



IRIS OIFIGIÚIL

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IRIS OIFIGIÚIL

Change of Address and Fax Number

Please note as and from

Monday 4th February 2002

*All notices and correspondence should be
addressed to:*

**THE EDITOR,
IRIS OIFIGIÚIL,
GOVERNMENT SUPPLIES AGENCY,
51 ST. STEPHEN'S GREEN,
DUBLIN 2.**

Telephone (01) 6476838

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S.I. No. 209 of 2000.

PRICES STABILISATION ORDER, 2000.

Notice is hereby given that The Tánaiste and Minister for Enterprise, Trade and Employment, Ms Mary Harney, T.D., has made a Statutory Instrument entitled as above.

The purpose of this Government Order is to authorise the making of certain Orders provided for in section 22A of the Prices Act, 1958 (as inserted by the Prices (Amendment) Act, 1965) to impose controls of the price of drink.

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. (Price €0.76).

DEPARTMENT OF ENTERPRISE, TRADE AND
EMPLOYMENT

March, 2002.

[5]

GOVERNMENT NOTICE

The Minister for Justice, Equality and Law Reform has made the following Order under the Employment Equality Act 1998:

S.I. No. 78 of 2002.

EMPLOYMENT EQUALITY ACT 1998 (CODE OF PRACTICE) (HARASSMENT) ORDER 2002.

The effect of this Order is to declare that the code of practice set out in the Schedule to the Order is an approved code of practice for the purposes of the Employment Equality Act 1998.

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or through any bookseller, price €3.05 each.

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM.

March, 2002.

[17]

FÓGRA
(Notice)

Do shínigh an tUachtarán an Bille i gcóir an Achta a luaitear thíos ar an 25ú lá de Mhárta, 2002 agus tá sé ina dhlí dá réir sin.

The Bill for the undermentioned Act was signed by the President on the 25th day of March, 2002 and has accordingly become law.

FINANCE ACT, 2002
(No. 5 of 2002)

BRIAN McCARTHY
Rúnaí an Uachtaráin
(Secretary to the President)

An 25ú lá seo de Mhárta 2002 | This 25th day of March 2002

[2]

FÓGRA
(Notice)

Do shínigh an tUachtarán an Bille i gcóir an Achta a luaitear thíos ar an 25ú lá de Mhárta, 2002 agus tá sé ina dhlí dá réir sin.

The Bill for the undermentioned Act was signed by the President on the 25th day of March, 2002 and has accordingly become law.

ELECTORAL (AMENDMENT) ACT, 2002
(No. 4 of 2002)

BRIAN McCARTHY
Rúnaí an Uachtaráin
(Secretary to the President)

An 25ú lá seo de Mhárta 2002 | This 25th day of March 2002

[3]

SELF ASSESSMENT TAX

NOMINATION OF INSPECTOR OF RETURNS

In pursuance of section 951(11) of the Taxes Consolidation Act, 1997, Séamus Ó Cathasaigh, Dublin Tax District, 1 Lower Grand Canal Street, Dublin 2, has been nominated Inspector of Returns for the purposes of Part 41 of the Taxes Consolidation Act, 1997 which deals with arrangements with regard to Returns, Assessments and Appeals for self assessed taxpayers.

The Inspector of returns is the nominated Inspector to whom persons not on Revenue's records must make their returns. In all other cases returns should be made to the Inspector with whom the taxpayer normally has dealings.

REVENUE COMMISSIONERS,
Dublin Castle.

29 March, 2002.

[4]

NOTICE

An Post, in exercise of the powers conferred on it by Section 23 of the Post Office Act, 1908 and Section 70 of the Postal and Telecommunications Services Act, 1983, has made the following Schemes:

The Postal Order (Inland) Amendment (No. 26) Scheme, 2002 (S.I. No. 95 of 2002)

The Money Order Amendment (No. 34) Scheme, 2002 (S.I. No. 96 of 2002)

MICHAEL TYNDALL,
Company Secretary.

26 March, 2002.

[1]

REPORT OF INVESTIGATION BY COMPETITION AUTHORITY INTO THE ACQUISITION BY GEHE IRELAND LIMITED OF THE UNICARE PHARMACY CHAIN, IN ACCORDANCE WITH SECTION 8(5) OF MERGERS AND TAKE-OVERS (CONTROLS) ACTS, 1978-1996

The Tánaiste and Minister for Enterprise, Trade and Employment has published the report of the investigation by the Competition Authority into the proposed acquisition by Gehe Ireland Limited of the Unicare Pharmacy Chain, in accordance with Section 8(5) of the Mergers and Take-overs (Control) Acts, 1978-1996.

Copies of the report are now on sale (price €15, postage €0.89 extra) and may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. The Report is also available on the Department's website at www.entemp.ie.

PAUL HARAN,
Secretary General,
Department of Enterprise, Trade and Employment.

March, 2002.

[6]

NATIONAL AUTHORITY FOR OCCUPATIONAL
SAFETY AND HEALTH

NOTICE OF ISSUE OF A CODE OF PRACTICE

The National Authority for Occupational Safety and Health (by virtue of Section 30 of the Safety, Health and Welfare at Work Act, 1989, following consultation with a wide range of organisations including Irish Institute of Purchasing and Materials Management (IIPMM), (incorporating the former Irish Institute of Materials Handling), FACTS (Forklift Advisory Consultancy and Training Services Ltd.), ICTU, FÁS, Crown Controls Galway, NIFAST/Liberty Risk and Trident Industrial Trucks Cork Ltd., and with the consent of Mr. Tom Kitt, T.D., Minister of State at the Department of Enterprise, Trade and Employment, given on 21st January, 2001) has issued a Code of Practice entitled “Code of Practice — Rider-operated lift trucks: operator training”.

The Code of Practice provides practical guidance as to the observance of the provisions of:—

Section 6(2)(e) of the Safety Health and Welfare at Work Act, 1989, Regulations 13 and 14, and, in particular, Part IV, Use of Work Equipment, as amended, of the Safety, Health and Welfare at Work (General Application) Regulations, 1993, and section 17 of the Safety in Industry Act, 1980, as they relate to the basic training of operators of rider operated lift trucks.

The Code of Practice comes into effect on 15th May, 2001.

Copies of this Code of Practice are available from the National Authority for Occupational Safety and Health, 10 Hogan Place, Dublin 2, telephone (01) 6147000, fax 6147020.

CON BODY,
Secretary to the Board,
National Authority for Occupational Safety and Health.

25th March, 2002.

[14]

NATIONAL AUTHORITY FOR OCCUPATIONAL
SAFETY AND HEALTH

NOTICE OF ISSUE OF A CODE OF PRACTICE

The National Authority for Occupational Safety and Health (by virtue of Section 30 of the Safety, Health and Welfare at Work Act, 1989, following consultation with the statutory Advisory Committee on Dangerous Substances and with the consent of Mr. Tom Kitt, T.D., Minister of State at the Department of Enterprise, Trade and Employment, given on 12th March, 2002) has issued a Code of Practice entitled “2002 Code of Practice for the Safety, Health and Welfare at Work (Chemicals Agents) Regulations, 2001 (S.I. No. 619 of 2001)”.

The Code of Practice provides practical guidance as to the observance of Regulations 4(1)(e) 4(5)(d), 6(1)(c) and 10(3) of the Safety, Health and Welfare at Work (Chemicals Agents) Regulations, 2001, in relation to occupational exposure limit values for a number of chemical agents as listed in Schedule 1 to the Code, having regard to the provisions of the Safety, Health and Welfare at Work Act, 1989.

The Code of Practice comes into effect on 1st April, 2002, and replaces the “2001 Code of Practice for the Safety, Health and Welfare at Work (Chemicals Agents) Regulations, 1994 (S.I. No. 445 of 1994)”. The occupational exposure limit values specified in this Code of Practice remain unchanged from those set out in the 2001 Code of Practice. However, Schedule II to this Code lists the chemical agents for which the occupational exposure limit value has changed compared to the next previous Code issued in 1999.

Copies of this Code of Practice are available from the National Authority for Occupational Safety and Health, 10 Hogan Place, Dublin 2, telephone (01) 6147000, fax 6147020.

CON BODY,
Secretary to the Board,
National Authority for Occupational Safety and Health.

25th March, 2002.

[15]

Part I

List compiled, pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the period beginning on 1st October, 2001 and ending on 31st December, 2001 of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 509.

Total amount of fines and penalties imposed is £391,020.00 (€496,492.98).

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Abernethy, Robert	Monadrishane, Kilworth, Co. Cork	Bookkeeper	3	1,250.00
Ahern, Anthony	Dromahane, Mallow, Co. Cork	Haulier	1	600.00
Ainscough, John	10, Loughmahon Court, Mahon, Cork, Co. Cork	Scaffolding Hire	1	250.00
Alexander, Alan	Clooncarney, Trentagh, Letterkenny, Co. Donegal	Farmer	2	500.00
Ayoub, Michael	6, Elm Close, Griffeen Valley, Lucan, Co. Dublin	Car Salesman	2	500.00
Barrett, Oliver	Caheronaun, Loughrea, Co. Galway	Painter	2	500.00
Barry, Noel J.	Killahan, Abbeydorney, Co. Kerry	Agricultural Contractor	2	500.00
Barton, Robert	Kilburry, Cloneen, Clonmel, Co. Tipperary	Farmer	2	800.00
Beausang, James	4, Hegarty's Terrace, Shanagarry, Middleton, Co. Cork	Agricultural Contractor	2	1,500.00
Behan, Desmond	257, Oakley Park, Oldtown, Celbridge, Co. Kildare	Plumber	2	500.00
Behan, John	Coolelan, Rathangan, Co. Kildare	Farmer	3	4,500.00
Beirne, Patrick	Clooneigh, Elphin, Co. Roscommon	Car Sales	1	375.00
Benson, Desmond	Kilboelashy, Ballisodare, Co. Sligo	General Engineer	1	350.00
Birdy, Brian	Kingscourt Road, Shercock, Co. Cavan	Fire Protection Equipment	2	500.00
Black, Patrick	8, Carrickhill Heights, Portmarnock, Co. Dublin	Fish and Poultry Merchant	3	2,250.00
Blackwell, Frank	Rathoneen, Ardfert, Co. Kerry	Farmer	1	300.00
Blake, Christopher	Kilbreedy, Killenaule, Co. Tipperary	Building Contractor	3	1,200.00
Boland, David	1, Slí na Sruthan, Clybaun Road, Galway, Co. Galway	Company Director	2	500.00
Boland, Padraic	Cloongoonagh, Tooreen, Ballyhaunis, Co. Mayo	Agricultural Contractor & Rental Income	1	375.00
Bonar, Thomas	Callancor, Drumkeen, Co. Donegal	Road Surfacing	2	500.00
Broderick, Thomas	Church Road, Fenor, Urlingford (Via Thurles), Co. Tipperary	Insurance Agent	1	1,000.00
Brogan, William	Cross, Carrigans, Co. Donegal	Plant Hire Operator & Newsagent	2	1,000.00
Brolly, John	Cloughfin, Ballindrait, Lifford, Co. Donegal	Farmer & Window Installation	1	250.00
Brooker, Henry P.	1, Bancroft Close, Tallaght, Dublin 24	Hospital Employee	2	1,000.00
Brosnan, Donal	Ballinloughy, Ballinhassig, Co. Cork	Playschool Proprietor	1	250.00
Brosnan, Patrick	Lyreacorrin, Gneeveguilla, Rathmore, Co. Kerry	Power Washing Service	1	250.00
Brosnan, Paul	28, Lisbeg, Oakpark, Tralee, Co. Kerry	Electrician	1	250.00
Browne, Gerard J.	39, Glendale, Leixlip, Co. Kildare	Accountant	1	500.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Bryan, Stuart	Kilclare Upper, Conna, Co. Cork	Agricultural Contractor	1	1,000.00	Campbell, Thomas	“Naptown House”, Naul, Co. Dublin	Farmer	2	500.00
Buckley, Noel	Bakers Road, Cork, Co. Cork	Take-Away Restaurant Proprietor	2	500.00	Cantwell, Thomas	Lisaticy, Moyne, Thurles, Co. Tipperary	Farmer	2	500.00
Burke, Jimmy	Old Road, Moyne, Tuam, Co. Galway	Plasterer	1	500.00	Carey, John	Cloncant, Clonbullogue, Co. Offaly	Motor Mechanic	3	1,500.00
Burke, Patrick	40/41, North Main Street, Youghal, Co. Cork	Auctioneer & Rental Income	1	250.00	Carey, William	31, Castle Grove, St. Joseph’s Road, Mallow, Co. Cork	Plastering Contractor	1	1,000.00
Burke, William	T/A Fáilte Bar, Main Street, Abbeyfeale, Co. Limerick	Publican	1	250.00	Carmody, Gerard	Lisahan, Ardfer, Co. Kerry	Farmer	1	250.00
Burton, Timothy J.	Curragh, Lissarda, Co. Cork	Farmer	1	250.00	Carr, Michael	7, Sprackburn Drive, Letterkenny, Co. Donegal	Window Cleaner	2	500.00
Butler, Finbar D.	Doctors Road, Ballyhaunis, Co. Mayo	Accountant	2	3,000.00	Carroll, Michael	Drummin Freigh, Miltown Malbay, Co. Clare	Farmer	1	1,000.00
Byrne, Anthony	51, Churchfield Avenue, Churchfield, Cork, Co. Cork	Builder	2	500.00	Carroll, Paul	“Corr Lodge”, Howth Road, Dublin 13	Accountant	3	1,250.00
Byrne, Gerard	11, Woodstown Road, Knocklyon, Dublin 16	Painter	2	875.00	Carroll, Robert	Rootagh, Patrickswell, Co. Limerick	Bus Operator	1	250.00
Byrne, William G.	“Churchtown Lodge”, Upper Churchtown Road, Dublin 14	Freelance Journalist	1	375.00	Casey, Timothy	Carrigeen, Doneraile, Co. Cork	Farmer	1	500.00
Cagney, Daniel	Knockardanrum, Charleville, Co. Cork	Agricultural Contractor	1	250.00	Cassery, Eamonn	136, Ballinfoyle Park, Headford Road, Galway, Co. Galway	Haulier	2	500.00
Cahalane, Cornelius	Duncoba, Bantry Road, Dunmanway, Co. Cork	Architect	1	250.00	Cassidy, John	Drumnahoul, Donegal, Co. Donegal	Undertaker	3	1,050.00
Cahill, Joseph	5, St. Brigid’s Terrace, Rathcormac, Co. Cork	Forestry Worker	2	750.00	Cassidy, John	10, Tritonville Avenue, Sandymount, Dublin 4	Caterer	1	250.00
Cahill, Lorcan	38, Highfield Lawns, Swords, Co. Dublin	Tea & Coffee Supplier	1	375.00	Clarke, Brendan	Mullagh, Kells, Co. Meath	Blacksmith	1	250.00
Campbell, Margaret	“Naptown House”, Naul, Co. Dublin	Farmer	1	250.00	Cleary, John	Russell Street, Tralee, Co. Kerry	Rental Income	1	250.00
					Clifford, John	Carnahone, Beaufort, Killarney, Co. Kerry	Farmer	1	250.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Collins, Gerry	Lisbrock, Kiltoom, Athlone, Co. Roscommon	Haulier	1	350.00	Costigan, Liam	50, Belgard Heights, Tallaght, Dublin 24	Bread Salesman	2	750.00
Collins, Kevin	Mallow Road, Fermoy, Co. Cork	Filling Station Proprietor & Company Director	1	375.00	Cotter, James	Lissaniskey, Cobh, Co. Cork	Farm Rents	3	2,250.00
Collins, Thomas	“An Bothar Rua”, Lisardboola, Farmers Bridge, Tralee, Co. Kerry	Electrician	1	250.00	Coughlan, Donal	Rushbrook Hotel, Rushbrook, Cobh, Co. Cork	Mason	1	300.00
Collopy, Gerard	5, Lanahrone Avenue, Corbally, Limerick, Co. Limerick	Company Director	1	250.00	Coughlan, William	Newtown, Clarina, Co. Limerick	Farmer	1	250.00
Commins, William	Moneymore, Oranmore, Co. Galway	Farmer & Builder	2	1,000.00	Counihan, Maeve	17, Malahide Road, Fairview, Dublin 3	Foreign Income	2	500.00
Connolly, Liam	Knockroe, Innishannon, Co. Cork	Farmer	2	500.00	Courtney, Paddy	66, Glenheights Park, Ballyvolane, Cork, Co. Cork	Bread Distributor	2	800.00
Connolly, Timothy	36, Woodlawn, Park Drive, Firhouse, Dublin 22	Company Director	4	4,000.00	Cray, Bernard	6, Lynwood, Ballinteer Road, Dundrum, Dublin 16	Printing & Stationary Supplier	2	750.00
Conroy, Clifford (Denis)	Racepark, Headford, Co. Galway	Linen Maker	1	250.00	Cretaro, Franco	93, All Saint's Road, Raheny, Dublin 5	Restaurateur	2	500.00
Conway, Jeremiah	Lissard, Burnfort, Mallow, Co. Cork	Rental Income	1	500.00	Cronin, Neil	48, Wellpark Grove, Wellpark, Galway, Co. Galway	Rental Income	1	500.00
Conway, Peter	Old Mill, Bective, Co. Meath	Haulier	5	7,500.00	Crowley, Denis	Bridge House, Kilternan, Co. Dublin	Motor Mechanic	1	375.00
Conway, Peter	Shrane, Ballysimon, Co. Limerick	Agricultural Contractor	2	500.00	Crowley, Gerard	6, New Terrace, Kilbrittian, Co. Cork	Tool Hire	1	250.00
Corbett, John	Kippagh, Kanturk, Co. Cork	Forestry & Farm Relief	2	750.00	Crowley, Niall	Oldbridge, Headford, Killarney, Co. Kerry	Joiner	1	250.00
Corbett, Michael	293, Corrib Park, Westside, Galway, Co. Galway	Glazier	2	500.00	Culhane, Brendan	Carney, Nenagh, Co. Tipperary	Haulier & Farmer	1	500.00
Corduff, Joseph	31, Millrace, Duleek, Co. Meath	Haulier	5	1,250.00	Culhane, Michael	Main Street, Liscarroll, Mallow, Co. Cork	Sculptor & Stone Cutter	1	250.00
Costello, Joseph	“Ard Na Greine”, Railway Road, Kilmallock, Co. Limerick	Stone Mason	1	250.00					

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Cullen, Nicholas	Ballysax, The Curragh, Co. Kildare	Farmer	5	250.00 on 1 charge. 2 days imprisonment on each of 4 charges. (Suspended for 12 months)	Delaney, John Brendan	Dromnacurra, Causeway, Co. Kerry	Car Repairs	1	300.00
					Dennehy, Michael	Mounthenry, Firies, Killarney, Co. Kerry	Farmer	1	250.00
					Diggin, Edmond	Ivy Terrace, Tralee, Co. Kerry	Computer Dealer	1	1,000.00
Cully, Jeremiah	“Callas Stables”, Callas, Berrings, Co. Cork	Horse Trainer	1	250.00	Dillane, William	Listellick, Tralee, Co. Kerry	Farmer	1	300.00
Cunningham, Cathal	15, Carragh Hill, Knocknacarra, Co. Galway	Insurance Agent	2	500.00	Dillon, William	Ballyhawn, Newtown-cunningham, Co. Donegal	Farmer & Garage Proprietor	2	500.00
Cunningham, Liam	Curlew Lodge, Church Road, Carrigaline, Co. Cork	Forklift Servicing	1	1,500.00	Doherty, Lawrence	Aghaglassen, Gleneely, Co. Donegal	Farmer	1	1,000.00
Cunningham, T.J.	“St. Rita’s”, San Antonia Place, Salthill, Galway, Co. Galway	Accountant	1	250.00	Donnelly, Mary	48, Oakcourt Grove, Palmerstown, Dublin 20	Bookkeeper	1	250.00
Cunningham, Ted	Clongeel, Boherbue, Mallow, Co. Cork	Farmer	1	14 days imprisonment	Donovan, Eileen	Ruhillmore, Boherbue, Mallow, Co. Cork	Grocery Shop Proprietor	1	375.00
Dalton, Liam	T/A Motoron, Orchard Lane, Newtown Park, Blackrock, Co. Dublin	Car Repairs	1	250.00	Dooley, John	55, Belgard Green, Tallaght, Dublin 24	Courier	5	2,500.00
Daly, Kevin	Maulagow, Leap, Co. Cork	Carpenter	2	500.00	Dooney, Andrew	Crossmorris, Kildare, Co. Kildare	Farmer	4	250.00 on 1 charge. 2 days imprisonment on each of 3 charges. (Suspended for 12 months)
Daly, Michael	Reen, Killorglin, Co. Kerry	Farmer/ Bus Hire/ Rental Income	1	250.00	Doory, Adrian	“St. Helens”, Cloonmullin, Loughglynn, Co. Roscommon	Roofing Contractor	2	750.00
Darcy, Deirdre	11, Cedarwood Close, Highfield Park, Galway, Co. Galway	Company Director	2	1,250.00	Doyle, Anthony	7, Sandyford Hall Walk, Sandyford, Dublin 18	Motor Repairs Service	1	250.00
Davis, Martin	Lackahane, Baltimore, Co. Cork	Builder & Farmer	2	500.00	Doyle, Brendan	9, Raleigh Square, Crumlin, Dublin 12	Electrician	2	500.00
Davoren, Sean	36, Murrrough Avenue, Glenoran, Renmore, Galway, Co. Galway	Plasterer	1	500.00	Duffy, Stephen	73, Millbrae, Buncrana, Co. Donegal	Joiner	2	500.00
Deery, James P.	Rosemount House, Rosemount, Letterkenny, Co. Donegal	Floor Layer	1	1,000.00	Duggan, Cornelius	Goggins Hill, Ballinhassig, Co. Cork	Farmer & Agricultural Contractor	1	250.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Duggan, John	40, Bayside Boulevard, Sutton, Dublin 13	General Builder	4	2,000.00	Feeney, Leo	Luimnagh East, Corrandulla, Co. Galway	Limousine Car Service	1	250.00
Dunne, Patrick	Callaighstown, Rathcoole, Co. Dublin	Courier	1	500.00	Feeney, Michael	71, Pinewood, Elm Park, Wilton, Cork, Co. Cork	Haulier	3	1,300.00
Dunne, Patrick	“The Courtyard”, Ballymore, Cobh, Co. Cork	Panel Beater	2	1,250.00	Filhol, Stuart	Castlefrefre Gardens, Castlefrefre, Co. Cork	Dental Manufacturing	1	250.00
Dunne, Patrick Michael	Ballinorig East, Tralee, Co. Kerry	Farmer & Agricultural Contractor	1	250.00	Finegan, James	285, Willowbank Drive, Rathfarnham, Dublin 14	Chartered Accountant	3	4,500.00
Dwane, Robert	Ballinamona, Shanballymore, Mallow, Co. Cork	Farmer/ Publican/ Rental Income	2	3,000.00	Finnegan, Sean	Lyreatorrig, Kilcummin, Killarney, Co. Kerry	Plumber	1	250.00
Earlie, Denis	Fronallt, Cleeney, Killarney, Co. Kerry	Photographic Film Agent	1	500.00	Fitzgerald, Cornelius	Kilfalney, Currans, Farranfore, Killarney, Co. Kerry	Agricultural Contractor	1	250.00
Egan, Patrick	Killillahara, Thurles, Co. Tipperary	Farmer	1	250.00	Fitzgerald, Michael	Currovough, Tralee, Co. Kerry	Farmer	1	1,000.00
Elliott, John A.	Ardbrack, Kinsale, Co. Cork	Rental Income	2	500.00	Fitzgerald, Patrick	Carrigeen, Croom, Co. Limerick	Company Director & Poultry Producer	3	1,125.00
Elwood, Margaret	36, St. Brendan’s Avenue, Woodquay, Galway, Co. Galway	Farmer	2	500.00	Fitzgerald, Timothy	Dromulton, Scartaglen, Killarney, Co. Kerry	Agricultural Contractor	1	250.00
Fahy, Kieran M.	Mill House, Mill Street, Galway, Co. Galway	Company Director	2	800.00	Fitzpatrick, Kevin	8, Proby Square, Blackrock, Co. Dublin	Stocktaking Service	4	1,000.00
Fahy, Martin	18, Walled Gardens, Celbridge, Co. Kildare	Plastering Contractor	3	750.00	Flaherty, Pat	Cartroon, Oranmore, Co. Galway	Clothing Agent	2	1,000.00
Fahy, Michael	Abbeyknockmoy, Co. Galway	Cake Distributor	1	250.00	Flaherty, Timothy	Fenit Within, Fenit, Co. Kerry	Farmer	1	250.00
Fallon, Colin P.	“Cuchullan Restaurant”, Ballyshannon, Co. Donegal	Restaurateur	2	500.00	Flahive, Maurice	Glentanes, Annascaul, Co. Kerry	Farmer	1	450.00
Fanning, Edward	Anamedan, Two Mile Borris, Thurles, Co. Tipperary	Farmer	1	250.00	Fleming, Dermot	Clydine, Kilcummin, Killarney, Co. Kerry	Agricultural Contractor	2	600.00
Farrell, Donal	Tullow Road, Shillelagh, Co. Wicklow	Farmer	1	375.00	Fleming, James	Kilmihill, Kilmallock, Co. Limerick	Farmer & Agricultural Contractor	1	250.00
Feeney, John	17, Lower Barrack View, Off Roman Street, Cork, Co. Cork	Tiler	1	250.00	Fleming, Patrick	117, Rockfield Avenue, Terenure, Dublin 12	Embassy Employee	2	750.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Fleming, Thomas G.	Inch, Kilcummin, Killarney, Co. Kerry	Farmer	1	550.00	Gallagher, Sean	Keellogues, Ballintrillick, Co. Sligo	Farmer	1	350.00
Flynn, John	Clonuff, Broadford, Moyvalley, Co. Kildare	Accountant	2	750.00	Galvin, Daniel	North Square, Sneem, Co. Kerry	Builders Provider & Farmer	1	400.00
Flynn, John	21, Thornville Avenue, Kilbarrack, Dublin 5	Courier	1	375.00	Geelan, Martin	Donegal Road, Ballybofey, Co. Donegal	Golf Club Caterer	2	500.00
Flynn, Pat	Granshaw Road, Buncrana, Co. Donegal	Sale & Fitting of Windows	1	1,500.00	Geraghty, Desmond	Killashee, Co. Longford	Property Maintenance	1	250.00
Forde, Michael	Kiloughter, Ballindooley, Co. Galway	Company Director	2	500.00	Gerretsen, Charles	New Lane, Killaha East, Kenmare, Co. Kerry	Flower Sales	1	350.00
Forde, Timothy	Mullinabouree, Glenville, Co. Cork	Farmer	1	250.00	Gibson, Ian	The Diamond, Raphoe, Co. Donegal	General Store Proprietor	2	500.00
Fox, Gerard	110, Virginia Heights, Tallaght, Dublin 24	Heating Contractor	2	500.00	Glynn, Martin	Corofin, Tuam, Co. Galway	Grocer	1	250.00
Fox, Kenneth	244, Crodaun Forest Park, Celbridge, Co. Kildare	Sign Erector	3	750.00	Grant, Patrick	Pillar Park, Buncrana, Co. Donegal	Mechanic	1	375.00
Fox, Peter	Balgee, Naul, Co. Dublin	Bricklayer	2	1,000.00	Griffin, Gerald	11, Brookfield Park, The Lough, Cork, Co. Cork	TV Sales Agent	1	250.00
Foy, Gary	101, Ard McCool, Stranorlar, Co. Donegal	Carpenter	2	500.00	Griffin, Paul D.	8, Rostrevor Terrace, Orwell Road, Rathgar, Dublin 6	Architect	1	250.00
Foy, Thomas	7, Brookdale Walk, Rivervalley, Swords, Co. Dublin	Haulier	2	1,000.00	Griffin, Thomas	Shanahill West, Keel, Castlemaine, Co. Kerry	Plasterer	1	1,000.00
Frahill, Michael	11, Leevie Court, Cobh, Co. Cork	Plumber	1	900.00	Griffin, William	Dreenan, Ballybofey, Co. Donegal	Garden Nursery Proprietor	2	500.00
Friel, James	Ballyheerin Post Office, Fanad, Co. Donegal	Salesperson	1	250.00	Grimes, Finan P.	3, Greys Lane, Howth, Co. Dublin	Architect	2	500.00
Gaine, James	12, Dronmnevane, Kenmare, Co. Kerry	Builder	2	500.00	Guest, Richard	“The Cottage”, Rathganley, Kilcock, Co. Meath	Service Engineer	2	750.00
Gallagher, Bridie	Dunmore, Kerrykeel, Co. Donegal	Farmer	2	500.00	Guinnane, Gerry	Dublin Road, Oranmore, Co. Galway	Publican & Restaurateur	2	500.00
Gallagher, Michael	Fiafannon, Killybegs, Co. Donegal	Electrical Contractor	2	500.00	Hand, James	10, Lisle Road, Walkinstown, Dublin 12	Garage Proprietor	1	250.00
					Hanley, Noel P.	Ballinaboola, Ballyhea, Charleville, Co. Cork	Civil Engineer	2	500.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Hannigan, Anthony	23, Moorepark, Newbridge, Co. Kildare	Carpet Sales	2	3,000.00	Hickey, Thomas	Eyon, Murroe, Co. Limerick	Farmer	1	250.00
Hannon, Edward	Parkmountain, Youghal, Co. Cork	Groundwork Contractor	1	250.00	Horan, Owen	Creggannamore, Oranmore, Co. Galway	Taxi Driver	3	750.00
Harnett, Michael	Ballyfair, Curragh, Co. Kildare	Greengrocer	2	750.00	Horgan, Daniel	Knockatagglemore, Kilcummin, Killarney, Co. Kerry	Farmer	1	250.00
Harrington, John	194, Ballyspillane, Killarney, Co. Kerry	Fruit & Vegetable Merchant	3	3,000.00	Howard, Gerard	Carrigabrick, Fermoy, Co. Cork	Farmer & Company Director	1	250.00
Harris, John	“Rheban House”, Athy, Co. Kildare	Farmer	3	750.00	Hughes, George R.	Kilmore, Rathmolyon, Enfield, Co. Meath	Farmer	1	375.00
Hart, Eamonn	24, Clonshaugh Meadow, Clonshaugh, Dublin 17	Refrigeration Engineer	6	1,500.00	Hurley, Denis	Clonleigh, Kinsale, Co. Cork	Farmer	1	350.00
Haugh, Pdraig	Lismealbreeda, Darragh, Ennis, Co. Clare	Company Director	2	750.00	Hutchinson, Gerard	23, Dargle Drive, Rathfarnham, Dublin 16	Engineer	4	4,000.00
Hawe, Michael	Dunmahon, Glanworth, Co. Cork	Agricultural Contractor	1	250.00	Hutchinson, Jackson	42, The Grove, Celbridge, Co. Kildare	Photographer	1	250.00
Hayes, Sean	Clover, Two Mile Borris, Thurles, Co. Tipperary	Farmer	1	375.00	Hynes, Martin	12, Cross Street, Galway, Co. Galway	Theatre Technician	2	1,000.00
Healy, Christy	3, Lotabeg Estate, Mayfield, Cork, Co. Cork	Draughtsman	1	250.00	Hynes, William	Killogoola, Moycullen, Co. Galway	Steelworker	2	500.00
Healy, Lilian Allman	Rockfield, Faha, Killarney, Co. Kerry	Farmer	1	250.00	Jackson, Alastair	Ballyna, Moyvalley, Co. Kildare	Property Developer	1	375.00
Healy, Noel	Killeen, Oakpark, Tralee, Co. Kerry	Drain Technician	1	250.00	Jermyn, Angela	5, Rowanbyrn, Blackrock, Co. Dublin	Life Assurance Agent	1	250.00
Healy, Sean	Cleraune, Newtowncashel, Co. Longford	Blocklayer	1	1,000.00	Jones, Hugh	Curry, Cumber, Corofin, Tuam, Co. Galway	Garage Proprietor	1	600.00
Hegarty, Joseph	Drumacross, Burnfoot, Co. Donegal	Milk Vendor	2	750.00	Joyce, Dominick	12, St. Enda’s Road, Shantalla, Galway, Co. Galway	Plumbing Contractor	2	500.00
Herbert, Patrick	84, Avondale Park, Raheny, Dublin 5	Glazier	3	750.00	Julian, Sean	Midfield, Swinford, Co. Mayo	Farmer & Bed & Breakfast Operator	1	375.00
Herlihy, Sean	Park Road, Killarney, Co. Kerry	Taxi Service & Rental Income	1	250.00	Kavanagh, Charles	11, Oaklands, Gortlee, Letterkenny, Co. Donegal	Taxi Driver	1	300.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Kavanagh, Martin	43, Moyola Park, Newcastle, Galway, Co. Galway	Rental Income & Company Director	1	250.00	Kelly, Thomas	Barnhill, Castledermot, Co. Kildare	Garage Proprietor	3	1,200.00
Keane, Dolores	Caherlistrane, Co. Galway	Singer	1	250.00	Kennedy, Declan	13, Golf Links Road, Castletroy, Limerick, Co. Limerick	Company Director	1	250.00
Keane, John	Chapel Road, Ballyheigue, Co. Kerry	Farm Machinery Sales & Repairs	2	500.00	Kennedy, Gerard	15, Earlsfort Court, Lucan, Co. Dublin	Software Engineer	3	750.00
Keating, Robert	13, Owenabue Drive, Owenabue Close, Carrigaline, Co. Cork	Chemical Sales Agent	4	1,500.00	Kennedy, Michael	Carney, Nenagh, Co. Tipperary	Plasterer	4	1,500.00
Keating, Vincent	35, Ballynoe Road, Cobh, Co. Cork	Plumber	1	500.00	Kennedy, Michael	Ballintaggart, Annascaul, Co. Kerry	Drainage Contractor	1	250.00
Keighran, Sean	3, Lansdowne Valley Park, Drimnagh, Dublin 12	Landscape Gardener	1	250.00	Kennedy, Michael	Donaskeigh, Tipperary, Co. Tipperary	Newsagent & Grocer	1	450.00
Kelleher, Daniel	Main Street, Millstreet, Co. Cork	Publican & Electrician	1	250.00	Kennedy, Thomas	Coole, Annascaul, Co. Kerry	Farmer & Publican	1	250.00
Kelleher, Jerry	15, Rahoanane, Tralee, Co. Kerry	Butcher	2	2,000.00	Kenny, John Martin	Tiduff, Ballyheigue, Co. Kerry	Farmer	1	250.00
Kelliher, Sean	87, Spa Road, Tralee, Co. Kerry	Crane Hire	2	2,000.00	Kenny, Sean	Goulds Hill, Cork Road, Mallow, Co. Cork	Farmer	3	1,125.00
Kelly, Brian	15, Ashbrook, Ennis Road, Limerick, Co. Limerick	Company Director	1	250.00	Kenny, Willie	Kiltroque, Claregalway, Co. Galway	Haulage Contractor	1	250.00
Kelly, Conal	Bulguden Castle, Kilmallock, Co. Limerick	Company Director	2	500.00	Kettle, Rose Anna	10, Market Street, Trim, Co. Meath	Restaurateur	5	7,500.00
Kelly, Daniel	Kearney's Cross, Ballinacurra, Midleton, Co. Cork	Plasterer	1	1,900.00	Kidd, Damien	26A, Ferns Road, Kimmage, Dublin 12	Towing Service	3	1,500.00
Kelly, Dermot Snr.	Ballaugh, Killarney, Co. Kerry	Builder	3	1,350.00	Killeen, John	"Sandville", Duntaheen Road, Fermoy, Co. Cork	Cattle Dealer	1	250.00
Kelly, Enda	Kinnity, Four Mile House, Co. Roscommon	Electrician	1	375.00	Kilroe, Thomas	Church Street, Roscommon, Co. Roscommon	Artistic Mosaic & Restoration	1	375.00
Kelly, John	Dromroe, Currow, Killarney, Co. Kerry	Farmer & Rental Income	3	750.00	Kinnane, Gerry	Abbey Road, Ballygluinin, Tuam, Co. Galway	Company Director & Rental Income	1	500.00
Kelly, Patrick	Mountpelier, Co. Limerick	Company Director	1	350.00	Knight, David	Rudderduff, Scariff, Co. Clare	Company Director & Rental Income	3	2 months imprisonment on each charge
Kelly, Patrick	Dooballagh, Letterkenny, Co. Donegal	Haulage Contractor	2	500.00					

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Lahart, John	Clashduff, Coalbrook, Thurles, Co. Tipperary	Farmer	1	375.00	Marks, Alan	48, Mount Drinan Avenue, Kinsealy Downs, Co. Dublin	Painting Contractor	2	500.00
Laheen, Michael Jnr.	Derrylyssane, Menlough, Ballinasloe, Co. Galway	Tiler	1	250.00	Martin, Geraldine	226, Galtymore Road, Drimmagh, Dublin 12	Training Instructor	1	250.00
Lanigan, Oliver	1, Bolton Street, Clonmel, Co. Tipperary	Milk Agent	1	400.00	Martin, Louis	Moyvannion, Kiltoom, Athlone, Co. Roscommon	Agricultural Contractor	1	375.00
Larkin, Pascal	14, Mount Carmel, Newbridge, Co. Kildare	Security Services	3	750.00	Matassa, Celestine	203, Decies Road, Ballyfermot, Dublin 10	Take-Away Foods Operator	2	500.00
Lawlor, Pascal	47, Dartmouth Square, Ranelagh, Dublin 6	Company Director	1	250.00	Matassa, Raffaele	203, Decies Road, Ballyfermot, Dublin 10	Take-Away Foods Operator	2	500.00
Leahy, Patrick	75, Love Lane, Charleville, Co. Cork	Company Director	2	750.00	McCarthy, Deborah	Caherbla House, Inch, Annascaul, Co. Kerry	Café Proprietor/ Rental Income/ Bed & Breakfast Operator	3	950.00
Leavy, Laurence	Lanesboro, Co. Longford	Monumental Works Proprietor	1	1,000.00	McCarthy, Declan	73, St Patricks Road, Greenhills, Dublin 12	Company Director	1	750.00
Lee, Kevin	Leecon, Laharn, Tralee, Co. Kerry	Fitter	1	250.00	McCarthy, Donal	The Flats, Ballymakeera, Macroom, Co. Cork	Garage Proprietor & Rental Income	1	250.00
Leonard, Alan	Rush, Co. Dublin	Grocer & Bicycle Repairs	2	500.00	McCarthy, Donal	Rathcoole, Mallow, Co. Cork	Farmer	1	375.00
Leonard, Gerry	Addergoole, Corrandulla, Co. Galway	Cattle Dealer	2	1,000.00	McCarthy, James	The Square, Kilworth, Co. Cork	Publican	1	250.00
Looney, Margaret	Glebe Lane, Killarney, Co. Kerry	Hairdresser	1	250.00	McCarthy, John Joseph	Fermoy House, Fermoy, Co. Cork	Company Director	1	250.00
Louch, Robert	169, Upper Salthill, Galway, Co. Galway	Café Proprietor	1	250.00	McCarthy, Mary	Ballyhoulihan, Emly, Co. Tipperary	Farmer	1	450.00
Lowe, Gregory	100, Woodlawn, Killarney, Co. Kerry	Car Sales	1	250.00	McCarthy, Nigel	41, Bishop's Court, Ennis, Co. Clare	Hairdresser	3	2,900.00
Lucey, Timothy	Dromahoe, Dromagh, Mallow, Co. Cork	Second Hand Car Sales	2	1 months imprisonment on each charge	McCarthy, Tim	T/A McCarthy's, Rathmore, Co. Kerry	Butcher	2	500.00
MacGeidigh, Seamus	Killult, Falcarragh, Co. Donegal	Publican	2	700.00	McCloskey, Michael J.	Corgary, Ballybofey, Co. Donegal	Painting Contractor	3	750.00
Mahony, William J.	17, Casement Square, Cobh, Co. Cork	Farmer	1	500.00	McCormack, Freda	14, Raymond Court, Newbridge, Co Kildare	Dress Designer	1	375.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
McCormack, Michael	189, Greenacres, Dundalk, Co.Louth	Haulier	2	500.00	McGrath, Neil S.	“Brownstone House Stables”, The Curragh, Co. Kildare	Farmer	3	250.00
McCourt, Michael	T/A Fegan Freight, 2, Rivervalley Court, Swords, Co. Dublin	Haulier	1	250.00	McGrath, Thomas F.	Victoria Place, Galway, Co. Galway	Company Director	2	500.00
McCullagh, Anthony	Dales, Clogherhead, Drogheda, Co. Louth	Electrical Contractor	5	1,250.00	McGuinness, Aidan	Mincloon, Clybaun Road, Knocknacarra, Galway, Co. Galway	Petrol Station Proprietor	1	500.00
McCulloch, Robin	“Cooney Cottage”, Mornington, Co. Meath	Electrical Contractor	6	1,500.00	McHugh, Michael J.	Ryecroft Park, Boyle, Co. Roscommon	Farmer	3	1,050.00
McDaid, Eamonn	14, Maxwell Road, Rathgar, Dublin 6	Builder	2	500.00	McKee, John	Mainguard Street, Galway, Co. Galway	Publican	1	250.00
McDaid, Jason	12, Mulreany Terrace, Stranorlar, Co. Donegal	Forester	2	500.00	McKeigue, John	Masonbrook, Loughrea, Co. Galway	Headstone Sales	1	250.00
McDaid, John	Upper Croaghan, Ramelton, Co. Donegal	Farmer	2	500.00	McKenna, John	4, Ashley Gardens, Ovens, Co. Cork	Consultant Engineer	1	375.00
McDaid, Sidney	Ray, Kilmacrennan, Co. Donegal	Farmer & Plant Hire Operator	2	500.00	McKenna, Patrick	Derrymore, Blennerville, Tralee, Co. Kerry	Farmer	1	1,000.00
McDonagh, Joseph	Glasha, Doolin, Co. Clare	Company Director	2	750.00	Mc Keown, Clare	23, Sion Road, Glenageary, Co. Dublin	Broadcaster	3	1,375.00
McDonnell, Hugh	15, Whitecastle Lawn, Athy, Co. Kildare	Hackney Driver	3	4,500.00	McLaughlin, James	Speenogue, Burt, Co. Donegal	Building Contractor	2	500.00
McElligott, John Joe	Knocknacasca, Killflynn, Co. Kerry	Farmer & Plasterer	1	250.00	McNamara, Michael	12, Caheranne, Tralee, Co. Kerry	Steel Fixing & Farm Work	1	300.00
McEvoy, William	5, Meadow View, Clonard, Co. Meath	Building Sub-Contractor	3	1,125.00	McNichol, Patrick	Main Street, Leap, Co. Cork	Publican	1	250.00
McFadden, Manus	121, Larganreagh, Downings, Co. Donegal	Butcher & Farmer	2	500.00	McNulty, Stephen	16, Inis-Ri, Shannon, Co. Clare	Blocklayer	1	600.00
McGettigan, James Jnr.	New Line Road, Letterkenny, Co. Donegal	Cattle Dealer	2	500.00	McShane, James P.	Cashel, Glencolmille, Co. Donegal	Publican	2	500.00
Mc Ginley, Daniel	Ballinakillev, Churchill, Co. Donegal	Farmer & Hackney Operator	1	250.00	McTiernan, Terence	Orchard Lane, Rathedmond, Sligo, Co. Sligo	Transport Service Operator	1	350.00
McGlinn, Anthony	Monread, Marine Parade, Sandycove, Co. Dublin	Garage Proprietor	3	750.00	Melvin, Padraig	Mountain Road, Oranmore, Co. Galway	Wholesale Fruit Merchant	2	500.00
					Molloy, Kevin	407, Clontarf Road, Dollymount, Dublin 3	Builder	9	9,000.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Moloney, Mark	9, Ard Na Gaoithe, Ennis, Co. Clare	Ventilation Systems	2	2 months imprisonment on each charge	Mullarkey, John	Cornabanny, Cloonfad, Ballyhaunis, Co. Mayo	Farmer & Cattle Dealer	2	750.00
Moloney, Thomas	Station Road, Ardfert, Co. Kerry	Blocklayer	1	250.00	Murphy, Gerald	Knockreight, Milltown, Co. Kerry	Garage Proprietor	1	1,000.00
Monahan, Noel	129, Kennedy Park, Roscrea, Co. Tipperary	Pallet Retailer	2	750.00	Murphy, John	Ballyshonin, Berrings, Co. Cork	Farmer	1	250.00
Mongan, Michael	Cluide, Corrandulla, Co. Galway	Scrap Dealer	2	650.00	Murphy, Liam	Johnstown, Ardfinnan, Co. Tipperary	Farmer	1	400.00
Moore, Michael	Old Fintra Road, Killybegs, Co. Donegal	Fisherman	3	750.00	Murphy, Noel	Knockbrack, Knocknagoshel, Co. Kerry	Plasterer	2	500.00
Moore, Robert	Ardee, Newtowncunningham, Co. Donegal	Farmer	1	250.00	Murphy, Noel	Dangan, Tulla, Co. Clare	Company Director	2	750.00
Moran, Martin	Ardrunkilla, Belclare, Tuam, Co. Galway	Milk Vendor	1	250.00	Murphy, Patrick	4, Basin View, Claddagh, Galway, Co. Galway	Carpet Layer	2	1,000.00
Moreland, Ronald	91, Camden Street Lower, Dublin 2	Butcher	1	250.00	Murphy, Seamus	19, Melesian Avenue, Feltrim, Swords, Co. Dublin	Taxi Driver	2	500.00
Morgan, Kieran	8, Woodville, The Hill, Loughrea, Co. Galway	Company Director	1	250.00	Murphy, Thomas	Warrencourt, Lissarda, Co. Cork	Farmer	1	250.00
Moriarty, John	Droumbrida, Glencar, Co. Kerry	Farmer	1	250.00	Murray, Seamus	4, Castaheney, Clonsilla, Dublin 15	Catering Equipment	1	375.00
Morrow, Ann	Dunwiley, Stranorlar, Co. Donegal	Farmer	2	500.00	Myers, Sean	Barleymount West, Killarney, Co. Kerry	Picture Framing	1	250.00
Moynihan, Noel	Ballydesmond, Mallow, Co. Cork	Electrician	1	1,000.00	Nally, Andrew	Castlecore House, Ballymahon, Co. Longford	Nursing Home Proprietor	1	300.00
Mulcahy, Jeremiah	24, Cedarwood Close, Waterpark, Carrigaline, Co. Cork	Milk Vendor	1	250.00	Newman, Stefan	Main Street, Pettigo, Co. Donegal	Forestry Contractor	2	500.00
Mulcahy, John Jnr.	Glenbawn, Cross Douglas Road, Cork, Co. Cork	Rental Income & Company Director	1	250.00	Nolan, Andrew Jnr.	Brockagh, Glendalough, Bray, Co. Wicklow	Farmer	1	500.00
Mullally, Patrick	Killeigh, Clonmel Road, Cahir, Co. Tipperary	Photographer	1	450.00	Noonan, James	Kylenagrannagh, Cloneen, Co. Tipperary	Farmer	1	500.00
Mullane, John	Rivers, Lisnagry, Co. Limerick	Garage Proprietor	1	250.00	O'Brien, Elizabeth	Main Street, Hospital, Co. Limerick	Company Director & Chemist	3	750.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
O'Brien, Hugh	17, Dromhall Park, Woodlawn, Killarney, Co. Kerry	Furniture Manufacturer	1	1,000.00	O'Donnell, Charles	30, College Park, Glencar, Letterkenny, Co. Donegal	Farmer	3	750.00
O'Brien, John	Boherascrub, Buttevant, Co. Cork	Farmer	2	500.00	O'Donnell, David	Colman, Fethard, Co. Tipperary	Rental Income	2	750.00
O'Brien, John	Gortmore, Banteer, Co. Cork	Plumber	1	250.00	O'Donnell, Joseph	2, Hillcrest, Lack, Letterkenny, Co. Donegal	Scaffolding Hire	2	500.00
O'Brien, John	Slievefinn, Claregalway, Co. Galway	Carpenter	3	750.00	O'Donnell, Louise	16, Denny Street, Tralee, Co. Kerry	Commission on Art Sales	1	1,000.00
O'Brien, John	Windmill Hill, Rathcoole, Co. Dublin	Company Director	1	250.00	O'Donovan, Eamonn	Ardcath, Garristown, Co. Meath	Rental Income	4	1,000.00
O'Brien, Peter	The Cross, Mountain Barracks, Mitchelstown, Co. Cork	Farmer	1	500.00	O'Dwyer, Fintan	Athnid, Thurles, Co. Tipperary	Engineering Works & Paint Supplier	1	375.00
O'Callaghan, Denis	High Field, Dromina, Charleville, Co. Cork	Fresh Food Sales & Breadman	1	1,000.00	O'Dwyer, John J.	38, Lower Rathmines Road, Dublin 6	Builder	4	1,000.00
O'Carroll, Denis	"The Tenth Green", 39, The Demesne, Ross Road, Killarney, Co. Kerry	Electrical Contractor	1	450.00	O'Dwyer, Thomas	35, Ard Mhuire, Carrick-On-Suir, Co. Tipperary	Undertaker & Hackney Service	1	500.00
Ó Ceallaigh, Gearóid	The Couvert, Newtown Hill, Clarina, Co. Limerick	Insurance Broker	1	250.00	O'Gara, Anthony	58, Derrylea, Oakpark, Tralee, Co. Kerry	Management Consultant	1	1,000.00
O'Connell, John	Bohereen Caol, Market Cross, Killarney, Co. Kerry	Solicitor	1	250.00	O'Gorman, Brian	Broghill, Charleville, Co. Cork	Farmer	1	250.00
O'Connell, Patrick	Railway View, Macroom, Co. Cork	Restaurateur	1	250.00	O'Grady, Gerard	Harty's Terrace, Ballyheigue, Co. Kerry	Plasterer	2	500.00
O'Connor, John Kevin	3, Kenilworth Lodge, Harold's Cross Road, Dublin 6	Draughtsman	3	750.00	O'Halloran, Patrick	Castlecook, Kilworth, Co. Cork	Farmer & Rental Income	1	500.00
O'Connor, John P	Tullyard, Trim, Co. Meath	Farmer	3	1,125.00	O'Hanlon, Michael	Heirhill, Ballyheigue, Co. Kerry	Farmer	1	250.00
O'Connor, Michael	76, Iveragh Park, Killorglin, Co. Kerry	Builder	1	1,000.00	O'Keefe, Maurice	9, Military Hill, Cork, Co. Cork	Grocer	4	1,000.00
O'Connor, Stephen	53, Walshestown, Newbridge, Co. Kildare	Motor Repairs	3	375.00	O'Mahony, Cornelius	Knockachur, Knocknagoshel, Co. Kerry	Insurance Agent	1	250.00
					O'Mahony, Sean	Gneeveguilla, Rathmore, Co. Kerry	Shopkeeper/ Petrol Sales/ Undertaker	1	1,000.00
					O'Malley, Gerard	Tara Building, Tuam Road, Galway, Co. Galway	Haulier	2	1,000.00

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O'Neill, David	Gooseberry Hill, Newmarket, Co. Cork	Farmer	1	750.00	O'Sullivan, Oliver	Coolies, Muckcross, Killarney, Co. Kerry	Farmer	1	250.00
O'Neill, Patrick	T/A The Favourite, 35, Lower Dorset Street, Dublin 1	Supermarket Proprietor	3	750.00	O'Sullivan, Padraig	66, Ardshana-vooley, Killarney, Co. Kerry	Carpenter	1	250.00
O'Regan, Thomas	3, O'Neills Place, Killavullen, Mallow, Co. Cork	Forestry Contractor	2	1,000.00	O'Toole, John Martin	Rinn, Oranmore, Co. Galway	Telephone Installation	3	2,250.00
O'Riordan, Bartholomew	The Castle, Furies, Killarney, Co. Kerry	Farmer	1	250.00	Packham, Terry	43, Weston Drive, Lucan, Co. Dublin	Rental Income	1	250.00
O'Riordan, Thomas	3545, Lakeside Park, Newbridge, Co. Kildare	Courier	6	250.00 on 1 charge. 2 days imprisonment in respect of each 5 charges (Suspended for 12 months)	Pakenham, James	16, Carrig Wood, Firhouse Road, Dublin 24	Law Clerk	4	4,000.00
O'Shea, Eugene J.	Ballyoughtra, Milltown, Co. Kerry	Supermarket Proprietor	1	1,000.00	Patterson, Arthur	Pellic, Castlelyons, Co. Cork	Farmer	1	250.00
O'Shea, Stephen	2, The Chalets, Shanagarry, Co. Cork	Roofing Contractor	1	750.00	Pearson, Richard	"The Chimneys", Calverstown, Kilcullen, Co. Kildare	Farmer	1	1,000.00
O'Shea, Timothy B.	Gorthanedin, Castlemaine, Co. Kerry	Plasterer	1	250.00	Perry, Anthony	31, Ballyneety Road, Ballyfermot, Dublin. 10	Steel Fabricator	3	1,500.00
O'Sullivan, Alan	Tourard, Freemount, Co. Cork	Agricultural Contractor	1	1,000.00	Pierce, Laurence	104, Francis Street, Dublin 8	Architect	5	5,000.00
O'Sullivan, Eugene	8, Whitestrand Road, Galway, Co. Galway	Rental Income	3	750.00	Pigott, Michael	Shanakill, Keel, Castlemaine, Co. Kerry	Panel Beater	2	500.00
O'Sullivan, Gerard	Liscrea, Bouladuff, Thurles, Co. Tipperary	Cabinet Maker	1	375.00	Plunkett, Gerard	Drombana, Co. Limerick	Milk Agent	1	250.00
O'Sullivan, John Joe	Rangue, Killorglin, Co. Kerry	Farmer	1	250.00	Porter, Garry	Railway Road, Buncrana, Co. Donegal	Electrical Contractor & Rental Income	2	500.00
O'Sullivan, Michael	Leighmoneymore, Dunderrow, Kinsale, Co. Cork	Farmer & Guesthouse Proprietor	1	250.00	Power, Thomas	Querrin, Kilkee, Co. Clare	Farmer	1	650.00
O'Sullivan, Michael	Mountain View, Caherina, Tralee, Co. Kerry	Newsagent & Grocer	3	750.00	Proudfoot, Sean	21, Old Bawn Avenue, Tallaght, Dublin 24	Building Sub-Contractor	3	4,500.00
					Quigley, William	"Rossborough House", Lifford, Co. Donegal	Bed & Breakfast Operator	2	500.00
					Quinn, Alwyn V.H.	West End, Convoy, Co. Donegal	Farmer	1	250.00
					Quinn, Brendan	Navenny, Ballybofey, Co. Donegal	Farmer	2	500.00

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Quirke, John	Lisnagar, Rathcormac, Co. Cork	Farmer	2	1,500.00	Sadlier, Liam	Beakstown, Thurles, Co. Tipperary	Farmer	1	250.00
Raeburn, Eddie	Cahir Road, Cashel, Co. Tipperary	Restaurateur & Rental Income	1	700.00	Sansome, Liam	“San Antonio”, Upper Carrickhill Road, Portmarnock, Co. Dublin	Bakery Proprietor	3	3,000.00
Rafferty, Michael	T/A Laurel Stores, Newcastle, Galway, Co. Galway	Grocer	1	250.00	Scott, Denise	Ballykillone, Donegal Post Office, Co. Donegal	Publican	2	2,000.00
Rafferty, P.J.	Weston Lodge, Taylors Hill, Galway, Co. Galway	Rental Income	1	250.00	Sexton, Linda	Rathmuck, Kildare, Co. Kildare	Beauty Salon Proprietor	1	250.00
Reidy, Patrick	Coolasmuttane, Charleville, Co. Cork	Farmer	1	250.00	Shanahan, Jim	Whitehall, Parteen, Co. Clare	Building Contractor	2	1,000.00
Reilly, John Gerard	Allenstown, Kells, Co. Meath	Haulage Contractor	1	375.00	Sheehan, Michael	Killusty, Fethard, Co. Tipperary	Carpenter	2	1,000.00
Reilly, Patrick	Millbridge, Saggart, Co. Dublin	Company Director	1	1,000.00	Sheridan, Joseph	Bush Lane, Raynestown, Dunshaughlin, Co. Meath	Nursing Home Proprietor	2	750.00
Robb, Shaun	443, Grove Cottages, Muff, Co. Donegal	Builder	2	500.00	Shorten, David	4, Kiltalawn Grove, Jobstown, Tallaght, Dublin 24	Bread Salesman	2	750.00
Roche, Tony	Shanid Lower, Shanagolden, Co. Limerick	Grocer	1	250.00	Simon, Sean William	Deerpark, Lough Key, Boyle, Co. Roscommon	Land Lettings & Actor	4	1,400.00
Rooney, Nicholas	113, Orlynn Park, Lusk, Co. Dublin	Farmer	2	500.00	Sinclair, Sean A.	8, Glenaulin Road, Palmerstown, Dublin 20	Company Director	1	1,000.00
Rowe, Walter	3, Tamarisk View, Kilnamanagh, Dublin 24	Electrical Heating Engineer	4	2,250.00	Slattery, Patrick	15, Kilteragh, Dooradoyle, Limerick, Co. Limerick	Security Services	1	250.00
Russell, Michael	Hillcrest House, Bartoose, Emly, Co. Tipperary	Motor Mechanic	2	900.00	Slevin, Fergal	10, Ernedale Heights, Ballyshannon, Co. Donegal	Agricultural Contractor	3	750.00
Ryan, Jack J.	Main Street, Doon, Co. Limerick	Accountant	1	250.00	Smith, Brian	30, Greenogue Drive, Rathcoole, Co. Dublin	Motor Factor	2	750.00
Ryan, Paul	Broughill, Charleville, Co. Cork	Agricultural Contractor	1	1,000.00	Smith, Ronan C.	Greengates, Adelaide Road, Glenageary, Co. Dublin	Video Film Maker	1	250.00
Ryan, Thomas	Galboola, Littleton, Thurles, Co. Tipperary	Farmer	2	500.00	Smyth, John	Rheneny, Edgeworthstown, Co. Longford	Garage Proprietor	1	1,000.00
Ryan, Ursula	Hymenstown, Newinn, Cashel, Co. Tipperary	Farmer	2	840.00					
Ryle, Thomas Dermot	Millcourt Centre, Donegal Town, Co. Donegal	Laundrette & Shoe Repairs	1	500.00					

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Spellman, P.J.	Carnmore West, Oranmore, Co. Galway	Building Refurbishments	2	1,000.00	Turner, Michael	Mohereen, Lombardstown, Co. Cork	Farmer & Rental Income	2	1,000.00
Spicer, Bernard	T/A Tory Top Foodstore, 74, Tory Top Road, Ballyphehane, Cork, Co. Cork	Newsagent	1	250.00	Twomey, John	3, Glencurragh, Skibbereen, Co. Cork	Plumber	1	250.00
					Twomey, Michael	Lacknahaghny, Macroom, Co. Cork	Farmer	1	250.00
Stanhope, Anthony	4, Brookfield Avenue, Blackrock, Co. Dublin	Commission Agent	3	3,000.00	Tyrrell, William	Barronstown Lower, Grangecon, Co. Wicklow	Building Sub-Contractor	1	250.00
Steele, Robert Jnr.	Manorcunningham, Co. Donegal	Farmer	2	500.00	Vaughan, Martin	Shanballyshane, Kilnamartyra, Macroom, Co. Cork	Farmer	4	1,000.00
Strain, James	Forquar, Milford, Co. Donegal	Motor Spares & Parts Sales	1	300.00	Wallace, Ronald G.	Meenahoney, Castlefin, Co. Donegal	Farmer	2	500.00
Swann, Jeffery Redmond	Milleens, Coolea, Macroom, Co. Cork	Horticultural Products	1	250.00	Walsh, Darren	55, The Park, Kingswood Heights, Tallaght, Dublin 24	Retail Jewellery	1	375.00
Sweeney, John	87, Glasnevin Woods, Glasnevin, Dublin 11	Company Director	1	750.00	Walsh, Derrick	9, Idrone Drive, Knocklyon Wood, Tallaght, Dublin 24	Painter & Decorator	2	500.00
Sweeney, John M.	Bridge Street, Caherciveen, Co. Kerry	Fruit Sales	3	900.00	Walsh, Dolores	Ballagh, Bushypark, Galway, Co. Galway	Company Director	2	500.00
Terry, John	5, Ardagh Park Gardens, Newtownpark Avenue, Blackrock, Co. Dublin	Company Director	1	500.00	Walsh, John Jnr.	Fartha, Riverstick, Co. Cork	Agricultural Contractor	2	500.00
Thornton, Edmond G.	Bawnmore, Kanturk, Co. Cork	Veterinary Surgeon & Farmer	1	1,000.00	Ward, Brian	Lysterfield, Curraghboy, Athlone, Co. Roscommon	Farmer	1	355.00
Toner, Gerard	Pilltown, Drogheda, Co. Louth	Market Gardener	3	1,050.00	Ward, Sean	Kerry Street, Fethard, Co. Tipperary	Garage Proprietor	3	1,200.00
Treacy, Denis	Moher, Upperchurch, Co. Tipperary	Farmer	1	250.00	Whelan, Paul	19, Grange Crescent, Pottery Road, Dunlaoghaire, Co. Dublin	Computer Maintenance	2	1,500.00
Treacy, Gordon	Ballinrea, Carrigaline, Co. Cork	Funfair Operator	1	250.00	Whelan, William Thomas	Freighduff, Cashel, Co. Tipperary	Farmer	2	750.00
Trearty, Eugene	Goal, Termon, Co. Donegal	Farmer	2	500.00	White, James	Seskin, Kilsheelan, Clonmel, Co. Tipperary	Haulage & Tar Laying	1	500.00
Tu Nguyen, Kham	Unit 1, Barnhall Shopping Centre, Celbridge Road, Leixlip, Co. Kildare	Take-Away Food Operator	4	1,000.00					

Name	Address	Occupation	No. of Charges	Fine/ Penalty £	FAILURE TO LODGE CORPORATION TAX RETURN(S)				
					Name	Address	Occupation	No. of Charges	Fine/ Penalty £
White, Tom	18, Ard Cross, Crosshaven, Co. Cork	Frozen Food Manufacturer	1	1,500.00	Bawncove Investments Ltd.	Harcourt House, 18/19 Harcourt Street, Dublin 2	Investment Company	2	500.00
Whiteside, Edison	Old Barrack Street, Collooney, Co. Sligo	Garage Proprietor	1	350.00	Castweld Investments Ltd.	44, Jame's Place East, Dublin 2	Aircraft Leasing	2	2,000.00
Whyte, Michael	Moycullen, Galway, Co. Galway	Company Director	1	250.00	Celtic Bedding Ltd.	3, Inns Quay, Chancery Place, Dublin 7	Bed Manufacturers	1	250.00
Williamson, Donal	Knocksceagh, Leap, Co. Cork	Plasterer	1	250.00	Clarenceray Ltd.	Donaghmore Road, Proudstown, Navan, Co. Meath	Property Development	2	750.00
Williamson, William	Clonmore, Charleville, Co. Cork	Farmer	1	250.00	Cullen Cleaning Ltd.	130, Lower Drumcondra Road, Dublin 9	Contract Cleaning	2	2,000.00
Willis, Richard	19, Eglantine Crescent, Quarterstown, Mallow, Co. Cork	Mason	1	500.00	Dublin Wholesale Direct Ltd.	1A, Bluebell Lane, Inchicore, Dublin 8	Wholesale Grocery	1	375.00
Winders, Terence	10, Orlagh Court, Templeogue, Dublin 16	Company Director	1	250.00	Dunnes Fuels Ltd.	52, Fortfield Park, Terenure, Dublin 6	Fuel Distributors	1	250.00
Woodlock, Vincent	Jossestown, Fethard, Co. Tipperary	Company Director	1	500.00	Farrell O'Brien Driveshafts Ltd.	Killeen Road, Dublin 12	Driveshaft Manufacturers	1	250.00
					Holvern Ltd.	18, Upper Mount Street, Dublin 2	Management Consultants	2	500.00
					KWN Construction Ltd.	191/193, Lower Kimmage Road, Dublin 6W	Property Development	2	500.00
					Premier Logistics Ltd.	1, Terenure Place, Terenure, Dublin 6W	Food Distribution	2	500.00
					Ravenswell Ltd.	23, Main Street, Swords, Co. Dublin	Investment Management	1	1,500.00
					Skidoo Farming & Agricultural Company Ltd.	191/193, Lower Kimmage Road, Dublin 6W	Cattle Breeding	2	500.00
					Sleator Carroll (Ireland) Ltd.	25, The Green, Seatown Park, Swords, Co. Dublin	Insurance Loss Assessors	1	1,500.00
					Today's Casuals Ltd.	29, Upper Mount Street, Dublin 2	Retail Clothing	2	2,000.00
					W. R. Holding Ltd.	77, The Pines, Castleknock, Dublin 15	Marketing & Business Management	2	500.00
					Waypoint Enterprises Ltd.	1, Potato Market, Carlow, Co. Carlow	Fast Food Outlet	1	375.00

FAILURE TO LODGE P35 RETURN(S)

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty £
Bryan, Patrick	Cabin Hill, Rathoath, Co. Meath	Painter & Decorator	2,000.00	
Clanmaca Company Ltd.	1, Mount Southwell, Letterkenny, Co. Donegal	Restaurant	2,000.00	
Conaty, Thomas	Balreask, Trim Road, Navan, Co. Meath	Plant Hire Operator	2,000.00	
Dolomar Ltd.	82, Thornhill Gardens, Celbridge, Co. Kildare	Hairdresser	2,000.00	
Doyle, David	Burnfort, Mallow, Co. Cork	Steel Erector	2,000.00	
Dunree Construction Ltd.	Port Road, Letterkenny, Co. Donegal	Building	2,000.00	
Gahan, Paul	“Villa Alta”, Rectory Road, Enniscorthy, Co. Wexford	Accountant and Company Director	2,000.00	
Roscommon Natural Spring Water Company Ltd.	Oran Donam, Co. Roscommon	Spring Water Bottling	2,000.00	
Seamus Gallagher (Kilcar) Ltd.	Portnoo Road, Ardara, Co. Donegal	Public Houses	1,500.00	
Seamus Gallagher Ltd.	Portnoo Road, Ardara, Co. Donegal	Building Construction & Civil Engineering Works	1,500.00	

OTHER OFFENCES**DELIVERY OF INCORRECT INCOME TAX RETURNS AND
RELATED OFFENCES**

Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Kelly, Patrick J.	139, Orwell Park View, Templeogue, Dublin 6W.	Security Services Consultant	3	1,500.00

**DELIVERY OF INCORRECT VAT RETURNS, INVOICES AND
OTHER RELATED OFFENCES**

Name	Address	Occupation	No. of Charges	Fine/ Penalty £
O'Doherty, Patrick	Turret Street, Ballingarry, Co. Limerick	Company Director	6	18 months imprisonment
and				
Babel International Language Services Organisation Limited	Turret Street, Ballingarry, Co. Limerick	Translation Services	2	
James Howard	14, Forestfields Road, Rivervalley, Swords, Co. Dublin	Plumbing & Heating Contractor	36	12 weeks imprisonment

**DELIVERY OF INCORRECT VAT AND INCOME TAX
RETURNS (PAYE)**

Name	Address	Occupation	No. of Charges	Fine/ Penalty £
Ballymany Construction Ltd.	5, George's Street, Newbridge, Co. Kildare	Construction Firm	11	6,000.00
and				
Byrne, Patrick	Moorefield Road, Newbridge, Co. Kildare	Managing Director, Ballymany Construction Ltd	11	2,750.00 and six months imprisonment. (Suspended)

Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1st OCTOBER 2001 AND ENDING 31st DECEMBER 2001, OF EVERY PERSON — in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is **92**. The total value of these settlements is **£6,418,860.89 (€8,150,272.10)**

Note: Settlements are not published where the amount is less than £10,000 or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
88 PEMBROKE ROAD LTD.	EMBASSY HOUSE, HERBERT PARK LANE, BALLSBRIDGE, DUBLIN 4.	GUESTHOUSE	8,933.00	7,291.00	16,224.00	Underdeclaration of VAT. Revenue Audit Case.
ALLSWORTH LTD.	RAHAN DEMENSE, RAHAN, TULLAMORE, CO. OFFALY.	BUILDING	5,891.00	4,538.00	10,429.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
ARCOURT LTD.	THE BUNGALOW, NAAS ROAD, RATHCOOLE, CO. DUBLIN.	HOTEL	45,914.00	23,969.00	69,883.00	Underdeclaration of PAYE. Revenue Audit Case.
ASHCOURT CONSTRUCTION LTD.	EMBASSY HOUSE, HERBERT PARK LANE, BALLSBRIDGE, DUBLIN 4.	BUILDING	10,675.00	11,014.50	21,689.50	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
BALLINLOUGH REFRIGERATION LTD.	STATION ROAD, BALLINLOUGH, CO. ROSCOMMON.	TRUCK REFRIGERATION UNITS	16,939.00	45,693.00	62,632.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
BECKMANN PROPERTIES LTD.	OATFIELD, KILLORAN, BALLINASLOE, CO. GALWAY.	PROPERTY DEVELOPMENT	4,793.00	5,619.00	10,412.00	Underdeclaration of VAT. Revenue Audit Case.
BERKSHIRE TRADING LTD.	LANESBORO STREET, ROSCOMMON.	CHEMIST	169,403.00	158,850.17	328,253.17	Underdeclaration of VAT & PAYE. Revenue Audit Case.
BETA CONSTRUCTION CO. LTD.	101 OLD BAWN ROAD, TALLAGHT, DUBLIN 24.	BUILDING	12,720.05	10,326.04	23,046.09	Underdeclaration of VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
BLUE EYE SECURITY LTD.	MERRYTHOUGHT HOUSE, TEMPLESHANNON, ENNISCORTHY, CO. WEXFORD.	SECURITY SERVICES	8,031.00	6,253.00	14,284.00	Underdeclaration of VAT. Revenue Audit Case.
BOGGS, RONALD	THE SQUARE, MALIN, CO. DONEGAL.	BUTCHER	25,228.00	24,837.00	50,065.00	Underdeclaration of Income Tax. Revenue Audit Case.
BOURKE BUILDERS BALLINA LTD.	AMANA, BALLINA, CO. MAYO.	BUILDING	83,129.00	89,156.00	172,285.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
CACHAPOOL LIMITED.	15 UPPER DOMINICK ST., DUBLIN 7.	PUBLICAN	10,121.00	6,430.00	16,551.00	Underdeclaration of VAT. Revenue Audit Case.
COMPSEY CREAMERY SOCIETY LTD.	MULLINAHONE, CO. TIPPERARY.	CO-OPERATIVE SOCIETY	48,510.55	35,577.00	84,087.55	Underdeclaration of PAYE. Revenue Audit Case.
CONCANNON, JAMES	SUMMERFIELD, CLAREGALWAY, CO. GALWAY.	BUILDING	10,800.00	11,200.00	22,000.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
COTT, CON	LADY'S ABBEY, ARDFINNAN, CLONMEL, CO. TIPPERARY.	PUBLICAN	22,462.00	21,927.00	44,389.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CUNNANE, ANTHONY	PERSSE PARK, BALLINASLOE, CO. GALWAY.	CARPENTER	23,552.19	12,625.29	36,177.48	Underdeclaration of Income Tax, VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
DALY, RORY	1 ARD MHUIRE, BALLINASLOE, CO. GALWAY.	TAXI	33,942.64	29,322.36	63,265.00	Underdeclaration of Income Tax. Revenue Audit Case.
DAVIS, FRANK	LARACON, COURTOWN HARBOUR, CO. WEXFORD.	PUBLICAN	13,339.00	9,661.00	23,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DAVIS, MARTIN	FLAT 2, 67 ANGLESEA ROAD, BALLSBRIDGE, DUBLIN 4.	LANDLORD	109,152.00	142,518.00	251,670.00	Underdeclaration of Income Tax. Revenue Audit Case.
DICEY REILLY LTD.	THE SQUARE, GORT, CO. GALWAY.	PUBLICAN	22,129.81	18,702.44	40,832.25	Underdeclaration of VAT & PAYE. Revenue Audit Case.
DONEGAN, JOHN G.	BALLYNOE, MALLOW, CO. CORK.	LANDLORD	13,827.71	18,010.59	31,838.30	Underdeclaration of Income Tax. Revenue Audit Case.
DRAINWATER CONTRACTORS LTD.	19 ROCKBARTON RD., SALTHILL, GALWAY.	BUILDING	15,483.00	3,733.00	19,216.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
FARRELL, SEAN T.	KILKIERNAN, BALLINABRACKKEY, KINNEGAD, CO. WESTMEATH.	COMPANY DIRECTOR & FARMING	19,558.36	18,074.12	37,632.48	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
FARREN, PATRICK (DEC'D.)	GOUGANE BARRA SANDY LANE, RUSH, CO. DUBLIN.	COMPANY DIRECTOR	39,988.83	31,533.09	71,521.92	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.
FAWCETT, GEORGE	367 RIVERFOREST, LEIXLIP, CO. KILDARE.	PLUMBING	6,456.00	5,553.00	12,009.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FLYNN, R. J.	VALLEY VIEW, FARRANLEA PARK, MODEL FARM ROAD, CORK.	MEDICAL CONSULTANT	92,719.00	97,281.00	190,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
FOLEY, JOSEPH	RAHEENDONORE, GRAIGUENAMANAGH, CO. KILKENNY.	CARPENTER	6,678.33	5,878.46	12,556.79	Underdeclaration of Income Tax. Revenue Audit Case.
GALLAGHER, DAVID	EYRE SQUARE CENTRE, GALWAY.	HAIRDRESSER	20,009.00	18,109.00	38,118.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GEOGHEGAN, PATRICK	UNIT 12, BRAY SHOPPING CENTRE, CASTLE ST., BRAY, CO. WICKLOW.	COMPANY DIRECTOR	148,767.00	116,233.00	265,000.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
GLENBRIER LTD.	DUNMOE LODGE, HAYES, NAVAN, CO. MEATH.	BUILDING	76,895.00	69,330.00	146,225.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
GLENNON, MICHAEL	DUBLIN ROAD, MOATE, CO. WESTMEATH.	COMPANY DIRECTOR	25,067.00	27,027.00	52,094.00	Underdeclaration of Income Tax. Revenue Audit Case.
GORTHBRACK INNS LTD.	GORTHBRACK, PULLATHOMAS, BALLINA, CO. MAYO.	PUBLICAN	6,443.00	4,834.00	11,277.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
GRANGEBRIDGE DEVELOPMENTS LTD.	THE LODGE, BETTYSTOWN HOLIDAY VILLAGE, EASTHAM RD., BETTYSTOWN, CO. MEATH.	BUILDING	172,432.00	119,678.03	292,110.03	Underdeclaration of VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
GROGAN, SEAMUS	COOLGURTH, BANSHA, CO. TIPPERARY.	SAND & GRAVEL MERCHANT	46,367.82	38,560.00	84,927.82	Underdeclaration of Income Tax. Revenue Audit Case.
HARD METAL MACHINE TOOLS LTD.	THE GABLES, TORQUAY ROAD, FOXROCK, DUBLIN 18.	SUPPLIER OF CUTTING TOOLS	21,092.00	15,059.00	36,151.00	Underdeclaration of Corporation Tax, VAT & PAYE. Revenue Audit Case.
HARNEY, LAURENCE	BROADLEAS, BALLYMORE EUSTACE, CO. KILDARE.	BUILDING	14,047.00	12,412.00	26,459.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
HAYES, CECIL EDWARD (DEC'D.)	10 BRABAZON COURT, SANDYMOUNT, DUBLIN 4.	INVESTMENT INCOME	62,642.32	70,871.29	133,513.61	Underdeclaration of Income Tax. Revenue Audit Case.
HAYES, RICHARD	MAIN ST., URLINGFORD, CO. KILKENNY.	PUBLICAN	18,753.15	11,946.85	30,700.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
HYBLA TRANSPORT CO. LTD.	KILLENURE, BALLYBRITTAS, PORTLAOISE, CO. LAOIS.	HAULAGE	13,290.00	9,834.00	23,124.00	Underdeclaration of PAYE. Revenue Audit Case.
J. GREALY & SON LTD.	ST. ALBANS, BATTERY ROAD, CO. LONGFORD.	BUILDING	7,109.00	6,282.00	13,391.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
JOHN CONNOLLY (CONSTRUCTION) LTD.	BEAL NA TRA, ROSCAM, GALWAY.	BUILDING	26,359.36	27,118.44	53,477.80	Underdeclaration of VAT & PAYE. Revenue Audit Case.
JORDAN, JOSEPH	16 ROCKINGHAM AVENUE, LEIXLIP, CO. KILDARE.	COMPANY DIRECTOR	35,632.00	42,178.00	77,810.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
JOYCE, PATRICK	UNIT 7, ROYAL ROCK, BALLYBANE, GALWAY.	GUESTHOUSE	21,112.80	19,862.57	40,975.37	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KEARNEY, THOMAS	FENAGH, BAGENALSTOWN, CO. CARLOW.	PUBLICAN	92,297.00	127,663.00	219,960.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KELLY JNR., MICHAEL	OLD GOLF COURSE, TULLYCULLION, DONEGAL TOWN, CO. DONEGAL.	BUILDING	86,486.00	13,514.00	100,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KIERNAN, MICHAEL	LEGAN, CO. LONGFORD.	PUBLICAN	9,694.41	10,886.31	20,580.72	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KREISS LTD.	1 WILSON ROAD, MOUNT MERRION, CO. DUBLIN.	LANDLORD	15,826.00	3,903.00	19,729.00	Underdeclaration of VAT. Revenue Audit Case.
KSC HOMES LTD.	19 CASTLEBRIDGE, MAYNOOTH, CO. KILDARE.	BUILDING	6,323.00	7,165.00	13,488.00	Underdeclaration of VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
LACKEN AGRICULTURAL MACHINERY LTD.	LACKEN, NEW ROSS, CO. WEXFORD.	AGRICULTURAL MACHINERY SALES	10,330.88	6,921.69	17,252.57	Underdeclaration of Income Tax, Corporation Tax, VAT & PAYE. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
LARKIN, WILLIAM	BALLINTRANE, FENAGH, CO. CARLOW.	BUILDING	21,703.00	18,185.00	39,888.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
MARCUS, EDWARD	11 DARTRY PARK, DUBLIN 6.	COMPANY DIRECTOR	15,935.97	29,996.49	45,932.46	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
MAUGHAN, MATTHEW	16 SHREWSBURY ROAD, BALLSBRIDGE, DUBLIN 4.	COMPANY DIRECTOR	17,574.00	18,478.00	36,052.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCDONNELL, VICTOR	148 ARDLEA RD., ARTANE, DUBLIN 5.	MOTOR REPAIRS	24,197.00	29,577.93	53,774.93	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
McKENNA, PETER	DERRYGASSON, EMYVALE, CO. MONAGHAN.	CAR SALES	91,079.00	126,599.00	217,678.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
MCMAHON, JOHN	BALLINCLEA, CRATLOE, CO. CLARE.	BUILDING	35,454.00	43,701.00	79,155.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCMAHON, JOSEPH	21 BRIDGEWATER COURT, HARVEY'S QUAY, LIMERICK.	COMPANY DIRECTOR	13,950.90	12,802.00	26,752.90	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCMAMARA, MAURICE	SCHOOLHOUSE, GANTY, CRAUGHWELL, CO. GALWAY.	PLANT & MACHINERY HIRE	30,727.00	30,309.00	61,036.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MEDIALINK LTD.	15 WINDSOR PLACE, OFF PEMBROKE ST., DUBLIN 2.	PUBLIC RELATIONS	15,554.87	9,971.76	25,526.63	Underdeclaration of Corporation Tax & PAYE. Revenue Audit Case.
MEEGAN, EUGENE	TAPLET, BROOMFIELD, CASTLEBLAYNEY, CO. MONAGHAN.	COMPANY DIRECTOR	46,178.00	45,095.00	91,273.00	Underdeclaration of Income Tax. Revenue Audit Case.
MICHAEL GLENNON (MOATE) LTD.	DUBLIN ROAD, MOATE, CO. WESTMEATH.	BUILDING	25,439.00	23,633.00	49,072.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
MOLONEY, GERARD	TRIENERAGH, DUAGH, LISTOWEL, CO. KERRY.	PUBLICAN	16,877.00	12,614.00	29,491.00	Underdeclaration of Income Tax, VAT & PAYE. Revenue Audit Case.
MULLINAHONE CO-OPERATIVE DAIRY SOCIETY LTD.	MULLINAHONE, THURLES, CO. TIPPERARY.	CO-OPERATIVE SOCIETY	164,479.00	120,700.00	285,179.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
MURFIND LTD.	MILL HOUSE, HENRY STREET, LIMERICK.	PUBLICAN	15,219.00	14,651.14	29,870.14	Underdeclaration of Corporation Tax, VAT & PAYE. Revenue Audit Case.
NEW LOOK LTD.	UNIT 14, FIRHOUSE SHOPPING CENTRE, DUBLIN 24.	RESTAURANT	24,280.00	26,200.00	50,480.00	Underdeclaration of VAT & PAYE. Revenue Audit Case.
NEWCOMEN BUILDERS LTD.	50 GRACEFIELD AVENUE, ARTANE, DUBLIN 5.	BUILDING	41,490.00	32,735.00	74,225.00	Underdeclaration of VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
O'CARROLL, LAURENCE	75 LOWER MAIN STREET, ARKLOW, CO. WICKLOW.	PUBLICAN	51,875.00	51,125.00	103,000.00	Underdeclaration of Income Tax, VAT & PAYE. Revenue Audit Case.
O'CONNELL, PETER	GLOUNREIGH, KISKEAM, MALLOW, CO. CORK.	PLANT & MACHINERY HIRE	10,531.00	9,911.00	20,442.00	Underdeclaration of Income Tax, VAT & PAYE. Revenue Audit Case.
O'CONNOR, BRIAN	MAIN STREET, BLESSINGTON, CO. WICKLOW.	PUBLICAN	47,721.00	41,779.00	89,500.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'CONNOR, JOHN	KILMANIHAN WEST, KNOCKNAGOSHEL, CO. KERRY.	BUILDING	5,630.00	5,441.00	11,071.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'DONOHUE, PATRICK	BALLYTURN, GORT, CO. GALWAY.	AGRICULTURAL CONTRACTING	10,816.00	10,824.00	21,640.00	Underdeclaration of Income Tax, VAT & PAYE. Revenue Audit Case.
O'DRISCOLL, O'NEIL LTD.	17/18 HERBERT PLACE, DUBLIN 2.	INSURANCE AGENT	9,000.32	6,147.81	15,148.13	Underdeclaration of Corporation Tax & PAYE. Revenue Audit Case.
O'KANE, DIARMUID	ROCK HOUSE, BALDONNELL, DUBLIN 22.	BUILDING	7,754.00	5,637.00	13,391.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
O'NEILL, PAUL	LOUGHEAD, KILLYBEGS, CO. DONEGAL.	FISHING	94,172.00	105,828.00	200,000.00	Underdeclaration of Income Tax & PAYE. Revenue NIB Investigation Case.
P. DOYLE INTERNATIONAL TRANSPORT LTD.	REDDINAGH, KILLURIN, CO. WEXFORD.	HAULAGE	50,902.48	52,391.28	103,293.76	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
PATTERSON, THOMAS	MAIN ST., BALLYCONNELL, CO. CAVAN.	RESTAURATEUR	41,751.00	42,595.00	84,346.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
PHELAN, THOMAS	8 ST. COLUMCILLE PARK, SWORDS, CO. DUBLIN.	COMPANY DIRECTOR	10,350.00	7,556.00	17,906.00	Underdeclaration of Income Tax. Revenue Audit Case.
PINEWOOD CONSTRUCTION LTD.	22 DODDER CRESCENT, FIRHOUSE ROAD, DUBLIN 24.	BUILDING	7,632.00	5,602.00	13,234.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
PRO-AM TRANSPORT LTD.	WATERSIDE STUD, TARA, CO. MEATH.	HAULAGE	9,765.00	7,819.00	17,584.00	Underdeclaration of VAT. Revenue Audit Case.
QUINN, THOMAS G.	36 MARLBOROUGH COURT, DUBLIN 1.	LANDLORD	20,835.28	22,164.72	43,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
RALPH, SEAN	38 KEW PARK AVE., LUCAN, CO. DUBLIN.	JEWELLER	38,855.82	34,374.72	73,230.54	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
REDMOND, NOEL	KNOCKANURE, BUNCLODY, CO. WEXFORD.	STEEL FABRICATOR	10,234.00	4,927.00	15,161.00	Underdeclaration of VAT. Revenue Audit Case.
RIVERSIDE HOLIDAYS LTD.	ABBEY ROAD, COOSAN, ATHLONE, CO. WESTMEATH.	PUBLICAN	9,663.91	7,310.78	16,974.69	Underdeclaration of VAT. Revenue Audit Case.
ROCKWOOD INVESTMENTS LTD.	2A MAIN STREET, RAHENY, DUBLIN 5.	RESTAURANT	9,048.00	7,122.00	16,170.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
RYAN, PATRICK	CURRABAHA, TEMPLEDERRY, NENAGH, CO. TIPPERARY.	PLANT & MACHINERY HIRE	83,858.68	81,685.11	165,543.79	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
SCHWER, LAURENCE N.	BRANNOCKSTOWN, NAAS, CO. KILDARE.	COMPANY DIRECTOR	10,350.00	7,556.00	17,906.00	Underdeclaration of Income Tax. Revenue Audit Case.
SHANDY ENTERPRISES LTD.	MAIN STREET, ATHLONE, CO. WESTMEATH.	PUBLICAN	16,542.80	12,620.76	29,163.56	Underdeclaration of VAT & PAYE. Revenue Audit Case.
SWEENEY, EUGENE	CLOONEEN, MANORHAMILTON, CO. LEITRIM.	PETROL STATION	18,002.11	10,254.16	28,256.27	Underdeclaration of VAT. Revenue Audit Case.
THE SQUARE GARAGE (PORTARLINGTON) LTD.	THE SQUARE, PORTARLINGTON, CO. LAOIS.	GARAGE	29,483.00	25,517.00	55,000.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			£	£	£	
TORC GRAIN AND FEED LTD.	47 RANELAGH ROAD, DUBLIN 6.	ANIMAL FEEDSTUFFS	160,120.00	258,838.80	418,958.80	Underdeclaration of Corporation Tax & PAYE. Revenue Audit Case.
TREACY, JOHN	ASHBROOK, SCRAMOGUE, CO. ROSCOMMON.	FARMING	34,800.00	43,093.00	77,893.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.
WHELAN, JOSEPH	ENNIS ROAD, KILRUSH, CO. CLARE.	GARAGE	35,527.89	29,472.11	65,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WHITE, DAVID	22 GLENELLAN AVE., SWARDS, CO. DUBLIN.	ELECTRICAL GOODS	17,805.83	20,542.01	38,347.84	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.

IN THE MATTER OF

D.M.C. DEVELOPMENTS LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS, 1963-2001

At an Extraordinary General Meeting of the Creditors of the above Company duly convened and held at The Harcourt Hotel, 60 Harcourt Street, Dublin 2 on 22 March, 2002 the following Special Resolution was passed:

1. "That it has been proved to the satisfaction of the Company that this Company cannot by reason of its liabilities continue in business, and that it be wound up voluntarily.
2. That Mr. Brendan P. Foster of Foster McAteer, Chartered Certified Accountants, 32 Upper Mount Street, Dublin 2 be appointed Liquidator for the purpose of such winding up."

Signed: BRENDAN P. FOSTER.

Date: 22 March, 2002.

[7]

COMPANIES ACTS, 1963-2001

GLENROSS
(In Voluntary Liquidation)

NOTICE OF VOLUNTARY WINDING UP

Glenross, having its registered offices at Kingston House, 64 Patrick Street, Dun Laoghaire, Co. Dublin, hereby gives notice that at an Extraordinary General Meeting of its Members held on 20 March, 2002. It was resolved by Special Resolution of the Members "that the Company be wound up voluntarily and that Peter Garvey, a partner in the firm of Garvey & Associates Chartered Certified Accountants, Kingston House, 64 Patrick Street, Dun Laoghaire, Co. Dublin, be appointed Liquidator of the Company.

GARVEY & ASSOCIATES,
Chartered Certified Accountants,
Registered Auditors,
Kingston House,
64 Patrick Street,
Dun Laoghaire,
Co. Dublin.

20 March 2002.

Note: This is a Members' Voluntary Liquidation, all the admitted Creditors have been paid in full.

[8]

COMPANIES ACT, 1963-1990

HECTOR HOLDINGS LIMITED
(In Voluntary Liquidation)

Notice is hereby given that the Creditors of the above named Company which is being voluntarily wound up are required on or before 30 April, 2002 to send their names and addresses and particulars of their debts or claims, and the name and address of their Solicitors (if any) to:

EOIN CLAYTON, F.C.A.,
Liquidator,
Clayton & Co.,
Chartered Accountants,
61 Limetrees Road,
Maryborough,
Douglas,
Cork.

NOTE: This is a Members' Voluntary Winding-Up. All admitted Creditors have been or will be paid in full.

[9]

IN THE MATTER OF

THE COMPANIES ACTS, 1963-1990

AND

OSCMAL INVESTMENTS LIMITED
(In Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act, 1963 that at an Extraordinary General Meeting of the above Company duly convened and held on 22nd March, 2002 at Woodquay Court, Woodquay, Galway, the following Special Resolution was passed.

"That the Company be wound up voluntarily and that Thomas Greally be appointed Liquidator for the purpose of winding up the affairs and distributing the assets of the Company".

Signed: THOMAS GREALY,
Liquidator,
91 Threadneedle Road,
Galway.

Date: 26th March, 2001.

This is a Members Voluntary Winding-Up. All admitted Creditors have been or will be paid in full.

[10]

ALLAT LIMITED
(In Liquidation)

RESOLUTION

“At the Meeting of Members held on 22nd March, 2002 at Newgrange Hotel, Bridge Street, Navan, County Meath, Paul William Mackay of Gainsboro’ House, 24, Suffolk Street, Dublin 2, Chartered Accountant, was appointed Liquidator of the Company. At a subsequent Meeting of Creditors held on the same day, Paul Mackay’s appointment as Liquidator, was confirmed by the Creditors”.

SIGNED: PAUL W. MACKAY — Liquidator
ALLAT LIMITED
(In Liquidation)

[11]

NOTICE OF APPOINTMENT OF RECEIVER

GAELIC SEAFOODS (IRELAND) LIMITED

Notice is hereby given that on the 20th day of March, 2002 Helle H. Jorgensen a Director of Aller Aqua (Ireland) Limited, under powers conferred by Chattel Mortgage made between the above Company of the one part and Aller Aqua (Ireland) Limited of the other part, has appointed Anthony McGrath of Crescent Accountancy Group of Steamship House, Dock Street, Galway, to be the receiver of part of the assets of the above Company charged by the said Chattel Mortgage.

Dated this 25th day of March, 2002.

WILLIAM B. GLYNN,
Solicitors,
Aengus House,
Long Walk,
Galway.

[13]



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Le ceannach díreach ón
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ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA
CLIATH 2
nó tríd an pbost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
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