.
- 10. Mr Wang admits and agrees that:
 - a) He has been the Director of the Company since 24 September 2007;
 - Because of his office as Director, he was ultimately responsible for the overall direction, management and supervision of the operations at the Company in relation to engaging staff, setting and adjusting pay rates and determining wages and conditions of employment;
 - c) By reason of the matters set out in subparagraphs (a) and (b) was responsible in a practical sense for ensuring the Company complied with its legal obligations.

COMMENCEMENT OF UNDERTAKING

- 11. This Undertaking comes into effect when:
 - a) the Undertaking is executed by the Company and Mr Wang; and

b) the FWO accepts the Undertaking so executed.

ENFORCEABLE UNDERTAKING

12. Upon the execution of this Undertaking and for the purposes of section 715 of the FW Act, the Company and Mr Wang undertake the following:

12.1 Rectify underpayments

- (a) Rectify the underpayments listed at Attachment A by making payments to Employees according to the payment plan at Attachment F.
- (b) Provide to FWO evidence of payments made to Employees within one day of payment being made until all underpayments are rectified.

12.2 FWO My account registration

- a) Within 21 days of the execution of this Undertaking:
 - register with the FWO My account portal at <u>www.fairwork.gov.au/register</u> and fully complete the My account profile, including information about the Company and award/agreement coverage, through this portal;
 - using the FWO Pay Calculator, calculate relevant minimum pay rates (and penalty rates where necessary) and save these calculations to My account;
 - iii. provide to the FWO the 'My account' Customer Registration Number (CRN);
- b) Within 28 days of the execution of the Undertaking, at a mutually agreed time and location, demonstrate to an officer of the FWO knowledge of the use of My account, including saving information within My account from the website and relevant FWO online tools. Demonstrate how use of this saved information will contribute toward compliance with workplace obligations including payment to employees of the correct minimum pay rates and public holiday penalty rates;
- c) Within 28 days of the execution of the Undertaking, subscribe to the FWO's subscription service and provide evidence to the FWO of the subscription:
 - Subscribe to the FWO's 'Subscribe to email updates' function available at http://www.fairwork.gov.au/website-information/staying-up-to-date/subscribe-to-email-updates
 - ii. Choose the relevant State/s and industry, selecting information updates on the following options:
 - · pay rates and entitlements;
 - new products and resources;
 - about us and our work;

- updates in my industry; and
- tailored information that's relevant to me.

12.3 Workplace relations systems and processes

- a) Ensure that the Company complies at all times and in all respects with the FW Act, the Fair Work Regulations 2009 and the Health Professionals Award;
- b) Provide the FWO, within 60 days of the date of execution of this Undertaking, details of systems and processes already in place or to be implemented to comply with paragraph 12.3(a) above. Without limitation, such systems and processes relating to:
 - Ensuring employees receive the correct minimum rates of pay and entitlements, such as penalty rates and overtime rates;
 - ii. Issuing pay slips to employees within one working day of payment via email;
 - iii. Keeping accurate and complete records to ensure employees receive their correct wages and entitlements;
 - iv. Ensuring employees who hold student visas are rostered in accordance with their visa limitations.

12.4 Apology

- a) Send a letter of apology (Apology Letter) to the Employees listed in Attachment A in the form of Attachment C to this Undertaking and provide copies to the FWO within 14 days of the execution of this Undertaking.
- b) The letter of apology must be provided to each employee in their preferred language. The Company is responsible for any costs incurred translating the Apology Letter.

12.5 FWO Online Training

- a) Within 60 days of execution of this Undertaking ensure that all persons responsible for management, payroll (paying employee wages) and human resources complete all education courses designed for employers available on the FWO online learning centre via http://www.fairwork.gov.au/how-we-will-help/online-training and provide certificates of completion to the FWO;
- Ensure that all persons responsible for management, payroll and human resources functions at the Company complete the educational activities on the FWO website, as set out in Attachment D;
- For each person required to complete the education activities, enter all of the required information in Attachment D and provide copies of the completed attachment to the

FWO within 90 days of the execution of this Undertaking;

- d) For a period of one year from the execution of this Undertaking, ensure that the educational activities are completed by any new or existing employees or contractors who, after the commencement of this Undertaking, acquire managerial, payroll and human resources responsibilities; and
- e) For any persons taking on any of these functions, complete Attachment D and submit to the FWO within 28 days of taking responsibility for these functions.

12.6 Audit Activity

- a) Cause to have performed by an accounting professional (for example a Certified Practising Accountant) or an employment law specialist, at the Company's expense, audits of the Company's compliance with all Commonwealth workplace laws and instruments (Audits), including but not limited to the following clauses of the Health Professionals Award and sections of the FW Act:
 - i. Clause 10.1 Informing employees of employment status
 - ii. Clause 10.4 Casual loading
 - iii. Clause 14 Minimum wage
 - iv. Clause 18 Allowances
 - v. Clause 26 Saturday and Sunday work
 - vi. Clause 28 Overtime penalty rates
 - vii. Clause 32 Public Holidays
 - viii. Section 44 National Employment Standards
 - ix. Section 535 Record keeping
 - x. Section 536 Payslips
- b) The Audits will include the pay and conditions of all employees across all three sites referred to at paragraphs 3 and 4 of the Background of this Undertaking; and
- c) 21 days prior to the Audit due dates, as specified below, the Company will provide for the FWO's approval, details of the methodology to be used to conduct the Audit and will ensure that the following requirements are met:
 - i. Audit 1 is to be finalised and a report on the outcome of the audit is to be provided to the FWO by 1 October 2019. The report must include:
 - An audit of six (6) full pay periods between 1 June 2019 and 31 August 2019. The pay periods must include at least one public holiday.
 - The audit report must include details of the Company's compliance or noncompliance with the clauses listed in 12.6 (a) (i) – (x).

- ii. Audit 2 is to be finalised and a report on the outcome of the audit is to be provided to the FWO by 1 October 2020. The report must include:
 - An audit of six (6) full pay periods between 1 June 2020 and 31 August 2020. The pay periods must include at least one public holiday.
 - The audit report must include details of the Company's compliance or noncompliance with the clauses listed in 12.6 (a) (i) – (x).

In the event an Audit discloses contraventions of any applicable Commonwealth workplace law and/or instruments, rectify all such contraventions within 14 days of each of the finalisation dates specified in subclause 12.6 (c) above, including rectification of any and all underpayments to employees and provide evidence of rectification to the FWO;

- d) If requested, provide the FWO with all records and documents used to conduct the audit, including any working documents, within seven days of such a request.
- e) If any employee(s) identified as having underpayments owing to them cannot be located, within 60 days of each of the finalisation dates specified in subclause 12.6 (c) above, make application to the Commonwealth of Australia (through the FWO) in accordance with section 559 of the FW Act to pay money into the Commonwealth Revenue Fund (CRF). The Company will complete the required documents supplied by the FWO. (Any employees that have underpayments paid into the CRF can contact the FWO to claim the money).
- f) A civil remedy may apply for giving false or misleading information or producing false or misleading documents.

12.7 Engagement of future Contractors

- a) Commencing six months after the execution of this Undertaking and continuing during the operation of this Undertaking, provide a report to the FWO for each preceding six month period which includes the names and contact details of all workers engaged by the Company as independent contractors to provide services to clients at any King's Day Spa and Massage outlet.
- b) Each report will include information regarding how the Company has ensured compliance with their workplace relations obligations in relation to these workers and details of the Independent Professional advice received in relation to those contracting arrangements.

12.8 Employee Education

- a) Issue information packs containing current versions of the FWO fact sheets listed below and Fair Work Information Statement to all existing employees and new employees on commencement with the Company:
 - i. Fact sheet "About the Fair Work Ombudsman";
 - ii. Fact sheet "Employer obligations in relation to employee records and pay slips";
 - iii. Fact sheet "Fair Work Information Statement".
- b) Provide to the FWO signed copies of the Acknowledgement of Receipt FWO Fact Sheets and Fair Work Information Statement (Attachment E) for existing employees, within 30 days of the execution of the Undertaking.
- c) Ensure the information pack outlined in paragraph (a) above is provided to new employees within 30 days of them commencing employment with the Company. The packs should be provided to all new employees who commence employment within a period of two years from the date of execution of this Undertaking.
- d) The information pack must be provided to each employee in the employee's preferred language (where FWO has made these available).
- e) Provide the FWO copies of the Acknowledgement of Receipt Attachment E signed by new employees to the FWO every 6 months for the life of this Undertaking.

12.9 Matters notified to the FWO

- a) Where the FWO receives an RFA regarding non-compliance with a modern award or registered agreement, the Company and its officers undertake to fully cooperate with the FWO to ensure compliance. This includes:
 - Providing all requested employment records and other documentation to the FWO relevant to the request for assistance
 - Participating fully in any subsequent requests for information relevant to the request for assistance, and
 - Co-operation in FWO's processes employed to resolve the request for assistance.

12.10 Workplace Notice

a) Within 30 days of the execution of this Undertaking, display a notice in the form of Attachment B to this Undertaking (Workplace Notice) in each of the Company's workplaces and provide photographic evidence of its display and the location of the notice in the workplaces:

- b) Ensure that the Workplace Notice is printed in at least A3 size and is clearly displayed:
 - i. In a location to which all employees who work at the Company have access;
 - ii. In a manner which is reasonably capable of drawing attention of all employees to the Workplace Notice (for example, by placement on a staff noticeboard);
 - iii. For a period of 28 continuous days;
- The Workplace Notice must be displayed in the most commonly spoken language in the workplace;
- d) At the end of the period of 28 days provide confirmation to the FWO that the Workplace Notice has been continuously displayed for the required period.

12.11 Website Notice

- a) The Company will place a (Website Notice) on the front page of its website within 28 days of, but not prior to the FWO publishing a Media Release on its website which will:
 - i. be in the form of the Website Notice set out at Attachment B;
 - ii. be displayed in at least size 10 font; and
 - iii. remain on the website for a period of 6 months.
- b) The Company will provide evidence of the placement of the Website Notice to the FWO on the date it is published.

12.12 Broader Community workplace relations education

- a) Make a donation of \$5,000 to Migrant Resource Centre Tasmania, ABN 63 028 115 942, Level 2, KGV Sports and Community Centre, 1A Anfield Street, Glenorchy, Tasmania 7010 with the objective of assisting the promotion of compliance with Commonwealth workplace laws in the community;
- Provide evidence of the donation to FWO within three months of the execution of this Undertaking.

12.13 Reporting

- a) The Company and Mr Wang will notify the FWO of any changes of circumstances that could potentially impact on the Company's ability to comply with the undertakings contained in this Undertaking, as soon as it becomes aware of such circumstances. Such circumstances shall include but not be limited to:
 - i. Sale or potential sale of the business, or part of the business;
 - ii. Change of or change in details of company directors, or other officeholder positions;

- iii. Change in engagement of workers, for example engaging contractors, labour hire or family members in lieu of employees;
- iv. The Company or its Director opening any new establishments or businesses, or acquiring any existing establishments or businesses, whether alone or in partnership with another entity;
- v. Ceasing or an expectation of ceasing to trade;
- vi. Business going in to administration or liquidation.
- b) In the event that there are any events or circumstances described above, required to be reported to the FWO, the Company and Mr Wang will provide any documentation or other evidence requested by the FWO to confirm the event/s that have transpired.

13 No Inconsistent Statements

The Company and Mr Wang:

- a) must not; and
- b) must ensure that each of their officers, employees or agents, do not make any statement, orally or in writing or otherwise imply anything that is inconsistent with admission or acknowledgements contained in this agreement.

14 Acknowledgements

The Company and Mr Wang acknowledge that:

- a) The FWO may;
 - i. make this Undertaking (and any of the Attachments hereto) available for public inspection, including by posting it on the FWO internet site at www.fairwork.gov.au;
 - ii. release a copy of this Undertaking (and any of the Attachments hereto) pursuant to any relevant request under the *Freedom of Information Act 1982* (Cth);
 - iii. issue a media release in relation to this Undertaking;
 - from time to time, publicly refer to the Undertaking (and any of the Attachments hereto) and its terms; and
 - v. rely upon the admissions made by the Company and Mr Wang set out in paragraphs 8 and 9 above in respect of decision making concerning any future non-compliance with the Company's workplace relations obligations.
- b) Consistent with the Note to section 715(4) of the FW Act, this Undertaking in no way derogates from the rights and remedies available to any other person arising from the

conduct set out herein;

- c) Consistent with section 715(3) of the FW Act, the Company and Mr Zhang may withdraw from or vary this Undertaking at any time, but only with the consent of the FWO;
- d) If the Company contravenes any of the terms of this Undertaking:
 - The FWO may apply to any of the Courts set out in section 715(6) of the FW Act, for orders under section 715(7) of the FW Act; and
 - ii. This Undertaking may be provided to the Court as evidence of the admissions made by the Company in paragraph 10 and 11 above, and also in respect of the question of costs.
- e) The Fair Work Amendment (Protecting Vulnerable Workers) Act 2017 makes the following changes to the FW Act:
 - i. increased penalties for 'serious contraventions' of workplace laws
 - ii. increases penalties for breaches of record-keeping and pay slip obligations
 - iii. employers who don't meet record-keeping or pay slip obligations and can't give a reasonable excuse will need to disprove wage claims made in a court (this is also referred to as a reverse onus of proof)
 - iv. strengthen our powers to collect evidence in investigations
 - introduce new penalties for giving us false or misleading information, or hindering or obstructing our investigations.

Executed as an undertaking

EXECUTED by KINGS NATURAL HEALTHCARE PTY LTD in accordance	Executed by Yu Wang:
with section 127(1) of the Corporations Act 2001:	
0/1//	
(Signature of director)	(Signature of Yu Wang)
(Name of director)	Yu Wang
(Name of director)	12/03/2019
72 (03) 2019 (Date)	
(Date)	(Date)
in the presence of:	in the presence of:
(Signature of witness)	(Signature of witness)
Name of witness)	(Name of witness)
(Name of witness)	(Name of witness)
ACCEPTED by the FAIR WORK OMBUDSMA Work Act 2009 on:	AN pursuant to section 715(2) of the <i>Fair</i>
Lynda/McAlary- Smith	121412019 (Date)
Executive Director Compliance & Enforcement	
Delegate for the FAIR WORK	
in the presence of:	
Clab.	Louise CATO
(Signature of witness)	(Name of Witness)

Attachment A – Underpaid and Affected Employees

The Employees

Employee Name	Classification	Underpayment
	Support Services Level 2 (Full time)	\$2862.69
	Support Services Level 2 (casual)	\$1,621.72
	Support Services Level 2 (casual)	\$2,180.28
	Support Services Level 2 (casual)	\$667.60
	Support Services Level 2 (casual)	\$1,381.41
	Support Services Level 2 (casual)	\$656.09
	Support Services Level 2 (casual)	\$1,844.80
	Support Services Level 2 (casual)	\$1,603.50
	Support Services Level 2 (casual)	\$1,957.86
	Support Services Level 2 (casual)	\$3,373.35
	Support Services Level 2 (casual)	\$938.88
	Support Services Level 2 (casual)	\$2,845.46
	Support Services Level 2 (casual)	\$1,483.65
	Support Services Level 2 (casual)	\$487.77
	Support Services Level 2 (casual)	\$909.38
	Support Services Level 2 (casual)	\$822.68
	Support Services Level 2 (casual)	\$2,291.64
	Support Services Level 2 (casual)	\$2,330.18
	Support Services Level 2 (casual)	\$2,319.24
	Support Services Level 2 (casual)	\$978.38
	Support Services Level 2 (casual)	\$4,565.08
	Support Services Level 2 (casual)	\$1,709.20
	Total	\$39,830.84

Attachment B - Form of Website and Workplace Notice

Contravention of Fair Work Act by King's Natural Healthcare Pty Ltd

We refer to the investigation conducted by the Office of the Fair Work Ombudsman (**FWO**) into allegations that King's Natural Healthcare Pty Ltd contravened the *Fair Work Act 2009* and *Health Professionals and Support Services Award 2010* by:

- · failing to inform employees of their employment status;
- · failing to pay employees their applicable minimum wages;
- failing to pay employees applicable penalties and loadings including a casual loading of 25% and penalty rates for weekends, public holidays and overtime:
- failing to provide payslips to the employees within one working day of payment.

King's Natural Healthcare Pty Ltd has formally admitted to FWO that these contraventions occurred and has entered into an Enforceable Undertaking with the FWO (available at www.fairwork.gov.au) committing to a number of measures to remedy the contraventions. Including by rectifying the underpayments to the employees affected by the contraventions and donating \$5000 to the Migrant Resource Centre Tasmania to fund education about workplace rights.

King's Natural Healthcare Pty Ltd expresses its sincere regret and apologises for the conduct, which resulted in the contraventions. Furthermore, King's Natural Pty Ltd gives a commitment that such conduct will not occur again and that it will comply with all requirements of the Commonwealth workplace relations laws in the future.

If you worked for King's Natural Healthcare Pty Ltd and have questions relating to your employment you can contact the FWO via www.fairwork.gov.au or 13 13 94.

Attachment C - Letter of Apology

- <Date>
- <Employee Name>
- <Employee Address>

Dear < Employee Name >

I am writing to apologise on behalf of King's Natural Healthcare Pty Ltd for non-compliance with Commonwealth Workplace relations laws. A recent investigation conducted by the Office of the Fair Work Ombudsman (FWO) determined that Kings Natural Healthcare Pty Ltd had contravened the Fair Work Act 2009 and Health Professionals and Support Services Award 2010 as follows:

- Clause 10.1 (b) by failing to inform the Employees of their employment status:
- Clause 10.4 (b) by failing to pay the Employees a casual loading of 25%;
- Clause 14 by failing to pay the Employees applicable minimum wages;
- Clause 26.1 by failing to pay the Employees the penalty rate for work performed on a Saturday or a Sunday;
- Clause 28.1 (a)(i) by failing to pay the Employees the penalty rate for the first 2 hours of overtime
- Clause 28.1 (a)(ii) by failing to pay the Employees the penalty rate for overtime in excess of 2 hours
- Clause 32.2 by failing to pay the Employees the penalty rate for work on a Public Holiday;
- Section 536(1) of the FW Act, by failing to provide payslips to the Employees within one working day of payment.

Regrettably, the investigation determined that you were affected by the above contraventions. King's Natural Healthcare Pty Ltd is taking steps to remedy the contraventions, including by rectifying the underpayments, and making a donation of \$5000 to fund education about workplace rights.

You have received a payment on XXXXX and will be provided with a pay slip and payment summary regarding the payment.

King's Natural Healthcare Pty Ltd have formally admitted to the FWO that it did not comply with its obligations under Commonwealth workplace relations laws and have entered into an Enforceable Undertaking with the FWO, a copy of which is available from the FWO website at

<u>www.fairwork.gov.au</u>. As part of the Enforceable Undertaking we have committed to a number of measures to ensure future compliance with Commonwealth workplace relations laws.

King's Natural Healthcare Pty Ltd expresses its sincere regret and apologises to you for failing to comply with our lawful obligations.

Should you have any questions, please contact [party to include contact details].

Yours sincerely

[Director]

Attachment D

TRAINING RESOURCES UTILISED FROM THE FAIR WORK OMBUDSMAN WEBSITE

Ι, _		(Enter	name	and	pos	ition in the
org	anisation)					
hav	re undertaken the following:					
Co	mpleted online courses* including:					
•	Difficult conversations in the workplace – manager co	ourse	date			completed:
•	Hiring employees	date				completed:
•	Managing employees	date				completed:
•	Managing performance	date				completed:
•	Diversity and discrimination	date				completed:
•	Workplace flexibility	date				completed:
•	Record-keeping and pay slips	date				completed:
* P	lease provide printout of the Statement/Certificate of At	tainmer	t for ea	ch co	urse	completed
Vie	wed Videos including:					
•	Welcome to fairwork.gov.au	date			,	completed:
•	Finding information for your industry	date				completed:
•	My account	date			,	completed:
•	Introduction to the Pay and Conditions Tool	date				completed:
•	PACT – Award classifications	date			(completed:

•	PACT – Pay summary		date			completed:
•	PACT – Penalty rates		date			completed:
•	PACT – Allowances		date			completed:
•	PACT – Award Covera	ge	date			completed:
	1 (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c					
Rea	ad Factsheets includin	g:				
•	Role of the Fair Work C	Ombudsman	date			completed:
•	Contractors and emplo	yees – what's the difference?	date			completed:
Rea	ad information on the f	ollowing:				
•	Pay Overview					
0	Minimum wages	Page Ref No		date		completed:
0	Penalty rates & allowar	nces Page Ref No	_		date	completed:
•	Leave Overview					
0	Annual leave	Page Ref No		date		completed:
0	Sick & carer's leave	Page Ref No		date		completed:
•	Ending Employment	Overview				
0	Notice & final pay	Page Ref No		date		completed:
0	Unfair dismissal	Page Ref No		date		completed:

• Employee Entitlements Overview

0	Types of employees	Page Ref No	date	completed:
0	National Employment	StandardsPage Ref No	date	completed:
•	Awards & Agreement	's Overview		
0	Awards	Page Ref No	date	completed:
	á Transita de la companya del companya del companya de la companya			
•	Date and signature:	8		

Attachment E – FWO Fact Sheets and FWIS Acknowledgement

Acknowledgement of Receipt – FWO Fact Sheets and Fair Work Information Statement
I, (insert name)
of
agree that I received a copy of the FWO Fact Sheets About the Fair Work Ombudsman and Employer obligations in relation to employee records and pay slips and a copy of the Fair Work Information Statement.
Signed:
Date:/



Attachment F – Agreed schedule of payments

Employee Name	Underpayment	Paid	Paid date	Amount due 29 March 2019	Amount due 26 April 2019	Amount due 31 May 2019	Amount due 28 June 2019
	\$2,862.69	\$1,000.00	21/01/2019	\$1,000.00	\$862.69		
	\$1,621.72	\$772.00	25/01/2019	\$849.72	4		
	\$2,180.28				\$700.00	\$700.00	\$780.28
	\$667.60						\$667.60
	\$1,381.41					\$1,381.41	Ψ007.00
	\$656.09			\$656.09		,	
	\$1,844.80			\$1,844.80			***************************************
	\$1,603.50				\$1,603.50	10. 11	
	\$1,957.86	N1		*		\$1,957.86	
	\$3,373.35				\$1,120.00	\$1,120.00	\$1,133.35
	\$938.88			II.		1.1.	\$938.88
	\$2,845.46				\$2,845.46		+000,00
	\$1,483.65						\$1,483.60
	\$487.77				\$487.77		41,100.00
	\$909.38			\$100.00	\$400.00	\$409.38	
	\$822.68				* 3,357 = 3,58 = 51.3	\$822.68	
	\$2,291.64			\$260.00	\$1,031.64	\$1,000.00	
	\$2,330.18		0	\$2,330.18		1.1	
	\$2,319.24	\$2,319.24	08/01/2019				
	\$978.38						\$978.38
	\$4,565.08				\$1,500.00	\$1,545.08	\$1,520.00
	\$1,709.20				\$1,709.20		+ .,020.00