

**THE TRIBUNAL RESUMED AS FOLLOWS ON TUESDAY,**  
**19TH DECEMBER, 2006, AT 10.30 A.M.:**

10:03:16 1  
2  
3  
4 MR. QUINN: Good afternoon, Sir.

12:03:31 5  
6 CHAIRMAN: Good afternoon, Mr. Quinn.

7  
8 MR. QUINN: In relation to the Cargobridge Module. Mr. McGuinness is  
9 unavailable at present. And it's proposed that his correspondence with the  
12:03:43 10 Tribunal be read openly and into the record in relation to this Module.

11  
12 If I could have 563, please.

13  
14 It commences with a letter of the 2nd of June 2000 from the Tribunal. To  
12:03:58 15 Mr. McGuinness.

16  
17 And it's from Ms. Howard saying -

18 Dear Mr. McGuinness, the Tribunal is enquiring into whether monies were paid  
19 or benefits provided to elected representatives or public officials by any  
12:04:07 20 persons and if so whether such elected representatives or officials may have  
21 been influenced thereby in the discharge of their duties.

22  
23 The Sole Member of the Tribunal has asked me to write to you to request you to  
24 inform the Tribunal whether directly or indirectly on own behalf or behalf of  
12:04:20 25 any other person or company made any payments of money or provided any benefits  
26 of any kind to A, any elected representatives, B, any public officials at any  
27 time.

28  
29 The request extends to any payments which may have been made or benefits  
12:04:33 30 provided to or through Mr. Frank Dunlop or any other intermediary.

12:04:35 1

2

In the event that any such payments were made or in the event that such any benefits were provided the Sole Member of the Tribunal has asked me to request you to provide to the Tribunal a detailed narrative statement setting out a

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12:04:46 5

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comprehensive account of the facts and circumstances surrounding the making of such payments or the provision of such benefits.

7

The statement should include but not confine itself to A, date of the making

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of such payments or the provision of such benefits, B, the identity of the

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recipient, C, the amount of the payments or the nature of the benefits D, in

12:05:02 10

the case of a payment the manner in which the payments were made and E, whether

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such payment or benefits were requested by the recipients and F, the reason for

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the making of such payments or the provision of such benefits.

13

14

The Sole Member of the Tribunal requests that you provide the above information

12:05:18 15

at the Tribunal at your earliest convenience, but in any event not later than

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the 14th of June 2000. If you have any queries concerning this request please

17

do not hesitate to telephone the undersigned at the above number. Please treat

18

this letter in the strictest confidence.

19

12:05:30 20

And a handwritten letter was received from Spain from Mr. McGuinness on the

21

13th June, 2000.

22

23

That's at 565 and there is a -- it says, " I have just received details of your

24

letter dated 2nd of June. I no longer reside in Ireland and have not for some

12:05:49 25

time. I am personally travelling in Europe but will reply to your letter in

26

the next few days.

27

28

And then on the 17th of June.

29

12:05:54 30

At 566. And the transcript, the handwritten copy of that letter is to be found

12:06:00 1

at 567 and 568.

2

3

The Tribunal received a letter dated 17th of June 2006 from Malaga saying,

4

further to my letter of the 13th of June I wish to reply to yours of the 2nd of

12:06:10 5

June. I can confirm that I neither directly or indirectly whether on my own

6

behalf or on behalf of any other person or company made any payment of money or

7

provided any benefit of any kind to A, any public representative, B, any public

8

official by or through Frank Dunlop and/or other intermediaries.

9

12:06:25 10

The only dealings I had with Frank Dunlop related to Mr. Dunlop, being the

11

Department of Transport in respect of the upgrading of a right-of-way owned by

12

the Department, at lands at Dublin Airport.

13

14

The upgrading of this right-of-way was agreed in principle in October '93 and

12:06:39 15

Mr Dunlop was paid a fee of 3,000 pounds. I am now retired travelling through

16

Europe with ultimate destination Australia for the Olympic games. Should you

17

wish to contact me further please write care of address in London. I am in

18

regular contact with the person identified and he will ensure that I receive

19

details of any correspondence.

12:06:57 20

21

Then on the 7th of November 2003. The Tribunal again wrote to Mr. McGuinness.

22

And that letter is at 569 to 570.

23

24

I refer to the above matter in correspondence to the Tribunal to date. The

12:07:13 25

Tribunal requires a further more detailed statement from you in connection with

26

the above lands to include matters addressed in your letters to the Tribunal of

27

the 17th of June 2000 as well as the following information. A, a detailed

28

chronology of events in which you were involved or of which you were aware

29

relating to the zoning of above lands by reference to the dates and times of

12:07:31 30

such events. B, dates are approximate dates of each meeting and at each

12:07:33 1 discussion at which Mr. Dunlop's appointment was discussed identifying by who  
2 and on whose advice Mr Dunlop was appointed, details of the terms agreed with  
3 Mr. Dunlop on this appointment, and with particular reference to the agreement  
4 in respect of payments to Mr. Dunlop and details of the actual amounts paid in  
12:07:48 5 what form and when.

6  
7 C, detailed chronology of events if which you were involved or of which you  
8 were aware relating to the upgrading of the right-of-way owned by the  
9 Department of Transport and referred to in letter of the 17th of June 2000. D,  
12:08:01 10 the date or approximate dates of each meeting and each discussion with the  
11 directors, officers, employees or other agents of the above company in  
12 connection with A, the appointment of Mr Dunlop, B, the approaches made to the  
13 Department of Transport in relation to the upgrading of the right-of-way  
14 referred to above and C, rezoning the companies lands.

12:08:14 15  
16 E, the date or approximate dates of any meetings or discussions held between  
17 the company and local authority officials in connection with the rezoning of  
18 the above lands and F, details of the accounts from which the payment of the  
19 sum 3,000 was made to Mr. Dunlop together with dates or approximate dates of  
12:08:31 20 any meetings, dealings with the said payments between the directors and other  
21 officers of the above companies.

22  
23 In respect of all of the foregoing you are requested to furnish as much detail  
24 as possible and to support each part of the statement where possible with  
12:08:43 25 supporting documentation. Please note that the fact that this Letter written  
26 to you and its contents are confidential to the Tribunal, it should not be  
27 disclosed by you to any other person save any legal advisors you may choose to  
28 consult. Please furnish your statement by Friday 28th of November, 2003.

29  
12:08:59 30 Then, in a letter was sent to Mr. McGuinness on the 10th of November 2003.

12:09:06 1 Pages 571 to 573.

2

3

And it concerns an entry in Mr. Dunlop's diary which was dated 29th of

4

September 1993. That's entry is referred to in the letter at page 572.

12:09:23 5

6

Now, this letter was sent in the context of another Module, Fox and Mahony

7

Module. And Mr. McGuinness was asked for a detailed statement in relation to

8

an entry which had 10.30 - Mike McGuinness spoke to GV, no meetings arranged

9

for next week as yet. Chairman has full power to call a Meeting for everyday

12:09:41 10

next week if he wishes, our friend Brian has employed a PR company handing out

11

leaflets and info all day yesterday outside the PR company.

12

13

Now, on the 13th November, 2003, if I could have 575 to 577. We will see

14

Mr. McGuinness' reply to that. There is a typed copy of that reply at 578.

12:10:03 15

16

Dated 13th of November 2003 and it's from Douglas in the Isle of Man.

17

18

Dear Sirs, I have just collected your letter 10th of November from DHL.

19

Please note that the person identified in other correspondence is someone who

12:10:17 20

would receive letters on his behalf, he is no longer at the address shown nor

21

am I in regular contact with him. I have never met Mr. Mahony. I may have met

22

Mr. Fox once. I did not have any dealings whatsoever with either of them. I

23

do not know that they had lands rezoned or what that when that rezoning took

24

place. I did not at any time speak to Frank Dunlop regarding lands at Drumlish

12:10:37 25

nor have I had any idea why Mr. Dunlop is trying to involve me in this. As I

26

have already told you I asked Mr Frank Dunlop to assist in obtaining an upgrade

27

in our existing right-of-way from the Department of Transport in or about

28

March/April of 1998. Following a number of exchanges the Department refused to

29

discuss the matter further until the rezoning was confirmed. The County

12:10:55 30

Council was due to do this in September '93. I spoke, I know I spoke to GV

12:11:01 1 Wright and a number of other councillors in September to try and establish  
2 exactly when the County Council were to vote on this motion. I would have  
3 passed this information on to Mr. Dunlop because I was very conscious to re  
4 start negotiations with its Department. Our company, which at the time  
12:11:14 5 employed about 70 people was in desperate need of a new and better work house.  
6 I have absolutely no idea what the reference to Brian APR company and handing  
7 out leaflets is about. I do not think I left such a message.

8  
9  
12:46:47 10  
11 Following many representations, meetings, phonecalls etc from myself and Mr.  
12 Dunlop, the Department of Transport finally appointed an independent architect  
13 in 1994 or early 1995 to agree a price to upgrade. The process that followed  
14 was completed in the 1995.

12:46:48 15  
16 I canvassed Mr. GV Wright on a number of times in 1992 and 1993 to obtain  
17 support for our project. I also canvassed most of the other councillors. None  
18 of them asked me for money. Almost all agreed to support our motion. That is  
19 all I know of these events. I can be of no further help. I regret the hurried  
12:46:49 20 nature of this letter but I am leaving the Island tomorrow for about four weeks  
21 and you did request an urgent reply.

22  
23 Now, that letter was acknowledged on the 18th of November '93. At 579.

24  
12:46:50 25 And then at 580 on 27th of January 1994 Mr. McGuinness was again written to by  
26 the Tribunal in relation to these lands.

27  
28 I note from my recent review of your file that my colleague Ms Gilvarry wrote  
29 to you on the 7th of November 2003 seeking a further more detailed narrative  
12:46:55 30 statement in relation to the above lands. I enclose herewith a further copy of

12:46:55 1 her correspondence for your attention and I have been directed to request that  
2 you reply to same as soon as possible and in any event no later than the 10th  
3 of February 2004.

4  
12:46:56 5 And on the 11th of April 2004 at page 581/582 of the brief, a reply was  
6 received to that letter and the letter of the 7th of November which I referred  
7 to earlier and which is at page 569.

8  
9 I have just received your letters of the 27th of January and 17th of November,  
12:46:56 10 2003. Please note that this is the first time I have received your letter of,  
11 in fact I think that should be the 7th of November 2003.

12  
13 I have already given you most of the details you request.

14  
12:46:57 15 A, lands were purchased circa 199, we attempted to have them rezoned by way of  
16 Section 4 but could find no support. We were advised to seek rezoning under  
17 the 1993 Development Plan. The lands were rezoned in March 1993 and the  
18 rezoning was confirmed in September '93.

19  
12:46:57 20 I met Mr. Dunlop in February/March of 1993. At this time we already had the  
21 support of all political parties for the rezoning. We had a general discussion  
22 regarding the lands. I told Mr. Dunlop that all of the parties were supporting  
23 but that we were having difficulty which I did not understand with the  
24 Department of Transport regarding the upgrade of our right-of-way. Mr. Dunlop  
12:46:59 25 said he knew this Department very well and could help. At a later meeting in  
26 his offices Mr. Dunlop told me that the Department would not enter into  
27 discussions until the rezoning of the lands was confirmed in September, at the  
28 meeting we discussed fees.

29  
12:46:59 30 Mr. Dunlop asked for a figure which I said was way too high. We finally agreed

12:46:59 1 3,000 pounds and was paid in cash. The rezoning was confirmed in September.  
2 We paid Mr. Dunlop and entered discussions with the Department of Transport.  
3 C, we began discussions in September 1993. Professionals were finally  
4 approached by both sides and agreement was reached in '94 beginning of '95. I  
12:47:01 5 cannot remember dates of meetings. As far as I'm aware the final contact was  
6 not, contract was not issued as late as 1997 although the fee was paid in circa  
7 1995. If Mr. Dunlop has retained his files he will have copies of the various  
8 letters etc.

9  
12:47:01 10 D, I was MD and majority shareholder in Neptune Freight. I did not have any  
11 discussion with anybody else in Neptune. That was my sole response. I did not  
12 need anyone's approval.

13  
14 E, I had one meeting with the local authority official shortly after buying the  
12:47:02 15 lands. My memory of that meeting was that I was told that the lands would be  
16 developed but that they were with Aer Rianta's area of influence I thought this  
17 was very high handed.

18  
19 F, as I already explained Mr. Dunlop asked for cash. I paid him in September.  
12:47:02 20 When we entered discussions with the Department of Transport I converted  
21 foreign currency I'd had from my many business trips abroad to make this  
22 payment. Again, I did not need to meet with anybody from Neptune.

23  
24 I am sure Mr Dunlop's paperwork will show that he continued to advise us on the  
12:47:03 25 right-of-way problem through 1994 and early 1995. I am sure you will  
26 understand Mr. Dunlop did not work for nothing.

27  
28 As he did not ask for and nor was he given any further payment the only  
29 presumption can be that the payment made to him was for the work and not for  
12:47:04 30 bribing politicians. A glance at the votes on rezoning will show as I said all



12:47:04 1 parties supported the motion. I am also sure that every politician I met will  
2 tell you that I argued for the rezoning on the basis of an Irish company  
3 expanding to create Irish jobs. I did not offer money. I did not ask Mr.  
4 Dunlop to offer money. I did not ask. I was not asked for money nor did I  
12:47:05 5 expect to be.

6  
7 I had the support of all parties before I met Mr. Dunlop. I did not ask him to  
8 canvass me and I'm sure his own records will show that the only work he did for  
9 me was on the best way to approach the Department of Transport.

12:47:05 10  
11 I have told you all of this before. I have also told you that I am a frequent  
12 traveller yet you persist in writing to me with detailed questions setting  
13 unreasonable dead lines. If you are going to have four year intervals between  
14 letters then giving me two weeks to reply is unreasonable, nor is there any  
12:47:06 15 point in apologising for calling me McGuinness if in the next letter you do the  
16 same thing. I have now replied to all of your questions. There was no  
17 corruption in what we did as I am sure any available record will verify. I  
18 trust you will now be able to close this file. However, if you have further  
19 questions please note that I do not expect to be back home in the island until  
12:47:07 20 October/November. I will deal with any further correspondence then. Yours  
21 sincerely MM McGuinness.

22  
23 P S. Please note that I have already told you the individual identified is no  
24 longer at that address nor am I in regular contact with him.

12:47:08 25  
26 On the 24th of January 2006. At page 588. The Tribunal wrote to  
27 Mr. McGuinness referring to previous correspondence and advising that the  
28 Tribunal would proceed to a public hearing in relation to the matter on a date  
29 to be fixed in the near future and that to assist the Tribunal with its  
12:47:09 30 inquiries the members have determined that it would be necessary to review all

12:47:09 1 documentation relevant to the rezoning of the lands.

2

3

And in that context, he was -- the writer directed therefore to advise that on

4

Wednesday 15th of February 2006 the members of the Tribunal would consider

12:47:10 5

whether or not to make an order requiring the making of an affidavit of

6

discovery on oath and to produce to the Tribunal all documents and notes,

7

memoranda, bank accounts cheque stubs, letters, compliments slips or any other

8

documents whether electronically stored or otherwise in Mr. McGuinness'

9

possession, power or control in relation to the lands at Cargobridge for the

12:47:10 10

period 1st of January 1990 to the 31st of December 1990.

11

12

And Mr. McGuinness was asked to make submissions in relation to the making of

13

such an order.

14

12:47:11 15

Now, at 589 there was a transmission of a fax received from Mr. McGuinness on

16

the 11th of February 2006. That fax itself is at pages 590 and 591.

17

18

The transcription is at 589. And it's re Cargobridge Dublin Airport. Your

19

letter 24th of January refers.

12:47:12 20

21

I regret that I have none of the material requested by you. All of the

22

Cargobridge correspondence was contained in one lever arch file. The file was

23

live when I left Neptune and the Department of Transport had not issued the

24

final documentation on the right-of-way, I left the file in my office. Tibbet

12:47:13 25

and Britton who bought Neptune in 1997 have since been taken over by Excel, who

26

in turn have been bought by a German company. I have no idea where the

27

Cargobridge file is now.

28

29

My submission in relation to this matter is that all of the political parties

12:47:13 30

agreed to support the rezoning of the motions having been proposed and seconded

12:47:13 1 before I met Mr. Dunlop. The level of support was clearly demonstrated when  
2 the motion was voted on in March and September 1993. There was no need to  
3 bribe anyone.

4  
12:47:14 5 Further, you will see from Mr. Dunlop's file that almost all contact between us  
6 took place after September '93 and was concerned only with the right-of-way  
7 issue which Mr. Dunlop was hired to advise us on. The Department of Transport  
8 refused to deal with us until after the final vote.

9  
12:47:14 10 I will not be a back on the island until late June early July. If you  
11 receive -- if you have further queries I will try to deal with them then. But  
12 I do hope that in the instance you will realise that this is simply no case to  
13 answer.

14  
12:47:15 15 Now, on the 23rd of February 2006, at page 592 and 593, the Tribunal again  
16 wrote to Mr. McGuinness care of 7 Ballabroogie Park, Park Road, Douglas, Isle of  
17 Man.

18  
19 Referring to previous correspondence, advising that the Tribunal understood  
12:47:16 20 that the lands in Cargobridge were bought by a consortium made up of four  
21 entities including Neptune Freight, Williams Air Freight Limited, Abervanta and  
22 Air Turas limited. Mr. McGuinness was advised that he was requested to provide  
23 a fuller and more detailed narrative statement to include in particular the  
24 following information. However, any other matters which he considered

12:47:17 25 relevant to the history of his involvement and knowledge of the lands should  
26 also be include. 1, details of his knowledge of and involvement with the  
27 acquisition of the lands to include his knowledge of the details of the  
28 commercial relationship between the parties who purchased the lands together  
29 with details as to the source of the monies used to finalise the purchase of  
12:47:18 30 the lands and any agreement in relation to expenses incurred in finalising the

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12:47:20 15  
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12:47:25 25  
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12:47:26 30

purchase.

2. Asked to provide details as to the corporate structure of and his involvement with the following companies. A, Neptune Freight Limited. Tibbet and Britton Group PLC, Excel Supply Chains Solutions Limited, B, Abervanta Limited and High Degree Construction Limited, C, Aer Turas limited and Rhodora Limited, and D, Williams Air Freight and Ashbal Investments Limited.

3. He was asked to identify any other person or party involved with the Cargobridge lands who had dealings with Mr. Frank Dunlop.

4. Details of the interest held by him in the lands whether legal or beneficial, and 5 details of his knowledge of and/or involvement with any subsequent disposition or acquisition of the lands by or any corporate structure or individual.

He was requested to ensure that his narrative statement would be set out in separate sections each dealings with each of the foregoing matters and any other matters considered relevant by him.

He was asked to give evidence in respect of the foregoing and any other matters considered relevant by the Tribunal in respect of his prior involvement with the matter.

He was further advised that prior to the commencement of the public hearing he would require, receive details of the evidence to be heard so that he would be aware of it in advance.

He was advised that his narrative statement as outlined above would form part of the material furnished to affected persons in advance of the public hearing

12:47:26 1 and that the members of the Tribunal requested that his statement be delivered  
2 to the Tribunal by close of business on Wednesday 15th of March or sooner.

3

4

At 594. There is a letter of the 18th of May 2006. To Mr. McGuinness.

12:47:26 5

6

Dear Mr McGuinness, My letter to you of the 23rd of February refers a copy of  
7 which I have enclosed herewith for ease of reference.

8

9

As I note that you have been away during the course of the intervening months,

12:47:27 10

11

I am directed to request that you respond to the Tribunal as soon as

12

practicable and in any event not later than the 8th of June 2006.

13

At 2020 and 2021 there is a letter from Mr. McGuinness which was received by  
14 the Tribunal on the 19 of July, 2006.

14

12:47:28 15

16

Dear Sirs, Please refer to my letter dated 11th of February 2006 in which I

17

state "I will not be back on the island until late June or early July". I

18

could not therefore have replied to your letters of the 23rd of February, 18th

19

of May, 18th of May, 18th of May, 5th June, 14th June, 16th of June, 20th

12:47:29 20

21

June, 27th of June, 29th of June, 5th of July, 12th of July, before the dates

22

indicated.

23

In fact, I was further delayed by my first grandson and I have only just

24

returned. It is now obvious to me that Mr. Dunlop must have made allegations

12:47:30 25

26

of wrongdoing against me. I have been aware for some years that I am outside

27

your jurisdiction and cannot be compelled to co-operate, nevertheless in an

28

effort to assist the Tribunal I have replied to the best of my ability to the

29

Tribunal's inquiries. I am very disappointed that this course of the past six

12:47:30 30

weeks, I'm sorry I'll ready that again, I am very disappointed that in the

course of the past six years the Tribunal have not seen fit to advise me of

12:47:31 1 whatever false allegation Mr. Dunlop has made against me. I feel that you have  
2 been corresponding with me under false pretences. My understanding of the law  
3 is that any accused is entitled to know what the charges are.

4  
12:47:43 5 Please now forward details of whatever false allegations Mr. Dunlop has made  
6 and allow me to address this, the central issue. Please ensure that I receive  
7 your letter, your reply before the 21st of August as shortly after that date I  
8 will be embarking on a long planned trip and would like to seek legal advise  
9 before I go, I will not, therefore, be in Dublin in September.

12:47:43 10  
11 I will be leaving the island shortly to settle my affairs in London. So please  
12 forward your replies to me care of 160 Heene Road, Worthing, West Sussex, BN11  
13 4PA, England.

14  
12:47:44 15 Please do not register your reply as I will be spending much of my time in  
16 London and may not be there to receive it.

17  
18 My journey will take me through Far East, China, Australia, New Zealand and  
19 hopefully South America. I will be gone almost a year but will be in contact  
12:47:45 20 with the above address from time to time if there is any further  
21 correspondence.

22  
23 I look forward to receiving your reply before the 21st of August.

24  
12:47:45 25 Again, a letter was received on the 28th of July at 2017.

26  
27 In the following terms.

28  
29 Dear Sirs, I have now had an opportunity to study some of the correspondence  
12:47:46 30 you have sent me. I note that there is an order from the Tribunal requiring me

12:47:46 1 to make discovery under oath. I do not believe I am subject to orders from the  
2 Tribunal and I have already replied to those questions.

3  
4 However, I do not wish to be discourteous to the Tribunal, so please forward a  
12:47:46 5 copy form 10 A appendix C which is not readily available over here and I will  
6 make discovery on oath as requested. Please ensure that the form reaches me at  
7 the above address before the 21st of August.

8  
9 At 2018. There is a further letter received on the 28th of July.

12:47:47 10  
11 Dear Sirs, I have just read with alarm and distress the article of Paul Cullen,  
12 the Irish Times dated 24th of July. I am appalled that despite being in  
13 correspondence with the Tribunal for six years hear or read is in the national  
14 press. Why was the I not made aware of these allegations? How were they  
12:47:48 15 leaked to the press? What does the Tribunal intend to do about this? I will  
16 deal with these false allegations shortly but welcome an immediate reply from  
17 the Tribunal as to how they intend to deal with this matter and further  
18 correspondence.

19  
12:47:48 20 Yours faithfully.

21  
22 That letter was responded to on the 28th of July 2006 in some detail. And  
23 Mr. McGuinness was advised by the Tribunal that it was not the source of the  
24 article in the Irish Times. He was further advised that it would appear that  
12:47:49 25 Mr. Cullen had access to portion of the circulated brief, each witness when  
26 they came to give evidence would be asked if they breached the injunction  
27 contained in the Tribunal's correspondence that they were not to disclose to  
28 others the circulated brief.

29  
12:47:50 30 Again, on the 28th of July. At 2019.

12:47:50 1

2 Mr. McGuinness writes to the Tribunal again referring to the Paul Cullen  
3 article in the Irish Times.

4

12:47:51 5

6 And attaching a reply to the allegations contained therein. He says that, "he  
7 remained deeply distressed that he should read in the Irish Times allegations  
8 that the Tribunal have withheld from him for over six years. He now asks the  
9 Tribunal to vindicate his good name and to protect it from unjust attack as it  
10 was required to do under the article 43.2 of the Constitution. He says that  
11 should the Tribunal fail him in this then he will decide whether he should  
12 release this reply to the media and he awaited our urgent reply.

12:47:52 10

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12

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14

That reply to the Paul Cullen article in the Irish times is to be found at  
pages 1990 and 1991 of the brief.

12:47:52 15

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19

Paragraph 1, Mr. Dunlop was not engaged to lobby councillors or to engage in  
any way with Dublin County Council. He was engaged to help and advise on  
negotiations with the Department of Transport regarding the right-of-way issue  
which had been ongoing since 1991 without result.

12:47:53 20

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22

23

24

2. He did not pay Mr. Dunlop 10,000 pounds.

He says I had paid him 3,000 found for the above in cash at his request.

12:47:53 25

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29

3. I met both Mr. Fox and Mr. Gilbride before Mr. Dunlop. Both agreed to  
support the motion, neither asked me for money and I did not offer any.

Why should I ask Mr. Dunlop to bribe these two councillors when all of the  
political parties were supporting our motion. How would I have known which  
councillors, if any, were accepting bribes. How would I have known Mr. Dunlop

12:47:54 30



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12:47:58 20  
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12:47:59 25  
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27  
28  
29  
12:47:59 30

knew?

At that time Mr. Dunlop's reputation was unstained. He represented both Aer Lingus and the ESB. He had worked for both main parties as Press Officer. He had ready access to people in power. How would I have asked such a person to offer bribes on my behalf.

4. Mr. Gallagher was a friend of my father's. He always treated me with the utmost courtesy. He supported our project from the very beginning. He spoke on our behalf in the Council Chamber Section 4 motion was discuss in '91/'92. Mr Gallagher phoned me in March' 93 to assure me that although he could not attend the meeting for personal reasons there would be no problem at all, the councillors were supporting. Why would he do that, then ask for a bribe? I would not have dreamt of offering Mr. Gallagher a bribe or of asking Mr. Dunlop to do it for me. It is reprehensible that Mr. Dunlop should make such false allegations against a man who can no longer defend himself.

Paragraph 5. I cannot remember meeting Mr. Dunlop 14 times. I think I met him three times in his office, once in a bar in town, once when he invited me to a fundraising lunch, once at a dinner he asked me to arrange so that he could meet a non-political friend of mine. I also attended a meeting at his request when he was meeting residents regarding a project he was involved in with Baldoyle. I had been successful in obtaining Joe O'Meara's support for rezoning, Mr. Dunlop sought my help for the Baldoyle project. Despite numerous requests from Mr. Dunlop I did not pursue this as I believed the infrastructure would not support the extra traffic. I cannot remember any other meetings.

6. Mr. Dunlop had nothing to do with the rezoning and I defy him to name a single councillor who will agree that he spoke to him/her about it.

12:47:59 1 7. I did not tell Mr. Dunlop councillors would have to be paid.

2

3

8. Mr. Dunlop did not ask for a success fee for the work he did on the right-of-way.

4

12:48:00 5

6

He could not have asked after the rezoning because he had nothing to do with it.

7

8

9

9. Mr. Dunlop's statement is reported in the Irish Times is a lie.

12:48:01 10

11

At 2007 on the 30th of July 2006, Mr. McGuinness wrote to the Tribunal as follows.

12

13

14

Dear Sirs, I refer to your letter 27th of June 2006 in which you state "you

12:48:01 15

16

will now can in receipt of the brief of documents". Please be advised that I

17

have not received any such brief. I did, however, receive an attempted

18

delivery notice from DHL dated 15th of June 2006. As I have already stated in

19

my recent letters to you I was not back until mid July. You were informed of

12:48:02 20

21

not be there to accept the delivery. I presume Mr. Dunlop's statement includes

22

the false allegations published in the Irish Times and that these have now

23

circulated before I have seen them. My sense of justice must belong to a

24

different era. Please forward Mr. Dunlop's complete statement to the above

12:48:07 25

26

address before the 21st of August. As already requested, please do not

27

register it as I am spend a lot of time in London, I may not be there to

28

receive it.

Yours faithfully.

29

12:48:08 30

On the 4th August at page 2008, Mr. McGuinness writes:

12:48:08 1

2

Dear Sirs, Please find enclosed my reply to the last of your letters which

3

accumulated in the my absence. The only outstanding issue as far as I'm

4

concerned is Mr. Dunlop's statement. It appears to have been included in the

12:48:08 5

brief which I did not receive. Please forward a copy of Mr. Dunlop's statement

6

before the 21st of August so that I may reply before I leave.

7

8

Please do not register it or send it by DHL as I may not be there to receive

9

it.

12:48:09 10

11

At 2009 there is a letter dated the 4th, August 2006.

12

13

As follows. Dear Sirs, your letter dated 23rd of February, that's at 592 by

14

the way, received by me in July refers.

12:48:09 15

16

The lands at Cargobridge were bought by Neptune Freight Limited as Abervanta

17

Limited, neither Williams Air Freight nor Aer Turas had any interest in the

18

lands as far as I know.

19

1. In 1991 Stephen Fitzgerald asked if Neptune would be interested in buying a

12:48:10 20

21

part of a 23.5 acres site near the airport. As Neptune had been looking for

22

such a site for some time I agreed that Neptune would buy eight acres, Ashbal

23

and Rhodora agreed to buy six acres each and Abervanta bought the balance.

24

The land was purchased for 1 million punts, with each company paying its share

12:48:11 25

26

of the land costs and expenses. The only commercial relationship between the

27

companies was the agreement to share costs in the same percentage as land held.

28

Neptune Freight borrowed the money from its bank from the purchase. I do not

29

know how the other companies funded theirs.

12:48:12 30

2. Neptune Freight, Tibbet and Britton and Excel are all companies engaged in  
the warehousing and transport business. Neptune Freight was an Irish owned

12:48:12 1 company based in Dublin with one site only. I was MD, then Chairman and owned  
2 62 percent of the shares. Tibbet and Britton was a large British company  
3 employing circa 25,000 people worldwide. It's HQ was in London. Neptune  
4 Freight was sold to Tibbet and Britton in 1997. Excel bought Tibbet and  
12:48:13 5 Britton, I have no other knowledge of the company except that it was bought by  
6 a German company in recent years.

7  
8 B. Abervanta was an Irish company set up to hold its share of the lands. I  
9 was a director for about two years. High Degree Construction is an Irish  
12:48:14 10 construction company which purchased Abervanta in 1994.

11  
12 C. I believe Rhodora was set up to hold its portion of the lands. Aer Turas  
13 operated aircraft. Pat Cousins was MD.

14  
12:48:14 15 D. Ashbal was an Irish company set up to hold its portion of the lands.  
16  
17 At 2010 he continues. Williams Air Freight was an air transport warehousing  
18 and distribution company. It's MD was Stephen Fitzgerald.

19  
12:48:15 20 3. Pat Cousins and Stephen Fitzgerald were the only other people involved with  
21 the Cargobridge lands who met Frank Dunlop.

22  
23 4. Neptune Freight owned eight acres. I owned 62 percent of Neptune Freight.  
24 I had no personal interest in the lands.

12:48:16 25  
26 5. Abervanta sold its lands to High Degree Construction. Other than to answer  
27 questions regarding rights- of- way etc. I had no other involvement.

28  
29 Neptune Freight was sold as a going concern to Tibbet & Britten in 1997. The  
12:48:16 30 sale included land buildings etc. I do not know of any other disposition or

12:48:17 1

acquisitions.

2

3

I met with Frank Dunlop in the Council offices in February / March of 1993.

4

During the course of a general conversation I told Mr. Dunlop that we had the

12:48:17 5

backing of the majority of the councillors but were having great difficulty in

6

right-of-way upgraded by the Department of Transport. Mr. Dunlop displayed a

7

great knowledge of Aer Rianta. And explained that he knew how difficult they

8

were to deal with because he represented Aer Lingus. He said he knew the

9

Department of Transport well and suggested that he could help us.

12:48:18 10

11

I consulted with S Fitzgerald and P Cousins and we agreed to employ Mr. Dunlop

12

to lobby the Department of Transport on our behalf to secure the upgrading and

13

the right-of-way. We confirmed this with Mr. Dunlop at a subsequent meeting

14

agreed a fee of 3,000 punts to be paid in cash at his request. Mr. Dunlop

12:48:18 15

acted in that capacity for us from March/April of 1993 until the end of

16

1994/beginning of 1995. We did not ask Mr. Dunlop to speak to councillors on

17

our behalf or to offer money on our behalf or to interface with Dublin County

18

Council in any way on our behalf. Mr. Dunlop was employed to deal with the

19

right-of-way issue only.

12:48:19 20

21

At 2011 there is a letter of the 5th of August 2006.

22

23

As follows. Dear Sirs, I have just been informed that the Kilkenny people have

24

re printed the Irish Times article. Kilkenny is my home town. This article

12:48:20 25

lists Mr. Dunlop's allegations with one line to say I deny it. If the readers

26

should go get that far. You have repeatedly told me that correspondence with

27

the Tribunal is confidential .

28

29

1. What action are you taking against these papers.

12:48:21 30

12:48:21 1 2. What action are you taking to discover who leaked this document to my  
2 detriment.

3  
4 3. What action are you taking to protect my good name , as required by the  
12:48:21 5 Constitution.

6  
7 On the 11th of August 2006, at pages 2861 and 2862, the Tribunal received the  
8 following letters.

9  
12:48:22 10 Dear Sir I have now received your letter dated 28th of July and 31st of July.  
11 When you wrote to me in June 2000 I presumed that it was because I had lands  
12 rezoned and knew Mr. Dunlop. I further presumed you were asking me to assist  
13 in your inquiries as a witness because I had been through the process. I did  
14 not for a moment consider that you might be investigating me. Had I known as I  
12:48:22 15 believe was my right, I would not have replied as I did. I would have  
16 appointed a legal team and sought advice before each reply.

17  
18 I have now been furnished with a brief. I presume that the attempted delivery  
19 by DHL on the 15th of June was on your behalf. However, I told you that I  
12:48:23 20 would not be there.

21  
22 CHAIRMAN: Sorry, I have not.

23  
24 MR. QUINN: I had told you I would not be there.

12:48:23 25  
26 CHAIRMAN: No, it's just the beginning of that paragraph.

27  
28 MR. QUINN: Sorry. I am misreading it, I agree.

29  
12:48:24 30 I have not been by furnished with a brief.. I presume that the attempted

12:48:24 1 delivery by DHL on the 15th was on your behalf. However, I had told you I  
2 would not be there. The brief, if that is what it was, could not be delivered  
3 and was not. It should have been returned to you weeks ago.

4  
12:48:24 5 I have not seen Mr. Dunlop's statement. I note that instead of attaching a  
6 statement to your letter you choose to list Mr. Dunlop's allegations. These  
7 are the same as those which appeared in the Irish Times. You already have my  
8 reply.

9  
12:48:25 10 I did not ask Mr. Dunlop to bribe councillors on our behalf. I did not believe  
11 that he did. I had no motive to bribe councillors or to ask Mr. Dunlop to do  
12 so on my behalf. We had the overwhelming support of councillors before I met  
13 Mr. Dunlop. Why should I then ask Mr. Dunlop to bribe three councillors what  
14 possible effect on the vote. It simply does not make sense.

12:48:26 15  
16 In relation to my good name. I note that despite the Constitution -- sorry.  
17 In relation to my good name, I note that despite the Constitution you suggest  
18 that I defend it myself. I will be leaving the UK in two weeks. My plan is to  
19 arrive in Chilly about March of next year I will investigate a business  
12:48:27 20 opportunity. If I decide to become involved I will remain in Chilly for a  
21 further two years.

22  
23 It is not possible for me to fix a date before I go because I do not have time  
24 to brief a legal team. It is not possible for me to fix a date thereafter as I  
12:48:27 25 do not know when I will return.

26  
27 Your reply regarding the article in the Irish Times gives rise to a number of  
28 questions. How do you know that the leak did not come from within the  
29 Tribunal. Have you already investigated this. Have you asked Mr. Cullen where  
12:48:28 30 he got the information. Have you asked the Irish Times and the Kilkenny people

12:48:28 1 why they breached the Tribunals rules. Is asking each witness if they did it  
2 the only action you intend to take.

3  
4 As I have already noted, I do not believe that I am subject to the order of the  
12:48:29 5 Tribunal but I do not wish to be discourteous. I will forward the affidavit.

6 I note you will be circulating my statement to all other witnesses. I have  
7 been asked asking for Mr. Dunlop's statement for some time but I have not  
8 received it.

9  
10 Finally, as already stated, I will be leaving the UK to commence my travels in  
11 two weeks time. I will be at no fixed abode for quite a long period. Letters  
12 to the above address will eventually reach me but may take a number of weeks.

13  
14 And perhaps for completeness, I should read into the record that letter that he  
12:48:30 15 refers to there of the 28th of July from the Tribunal.

16  
17 Dear Mr. McGuinness, I acknowledge receipt of a series of undated  
18 correspondence from you in relation to the above matter. The Tribunal rejects  
19 your allegations that it has being correspondence with you under false  
12:48:31 20 pretences. As part of it's private inquiry, the Tribunal first wrote to you on  
21 the 2nd of June, 2000. In the first sentence of that letter it informed you  
22 that it was inquiring into whether monies were paid and/or benefits provided to  
23 elected representatives and/or public officials by any persons, and if so  
24 whether such elected representatives and/or public officials may have been  
12:48:36 25 influenced thereby in the discharge of their duties.

26  
27 The Tribunal notes in your reply to that letter as far back as June 2000 you  
28 confirm that you did not on your own behalf or on behalf of any person or  
29 company make any payments of money or provide any benefits of any kind to  
12:48:37 30 public representative or public official by or through Frank Dunlop or any



12:48:37 1 other intermediary. You have advised the Tribunal that the only dealings that  
2 you had with Mr. Dunlop related to his lobbying of the Department of Transport  
3 in respect of the upgrading of right-of-way over lands owned by the Department  
4 for the benefit of the Cargobridge lands.

12:48:38 5  
6 I should point out that the Tribunal's inquiries not necessarily the result of  
7 allegations being made to the Tribunal by others. Nor does the Tribunal  
8 require to have an allegation of wrong doing before it conducts its inquiries  
9 into any given matter. Because of the inquisitorial nature of a Tribunal of  
12:48:38 10 Inquiry matters frequently arise in the course of the Tribunal's work which  
11 require explanation by others. The fact that such inquiries are made does not  
12 necessarily mean that the Tribunal had been in receipt of allegations of  
13 wrongdoing or that the information being sought from a person is being sought  
14 in the context of an allegation of wrongdoing made by others against them.

12:48:40 15  
16 The request for information is part of an information gathering process and  
17 does not mean that the Tribunal itself is making any allegations of wrongdoing  
18 on the part of the person from whom the information is being sought. Where  
19 having conducted a private inquiry the Tribunal decides that it will conduct a  
12:48:40 20 public inquiry into a given matter, it will circulate a brief of documents  
21 containing witness statements and relevant documents to all persons effected in  
22 advance of such hearing. Prior to the publication of a date for hearing of a  
23 particular Module, the evidence which will be heard at such public hearing will  
24 not be circulated.

12:48:41 25  
26 I should point out that the Tribunal does not impart information in relation to  
27 ongoing inquiries to potential witnesses in advance of the circulation of the  
28 brief unless there are particular circumstances which merit the Tribunal  
29 adopting this course.

12:48:42 30

12:48:42 1 As you are aware, the Tribunal has decided to conduct an inquiry in public  
2 into the Cargobridge lands. In accordance with its above practice the Tribunal  
3 has furnished relevant parties including yourself with a copy of that brief  
4 which includes witness statements from relevant parties. As part of that  
12:48:43 5 public hearing it is anticipated that the Tribunal will hear evidence in public  
6 from Mr. Dunlop, A, that you as a Managing Director of Neptune Freight and  
7 others gave him 10,000 pounds for the purpose of "disbursements at his  
8 discretion" to councillors in relation to ensuring that a proposal to rezone  
9 lands for industrial purposes was successful and thereby enable air freight  
12:48:43 10 warehousing to be build on lands near Dublin Airport.

11  
12 B, that Mr. Dunlop paid the late councillors Cyril Gallagher deceased and  
13 councillors Tony Fox a sum of 1,000 pounds each for their support for this  
14 rezoning. C, that he gave councillors Sean McBride a composite sum of 2,000,  
12:48:44 15 sorry, Councillor Sean Gilbride, a composite sum of 2,000 pounds in respect of  
16 his support for this development and other developments near the airport. D,  
17 that you gave him aforementioned 10,000 pounds in the full knowledge that  
18 payments to councillors were required to achieve support for the proposal.

19  
12:48:45 20 In relation to the vindication of your good name , I am directed by the Tribunal  
21 to assure you that you will be given an opportunity to cross-examine Mr. Dunlop  
22 when he comes to give evidence in public on 19th of September and subsequent  
23 days.

24  
12:48:45 25 And you will be further entitled to give evidence yourself on these matters. I  
26 am directed by the Tribunal to advice you that it will look favourably on an  
27 application to specially fix a date for the taking of your evidence.

28  
29 The Tribunal is conscious of the privacy rights of individuals and endeavours  
12:48:46 30 as best it can to respect such rights. E.g. by circulating where possible the

12:48:47 1 brief as close as reasonably practicable to the hearing date. You will further  
2 note that witnesses were advised in the letter enclosing the brief that "the  
3 enclosed documents are confidential documents of the Tribunal. They are  
4 furnished to you in confidence at this preliminary stage so that you can make  
12:48:48 5 preparations for the forth coming hearings. Under no circumstances may you  
6 disclose the enclosed documents or their contents or make copies thereof  
7 without the prior written consent of the Tribunal.

8  
9 The information gathered by the Tribunal is only disseminated by it where it  
12:48:49 10 has determined that the matters merit public inquiry and only then by the  
11 circulation of the prepared brief to interested parties. I am directed to I  
12 assure you that the Tribunal was not the source of the recent article in the  
13 Irish Times. It would appear that Mr. Cullen had access to a portion of the  
14 circulated brief. Each witness when they come to give evidence will be asked  
12:48:49 15 if they breached the injunction contained in the Tribunal's correspondence that  
16 they were not to disclose to others the circulated brief.

17  
18 Finally, I am enclosing as requested form 10, Appendix C, of the Superior  
19 Court rules as requested and I look forward to receiving your affidavit of  
12:48:50 20 discovery. In the light of your earlier correspondence please note that the  
21 Tribunal has extended the date of compliance with the said order to the 18th of  
22 October, 2006.

23  
24 On the 18th of August 2006 at 2012.

12:48:51 25  
26 Mr. McGuinness again wrote to the Tribunal as follows. I have just returned to  
27 discover a letter from DHL advising me of a failed delivery. I presume that  
28 this package is from you despite the fact that I asked you twice not to send  
29 correspondence by registered mail to DHL as I might not be there to receive  
12:48:51 30 them. I am returning to London tonight but in any case DHL do not open on

12:48:51 1 Saturday or Sunday. I will not be back in -- again before I leave the UK.

2

3

I also presumed that the package contains the brief with the statements of the people that you listed. While I would be interested to read these I believe

4

12:48:52 5 that the only one that will differ in any fundamental way from mine is Mr.

6

Dunlop's. I have asked you to forward this a number of times without success.

7

I very much regret that I have not been able to read Mr. Dunlop's statement in

8

full or been able to respond to it in detail.

9

12:48:53 10 I will conclude my business in the UK this evening and will be leaving

11

thereafter. Correspondence addressed to me -- will for the next two or three

12

months will eventually reach me, large packages will not, should you decide to

13

send me Mr. Dunlop's statement I will reply as soon as possible after it

14

reaches me. Yours faithfully.

12:48:54 15

16

Now, there was a conversation between Mr. McGuinness and Mr. Donal King

17

solicitor to the Tribunal on the 18th of August, 2006 and this was the subject

18

of a telephone attendance which is to be found at 2004 and 2005.

19

12:48:55 20 I will read the telephone attendance. A copy of which was sent to

21

Mr. McGuinness. And I will also subsequently read Mr. McGuinness' corrections

22

in so far as his recollection goes to that attendance.

23

24

I telephoned Michael McGuinness at 10:20 a.m. on 00447919347165 in response to

12:48:56 25 his earlier telephone call that morning. He said that he was in solicitor's

26

was in England and he needed assistance in finalising the affidavit of

27

discovery. He referred to an earlier letter he had received from the Tribunal

28

but the enclosures were incomplete. Essentially he said that he sold Neptune

29

Freight in 1997 and all documents he had relating to the company were among the

12:48:56 30 documents which were transferred in completing the sale. He had no documents

12:48:57 1 now in relation to Neptune Freight and had not had since he sold the company.  
2 I said that he could refer to that in his affidavit but he ought to identify  
3 insofar as he could what those documents were e.g. minutes of meetings etc. He  
4 said that there weren't any of these documents but it was mostly  
12:48:58 5 correspondence. In any event, he said that the Tribunal was probably in  
6 receipt of all documents relating to Neptune Freight. He said that he had  
7 requested on a number of occasions Frank Dunlop's statement. I said to him  
8 that I was replying to this letter which although dated 4th of August not  
9 received by the Tribunal until the day before yesterday. He said he was  
12:48:59 10 leaving the UK today. I asked him would I fax him the statement if he would  
11 give me fax number. He said to send on the statement to the address we had  
12 and he would have somebody read it to him over the phone next week. Was it his  
13 intention to attend the Tribunal, answer, no. Was it his intention to  
14 instruct a legal team to instruct him, answer, no. I explained to him  
12:49:00 15 therefore, that he would not be in a position to cross-examine Frank Dunlop and  
16 he understood the position. He said that if it was a court case he would  
17 probably attend but it was the Tribunal and only an inquiry. I explained to  
18 him that findings would be made by the Tribunal when it delivers its report.  
19 He understood this but said that he could not see himself being in Ireland to  
12:49:00 20 attend. He said to me, sorry, he had said to me that although he was  
21 complying with the order of the Tribunal he is not in the jurisdiction and was  
22 not obliged to do so. But that he wanted to cooperate. In any event, the  
23 other two directors of Neptune Freight he presumed were represented and they  
24 could carry out such cross-examination on his behalf as he wanted.  
12:49:02 25  
26 Was there an e-mail address on which he could be contacted. Answer no. And he  
27 is not very computer literate. I explained to him that the transcripts of the  
28 proceedings of the Tribunal are posted on the website every evening. If he  
29 wanted to follow the public hearings. He said that he is finishing up in the  
12:49:03 30 UK this weekend and was leaving for China, then on to Australia and then he

12:49:03 1 would be travelling for a year. He has sold his interest in the UK and was not  
2 preparing to depart. I am satisfied that I have stressed the importance of his  
3 attend at the Tribunal or failing that to have representation at the Tribunal  
4 and also to have an e-mail address at which he could be contacted. However,  
12:49:04 5 Mr. McGuinness has declined in respect of these matters. He said that he would  
6 be faxing in his affidavit of discovery this afternoon and would send on the  
7 hard copy by post.

8  
9 As I say, on the 21st of August 2006 the Tribunal wrote to Mr. McGuinness  
12:49:05 10 following on that telephone conversation enclosing a copy of that memorandum.

11  
12 In that letter at page 2006 of the brief, Mr. McGuinness was advised, "you  
13 indicated to me that you were very shortly departing England to travel the  
14 world and would not be in attendance at the Tribunal as a witness. In addition  
12:49:06 15 it was not your intention to instruct any legal representation on your behalf.  
16 I am directed to inform you that the Tribunal is amenable upon such application  
17 being made in advance by you or on your behalf to specifically fixing a date  
18 for you to attend the Tribunal to give evidence so as to facilitate your  
19 schedule. It is done so in the past with other witnesses and now extends this  
12:49:07 20 opportunity to you. Whilst the Tribunal cannot compel your attendance as you  
21 are out of the jurisdiction, there is a general obligation on every witness to  
22 cooperate with it. When it comes to making findings in respect of this Module  
23 the Tribunal may deem a failure to attend to give evidence as being tantamount  
24 to non-co-operation. I trust you will note the position accordingly. Please  
12:49:13 25 note that the fact that this letter has been written to you and its contents  
26 thereof are confidential to the Tribunal it should not be disclosed by you to  
27 any third party save any legal advisor you may wish to consult.

28  
29 And on the 21st of August at 2043 Mr. McGuinness writes.

12:49:33 30

12:49:33 1 Your letter dated 15th of August received today refers. I have repeatedly told  
2 you I have not received a brief and I have repeatedly asked for Mr. Dunlop's  
3 statement without success despite the High Court ruling. Please forward same  
4 by return.

12:49:46 5  
6 At 2025. On the 27th of August Mr. McGuinness writes.

7  
8 Your letter of the 21st of August refers.

9  
10 And I have just read that letter of the 21st of August.

11  
12 It says. As I informed you in my letter dated 11th of August I simply did not  
13 have time to select and brief a legal team before I left. Had I been informed  
14 by the Tribunal of the serious allegations against me six years ago I would  
15 have appointed a legal team then. I appreciate that the Tribunal offers to  
16 fix a special date for me to attend but the difficulty is I do not have a fixed  
17 return date. I have been planning this trip for two years and will be  
18 travelling with friends and cannot abandon it for four weeks. I will, however,  
19 on my return contact the Tribunal and subject to legal advice agree a date to  
20 attend. I have cooperated with the Tribunal for the past six years although I  
21 knew I could not be compelled to do so. I reject completely any suggestion of  
22 non- co-operation.

23  
24 And for completeness. At to 2026 and 2027.

12:51:12 25  
26 We find his note of the telephone attendance. And it's as follows. I disagree  
27 with your note on this as follows.

28  
29 1. I was not in my solicitor's office. I attended at a solicitor's office to  
12:51:21 30 finalise the affidavit only to discover the Tribunal had not supplied all of

12:51:23 1 the relevant necessary documents.  
2  
3 2. I also requested Mr. Dunlop's statements on the 17th and 30th of July. I  
4 asked that they reach me before the 21st August to enable me to get legal  
12:51:31 5 advice. It did not.  
6  
7 Paragraph 3 , I told you that I could not be in Ireland to attend the Tribunal  
8 as I was leaving the UK the following week.  
9  
12:51:39 10 4. I told you I did not have time to brief a legal team.  
11  
12 5. I said if it was a court case it would be different because the case would  
13 have collapsed and Mr. Dunlop would be cooling his heels in Mountjoy. I meant  
14 no disrespect to the Tribunals. I sent my other two partners, meaning my two  
12:51:55 15 partners in the Cargobridge project, Mr. Cousins and Mr. Fitzgerald.  
16  
17 6. I am travelling through Thailand, Burma, Cambodia, Laos, Vietnam, Malaysia  
18 and China. I will spend many days and nights on boats and trains. I will not  
19 be staying in any one place more than three days until I reach Australia in  
12:52:12 20 December. It will almost be impossible to contact me. I will make contact  
21 with my family by phone when I am able.  
22  
23 7. If I could I do not see the point in following the public hearings. My  
24 reputation has already been damaged by the newspaper articles. I presume these  
12:52:23 25 will be repeated when Mr. Dunlop attends the Tribunal while no space will be  
26 given to other evidence.  
27  
28 8. I do not understand the importance of attending the Tribunal. I have  
29 answered all of your questions. I cannot add any more. The very best I could  
12:52:41 30 do is prove if that Mr. Dunlop is telling lies but this has already been done



12:52:44 1 with no effect. The Tribunal has all of the relevant facts. I presume it will  
2 now evaluate the evidence and reach a decision. I will have Mr. Dunlop's  
3 statement shortly. It will take me some time to read it but I will make every  
4 effort to ensure that you have my full response before the 19th of September.

12:53:02 5  
6 And then on the 14th of October at 2825.

7  
8 The letter was received during the course of the public hearing from Mr.  
9 Dunlop.

12:53:12 10  
11 I understand that the letter regarding ownership of Cargobridge is causing  
12 concern --

13  
14 CHAIRMAN: From Mr. McGuinness?

12:53:16 15  
16 MR. QUINN: Sorry. Sorry. Letter of the 14th of October from Mr. McGuinness  
17 to the Tribunal.

18  
19 I understand that the letter regarding ownership of Cargobridge is causing  
12:53:23 20 concern within the Tribunal.

21  
22 The error regarding ownership of Abervanta was caused by me. I genuinely did  
23 not realise the implications of beneficial ownership. I believed if I owned  
24 the shares I owned the company.

12:53:31 25  
26 I regret I misled Michael Kennedy in this regard. The letter was issued to  
27 counter rumours emanating from Aer Rianta that Abervanta's ownership was  
28 connected to the owners of the Johnson Mooney and O'Brien site. This is  
29 completely untrue. I have decided at the last moment not to send the letter to  
12:53:44 30 councillors as that would simply give legs to the Aer Rianta rumours. I now

12:53:49 1

regret sending this letter. Yours sincerely Michael McGuinness.

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That, Sir, concludes the correspondence with Mr. McGuinness in relation to this

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matter.

12:53:58 5

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12:54:06 1 MS. DILLON: Just before you rise for lunch.

2

3

You will recollect in the course of the previous Module that you had asked a

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question Mr. Chairman, about the practice prior to the O'Callaghan decision of

12:54:18 5

a person who had given a private statement to the Tribunal whether that was

6

made available.

7

8

Initially, we indicated to you that the practice had been that they were made

9

available.

12:54:27 10

11

In fact, the practice appears to be that they were made available if the person

12

was being requested to provide a statement to the Tribunal. That there was no

13

universal practice of making them available. If you were being asked to make a

14

statement following on a private interview you were provided with a copy of

12:54:42 15

your transcript.

16

17

CHAIRMAN: All right. Thank you.

18

19

MS. DILLON: Thank you, Sir.

12:54:45 20

21

CHAIRMAN: We'll sit at two o'clock.

22

23

24

12:55:01 25

26

**THE TRIBUNAL THEN ADJOURNED FOR LUNCH.**

27

28

29

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12:55:06 1

**THE TRIBUNAL RESUMED AS FOLLOWS AT 2:00 P.M.:**

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14:06:16 5

MS. DILLON: Good afternoon, Sir.

6

7

Mr. Ciaran Haughey, please.

8

9

14:06:23 10

11

**MR. CIARAN HAUGHEY, HAVING BEEN SWORN, WAS QUESTIONED**

12

**BY MS DILLON AS FOLLOWS:**

13

14

14:06:35 15

MS. DILLON: If you would just take a seat, please, Mr. Haughey. You are already sworn.

16

17

18

CHAIRMAN: Good afternoon, Mr. Haughey

19

A. Mr. Chairman.

14:06:41 20

21

MS. DILLON:

22 Q. 1

As you are aware Mr. Haughey, the Tribunal has been inquiring into the receipt of certain sums of money by Abervanta, a company with which you were involved and the subsequent disbursement of those funds, isn't that right, you're aware of that?

23

24

14:06:55 25

26

A. Yes, I am aware of that.

27

Q. 2

And I want to take you briefly now if I can through the information that you initially provided to the Tribunal in connection with Abervanta. And at page 2312, please.

28

29

14:07:05 30

14:07:05 1 And this is your first communication to the Tribunal, Mr. Haughey. In  
2 September the 15th 2006, you confirm that yourself and Mr. Barnicle did have an  
3 interest in Abervanta Limited. And that Celtic Helicopters Limited had no  
4 interest in Abervanta, isn't that right?

14:07:26 5 A. That's correct.

6 Q. 3 Right. And that was the information that you provided. And you agreed at that  
7 stage to provide a detailed statement to the Tribunal, isn't that right?

8 A. Correct.

9 Q. 4 Right. And I think your statement which was a joint statement with  
14:07:39 10 Mr. Barnicle is at page 2314. And in this you tell the Tribunal in the final  
11 paragraph that you have no paperwork relating to the transaction which was the  
12 borrowing of the money from Mr. Ben Dunne and the acquisition of the lands at  
13 Cargobridge, isn't that right?

14 A. That's correct.

14:07:58 15 Q. 5 Now, you don't in that statement provide any information about what happened to  
16 the funds when the funds were received by Abervanta when the lands were sold,  
17 isn't that right?

18 A. That's correct.

19 Q. 6 Right. Now, I think subsequently the Tribunal made an Order For Discovery, and  
14:08:11 20 you attended at the Tribunal on the first occasion on the 3rd of October 2006  
21 in the Cargobridge Module. And you gave certain evidence to the Tribunal in  
22 relation to the sale of the property and the funds that were acquired, isn't  
23 that right?

24 A. That's correct.

14:08:28 25 Q. 7 Right. And I think if we look at day 681, page 105 question 53.  
26 And you were being asked questions about the sale and the funds that were  
27 received. Because the --  
28  
29 CHAIRMAN: Sorry. It's not coming up on the screen.

14:08:52 30

14:08:52 1 MS. DILLON: Yes. I'll deal with it generally first Mr. Haughey.

2 A. Okay.

3 Q. 8 At this particular part in the transcript you were being asked questions about

4 the sale of Abervanta's interest in the Cargobridge lands which were sold in

14:09:06 5 1994 for 415,000 pounds, isn't that right?

6 A. Yes.

7 Q. 9 And you were, on day 681, page 105 question 53, you were being asked what had

8 happened to the 415,000 pounds. And I'm going to read you question 53 and I

9 under understand it will be on screen in a moment. And at question 53, sorry

14:09:31 10 537, you were being asked, do you know what happened to the purchase price, the

11 415,000 pounds. And you answered. It was returned, no, I don't. It was

12 returned to Mr. Smith's office as far as I gather.

13 And then you were asked at question 538 and you've no idea what happened to it

14 other than the 415,000 pounds, I'm not suggesting for a moment Mr. Smith did

14:09:56 15 anything wrong. You've no idea happened to the 415,000 pounds other than

16 Mr. Smith closed the transaction. And you answered correct. And at question

17 544 you're being shown a document and you're being asked. You will see there

18 that the amount received by the bank amounted to 218, 726.21. Do you see that

19 and you say okay.

14:10:20 20 At at the next question. And the figure that the lands were sold for was

21 415,000 pounds, isn't that right, so that there is a difference of the order of

22 200,000 pounds. Correct. Isn't that right. Yes. Now, can you tell the

23 Tribunal what happened to the 200,000 pounds approximately and you said no.

24 And you then said in the next question at question 548. Did you and you

14:10:42 25 answered, I don't recall.

26 At question 549 you don't recall and you answered no, as far as it went back to

27 Mr. Dunne now.

28 And then you proceeded to say that you believed that the money had been

29 returned -- given back to Mr. Dunne, isn't that right

14:10:59 30 A. It appears so, yes.

- 14:11:00 1 Q. 10 So in the first evidence in a you gave about the financial aspects of this  
2 transaction to the Tribunal, Mr. Haughey. What you told the Tribunal was in  
3 evidence that apart from a sum of 10,000 pounds the balance of the funds had  
4 been paid back or given to Mr. Dunne, isn't that right?
- 14:11:17 5 A. At that stage, yes, that's what I said.
- 6 Q. 11 Isn't that what you said?
- 7 A. It appears so, yes.
- 8 Q. 12 Right. And you did accept that you received a sum of 10,000 pounds and  
9 Mr. Barnicle had received a sum of 10,000 pounds but the balance of the profit  
14:11:31 10 on the transaction you said had gone back to Mr. Dunne, isn't that right?
- 11 A. I would recall the figure of 10,000 but it wasn't -- I didn't say it was an  
12 actual 10,000 pounds figure, I don't think.
- 13 Q. 13 I think in fact if you look at question 554. You answer, no I'm not suggesting  
14 that. I think I recall in evidence at the Moriarty Tribunal or the revenue  
14:11:59 15 audit we probably made we were returned approximately 10,000 pounds each both  
16 Mr. Barnicle and myself. Isn't that right?
- 17 A. It would appear so, yes.
- 18 Q. 14 Yes. And immediately preceding that at question 553. When you're being asked  
19 to explain to the Tribunal what happened to the money. You said you didn't  
14:12:16 20 recall and that as far as you were concerned it went back to Mr. Dunne. Isn't  
21 that right?
- 22 A. It appears so, yes.
- 23 Q. 15 Right. So that when you first came to give evidence to the Tribunal your  
24 position was that Mr, insofar as the 415,000 pounds was concerned, that you  
14:12:32 25 received 10,000 pounds, Mr. Barnicle received 10,000 pounds. And the balance  
26 of the money went to Mr. Dunne, isn't that right?
- 27 A. If that's, if that's in the statement, yes.
- 28 Q. 16 That's in the transcript of your evidence?
- 29 A. Yes.
- 14:12:46 30 Q. 17 That's your sworn evidence to the Tribunal.

14:12:50 1

2 Now, Mr. Barnicle gave similar evidence, although Mr. Barnicle didn't go as far  
3 as you had gone in saying that the money was returned to Mr. Dunne. But he  
4 also recollected receiving a sum of 10,000 pounds, isn't that right

14:13:03 5 A. It appears so, yes.

6 Q. 18 Right. So in so far as Mr. Barnicle was concerned. When he gave evidence  
7 after you had given your evidence. He agreed with you that you had both got a  
8 sum of 10,000 pounds out of the transaction, isn't that right?

9 A. It appears so, yes.

14:13:26 10 Q. 19 Right. And apart from that, he wasn't prepared to say what had happened to the  
11 balance of the monies, other than Mr. Dunne had been repaid, isn't that right?

12 That's what Mr. Barnicle's evidence was?

13 A. Correct.

14 Q. 20 Right. Now, subsequent to that, Mr. Haughey, Mr. Smith gave evidence.

14:13:37 15 Mr. Noel Smyth on the 4th of October on the following day, gave evidence to the  
16 Tribunal. And in the course of his evidence, he indicated that he thought that  
17 it was unlikely Mr. Dunne would have received monies other than the monies it  
18 was agreed he would get, isn't that right?

19 A. Yes, that's so.

14:13:55 20 Q. 21 And I think following that, both yourself and Mr. Barnicle provided a  
21 corrective statement to the Tribunal.

22

23 At 2800, please.

24

14:14:05 25 It will come up beside you in a moment, Mr. Haughey.

26

27 Now, on the 4th of October 2006, which is the day after you had given evidence  
28 saying that you had only received 10,000 pounds from the transaction and the  
29 balance of the money had gone to Mr. Dunne. You provided a corrective

14:14:32 30 statement to the Tribunal, isn't that right?



14:14:34 1 A. That's correct.

2 Q. 22 And in that statement you said "I wish to clearly state that Mr. Ben Dunne did

3 not profit and was not in any way involved in my purchase or sale of the

4 Cargobridge lands save as a loan facilitator or guarantor of the loan referred

14:14:48 5 to in my evidence" isn't that right.

6 A. Correct.

7 Q. 23 Now, there, that's a substantial departure from the evidence you'd given the

8 previous day?

9 A. It is, yes.

14:14:58 10 Q. 24 Because your evidence the previous day to the Tribunal had been that insofar as

11 the 200 hundred thousand pounds was concerned, which was the profit on the

12 transaction, apart from 10,000 pounds to you and 10,000 pounds to Mr. Barnicle

13 it had gone to Mr. Dunne, isn't that right?

14 A. Sorry, could you repeat that question?

14:15:16 15 Q. 25 On the 3rd of October?

16 A. Yeah.

17 Q. 26 You gave evidence to the Tribunal?

18 A. Yeah.

19 Q. 27 And I've shown you the transcript of your evidence?

14:15:22 20 A. Yeah.

21 Q. 28 And your evidence was that in so far as the 200,000 pounds profit on the

22 transaction was concerned, you had got 10,000 pounds, Mr. Barnicle had got

23 10,000 pounds and you believed the balance of that money had gone to Mr. Dunne?

24 A. But on my evidence of the 3rd of October --

14:15:43 25 Q. 29 Uh-huh?

26 A. -- I was giving evidence which when I came to this Tribunal I felt it was -- I

27 was called to give evidence. And I concentrated on aspects of planning and the

28 ownership of the Cargobridge lands and the right-of-way, which I thought would

29 be relevant. I wasn't -- I didn't have any preparation as regards the

14:16:13 30 financial, the financial aspects of the transaction of the purchase and the

- 14:16:20* 1 sale of the land. I have subsequently been able to provide the Tribunal with a  
2 statement regarding that.
- 3 Q. 30 When the Tribunal originally wrote to you Mr. Haughey. It wrote to you in  
4 connection with the loan arrangements that had been made with Mr. Ben Dunne in  
*14:16:38* 5 connection with the financing of the Abervanta purchase of these lands, isn't  
6 that right?
- 7 A. Yes.
- 8 Q. 31 Right. And it was in that context the Tribunal first wrote to you, isn't that  
9 right?
- 14:16:49* 10 A. Correct.
- 11 Q. 32 In any event, Mr. Haughey, when you came to give your evidence to the Tribunal  
12 and when you were asked about what had happened to these funds, it was your  
13 belief on the 3rd of October 2006, because that is what you told the Tribunal,  
14 that the balance of the funds had gone to Mr. Ben Dunne, isn't that right?
- 14:17:17* 15 A. At that stage it was my belief. And I wish to apologise to the Tribunal if  
16 I -- if I gave a false impression.
- 17 Q. 33 On the following day you corrected that, isn't that right? When you provided  
18 through your solicitor the statement that's presently on screen at 2800. And  
19 what you are now telling the Tribunal on the following day is that apart from  
*14:17:40* 20 Mr. Ben Dunne being repaid his loan, he did not make any profit on the  
21 transaction, isn't that right?
- 22 A. That's what we said on the following day, yes.
- 23 Q. 34 That's your statement, Mr. Haughey?
- 24 A. Yes.
- 14:17:51* 25 Q. 35 Yes. And therefore, what you were correcting to the Tribunal at that stage was  
26 the evidence you had given the previous day, isn't that right?
- 27 A. That's correct.
- 28 Q. 36 Right. So that you had come into possession of information between the 3rd and  
29 the 4th of October 2006, is that right?
- 14:18:06* 30 A. To -- yes. But not the full information of the distribution of the funds.

14:18:12 1 Q. 37 Right?

2 A. At that stage.

3 Q. 38 And did you receive that information, who did you receive that information

4 from?

14:18:17 5 A. From Noel Smyth & Partners.

6 Q. 39 But in -- when you provide the supplementary statement of the 4th of October

7 2006 you do not provide any information to the Tribunal?

8 A. No.

9 Q. 40 As too how the funds were disbursed, isn't that right?

14:18:40 10 A. I didn't have it at that stage no.

11 Q. 41 So are you now saying to the Tribunal that you didn't have the information from

12 Mr. Smith on the 4th of October 2006?

13 A. I wouldn't have had the detailed information.

14 Q. 42 But you had been told something, is this right Mr. Haughey, that had led you to

14:18:50 15 the recollection that Mr. Dunne hadn't received the proceeds?

16 A. Well, I wanted to correct the evidence of the previous day just to clarify that

17 we would be researching into the distribution of the funds.

18 Q. 43 But --

19 A. I just wanted to correct my evidence and apologise to the Tribunal.

14:19:13 20 Q. 44 Yes but what you're correcting is what you had told the Tribunal, that

21 Mr. Dunne had taken the profits, isn't that right?

22 A. That's correct.

23 Q. 45 So between the 3rd of October when you gave your sworn testimony to the

24 Tribunal and the 4th of October when you sent in this statement, who told you

14:19:30 25 that you were wrong about the evidence that you'd given?

26 A. I just had an opportunity to kind of recall the transactions and I just wanted

27 to quickly clarify to the Tribunal and correct my statement of the day before.

28 Q. 46 Is it that you then had a recollection that you were wrong when you said that

29 Mr. Dunne had got the money?

14:20:08 30 A. That is correct, yes.

- 14:20:09 1 Q. 47 And that you were equally wrong when you said the only funds that you had got  
2 out of the transaction was 10,000 pounds?
- 3 A. That is correct, yes.
- 4 Q. 48 And therefore, when you were preparing this statement on the 4th of October  
14:20:19 5 2006 you knew, is that correct, that you had got more than 10,000 pounds?
- 6 A. I had an opportunity to recall but I didn't have any details at that stage.  
7 But I just for the Tribunal I wished to clarify the information of my previous  
8 evidence and clarify that it was incorrect.
- 9 Q. 49 Right.
- 14:20:50 10 A. And I apologise to the Tribunal for that.
- 11 Q. 50 And it was incorrect in two material regards, isn't that right, Mr. Haughey.  
12 One, you were incorrect when the told the Tribunal that Mr. Ben Dunne had  
13 received a share in the 200,000 pounds, isn't that right?
- 14 A. That's correct, yes.
- 14:21:04 15 Q. 51 And you were incorrect when you told the Tribunal that you yourself had only  
16 got 10,000 pounds, isn't that right?
- 17 A. That is correct, yeah, and I apologise for that.
- 18 Q. 52 And when you're providing your corrective statement on the following day you  
19 don't deal at all with what you are actually got from the transaction, isn't  
14:21:21 20 that right?
- 21 A. I don't, no.
- 22 Q. 53 No?
- 23 A. Because -- could I just quickly clarify that I was incorrect in my evidence of  
24 the previous day. And that I would be further researching the distribution of  
14:21:34 25 the funds to let the Tribunal to know as soon as possible.
- 26 Q. 54 Right. And certain a inquiries I think were carried out by Mr. Noel Smyth I  
27 think isn't that correct, subsequently.
- 28 A. That's right. I made inquiries from several accountants, not several  
29 accountants, three accountancy firms. I got most of the information from  
14:21:56 30 Messrs. Smith's office.

14:21:57 1 Q. 55 And I think Mr. Smith provided a distribution account to the Tribunal. And has  
2 given evidence about this document and you are familiar with it, Mr. Haughey.  
3 At 2803  
4 A. Yeah.

14:22:08 5 Q. 56 And what Mr. Smith is setting out here are the monies he received from the sale  
6 of the lands, the Abervanta, sale of the Abervanta interest in the lands, and  
7 the distribution of those funds, isn't that right?  
8 A. That's correct.

14:22:25 9 Q. 57 And I'm going to take you down through that briefly and identify where the  
10 funds have gone insofar as the present position is understood.  
11 Now, the first item on that list was a payment of 218, 726.21 to Bank of  
12 Ireland. And that was to pay off the loan , isn't that right  
13 A. That's correct.

14 Q. 58 And if one looks in the brief at page 2604, which we don't see to see, one will  
14:22:46 15 see the underlying documents.  
16 The next payment is 5,000 pounds on a cheque No. 1470 and that in fact was a  
17 cheque payment to you, isn't that right  
18 A. That is correct.

19 Q. 59 And that was lodged to your Bank of Ireland account number 65175047, isn't that  
14:23:01 20 right?  
21 A. That's correct.

22 Q. 60 The next payment cheque No. 1479 is another payment of 5,000 pounds but to  
23 Mr. John Barnicle, isn't that right?  
24 A. That's correct.

14:23:09 25 Q. 61 And I think that is paid in fact into an account in the name of Soltina two.  
26 And I think Mr. Barnicle will deal with that matter?  
27 A. Yes.

28 Q. 62 And cheque No. 1509 in the sum of 19,000 pounds in fact transpired to be two  
29 cheques one for 10,000 and one for 9,000 pounds that were paid to Celtic  
14:23:32 30 Helicopters, isn't that right?

- 14:23:33 1 A. That's correct.
- 2 Q. 63 And I think the bank accounts of Celtic Helicopters show the receipt of those
- 3 funds, isn't that right? These have been provided to the Tribunal. And they
- 4 show the receipt of the 10 and the 9,000 pounds?
- 14:23:50 5 A. Correct.
- 6 Q. 64 At page 2841.
- 7 Now, you will see half way down there. On the April 1994 a cheque for 10,000
- 8 pounds and a cheque for 9,000 pounds.
- 9 A. Correct, yeah.
- 14:24:06 10 Q. 65 Now, what I want to ask you about that. That transaction. The 19,000 pounds.
- 11 Is the payment from -- if we go back to page 2803, please.
- 12 You will see that the payment is dated the 16th of May 1994. Do you see that?
- 13 A. Yes.
- 14 Q. 66 And if you look at the underlying bank statement at 2805. Sorry, it's not
- 14:24:38 15 2805. I think it's 2808. Yes. At 2808 you will see there dated May, 18th of
- 16 May 1995 cheque 19 -- 1509, 19,000 pounds. Do you see that?
- 17 A. Yes.
- 18 Q. 67 And if you look at the lodgement to Celtic Helicopters at 2841. You will see
- 19 that the two lodgements which the Tribunal are now being told relate to the
- 14:25:07 20 cheque of May '94 are in fact lodged in April of 1994. Do you see that?
- 21 A. Yes.
- 22 Q. 68 Now, would you just explain to the Tribunal, Mr. Haughey, if you can, how it is
- 23 that the cheque for 10,000 pounds and 9,000 pounds lodged to the credit of
- 24 Celtic Helicopters in April 1994 can be sourced to a payment from Mr. Smith's
- 14:25:29 25 client account in mid May of 1994?
- 26 A. Just going by the cheques that were provided by the copies of the cheques that
- 27 is were made out to Celtic, I presume. I can't explain that.
- 28 Q. 69 Well if the cheque, if the source of the 19,000 pounds lodged to Celtic
- 29 Helicopters?
- 14:25:53 30 A. Yeah.

14:25:53 1 Q. 70 Is the cheque that originates in Mr. Smith's bank account?  
2 A. Uh-huh.  
3 Q. 71 That cheque is debited to Mr. Smith's bank account in May of 1994. And  
4 therefore could not, I suggest to you, be -- account for the source of the  
14:26:09 5 proceeds for the cheque of ten and nine in April '94 in the accounts of Celtic  
6 Helicopters, do you understand.  
7 A. Yeah, I can't explain the time difference, no.  
8 Q. 72 But would you agree, Mr. Haughey, that it's unlikely that the source of the  
9 cheque for 10,000 pounds and 9,000 pounds lodged to Celtic Helicopters on the  
14:26:31 10 26th of April 1994 is a cheque that's drawn on the 24th of May 1994 in Mr. Noel  
11 Smyth's account? Sorry, I beg your pardon, on the 16th of May '94.  
12 A. The copies of the cheques. I don't have them to hand here. But what are the  
13 dates? I know there was two cheques.  
14 Q. 73 The cheques?  
14:26:58 15 A. We had photostats badly copied photostats.  
16 Q. 74 Yes and I'll get those for you now. And they are at page 2831.  
17 Now, they are very, very poor quality.  
18 A. We can't make out the dates on them? They are clearly made out to Celtic  
19 Helicopters but I can't explain the date difference.  
14:27:39 20  
21 CHAIRMAN: Had there been a lodgement to Mr. Smith's account of 19,000 in May?  
22  
23 MS. DILLON: No, the full lodgement at 2803. The sale is closed on the 25th  
24 of April 1994.  
14:27:50 25  
26 CHAIRMAN: Yeah but there's a -- the cheque for 19,000, which appears to be  
27 just one cheque, on the 16th of May. Was that lodged to an account of  
28 Mr. Smith?  
29  
14:28:02 30 MS. DILLON: It's a cheque that's drawn on Mr. Smith's account.

14:28:04 1

2

CHAIRMAN: Oh, drawn.

3

4

MS. DILLON: Drawn on Mr. Smith's account. And the Tribunal is told that it

14:28:08 5

is the source of the lodgement of ten and nine in Celtic Helicopters account.

6

But the lodgement to which it's referred occurs in April of 1994 whereas the

7

cheque from Mr. Smith's account is May of 1994.

8

9

CHAIRMAN: I'm just wondering might it have been -- might the nine and the ten

14:28:26 10

have been an advance?

11

12

MS. DILLON: Well.

13

14

CHAIRMAN: And then repaid by the 19.

14:28:33 15

A. The cheques are clearly made out to Celtic Helicopters. I can't explain the

16

dates difference. It might be a similar, have you got the accounts for

17

Celtic's accounts for?

18

Q. 75 But it seems unlikely Mr. Haughey, on the face of it?

19

A. Yeah.

14:28:55 20

Q. 76 That a cheque that is debited to Mr. Smith's account on the 16th of May 1994 is

21

the source of a lodgement to the accounts of Celtic Helicopters in April of

22

1994, isn't that right?

23

A. I'm not sure if -- the cheques are clearly made out to Celtic Helicopters and

24

that's why we submitted that in our -- in my statement.

14:29:16 25

Q. 77 And are you telling the Tribunal that the reason that you told the Tribunal

26

that the 19,000 pounds was paid to Celtic Helicopters was because Mr. Noel

27

Smyth turned up the two cheques one for ten and one for nine payable to Celtic

28

Helicopters, is that right?

29

A. Correct, yeah.

14:29:34 30

Q. 78 And other than that. If that hadn't happened and Mr. Smith hadn't turned up



14:29:38 1 two cheques payable to Celtic Helicopters would you have any idea where that  
2 19,000 pounds had gone?

3 A. No, I wouldn't.

4 Q. 79 And if I can ask you to go back to the list --

14:29:48 5 A. But I did ask our accountants Celtic Helicopter's accountants, at the time they  
6 weren't able to provide anything in regard to Abervanta.

7 Q. 80 Right. And if you look at the list, Mr. Haughey at 2803.  
8 After the 19,000 pounds there's a cheque No. 1476 to Mr. Ben Dunne for 141,  
9 538.87 and that was the repayment to Mr. Dunne, isn't that right

14:30:16 10 A. That's correct.

11 Q. 81 And then beneath that then there is a payment by cheque in the sum of 85,  
12 194.02. And I want you to leave that for a moment.  
13 And then beneath that there are two payments of 24, 875 and the first of those  
14 drawn on foot of cheque No. 1498 was lodged to Soltina two at Bank of Ireland,  
15 Dublin Airport for Mr. Barnicle's credit, isn't that correct?

16 A. That's correct, yeah.

17 Q. 82 And Mr. Barnicle will deal with that. And the second of those cheque No. 1499,  
18 in an equal sum of 25,875 was lodged to your account at Bank of Ireland in  
19 Malahide, isn't that light?

14:30:55 20 A. That's correct.

21 Q. 83 Now, leaving aside the 85, 194 pounds for a moment, Mr. Haughey. You now  
22 accept I think on foot of the information provided by Mr. Smith that you  
23 received 5,000 pounds plus 24, 875 pounds?

24 A. That is correct, yes.

14:31:12 25 Q. 84 So that the total received was 29, 875 pounds?

26 A. It appears so, yeah. Well I don't know what it adds up to but yeah.

27 Q. 85 Now, if Mr. Smith hadn't been in a position to provide this documentation and  
28 information do you have any recollection of receiving that money?

29 A. No.

14:31:33 30 Q. 86 And insofar as the 19, 000 pounds are concerned, did Abervanta, did Celtic

- 14:31:39 1 Helicopters have any interest in Abervanta?
- 2 A. No.
- 3 Q. 87 Why was that sum being routed to Celtic Helicopters if indeed it was routed to
- 4 Celtic Helicopters?
- 14:31:52 5 A. Well, both John Barnicle and myself were directors of Helicopters and Celtic
- 6 was in a financial difficulties at the time. And I think we probably would
- 7 have at the time tried to direct any money we could into the company.
- 8 Q. 88 And insofar as the 85,000 pounds was concerned, Mr. Haughey. Do you have any
- 9 idea what happened to that?
- 14:32:23 10 A. I now believe it went to an account in Bank of Ireland Isle of Man.
- 11 Q. 89 When did you first recollect that it had gone to the Isle of Man?
- 12 A. After studying the information that came from Mr. Smith.
- 13 Q. 90 I'll come back to deal with that I think in sequence on the 10th of October
- 14 2006.
- 14:32:51 15 At 2823.
- 16 You provided a third statement to the Tribunal in relation to this matter.
- 17 And in that statement you said that since you gave evidence at the Tribunal you
- 18 had made further investigation into the distribution of money from the sale of
- 19 portion of the Cargobridge lands, and I can now clearly state that when all
- 14:33:09 20 monies owing from the sale were repaid the balance was distributed between
- 21 Mr. John Barnicle and I.
- 22 Is that right?
- 23 A. That appears so, yeah.
- 24 Q. 91 Now, by the 10th of October, Mr. Haughey, you were aware of the distribution
- 14:33:24 25 document prepared by Mr. Noel Smyth, isn't that right?
- 26 A. I'm not sure of the dates now but I think I was, yes, yeah.
- 27 Q. 92 Yes. And insofar as you are telling the Tribunal on the 10th of October 2006
- 28 that the balance was distributed between yourself and Mr. Barnicle. Were you
- 29 expecting the Tribunal to understand from that that 19,000 pounds had been paid
- 14:33:51 30 to Celtic Helicopters?

- 14:33:53 1 A. Well, both John Barnicle and myself were directors of Celtic Helicopters so  
2 indirectly the payments, that statement is true.
- 3 Q. 93 You had in the very first statement you had made to the Tribunal told the  
4 Tribunal that Celtic Helicopters Limited had no interest in Abervanta or  
14:34:15 5 Cargobridge, isn't that right?
- 6 A. That's correct.
- 7 Q. 94 So from your starting position with the Tribunal was that Celtic Helicopters  
8 and Abervanta were two separate and unrelated matters, isn't that right?
- 9 A. That's correct, yeah.
- 14:34:25 10 Q. 95 Now, did you at any stage up to and including your third statement of the 10th  
11 of October 2006 disclose to the Tribunal that 19,000 pounds of the profit that  
12 was made on the sale of the Cargobridge lands had been lodged or paid to the  
13 accounts at Celtic Helicopters?
- 14 A. I didn't know that until I received the -- all of the distribution list from  
14:34:52 15 Mr. Smith.
- 16 Q. 96 Right. And insofar as the 85,000 pounds was concerned, that is paid on foot of  
17 a cheque on the 25th of May 1994. In your statement of the 10th of October  
18 2006 do you disclose to the Tribunal that the -- that that money was paid into  
19 an account in the Isle of Man?
- 14:35:08 20 A. No, because in Mr. Smith's distribution sheet that you showed me there first,  
21 it doesn't say where -- it just gives the breakdown of the cheques but it  
22 didn't actually say where they went. Subsequent we had to try and research,  
23 further research where the distribution of the funds.
- 24 Q. 97 Are you telling the Tribunal then that you had no recollection of the fact that  
14:35:39 25 85,000 pounds of what was half of which was your money, was sent out to an  
26 account in the Isle of Man, that you had forgotten that, is that the position?
- 27 A. It went for the benefit, at that stage we knew it went for the benefit of  
28 Celtic Helicopters.
- 29 Q. 98 I didn't ask you that?
- 14:35:58 30 A. Right.

14:35:58 1 Q. 99 I asked you is it the position that you had forgotten that 85,000 pounds of the  
2 proceeds or the profit on the sale of Abervanta's interest in the Cargobridge  
3 lands had been sent to the Isle of Man. Had you forgotten that?  
4 A. That it was Abervanta's distribution money, yes.

14:36:14 5 Q. 100 So is it the position then that if Mr. Smith hadn't been able to get documents  
6 and you hadn't been able to reconstruct from various sources where this money  
7 had gone that you had no recollection of what in fact had happened to any of  
8 the 200,000 pounds profit on the Abervanta deal?  
9 A. Well, not quite 200 but yes, Mr. Smith's inquiries were -- the only source  
14:36:45 10 available to me .  
11 Q. 101 I see?  
12 A. I did make inquiries with a couple of accountancy firms that would have dealt  
13 with us along the line and they were not in a position.  
14

14:37:00 15 CHAIRMAN: But, Mr. Haughey--  
16 A. Sorry?  
17  
18 CHAIRMAN: Surely you must have known, without knowing precise figures. This  
19 was your company. It was a small company?  
14:37:10 20 A. Yeah.  
21  
22 CHAIRMAN: With how many staff?  
23 A. Ten.  
24

14:37:14 25 CHAIRMAN: That the time  
26 A. Ten.  
27  
28 CHAIRMAN: Ten. And you were involved in the day-to-day running of the  
29 company.  
14:37:21 30 A. Well I -- I'm a Flight Operations Manager for the company so I was dealing -- I

14:37:27 1 dealt with the more -- its operational side of the flying side of the  
2 operation.

3

4 CHAIRMAN: And you say it was the company at the time was under some financial  
14:37:38 5 pressure?

6 A. Uh-huh.

7

8 CHAIRMAN: And are you telling the Tribunal that you didn't know what happened  
9 the great bulk of this 200,000, that 85,000 odd had been sent offshore to?

14:37:59 10 A. Oh, I knew that there was money in the Isle of Man account, yes.

11

12 CHAIRMAN: But surely you would have a memory of, without possibly remembering  
13 to the nearest penny. But you'd remember that a great bulk of this money was  
14 sent off to an account in the Isle of Man or wherever?

14:38:23 15 A. Yeah, well, as I said there on the 10th of October. That it went for John  
16 Barnicle and myself.

17

18 CHAIRMAN: But you never told -- you never said -- are you saying that the  
19 money that was sent to the Isle of Man was sent to Celtic Helicopters in the  
14:38:42 20 Isle of Man?

21 A. At that stage I didn't have the details of the distribution. I have  
22 subsequently provided the Tribunal with that.

23

24 CHAIRMAN: Yeah but this is the point. I mean, would you not -- surely you'd  
14:39:00 25 have known without knowing precisely the figures involved you'd have known that  
26 a large sum of this money didn't go into your own account or to Mr. Barnicle's  
27 account or into the account of Celtic Helicopters. But it went to an account  
28 in the Isle of Man?

29 A. Yeah. Well, on that -- at that time Mr. Barnicle was out of the country and I  
14:39:25 30 didn't have an opportunity to fully research.

14:39:30 1

2 CHAIRMAN: But even without research or without looking at any documentation.  
3 How is it that you wouldn't have a memory that nearly half this sum of nearly  
4 200,000 went to an account in the Isle of Man?

14:39:49 5

6 MS. DILLON: 85,000.

7

8 CHAIRMAN: Which was nearly 50% of the net proceeds.

9 A. Right.

14:39:58 10

11 CHAIRMAN: Is that your evidence; that you didn't -- that you had forgotten  
12 that this substantial sum of money had gone to an account in the Isle of Man?

13 A. No, that's not my evidence, no, Sir. No, Mr. Chairman.

14

14:40:11 15

16 CHAIRMAN: Well can you explain why you didn't give that information to the  
17 Tribunal, as something that can't have left your memory completely. And I'm  
18 including your evidence to the Tribunal on the 3rd of October. Surely, at that  
19 stage, you must have been able to remember that this substantial element of the  
net proceeds had gone to an account in the Isle of Man?

14:40:47 20

A. I knew that there was, as you say, a substantial amount of the profit had gone  
21 to the Isle of Man.

22

23 CHAIRMAN: But you never -- but you told the Tribunal initially that Mr. Dunne  
24 had got all but 20,000?

14:41:05 25

A. And I'm correcting that now and I apologise for that first, the 3rd of October.

26

27 CHAIRMAN: Well an apology is one thing. But, I mean, I'm just wondering,  
28 what puzzles me is that you would have forgotten at the time that you gave the  
29 evidence on the 3rd of October that a significant amount of this money had gone  
14:41:28 30 to an account in the Isle of Man. I mean, is it a case that you had forgotten

14:41:35 1 or that you didn't want the Tribunal to know?

2 A. No, Sir. It's not that I didn't want the Tribunal to know. That I didn't have  
3 the full facts of the distribution of all of the various cheques.

4

14:41:53 5 CHAIRMAN: But why didn't you say to the Tribunal at that time look, I can't  
6 remember precisely. I know we got some money. Some money went offshore or  
7 whatever. But, I mean, a totally --

8 A. Perhaps I should have said it on the 3rd. As I said, I wasn't prepared for the  
9 questions on the financial aspects of the --

14:42:14 10

11 CHAIRMAN: But that's the point. I mean, I'm not suggesting that you should  
12 have known in precise detail what happened.

13 A. Yeah.

14

14:42:20 15 CHAIRMAN: But what's puzzling and of concern to the Tribunal is that the  
16 Tribunal was completely misled on the 3rd of October as to where this money,  
17 where the bulk of the money went. And had the Tribunal not proceeded with  
18 further inquiries, it would be -- it would remain completely misled. I mean,  
19 we're not just talking about smaller errors of recollection here. We're  
20 talking about a situation where we were given a completely erroneous account as  
21 to the great bulk of this money. But, sorry, Ms. Dillon.

22

23 JUDGE KEYS: Mr. Haughey, can I just ask you one question also following up  
24 from the Chairman. Who directed the sum of 85,000 pounds to be paid to an Isle  
25 of Man account?

14:43:09 25

26 A. All the monies were distributed from Noel Smyth & Partners.

27

28 JUDGE KEYS: Yes. But somebody had to give directions to Mr. Smyth as to  
29 where to send the money to. And that could only have been done in consultation  
30 with Celtic Helicopters, is that not correct?

14:43:29 30

14:43:32 1 A. No. Either John Barnicle or myself. I don't actually recall.  
2  
3 JUDGE KEYS: Yeah but who controlled the monies in the company?  
4 A. As I said, I didn't deal so much with the financial aspects of the --  
14:43:48 5  
6 JUDGE KEYS: Well who did deal then with the financial aspect of it?  
7 A. Mr. Barnicle.  
8  
9 JUDGE KEYS: So are you saying that Mr. Barnicle should be in a position to  
14:43:57 10 answer those questions  
11 A. Yes, should be in a position.  
12  
13 JUDGE KEYS: I mean, the reason why even if he can, I can't understand why you  
14 can't either for the following reason. The company was under financial  
14:44:09 15 pressure. A substantial profit had been made from a transaction. And nearly  
16 half of the profit didn't go into the Celtic Helicopters account in this  
17 jurisdiction but was sent to another jurisdiction. Now, that had to be done by  
18 direction of somebody. And I would like to know and the Tribunal would love to  
19 know who that person was.  
14:44:37 20 A. And I don't recall who that person is.  
21  
22 JUDGE KEYS: Sorry, Ms. Dillon.  
23  
24 MS. DILLON: I think Mr. Haughey, that in the statement of the 10th of October  
14:44:48 25 2006 you do not disclose there the existence of any offshore transaction or  
26 that there was any transfer out of the jurisdiction of any of the proceeds of  
27 the Abervanta sale, isn't that correct?  
28 A. Is correct, because I didn't have the full details at the time .  
29 Q. 102 And you subsequently put in your fourth narrative statement to the Tribunal on  
14:45:05 30 the 31st of October 2006.



14:45:09 1

2 At page 2834, please.

3 And here you are specifically addressing the issue in relation to the  
4 distribution account from Mr. Noel Smyth & Partners. Isn't that right?

14:45:22 5

A. Yeah.

6 Q. 103 Because in the very first paragraph of this statement you say, " I refer to the  
7 distribution account from Noel Smyth & Partners headed Abervanta Limited. And  
8 to the various cheque payments referred to therein. When I was called to give  
9 evidence to the Tribunal I concentrated on the aspect of planning and ownership  
10 of the Cargobridge lands and I did not prepare myself as to the financial  
11 aspect of the transaction of the purchase and sale of the lands by Abervanta  
12 Limited. After I gave evidence to the Tribunal I realised that the financial  
13 transactions was relevant." And then you set out the inquiries.

14

14:45:58 15

And you state. My inquiries to date have uncovered the following, isn't that  
16 right

17 A. That's correct.

18 Q. 104 And you explained where the proceeds of the distribution of the payment out of  
19 the monies from Mr. Noel Smyth go, isn't that right?

14:46:04 20

A. That's correct.

21 Q. 105 And I want to draw to your attention item six which is cheque 1522 for 85,  
22 194.02.

23 A. Yes.

24 Q. 106 Do you see that?

14:46:15 25

A. That's correct.

26 Q. 107 Now, what do you tell the Tribunal happened to that money, in your statement of  
27 the 31st of October 2006?

28 A. It was to the benefit of Celtic Helicopters to purchase component ground  
29 equipment and --

14:46:32 30

Q. 108 Well I think if you look at the screen Mr. Haughey?

14:46:34 1 A. Yeah.

2 Q. 109 You look at what you actually said for item six?

3 A. Because it was to the benefit of Celtic Helicopters.

4 Q. 110 That's not what you said Mr. Haughey are, with the greatest of respect to you?

14:46:45 5 A. I understand that.

6 Q. 111 Yeah?

7 A. Again Mr. Barnicle was out of the country at the time. It was only when he

8 returned that I was able to identify that as a payment to the Isle of Man.

9 Q. 112 In the first place, the account in the Isle of Man is not in the name of Celtic

14:47:00 10 Helicopters, isn't that correct?

11 A. That's correct.

12 Q. 113 All right. So that when you made a statement in your statement of the 31st of

13 October 2006 that the 85, 194.02 was paid to Celtic Helicopters, that is in

14 fact not correct, isn't that right?

14:47:16 15 A. Yes, that's correct.

16 Q. 114 Because in fact the money that was paid, was paid into an account, if I could

17 have page 2847, please.

18 In the Isle of Man and if you look at the very top page. The account is in the

19 name of Carlisle Services Limited, isn't that right?

14:47:38 20 A. That's correct.

21 Q. 115 Now, Carlisle Services Limited is a company that's incorporated in Delaware in

22 the United States, isn't that right?

23 A. It appears so, yes.

24 Q. 116 And you are the secretary of the company, isn't that right, Mr. Haughey?

14:47:52 25 A. Again it appears so, yes.

26 Q. 117 Right so if you look at page 2848. And you confirm that at the very bottom the

27 secretary's signature is your signature, isn't that right?

28 A. That's correct.

29 Q. 118 And the secretary is the person who is obliged or who is responsible for the

14:48:10 30 maintaining and keeping of all books and records and all matters such as that

- 14:48:13 1 sort, isn't that so?
- 2 A. So that's correct.
- 3 Q. 119 And you will see there what happens or what's apparently being recorded there
- 4 is on the 19th of May 1994 Carlisle Services Limited decided or agreed to have
- 14:48:24 5 a bank account held at Bank of Ireland in the Isle of Man, isn't that right?
- 6 A. That's correct.
- 7 Q. 120 And following on that board meeting there is a lodgement.
- 8 At 2847.
- 9 On the 26th of May 1994. Of 85, 194.02.
- 14:48:46 10 A. Correct.
- 11 Q. 121 And you see there that it's described as cheque received from clients. Do you
- 12 see that?
- 13 A. Correct.
- 14 Q. 122 Now, which -- who gave the cheque to Bank of Ireland, Isle of Man?
- 14:48:59 15 A. To the best of my recollection it was John Barnicle and myself.
- 16 Q. 123 And were you in the Isle of Man, Mr. Haughey?
- 17 A. Yes.
- 18 Q. 124 And did you go over to the Isle of Man, as you must have done, to attend the
- 19 board meeting that's shared by Ms. Susiare in order to open up the bank account
- 14:49:17 20 of this company, if you look at page 2848.
- 21 A. Appears so, yes.
- 22 Q. 125 Sow went to the Isle of Man, you had a board meetings in the Isle of Man in
- 23 relation to this company. Was Mr. Barnicle with you?
- 24 A. Yes.
- 14:49:31 25 Q. 126 And was there any other solicitor or professional advisor with you?
- 26 A. No.
- 27 Q. 127 And how had you organised or arranged that this would happen in the Isle of
- 28 Man?
- 29 A. Through Smith and partners.
- 14:49:45 30 Q. 128 Through Noel Smyth & Partners, isn't that right?

14:49:48 1 A. Yes.

2 Q. 129 And who obtained the company for you, Carlisle Services Limited?

3 A. Smith and partners.

4 Q. 130 And who recommended or advised to you that the company should be a company that

14:49:59 5 was registered in Delaware in the United States?

6 A. I presume Smith and partners.

7 Q. 131 And who in Smith and partners was advising you in relation to this?

8 A. I'm not sure. I think it might have been a Mr. Hannigan.

9 Q. 132 A Mr. Ronan Hannigan.

14:50:19 10 And at 2849 can you just confirm again. That the specimen signatures provided

11 there that the first one is your's Mr. Ciaran Haughey, is that right?

12 A. That's correct.

13 Q. 133 Was this company obtained for you by Noel Smyth & Partners?

14 A. Yes.

14:50:34 15 Q. 134 And the bank account you had to go to the Isle of Man to open the bank account,

16 is that right?

17 A. Yes.

18 Q. 135 And it was agreed obviously between yourself and Mr. Barnicle that even though

19 as you say, Mr. Barnicle was the person who dealt with the financial matters,

14:50:47 20 you were to be the secretary of the company, is that right?

21 A. That's right.

22 Q. 136 Right. And how many offshore companies do you have in the Isle of Man,

23 Mr. Haughey?

24 A. None others.

14:50:56 25 Q. 137 So is this the only offshore company you've ever had in your life?

26 A. Yes.

27 Q. 138 Right so how is it then when you came to give your evidence to the Tribunal

28 about the transaction in relation to Abervanta you had forgotten the existence

29 of your trip to the Isle of Man and the bringing over of the 85,000 pounds and

14:51:13 30 the opening of the bank account and the holding of the meeting of the company

14:51:20 1 Carlisle Services Limited?

2 A. I didn't think -- the company set up. I didn't recollect -- I didn't recollect

3 that the monies came from the proceeds of Abervanta. I do recall being in

4 attendance in the Isle of Man and forming that company.

14:51:45 5 Q. 139 Which was a unique event in your life, isn't that right Mr. Haughey?

6 A. Yes.

7 Q. 140 Because it's the only time you've gone to the Isle of Man. It's the only time

8 you'd opened an offshore account in the Isle of Man. And that you'd formed a

9 foreign company to deal with these transactions, isn't that right?

14:52:01 10 A. That's correct.

11 Q. 141 But you had no recollection or memory of those events when you came to give

12 your evidence to the Tribunal.

13

14 CHAIRMAN: It was it was the only lodgement to this account

14:52:09 15

16 MS. DILLON: Yes, that's correct.

17

18 CHAIRMAN: So how could you possibly forget where the only lodgement over

19 85,000 had come from?

14:52:19 20

21 MS. DILLON: 2847, please.

22

23 CHAIRMAN: There is no other lodgement other than the small amounts of

24 interest accruing. It's the only lodgement. So presumably it's the only time

14:52:35 25 you attended with anything to lodge?

26 A. Yeah. That's the only time.

27

28 CHAIRMAN: Well is it still your evidence that this escaped your memory on the

29 3rd of October?

14:52:48 30 A. No. I formed this company to deal in International helicopter components and

14:53:01 1 because the aviation industry obviously is a worldwide industry. So it was --  
2  
3 CHAIRMAN: But it only got one lodgement.  
4 A. Yes.  
14:53:10 5  
6 CHAIRMAN: So it was --  
7 A. It didn't actually -- it didn't actually trade in the end.  
8  
9 CHAIRMAN: Yes. But is it still your evidence that on the 3rd and 4th of  
14:53:20 10 October this had escaped your memory? How you came to open the account, how  
11 you went over, physically went over, lodged this substantial sum and never  
12 lodged anything else to the account?  
13 A. No. I wish to correct that.  
14  
14:53:37 15 CHAIRMAN: Well are you -- do you now accept that on the 3rd of October you  
16 did know this?  
17 A. I do accept that, yes, Sir.  
18  
19 CHAIRMAN: But didn't tell the Tribunal?  
14:53:46 20 A. Yes, Sir.  
21  
22 CHAIRMAN: All right.  
23  
24 MS. DILLON: And I think that this company, Carlisle Services Limited,  
14:53:57 25 Mr. Haughey. Does that have any connection with any other company?  
26 A. No.  
27 Q. 142 Right. And insofar as the transactions or the withdrawals on that account are  
28 concerned. The Tribunal has today been furnished with, from Bank of Ireland a  
29 bank statement showing the withdrawals and the debits on the account.  
14:54:17 30 I'm going to go through those briefly with you.

14:54:20 1

2 I just want to ask you one thing in relation to page 2847, can I just have 2847  
3 again.

4 And I just want to draw to your attention there the entry on the 14th of

14:54:36 5 December 1994. Do you see that? Hold correspondence charge for current year.

6 And you will see a debit there on the 13th of December '94 of 30 pounds.

7 A. Yes.

8 Q. 143 And the bank there are charging you for the fact that they are holding your  
9 correspondence or your bank statements in the Isle of Man?

14:54:57 10 A. It appears so, yes.

11 Q. 144 And that's something I suggest they would only have done on the direction or  
12 the instruction of either yourself or Mr. Barnicle, isn't that right?

13 A. It would appear so, yes.

14 Q. 145 So what reason would you have had for not receiving bank statements in  
14:55:11 15 connection Carlisle Services Limited?

16 A. I've no idea.

17 Q. 146 You accept the instruction was given, isn't that right? It must have been  
18 given?

19 A. It appears, so he, yes.

14:55:24 20 Q. 147 Would you just explain to the Tribunal why the instruction was given?

21 A. I don't know.

22 Q. 148 I suggest to you Mr. Haughey, you must know. Because you had to be one of the  
23 two people who gave the instruction. If you had wanted a bank statement they'd  
24 have sent you a bank statement, isn't that right?

14:55:39 25 A. Yeah. It would appear so, yes.

26 Q. 149 Yes. So therefore it follows that you must have been party to the instruction  
27 to hold the correspondence in the Isle of Man?

28 A. It appears so, yes.

29 Q. 150 So why did you not want any correspondence from the Isle of Man being sent to  
14:55:58 30 you?

- 14:55:58 1 A. I have no recollection at all on that.
- 2 Q. 151 And if we look at the utilisation of the funds in that account.
- 3 If we look at 2864.
- 4 I think, we will give Mr. Haughey a hard copy. We can work off the hard copies
- 14:56:39 5 are being handed up to the Tribunal. We can work off the page numbers on the
- 6 top. I think everybody else has them.
- 7 If you turn to page 2864, Mr. Haughey.
- 8 A. Yes.
- 9 Q. 152 And now it's on screen. And if you look down to the 26th of January 1995. Do
- 14:56:55 10 you see that entry?
- 11 A. Yes.
- 12 Q. 153 There's -- this is the first debit on the account from the time the lodgement
- 13 is made in May of 1994. Isn't that right?
- 14 A. Yes.
- 14:57:06 15 Q. 154 So and it's a debit of 50,000 pounds, isn't that right?
- 16 A. Yes.
- 17 Q. 155 And it's described as repaid by telex sent to National Irish Bank, Main Street
- 18 Malahide account Medeva Properties Limited, account number 31081659. You see
- 19 that?
- 14:57:25 20 A. Yes.
- 21 Q. 156 Who or what is Medeva Properties Limited?
- 22 A. It's an aircraft leasing company owned by John Barnicle and myself.
- 23 Q. 157 And is that registered in this jurisdiction?
- 24 A. It is.
- 14:57:39 25 Q. 158 And is that a separate corporate or legal personality to Celtic Helicopters?
- 26 A. It buys and sells helicopters and actually leases helicopters to Celtic
- 27 Helicopters.
- 28 Q. 159 Is it a separate company to Celtic Helicopters?
- 29 A. It is a separate company, yes.
- 14:57:58 30 Q. 160 And if I can turn to page 2865.



14:58:02 1

2 And at the top of that, on the 16th of May 1995 approximately a year after the  
3 lodgement was originally made. There is a second debit of 18, 469 pounds. And  
4 that's described as exchanged to British pounds repaid by cheque payable to and  
14:58:20 5 sent to R L Stot & Co. PO Box 220, Exchange House, Douglas, Isle of Man.

6 A. Yes.

7 Q. 161 And that's a figure of 18, 469 pounds probably of the order of 15,000 pounds  
8 sterling?

9 A. Yes.

14:58:38 10 Q. 162 What was that transaction in connection with?

11 A. It was to buy shares in a mining company.

12 Q. 163 Right. And was that an Irish mining company or?

13 A. No.

14 Q. 164 Or a foreign mining company?

14:58:47 15 A. No, Anglesey mining.

16 Q. 165 Right. And the next transaction on the 18th of May is a debit of 6,000 pounds,  
17 which is sent by telex to Bank of Ireland Dublin Airport for the account of  
18 Soltina Two. And an account number is given. Is that Mr. Barnicle's company  
19 Soltina Two?

14:59:06 20 A. I believe so, yes.

21 Q. 166 That was, was that a transaction with which you were involved?

22 A. I would have been, yes.

23 Q. 167 And to what extent were you involved in it, Mr. Haughey?

24 A. I don't recall the exact details.

14:59:20 25 Q. 168 Well if you were involved in it you must remember being involved in it,  
26 Mr. Haughey?

27 A. I would have been involved in it, yes.

28 Q. 169 When you say were involved in it you mean you were aware of the fact that the  
29 transaction was occurring. You agreed with it. But did you benefit from the  
14:59:40 30 6,000?

- 14:59:40 1 A. Well I probably would have, yes.
- 2 Q. 170 Right. Do you have any difficulty with the Tribunal making inquiries from
- 3 Mr. or the company R L Stot & Co. about that transaction involving the shares?
- 4 A. No.
- 14:59:57 5 Q. 171 Right. And equally in, relation to the bank account of Metaway at Malahide?
- 6 A. Medeva Properties, yeah.
- 7 Q. 172 Do you have any objection to the Tribunal making inquiries in relation to that?
- 8 A. No, no.
- 9 Q. 173 And can I take you then to the last transaction at page 2867.
- 15:00:14 10 Which is a debit in April 1998 of 14, 500 pounds, do you see that
- 11 A. Yes.
- 12 Q. 174 And you will note that that is exchanged to I think British pounds and it is
- 13 repaid in cash?
- 14 A. Yes.
- 15:00:30 15 Q. 175 Was that transaction with which you were involved?
- 16 A. Yes.
- 17 Q. 176 Did you go to the Isle of Man to deal with that transaction?
- 18 A. Yes. It was to purchase ground handling equipment for aircraft.
- 19 Q. 177 Right. Did you actually physically go to the Isle of Man yourself to carry out
- 15:00:50 20 that transaction?
- 21 A. Yes, I think I did.
- 22 Q. 178 Yes. So that the -- you were in the Isle of Man on more than one occasion, is
- 23 that right?
- 24 A. Correct.
- 15:00:59 25 Q. 179 Right. Were you in total insofar as you dealt with this account in the Isle of
- 26 Man on two occasions?
- 27 A. Yes it would appear so.
- 28 Q. 180 From your memory, Mr. Haughey, can you tell the Tribunal whether you were in
- 29 the Isle of Man on more than two occasions?
- 15:01:15 30 A. I can't. I can't remember but it appears that I was. On at least two

- 15:01:30 1 occasions.
- 2 Q. 181 And what is the present position in relation to Carlisle Services Limited?
- 3 A. It's not trading or it's not, it's just dormant.
- 4 Q. 182 And did the company ever conduct any business other than operate this bank
- 15:01:42 5 account?
- 6 A. No, it was originally set up, as I said, for transacting aircraft components.
- 7 Q. 183 But in fact never did so, isn't that the position?
- 8 A. Never did.
- 9 Q. 184 In fact the only activity this company ever carried out was the receipt of this
- 15:01:58 10 85,000 pounds and the subsequent distribution of those funds in the Isle of
- 11 Man, isn't that right?
- 12 A. Plus the buying of the shares.
- 13 Q. 185 Yes. Those transactions. That's all this company ever did, isn't that right?
- 14 A. Yeah.
- 15:02:10 15 Q. 186 Because the only asset that the company had according to this documentation was
- 16 the 85,000 pounds?
- 17 A. That's correct.
- 18 Q. 187 Which was the profit generated on the sale of the lands by Abervanta, isn't
- 19 that right?
- 15:02:20 20 A. That's correct.
- 21 Q. 188 And do you tell the Tribunal that you had forgotten all of this sequence of
- 22 events, the trips to the Isle of Man. The bringing over the of the cheque.
- 23 The getting of the cash in 1998. That all of those had been forgotten by you
- 24 until somebody else found the documentation, is that the position?
- 15:02:42 25 A. I don't wish to tell the Tribunal that I had forgotten. I'm trying to help the
- 26 Tribunal in any way I can. And that's why we gave the Tribunal permission to
- 27 research any bank account or any ... so I wish to help the Tribunal in any way
- 28 I can. And give full disclosure of any bank accounts or anything the Tribunal
- 29 wants to.
- 15:03:25 30 Q. 189 Thank you very much, Mr. Haughey?

15:03:27 1 A. Thank you.

2

3

CHAIRMAN: Just to clarify one thing, because you said something in response

4

to questions that I asked you earlier. I understood that you accepted that on

15:03:40 5

the 3rd and 4th of October that you did know of this account, that it hadn't

6

escaped your memory. And that you do recall lodging a substantial amount from

7

the proceeds of the sale to that account. Is that your evidence? I'm not

8

talking about precise figures but I understood you to say to me in response to

9

me earlier

15:04:05 10

A. Yeah.

11

12

CHAIRMAN: That you, at the time you gave the evidence to the Tribunal on the

13

3rd and your statement on the 4th, that you were then aware and that you -- and

14

that it was within your memory at the time that you -- that a substantial sum

15:04:21 15

of the proceeds had been taken by you or on your instructions to the Isle of

16

Man and lodged to the account of Carlisle?

17

A. Sir, I was aware at the time.

18

19

CHAIRMAN: All right.

15:04:41 20

21

JUDGE KEYS: Just one question. Mr. Haughey, surely you could have set up a

22

similar account in the Irish jurisdiction and carried out the same transactions

23

which the account subsequently did in the Isle of Man?

24

A. Originally it was set up to do International trading of helicopters, helicopter

15:05:02 25

parts.

26

27

JUDGE KEYS: But could you not have done that from a bank in Ireland or is

28

there?

29

A. Well with a view to -- I wasn't sure of the exact details myself. Not being

15:05:15 30

financially minded. But it was that you could trade Internationally without

15:05:22 1 incurring, you know, that in between countries without having to deal with the  
2 Irish aviation.

3  
4 JUDGE KEYS: But are you saying that there was an advantage by opening the  
15:05:41 5 account in the Isle of Man over opening the account in Ireland, because if  
6 there is I'd love to know what the advantage is when it comes to purchasing  
7 aviation equipment.

8 A. I can't recall at the time what the advantage was.

9  
10 JUDGE KEYS: But surely you have spoken to your accountants to find out the  
11 advantages of putting monies either in this jurisdiction or in another  
12 jurisdiction for the purpose of carrying on a trade in your company.

13 A. I'm not sure of the financial aspects at the time.

14  
15 JUDGE KEYS: But can I be so blunt as to say was it put in an offshore  
16 account to disguise the payment or to hide the payment or what?

17 A. No.

18  
19 JUDGE KEYS: I see. Thank you.

15:06:32 20 A. Thank you.

21  
22 CHAIRMAN: Thank you Mr. Haughey  
23 A. All right. Do you want to keep these?

24  
25  
26  
27  
28  
29  
30

15:06:37 1 MR. QUINN: Mr. John Barnicle, please.

2

3

CHAIRMAN: You can just leave it there

4

A. Leave it there.

15:06:42 5

6

7

8

**THE WITNESS THEN WITHDREW.**

9

15:06:43 10

11

12

13

**MR. JOHN BARNICLE, HAVING BEEN SWORN, WAS QUESTIONED**

14

**BY MR. QUINN AS FOLLOWS:**

15:06:47 15

16

17

18

19

MR. QUINN: Thank you Mr. Barnicle. You are already sworn Mr. Barnicle

15:07:09 20

A. Sorry?

21

Q. 190 You are already sworn?

22

A. Oh, yeah.

23

Q. 191 If I could have 2837, please.

24

On the 17th of November of this year, Mr. Barnicle, you supplied the Tribunal

15:07:19 25

with a statement.

26

It followed on evidence given by you on the 3rd of October and two subsequent

27

statements and the evidence of Mr. Smith.

28

And you see the very first sentence there, Mr. Barnicle. You say that you

29

would like to apologise to the Tribunal for not being fully prepared to discuss

15:07:37 30

the financial position of Abervanta Limited at the last visit to the Tribunal

15:07:43 1 A. That's correct.

2 Q. 192 Do I under understand that statement to be a reference to your failure to tell

3 the Tribunal what had happened to the balance of the funds from the sale of the

4 Abervanta lands?

15:07:57 5 A. I think in what I said to you actually at the, the end of my last statement

6 was basically that I wasn't fully aware of any of the distribution. But I told

7 you that Noel Smyth's account of things would clear that up. And once I had

8 seen that I'd be able to correct it.

9 Q. 193 Well perhaps the best thing --

15:08:16 10 A. I asked --

11 Q. 194 Would be for me to put on screen your evidence of the last occasion?

12 A. I honestly did not remember the exact, within pounds or anything.

13 Q. 195 Okay?

14 A. I would have been speculating and I didn't want to speculate.

15:08:30 15 Q. 196 Okay. Let's have a look at your evidence.

16 Day 681 and at page 128.

17 Your colleague the previous witness Mr. Haughey has just given evidence. And

18 you are now, as you are today, giving evidence on oath having heard his

19 evidence

15:08:43 20 A. Correct.

21 Q. 197 And I'm asking you questions?

22 A. Yes.

23 Q. 198 And if we look at question No. 738. I say to you if we revert back to 2604,

24 which is a brief page reference. I think the amount outstanding to the bank on

15:08:57 25 foot of the advance was a sum of 218,000 pounds odd which would have left

26 something less than 200,000 pounds over and above, isn't that right?

27 A: uh-huh.

28 Q: 739. What happened that money Mr. Barnicle?

29 A: I don't know. I believe what Ciaran said is correct. We got about 10,000

15:09:17 30 pounds each"

15:09:20 1

2 Do you see that?

3 A. Yes.

4 Q. 199 Now, there is no equivocation there, no reference or no necessity to refer to

15:09:26 5

anybody for further details. That's your evidence at that time. I'll continue

6 on. I don't want to embarrass you, Mr. Barnicle. But I'll go through in

7 detail if necessary your entire evidence on the day in relation to the matter?

8 A. You better take it all because --

9 Q. 200 We'll take it all then.

15:09:42 10

If we go to page 129. Question 740, what happened the other 180, 000 pounds

11 odd, it would have to show up in Abervanta's accounts somewhere wouldn't it?

12 Q: but you were Abervanta isn't that right yourself and Mr. Haughey

13 A: we were the beneficiaries in trust. But who, we didn't really do any of

14 the accountancy or legal part. But this is 180, 000 pounds odd, Mr. Barnicle,

15:10:08 15

which is available in April 1994, uh-huh

16 Q. 201 Question 744, can you give any assurance to the Tribunal?

17 A: . I can't

18 Q: any assistance to the Tribunal?

19 A: I can't

15:10:19 20

Q. 202 On where the money went.

21 A: no, at the moment, no --

22 A. No, at the moment no. Because I wasn't familiar with how it was distributed or

23 exactly. In fact, it's only 164,000 we're talking about. Not 200.

24 Q. 203 So we'll take in the 164,000. You've accounted for 20,000, isn't that right

15:10:39 25

and you're talking about the balance?

26 A. I honestly didn't know and I wasn't expecting that question so I hadn't

27 research it had.

28 Q. 204 With why didn't you say to the Tribunal?

29 A. I did in the end. I told you that Mr. Smith's accounting of it would provide

15:10:53 30

the Tribunal with where everything went.



15:10:54 1 Q. 205 We'll continue on the questions. 746 who would know where the money went. I  
2 imagine Noel Smyth & Partners. 747 Was Mr. Smith a shareholder in Abervanta  
3 Limited?  
4 A: was. It was his shelf company originally I believe wasn't it.

15:11:09 5 Q: Yes but had he an interest in it.  
6 A: not that I'm aware of.  
7 Q: well with had an interest in Abervanta in April '94.  
8 A: myself and Ciaran.  
9 Q: yes. So you would have been entitled presumably to any profits on the  
15:11:24 10 sale of this site.  
11 A: that's correct.  
12 Q: so where did the profits go, Mr. Barnicle.  
13 A: I don't know. You'd have to ask Mr. Smith for an accounting thing of it  
14 Q: It's not just an accounting thing in fairness Mr. Barnicle. This is a  
15:11:37 15 substantial amount of money in April '94, isn't that right?  
16 A: that's correct, yeah.  
17 Q: you were selling I think your principal business site at that stage, the  
18 Celtic site isn't that right?  
19 A: yes, we were in trouble.

15:11:59 20 Q. You were in trouble.  
21 A: yeah.  
22 Q: you needed to sell off the Celtic, site isn't that right?  
23 A: that's correct, yes.  
24 Q: 180, 000 pounds was something that you would have missed at any stage but  
15:12:01 25 certainly in April '94?  
26 A: yes. Did: Did you know that you were entitled to a wind fall from  
27 April 1949 from the sale of this site?  
28 A: I can't even remember how the sale went through. How the loans were  
29 repaid I don't have any part in that. I know we received about 10,000 pounds  
15:12:19 30 each.

15:12:20 1 Q. Who gave you that money?  
2 A: I think it came from Noel Smyth  
3 Q: was that a cheque from his office account?  
4 A: I couldn't tell you that even. It was investigated by the revenue so I'm  
15:12:29 5 sure they have the -- my accounts showing where it went in or whatever --  
6 A. Correct.  
7 Q. 206 Now, I don't want to go through?  
8 A. Now, just the one thing now too I possibly was taking it as well that I didn't  
9 want to speculate on where all of the money went. But into my own personal  
15:12:48 10 account is what I was talking about. In fact I didn't get ten. I only got  
11 five. I didn't even get that correct. I wasn't prepared to answer those  
12 questions. I didn't know the numbers. I didn't know, the distribution and in  
13 this you were -- it was suggested to me anyhow that this is my personal money.  
14 It went into my personal account.  
15:13:06 15 Q. 207 Mr. Barnicle, are you saying that you didn't understand the questions that  
16 were being addressed to you at that stage?  
17 A. I knew the questions but I didn't have the accountancy of it.  
18 Q. 208 What did you think I was asking you about Mr. Barnicle?  
19 A. Well.  
15:13:21 20 Q. 209 What did you think I was asking you about when I was referring?  
21 A. Where all of the money went to.  
22 Q. 210 Right?  
23 A. Where all of the profit of the sale of the land went to. I didn't even realise  
24 until I came in here the actual amount that the land had been sold for. I  
15:13:36 25 hadn't remember that. But after -- as I tried to tell you. After we got the  
26 accountant or the distribution accounts from Mr. Noel Smyth and I looked at it  
27 then I could piece exactly and get back up statements from banks and everything  
28 on where everything went. Even to the fact that okay, it comes out. I  
29 couldn't understand first, Mr. Smith's accounting of it. He put the profits of  
15:14:05 30 the land in and he also put the 110,000 from Ben Dunne in and came out with a

15:14:12 1 total of 525 or something and then he accounted the other side of it. So it  
2 looks like Mr. Ben Dunne got his 110 back plus 31 interest. And then we  
3 profited 164.

4

15:14:24 5 CHAIRMAN: Mr. Barnicle, you were here I think when Mr. Haughey was giving his  
6 evidence on the last occasion?

7 A. Correct.

8

9 CHAIRMAN: So you'd have heard Mr. Haughey say at the time that he believed  
10 you and he having got 10,000, that the balance of the profit or the bulk of the  
11 balance of the profit had gone to Mr. Dunne?

12 A. Yes, I heard that.

13

14 CHAIRMAN: And did you know at that time, that whatever about precisely  
15 knowing the amounts that had gone to Carlisle or whatever. Did you know that  
16 that was incorrect?

17 A. I would have guessed it would have been incorrect, yes.

18

19 CHAIRMAN: No, no, I'm not asking you to guess. Did you know at the time when  
15:15:09 20 he said that, that that was incorrect?

21 A. Yeah.

22

23 CHAIRMAN: Mr. Haughey now accepts it was.

24 A. Well I probably knew it was, yes. But was I asked that question, I can't  
15:15:18 25 remember.

26 Q. 211

27

28 MR. QUINN: You in fact. If I could have day 681 page 128 again.

29 The very first thing you were asked in relation to that. You were asked what

15:15:26 30 happened the money, Mr. Barnicle and you said I don't know. I believe what

15:15:30 1 Ciaran said is correct"

2 A. Oh, right.

3 Q. 212 Mr. Haughey's evidence?

4 A. Well except for that. We didn't go into detail.

15:15:38 5 Q. 213 And we now know that Mr. Haughey knew when he gave that evidence it was  
6 incorrect?

7 A. I honestly believe that Mr. Haughey, was similar to myself wasn't prepared and  
8 didn't really mean it. It couldn't have gone to Ben Dunne and I suggest it was  
9 a mistake on his part. And I think he duly apologised to him.

15:15:54 10 Q. 214 I suggest to you that that can't be the case Mr. Barnicle. That you were  
11 particular in your evidence on the occasion.  
12 If we go back to page 130. You say is it your evidence that yourself and your  
13 partner. Question 763. Is it your evidence that yourself and your partner  
14 Mr. Haughey received 20,000 between you?

15:16:16 15 A: that's correct. And nothing more.

16 A: not that I'm aware of

17 Q: and you didn't know where the balance of the monies went

18 A: I do know -- I do not

19 Q: but you think that Mr. Smith might know where they went?

15:16:32 20 A: he could do, yes"

21 A. If I was afraid to tell you where it went. I just wasn't prepared to tell you  
22 because I didn't have the particulars.

23 Q. 215 Yes. We know that Mr. Mr. Haughey had the particulars?

24 A. I don't think he did at the time. Not --

15:16:46 25 Q. 216 You just heard his evidence?

26 A. I did now. I'm talking about October 3rd when he said he thought Mr. Dunne  
27 got all of the profit, he wouldn't have.

28 Q. 217 We now know Mr. Barnicle, that Mr. Haughey knew when he gave his evidence where  
29 the balance of the monies may have gone. And I'm suggesting to you that you  
15:17:03 30 also knew where the balance of the money may have gone?

15:17:06 1 A. I wouldn't have speculated. I would have had an idea probably after I --

2 Q. 218 When you said you only got 20,000 between you from the deal. You didn't

3 qualify it in any way, isn't that right?

4 A. I said I know we received about 10,000 each. I don't say I received exactly

15:17:22 5 10,000. I wasn't absolutely sure. I wasn't prepared to answer questions like

6 that. And I'm sorry, I didn't mean to mislead the Tribunal any way what so

7 ever. I want to be fair and open with yous.

8

9 CHAIRMAN: But, Mr. Barnicle, you knew, I take, that Mr. Haughey and yourself

15:17:39 10 or one of you or both of you went to the Isle of Man and organised the

11 lodgement of the great bulk of this profit to Carlisle?

12 A. Okay. But that wasn't directly to my benefit other than me being a director of

13 Celtic Helicopters and that.

14

15:17:57 15 CHAIRMAN: But you knew when you were giving your evidence that this was where

16 a substantial whack of the money had gone?

17 A. Okay. But I think it was -- well.

18

19 CHAIRMAN: Well, I mean, insofar as you're being criticised. It is because

15:18:10 20 you didn't tell the Tribunal that. And that was within your knowledge and you

21 misled the Tribunal on the last occasion as a result of which many man hours

22 have been spent wandering around the globe trying to work-out where this money

23 went. All of that time would have been saved if you and Mr. Haughey had told

24 the truth to the Tribunal in October.

15:18:36 25 A. In respect, Sir, I did say to yous the last time that I wasn't aware of the

26 particulars and that I'm sure that if you got the accounts of Mr. Noel Smyth it

27 would be easily cleared up without goat trading or anything.

28

29 CHAIRMAN: But you could have said to the Tribunal I can't say exactly where

15:18:53 30 all of the money went but I'm pretty certain a lot of it went either directly

- 15:18:57 1 or indirectly to myself, Mr. Haughey and Celtic Helicopters.
- 2 A. Well perhaps my literary, the way I speak, I didn't come out correctly but I
- 3 apologise. I thought I was being as fair as I could by saying that I know, I
- 4 didn't realise that when I came in here. Once I started getting questions I
- 15:19:21 5 realised that ye're more interested in the money and I thought it was planning
- 6 permission. Okay the money had to be accounted for by Noel Smyth. Because
- 7 Ciaran and I had no -- we had no input to the actual accountancy, we weren't
- 8 aware of how the money, the loan was arranged. We weren't aware that Ben Dunne
- 9 had only put up 110 originally. We thought that he had put the whole 185 up.
- 15:19:47 10 And then we found out that it was a bank loan backed by Ben Dunne. But all of
- 11 the accountancy, the dealings with the banks. We didn't have an account in
- 12 Abervanta. We didn't do any dealings. All we did was be the purchaser on
- 13 paper and the sellers on paper.
- 14 Q. 219 MR. QUINN: Mr. Barnicle, could I just stop you there for a moment.
- 15:20:07 15 A. Okay.
- 16 Q. 220 I suggest to you that when you were giving evidence on the last occasion. When
- 17 you wanted to be you were quite specific. For example, if you look at question
- 18 769. I suggest to you do think Mr. Dunne got the 180 and you reply, I've no
- 19 idea. I don't want to make a statement that I don't know.
- 15:20:26 20 Do you recall saying that to the Tribunal?
- 21 A. Vaguely. But I would gather that I knew Mr. Dunne would have got interest he
- 22 didn't get profit.
- 23 Q. 221 Leaving aside what Mr. Dunne got or didn't get, Mr. Barnicle. Doesn't that
- 24 show --
- 15:20:39 25 A. I have no idea --
- 26 Q. 222 When the appropriate question was addressed to you. You were anxious to be
- 27 specific, isn't that right?
- 28 A. When I said I had no idea. I had no idea how much --
- 29 Q. 223 You didn't want to make a statement that you didn't know Mr. Barnicle?
- 15:20:52 30 A. That's correct.

- 15:20:53 1 Q. 224 But you had made a series of statements, isn't that right, in relation to the  
2 disbursement of the balance of the monies?
- 3 A. In which?
- 4 Q. 225 In all of those statements you were suggesting to the Tribunal that in fact you  
15:21:10 5 didn't know where the balance of the monies went but that yourself and  
6 Mr. Haughey between you had received 20,000 pounds, isn't that right?
- 7 A. It's the same grounds. I apologised that I wasn't prepared to answer those  
8 statements because I didn't really have an idea of how they were distributed.  
9 And if I take it that okay the difference between going into my personal  
15:21:27 10 account and to my benefit or to the benefit of Celtic Helicopters or to the  
11 benefit of Carlisle Limited, how I do define that. I wasn't asked.
- 12 Q. 226 Let's see --
- 13 A. I insisted that I had to see Mr. Smith's accountancy of it.
- 14 Q. 227 Let's look at this --
- 15:21:45 15 A. Once we saw that we opened to up to you and we gave you everything.
- 16 Q. 228 This was something that had arisen a short time prior to 2006, isn't that right  
17 Mr. Barnicle? In 2000 the Revenue Commissioners had been in correspondence  
18 with your solicitors, Mr. Smith, in relation to it.  
19 If could I have 2619, please.
- 15:22:03 20 Isn't that right? And hadn't the Revenue Commissioners been inquiring into  
21 Abervanta in November 2000?
- 22 A. The revenue has gone through, I believe, everything of Celtic Helicopters. Of  
23 Ciaran Haughey and John Barnicle's, from the Moriarty Tribunal and Mrs -- the  
24 Harney investigation. Between Harney investigation and the Moriarty Tribunal  
15:22:31 25 Ciaran and I -- I'll read this in a second. They've gone through everything.
- 26 Q. 229 I would prefer if you just answer the questions addressed to you rather than  
27 making statements?
- 28 A. Okay.
- 29 Q. 230 On screen is a letter to Mr. Noel Smyth & Partners in relation to Abervanta  
15:22:46 30 from the Revenue Commissioners concerning their inquiries in 2000, isn't that

15:22:50 1

right?

2

A. Can you make it bigger.

3

Q. 231 You will have seen this documentation it has been in the brief and it has been

4

circulated. Now, if necessary I will read it to you. But you can take it from

15:23:04 5

me that -- well I'll read it you to you.

6

7

It's addressed to Noel Smyth & Partners. I note that your firm filed the

8

returns to the Companies Office for Abervanta Limited. Headed re Abervanta

9

Limited. I am inquiring into the tax affairs of Abervanta Limited, in this

15:23:20 10

context I note that Mr. Ben Dunne gave evidence to the Moriarty Tribunal on

11

19th of May 1999 in relation to a loan given to Ciaran Haughey and John

12

Barnicle through this company. I know the company was struck off the on the

13

13th of December 1997. According to my information the company bought land in

14

1991 and sold land in 1994. I understand that you acted the for the company in

15:23:40 15

connection with the disposal of the property in 1994. Can you please advise me

16

as to who was acting for the company in relation to the tax matters.

17

A. Okay. That's fair enough.

18

Q. 232 So the issue of what the -- what may have occurred to the profit made by

19

Abervanta in relation to these lands was something which arose in 2000, isn't

15:24:01 20

that right?

21

A. According to that, yes.

22

Q. 233 Yes. And that correspondence I suggest to you was forwarded to you. There was

23

a reminder on the 9th of January. At 2621. And a further reminder on the 24th

24

of January. Which is at 2620. And then on the 26th of January?

15:24:20 25

A. They were.

26

Q. 234 The revenue were advised by Noel Smyth & Partners. At 2622. That the records

27

appear to show that the file on the matter was given to John Barnicle in 1999.

28

In the context of his preparation for evidence at the Moriarty Tribunal. And

29

we do not have any remaining information in relation to who were the taxing

15:24:40 30

agents or advisors with respect to the company. We would respectfully suggest



- 15:24:43 1 that you contact either Mr. Haughey or Mr. Barnicle to ascertain who the  
2 accountants or tax advisors to the company are and/or to furnish the  
3 information you require.  
4
- 15:24:53 5 I suggest to you that there was further correspondence in May 2001.  
6 If we could have 2625.  
7 Again, with Noel Smyth & Partners. Again in, relation to Abervanta.  
8 And at that stage the inspector was telling Mr. Smith. Mr. Barnicle is unable  
9 to assist me in relation to the matter. Since you were the source of the  
10 information on this matter and I am reverting to you for further information.  
11 Do you recall the inspector being on to you, Mr. Barnicle, and you being unable  
12 to assist her in relation to the matter?  
13 A. Vaguely. I don't remember the details but I see --  
14 Q. 235 She goes on to say here --
- 15:25:28 15 A. Again, Noel Smyth & Partners and Ron Hannigan particularly. They dealt with  
16 the accountancy that have firm and they struck it off.  
17 Q. 236 I require access to information and documentation including books, records and  
18 accounts of the above company which were and/or held by you or by Mr. Bernard  
19 Dunne in particular I require all information in relation to the land  
20 transaction in the vicinity of Dublin Airport. Please clarify precisely what  
21 was originally held by you, what was handed over to Mr. Barnicle or to any  
22 other party.  
23 And suggest to you that Mr. Hannigan sent that documentation to you.  
24 If you look at 2624 in a letter dated 17th of May 2001. Do you see that?
- 15:26:07 25 A. Yes.  
26 Q. 237 So all of this information in relation to what happened the proceeds of the  
27 sale of this site was information which was sought in 2000 and 2001, isn't that  
28 right?  
29 A. It seems to be correct, yes.
- 15:26:27 30 Q. 238 So you have would have known in 2000 and in 2001 exactly where the proceeds of

- 15:26:33 1 the sale of the site went, isn't that right?
- 2 A. I'm going back as far as '94 I probably would have known.
- 3 Q. 239 You definitely knew in '94 because you went to the Isle of Man with
- 4 Mr. Haughey?
- 15:26:46 5 A. That's correct.
- 6 Q. 240 With the cheque for the 85,000 to open that account?
- 7 A. At this time, this is 1999 now.
- 8 Q. 241 2000?
- 9 A. 2000.
- 15:26:54 10 Q. 242 Or 2001?
- 11 A. That would not have been in my priorities. And if I told Tristan Bailey that
- 12 I didn't have any paperwork, I didn't have any paperwork, I wouldn't have had
- 13 any. I wouldn't have told Tristan Bailey to go to Noel Smyth & Partners to
- 14 look up this information if it weren't to be true for her. And that seems to
- 15:27:13 15 be what I did, now, as I said, they did the legal side of the Abervanta. They
- 16 did the accountancy side of Abervanta. I had no input other than to be a name
- 17 on a piece of paper. Myself and Ciaran to purchase the property and then to
- 18 sell the property.
- 19 Q. 243 And make a profit?
- 15:27:35 20 A. And make, that's what not what we thought we'd make.
- 21 Q. 244 A substantial profit?
- 22 A. A profit.
- 23 Q. 245 Isn't that right. And that profit was shared between yourself and Mr. Haughey,
- 24 isn't that right?
- 15:27:48 25 A. It was shared between myself Mr. Haughey and Celtic Helicopters indirectly and
- 26 also Medeva was, you can get to that later.
- 27 Q. 246 We'll come to that Medeva in a moment?
- 28 A. Celtic Helicopters. Everything went to Celtic Helicopter's benefit basically.
- 29 Other than what we've said didn't.
- 15:28:06 30 Q. 247 2803. This is the account, the distribution account. And I think you accept,

15:28:13 1 Mr. Barnicle, that the 5,000 there which --

2 A. That's what I was talking about there, now. If Ben Dunne gave us 110 at the top

3 and he gave 141 down below, he has made interest of 31. The 415 was the end and

4 and the rest is correct.

15:28:30 5 Q. 248 Mr.--

6 A. That should up to about a profit of about 164 I think.

7 Q. 249 Mr. Barnicle?

8 A. Not the figure 200 that keeps coming up.

9 Q. 250 Mr. Barnicle?

15:28:41 10 A. Sorry.

11 Q. 251 If we look at that account. Do you accept that the first 5,000 which we see

12 there was a credited to your account in Dublin Airport?

13 A. No.

14 Q. 252 You?

15:28:54 15 A. It went to my account in Stephen's Green.

16 Q. 253 In Stephen's Green?

17 A. Yeah.

18 Q. 254 I stand corrected?

19 A. My personal account.

15:29:02 20 Q. 255 Do you accept that the 24, 875 pounds was credited to your account?

21 A. Account in control at Dublin Airport that I set up, yes.

22 Q. 256 So that was credited to your account, isn't that right?

23 A. Yes.

24 Q. 257 And you accept that?

15:29:15 25 A. I do.

26 Q. 258 And it was there for your benefit, isn't that correct? And is that account

27 held in your name, Mr. Barnicle?

28 A. Well I am the signatory. It was set up as a syndicate account for horses for

29 failed effort at trying to beat a horse and trying to get it up to the race

15:29:39 30 track and have it win. That's what the account was set up for.

15:29:44 1 Q. 259 2844, please.  
2  
3 This appears to have been a document created possibly in the creation of the  
4 account.  
15:29:50 5 A. Correct.  
6 Q. 260 Which appears to have been opened on the 8th of May 1996, isn't that right and  
7 it's opened in the name of Soltina Two, do you see that?  
8 A. Sorry, yes.  
9 Q. 261 Is that the name of account?  
15:30:03 10 A. Yes, yes.  
11 Q. 262 Is that a company?  
12 A. No, it was like a club account or a partnership --  
13 Q. 263 Who was the other partner?  
14 A. No one. Myself. I had a Soltina One too but that didn't last. It was  
15:30:18 15 basically for.  
16 Q. 264 When you said that you had a Soltina One and Two?  
17 A. It was originally set up about '86 I suppose to try and get friends together so  
18 that we could syndicate and buy into a race horse.  
19 Q. 265 Yes?  
15:30:34 20 A. But it wasn't very horses -- horses ate too much hay, it didn't work. And then  
21 I had a final horse that I ended upsetting up this account for, to try and redo  
22 it, bring it up. And it didn't work so it was to my benefit.  
23 Q. 266 I accept that it was to your benefit Mr. Barnicle?  
24 A. Yeah.  
15:31:07 25 Q. 267 I think we're at that stage at this stage?  
26 A. It wasn't a company. I think Bank of Ireland called it a club or something  
27 account or whatever.  
28 Q. 268 At 2845. We see the account being credited with a lodgement on the 12th of May  
29 1994. Of 24, 875 pounds?  
15:31:20 30 A. Okay.

- 15:31:21 1 Q. 269 Do you accept that that came from the proceeds of sale of Abervanta?
- 2 A. Correct.
- 3 Q. 270 And are you saying that that account which appears to have been created earlier
- 4 that month was created for the purpose of enabling you to acquire a race horse?
- 15:31:34 5 A. Well to -- I had one the at the time. Probably just to keep the horse running
- 6 and.
- 7 Q. 271 And you knew that I suggest to you, Mr. Barnicle, when you came to give
- 8 evidence to this Tribunal and when asked the series of questions which I
- 9 referred to you earlier, isn't that right?
- 15:31:50 10 A. Again, it keeps sound like I'm telling you out right lies. I wasn't. I didn't
- 11 have the distribution of the funds. So I didn't wanna speculate.
- 12 Q. 272 Why didn't you say that to the Tribunal?
- 13 A. Well, I wasn't prepared to go anywhere near that. I didn't -- I hadn't an idea
- 14 I was going to be questioned about, you know. And in my original thing I kept
- 15:32:16 15 harping back to it I told you that every penny of the distribution of the
- 16 monies for that land would be shown in Mr. Smith's accounting of it. And it
- 17 has proved to be true.
- 18 Q. 273 If we could have 2847, please.
- 19 This is the account in the Isle of Man, isn't that right?
- 15:32:38 20 A. Well.
- 21 Q. 274 Carlisle Services Limited?
- 22 A. Correct.
- 23 Q. 275 You have heard the evidence of Mr. Haughey in relation to that account, isn't
- 24 you?
- 15:32:44 25 A. I have, yeah.
- 26 Q. 276 Do you accept Mr. Haughey's evidence in relation to the account?
- 27 A. I can't say now I can accept it verbatim I'd have to go through it again.
- 28 Q. 277 Did you attend with Mr. Haughey in the Isle of Man?
- 29 A. We were to set up. We were trying to set up a company that would deal in
- 15:33:02 30 International spare parts for helicopters.

- 15:33:04 1 Q. 278 Are you saying that you cannot deal Internationally with a bank account in  
2 Ireland Mr. Barnicle?
- 3 A. Not in the way we could either from Shannon, being a bonded area, tax free  
4 area, or the Isle of Man, being the same. Because of the implications of  
15:33:22 5 helicopters spare parts, we couldn't move 'em into Ireland and back out again,  
6 bringing you are bringing in the Irish aviation authorities. Which if you buy  
7 a part bought in America and you want to sell it to South Africa, you don't  
8 want to bring it to Ireland and then South Africa and vice versa.
- 9 Q. 279 You can't pay for it out of a bank account in Ireland isn't that what you're  
15:33:43 10 suggesting?
- 11 A. You could V I don't know the implications of doing it that way.
- 12 Q. 280 Can I ask you this, Mr. Barnicle. Do you recall an occasion in 1994 when you  
13 would have received sometime in May 1994 you would have received a cheque from  
14 Noel Smyth & Partners for a sum of 85,000 pounds odd?
- 15:34:01 15 A. I can't remember receiving any money from them absolutely but I know I did  
16 because it's there in black-and-white. But I, the physical --
- 17 Q. 281 Would you have taken that cheque Mr. Barnicle, and would you have flown to the  
18 Isle of Man or taken a boat to the Isle of Man?
- 19 A. The 85,000.
- 15:34:17 20 Q. 282 85, 194.02.
- 21 A. I honestly can't even remember. We had to go to the Isle of Man to open the  
22 account fill physically --
- 23 Q. 283 Yes?
- 24 A. -- now, whether we brought a cheque with us or he transferred it I don't know.
- 15:34:29 25 Q. 284 Who went with you?
- 26 A. Do we have a copy of the 84,000 cheque. That would answer your question very  
27 easily.
- 28 Q. 285 Well we now have the account showing the credit of the 85,000 pounds and it  
29 appears to have been credited by way of a cheque if you look at the statement.
- 15:34:47 30 A. Okay. A cheque received from clients okay.

- 15:34:50 1 Q. 286 And you are the client?
- 2 A. We must have hand carried it so. But I couldn't tell you. I'd be telling you
- 3 a lie if I said that I can remember physically.
- 4 Q. 287 How many times would you have gone to the Isle of Man with a cheque for 85,000
- 15:35:04 5 pounds to open an account, Mr Barnicle?
- 6 A. Once in my life.
- 7 Q. 288 Do you have other accounts in the Isle of Man?
- 8 A. No, I don't.
- 9 Q. 289 So this is a unique occasion in your life, isn't that right?
- 15:35:11 10 A. It was 13 years ago but it failed. It was a failure. It was an enterprise
- 11 that we tried to get going.
- 12 Q. 290 It --
- 13 A. It failed. We went there. we had a deal in the pipeline that we had to do
- 14 this. It was with an English company.
- 15:35:26 15 Q. 291 Can I suggest to you, Mr. Barnicle, that if you look at that account?
- 16 A. Yeah.
- 17 Q. 292 If you look at that account of Carlisle Services Limited?
- 18 A. Right.
- 19 Q. 293 And Ms. Dillon has gone through each of the withdrawals from that account?
- 15:35:40 20 A. Okay.
- 21 Q. 294 The entire of the 85,000 pounds has been withdrawn to that account?
- 22 A. Exactly.
- 23 Q. 295 And lodged either in cash?
- 24 A. actually.
- 15:35:46 25 Q. 296 Or lodged to another account, isn't that right?
- 26 A. I told you that the deal fell through it didn't materialise. We couldn't get
- 27 it kick started. We tried. I guarantee you but we didn't get it.
- 28 Q. 297 Now, with the withdrawals from that account, Mr. Barnicle?
- 29 A. Uh-huh.
- 15:36:02 30 Q. 298 The first withdrawal is the sum of 50,000 pounds to Medeva Properties?

15:36:07 1 A. Uh-huh.

2 Q. 299 When was that company established?

3 A. Possibly in about 1996 I think. '95 maybe.

4 Q. 300 Yes?

15:36:19 5 A. I don't know the exact date.

6 Q. 301 I suggest to you it was establish in the fact at 1994. 2870. And that company

7 was in existence when this Isle of Man company was in existence, isn't that

8 right?

9 A. Can you give me the date of the Isle of Man company.

15:36:38 10 Q. 302 The Isle of Man company appears to have been the account, or at least this

11 account appears to have been opened on the 26th of May '94?

12 A. Okay. And then the Medeva.

13 Q. 303 And Medeva Limited appears to have been incorporated on the 24th of May '94?

14 A. Okay. Medeva was an Irish company for also dealing with helicopters leasing

15:37:02 15 and whatever. And so was Carlisle. Only different games. The Carlisle one

16 just fell through.

17 Q. 304 So you were quite busy in May '94 Mr. Barnicle, isn't that right?

18 A. Yes, selling the other one, yes. And trying to stay alive.

19 Q. 305 You were selling Celtic Helicopters and you were establishing Carlisle and

15:37:23 20 establishing Medeva Properties?

21 A. Trying to earn a living, yes, Sir.

22 Q. 306 And all of that was happening in April and May '94, isn't that right?

23 A. Correct, Sir. Same time we were having problems with Celtic's hanger as well.

24 Q. 307 If we can do go to 2865. I think by May '94 you were in a position to

15:37:44 25 purchase shares, isn't that right, out of the proceeds?

26 A. Once that would have been -- isn't that the first.

27 Q. 308 This is the 16th of May 1995.

28 A. Is that the first transaction in Carlisle.

29 Q. 309 That appears to be with the first withdrawal. Second withdrawal. The first is

15:37:59 30 the 50,000 in January '95.



15:38:01 1 A. Okay.

2 Q. 310 Which comes to Medeva?

3 A. January '95 we knew we weren't going anywhere with the International

4 helicopters business. But so that went to Medeva to help purchase a

15:38:13 5 helicopters for Celtic.

6 Q. 311 Are you saying that Carlisle Services Limited had offices in the Isle of Man?

7 A. No, Sir, no.

8 Q. 312 Did it have other bank accounts?

9 A. No.

15:38:22 10 Q. 313 Did it have a staff?

11 A. No.

12 Q. 314 No?

13 A. It was a shelf company set up that never ended up getting into business.

14 Q. 315 Who set up the company for you?

15:38:31 15 A. Mr. Smyth & Partners.

16 Q. 316 Well who in Smyth & Partners?

17 A. I believe Mr. Hannigan probably.

18 Q. 317 And who determined that the company would get 85,000 odd of the proceeds of

19 sale from Abervanta?

15:38:44 20 A. Who determined?

21 Q. 318 Yes?

22 A. That they would get it.

23 Q. 319 Yes?

24 A. Well we probably directed -- they would have set up the company for us and

15:38:54 25 knowing what we wanted it for. So we would have directed that money there to

26 seek capital for that company.

27 Q. 320 How did you settle on the sum of 85,000 pounds?

28 A. I don't know how I settled on the sum of 2485. Why wasn't it just 25. This is

29 answers that I can't tell you. That's the other thing. Until I saw the actual

15:39:17 30 accountancy figures from Mr. Smyth I wasn't able to tell you what the exact

15:39:23 1 money. I'd say that it was the remainder what was left over. Depending on how  
2 Mr. Smyth, the dates of actually when he shelled out the actual money or the  
3 profits, as you call it.

4 Q. 321 Who determined that you would spend 18,000 pounds odd in shares in acquiring  
15:39:42 5 shares?

6 A. I suppose we probably got, I wouldn't say inside trading. I'd say information  
7 that some shares in Anglesey would be a nice investment. We bought it hoping  
8 to make a profit.

9 Q. 322 Whose name?

15:40:00 10 A. Carlisle Services.

11 Q. 323 Carlisle Services owned 16,000 pounds worth of shares as we speak?

12 A. Correct, yeah.

13 Q. 324 What may have been valued in 1995 at 16,000 pounds?

14 A. Yeah.

15:40:10 15 Q. 325 And they are held in the name of Carlisle, is that correct?

16 A. That's correct, yeah.

17 Q. 326 So yourself and Mr. Haughey still have an interest in shares acquired from the  
18 proceeds of Abervanta?

19 A. In the bottom drawer and only pulled out recently realising that we had 'em and  
15:40:30 20 Carlisle doesn't really exist any more so we have to go to the stock exchange  
21 to see how we can unload 'em or whatever we can do with 'em, I don't know.

22 Q. 327 Who selected R L Stot and company as brokers?

23 A. That's the shareholding company. That's -- the bank not the bank they probably  
24 were connected to the bank or something. We would have asked the bank about  
15:40:47 25 it.

26 Q. 328 Are they stockbrokers?

27 A. They were. I don't think they are in existence any more.

28 Q. 329 And the 6,000 pounds that was repaid to Soltina two at that time?

29 A. That I can't explain. Unless it was just a benefit for the horse needed hay or  
15:41:04 30 something that I borrowed from him or whatever. I can't explain that. I just

15:41:08 1 don't know that one. I honestly don't.

2 Q. 330 Does Carlisle Services Limited have an interest in a horse?

3 A. No.

4 Q. 331 Only in the shares?

15:41:16 5 A. The shares at the moment.

6 Q. 332 Yourself and Mr. Haughey have the interest in the horse?

7 A. Not the last horse, no.

8 Q. 333 Well the 28,000 pounds horse, if I could refer to him as such?

9 A. No, I don't think so.

15:41:30 10 Q. 334 And then I think the --

11 A. If he did he would have put 24 in as well. It would have been equally.

12 Q. 335 Did you both put the 24 towards the horse?

13 A. No, I don't know what he did with his.

14 Q. 336 Well you put it into Soltina two which is something to do with the acquisition

15:41:45 15 of a horse, is that right?

16 A. That's correct, yeah, yeah.

17 Q. 337 Now, at 2867.

18

19 We see in April '98 a sum of 14 and a half thousand pounds cash being

15:41:54 20 withdrawn, isn't that right? Did you attend in the Isle of Man for the purpose

21 of taking that money?

22 A. Yeah, that was -- we bought a helicopters transporter called a tug-a-lug and

23 some secondhand specialised tools from a person we know in the UK.

24 Q. 338 At 2871. This is an extract from the Companies Office in relation to Medeva

15:42:17 25 Properties Limited.

26

27 This is the company which you say that you established in or around the same

28 time as the Carlisle company, isn't that right?

29 A. It's a separate company owned.

15:42:28 30 Q. 339 At the time?

15:42:29 1 A. Being directors of the three of the companies. They are inter related through  
2 Directorship really. But as far as accountancy matters, they are separate  
3 entity.

4 Q. 340 The 50,000 pounds didn't come into the account of Medeva until 1995, isn't that  
15:42:43 5 right?

6 A. That's correct. After we knew they weren't going nowhere with the  
7 International spare parts deal, which could have been very lucrative.

8 Q. 341 Did Medeva have an interest in property?

9 A. Not at that time, no.

15:42:58 10 Q. 342 But at some stage did it have an interest in property?

11 A. Yes.

12 Q. 343 Did it acquire property?

13 A. Yeah, Celtic's property.

14 Q. 344 Is that folio 109663 F County Dublin that we see at Knocseaden, County Dublin  
15:43:13 15 and mortgaged?

16 A. Yeah.

17 Q. 345 When was that property acquired?

18 A. About two years ago. Let me think. May what's this 2006. I think May 2005.

19 Q. 346 Is Medeva the landlord to Celtic?

15:43:26 20 A. Now, yes.

21 Q. 347 Is it leasing its aircraft to Celtic?

22 A. Yes.

23 Q. 348 Celtic was in trouble I think in 1994, 1995 and it had to sell its property at  
24 Dublin Airport?

15:43:37 25 A. That's correct, yes.

26 Q. 349 Did any of the proceeds of sale from the sale of the Celtic property at that  
27 time find its way to Medeva?

28 A. No. It all basically went to payoff the Irish Nationwide and I don't know. It  
29 just might have paid wages. It just kept Celtic going. Actually, we leased  
15:43:59 30 back the property after we sold it until we bought the place in Knocseaden.

15:44:04 1 Q. 350 Thank you very much, Mr. Barnicle.

2

3

CHAIRMAN: Thank you, Mr. Barnicle.

4

15:44:09 5 We still have to take the evidence of Brother Mullin.

6

7

MR. QUINN: I understand it's going to be Balheary.

8

9

CHAIRMAN: So we'll just rise for five minutes. We understand that that will

15:44:20 10 take about half an hour.

11

12

MS. DILLON: Yes.

13

14

**THE WITNESS THEN WITHDREW**

15:44:50 15

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15:44:50 1

**THE TRIBUNAL THEN ADJOURNED FOR A SHORT BREAK**

2

**AND RESUMED AS FOLLOWS:**

3

4

15:57:06 5

CHAIRMAN: Now Mr. Murphy.

6

7

MR. MURPHY: Brother Mullin, please.

8

9

15:57:14 10

**BROTHER KEVIN MULLIN, HAVING BEEN SWORN,**

11

**WAS QUESTIONED BY MR. MURPHY AS FOLLOWS:**

12

13

CHAIRMAN: Good afternoon brother

14

A. Good afternoon.

15:57:50 15

16

CHAIRMAN: Take a seat.

17

18

Q. 351 MR. MURPHY: Good afternoon, Brother Mullin

19

A. Good afternoon.

15:57:57 20

20

Q. 352 I'm sorry that you were kept waiting?

21

A. Thank you.

22

Q. 353 Brother, you are a Christian brother?

23

A. Yes.

24

Q. 354 And between 1990 and 1996 you were deputy provincial superior of St. Mary's

15:58:11 25

25

Province of the congregation of Christian Brothers, is that correct?

26

A. That's correct.

27

Q. 355 And at that time, Brother Heneghan was the provincial superior?

28

A. That's correct.

29

Q. 356 You succeeded him in 1996?

15:58:21 30

30

A. Yes.

- 15:58:22 1 Q. 357 When Brother Heneghan as provincial superior was absent you were then in charge  
2 of the province, is that right?
- 3 A. That's right, yeah.
- 4 Q. 358 And at some point, 1989, 1990 the province became interested in the idea of  
15:58:38 5 disposing of a number of acres, 70 or so acres the Balheary lands, isn't that  
6 right?
- 7 A. Yes.
- 8 Q. 359 And this culminated in an agreement dated 8th of February 1991 between the  
9 Christian Brothers on one hand and Tiernan Corporation Limited, effectively  
15:58:55 10 Mr. Joe Tiernan on the other hand I think, isn't that right?
- 11 A. That's right, yeah.
- 12 Q. 360 I think this was Brother Heneghan's project?
- 13 A. Brother Heneghan was dealing with it, yeah.
- 14 Q. 361 He was dealing with it. And the agreement envisaged and the whole plan  
15:59:06 15 envisaged applying for and obtaining rezoning and also full planning permission  
16 I think, isn't that right?
- 17 A. That's right, yeah.
- 18 Q. 362 And that was included, that was considered and covered in this agreement?
- 19 A. Yes.
- 15:59:19 20 Q. 363 And I know in 1991 you seem to have had a hands on involvement for a period but  
21 broadly that was part of the disposal of the lands and it was Brother  
22 Heneghan's, that was part of, that was his brief really?
- 23 A. As I said, he was dealing with it.
- 24 Q. 364 He was dealing with it. Thank you. Now, between the 14th of February 1991  
15:59:43 25 and, between the 14th of February 1991 and the 15th of May 1991 Brother  
26 Heneghan was away?
- 27 A. Yes.
- 28 Q. 365 And you then took charge?
- 29 A. Yes.
- 15:59:53 30 Q. 366 And then this particular ball was in your court?

15:59:56 1 A. Yeah.

2 Q. 367 Now, just in relation to, you've provided the Tribunal with two statements, one

3 earlier this year and one more recently?

4 A. Uh-huh.

16:00:05 5 Q. 368 And the second one corrects something in relation to when the meeting might

6 have taken place with Mr. Dunlop, isn't that right?

7 A. That's right, yeah.

8 Q. 369 I'll deal with that, just an aspect of that in a moment. For the moment I'm

9 going to approach your evidence on the basis of the combination of those two

16:00:21 10 statements so that we can present the full picture as you now recollect it?

11 A. Okay.

12 Q. 370 Now, Brother Mullin, as I say, Brother Heneghan went away on the 14th of

13 February. Page 1201, please.

14

16:00:38 15 Just this is a letter from the auctioneers Hamilton Osborne King, from Mr

16 Mulligan, dated 18th of February 1991. A few days after Brother Heneghan's

17 departure and it's to you and it's in relation to the lands?

18 A. Yes.

19 Q. 371 There's no need to look at this in any detail and it encloses the two motions

16:01:00 20 one in relation to Balheary and one in relation to Santry. I presume that

21 you've seen that in your consideration of the brief?

22 A. I have, yeah.

23 Q. 372 I think we've covered those and I don't think that you had any involvement in

24 those motions?

16:01:09 25 A. No.

26 Q. 373 All right. Now, and then on the 22nd of February. I don't think there's any

27 need to put it up on the screen. There was a letter from the solicitors, in

28 fact, I think it was in relation to fees. In the final paragraph it enclosed a

29 cheque for 1,000 pounds being the non-refundable amount payable by Tiernan on

16:01:29 30 foot of the two agreements.



16:01:32 1

2 All right.

3

4 Now, could I have 3054, please.

16:01:37 5

6 Provided by Mr. Dunlop is a copy of a letter dated 26th of February 1991. It  
7 should be on screen. And it's a letter which purports to be signed by you and

8 it's a letter which I think is the idea is that there will be a letter to each

9 county councillor seeking support for rezoning of Balheary. Are you familiar

16:02:00 10

with that letter?

11 A. I recall seeing it, yeah.

12 Q. 374 All right. Can you say if a letter, that letter or a similar letter went out  
13 to all of the councillors?

14 A. I can't because I didn't deal with the sending out of letters.

16:02:13 15 Q. 375 All right. Who would have done that?

16 A. I imagine Mr. Dunlop did that.

17 Q. 376 All right. Can you recall if letters were sent out? There will be a second  
18 letter in March as you will have seen from the brief?

19 A. Yeah.

16:02:24 20 Q. 377 But this first letter 26th of February. Are you aware that each councillor was  
21 canvassed in your name?

22 A. I'm aware that that letter was drafted. I didn't deal with the sending out of  
23 letters.

24 Q. 378 Fair enough. And the drafting of the letter, did you draft it?

16:02:38 25 A. No.

26 Q. 379 Who drafted it?

27 A. I presume Mr. Dunlop drafted it.

28 Q. 380 Why do you presume he drafted it?

29 A. Because I certainly didn't.

16:02:45 30 Q. 381 Yes. All right. Do you have a recollection of receiving a draft letter from

16:02:50 1 him for signature?

2 A. Vague recollection. Maybe by fax.

3 Q. 382 Yes. All right. And that seems to be a general letter setting out the history

4 of your house and your work and so on?

16:03:02 5 A. Correct.

6 Q. 383 All right.

7

8 Page 3062, please.

9

16:03:06 10 This is a fax dated 5th of March 1991. From Frank Dunlop to Brother Mullin.

11

12 And if we can go on to 3063, please.

13

14 It encloses a short letter dated 5th of March 1991.

16:03:20 15

16 Dear Brother Mullin, as you know the motion relating to Balheary will be taken

17 on Thursday next, 7th of March 1991. At a meeting beginning 2:30.

18

19 Q. 384 Can you say how would Mr. Dunlop have known at this point that you would have

16:03:32 20 been aware of the meeting about to take place?

21 A. Can you repeat that, please.

22 Q. 385 How would you have been aware -- sorry. How would you have known that there

23 was a motion coming up?

24 A. I don't really know.

16:03:46 25 Q. 386 Yes.

26 A. Yeah.

27 Q. 387 One of the things I want?

28 A. Yeah.

29 Q. 388 To ask you, Brother Mullin, is do you remember a meeting with Mr. Dunlop?

16:03:55 30 A. I do, yes.

- 16:03:56** 1 Q. 389 Can you place it in time?  
2 A. That was a difficulty I had. Because when I was asked about this meeting I was  
3 very clear that I remembered a meeting. And I was also very clear that if I  
4 had a meeting and I did have a meeting with Mr. Dunlop.
- 16:04:09** 5 Q. 390 Yes that?  
6 A. That Brother Heneghan would have been at the meeting.
- 7 Q. 391 Yes?  
8 A. And I then said if I was at the meeting and Brother Heneghan was not, Brother  
9 Heneghan must have been out of the country.
- 16:04:19** 10 Q. 392 Yes?  
11 A. My only way to place the meeting was at a time when Brother Heneghan was out of  
12 the country.
- 13 Q. 393 And 1993 is where you place it had in your first state?  
14 A. That may be the time when the meeting took place. I now realise that is that  
**16:04:33** 15 is incorrect.
- 16 Q. 394 All right. More specifically, it's in 1991 I think you now believe a meeting  
17 took place?  
18 A. Yes.
- 19 Q. 395 I think you now believe and accept?  
**16:04:38** 20 A. The meeting took place, yeah.
- 21 Q. 396 Would it have been before -- there is a meeting that that this correspondence  
22 is leading up to, the meeting will be on 21st of March 1991, when Councillor  
23 Fay withdrew the motion?  
24 A. Uh-huh.
- 16:04:51** 25 Q. 397 Now, and I'm wondering in relation, in relation to that council meeting was the  
26 meeting with Mr. Dunlop before that meeting and even more particularly, would  
27 it have been before this letter of the 5th of March?  
28 A. I would imagine it was before the meeting but I can't say where it was placed  
29 in relation to the letter.
- 16:05:10** 30 Q. 398 Yes. All right. The letter goes on to say that it is the first item on the

16:05:14 1 agenda and it is imperative maximum support for the motion be present in the  
2 chamber from the very start of the meeting. Can you help us as to why Mr.  
3 Dunlop would be telling you, Brother, that it was important that everybody is  
4 present for the start of the meeting?

16:05:28 5 A. I can't honestly, no.

6 Q. 399 And I think you didn't go to the meeting yourself?

7 A. I wasn't at any meeting, no.

8 Q. 400 And he said, "I will oversee much of the contact but I would like you to phone  
9 the attached list of councillors seeking their support. I know Brother Gibson  
16:05:41 10 has phoned some of them already but another call won't go astray, I will ring  
11 you this evening."

12

13 That letter suggests that a certain degree of contact between Mr. Dunlop on  
14 the one hand and Brother Gibson/yourself Brother Mullin, isn't that right,  
16:05:53 15 before this letter?

16 A. Well it does but as far as I can recollect, I never had a phone call from Mr.  
17 Dunlop.

18 Q. 401 All right. Page 3064, please.

19

16:06:03 20 This is the list of -- sorry. Mr. Dunlop, in the letter 5th of March 1991.

21 Says that he would like me to phone the attached list of councillors seeking  
22 their support, 11 councillors named on this list.

23

24 Do you recall phoning any of them on foot of that instruction from Mr. Dunlop?

16:06:26 25 A. I don't.

26 Q. 402 Do you think that you didn't?

27 A. I think I didn't.

28 Q. 403 Right. Any reason for that?

29 A. I wasn't particularly keen to be ringing councillors, to be quite honest.

16:06:36 30 Q. 404 All right. 3066, please.

16:06:39 1

2 This is a letter from Frank Dunlop to you, Brother Mullin, 15th of March 1991.

3 Dear Brother Mullin, I have been unable to contact you this morning and as I

4 am going away for the weekend I suggest the following course of action. A,

16:06:55 5 draft letter to all councillors enclosed for your consideration and signature.

6

7 This letter to be posted pre lunch on Tuesday next by my office.

8

9 B, list of councillors and their phone numbers to be contacted by you over the

16:07:06 10 next five/six days notes on each attached.

11

12 I will liaise with you first thing on Tuesday morning next. Strongly recommend

13 meet Mr. T, I presume that's Mr. Tiernan?

14 A. Yes.

16:07:17 15 Q. 405 In the early afternoon on Tuesday or at any other time on that day suitable to  
16 you?

17 A. Yeah.

18 Q. 406 Now, I think the meeting was going to be on the 21st of March. I think that

19 was going to be the following Thursday. But in any event, a letter, he

16:07:46 20 enclosed a draft letter to go to all councillors. And I'll put that up on the  
21 screen just in a moment.

22

23 In fact if we put it up now. 3067.

24

16:07:46 25 It's draft letter. 19th of March 1991. Dear Councillor, further to my  
26 previous letter, copy attached. And there are a few paragraphs.

27

28 Do you recall receiving that draft letter for your consideration and signature

29 A. I don't honestly no.

16:08:03 30 Q. 407 No. Do you know what you did with it?

- 16:08:05 1 A. I have no recollection of dealing with it.
- 2 Q. 408 Yeah. Do you recall on this day the 15th of March shortly before the motion
- 3 was coming up at the meeting on the 21st of March getting an instruction about
- 4 a draft letter to go out to all councillors and also getting in paragraph B
- 16:08:21 5 there a long list of councillors with telephone numbers?
- 6 A. No, that's kind of, I can't recollect that.
- 7 Q. 409 Right. You were suddenly being asked to do a lot of work?
- 8 A. I was. And I may not have been actually at home at the time either.
- 9 Q. 410 Right. You might have been out of the country or?
- 16:08:36 10 A. No, well somewhere else in Ireland.
- 11 Q. 411 All right. Are you saying you may not have got this letter?
- 12 A. I can't recall. I certainly can't recall the list of councillors.
- 13 Q. 412 Yes. The letter that's up on screen is a different kind of letter from the
- 14 February letter. In that the February letter is a sort of introductory letter
- 16:08:55 15 of support, the kind of you'd expect. There's a bit more kind of meat in the
- 16 second paragraph of this one as if addressing a particular issue?
- 17 A. Yes.
- 18 Q. 413 I'm just wondering does that suggest meetings with Mr. Dunlop and having regard
- 19 to perhaps feedback you were getting about the rezoning motion and so on?
- 16:09:11 20 A. No, I mean I had one meeting with Mr. Dunlop.
- 21 Q. 414 Right?
- 22 A. And that was it.
- 23 Q. 415 All right. And you don't recall speaking to him on the phone?
- 24 A. I don't recall any phone calls from him.
- 16:09:19 25 Q. 416 All right. Now, just before -- sorry. Could I go back to 3066, please.
- 26
- 27 In the final paragraph there Mr. Dunlop says, "I strongly recommend that we
- 28 meet with Mr. T in the early afternoon on Tuesday etc."
- 29
- 16:09:45 30 Do you know, would that be the meeting -- sorry. I know the meeting and we'll

16:09:51 1 come on to this, the meeting with Mr. Dunlop. You don't recall Mr. Tiernan  
2 being there. Brother Gibson thinks that is Mr. Tiernan was there  
3 A. I wasn't sure.  
4 Q. 417 I know. Do you recall a meeting with Mr. Tiernan?  
16:10:02 5 A. There was a meeting with Mr. Tiernan later in Dobbins restaurant.  
6 Q. 418 Yes?  
7 A. I recall that. But I can't be sure about Mr. Tiernan's presence at this  
8 meeting where Mr. Dunlop was present.  
9 Q. 419 Yes. Do you think that could be a reference to the meeting with Mr. Dunlop?  
16:10:15 10 A. It could be, yeah.  
11 Q. 420 But you don't know one way or another?  
12 A. I don't know, no.  
13 Q. 421 All right. And then if we could turn to page 3068, please.  
14  
16:10:25 15 That letter has enclosed and Mr. Dunlop has referred it at paragraph B. I've  
16 just counter them and forgotten. I think it's nine pages setting out the names  
17 and the party and the phone numbers and a bit of a legend in relation to 61  
18 councillors. I won't go through each page. Brother Mullin, it's like what you  
19 see there on page one  
16:10:56 20 A. Yes.  
21 Q. 422 Do you say that you don't recall getting that?  
22 A. I don't recall seeing that, no.  
23 Q. 423 It's the sort of thing that you would recall seeing if you got it?  
24 A. I think so, yeah. I have no recollection of seeing it.  
16:11:10 25 Q. 424 And if you got it I'd imagine that the response would be a bit of panic?  
26 A. Well, I mean, I see it now.  
27 Q. 425 Yeah?  
28 A. And I mean, I'm kind of looking at even the first sentence there.  
29 Q. 426 Yeah. What do you mean?  
16:11:21 30 A. I'm just saying, invite to retreat house.

16:11:24 1 Q. 427 Yes?

2 A. That was something that was never in my, wasn't in my thoughts at any stage.

3 Q. 428 I think Brother Heneghan said that he did invite a number of councillors to the

4 retreat house?

16:11:34 5 A. Yeah, well I certainly didn't.

6 Q. 429 All right. So you never invited any of these people to any of these

7 councillors to the retreat house?

8 A. That's why I don't believe that I ever saw the list.

9 Q. 430 All right. All right. Could I just come on to 2506, please.

16:12:05 10

11 This is I think it's a minute of a meeting, I can check that in a moment for

12 you, Brother Mullin.

13

14 Meeting of the 2nd of July 1991, Brother Heneghan was at it.

16:12:21 15

16 But just to take the first paragraph there. Nine Balheary. Brother Heneghan

17 has said that in his absence the provincial council had experienced unexpected

18 pressure from Joe Tiernan for them to lobby county councillors. This was not

19 anticipated or agreed at any stage in negotiations.

16:12:38 20

21 Does in a mean anything to you?

22 A. Well what it means is that I, my understanding with a would have been in the

23 agreement of Mr. Tiernan, he was going to look after all matters like that.

24 Q. 431 Yes?

16:12:48 25 A. I didn't see the Christian Brothers --

26 Q. 432 Yes?

27 A. -- as being part of a lobbying of councillors.

28 Q. 433 Yes. And I understand that. I'm just wondering though, would the contents,

29 the point of that paragraph, which is really a complaint I think?

16:12:57 30 A. Uh-huh.



- 16:12:58 1 Q. 434 Would it be correct that namely the brothers, including you?
- 2 A. Uh-huh.
- 3 Q. 435 Presumably in Brother Heneghan's absence came under unexpected pressure to
- 4 lobby councillors?
- 16:13:08 5 A. Well I would say -- unexpected pressure wouldn't be a phrase that I might use.
- 6 I didn't expect that I'd find myself lobbying councillors.
- 7 Q. 436 Yes. But if one of the brothers read that list of ten pages or whatever it
- 8 was. I mean, that would be unexpected pressure, wouldn't it? A few days
- 9 before the off?
- 16:13:25 10 A. I'd agree that's unexpected, yes.
- 11 Q. 437 You think maybe you didn't get it?
- 12 A. I didn't get it, yeah.
- 13 Q. 438 All right. Could you help us, Brother Mullin, in relation to the extent of the
- 14 lobbying that you did, if any, in 1991?
- 16:13:45 15 A. In 1991 apart from dealing with the first letter of February from Frank Dunlop,
- 16 which was I believe faxed to me and I signed, as I say, I had nothing to do
- 17 with the issuing of the letters. I didn't have any lobbying with anybody.
- 18 Q. 439 Yes.
- 19 A. In 1991.
- 16:14:03 20 Q. 440 All right. So you didn't phone any of those councillors?
- 21 A. I didn't phone anyone, no.
- 22 Q. 441 All right. Just and later on in 1992 and 1993, did you have much lobbying?
- 23 A. In 1993 I had a meeting with one county councillor.
- 24 Q. 442 Was that the late Mr. Gallagher?
- 16:14:26 25 A. The late Mr. Gallagher.
- 26 Q. 443 All right. And why did that come about?
- 27 A. That came about because the question of the rezoning had become active again in
- 28 1993.
- 29 Q. 444 Right?
- 16:14:35 30 A. And there was a meeting of the council coming up in sometime in late September.

16:14:39 1 Q. 445 Yes?

2 A. And I again without being absolutely sure --

3 Q. 446 Yes?

4 A. -- I believe that my meeting with Mr. Gallagher may have been prior to that

16:14:47 5 council meeting.

6 Q. 447 Yes?

7 A. That was the only councillor I ever had a meeting with.

8 Q. 448 Why would you just go to that one. Why did Brother Mullin go to that one

9 councillor?

16:14:56 10 A. I'd say that maybe Brother Heneghan asked me to go or suggested that I go. I

11 had already live in the Swords some years previously, not that I knew

12 Councillor Gallagher, but I knew Swords.

13 Q. 449 Yeah?

14 A. And I went and visited with Councillor Gallagher.

16:15:10 15 Q. 450 All right. That was your only?

16 A. My only contact.

17 Q. 451 With councillor, Brother Heneghan did meet a few I think?

18 A. Yeah.

19 Q. 452 Do you know in relation to Brother Heneghan, Brother Gibson or other brothers

16:15:22 20 was there much direct?

21 A. Well the only people that would be dealing with it would be Brother Heneghan,

22 Brother Gibson or myself.

23 Q. 453 Yes?

24 A. There was no one else involved.

16:15:31 25 Q. 454 Yes. All right. And Mr. Don Lydon said in his evidence that he was -- that he

26 was out in your house in Emmaus on numerous occasions I think it was 50 plus

27 occasions?

28 A. Uh-huh.

29 Q. 455 I'm not quite sure whether that was social or professional or what it was.

16:15:52 30 Would you ever have met him on those occasions do you know?

- 16:15:57* 1 A. I might have met him once as far as I can remember. Because I actually worked  
2 in Swords in the retreat house, yeah.
- 3 Q. 456 I see. What I was wondering was were you aware of you or any of your  
4 colleagues -- your colleague brothers discussing the rezoning motion in '91 and  
*16:16:14* 5 '93 with Mr. Lydon?
- 6 A. No.
- 7 Q. 457 No?
- 8 A. No awareness.
- 9 Q. 458 All right. How would you describe, Brother Mullin, the extent of your contact  
*16:16:38* 10 with Mr. Dunlop in 1991 around this time in March, February/March 1991?
- 11 A. The extent of my contact would have been what I believe was the fax that came  
12 that I signed.
- 13 Q. 459 Uh-huh?
- 14 A. Which was issued. And then this one meeting with Mr. Dunlop.
- 16:16:57* 15 Q. 460 Yes?
- 16 A. That was the extent of my contact.
- 17 Q. 461 Yes. Would you agree that these documents that Mr. Dunlop supplied to us  
18 suggest a greater contact than that. It seems that -- it may be that, that and  
19 it may be as you say you didn't see the list of -- you may not have got that  
*16:17:22* 20 communication, that enclosed the list of councillors. But presumably somebody  
21 in your house would have taken it up?
- 22 A. Well if I was absent and the list came someone would have taken it up.
- 23 Q. 462 Yes?
- 24 A. And I imagine that would have happened.
- 16:17:37* 25 Q. 463 What I'm really suggesting then, Brother Mullin, is whether it was you or one  
26 of the other brothers, the documentation that you see there that I've gone  
27 through?
- 28 A. Uh-huh.
- 29 Q. 464 And the requests to make phone calls and so on, suggests a fair bit of contact  
*16:17:53* 30 with Mr. Dunlop and a fair bit of advice coming from him in these few weeks?

- 16:17:57 1 A. I wouldn't say. I mean, to be honest, I had forgotten all about Mr. Dunlop and  
2 whatever duty of contact was there until the Tribunal came up.
- 3 Q. 465 Uh-huh?
- 4 A. It had gone out of my mind. So my contact was dealing with a fax and one  
16:18:12 5 meeting with Mr. Dunlop.
- 6 Q. 466 All right. The meeting with Mr. Dunlop, can you help us as to how that came  
7 about? I know Mr. Dunlop wasn't engaged by the brothers?
- 8 A. No, he wasn't, no.
- 9 Q. 467 He was engaged by Mr. Tiernan?
- 16:18:29 10 A. That's my understanding, yeah.
- 11 Q. 468 But did that meeting come about because Mr. Tiernan wanted to introduce Mr.  
12 Dunlop to you or do you know why that meeting took place?
- 13 A. I don't know but it could have been to introduce Mr. Dunlop and obviously there  
14 was going to be a county council meeting coming up so it could have been in the  
16:18:49 15 context of a meeting coming up in the county council.
- 16 Q. 469 Yes.
- 17 A. So it could have been introductory and with a view to that meeting.
- 18 Q. 470 And what do you recall being said at that meeting?
- 19 A. Very little.
- 16:19:04 20 Q. 471 I don't mean exact words but what?
- 21 A. I mean the meeting was short. If it was introductory, I met Mr. Dunlop. The  
22 overall, the only kind of recollection that I have is that it was not going to  
23 be easy to get rezoning of the lands at Balheary.
- 24 Q. 472 Uh-huh. And do you still not know if Mr. Tiernan was at that meeting?
- 16:19:27 25 A. I'm not sure.
- 26 Q. 473 But Brother Gibson thinks he was?
- 27 A. I believe so.
- 28 Q. 474 And he think that is he only met each of them once?
- 29 A. Correct. I'm very clear. I met Mr. Dunlop once and once only.
- 16:19:38 30 Q. 475 Yes. And are you clear that you met Mr. Tiernan only once at, namely at the

- 16:19:42* 1 dinner in Dobbins?
- 2 A. Well, Mr. Tiernan may have been at this meeting with Mr. Dunlop.
- 3 Q. 476 All right?
- 4 A. But I'm not sure.
- 16:19:49* 5 Q. 477 All right?
- 6 A. And the only other time I met Mr. Tiernan was at the meeting in Dobbins.
- 7 Q. 478 You see, in the light of these communications, these faxes and these letters
- 8 and asking you to make phone calls and letters being drafted and asking them to
- 9 be signed and all of that kind of thing. I mean, whether before that or after
- 16:20:08* 10 there was some meeting, I would have thought that would be a meeting of some
- 11 length when it was just a few days, a few weeks before this crucial vote?
- 12 A. No, my clear recollection is that the meeting was in the evening time and was
- 13 no more than twenty minutes.
- 14 Q. 479 Yes?
- 16:20:21* 15 A. And very brief. And as I say, subsequently, I had forgotten about the meeting
- 16 completely.
- 17 Q. 480 Uh-huh. And what did you think Mr. Dunlop was -- I mean, why was he coming to
- 18 this meeting, what was his involvement, what did you think at that time?
- 19 A. Well, his involvement came through Mr. Tiernan.
- 16:20:42* 20 Q. 481 Yeah?
- 21 A. So obviously it was coming from him.
- 22 Q. 482 Uh-huh?
- 23 A. I mean, the Christian Brothers had no contact with Mr. Dunlop prior to that.
- 24 Q. 483 Uh-huh. Did you or any of the brothers make any payments to Mr. Dunlop?
- 16:20:53* 25 A. Never.
- 26 Q. 484 Or to any councillors?
- 27 A. Never.
- 28 Q. 485 And did the question of the payment of councillors come up at that meeting?
- 29 A. Not that I remember.
- 16:21:02* 30 Q. 486 And were you aware of that as something that went on or might be necessary?

16:21:07 1 A. I wasn't aware of it. At that time .

2 Q. 487 No?

3 A. But I mean, I became aware of it later.

4 Q. 488 Yes, yes. Do you know when you became aware of it, Brother Mullin?

16:21:30 5 A. I would say probably from media coverage, maybe in the late '90's or sometime

6 like that.

7 Q. 489 I'm just wondering. You are probably aware of an article in the Irish Times in

8 July 1993. Which was included in the brief. And it's about corruption in the

9 county council.

16:21:51 10

11 Would you have become aware of it as early as that?

12 A. I don't think so.

13 Q. 490 You don't think it was until the late '90's?

14 A. Yeah.

16:22:01 15 Q. 491 And would that have been when the Tribunal was up and running or it was

16 proposed or?

17 A. Things like that, yeah.

18 Q. 492 All right. When would you have first become aware of Mr. Dunlop's involvement?

19 A. Probably I saw it on TV or something like that.

16:22:14 20 Q. 493 All right. And did you approach or seek to approach or contact Mr. Dunlop once

21 you were, you became aware of these rumours about corruption in relation to re

22 zoning?

23 A. No, I had no contact with Mr. Dunlop.

24 Q. 494 Was there any discussion among yourselves with your co-brothers at this stage

16:22:37 25 you would have been, you may well have been the superior?

26 A. No, there was no discussion actually, no.

27 Q. 495 Right. I mean, would you have any reaction to Mr. Dunlop making payments to

28 councillors to secure the rezoning of Balheary?

29 A. Well it wouldn't be what I would have -- I would have no support for that kind

16:22:54 30 of activity at all.

- 16:22:56 1 Q. 496 Yes. Now, Brother Mullin, on the 18th of June 1993 you and Brother Heneghan  
2 attended dinner at Dobbins?
- 3 A. Correct.
- 4 Q. 497 With the late Mr. Gallagher and the late Mrs. Gallagher and Anne Devitt and  
16:23:36 5 Mr. Tiernan I think, isn't that right?
- 6 A. Correct.
- 7 Q. 498 Do you know who hosted that dinner?
- 8 A. I believe the dinner was hosted by Mr. Tiernan.
- 9 Q. 499 Do you think, do you believe he issued the invitation and paid for the evening?
- 16:23:50 10 A. He issued the invitation. I had never been in Dobbins restaurant before or  
11 after.
- 12 Q. 500 Yes?
- 13 A. And I think the invitation came from Mr. Tiernan.
- 14 Q. 501 All right. Because he thinks, and he thinks that he didn't host the evening  
16:24:01 15 and that he thinks that, I think he said Brother Heneghan. But the brothers  
16 paid for it?
- 17 A. Well I had never been in Dobbins restaurant before and I'm quite clear that the  
18 invitation didn't come from the brothers.
- 19 Q. 502 All right. And the payment, the paying the bill?
- 16:24:16 20 A. I don't know.
- 21 Q. 503 But do you know whether the brothers paid it?
- 22 A. I doubt it very much.
- 23 Q. 504 Is that not something you'd know?
- 24 A. I wouldn't because Brother Heneghan, it was Brother Heneghan told me about the  
16:24:28 25 meeting. I went with Brother Heneghan. And I understood it to be an  
26 invitation to this dinner.
- 27 Q. 505 And that you were a guest?
- 28 A. Correct.
- 29 Q. 506 And the purpose of the meeting?
- 16:24:36 30 A. I presume that the meeting came sometime after the meeting of the county

16:24:39 1 council.

2 Q. 507 Yes?

3 A. And obviously it was at that stage there seemed to be some possibility of the

4 land being considered for rezoning.

16:24:46 5 Q. 508 Yes?

6 A. So I would imagine it was in relation to the fact that that seemed to be at

7 least a possibility.

8 Q. 509 Well why would that, why would there be a dinner for that as opposed to a

9 meeting in your headquarters or some place?

16:25:00 10 A. I don't know. I think the invitation came from Mr. Tiernan. So I can't

11 speculate about that.

12 Q. 510 Brother Heneghan said that he thought it was to reassure Brother Heneghan and

13 the brothers that the success that had been achieved in May would be sustained

14 in September. And Mr. Tiernan on the other hand said that it was by way of a

16:25:19 15 thank you for the councillors for their support?

16 A. Yeah well I don't know which it might be.

17 Q. 511 And what discussion took place over dinner before or at any time that evening

18 in relation to the rezoning?

19 A. My recollection of the dinner is extremely vague but I regarded it as a social

16:25:41 20 occasion.

21 Q. 512 Right.

22 A. So I've no recollection of any discussion.

23 Q. 513 Now, Brother Mullin, the completion of the picture in relation to Mr. Tiernan

24 came I think in 1996. Sorry. I just want to refer to, you deal with it in

16:26:29 25 your statement.

26

27 If I could have page 60 please.

28

29 At paragraph 18 you say in April 1996, "I succeeded Brother Heneghan as the

16:26:47 30 provincial leader. I reviewed the position in relation to the Balheary lands



16:26:50 1 with Mr. Greene, solicitor. Following a discussion with him it was agreed that  
2 Mr. Greene would write to Finbar Cahill & Co. which he did on 14th June 1996.  
3 Stating for the record that as rezoning had not been achieved the agreements  
4 were at an end.

16:27:05 5  
6 That letter was never actually acknowledged but it is clear that Mr. Tiernan  
7 accepted that the agreements were at an end and no further action was taken in  
8 respect of the Balheary lands.

16:27:15 10 I had no further contact with Mr. Tiernan or anyone on his behalf in relation  
11 to the Balheary lands."

12

13

Is that correct?

14

A. That's correct, yeah.

16:27:22 15 Q. 514 All right. Brother Mullin, I'd just like to ask you in relation to this  
16 question of when this meeting took place and the extent of Mr. Dunlop's  
17 involvement. Because in your first statement as you've told us you and Brother  
18 Heneghan and Brother Gibson all say that that meeting with Mr. Dunlop was in  
19 October/November 1993 and Brother Heneghan was in Africa?

16:28:06 20 A. Correct.

21

Q. 515 And shortly before the Module started at the beginning of November, the

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Tribunal received from Mr. Dunlop discovery which included some of the

23

documents that we've had on screen, the faxes to you and the list of

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councillors and so on which showed the involvement of Mr. Dunlop with the

16:28:22 25 brothers in 1991?

26

A. Uh-huh.

27

Q. 516 And you say that, you accept that this meeting took place in 1991 and the

28

reason you decided on 1993 was because you realised that it was a time when

29

Brother Heneghan was away?

16:28:50 30 A. Correct.

- 16:28:51 1 Q. 517 Now, when you were making this decision we know that Brother Heneghan was away  
2 for I think almost a month or just over a month in autumn 1993. So that would  
3 be an explanation for a meeting taking place then without him being present?  
4 A. Uh-huh.
- 16:29:09 5 Q. 518 But he was in fact away for three months in the Spring of 1991, which was just  
6 before the March vote and then of course two years before this at the votes in  
7 May 1993. Did it not occur to you that the meeting with Mr. Dunlop might have  
8 been at a more relevant time in 1991 than when it was all over in 1993?  
9 A. Well to be honest, I had no recollection ever when the meeting with Mr. Dunlop  
16:29:33 10 took place, and the only thing I was certain of was that Brother Heneghan was  
11 not at the meeting and therefore had to be absent, otherwise he would have been  
12 present. And as I said in my original statement, I thought the meeting may  
13 have taken place and I used the word may.  
14 Q. 519 Yes?  
16:29:49 15 A. Because I was not sure.  
16 Q. 520 Yes. You did use that word, yes?  
17 A. Yes. So, I mean, I had no records. I have no way of checking. I just didn't  
18 know.  
19 Q. 521 But I understand that. But as you sat down at your desk to prepare this  
16:30:02 20 statement and indeed Brother Heneghan perhaps in the next room and Brother  
21 Gibson in another room?  
22 A. Actually it wasn't quite like that. I was dealing with these matters mostly  
23 when I was overseas.  
24 Q. 522 And that would make it more difficult?  
16:30:15 25 A. And I was taking mobile phone calls in Africa.  
26 Q. 523 I understand. But surely, if you don't know the date and you think it must  
27 have been at a time when Brother Heneghan was away, you would be enquiring as  
28 to the periods when he was away. So you would then, presumably, have been  
29 presented with at least the period for three months in the Spring of 1991?  
16:30:37 30 A. Well, no. Actually, I was working without those dates. When I was trying to

- 16:30:41* 1 estimate when the meeting took place. I didn't have those dates before me .
- 2 Q. 524 Right. And notwithstanding what we've seen and discussed just now, Brother
- 3 Mullin, in relation to communications between Mr. Dunlop and you and faxes and
- 4 lists of councillors and the drafting of letters, and perhaps you didn't get
- 16:31:07* 5 the second one but if you didn't somebody else did. Notwithstanding that, it
- 6 completely went out of the minds of you and your, and Brother Heneghan, Brother
- 7 Gibson, that that there was that degree of involvement with Mr. Dunlop?
- 8 A. Well it did. Because I'd have to say that I had quite a lot of other things
- 9 to deal with as the leader while Brother Heneghan was away on quite a wide
- 16:31:35* 10 range of areas. So this was not, if you like, among my priorities.
- 11 Q. 525 Was it not?
- 12 A. No.
- 13 Q. 526 No. The rezoning of Balheary?
- 14 A. No.
- 16:31:44* 15 Q. 527 Which would have brought the Order, I don't know, one or two million?
- 16 A. The position was that the arrangement with Joe Tiernan was one that we hoped
- 17 that we might achieve the rezoning and even eventually planning for the land.
- 18 But, I mean, it wasn't something that the brothers directly wanted to be
- 19 involved in, in terms of lobbying or contacting councillors and so on.
- 16:32:06* 20 Q. 528 Yes?
- 21 A. So.
- 22 Q. 529 I understand that you didn't want -- I suggest to you that it must have been of
- 23 considerable priority and importance to the brothers in March 1991 and again in
- 24 1993?
- 16:32:15* 25 A. I mean, we certainly would like to have the land rezoned.
- 26 Q. 530 Yes?
- 27 A. I mean, there were many other items on my agenda at this time. This would have
- 28 been one among many.
- 29 Q. 531 And I suggest to you that with, having regard to the drafting of a letter in
- 16:32:32* 30 February '91 and a second letter in March '93 and the council being asked to

16:32:41 1 communicate -- to phone that number of councillors and having regard to the  
2 minute of the meeting later on where Brother Heneghan is talking about the  
3 brothers being asked to do too much by way of contacting councillors. I  
4 suggest when it came to writing the statements at the beginning of the year.

16:33:03 5 It isn't really conceivable that you and your two colleagues could have  
6 completely forgotten the extent of Mr. Dunlop's involvement?

7 A. Well, I mean, as far as I'm concerned the extent of my involvement was simply  
8 dealing with one letter which I've seen on the screen and one short meeting  
9 that I had with Frank Dunlop. That's as much as I, as my dealings extended to.

16:33:34 10 Q. 532 All right. Thank you, brother?

11 A. Thank you.

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13 CHAIRMAN: Do you wish to ask any questions? Do you want to ask questions

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16:33:36 15 MS. TIGHE: Ms. Una Tighe, led by James Connolly Senior Counsel.

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**THE WITNESS WAS QUESTIONED BY MS TIGHE AS FOLLOWS:**

16:33:43 1

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3 Q. 533 Very briefly, can I just ask you, Brother Mullin, can you just confirm that Mr.  
4 Dunlop wasn't ever engaged directly by the Christian Brothers or indeed on

16:33:50 5

their behalf?

6 A. No, Mr. Dunlop was never engaged by the Christian Brothers.

7 Q. 534 And the Christian Brothers never paid any remuneration for his services?

8 A. Never paid for his services.

9 Q. 535 If you can just confirm to the Tribunal that the congregation of the Christian

16:34:01 10

Brothers provided no funding to any councils in connection with the proposed  
11 rezoning?

12 A. We never provided any funding to any councillor.

13 Q. 536 Can you confirm that you had no knowledge of any payments being made to any  
14 elected representatives in connection with the proposed rezoning?

16:34:15 15

A. I can confirm that, yes.

16 Q. 537 And that you had no knowledge of any payments being made for say general  
17 political donation purposes or similar matters?

18 A. I can confirm that too, yeah.

19 Q. 538 And that no such payments were made on behalf of the Christian Brothers either  
20 directly or by any persons including Tiernan Homes?

16:34:27 20

21 A. Yes, yes, I can confirm that.

22 Q. 539 Very good.

23

24 Chairman, then I have no further questions

16:34:34 25

26 CHAIRMAN: Thank you. Thank you Brother Mullin

27 A. Okay.

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29 CHAIRMAN: Sorry for the lateness of the hour.

16:34:40 30

16:34:40 1 We're sitting tomorrow I think at half ten I think to take a couple of  
2 witnesses in Cloghran.

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MS. O'RAW: Yes.

16:34:45 5

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CHAIRMAN: Thank you.

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16:34:47 10

**THE WITNESS THEN WITHDREW.**

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16:35:20 15

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**THE TRIBUNAL THEN ADJOURNED UNTIL THE FOLLOWING DAY, Wednesday,**

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**20th December 2006, at 10.30 a.m.**

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