

Chapter - II

- Incorporation of Company & Matters incidental there to

COMPANIES

ACT 2013



PROUD MOMENT FOR MEPL CONGRATULATIONS TO ALL THE RANK HOLDERS FROM MEPL
RECORD BREAKING MORE THAN 1000+ AIRS TILL NOW

CA

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|--------|--------|--------|--------|
| AIR 2 | AIR 3 | AIR 3 | AIR 15 |
| AIR 16 | AIR 23 | AIR 24 | AIR 28 |
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CS

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| AIR 1 | AIR 1
TWO TIMES AIR 1
CS EXECUTIVE & CS PROFESSIONAL | AIR 1 | AIR 1 |
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CMA

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|--------|--------|--------|--------|--------|
| AIR 01 | AIR 01 | AIR 01 | AIR 01 | AIR 01 |
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Steps to incorporate a Company (OPC, Pvt Co, Public Co, Sec 8 Co, IFCS Co, Nidhi, Sectoral Co)

1) Submit web form SPICE + INC 32 in 2 parts (Simplified Proforma for Incorporating Companies Electronically) → Part A & Part B

2) Part A is for name reservation. (2 names can be reserved @ 1000/-)

3) Within 20 days of the name reservation, submit Part B which contains :-

Reserved Name/ Application for name reservation	Application for inc of co	Application for PAN	Application for TAN	Application for Max 3 DINs
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Note 1 :- If a person wants to become director in an existing Co, then he shall have to apply for DIN in Form No DIR 3.

Note 2 :- If an existing co wants to change the name it shall submit RUN (Reserve Unique Name) application & such name shall be reserved for 60 days.

Steps to incorporate a Company (OPC, Pvt Co, Public Co, Sec 8 Co, IFCS Co, Nidhi, Sectoral Co)

4) Attach e MOA in Form INC 33 & e AOA in Form INC 34.

5) However if there are more than 7 subscribers then MOA & AOA shall have to be prepared physically & then scan, upload & attach with SPICE + INC 32.

6) Attach AGILE PRO INC 35 which contains application for



Application for Goods & Service Tax Identification Number, Employees State Insurance corporation registration Number plus Employees Provident Fund Registration Number, Professional Tax Registration Number And Opening of Bank Account.

Steps to incorporate a Company (OPC, Pvt Co, Public Co, Sec 8 Co, IFCS Co, Nidhi, Sectoral Co)

7) Attach INC 8 which shall contain declaration of CA/CS/CMA in practice or Advocate that Co. is being incorporated by complying the Act & Rules.

8) Attach INC 9 containing declaration of all the subscribers & first directors of co that they have not been convicted of any offence related to promotion, formation, management of co or fraud in last 5 years.

9) Central Registration Centre shall issue Certificate of Incorporation in Form No INC 11 which shall contain :-

1. Co's Name
2. CIN
3. Date of Incorporation
4. PAN
5. TAN

Steps to incorporate a Company (OPC, Pvt Co, Public Co, Sec 8 Co, IFCS Co, Nidhi, Sectoral Co)

10) Within 30 days of incorporation, submit INC 22 to ROC containing exact address of Registered office. However it is not required to be submitted if it is same as the address mentioned in SPICE + INC 32.

11)

Same extra points for

OPC

Sec 8 Co.

Sectoral Co

Attach nominee's consent in Form INC 3

MOA & AOA will be in Form INC 13 instead of INC 33 & 34
INC 14 instead of INC 8
INC 15 instead of INC 9

Attach NOC from sectoral regulator

Steps to incorporate a Company (OPC, Pvt Co, Public Co, Sec 8 Co, IFCS Co, Nidhi, Sectoral Co)

12)

Filing Fees

Co having share Capital

- i. Authorised sh cap upto 15lac = 0
- ii. Authorised sh cap > 15lac = 500

Co without share Capital

- i. upto 20 members = 0
- ii. > 20 members = 500

Memorandum of Association Sec 4

It is the charter (Constitutional document) of the Co which lays down the limits & boundaries within which co must operate and any activity beyond that is ultra virus i.e. null & void.

Following are the clauses of MOA :-

1. Name Clause → It contains the name of the Co. In case of OPC, its name shall end with the words OPC Pvt. Ltd. In case of Pvt. Co – Pvt. Ltd. & Public Co – Ltd. However an exemption has been given to Sec 8 Co that its name will not end with the words Pvt. Ltd or Ltd.

Memorandum of Association Sec 4

2. Registered Office/ Situation/ Domicile Clause → It contains the name of the state where co's RO is proposed to be situated.

3. Object Clause → It contains the main object for which co is being formed & other incidental objects related to main object.

Memorandum of Association Sec 4

4. Liability Clause →

- a) In case of Co. limited by shares, the liability of members shall be limited upto unpaid FY of shares held by the members.
- b) In case of Co limited by guarantee, the liability of members shall be limited upto the amount guaranteed by them that they will bring on co's liquidation.
- c) In case of unlimited co the liability of members shall remain unlimited.

5. Capital Clause → It contains the details of the capital structure of Co.

Memorandum of Association Sec 4

6.Subscription Clause → It contains the name & signatures of all subscribers of co along with no. of shares agreed to be subscribed by them & FV/ share.

7.Nominee Clause → In case of OPC, nominee's name shall also be mentioned who in the event of death or incapacity of member shall become the member of co.

Ashbury, DCN, DIM with exceptions & 4 case Laws.

Articles of Association Sec 5

Contains regulations for the internal management of Co.

Contains such other matters as may be prescribed

May contain entrenchment provisions

Sec 6

The Companies Act 2013 over-rides MOA & AOA if any matter is inconsistent with the Act.

MOA	AOA
1) Sec 4	1) Sec 5
2) It is a constitutional document containing the limits & boundaries within which co must operate	2) It is a document containing regulation for internal mgt. of co
3) It defines relationship of Co with outsiders	3) It defines relationship of co with internal management
4) Its alternation is governed by Sec 13	4) Sec 14
5) Its alternation requires SR in GM+CG/NCLT's approval	5) Only SR in GM
6) Any act beyond MOA is ultra Virus & cannot be ratified even by 100% members	6) Any act beyond AOA can be ratified by SR in GM
7) Contains 6 clauses (For OPC 7 clauses)	7) No limit on number of clauses
8) Cannot contain entrenchment provisions	8) May contain entrenchment provisions

Sec 6

Entrenchment

Absolute

It means mentioning in the articles that a particular decision cannot be taken. Absolute entrenchment is not allowed.

Conditional

It means requiring higher no. of votes than what is prescribed by the Act for a particular decision to be taken. It is allowed.

Sec 6

When can entrenchment provision be included in articles

At the time of incorporate
while filing SPICE + INC 32

Later on at anytime after
incorporation

In case of Pvt. Co.

In Case of Public Co.

**100% members should
vote in favour**

75% votes in favour

Formation of Company Sec 3

A company may be formed for any lawful purpose

Minimum Members in case of OPC, Pvt. Co, Public Co shall be 1, 2 & 7 respectively

Company may be formed as a

- Co. limited by shares
- Co. limited by guarantee
- Unlimited Co.

Rules relating to formation of OPC :-

Rule 3 of the Companies (Incorporation) Rules 2014 :-

1) OPC shall have 1 member & 1 nominee.

2) Both member & nominee shall be natural persons and citizen of India. They may or may not be resident of India.

(Explanation :- Resident of India means a person who resided in India in immediately preceding FY for atleast 120 days)

Formation of Company Sec 3

3) A person cannot become member in more than 1 OPC.

4) A person cannot become nominee in more than 1 OPC.

5) If a person who is already a member in 1 OPC & nominee in another OPC becomes member in that another OPC due to death/ incapacity of member shall get 180 days to choose any 1 OPC in which he wishes to continue as a member.

6) No minor can become member/ nominee in OPC.

7) OPC cannot be a sec 8 co. or Non Banking Financial Investment Co.

8) OPC can at anytime convert itself into Pvt./ Public Co.

Formation of Company Sec 3

Rule 4 of the Companies (Incorporation) Rules 2014 :-

1) MOA of OPC shall also contain name of nominee who in the event of death/ incapacity of member shall become the member of the Co.

2) Nominee shall give his written consent to act as nominee in Form No. INC 3.

3) Change of Nominee can take place in 3 case :-

Member gave notice to Co to change nominee

Nominee gave notice to Co. to withdraw his consent

Nominee dies if Member dies/ becomes incapable then nominee becomes member so place of nominee becomes vacant

In all the above 3 cases new nominee's consent in Form INC 3 should be submitted by member to Co. within 15 days & Co shall submit INC 3 along with INC 4 to ROC within 30 days of receiving nominee's consent.

Formation of Company Sec 3

Note :- Change of nominee shall not be treated as alteration of MOA.

Sec 3A

If at anytime the no. of members is reduced below 2 in Pvt. Co. or below 7 in public Co. & the Co. still carries on the business for more than 6 months with such reduced no. of members then all the remaining members who are cognisant (aware) about the fact that co. is being carried on with such reduced no. of members, shall be personally & severally liable for all the liabilities contracted by Co after 6 months.

Sec 3A

List of Model MOA & OA under schedule I of the Companies Act 2013 :-

Table A :- MOA of co. limited by shares

Table B :- MOA of co. limited by guarantee not having share capital

Table C :- MOA of co. limited by guarantee having share capital

Table D :- MOA of unlimited co. not having share capital

Table E :- MOA of unlimited co. having share capital

Table F :- AOA of co. limited by share

Table G :- AOA of co. limited by guarantee having share capital

Table H :- AOA of co. limited by guarantee not having share capital

Table I :- AOA of unlimited co. having share capital

Table J :- AOA of unlimited co. not having share capital

Incorporation of Company Sec 7

(Refer the steps discussed in 1st class of this chapter)



Sec 7(4) :- The documents & information furnished at the time of incorporation of co. shall be preserved by co. at its RO till the dissolution of co.

Sec 7(S) :- If false or incorrect information are furnished to incorporate the co, then it shall be treated as Fraud U/S 447.

Incorporation of Company Sec 7

Sec 7(6) :- If after incorporation of Co. it is proved that Co. got incorporated by furnishing false/ incorrect information or suppressing material facts then the promoters, 1st directors & all the persons making false declaration shall be liable for fraud U/S 447.

Sec 7(7) :- NCLT on application made to it by any person that Co. has been incorporated fraudulently, shall pass any of the following orders :-

a) May give directions for regulation of management of Co. including alteration of MOA & AOA	b) May direct that liability of members shall be unlimited	c) May direct removal of Co's name from register of companies	d) May order winding up	e) May pass any other order as it deems fit
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Incorporation of Company Sec 7

Before passing any of the above orders :-

NCLT shall give opportunity of being heard to co. This is called principle of natural justice i.e. audit alter am partum.

&

Shall also consider the contracts entered by co & its liabilities & int. of co, members, creditors & public.

Charitable Company Sec 8

1. Steps of Incorporation :- Same as SPICE + INC 32

2. Conditions to be satisfied :- CG (ROC) shall grant licence of charitable co. in Form INC 16 only if an application is made to it in INC 12 & all 3 conditions are satisfied :-

a) The object of Co. should be promotion of science, commerce, arts, religion, research, education, environment, sports, social welfare charity.

b) It intends to apply profits if any for promotion of these objects.

c) Payment of dividend to members is prohibited.

Charitable Company Sec 8

5. Sec 8 Company can alter its MOA & AOA only after prior approval of CG(ROC).

6. Sec 8 Company after CG (ROC) approval may convert itself into another class of Company.

7. Another class of company after satisfying all 3 conditions & CG (ROC) approval may convert itself into Sec 8 Company.

8. CG (RD) may cancel licence of Sec 8 Company on any of 5 grounds :-

a) Fails to fulfill the condition on the basis of which licence was issued.	b) Violates the provisions of Sec 8	c) Violates the object for which it was formed	d) Fraudulent activity	e) Acts against Public Int.
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Charitable Company Sec 8

9. CG (RD) after revoking the licence shall



Allow that company to operate by converting it into Pvt./Public company

Wind up

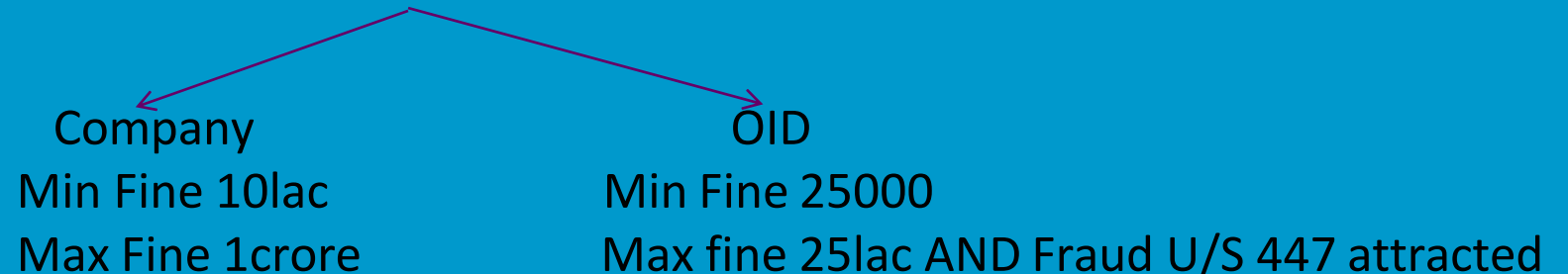
Amalgamate with another Sec 8 company having similar object

10. Before revoking the licence, CG(RD) shall give opportunity of being heard.

11. If CG(RD) ordered amalgamation then it shall decide the management, assets & liabilities of amalgamated company.

12. Sec 8 company can amalgamate itself only with another Sec 8 Company having similar object.

13. Punishment for Contravention



Changes in Clauses of MOA Sec 13

Change in Name Clause :- As per Sec 13, a company may change its name by passing SR in GM and approval of CG(ROC).

Provided that no approval of CG (ROC) is required when the only change in name is either addition or deletion of word private because of conversion from public company to private company & vice versa.

A company is not allowed to change its name if

It has not filed Financial Statements & Annual Returns

OR

it has defaulted in repayment of deposits or debentures on the due date or interest thereon

Co shall inform ROC within 15days of change of its name & apply for a new COI in Form INC 24 & Roc shall issue new COI in Form INC 2S.

Sec 4

Further as per Sec 4, a co's name should not be identical or too nearly resemble with an existing co's name or undesirable as per Companies Rules or should not give impression to public that it is related to CG/SG/Local authority unless prior approval of CG(ROC) is taken. (Penalty on company for breaching Sec 4 but not yet incorporated 1lac)

Rectification of Name of Company Sec 16

Sec 16(1) CG (RD) may direct the company to change its name if :-

a) The co's name is identical/ too nearly resemble with an existing co's name then the co shall change its name within 3 months of RD's direction by passing OR in GM.

b) An application is made by the registered owner of Trade Mark within 3 years of incorporation of new Co that its name is identical/ too nearly resemble with TM registered under TM Act 1999, then the co shall change its name within 3 months of RD's direction by passing OR in GM.

Rectification of Name of Company Sec 16

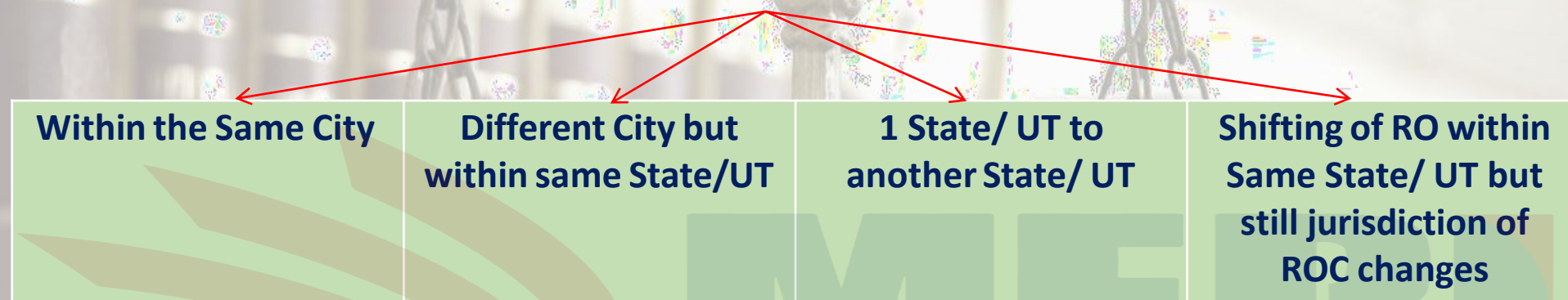
Sec 16(2) :- Company within 15days of changing its name shall inform ROC along with RD's order.

Sec 16(3) :- If a company defaults in complying with CG's directions under subsection (1) the CG(RD) shall allot a new name to company & ROC shall enter such new name in Register of Companies in place of old name & issue fresh COI containing new name of company.

Provided that nothing in this subsection shall prevent such company from changing its name U/S 13.

Change in ROC Clause Sec 13

Shifting of RO



BR at BM INC 22	SR in GM INC 22 MGT 14	SR in GM + Approval of CG (RD) INC 22 MGT 14 INC 23 (Application to RD) INC 26 (Advertisement in 2 NP) INC 28 (RD's order)	Same as 3 rd Case
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Change in ROC Clause Sec 13

Steps/ Process to shift RO from 1 State/ UT to another

1. Make an application to RD in form INC 23
2. Attach copy of Minutes of BM in which it was decided to shift RO from 1 state/ UT to another
3. Attach copy of SR
4. Attach copy of MOA containing the proposed change
5. Attach list of creditors & Debenture Holders along with their details of name, address, amount due which should not be more than 1 month old
6. Attach copy of advertisement (INC 26) that was published in last month in atleast 2 Newspapers i.e. English language in English NP & Vernacular language in Vernacular NP both having wide circulation in the district where co's RO is situated & also submit objections if any recd. By company
7. RD shall within 60 days of receipt of application shall either approve or disapprove it

Change in ROC Clause Sec 13

Change in ROC Clause

Company having no unutilised Amt of Public Issue

Company having unutilised Amt of Public Issue which was raised by issue of Prospectus & now wants to change the object

SR in GM + MGT 14

SR in GM + Advertisement in 2 Newspapers + Exit Opportunity to the dissenting Shareholders by making the promoters or the persons having majority shares buy the shares of dissenting shareholders at fair value

Effect of Registration of Company Sec 9

From the date of incorporation mentioned in COI the subscribers become the members of company & the company becomes a Body Corporate.

Having separate legal entity from its members	Perpetual Succession	Right to use the common seal	Power to acquire, hold & dispose property both movable & immovable, tangible & intangible	Power to enter contracts	Power to sue & be sued in its own name
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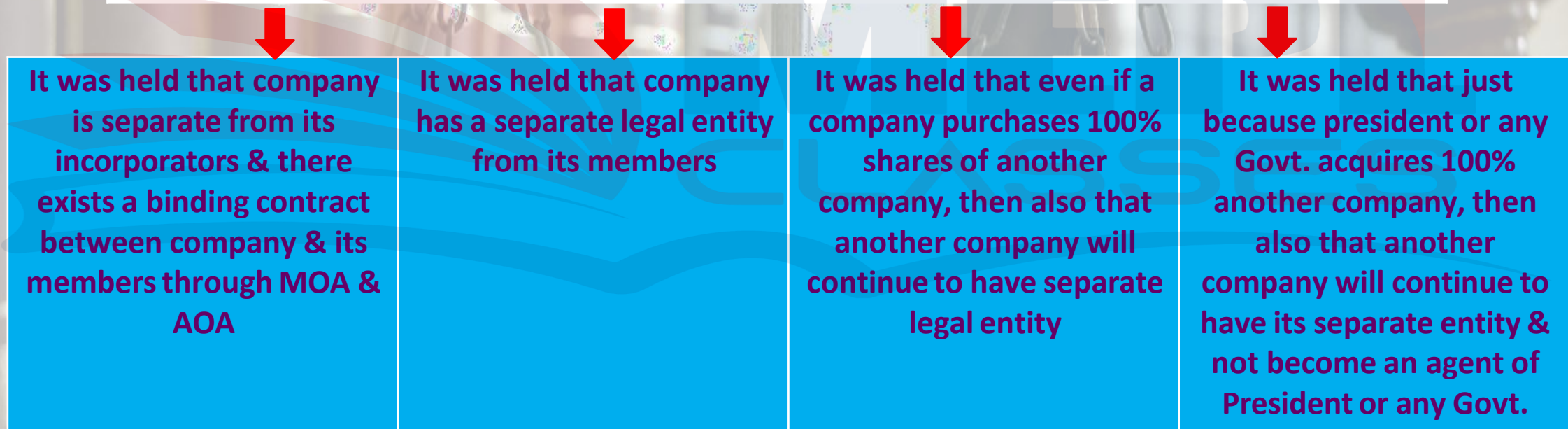
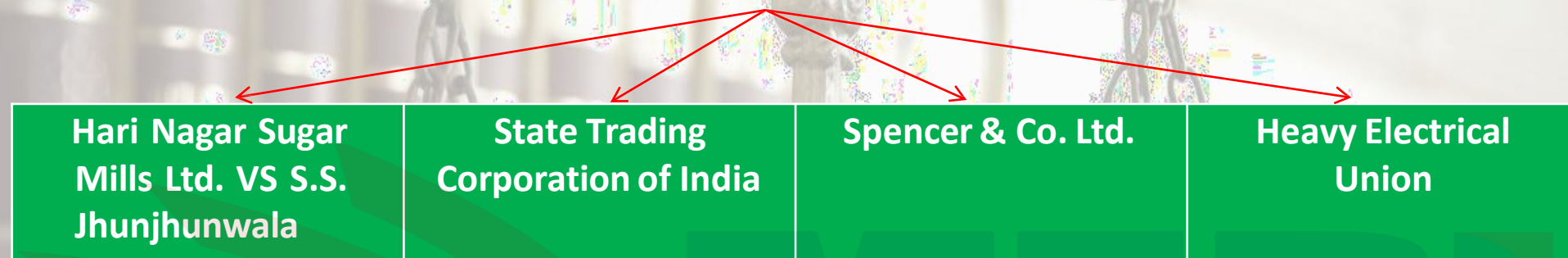
Effect of Registration of Company Sec 9

Q. Co is a legal person but not a citizen. Comment.

Ans. Yes, the statement is correct. Company is an artificial legal person having all the legal rights but not a citizen & so it has no right to file write petition to HC under Article 226 & SC under Article 32 like Citizen of India can. (Now explain Sec 9).

Effect of Registration of Company Sec 9

4 Case Laws related to Separate Entity :-



Effect of MOA & AOA Sec 10

From the date of inc. mentioned in COI, MOA & AOA becomes the registered documents & binding on Company & all its members.

Any amount due from member under MOA & AOA shall be debt. due by him to the company.

Sec 10A :- Commencement of Business

A company having share capital incorporated on or after 2nd Nov 2018 cannot commence its business or do any borrowings unless it submits

A declaration in Form INC 20A by a director of company mentioning that all subscribers have paid their amount due on shares agreed to be subscribed by them. INC 20A shall be certified by CA/CS/CMA in practice & submitted to ROC within 180 days of incorporation.

Verification of Registered office in Form INC 22 to ROC within 30 days of incorporation.

Contravention of Sec 10A

Penalty on Company :- 50,000
OID :- 1000/day till the default continues but subject to max 1lac

ROC has the power to strike off co's name from the Register of Companies

Sec 11 :- Ommitted

Registered Office Sec 12

Company shall within 30 days of incorporation have a RO till its dissolution capable of receiving all correspondence & notices.

Company shall submit INC 22 to ROC within 30 days of incorporation to verify its RO.

Company shall paint/ affix its name & RO address outside every place of business in English & Local language in legible letters in a conspicuous position.

Company shall have its name engraved on the common seal if any.

Alteration of AOA Sec 14

- 1) Articles may be altered by passing SR in GM.
- 2) Provided that if alternation of articles is for conversion of public company into private company then CG(RD) approval is required for which company shall apply in Form No. INC 27.
- 3) Before amendment, if any such application for conversion of public company into private company is pending with NCLT, then such application shall be disposed by NCLT.
- 4) Within 15 days of alteration, the altered copy of articles shall be submitted to ROC.

Sec 15

Alteration in MOA & AOA to be recorded in every copy

It MOA or AOA is altered, such alteration should be recorded in every copy of MOA or AOA as the case may be.

Any default will attract a penalty of 1000/unaltered copy on company & every OID.

Sec 16 :- Covered in Name Clause

Sec 17

Copy of MOA & AOA to be furnished to Members

Within 7 days of their request on the payment of prescribed fees.

Any default will attract penalty on company & every O/D 1000/day till the default continues subject to max 1lac.

Sec 19

Subsidiary not to hold shares in its holding company

No subsidiary can hold shares in its holding company i.e holding company cannot allot shares to its subsidiary company. Any such shares allotted shall be void.

3 exceptional cases when subsidiary can hold the shares of its holding company.

1. If the shares were acquired by subsidiary in holding company before the holding – subsidiary relationship came into existence. (Voting Right not available)

2. If subsidiary is holding the shares in its holding company as a trustee on behalf of shareholder of Holding Company. (Voting Right available)

3. If subsidiary acquired the shares as a Legal representative from deceased SH of Holding Company. (Voting Right available)

Sec 20

Service of Documents

Any document, contract, correspondance, notice etc. required to be served on company or any of its officers

Shall be served at RO of Comapany

By speed post or registered post or hand delivery or courier or email or fax

Sec 21

Authentication of Documents

Any document, contract on behalf of company shall be signed/ authenticated by

KMP or officer or employee authorised by BOD

Sec 22

Signing of BOE & other Negotiable Instruments

If company has common Seal

If company has no common Seal

Company can authorise any person in or outside India to sign BOE etc. on its behalf

Company has CS

Company has no CS

Signed by 1 Director & 1 CS

2 Directors

PROUD MOMENT FOR MEPL **CONGRATULATIONS** TO ALL THE RANK HOLDERS FROM MEPL

RECORD BREAKING MORE THAN **1000+** AIRS TILL NOW

CA

 AIYUSH AGARWAL AIR 2	 RITIK KHAITAN AIR 3	 AYUSH GUPTA AIR 3	 NEHA BOHRA AIR 15
 ARCHIT RUSTAGI AIR 16	 HARSHIT GUPTA AIR 23	 PIYUSH AGARWAL AIR 24	 SUBHAM AGARWAL AIR 28
 AMIT K.R. D.JHA AIR 29	 AYUSH RATHI AIR 30	 YATHARTH AGRAWAL AIR 31	 ANANT KOTHARI AIR 32
 RAHUL SHAW AIR 32	 RAUNAK TULSIAN AIR 34	 SHAGOON BAJAJ AIR 34	 ISHIKA GUPTA AIR 35
 JAYESH AGGARWAL AIR 35	 TANISH GANDHI AIR 37	 SUCHAIT PATNI AIR 40	 MUSKAN KALOTIA AIR 42
 YASH DAMANI AIR 44	 POOJA AGARWAL AIR 44	 ARYAN KHANDELWAL AIR 47	 AYUSH PASARI AIR 49
 YASH LOHIA AIR 50			

CS

 SHRUTI NAGAR AIR 1	 CHIRAAG AGARWAL AIR 1	 ESHAN LOIYA AIR 1	 RASHI AMRUT PARAKH AIR 1
TWO TIMES AIR 1 CS EXECUTIVE & CS PROFESSIONAL			
 KAMANDEEP BHARTIA AIR 2	 RIVALLI MELASADA AIR 2	 ANKIT AGARWAL AIR 3	 HARAS DEVI CHAWKI AIR 3
 PULAK BANSAL AIR 3	 RIYA BHAGCHANDANI AIR 3	 AKSHITA JAIN AIR 4	 ANCHAL SALUJA AIR 4
 DIYA BHARGWAL AIR 4	 SAURAV SINGH AIR 4	 CHAVON DALMA AIR 4	 CHANCHAL MEHRA AIR 5
 JASMINE JYOTI AIR 5	 SONI SAKSHAM AIR 5	 AKASH SINGH AIR 5	 AMAN NEE AIR 6
 NISHI SURANA AIR 6	 SHRADDHA GANGEER AIR 6	 PRIYANKA JAISWAL AIR 08	 MAHEK DALMA AIR 8
 AANYA JAIN AIR 9	 MAHAK AGARWAL AIR 10	 SAIMYA IPSA AIR 10	 ELIZA BAHARWAL AIR 10
 SAKSHI PORWAL AIR 10	 EKTA MOTWANI AIR 11	 PALLAVI SINGH AIR 12	 SANJEEV RATHI AIR 12
 BISHAL AGARWAL AIR 13	 MANYA PANDEY AIR 14	 NAKSHINI CHAURASIA AIR 15	 SANYA AGARWAL AIR 15
 SWARNIL DUBEY AIR 17	 RANA SHARDA AIR 17	 MONIKA SINGH AIR 17	 YIDISHA SINGH AIR 18
 HARSH SHAW AIR 18	 SOURAV PAHARIA AIR 19	 HRIDHAYA S TYER AIR 20	 ADITI PRASAD MAROTI AIR 21

CMA

 RISHAB OSTWAL AIR 01	 POOJA CHHATWANI AIR 01	 EDE NIKHIL K.R. REDDY AIR 01	 ABHIJITH A AIR 01	 MANOJ SREEKANTH KUMAR AIR 01
 ISHU JINDAL AIR 02	 SAYYA SUREKA AIR 02	 RANS JAIN AIR 03	 SOUMY THAPA AIR 05	 AKHIL AGGARWAL AIR 06
 AKSHITA GUPTA AIR 07	 NAMAN RATHORE AIR 7	 ROSHNI JHUDANI AIR 7	 AKSHITA GUPTA AIR 07	 ANIRUDH SHINDE AIR 8
 PRAGATI SINGH AIR 8	 NISHA DATTA AIR 8	 PRAGATI SINGH AIR 8	 PRAGATI SINGH AIR 8	 NISHA DATTA AIR 8
 PRATIK PAWAR AIR 13	 SANDEEP SINGH AIR 15	 YASH KISHORE AIR 16	 RAJ BANSAL AIR 17	 PALLAVI SREE CHAVAN AIR 17
 SANKU GOPAL BHAT AIR 21	 ARHANT JAIN AIR 25	 ADITI KUMAR SINGH AIR 26	 JYOTI JINDAL AIR 27	 ANIYA MITTAL AIR 28
 NANDINI CHHABRA AIR 28	 NANDINI AGGARWAL AIR 31	 ZOYA DUTTAL AIR 31	 SIDDHANT JAIN AIR 33	 KETAN PATEL AIR 37
 AKHIL MANDAN AIR 38	 ANKUSH GOYAL AIR 40	 GURISH BANSAL AIR 40	 SWATI SINGH AIR 42	 RATAN KUMAR DAHI AIR 44
 KRITI MISHRA AIR 44	 AKASH DHAMOLE AIR 45	 NITYANANDA MAJI AIR 46	 HARSHITA BELANI AIR 46	 SAURAV SHAW AIR 48
 JYOTI SHAW AIR 49	 REETIKA PRAKASH AIR 49	 YASH SURESH TAMBARE AIR 50		