

**IN THE MATTER OF  
*THE SECURITIES ACT, 1988, S.S. 1988, c. S-42.2***

**AND  
IN THE MATTER OF**

**CASHEW DE ORO INDUSTRIAS Y PROCESAMIENTO, S. A.  
HAROLD DAVID ISAAC  
MANS MEIJER**

**TEMPORARY ORDER  
(Section 134)**

**WHEREAS** it has been represented to the Saskatchewan Securities Commission (the "Commission") by the staff of the Commission that:

1. Cashew de Oro Industrias y Processamiento, S. A. ("Cashew de Oro"), Harold David Isaac ("Isaac") and Mans Meijer ("Meijer"), collectively (the "Respondents") have engaged in trading of securities within the meaning of *The Securities Act, 1988 S.S. 1988, C. S-42-2* (the "Act") in respect to an offshore investment scheme similar to a prime bank debt instrument program (the "Program") in Saskatchewan;
2. Cashew de Oro is registered in Nevis with offices in Costa Rica and Saskatoon, Saskatchewan;
3. Isaac is a Customer Service Representative for Cashew de Oro residing in Drake, Saskatchewan;
4. Meijer is president of Cashew de Oro residing in Costa Rica;
5. None of the Respondents are registrants within the meaning of the Act;
6. The requirements of section 58 of the Act have not been met by the Respondents nor have any receipts been issued by the Director (the "Director") in respect to them;
7. No rulings or orders have been issued by the Saskatchewan Securities Commission pursuant to sections 83 and 160 of the Act in respect of the Respondents;

8. No filings in respect of subsection 81(1) of the Act have been made by the Respondents;

**AND WHEREAS** the Commission is of the opinion that it is in the public interest to make this Order;

**AND WHEREAS** the Commission is of the opinion that the length of time required for a hearing would be prejudicial to the public interest;

**THE COMMISSION HEREBY ORDERS**

1. Pursuant to clause 134(1)(d) of the Act, that trading in all securities by the Respondents cease forthwith up to and including May 16, 2000;
2. Pursuant to clause 134(1)(a) of the Act, that the exemptions contained in sections 38, 39, 39.1, 81, 82 and 102 of the Act and the exemptions contained in *The Securities Regulations*, R.R.S., c. S-42.2 Reg 1, which provide for exemptions from the requirements of sections 27, 58, 71 or 104 to 109 of the Act, shall not apply forthwith up to and including May 16, 2000, with respect to any trade in securities by the Respondents;

**AND TAKE NOTICE THAT:**

1. This Order may be extended for such period as the Commission considers necessary where sufficient information is not provided to the Commission on or before May 9, 2000;
2. The Commission will, at the request of any person or company named in this Order, grant a hearing before the Commission with respect to the within matter, such hearing to be held at such time and place as the Commission shall determine;
3. The purpose of such hearing will be to consider whether it is in the public interest that a permanent cease trade order pursuant to clause 134(1)(d) of the Act and a permanent prohibition of statutory exemptions pursuant to clause 134(1)(a) of the Act be made with respect to the Respondents by reason of the conduct herein before described and by reason of failing to provide the Commission with satisfactory information on or before the date of the hearing or any extension thereof by the Commission;
4. Any party to these proceedings may be represented by counsel of their choice at any such hearing before the Commission; and

5. Upon failure of any party to attend any such hearing at the time and place set therefore, the hearing may proceed in the absence of such party and such party is not entitled to any further notice of the proceedings therein.

**DATED** at Regina, Saskatchewan May 2, 2000.

“*Marcel de la Gorgendière*”  
**Marcel de la Gorgendière, Q.C.**  
**Chairman**  
**Saskatchewan Securities Commission**

TO: Cashew de Oro Industrias y Processamiento, S. A.  
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San Jose, Costa Rica

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Mans Meijer  
c/o Cashew de Oro Industrias y Processamiento, S. A.  
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