

LENNON v TALBOT

284 ✓

1984 No. 8456 p

THE HIGH COURT

BETWEEN/

JAMES LENNON, KEVIN MUNNELLY, WESTWARD GARAGES LIMITED,
WESTWARD DUBLIN LIMITED, JOHN JOSEPH MURPHY, GLEESON
BROTHERS MOTOR ENGINEERS LIMITED, TRAYNOR MOTORS LIMITED
AND EXCELSIOR GARAGE LIMITED

PLAINTIFFS

AND

TALBOT IRELAND LIMITED

DEFENDANTS

JUDGMENT of Mr. Justice Keane delivered the 20th day of December 1985.

In these proceedings, the Plaintiffs claim damages in respect of what they say was the wrongful termination by the Defendants of certain agreements entered into by the Plaintiffs with the Defendants.

The background to the dispute is as follows. Each of the Plaintiffs had entered into main dealership agreements at various times with the Defendants in respect of private and commercial vehicles imported by them and distributed throughout the Republic of Ireland. The Defendants, notified the Plaintiffs by letter dated the 5th October, 1984, that with effect from November 2nd 1984 the Talbot range would be distributed in the Republic of Ireland by the Gowan Group. The Plaintiffs contend in these proceedings that this letter constituted an unlawful termination by the Defendants of the agreements and claim compensation for damage which they allege they have sustained as a result. While a Defence was delivered in the proceedings denying liability, it was conceded shortly before the case came on for hearing that

the agreements had been wrongfully terminated by the Defendants. This concession was, however, withdrawn almost immediately before the hearing in respect of the sixth named Defendants, Gleeson Brothers Motor Engineers Limited (who are referred to in this judgment as "Gleesons"). None of the agreements contained any provision for termination, but it was agreed by the parties that six months' notice would have been reasonable in the case of an agreement such as this. In respect of the Plaintiffs other than Gleesons, the case accordingly became an assessment of damages only.

Gleesons wrote to the Defendants on the 29th November 1984 saying that they thought it was essential for them to continue getting supplies from the Gowan Group, as it was not possible for them to suspend operations in mid-stream. Mr. Shanley submitted that in writing such a letter, Gleesons had acquiesced in the assignment by Talbot of their liability under the dealership agreements to the Gowan Group. This letter was, however, written after the Defendants had by their letter of October 5th wrongfully terminated each of the dealership agreements and represented no more than an attempt by Gleesons to mitigate the loss arising from that wrongful termination. It follows, in my view, that they also are entitled to damages for the wrongful termination of the agreement.

While it will be necessary at a later stage to consider the position of the Plaintiffs individually, since their circumstances differed significantly from one another, there are also features common to all the claims which can be conveniently considered at the outset.

All the Plaintiffs claimed that, as a result of the wrongful termination by the Defendants of the dealership agreements, the

had lost profits that they would otherwise have earned on the sale of vehicles and spare parts, the carrying out of repair work and the provision of spare parts and repair work to which the customers were entitled under 'warranties'. The Defendants contended that, even if such losses had been established, they were effectively the result of the Plaintiffs' negligent failure to mitigate their loss by entering into new dealership arrangements with the Gowan Group under which they would have been entitled to a continued supply of Talbot vehicles and spare parts. The Plaintiffs for their part said that it was unreasonable to expect them to enter into new agreements with the Gowan Group in order to ensure themselves a continuing supply of Talbot vehicles and parts. They claimed that the arrangements with the Gowan Group would be significantly different in the following respects:-

- (1) The Defendants were manufacturers, whereas the Gowan Group were not. It was said that this would put the Plaintiffs in the invidious position of depending for their supplies of vehicles and spare parts on a firm which was in direct competition with them rather than a manufacturer such as the Defendants who could be relied on not to discriminate between the individual dealers and had never done so in the past.
- (2) The Plaintiffs had established a relationship of trust and confidence with the Defendants, which did not exist between them and the Gowan Group.
- (3) The Plaintiffs were afforded the valuable facility by the Defendants of free stocking of vehicles until they were sold. It was said that the Gowan Group, by contrast, required to be paid cash for vehicles as they were supplied to the dealer

except in the case of models which were not selling particularly well.

- (4) In the case of those dealers who were limited companies, the Gowan Group required the Directors to enter into personal guarantees, whereas no such requirement had been imposed upon the dealers by the Defendants.
- (5) The Gowan Group were engaged in the export of vehicles from the Republic of Ireland in competition with some of the Plaintiffs.

While some of these matters were in dispute during the hearing, there was and could be no dispute as to the first. It was beyond controversy that the Gowan Group were in a different position from the Defendants: they were distributors of vehicle and not manufacturers. It is obvious that their interests as distributors would not necessarily coincide with those of the Plaintiffs and it is not surprising that the Plaintiffs were concerned that their interests might suffer under the new dispensation.

Mr. Shanley relied on the decisions in Parzu .v. Sanders (1919) 2 K.B. 581 and Houndsditch Warehouse^{B.} Ltd. .v. ^{Walter} Walton (1944) K.B. 579 as establishing that where the Defendant is in breach of contract but gives the Plaintiff an opportunity to mitigate his loss, the Plaintiff refuses that offer at his peril, because if the Court should subsequently determine that it was a reasonable offer the Plaintiff is then confined to such losses as he suffered up to the date of the offer. But these decisions do not assist the Defendants in circumstances such as arose in the present case where the new arrangement proposed was significantly different from the existing arrangement in a way

which could only be detrimental to the Plaintiffs. In the words of Lord MacMillan in Banco de Portugal .v. Waterlow & Sons Limited (1932) A.C.⁴⁵² at p. 506:-

"Where the sufferer from a breach of contract finds himself in consequence of that breach placed in a position of embarrassment, the measures which he may be driven to adopt in order to extricate himself ought not to be weighed in nice scales at the instance of the party whose breach of contract has occasioned the difficulty. It is often easy after an emergency has passed to criticize the steps which have been taken to meet it, but such criticism does not come well from those who have themselves created the emergency. The law is satisfied if the party placed in a difficult situation by reason of the breach of a duty owed to him has acted reasonably in the adoption of remedial measures, and he will not be held disentitled to recover the cost of such measures merely because the party in breach can suggest that other measures less burdensome to him might have been taken."

I am satisfied that the refusal of the Plaintiffs, other than the sixth named Plaintiffs, to enter into arrangements with the Gowan Group did not constitute an unreasonable refusal by the Plaintiffs to mitigate the loss flowing from the Defendants admitted breach.

The Plaintiffs are entitled to the damages which might fairly and reasonably be considered as arising naturally from the breach or might reasonably be supposed to have been in the contemplation of both parties at the time of the agreements as the probable result of the breach. It was agreed that in the present case this meant that the Plaintiffs were entitled to such damages

as would restore them to the position that they would have been in had the appropriate length of notice been given.

Each of the Plaintiffs claimed damages under a number of different headings which must be considered individually.

Loss of profit on sales of private cars and commercial vehicles

Each of the Plaintiffs claim damages under this heading. In each case the method adopted of calculating the amount of the loss was broadly the same. The number of cars and vans sold in a period of up to two years preceding the breach was divided by an appropriate figure in order to arrive at the probable sales of vehicles during the six months' period had the dealership agreements remained in force. The average gross profit on the sales of such vehicles during the relevant period was then calculated and multiplied by the number of estimated sales during the six months' period.

The validity of this approach was questioned by the Defendants on a number of grounds. First, it was said that taking a period of up to two years gave a necessarily distorted result, having regard to the overall decline in motor car sales in the Republic during the relevant period and the relative decline in the Defendants' share of the market during that period. In the second place, it was said that this approach had no regard to the actual stocks of cars which the Plaintiffs had on hands as of the 1st January, 1985, i.e. during the six months' period following termination. In the third place, it was argued that the actual sales by the dealers who accepted the new dispensation provided a more reliable guide to the projected losses than the sales in the period preceding termination. In the fourth place, it was said that the estimate of loss was distorted by taking the gross profit rather than the net and

that the calculations of the Plaintiffs also failed to take into account the incidence of the Value Added Tax on each transaction. I will consider each of these contentions in turn.

It is quite clear that the overall volume of car sales in the Republic was declining in the years immediately preceding the withdrawal by the Defendants and that their relative share of the market was also declining. The figures set out below, demonstrate this quite clearly.

Year	Talbot Sales	Total Sales	Talbot percentage of Sales
1984	542	56,451	1%
1983	944	60,769	1.6%
1982	1,063	72,811	1.5%
1981	2,065	106,070	1.9%
1980	2,630	93,604	2.8%
1979	3,951	97,886	4%

The only inference which can be reasonably drawn from these figures is that there was a significant decline in the total volume of car sales in the Republic during the two years preceding the termination of the agreement and that during the same period there was also a significant decline in the Defendants' share of the market. I think that the evidence of the many witnesses concerned in the motor industry who were called by both sides confirms that this was, on the whole, the general picture, although the circumstances of individual dealers naturally differed. I have come to the conclusion that, in these circumstances, the safer guide to the profits which would actually have been earned by each of the Plaintiffs during the six months'

period had proper notice of termination been given is the six months' period immediately preceding such termination. I am not satisfied that the sales of the dealers who accepted the new dispensation during the six months' period provide a reliable guide to the projected sales of the Plaintiffs, since the circumstances of individual dealers will obviously vary greatly, depending on their area of operation and other factors.

The evidence also established that some of the Plaintiffs had stocks on hands at the 1st January, 1985. The relevant figures are: ^{the} second named Plaintiff (1), the third named Plaintiff (6), the fifth named Plaintiff (3), the seventh named Plaintiff (5) and the eighth named Plaintiff (3). The Plaintiffs contend that their failure to dispose of these units (some of which might of course have been subsequently sold prior to the expiration of the six months' period) was due to the lack of confidence in the Defendants' products following their abrupt withdrawal from the Irish market. I have come to the conclusion that while there is some substance in the Plaintiffs' contention one cannot fairly disregard the actual units unsold in arriving at the damages to which the Plaintiffs are entitled.

The Defendants' claim that the loss of profits should be quantified in terms of net rather than gross profits was based on the contention that the Plaintiffs' approach ignored the savings that were effected by losing the sales in question. While the evidence undoubtedly established that there were direct costs associated with the sales which should be taken into account in arriving at the appropriate profit figure, it is also clear that the fixed overheads, consisting in the main of charges associated with the premises and wages and salaries, should not

be taken into account. None of the Plaintiffs actually ceased business as a result of the notice of termination and the situation would have been no different had the appropriate notice been given. Accordingly, the Plaintiffs, if they wished to remain in business, had to continue paying these fixed overheads and they are not an appropriate deduction, in my view, in arriving at the actual loss which they sustained.

While again the circumstances of the Plaintiffs differed substantially, the direct costs associated with the sales of vehicles which constituted an appropriate deduction in order to arrive at the loss of profits figure were in many instances the same. The principal items were:-

First service and pre-delivery inspection:	£ 40.00
Petrol:	£ 5.00
Collection cost:	£ 10.00
Wax polishing:	£ 12.00
* Commission:	£ 30.00
Advertising:	£ 20.00
Used vehicle service:	£ 38.00
	£155.00
TOTAL	

* (It should be noted that some of the Plaintiffs did not pay any commission to a salesman.)

The difficulty as to the effect of Value Added Tax on the profit figure can best be illustrated by reference to an example which the accountants and other financial experts on both sides used. In the case of a sale by Traynor Motors Limited (Invoice Number 002581), a Talbot Solara was sold at a price of £9,015 (including V.A.T.). Since the customer traded in a car against the new car, he was allowed £4,740 on his old car. The amount

of V.A.T. actually paid by the garage, however, in respect of this deal was £799.39. When the old car was in due course sold, there was again a trade-in, the allowance this time being £3,250. The cost to the customer (including V.A.T.) was £4,950, so that there was an amount due by the customer of £1,700. The garage remitted £317.89 in respect of V.A.T. There was then a third sale, the cost this time to the customer being £3,000 (including V.A.T.) and the trade-in allowance £1,650, leaving an amount due from the customer of £1,350. The sum of £252.44 was remitted by the garage in respect of V.A.T. Finally the traded in car on this last transaction was sold for cash, the price being £650 including V.A.T. The amount of V.A.T. remitted on this occasion was £121.54. The cost of the vehicle to Traynor Motors Limited as invoiced by the Defendants was £6,814 which included a sum of £1,274.43 in respect of V.A.T. These figures when analysed and when allowance is made for internal costs of £170.73 show a net profit to the dealer of £773.44. The total of V.A.T. payments by the garage in respect of the four sales was £1,491.26. They would, however, be entitled to a refund of the V.A.T. which they had paid to the Defendants initially, i.e. £1,274.43. It follows that, to arrive at the actual net profit, one should deduct the difference between the V.A.T. remitted by the garage and the amount refunded to them. When this figure of £216.83 is deducted from the net profit, it results in a true net profit figure of £5⁵6.61. This example also illustrates, incidentally, the normal method by which the profit is calculated in retail car sales, assuming, of course, as is frequently the case, that there are a series of trade-ins the final profit figure being known in the trade as the "wash out" figure.

The evidence as to the gross profits actually earned varied considerably as between the various Plaintiffs. I am satisfied that these variations are due to a number of factors. In the first place, the discounts available to the dealers were obviously affected by the actual volume of business which they put through. In the second place, the absence of documentation made it difficult to establish with precision what deductions, if any, were being made in certain cases in respect of direct costs attributable to the sales and the incidence of V.A.T. In the third place, in the case of some dealers one at least of the direct costs was not relevant since commission was not paid to a salesman in respect of relevant sales.

The evidence given by the different Plaintiffs in respect of gross profits is dealt with hereunder individually. Evidence was given on behalf of the Defendants by Mr. Ian McNeil, the General Manager of Gowans Merrion Limited, to the effect that the gross profit in respect of his garage on the sale of Talbot Motor Cars for the twelve month period ending in October, 1984 was £302. After making the deductions already referred to this left a gross profit figure of £147.

(1) The first-named Plaintiff

The number of vehicles sold by the first-named Plaintiff in the six month period to October, 1984 was nine, but the claim is based on a projected sale of six for the relevant period. The average gross profit is claimed in the sum of £530, but the evidence did not establish with any degree of precision how this figure had been arrived at. If one assumes that the figure should be reduced by approximately 25% in order to allow for the difference between V.A.T. remitted by the garage and ultimately refunded, the figure

is reduced to approximately £400 in the case of motor cars and £450 in the case of vans. It seems probable that the amount of the direct costs attributable to each sale would have been less than in other cases and, making a deduction of £100 in the case of each category, this leaves one with a gross profit of £300 in the case of the motor vehicles and £350 in the case of vans. In this case, accordingly, the recoverable figure for loss of profit on the sale of cars is £1,200 and on the sale of vans £700.

(2) The second-named Plaintiff

In this case, the evidence established that there had been only one sale in the six months' period prior to October 1984 as contrasted with the figure of three in the Plaintiff's claim. The Plaintiff had one unit in stock during the six month period and I am not satisfied that he has established as a matter of probability that he lost any sales in respect of the breach.

(3) The third-named Plaintiff and fourth-named Plaintiff

These two companies can conveniently be taken together, although they are of course separate legal entities. The figures in this case show the greatest disparity between the sales in the six months' period prior to October, 1984 and the projected sales for the six months' period thereafter. The significant discrepancy is in the case of the Dublin based company which sold only one vehicle in the six months' period prior to termination, although the estimated loss of sales is 31.

Taking the third-named Plaintiff first, the evidence established that 34 cars and 9 vans were sold during the relevant periods. The gross profit claimed in the case of

the sale of cars was £332.72 and in the case of vans £577.21. I am satisfied that in each of these cases the figures are adequately supported by the evidence. There were, however, six cars still in stock and accordingly the appropriate multiplier is 28. In the result the third-named Plaintiff is entitled to £7,319 in respect of loss of profit on the sale of cars and £5,194 in respect of loss of profit on the sale of vans. The fourth-named Plaintiff is, however, entitled to £332.72 only in respect of the loss of profit on the sale of cars.

(4) The fifth-named Plaintiff

In this case the evidence established that 12 vehicles had been sold in the six month period prior to October, 1984. The estimated figure for the six months' period after termination was 19. The estimated gross profit on the sale of cars was £500, but again I am not satisfied that this figure was established by evidence. After making an allowance for the V.A.T. element I think that a further deduction of £100 in respect of direct costs would be reasonable. This would give a gross profit figure of £275 and the multiplier after allowing for the 3 cars in stock is 9. This gives a total loss of profits of £2,475.

(5) The sixth-named Plaintiff

In this case, the sales of cars for the six months' period prior to termination were 27, as opposed to the estimated figure of 22 for the six months' period after termination. The evidence established a gross profit figure of £489 but again I am satisfied that in order to allow for the incidence of V.A.T. this must be reduced by 25%, giving a gross profit figure of £368 in respect of each car. This

gives a total of £8,096 in respect of the claim for loss of profits on the sale of cars.

(6) The seventh-named Plaintiff

The figure on which the claim was based in this case is the same (41) as the figure for sales in the six months' period prior to termination. Making an allowance for the vehicles in stock, the appropriate multiplier is 36. The gross profit figure proved is £536.71. The recoverable amount is accordingly £19,317.96.

(7) The eighth-named Plaintiff

The evidence established in this case that only 5 cars had been sold during the six months' period prior to termination, although the claim was on the basis of projected sales of 24 in the six months' period after termination. A gross profit figure of £750 was claimed, but again it was not supported satisfactorily by evidence. I think that the actual gross profits achieved are unlikely to have been higher than in the case of the first or second named Plaintiffs and this would suggest a gross profit figure of £275. Allowing for the 3 cars in stock this results in a total established loss of £550.

Loss of profits on sales of spare-parts

Again there were variations in the circumstances affecting the individual Plaintiffs. Obviously the discount allowed to the dealer depended on the volume of business being done and, in particular, stock orders attracted a larger rate of discount than individual orders.

The principal area of controversy again, however, was whether the appropriate figure to take in calculating a loss of profit was the gross profit or the net profit after deducting

overheads. For the reasons I have already given when dealing with the car sales, I am satisfied that the appropriate figure for the purpose of ascertaining the Plaintiffs' loss is the gross profit.

There were some discrepancies between the figures produced by the Plaintiffs in respect of the gross profits on sales of spare parts and the figures produced by Mr. Michael Davenport, who had been the Parts Manager for the Defendants. This is explained in part by the fact that Mr. Davenport was taking the six months' period only from April to September, 1984. However, while the Plaintiffs use of the gross profit figure was contested by the Defendants, the accuracy in general of their records as to purchases of spare parts from the Defendants and their retail sales was not seriously questioned. With some modifications, accordingly, I have taken these figures as the basis of calculation so far as this heading of claim is concerned.

In the case of the second-named Plaintiff, I think that the figure of $33\frac{1}{3}\%$ profit is not established by the evidence and that a figure of 25% would be more realistic. In the case of the sixth-named Plaintiff, the sum of £10,757 claimed was amended in the course of the hearing to the sum of £6,961.

The Defendants also contended that in determining the amount of any loss sustained by the Plaintiffs in respect of the sale of spare parts, one had to have regard to the fact that the Plaintiffs retained stocks of spare parts after the notice of termination which should have been taken into account in assessing their possible sales. The evidence, however, on this matter was not sufficiently exact to permit of any accurate estimate being made and accordingly I have not taken this into account in assessing the damages to which the Plaintiffs are

entitled under this heading.

Loss of profit on future repairs

This claim is based on the assumption that in the case of each vehicle sold a profit figure of £100 in respect of repairs in the future to that vehicle would have been realised by the Plaintiffs. I am prepared to accept this as an appropriate figure. It is, however, necessary to adjust the figures claimed having regard to the findings I have already made in relation to the loss of sales of cars.

Loss of profit on future warranty work

In the case of what is described in the trade as 'warranty work', the customer is not charged. Accordingly, the dealer is recouped the sums he paid for the parts involved. In respect of the labour, however, he is normally allowed a rate per hour which is significantly higher than the actual cost to him of the labour and this, which is the only profit element in the 'warranty' work appears on average, from the evidence, to have amounted to £100 per vehicle. This amount is also clearly recoverable, subject again to adjustments as to the number of car sales of vehicles that would have been affected.

Other heads of claim

A number of other claims were also advanced. Some of the Plaintiffs alleged that they had been put to expense in removing signs associated with the sale of the Defendants' products by them. No reason was suggested as to why these signs would not in any event have been removed at the end of the six months' period had the proper notice been given and, accordingly, it appears to me that the Plaintiffs are not entitled to any damages under this heading. Similarly, the first-named Plaintiff claimed the cost of erecting a concrete shed which he said he

had been encouraged to put up by the Defendants and which he said was unnecessary for his business and only involved him in additional rates, now that the franchise had been withdrawn. This would have been the consequence whether or not the appropriate length of notice had been given, and, accordingly, in my view no damages are recoverable in respect of this item.

The dealership agreement in each case contained a provision that on the termination of the agreement the Defendants would buy back from the Plaintiffs on the terms specified in the agreement unused vehicle parts. Following the termination of the agreements, the Plaintiffs formulated claims under this clause in respect of the re-purchase of the parts in question by the Defendants. The Plaintiffs claimed to be entitled to a sum in respect of the expense of preparing this claim. It is clear, however, that the claim under this clause does not arise out of the wrongful termination by the Defendants of the agreement. Had the proper length of notice been given, the relevant clause in the dealership agreements would still have been operative and in order to make a claim on foot of it the Plaintiffs would have been put to precisely the same expense. I am satisfied, however, that each of the Plaintiffs was occasioned additional travelling and other expenses as a result of the wrongful termination and that these items of loss are properly recoverable. I will accordingly allow a sum of £500 in respect of each Plaintiff under this heading.

Some of the Plaintiffs also claim to be entitled to damages for what is described as an "anticipated loss" on trade-in guarantees. This arose because with a view to increasing sales the Defendants introduced a scheme under which a dealer could

guarantee a customer a minimum trade-in price on a new car within a specified period. The Defendants agreed to indemnify the dealers against any loss they might sustain as a result of giving such a guarantee. There was no evidence that any of the Plaintiffs had been required to pay any sums in respect of these guarantees and it follows that the Defendants have never been asked to implement their indemnity. I am satisfied that the claim in respect of this item of alleged loss is premature and unfounded.

Each of the Plaintiffs also claimed damages in respect of the increase in bank overdraft interest due to loss of cash flow which they claimed resulted from the Defendants wrongful termination of the agreement. In a period of severe recession it was inevitable that the businesses of each of the Plaintiffs would have been affected by the overall decline in business and it is not surprising that in such circumstances they should have found it necessary to obtain increased accommodation from their banks. It is quite another matter, however, to attribute this to the Defendants premature termination of their dealership agreements and in my view the evidence falls far short of establishing that it was the consequence of that breach. In any event, had the appropriate six months' notice been given, the Plaintiffs would have inevitably sustained a reduction in their cash flow as a result of the loss of the dealership and, although in some cases other dealerships were obtained to replace the lost Talbot franchise, it seems reasonable to assume that, even had the appropriate notice been given, a period would have elapsed before the franchise was replaced during which the cash flow would inevitably have been diminished. It seems to me that the attribution of the increased bank interest

to the premature termination of the dealership agreements is too conjectural and accordingly the Plaintiffs are not entitled to this item of claim.

In the case of the Plaintiffs who are not limited companies the first, second and fifth - a claim has been made for damages for the distress and anxiety caused to them by the Defendants' breach of contract. I accept the evidence of the individual Plaintiffs that the action of the Defendants caused them considerable anxiety resulting in at least two cases in their seeking medical assistance. Again, however, two features of this claim must be borne in mind. The individual Plaintiffs would in any event have undoubtedly experienced stress and anxiety as a result of the adverse trading conditions in the motor industry in recent years which have been abundantly demonstrated in the evidence. In the second place, in the case of a relatively small business the withdrawal of the franchise was obviously a far more serious matter to the entrepreneur^{re} than in the case of the large scale businesses which in any event enjoyed the protection of limited liability. The withdrawal of the franchise in a peremptory manner rather than in accordance with the six months' notice of termination may well have been a factor in the ill health experienced by the Plaintiffs concerned, but it is only one element in a larger picture. In the result, while I am satisfied the Plaintiffs are entitled to some compensation in respect of this claim, it must inevitably be of a modest order. I will accordingly award £750 general damages in respect of the three individual Plaintiffs for the general anxiety and inconvenience caused to them by the Defendants' action.

Finally, in the case of the sixth named Plaintiff there is

a claim which is peculiar to it, i.e. a "loss on volume bonus". This provided that, in the event of the dealer's sales reaching a particular level in a specified period, the dealer would be entitled to a bonus in respect of each car sold. The evidence established, however, that the bonus scheme as such had been replaced in 1983 by other incentive schemes such as volume discounts which would inevitably have been reflected in the gross profits. I am accordingly satisfied that this item is not recoverable.

In the result the Plaintiffs are entitled to damages as follows.

First-named Plaintiff

Loss of profits on sales of vehicles	£ 1,900.00
Loss of profits on sales of spare parts	£ 1,200.00
Loss of profits on repairs	£ 600.00
Loss of profits on future warranty work	£ 600.00
General damages	£ 1,250.00
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TOTAL	£ 5,550.00

Second-named Plaintiff

Loss of profits in respect of sales of spare parts	£ 1,234.00
General damages	£ 1,250.00
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TOTAL	£ 2,484.00

Third-named Plaintiff

Loss of profits on sales of vehicles	£12,513.00
Loss of profits on sales of spare parts	£22,041.68
Loss of profits on future warranty work	£ 3,700.00
Loss of profits on future repair work	£ 3,700.00
General damages	£ 500.00
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TOTAL	£42,454.68

Fourth-named Plaintiff

Loss of profits on sales of vehicles	£ 332.72
Loss of profit on future repairs	£ 100.00
Loss of profits on future warranty work	£ 100.00
General damages	£ 500.00
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TOTAL	£ 1,032.72

Fifth-named Plaintiff

Loss of profits on sales of vehicles	£ 2,475.00
Loss of profits on sales of spare parts	£10,680.41
Loss of profits on future repairs	£ 900.00
Loss of profits on future warranty work	£ 900.00
General damages	£ 1,250.00
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TOTAL	£16,205.41

Sixth-named Plaintiff

Loss of profits on sales of cars	£ 8,096.00
Loss of profits on sales of spare parts	£ 6,961.00
Loss of profits on repairs	£ 2,200.00
Loss of profits on future warranty work	£ 2,200.00
General	£ 500.00
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TOTAL	£19,957.00

Seventh-named Plaintiff

Loss of profits on sales of vehicles	£19,317.96
Loss of profits on spare parts	£29,956.00
Loss of profits on future repairs	£ 3,000.00
Loss of profits on future warranty work	£ 3,000.00
General damages	£ 500.00
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TOTAL	£55,773.96

Eight-named Plaintiff

Loss of profits on sales of vehicles	£ 550.00
Loss of profits on sales of spare parts	£ 3,000.00
Loss of profits on future repairs	£ 200.00
Loss of profits on future warranty work	£ 200.00
General damages	£ 500.00
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TOTAL	£ 4,450.00

There will be judgment accordingly for the Plaintiffs.

Raer *Keen*