Arbitration CAS 2015/A/3922 Robson Vicente Gonçalves v. Hapoel Keter Tel Aviv FC, award of 12 September 2016

Panel: Mr Marco Balmelli (Switzerland), Sole Arbitrator

Football
Termination of employment contract between player and club
Methods of interpretation of a signed document allegedly terminating the contract
Player's just cause to terminate the contract
Financial consequences of the termination with just cause

1. **A party signing a document of legal importance without knowledge of its precise contents, as a general rule, does so on its own responsibility. In general, parties would be bound by formally correct agreements with a clear content. Only where the meaning of a document is debatable, it is subject to interpretation. For documents of legal importance the decisive factor is the actual intention of the parties at the date of signature of such document. If the parties' intentions cannot be clearly established by the use of literal interpretation other methods of interpretation do apply. Primarily, written documents which contain indications as to the parties' intentions shall be consulted first and do always have priority over other pieces of evidence. Furthermore, the legal principles of *"in dubio contra stipulatorem"* and *"in dubio mitius"* do apply. The parties' conduct during the relevant period of time can also be considered to draw conclusions regarding the intended meaning of a document.**

2. **While the FIFA rules do not define the concept of "just cause", reference should be made to the applicable law if the panel deems it appropriate. When Swiss law applies, article 337 para. 2 of the Swiss Code of Obligations (CO) provides that good cause is any circumstance which renders the continuation of the employment relationship in good faith unconscionable for the party giving notice. An employment contract may be terminated immediately for good cause when the main terms and conditions, under which it was entered into are no longer implemented and when the party terminating the employment relationship is left with no other choice than to do so. In order to justify a termination of the latter without prior warning due to "just cause", the breach of contract must have a certain seriousness. In this regard, if a club does not offer a professional player the possibility to train on a professional level in order to keep up his level of play, it severely infringes its contractual duty of care towards the player and also the personality rights of the latter. Therefore, the player is entitled to terminate the employment contract with just cause.**

3. **When evaluating the financial consequences of a termination with just cause and determining on a certain amount of compensation, article 17 para. 1 of the FIFA Regulations on the Status and Transfer of Players has to be taken in consideration.**

I. INTRODUCTION

1. The Appeal is brought by Mr Robson Vicente Gonçalves Abedi (the "Appellant" or the "Player") against the decision of the FIFA Dispute Resolution Chamber (the "FIFA DRC") dated 9 May 2014 (the "Appealed Decision").

II. PARTIES

2. The Appellant is a professional Brazilian football player born on 14 April 1979.

3. Hapoel Keter Tel Aviv FC (the "Respondent" or the "Club") is an Israeli football club which competes in the Ligat Ha'al (first division). It is a member of the Israel Football Association ("IFA") which is affiliated to the Fédération Internationale de Football Association ("FIFA").

III. FACTUAL BACKGROUND

A. Background Facts

4. Below is a summary of the relevant facts and allegations based on the parties' written submissions, pleadings and evidence adduced. Additional facts and allegations found in the parties' written submissions, pleadings and evidence may be set out, where relevant, in connection with the legal discussion that follows. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the parties in the present proceedings, he refers in his Award only to the submissions and evidence he considers necessary to explain his reasoning.

5. On 4 July 2007, the Player and the Club entered into an employment contract, valid as of the date of signature until the end of the season 2010/2011 (consisting of a "Contract Form" and a detailed "APPENDIX TO PLAYERS CONTRACT FORM" which will be both hereinafter referred to as the "Employment Contract"). The Employment Contract established the following amounts as salary (clause 2.):

   a. Season 2007/2008:
      i. signing-on fee in the amount of ILS 344,000;
      ii. monthly salary in the amount of ILS 109,450;
      iii. monthly payment for personal use in the amount of ILS 8,100.
   b. Season 2008/2009:
      i. monthly salary in the amount of ILS 109,450
      ii. monthly payment for personal use in the amount of ILS 8,100.
   c. Season 2009/2010:
      i. Signing-on fee in the amount of ILS 172,000;
      ii. monthly salary in the amount of ILS 109,450;

iii. monthly payment for personal use in the amount of ILS 8,100.

d. Season 2010/2011:
   i. Signing-on fee in the amount of ILS 172,000;
   ii. monthly salary in the amount of ILS 109,450;
   iii. monthly payment for personal use in the amount of ILS 8,100.

6. Clause 17.1 of the Employment Contract states:

"Twice every season respectively, the Player shall be entitled to a flight ticket (a return ticket) for himself, his wife and his children only, to his country of origin. For the avoidance of any doubt it is hereby clarified that any travel as foresaid shall be coordinated in advance with the Club".

7. Moreover, according to clauses 17.2 and 17.3 of the Employment Contract, the Player would be entitled to an apartment and a car.

8. Clause 18. of the Employment Contract reads as follows:

"The Contract and this Appendix embody all that has been agreed between the parties, and upon their signature thereof, all previous understandings and agreements are null and void, if and in so far as there were any between the parties. No variation in this Appendix and/or the Contract shall be valid unless made in writing and signed by the parties".

9. After the first six months of the contract period, the Parties got together on the 6 January 2008 and the Player signed two documents, whereas one of those documents was mainly written in Hebrew (the "Hebrew Document") and the other one in English (the "English Document").

10. The translation of the Hebrew Document provided and undisputed by the Parties reads as follows:

"[…]

Dear Sir,

I declare and assume responsibility for the following:

(i) I confirm that the total of 60,530.00 shekels represents the final discharge of the contract between me and the Hapoel Tel Aviv football club and also represents all payments for the game season of 2007 / 8.

(ii) The amount above is the full amount to which I am entitled by virtue of my work with you, in salary, bonuses, illness insurance, vacation, compensation for dismissal and any other right that I might be entitled to in accordance with the agreement and/or according to the law.

(iii) In the act of transferring the referred amount to my account, I will no longer have the right to claim and / or demand and / or additional requirements besides what has already been agreed and through this document I renounce to any claim and / or demand and / or requirement as mentioned above.

(iv) My signature on this attachment is also word of compromise and settlement of payment according to Article 29 of the Law of Compensation for Dismissal, 5723 [by the Hebrew calendar] – 1963.

[English part:] I hereby confirm that after this agreement has been read and explained to me in my own language, I understand its meaning and agree to sign it on my free will.

[signature: Robson V. Gonçalves]

Robson abedgi [*sic!*]*".*

11. The English Document reads as follows:

"To:

Hapoel Tel Aviv F.C.

I, Robson Vicente Abedi, here by to confirm that I have received an amount of 15900$, on the 6/1/08, from Hapoel Tel Aviv FC… I promise to pay this amount in cash or allow you to take it from my next salary.

[signature: Robson V. Gonçalves]

Signature".

12. According to the official records of the Brazilian Football Confederation ("CBF") the Player was then transferred to the Brazilian club Botafogo de Futebol e Regatas ("Botafogo"). Said records show the following entries for the period between January 2008 and May 2009 (translated from Portuguese to English):

"17/01/2008	*[…] transfer from Hapoel Tel Aviv (Israel) to Botafogo FC (RJ).*
22/01/2008	*Professional transfer with Botafogo de Futebol e Regatas/RJ.*
22/01/2008	*Transfer to Botafogo F.R. (RJ) on loan until 31.12.2008.*
24/01/2008	*Professional contract […] loan with Botafogo de Futebol e Regatas/RJ.*
09/07/2008	*Tel-Aviv FC authorizes Botafogo to loan the player to Juventude until 30.11.2008 – Israel was consulted.*
10/07/2008	*Professional transfer to Esporte Clube Juventude/RS*
10/07/2008	*Transfer, fax confirmation by Tel Aviv FC –awaiting authorization from Israel*
10/07/2008	*Professional transfer to Esporte Clube Juventude/RS*
10/07/2008	*Professional contract […] loan with Esporte Clube Juventude.*
06/11/2008	*The athletes passport has been issued on the 14/08/2007*

28/01/2009 […] On-going transfer from Israel to Rio de Janeiro Federation.

03/02/2009 Professional transfer to Madureira Esporte Clube/RJ

03/02/2009 […] Professional loan contract […] with Madureira Esporte Clube/RJ

[…]

12/05/2009 […] Transfer return to Israel due to loan termination with Madureira

12/05/2009 […] Professional Transfer with Hapoel Tel Aviv […]

12/05/2009 Professional contract […] with Hapoel Tel Aviv […]".

13. The Player signed an employment contract with Botafogo on 9 January 2008 using the official contract form by the CBF. The parties of this contract marked the box *"Contrato empréstimo"* ("loan") on the form. The Appellant also provided the CAS with an International Transfer Certificate ("ITC") dated 20 January 2008, *"issued by the national association of Israel in favour of the national association of Brazil"*, allowing the Player to transfer to Brazil.

14. On 1 July 2008 the Player signed with Esporte Clube Juventude ("Juventude"), also using the official contract form and also declaring the contract to be a loan contract. On 9 July 2008 the Respondent sent a fax to Botafogo stating the following:

"To: Botafogo FC

Re: Robson Vicente Gonçlaves (Abedi)

We the undersigned, Hapoel Tel – Aviv Fc, hereby give our approval to the player mentioned above, to be loaned from Botafogo FC to Juventude until 30.11.2008

[signature]

Hapoel Tel – Aviv".

15. Half a year later, on 17 January 2009, the Player concluded an employment contract with Madureira Esporte Clube ("Madureira"), again using the official contract form and declaring the contract to be a loan contract.

16. On 28 January 2009, the Respondent sent a fax to Madureira which reads as follows:

"ROBSON VICENTE GONÇALVES (ABEDI)

AND

MADUREIRA ESPORTE CLUBE

We the undersigned, Hapoel Tel Aviv football club (hereinafter: Hapoel Tel Aviv), affirm the loan of the player Robson Vicente Gonçalves (Abedi) (hereinafter: "the player"), without any payment or fees, for the period starting the signing of this document until 17 June 2009 (hereinafter: "the loan period"), to MADUREIRA ESPORTE CLUBE, Brazil (hereinafter: "the club").

The club will be carrying the responsibility to pay the salary of the player, and all other agreed terms and conditions regarding the player's employing, during the aforementioned loan period.

At the end of the loan period, the player will be obliged to notify Hapoel Tel Aviv regarding the team for which he intends to play after the end of the loan period, in order to allow Hapoel Tel Aviv to agree with the new team upon the terms of the player's transfer and employment. This notification will be a condition to the player's employment by the new team.

Sincerely yours,

Hapoel Tel Aviv football club

We the undersigned confirm the aforementioned.

[signature: Robson Vicente Gonçalves] *[signature club]*

The player *The club".*

17. An ITC concerning this transfer and dated 3 February 2009 was also issued by the IFA in favor of the CBF, allowing the Player to transfer to Brazil. The ITC at issue contains the following remark:

"The player is on agreement loan till 17.06.2009".

18. Upon expiration of his contract with Madureira, the Player notified the Club on 26 May 2009 that his contract was "rescinded" and that he wanted to return to Israel and therefore asked the Club to buy him a flight ticket for his return.

19. Since the Club did not react to the Player's request, the Player bought a flight ticket by himself and flew to Israel on 25 June 2009. The Player states that he wanted to join the team on 28 June 2009 but was prohibited from attending the training session by officials of the Club. Subsequently, the Player notified the Club through his lawyer five times that the Player was in Tel-Aviv and wanted to return to the team. Said notifications were dated 30 June 2009, 3 July 2009, 6 July 2009, 8 July 2009 and 10 July 2009. On 13 July 2009, after the Club had not reacted to the Appellant's letters, the Appellant declared to terminate the Employment Agreement with just cause.

20. Following these events, the Player flew back to Brazil on 13 July 2009 and, according to the official records of CBF, signed with Friburguense Atletico Clube ("Friburguense") and directly was loaned to Duque de Caxias ("Caxias") where he earned BRL 3,000 per month. On 1 January 2010 the Appellant signed with Esporte Clube Bahia ("Bahia") where he was paid a monthly salary of BRL 15,000 and from 2 January 2011 until the end of the season 2010/2011 (*i.e.* until

May 2011) the Appellant again played for Madureira and received a monthly compensation of BRL 1,000.

B. Proceedings before the FIFA Dispute Resolution Committee

21. On 24 August 2009, the Player filed a claim before the FIFA DRC against the Club, requesting compensation for breach of contract in the amount of USD 812,630, as follows:

- USD 24,663 as outstanding salary for June and July 2009;
- USD 785,180 as the remaining value of the Employment Contract;
- USD 2,787 in connection with the flight tickets for the return to Israel which the Player purchased by himself;
- Interest of 5% p.a. over the total amount due, as from the date of payment of each installment;
- The imposition of disciplinary sanctions towards the Club for the breach of the Employment Contract.

22. The Player argued that he had been loaned to various Brazilian clubs during the term of validity of the Employment Contract between the Parties. At the end of his loan to Madureira, on 26 May 2009, he requested from the Club a flight ticket in order for him to return to Israel and, again, render his services to the Club. When the Club did not react to his request, the Player bought a flight ticket by himself and returned to Tel-Aviv where he allegedly tried to participate in the training sessions but was prohibited by officials of the Club. The Player stated that he was verbally informed that the Club considered the Employment Contract terminated and did not plan to make use of his services as a professional football player in the future. After having notified the Club five times in writing that he was in Israel and wanted to fulfill his contractual duties, on 13 July 2009 the Player wrote a letter to the Club, stating that he terminated the Employment Contract with just cause. He then returned to Brazil in order to find a new club interested in signing him for the season 2009/2010.

23. On 7 September 2010, the Club presented its response to the Player's claim arguing that only half a year into the Employment Contract the Player had informed the Club that he wished to return to Brazil and therefore the Parties had mutually terminated the Employment Contract by virtue of the two documents signed on 6 January 2008. The Club emphasized that the Player did not provide any evidence indicating that the two documents were forgeries or that he was forced to sign any of the documents. The content of these agreements had been translated to the Player by a translator. Thereafter, the Player had signed both documents, fully understanding their content.

24. The Club also alleged that it had wanted to help the Player in finding a temporary employment and therefore had signed releases for the loans in discussion.

25. As a result, the Club concluded that the Employment Contract between the Parties had ended on 6 January 2008 and, thus, the Player's claim was groundless and should have been dismissed by the FIFA DRC.

26. In his second submission the Player requested that the submission of the Club should be disregarded since it had not been timely filed. As to the substance the Player alleged that the documents signed by him on 6 January 2008 had been described by the translator as receipts for the received remuneration.

27. In its second submission the Club contested the competence of the FIFA DRC. Furthermore, it provided testimonies of the Club's CFO, Mr Nir Katz, and of the translator, Mr Salvador Brazilai, both having been present on the 6 January 2008 at the signing of the Hebrew Document and the English Document. The Club acknowledges that there had been a verbal agreement between the Parties stipulating that if the Player was to find a club willing to pay for his transfer and services, the Player would notify the Club and allow it to receive some monetary compensation for this transfer as a compensation for the rather high amount the Club had paid as a transfer fee in order to sign the Player in the first place.

28. Furthermore, the Club explained that the amounts mentioned in the Hebrew Document and in the English Document are equal, considering the applicable exchange rate between Israeli Shekel and US Dollars on 6 January 2008. The English Document, according to the Club, had been a standard form used for cash payments which, as stated by the Club, are often requested by foreign players, whereas the Hebrew Document stated that the received amount was the final discharge the Player would obtain under the Employment Contract.

29. On 9 May 2014, the FIFA DRC rendered its decision in the matter (the "Appealed Decision"). Upon request of the Player the FIFA DRC provided the Parties with the grounds for its decision on 7 January 2015.

30. In the Appealed Decision, the FIFA DRC first noted that it analyzed whether it was competent to deal with the matter at stake. It stated that the claim was filed on 7 September 2009 which means that edition 2008 of the Rules Governing the Procedures of the Player's Status Committee and the Dispute Resolution Chamber (hereinafter referred to as the "Procedural Rules") was applicable to the matter at hand.

31. According to art. 3 par. 1 of the Procedural Rules and art. 24 par. 1 in combination with art. 22 (b) of the Regulations on the Status and Transfer of Players (the "RSTP") (edition 2009), which the FIFA DRC found to be applicable, the FIFA DRC found itself to be competent to adjudicate on employment-related disputes between a club and a player that have an international dimension. The FIFA DRC therefore declared that it would, in principle, be the competent body to decide on the present litigation involving a Brazilian player and an Israeli club regarding an employment-related dispute.

32. The FIFA DRC acknowledged that the Club contested its competence explaining that the national sports arbitration bodies would be competent.

33. Upon analyzing whether it was competent, the FIFA DRC came to the conclusion that the Employment Contract does not contain any jurisdiction clause at all. Therefore, and in light of the fact that the Club did not provide any documentary evidence to support its allegations, the members of the Chamber deemed that its competence was confirmed and the claim was admissible.

34. Concerning the Player's claim, the FIFA DRC stated that it was undisputed by the Parties that, on 4 July 2007, they had signed the Employment Contract valid as from the date of signature until the end of the season 2010/2011 which the Player claims to have rightfully terminated on 13 July 2009. The FIFA DRC noted that, on the other hand, the Club claims that, upon the Player's request, the Parties have mutually terminated the Employment Contract on 6 January 2008 by virtue of a termination agreement (*i.e.* the Hebrew Document).

35. The FIFA DRC analyzed the Hebrew Document and came to the conclusion that the Player did neither contest its validity nor the fact that he signed it but instead holds that he had been misled from the actual content of the Hebrew Document, since the original version was in Hebrew. The Chamber then emphasized that *"in accordance with its well as well-established jurisprudence a party signing a document of legal importance without knowledge of its precise contents, as a general rule, does so on its own responsibility"*. Moreover, the FIFA DRC acknowledged that the amounts mentioned in the two documents more or less corresponded to each other and represented more than just the compensation for the worked days in January 2008.

36. The FIFA DRC, therefore, concluded that the Parties had indeed agreed upon a premature termination of the Employment Contract by means of the Hebrew Document, signed on 6 January 2008, and, thus, rejected the Player's claim in full.

37. The Appealed Decision reads as follows:

> *"1. The claim of the Claimant, Robson Vicente Gonçalves, is admissible.*
>
> *2. The claim of the Claimant is rejected".*

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

38. On 28 January 2015, the Appellant filed his statement of appeal against the Appealed Decision in accordance with Articles R47 and R49 of the Code of Sports-related Arbitration (2013) (the "Code").

39. On 17 August 2015, the Appellant filed his appeal brief, in accordance with Article R32 and Article R51 of the Code.

40. On 24 September 2015, the Respondent filed its answer in accordance with Article R32 and Article R55 of the Code.

41. On 7 October 2015 the Appellant filed a submission on the admissibility of the appeal brief.

42. On 14 October 2015 the Respondent filed its reply to the Appellant's submission on the admissibility of the appeal brief.

43. On 25 November 2015 the Appellant filed his second written submission, pursuant to Article R56 of the Code.

44. On 29 December 2015 the Respondent filed its second written submission, pursuant to Article R56 of the Code.

45. On 2 February 2016 a hearing was held in Lausanne, Switzerland, in accordance with Article R57 of the Code.

V. SUBMISSIONS OF THE PARTIES

46. The following outline of the parties' positions is illustrative only and does not necessarily comprise each and every contention put forward by the parties. The Sole Arbitrator, however, has carefully considered all the submissions made by the parties, even if no explicit reference has been made in what immediately follows. The parties' written submissions and the content of the Appealed Decision were all taken into consideration.

A. Appellant

47. The Appellant filed the following prayers for relief.

"a) That the present appeal shall be upheld in totum;

b) That the Appealed Decision shall be set-aside in totum;

c) Consider Hapoel Keter Tel Aviv FC as liable to financially compensate Mr. Robson Vicente Gonçalves in the amount of NIS 3,065,656 (three million and sixty five thousand six hundred fifty six Israel Shekel) added to the amount of USD 2,787 (two thousand seven hundred eight seven US Dollars) as reimbursement for the travel expenses incurred by Appellant to return to Israel.

d) Determine the imposition of an interest rate of 5% (five per cent) p.a. over each amount requested, starting to count from the date when the same became due until effective payment;

e) Order that Respondent reimburse the Appellant for legal expenses in the amount added to any and all CAS administrative and procedural costs".

48. The Appellant's submissions, in essence, may be summarized as follows:

- The Appellant acknowledges that the Parties got together on 6 January 2008 and he had signed both the Hebrew Document and the English Document. He reiterates that he was told by the translator that these documents were receipts for the remuneration he had received for his worked days in January 2008. The Respondent must have acted in bad

faith when drafting one of the documents in Hebrew and adding an English clause stating that the Player has understood the document.

- The Appellant denies having wanted to end the Employment Contract. Both Parties, indeed, had agreed on him being loaned to Botafogo.
- The Appellant's official record shows that he had been on loan to several Brazilian clubs from January 2008 until June 2009. In addition, the Club gave its consent to the loans specifically in two cases although it would have had the possibility to contest the Player's employment on these occasions. Moreover, the Player provided a copy of an ITC issued by the IFA to the CBF stating that *"The player is on agreement loan till 17.06.2009"*.
- After having informed the Respondent of the Player's intended return to Israel and after having flown to Israel without the Club's financial assistance, the Player was informed verbally by a member of the Club's staff and for the first time that the Club considered the Employment Contract to be terminated.
- By means of the Hebrew Document, the Employment Contract could not have been terminated since it does not clearly state the termination of the Employment Contract and only refers to the Season 2007/2008. After the legal principles of *"interpretatio contra proferentem"* and *"in dubio contra stipulatorem"*, in case of doubt, a clause or an agreement is construed against its author, *i.e.* the party who drafted it. Additionally, article 18 of the Employment Contract stipulates that no variation in the contract or its appendix shall be valid unless made in writing and signed by the Parties. The Appellant refers to article 13 of the Swiss Code of Obligations (hereinafter referred to as the "CO") and states that, as a general rule, an agreement has to be signed by all persons on whom it imposes obligations. The Appellant points out that both documents signed on 6 January 2008 only contain the Appellant's signature and therefore were unsuitable to terminate the Employment Contract which the Respondent acknowledged through its behavior by agreeing to the Player's loans.
- Additionally, and in the event the CAS should find the Appellant's signature on the alleged Hebrew Document sufficient in order to qualify it as a termination agreement, the Appellant argues that it was not his intent to terminate the Employment Contract, and he had therefore acted under a fundamental error in accordance with article 23 CO and should not be bound by any contract signed.
- Since, according to the Commentary on the RSTP (the "RSTP Commentary") to article 10 of the RSTP, only professional players can be loaned, the Appellant still was a professional player during his time in Brazil and had been entitled to an appropriate remuneration. During a loan, an employment relationship is temporarily suspended and not cancelled.

B. Respondent

49. The Respondent filed the following prayers for relief:

> " *1) To reject the appeal in its entirety, and to entirely confirm the presently challenged decision passed by the honourable DRC on May 9th 2014.*

2) *To order the Appellant, pursuant to Article R64.5 of the Code, first to bear with all the costs incurred in this arbitration, and second, to contribute to the legal and other costs incurred by the Respondent in an amount of CHF 10,000 (ten thousand Swiss francs)".*

50. The Respondent's submissions, in essence, may be summarized as follows.

- The Appellant himself wanted to return to Brazil after only a few months with the Club. Therefore, the Parties mutually terminated the Employment Contract. The Player has not provided any evidence showing that the Hebrew Document was a forgery or that he was forced to sign it. Since the Player did neither understand English nor Hebrew it actually did not matter in which language the documents were drafted since a translator was needed in any case.
- The Hebrew Document is clear and undisputable in its meaning. It states that the Appellant will be paid the balance due to him and following such payment will be free to engage with another club.
- The amount the Player received when signing the documents was higher than what the Respondent owed him for the worked days in January since it included additional compensation in accordance with Israeli law.
- The Respondent agreed to the Appellant "being on loan" in order to facilitate his temporary employment with the clubs in question although the termination agreement had been executed. The Respondent emphasizes that despite its written statements a loan could not have taken place when the Employment Contract was terminated. Furthermore, it stresses out that the Appellant acknowledges to having signed the Hebrew Document and the English Document and also to the fact that these documents have been translated for him.
- In spite of the financial damage that had incurred, the Respondent had decided to approve the Player's request to prematurely terminate the contract. Such termination was subject to the verbal agreement between the Parties that if in the future the Player were to enter into an agreement with a third club that was willing to pay for his transfer and services, the Player would notify the Club and allow the latter to receive some monetary compensation to compensate the Club for the high transfer compensation it had to pay initially (*i.e.* USD 375,000).
- The amount of USD 15,900 corresponded to ILS 60,530 on 6 January 2008. The English Document had been signed as a receipt for the amount paid and the Hebrew Document was signed to confirm that the amount received had been a final discharge of the contract.
- The fact that the Player was transferred several times between different Brazilian clubs in 2008, 2009 and 2010 without the knowledge and/or intervention of the Club proves that the Player knew that he was no longer employed by the Club.
- If the Respondent was willing to loan the Player it would have done so, as shown by the loan of Gabriel dos Santos Nascimento ("Nascimento") around the same time.

VI. JURISDICTION

51. The jurisdiction of the CAS – which is not disputed between the Parties – derives from article 67 para. 1 of the FIFA Statutes, which provides that:

"[a]ppeals against final decisions passed by FIFA's legal bodies and against decisions passed by Confederations, Members or Leagues shall be lodged with the CAS within 21 days of notification of the question".

Article R47 of the Code provides that:

"An appeal against the decision of a federation, association or sports-related body may be filed with the CAS if the statutes or regulations of the said body so provide or if the Parties have concluded a specific arbitration agreement and if the Appellant has exhausted the legal remedies available to him prior to the appeal, in accordance with the statutes or regulations of that body".

The jurisdiction of the CAS is further confirmed by the Order of Procedure duly signed by the Parties.

52. Therefore, the Sole Arbitrator considers that CAS has jurisdiction to decide over this case.

VII. ADMISSIBILITY

53. Article R49 of the Code provides as follows:

"In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against. The Division President shall not initiate a procedure if the statement of appeal is, on its face, late and shall so notify the person who filed the document. When a procedure is initiated, a party may request the Division President or the President of the Panel, if a Panel has been already constituted, to terminate it if the statement of appeal is late. The Division President or the President of the Panel renders his decision after considering any submission made by the other parties".

54. The grounds for the Appealed Decision were provided to the Appellant on 7 January 2015. The statement of appeal was filed on 28 January 2015, *i.e.* within the deadline of 21 days set by articles 67 of the FIFA Statutes and R49 of the Code. The appeal brief was filed on 17 August 2015, after the proceedings had been suspended until 7 August 2015, in accordance with article R32 of the Code, *i.e.* within the 10-day time limit prescribed by article R51 of the Code. The appeal further complied with all other requirements of articles R48 and R51 of the Code, including the payment of the CAS Court Office fee. Therefore, the appeal is admissible.

VIII. APPLICABLE LAW

55. It is generally accepted that the choice of the place of arbitration also determines the law to be applied to arbitration proceedings. The Swiss Private International Law Act (the "PILA") is the relevant arbitration law for an arbitration pursued in Switzerland (Dutoit Bernard, Droit international privé Suisse, commentaire de la loi fédérale du 18 décembre 1987, Bâle 2005, N.

1 on article 176 PILA; Tschanz P-Y., in Commentaire romand, Loi sur le droit international privé - Convention de Lugano, 2011, n° 1, p. 1627, ad Article 186 PILA). Article 176 para. 1 PILA provides that the provisions of Chapter 12 of PILA regarding international arbitration shall apply to any arbitration if the seat of the arbitral tribunal is in Switzerland and if, at the time the arbitration agreement was entered into, at least one of the parties had neither its domicile nor its usual residence in Switzerland.

56. CAS has its seat in Lausanne, Switzerland. Therefore, the PILA is applicable. Article 187 para. 1 of the PILA provides – inter alia – that *"the arbitral tribunal shall rule according to the law chosen by the parties or, in the absence of such a choice, according to the law with which the action is most closely connected"*. According to the legal doctrine, the choice of law made by the parties can be tacit and/or indirect, by reference to the rules of an arbitral institution. In agreeing to arbitrate the present dispute according to the CAS Code, the Parties have submitted themselves to the conflict-of-law rules contained therein, in particular to article R58 of the CAS Code (CAS 2008/A/1705 para. 9 and references; CAS 2008/A/1639, para. 21 and references; CAS 2006/A/1141, para. 61).

57. Article R58 of the Code provides the following:

"The Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law that the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision".

58. Article R58 of the Code indicates how the Sole Arbitrator must determine which substantive rules/laws are to be applied to the merits of the dispute. This provision recognizes the pre-eminence of the *"applicable regulations"* to the *"rules of law chosen by the parties"*, which are only applicable *"subsidiarily"*. Article R58 of the Code does not admit any derogation and imposes a hierarchy of norms, which implies for the Sole Arbitrator the obligation to resolve the matter pursuant to the regulations of the relevant *"federation, association or sports-related body"*. Should this body of norms leave a *lacuna*, the latter would be filled by the *"rules of law chosen by the parties"*.

59. Subsequently, the Parties in the present case have submitted themselves to the FIFA Statutes, including article 66 para. 2, which provides that *"[t]he provisions of the CAS Code of Sports-Related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law"*. Therefore, in the present case and with respect to the applicable substantive law, subject to the primacy of the applicable regulations of FIFA, Swiss law shall be applicable.

IX. MERITS

60. The Appellant requests the Sole Arbitrator to set aside the Appealed Decision and to order the Respondent to pay compensation for the financial losses that incurred by him in relation to the termination of the Employment Contract with just cause. The central issues to be determined in the present matter are (i) whether by means of the documents signed by the Appellant on 6

January 2008 the Employment Contract had been terminated and, if it had not been terminated on 6 January 2008, (ii) whether the Appellant had terminated the Employment Contract with just cause on 13 July 2009.

A. Did the two documents signed on 6 January 2008 terminate the Employment Contract?

61. First and foremost, the Sole Arbitrator focused on the question whether the documents in discussion have been signed by the Appellant and would, in general, be legally binding. The Sole Arbitrator noted that the Appellant acknowledges having signed the English Document and the Hebrew Document whereas he holds that he did not understand the Hebrew Document's content and did not intend to terminate the Employment Contract. In this regard, the Sole Arbitrator took note of the FIFA DRC's well-established jurisprudence, according to which a party signing a document of legal importance without knowledge of its precise contents, as a general rule, does so on its own responsibility.

62. In the case at hand, therefore the question arises whether the present documents are clear in their wording and whether all formal requirements are met. The Sole Arbitrator noted in this regard that the Parties, in general, would be bound by formally correct agreements with a clear content. Only where the meaning of a document is debatable, it is subject to the Sole Arbitrator's interpretation.

63. The Appellant mainly argues that the documents signed on 6 January 2008 (*i.e.* the Hebrew Document and the English Document) were not fit to terminate the Employment Contract whereas the Respondent holds that the documents are very clear and both Parties had come to the same understanding of what the intended meaning of these documents was.

64. The Sole Arbitrator noted that, in accordance with Swiss legal doctrine and jurisprudence, for documents of legal importance the decisive factor is the actual intention of the parties at the date of signature of such document. If the parties' intentions cannot be clearly established by the wording of the document itself (*i.e.* by the use of literal interpretation) other methods of interpretation do apply. Primarily, written documents which contain indications as to the parties' intentions shall be consulted first and do always have priority over other pieces of evidence. Furthermore, the legal principles of *"in dubio contra stipulatorem"* (*i.e.* an interpretation to the disadvantage of the party drafting a document of legal importance) and *"in dubio mitius"* (*i.e.* an interpretation in favor of the party bound by the respective clause) do apply.

65. The Sole Arbitrator deems it undisputable that the English Document is a receipt for the amount of USD 15,900 which the Appellant acknowledged of having received on 6 January 2008. This payment is to be considered as a set-off against the Player's wage entitlement under the Employment Contract. The sentence *"I promise to pay this amount in cash or allow you to take it of my next salary"* seems to indicate that the Parties did not want to terminate the Employment Contract whereas this does not get clear by the English Document's wording alone.

66. The Hebrew Document, on the other hand, is subject to interpretation and has to be reviewed carefully in order to capture the Parties' actual intentions.

67. First, the Sole Arbitrator analyzed the Hebrew Document by use of a grammatical approach. He concluded that the Hebrew Document only contains statements from the Appellant. The Appellant confirms that the amount of ILS 60,530.00 represents the final discharge of the Employment Contract and represents all payments for the season 2007/2008. The Appellant then states that the amount in discussion is the full amount he is entitled to in accordance with the Employment Contract and that he will no longer have the right to claim any amount in connection with the Employment Contract. He then refers to the *"Law of Compensation for Dismissal"*.

68. The Sole Arbitrator found that the Hebrew Document does not contain the clear statement that the Employment Contract, by virtue of the signed document, should be terminated. Thus, the only clear conclusion to be drawn is that no payment for the Season 2007/2008 will be owed to the Appellant. In light of the legal principles of *"interpretatio contra proferentem"* and *"in dubio mitius"* and since this grammatical approach did not deliver a clear conclusion, the Sole Arbitrator, as a further method of interpretation, considered the Parties' conduct during the relevant period of time in order to draw conclusions regarding the intended meaning of the Hebrew Document together with the English Document.

69. The Sole Arbitrator noted that the Appellant on his part did not want to terminate the Employment Contract since it was the most profitable contract of his career and his personal financial situation did not allow him to forgo the remuneration stipulated in the Employment Contract. Additionally, there would be no reason for the Appellant to sign loan contracts if he had considered himself a free agent and respectively could have tried to negotiate signing fees with the clubs he signed. Evidence at hand therefore strongly suggests that the Appellant assumed that the Employment Contract had not been terminated on 6 January 2008 and that he could return to the Club after having fulfilled his contractual obligations under his loan contracts. The Sole Arbitrator noted that the Appellant had informed the Respondent of his envisaged return and also had requested a flight ticket in order to return to Israel.

70. The Respondent's conduct is contradictory and does not clearly show what its intentions were. On the one hand, it admits to having hoped for a compensation in a possible transfer of the Player, which is technically not possible when the Employment Contract would have been terminated, and it also confirmed in writing on two occasions that the Player was on loan and strongly implied that it had a valid contract with the Player. On the other hand, the Respondent did not react to the Player's requests regarding the flight to Israel and the participation in the Club's training sessions and informed him verbally that his contract had been terminated by means of the Hebrew Document.

71. The official records of the Player show that, during the period in question, he had been loaned to three different Brazilian Clubs (Botafogo, Juventude and Madureira). There had been two ITC's (one of them explicitly stating a loan) and two times the Respondent confirmed the Player's loan in writing. Furthermore, the Respondent neither contested the accuracy of the official records of the CBF nor was able to prove that these records are incorrect.

72. The Sole Arbitrator, therefore, notes that the evidence available strongly suggests that the Parties did not intend to terminate the Employment Agreement by virtue of the documents signed on 6 January 2008.

73. In addition to the circumstances of the case at hand and the Parties' conduct, the Sole Arbitrator notes that the Employment Contract itself stipulates that amendments in the contract or its appendix shall not be valid unless made in writing and signed by both Parties (article 18 of the Employment Contract). On the two documents signed on 6 January 2008 there only appears the Appellant's signature. Also, the statements made in these documents are made from the Appellant's perspective which also suggests that the English Document and the Hebrew Document are not to be considered amendments to the Employment Contract but rather receipts for the payments received.

74. In conclusion, the Sole Arbitrator notes that:

(i) The Hebrew Document's wording is not clear and the document itself is subject to interpretation;

(ii) The written evidence strongly suggests that the Parties did not terminate the Employment Contract by virtue of the documents signed on 6 January 2008;

(iii) The Appellant's behavior also suggests that the Employment Contract had not been terminated, whereas the Respondent's behavior has been contradictory;

(iv) The legal principles of *"interpretatio contra proferentem"* and *"in dubio mitius"* result in an interpretation of the documents signed on 6 January 2008 in favour of the continuation of the Employment Contract;

(v) The form of the English Document and the Hebrew Document also suggests that these two documents have not been amendments to the Employment Contract but rather receipts for received payments.

75. In light of the above, the Sole Arbitrator concludes that the Employment Contract between the Appellant and the Respondent had not been terminated by virtue of the documents signed on 6 January 2008. Moreover and to further clarify, until the Appellant's termination letter dated 13 July 2009 there had been no termination of the Employment Contract.

B. Did the Appellant have just cause to terminate the Employment Contract on 13 July 2009?

76. Since it has been established that the Employment Contract had not been terminated by the Parties before July 2009, the Sole Arbitrator had to consider whether or not the Appellant did have just cause to terminate the Employment Contract by written notice on 13 July 2009.

77. The Appellant mainly argues that the Respondent did not react to the Appellant's letters and only informed him verbally about its position in the matter at hand. Since the Respondent did not let the Appellant fulfill his contractual obligations, the Appellant terminated the Employment Contract by written notice on 13 July 2009.

78. Pursuant to the principle of *"pacta sunt servanda"*, obligations deriving from contracts which are validly entered into must be performed pursuant to the contract's terms until the parties consensually adopt a new contractual arrangement (Decision of the Swiss Federal Tribunal ("SFT") of 28 October 2008, BGE 135 III 1, c. 2.4).

79. Article 14 of the RSTP provides for the possibility of terminating a contract with "just cause" as follows:

"A contract may be terminated by either party without consequences of any kind (either payment of compensation or imposition of sporting sanctions) where there is just cause".

80. The Commentary on the RSTP states the following with regard to the concept of "just cause":

"[t]he definition of just cause and whether just cause exists shall be established in accordance with the merits of each particular case. In fact, behaviour that is in violation of the terms of an employment contract still cannot justify the termination of a contract for just cause. However, should the violation persist for a long time or should many violations be cumulated over a certain period of time, then it is most probable that the breach of contract has reached such a level that the party suffering the breach is entitled to terminate the contract unilaterally" (RSTP Commentary to art. 14 para. 2).

81. The CAS has had the opportunity of specifying in its jurisprudence that while the FIFA rules do not define the concept of "just cause", reference should be made to the applicable law if the Panel deems it appropriate (CAS 2008/A/1447). When Swiss law applies, as in the particular case (see para. 55 et seq.), article 337 para. 2 of the CO provides that *"[i]n particular, good cause is any circumstance which renders the continuation of the employment relationship in good faith unconscionable for the party giving notice"*. The concept of "just cause" as defined in article 14 of the RSTP can therefore be likened to that of "good cause" within the meaning of article 337 para. 2 CO.

82. The CAS has adopted the jurisprudence of the SFT. According to the SFT, an employment contract may be terminated immediately for good cause when *"the main terms and conditions (either general/objective or specific/personal), under which it was entered into are no longer implemented"* (referred to in CAS 2013/A/3091). The SFT states in this regard that the circumstances of the case must leave no other choice to the party terminating the employment relationship than to do so (Decision of the SFT of 17 September 1975, BGE 101 Ia 545).

83. According to CAS jurisprudence, the breach of contract must have a certain seriousness in order to justify a termination of the latter without prior warning due to "just cause" (CAS 2006/A/1100). In this regard, the CAS decided in CAS 2006/A/1180 that *"[i]n principle, the breach is considered to be of a certain severity when there are objective criteria which do not reasonably permit an expectation that the employment relationship between the parties be continued, such as serious breach of confidence (…). Pursuant to the established case law of the Swiss Federal Supreme Court, early termination for valid reasons must, however, be restrictively admitted"* (CAS 2006/A/1180, para. 25).

84. It is indisputable that a professional football player such as the Appellant relies on being able to play or at least to train on a professional level in order to keep up his level of play. If a club does not offer its players this possibility it, as an employer, infringes its contractual duty of care

towards a player and also the personality rights of a player generally granted under Swiss law (see article 27 ff. Swiss Civil Code).

85. As already clarified by the Sole Arbitrator and not disputed by the Parties, the Respondent at first simply just did not react to the Appellant's request of rejoining the team since it argued the Employment Contract had been terminated, as it later verbally informed the Appellant about.

86. Given the circumstances of the matter at hand, the Respondent is to be considered in breach of the Employment Contract. As a consequence, the Sole Arbitrator concludes that the severe breach of contract by the Respondent allowed the Appellant to unilaterally terminate the Employment Contract with just cause on 13 July 2009 and that, as a consequence thereof, the Respondent is to be held liable for said breach of contract justifying the termination by the Respondent.

C. What are the financial consequences of a termination with just cause?

87. As a result of the termination of the Employment Contract with just cause by the Appellant, the Sole Arbitrator has to consider whether the party in breach of the Employment Contract has to pay a compensation. When evaluating the matter at hand and determining on a certain amount of compensation, article 17 par. 1 of the RSTP has to be taken in consideration:

"In all cases, the party in breach shall pay compensation. Subject to the provisions of article 20 and Annexe 4 in relation to training compensation, and unless otherwise provided for in the contract, compensation for the breach shall be calculated with due consideration for the law of the country concerned, the specificity of sport, and any other objective criteria. These criteria shall include, in particular, the remuneration and other benefits due to the player under the existing contract and/or the new contract, the time remaining on the existing contract up to a maximum of five years, the fees and expenses paid or incurred by the former club (amortised over the term of the contract) and whether the contractual breach falls within a protected period".

88. In application of this provision, the Sole Arbitrator, upon review of the Employment Contract, concludes that the Parties did not agree on a specific remuneration to be paid in the event of breach of contract by either Party.

89. The Sole Arbitrator notes in this regard that the remuneration to be paid by the Respondent under the Employment Contract for the time period between the termination of the Appellant's loan with Madureira and the end of the Employment Contract would have amounted to ILS 3,098,588.33 (three million ninety-eight thousand five hundred and eighty-eight Israeli Shekel and thirty-three Agora). This amount is calculated as follows:

- ILS 50'938.33 as wage from 18 June 2009 until 30 June 2009;
- ILS 2'702'500 as wage from July 2009 until May 2011;
- ILS 344'000 as signing-on fees for the years 2009 and 2010.

90. Additionally, the Appellant, under the Employment Contract, was to receive the costs for his flight back to Israel amounting to USD 2,787.00 (two thousand seven hundred eighty-seven US Dollars).

91. The Appellant, after terminating the Employment Contract, and according to the official records of CBF, signed with Friburguense and directly was loaned to Caxias where he earned BRL 3,000 per month. On 1 January 2010 the Appellant signed with Bahia where he was paid a monthly BRL 15,000 and from 2 January 2011 until May 2011 the Appellant played for Madureira and received a monthly compensation of BRL 1,000.

92. The Sole Arbitrator converted the amounts earned by the Appellant in this period of time into ILS (by use of the applicable exchange rate at the end of each month) and set these amounts off against the monthly wage entitlements of the Appellant under the Employment Contract.

93. In detail, the Appellant is entitled to:

- ILS 50,938.33 as monthly wage for June 2009;
- ILS 49,295.16 as monthly wage for July 2009 until termination of the Employment Contract;
- ILS 68,254.84 as monthly wage for July 2009 after termination of the Employment Contract;
- ILS 117,550 as monthly wage for August 2009;
- ILS 172,000 as signing-on fee for 2009;
- ILS 111,164.08 as monthly wage for September 2009;
- ILS 111,151.99 as monthly wage for October 2009;
- ILS 111,045.96 as monthly wage for November 2009;
- ILS 111,034.75 as monthly wage for December 2010;
- ILS 87,925.16 as monthly wage for January 2010;
- ILS 86,363.60 as monthly wage for February 2010;
- ILS 86,421.16 as monthly wage for March 2010;
- ILS 85,371.66 as monthly wage for April 2010;
- ILS 85,531.63 as monthly wage for May 2010;
- ILS 85,215.78 as monthly wage for June 2010;
- ILS 85'173.62 as monthly wage for July 2010;
- ILS 84,909.46 as monthly wage for August 2010;
- ILS 172,000 as signing-on fee for 2010;
- ILS 85,288. as monthly wage for September 2010;

- ILS 85,522.70 as monthly wage for October 2010;
- ILS 85,266.26 as monthly wage for November 2010;
- ILS 85,515.26 as monthly wage for December 2010;
- ILS 115,320.30 as monthly wage for January 2011;
- ILS 115,370.16 as monthly wage for February 2011;
- ILS 115,420.19 as monthly wage for March 2011;
- ILS 115,398.33 as monthly wage for April 2011;
- ILS 115,380.50 as monthly wage for May 2011.

X. CONCLUSION

94. The Sole Arbitrator holds, in conclusion, that:

- the documents signed by the Appellant on 6 January 2008 did not terminate the Employment Contract;
- the Appellant terminated the Employment Contract with just cause on 13 July 2009;
- the Appellant is entitled to remuneration in the amount of USD 2,787 and ILS 2,679,829.04.

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The Appeal filed by Robson Vicente Gonçalves on 28 January 2015 is partially upheld. The decision of the the FIFA Dispute Resolution Chamber dated 9 May 2014 is set aside.

2. The Appellant's claim is partially accepted and the Respondent is ordered to pay to the Appellant USD 2,787 (two thousand seven hundred eighty-seven US Dollars) as reimbursement for the travel expenses incurred by the Appellant for his return to Israel as well as interest at a rate of 5% p.a. as of 13 July 2009 and ILS 2,679,829.04 (two million six hundred and seventy-nine thousand eight hundred and twenty-nine Israeli Shekel and four Agora) as well as interest at a rate of 5% p.a.

   2.1 regarding the amount of ILS 50,938.33 (fifty thousand nine hundred thirty-eight Israeli Shekel and thirty-three Agora) as of 1 July 2009;

2.2 regarding the amount of ILS 49,295.16 (forty-nine thousand two hundred ninety-five Israeli Shekel and sixteen Agora) as of 14 July 2009;

2.3 regarding the amount of ILS 68,254.84 (sixty-eight thousand two hundred fifty-four Israeli Shekel and eighty-four Agora) as of 1 August 2009;

2.4 regarding the amount of ILS 117,550 (one hundred seventeen thousand five hundred fifty Israeli Shekel) as of 1 September 2009;

2.5 regarding the amount of ILS 172,000 (one hundred seventy-two thousand Israeli Shekel) as of 1 September 2009;

2.6 regarding the amount of ILS 111,164.08 (one hundred eleven thousand one hundred sixty-four Israeli Shekel and eight Agora) as of 1 October 2009;

2.7 regarding the amount of ILS 111,151.99 (one hundred eleven thousand one hundred fifty-one Israeli Shekel and ninety-nine Agora) as of 1 November 2009;

2.8 regarding the amount of ILS 111,045.96 (one hundred eleven thousand forty-five Israeli Shekel and ninety-six Agora) as of 1 December 2009;

2.9 regarding the amount of ILS 111,034.75 (one hundred eleven thousand thirty-four Israeli Shekel and seventy-five Agora) as of 1 January 2010;

2.10 regarding the amount of ILS 87,925.16 (eighty-seven thousand nine hundred twenty-five Israeli Shekel and sixteen Agora) as of 1 February 2010;

2.11 regarding the amount of ILS 86,363.60 (eighty-six thousand three hundred sixty-three Israeli Shekel and sixty Agora) as of 1 March 2010;

2.12 regarding the amount of ILS 86,421.16 (eighty-six thousand four hundred twenty-one Israeli Shekel and sixteen Agora) as of 1 April 2010;

2.13 regarding the amount of ILS 85,371.66 (eighty-five thousand three hundred seventy-one Israeli Shekel and sixty-six Agora) as of 1 May 2010;

2.14 regarding the amount of ILS 85,531.63 (eighty-five thousand five hundred thirty-one Israeli Shekel and sixty-three Agora) as of 1 June 2010;

2.15 regarding the amount of ILS 85,215.78 (eighty-five thousand two hundred fifteen Israeli Shekel and seventy-eight Agora) as of 1 July 2010;

2.16 regarding the amount of ILS 85'173.62 (eighty-five thousand one hundred seventy-three Israeli Shekel and sixty-two Agora) as of 1 August 2010;

2.17 regarding the amount of ILS 84,909.46 (eighty-four thousand nine hundred and nine Israeli Shekel and forty-six Agora) as of 1 September 2010;

2.18 regarding the amount of ILS 172,000 (one hundred seventy-two thousand Israeli Shekel) as of 1 September 2010;

2.19 regarding the amount of ILS 85,288.16 (eighty-five thousand two hundred eighty-eight Israeli Shekel and sixteen Agora) as of 1 October 2010;

2.20 regarding the amount of ILS 85,522.70 (eighty-five thousand five hundred twenty-two Israeli Shekel and seventy Agora) as of 1 November 2010;

2.21 regarding the amount of ILS 85,266.26 (eighty-five thousand two hundred sixty-six Israeli Shekel and twenty-six Agora) as of 1 December 2010;

2.22 regarding the amount of ILS 85,515.26 (eighty-five thousand five hundred and fifteen Israeli Shekel and twenty-six Agora) as of 1 January 2011;

2.23 regarding the amount of ILS 115,320.30 (one hundred fifteen thousand three hundred twenty Israeli Shekel and thirty Agora) as of 1 February 2011;

2.24 regarding the amount of ILS 115,370.16 (one hundred fifteen thousand three hundred seventy Israeli Shekel and sixteen Agora) as of 1 March 2011;

2.25 regarding the amount of ILS 115,420.19 (one hundred fifteen thousand four hundred twenty Israeli Shekel and nineteen Agora) as of 1 April 2011;

2.26 regarding the amount of ILS 115,398.33 (one hundred fifteen thousand three hundred ninety-eight Israeli Shekel and thirty-three Agora) as of 1 May 2011;

2.27 regarding the amount of ILS 115,380.50 (one hundred fifteen thousand three hundred eighty Israeli Shekel and fifty Agora) as of 1 June 2011.

3. (…).

4. (…).

5. All other prayers for relief are dismissed.