

Ms. Eilis Fallon  
Committee Secretariat  
Public Accounts Committee  
Leinster House  
Dublin 2

25 February 2019

**Your Ref: PAC32-1-1315**

Dear Ms. Fallon,

I refer to your letter dated 12 February 2019 arising from the Committee meeting of 7 February. Additional information was sought under 4 headings and is provided below:

**1. Fees paid to counsel**

As indicated to the Committee the vast majority of fees paid by the DPP's Office to prosecuting counsel are standard rate fees which have been approved by the Department of Public Expenditure and Reform. A copy of the current fee schedule is attached for the information of the Committee. Higher than standard fees can be paid, up to the maximum delegated levels shown at page 5 of the fee schedule, if it is considered that the circumstances warrant it. In a very limited number of cases a fee greater than the delegated sanction limit may be considered appropriate. In such cases specific sanction is required from the Department of Public Expenditure and Reform before the higher fee can be paid.

The last 3 changes to overall fee rates have been reductions. On 1 March 2009 all fees payable to counsel by the DPP's Office were reduced by 8%. On 1 April 2010 all fees payable to counsel by the DPP's Office were again reduced by 8%. Both of these reduction mirrored cuts which were imposed elsewhere under FEMPI legislation. However, on 1 October 2011 on the instructions of DPER fees payable by the DPP's Office to counsel in respect of work in the Circuit Criminal Court, Central Criminal Court and Court of Criminal Appeal were cut by a further 10%. This 10% cut was over and above cuts imposed under FEMPI legislation. To date there has been no unwinding of the cuts imposed on counsel's fees during the financial emergency.

**2. National agencies with the capacity to prosecute**

As highlighted at the Committee hearing the Office of the Director of Public Prosecutions has no role in determining who is given statutory authority to initiate summary prosecutions in the State nor does the Office maintain a list of all entities in the State with the statutory right to initiate summary prosecutions.

I would highlight that Article 30.3 of Bunreacht na hEireann provides that all crimes and offences prosecuted before any court '*other than a court of summary jurisdiction*' must be prosecuted in the name of the People. Therefore, under the

Constitution the Oireachtas can empower a regulatory or other authority to prosecute an offence before the District Court in its own name. These offences are prosecuted before the District Court without reference to the Director of Public Prosecutions (DPP).

I attach in an Appendix to this letter a list of some of the bodies that are empowered by the Oireachtas to prosecute offences, in their own name, before the District Court. I am not suggesting that this is a full list but rather I have sought to identify the principal bodies who have been conferred with prosecutorial power under legislation.

Bunreacht na hEireann and the Prosecution of Offences Act 1974 vests the power to prosecute offences in all courts, both summary and indictment, on the Director of Public Prosecutions (DPP). This means that the DPP can prosecute any offence on the statute book including those also capable of prosecution by agencies and departments listed in the Appendix.

This Office is unable to provide the Committee with a breakdown with regard to prosecutions initiated by these bodies.

### **3. Delegation of prosecuting authority to An Garda Síochána**

Section 8(4) of the Garda Síochána Act 2005 empowers the Director of Public Prosecutions to issue directions concerning the institution and conduct of prosecutions by members of the Garda Síochána. A copy of the current direction, in effect from 8<sup>th</sup> November 2011, is attached with this letter.

### **4. Outcome of prosecutions**

The table and charts on page 23 of the 2017 Annual Report, referred to by the Committee, show the outcome of cases based on the year in which the file was first received in this Office. This is the basis on which we compile most of our statistics. The information published shows the outcomes for cases concluded. As highlighted at the top of the page it excludes cases still to be heard. The information published shows a convictions rate of 93% for cases received in 2014 and 2015 and a conviction rate of 94% in respect of cases received in 2016.


Our case management system can also provide statistics of outcomes on the basis of all cases concluded in a particular year, irrespective of when the case was received in the office. I attach for the information of the Committee outcomes in respect of cases prosecuted on indictment on the basis of the year in which the case concluded. While the Committee asked for the years 2014-2016 I have included details in respect of the 5 year period 2014-2018. The tables attached provide details with regard to acquittals and convictions for all of the indictable courts – the Circuit Criminal Court, Central Criminal Court and Special Criminal Court. The tables show that for the cases concluded in the period an annual conviction rate of between 92% and 93% was achieved.

Using the year of the court decision as the measure rather than the year the investigation file was received in the Office has resulted in slight variations between

the figures supplied with this letter and the figures published in the 2017 Annual Report. Notwithstanding the fact that different methods of selecting cases have been used, the conviction outcome rates are broadly similar.

I trust I have addressed all of the issues raised by the Committee. However, if there is other information which the Committee wishes to obtain you might let me know.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Barry Donoghue', written over a horizontal line.

Barry Donoghue  
Deputy Director

## **APPENDIX**

### **Organisations which can initiate District Court prosecutions**

1. The Health and Safety Authority
2. The Competition and Consumer Protection Commission
3. The Office of the Director of Corporate Enforcement
4. Local Authorities (for example for breaches of planning law and waste management law)
5. The Environmental Protection Agency
6. Some Ministers can prosecute summarily under the legislation underpinning their regulatory function, for example; the Minister for Agriculture, Food and the Marine or the Minister for Employment Affairs and Social Protection
7. The Sea Fisheries Protection Authority
8. The Data Protection Commission
9. The Commission for Aviation Regulation
10. The Revenue Commissioners
11. The Central Bank
12. The Commission for Taxi Regulation
13. Office of an tArd-Chláraltitheoir (Civil Registration Act 2004)
14. Road Safety Authority

15. An Post (TV licence)
16. Gas Networks Ireland (damage/interfering with equipment etc.)
17. ESB Network limited (damage/interfering with equipment etc.)
18. Workplace Relations Commission (minimum wage, employment records etc.)
19. National Transport Authority



## SECTION 8 GARDA SÍOCHÁNA ACT 2005

### General Direction No. 3

The Director of Public Prosecutions, pursuant to the powers conferred on her by section 8 (4) of the Garda Síochána Act 2005, hereby gives the following direction concerning the institution and conduct of prosecutions by members of the Garda Síochána, which direction shall enter into effect on 8<sup>th</sup> November 2011: -

1. Subject to the terms of this or any subsequent direction a member of the Garda Síochána may institute and conduct in the District Court any prosecution for a criminal offence, whether the offence is a summary offence or an indictable offence. Any such prosecution shall be taken in the name of the Director of Public Prosecutions.
  
2. The decision as to whether a prosecution should or should not be instituted shall be taken by the Director of Public Prosecutions in the following category of cases: -
  - (a) An offence arising from an unlawful killing (including any case of murder, manslaughter, fatal road accident or other fatal accident). Where the victim is deceased no other charge arising from the same incident should be preferred without prior directions. Likewise, where the victim is seriously injured and in danger of dying no charge should be preferred without prior directions.
  - (b) An offence of causing serious harm contrary to section 4 of the Non-Fatal Offences against the Person Act, 1997.
  - (bb) An offence of threatening to kill or cause serious harm contrary to section 5 of the Non-Fatal Offences against the Person Act, 1997
  - (c) An offence under sections 51A, 52 or 53 of the Road Traffic Act, 1961, as amended, which has resulted in serious injury being suffered by another road user.
  - (d) An offence of a sexual nature.

- (e) An offence of assaulting a member of the Garda Síochána, unless the charge is sanctioned by a member of the Garda Síochána of the rank of Inspector or higher.
- (f) Cases involving allegations against members of the Garda Síochána other than minor road traffic cases. Directions should be sought from the Director or Public Prosecutions in any case raising a serious issue as to whether the driving of a Garda amounted either to dangerous driving or careless driving.
- (g) Harassment contrary to section 10 of the Non-Fatal Offences against the Person Act, 1997.
- (h) Endangerment contrary to section 13 of the Non-Fatal Offences against the Person Act, 1997.
- (hh) Breach of the peace contrary to common law.
- (i) False imprisonment.
- (j) A terrorist offence and any offence related to terrorism including any offence under the Offences Against the State Acts, 1939 to 1998.
- (k) Any case in which it is proposed to seek a trial in the Special Criminal Court.
- (l) An offence of possession or use of a firearm or ammunition other than possession without a certificate.
- (m) An offence under the Explosive Substances Act, 1883.
- (n) Any allegation of assault arising from a sporting encounter.
- (o) An offence under the Official Secrets Act, 1963.
- (p) Bribery and corruption.
- (q) An offence by an elected official or a public official alleged to have been committed in the course of carrying out official functions.
- (r) Genocide, war crimes, crimes against humanity, piracy and hijacking.
- (s) Cases in which it is provided by statute that proceedings may not be commenced without the consent of the Director of Public Prosecutions.

3. (1) The Director of Public Prosecutions consents to summary disposal in the following category of cases without submission of a Garda file:
    - (a) An offence under section 4 of the Criminal Justice (Theft and Fraud Offences) Act, 2001 (the Act of 2001) (theft) where the property appropriated does not exceed €7,000 in value.
    - (b) An offence under section 8 of the Act of 2001 (making off without payment), where the property obtained does not exceed €7,000 in value.
    - (c) An offence under section 12 of the Act of 2001 (burglary) where any property taken does not exceed €7,000 in value.
    - (d) An offence under section 15 of the Act of 2001 (possession of certain articles).
    - (e) An offence under section 17 of the Act of 2001 (handling stolen property) where the property does not exceed €7,000 in value.
    - (f) An offence under section 18 of the Act of 2001 (possession of stolen property) where the property does not exceed €7,000 in value.
    - (g) Any offence under Part 4 of the Act of 2001 (forgery offences) where the property does not exceed €7,000 in value.
    - (h) Attempts to commit offences at (a), (b), (c), (d), (e), (f) or (g) above.
  - (2) A direction as to whether a case can be disposed of summarily should be sought in the usual manner in relation to the other offences under the Act of 2001.
  - (3) The Garda having carriage of the case should consider forwarding a file to the Director of Public Prosecutions in any case where, although the offence or offences are captured by the above general consent, the multiplicity of the charges or the previous record of the accused or other aggravating circumstances suggest that summary disposal would be inappropriate or that a 12 months sentence (or in the case of more than one offence a 24 month sentence) would be inadequate.
4. (1) The Director of Public Prosecutions elects for summary disposal in the following category of cases without submission of a Garda file:

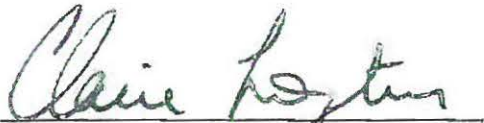


- (a) Any offence under section 3 of the Non-Fatal Offences against the Person Act, 1997.
- (b) Any offence under section 112 of the Road Traffic Act, 1961, as amended.
- (c) Any offence under section 3 of the Casual Trading Act, 1995.
- (d) An offence under section 15 of the Misuse of Drugs Act, 1977, where in the opinion of the Garda the market value of the drugs does not exceed
  - (i) in the case of cannabis or cannabis resin an amount of €1,500
  - (ii) in the case of diamorphine, LSD (lysergic acid diethylamide) or cocaine an amount of €500 and
  - (iii) in relation to any other controlled drug an amount of €1,000.
- (e) Any offence under section 3 of the Misuse of Drugs Act, 1977, (for all controlled drugs).
- (ee) An offence under section 15C of the Misuse of Drugs Act, 1977 (as inserted by section 83 of the Criminal Justice Act 2006) [supply of controlled drugs into prisons etc], provided the accused is not employed by the State, where in the opinion of the Garda the market value of the drug does not exceed
  - (i) in the case of cannabis or cannabis resin an amount of €1,500
  - (ii) in the case of diamorphine, LSD (lysergic acid diethylamide) or cocaine an amount of €500 and
  - (iii) in relation to any other controlled drug an amount of €1,000.
- (f) Any offence under the Criminal Damage Act, 1991 where the property does not exceed €7,000 in value.
- (g) An offence under section 9(1) of the Firearms and Offensive Weapons Act 1990, as amended by section 39 of the Criminal Justice (Miscellaneous Provisions) Act 2009.

- (h) An offence under section 36 of the Prisons Act 2007 [unauthorised possession or use of a mobile phone etc in a prison], provided the accused is not employed by the State.
  - (i) A breach of section 12 of the Sex Offenders Act 2001, as amended by section 13(b) of the Criminal Law (Human Trafficking) Act 2008.
- (2) The Garda having carriage of the case should consider forwarding the file to the Director of Public Prosecutions in any case where, although the offence or offences are captured by the above election, the multiplicity of the offences or the previous record of the accused or other aggravating circumstances suggest that summary disposal would be inappropriate or that a 12 month sentence (or in the case of more than one offence a 24 month sentence) would be inadequate.
- 5. The Garda Síochána must seek the consent of the Director of Public Prosecutions to an accused being sent forward for trial or being sent forward for sentence on a signed plea.
- 6. The Garda Síochána are encouraged to seek directions in any case, even of a summary nature, where there is an unusual question of law involved, where the charge is without fairly recent Irish precedent or where the matter has aroused unusual public interest, or is likely to do so.
- 7. (1) No existing Garda HQ directive concerning the instituting and conduct of the prosecution of offences, unless incorporated in this or any subsequent general direction shall be considered a general direction for the purposes of section 8.
- (2) Any such existing circular or directive may however be considered as guidance for the investigation or prosecution of offences, unless its terms have been amended or rescinded by this general direction or any subsequent general direction. Likewise, unless incorporated into this or any subsequent general direction the Guidelines for Prosecutors shall not be considered a general direction for the purposes of section 8.
- 8. In this general direction a reference to the Director of Public Prosecutions where the context so admits includes a reference to a professional officer of the Director directed pursuant to section 4 of the Prosecution of Offences Act, 1974, to perform a function of the Director.

9. General Direction No 2 (of 3<sup>rd</sup> December 2009) will cease to have effect on 7<sup>th</sup> November 2011.

Signed this 8<sup>th</sup> day of November 2011.



Claire Loftus  
Director of Public Prosecutions

### Indictable Cases: Trial Outcomes by Year of Outcome

YEAR	TOTAL CASES	Total Acquittals	%	Total Convictions	%
2018	2,588	178	6.88%	2,410	93.12%
2017	2,802	212	7.57%	2,590	92.43%
2016	2,761	231	8.37%	2,530	91.63%
2015	2,599	190	7.31%	2,409	92.69%
2014	2,753	202	7.34%	2,551	92.66%

# FEES TO COUNSEL

## Fee Rates Operative from 01 June 2017

### 1. CIRCUIT COURT

CIR01J: Case Fee	€1,144.00	CIR04J: Sentence Fee – Junior Counsel	€247.00
CIR02J: Refresher	€572.00	CIR04S: Sentence Fee - Senior Counsel	€370.00
CIR30J: S. 4E Application - (case dismissed)	€1,144.00	CIR19J: Adjourned Sentence - Junior	€124.00
CIR31J: S. 4E Application - (case proceeds) < 2 Hours	€286.00	CIR19S: Adjourned Sentence - Senior	€185.00
CIR32J: S. 4E Application - (case proceeds) > 2 Hours	€572.00	CIR05J Signed Plea	€1,144.00
CIR33J: Fitness to be tried hearing (case ends)	€1,144.00	CIR06J Ref: S/Plea	€247.00
CIR34J: Fitness to be tried (case goes on) < 2 Hours	€286.00	CIR07J Transfer	€247.00
CIR35J: Fitness to be tried (case goes on) > 2 Hours	€572.00	CIR08J Bail Motion	€176.00
CIR09J: Lower Nolle Prosequi	€82.00	CIR11J Indictment Only	€81.00
CIR10J: Higher Nolle Prosequi Fee	€502.00	CIR12J Advice on Proofs	€91.00

*Where a nolle is entered at a pre trial hearing and certain conditions have been met, a nolle fee equal to the standard brief is payable. If the Brief has already been paid on that case, the nolle is paid at refresher rate.*

Review of disclosure*	Junior Counsel - per hour	€72.00	
	Trial Junior - per hour	€135.00	(maximum of a refresher fee per day)
CIR20J:	Trial Senior - per hour	€225.00	(maximum of a refresher fee per day)

\* Significant work to review documentation other than on a court date.

### 2. CONFISCATION OF ASSETS (Circuit Court - Junior counsel)

CIR40: Brief Fee Section 39	€1,144.00	CIR36: Sections 4 & 9 Brief fees	€567.00
CIR41: Refresher Section 39	€572.00	CIR37: Refresher Sections 4 & 9	€286.00
CIR42: Notice of Motion Section 39	€61.00	CIR38: Section 10 statement for Section 4 & 9 cases	€152.00
CIR43: Principal Affidavit Section 39	€152.00	CIR45: Taking Judgement S. 4 & 9 cases	€114.00
CIR44: Supplemental Affidavit Section 39	€114.00		
CIR45: Taking Judgement Section 39	€114.00		
CIR46: Appeal to Court of Criminal Appeal Section 39 Brief Fee	€1,144.00		
CIR47: Submissions Section 39	€267 or 1/3 brief (whichever the greater)		

### 3. HIGH COURT AND SUPREME COURT ASSET SEIZING (JUNIOR COUNSEL)

HCT40: High Court Section 19 Application	€636.00
HCT41: Notice of Motion	€74.00
HCT42: Brief Fee Restraint / Receivership Order	€1481.00
HCT43: Refresher	€640.00
HCT06J: Principal Affidavit	€169.00
HCT07J: Supplementary Affidavit	€127.00
HCT44: Submissions	€350.00
HCT16J: Taking Judgement	€127.00
SUP34: Supreme Court Brief Same as High Court Restraint Brief	€1481.00

#### 4. CENTRAL CRIMINAL COURT

	S.C.	B.L.
CCC01:Murder Brief OR CCC08: Murder Signed Plea	€7,127.00	€4,752.00
CCC02:Rape Brief OR CCC08:Rape Signed Plea	€5,704.00	€3,803.00
CCC05:Refresher	€1,562.00	€1,041.00
CCC06:Sentence Fee OR Signed Plea Refresher	€370.00	€247.00
CCC19:Adjourned Sentence Fee	€185.00	€124.00

#### 5. BOOKS OF EVIDENCE

BOE01:SMALL:	€114.00	BOE03:LARGE: (major robberies, rape etc)	€229.00
BOE02:MEDIUM:	€191.00	BOE04:MINIMUM IN MURDER	€266.00

#### 6. CONSULTATIONS ( OTHER THAN ON A HEARING DATE )

These rates are payable for all cases in all courts with the exception of Health and Safety and Fishery cases.

CNS50:Less than 1 Hour	€88.00	CNS52:3 Hours	€270.00
CNS51:1-2 hours	€130.00	CNS53:4 Hours	€360.00

**N.B. Fees for consultations in excess of €400 must be sanctioned by the Department of Finance**

#### 7. HIGH COURT

HCT01:Application for leave to seek Judicial Review ( ex-parte ) *	€635.00
HCT08: Brief Fee in Judicial Review where opposition is shown.	€1,481.00
HCT09: Brief Fee in Judicial Review where opposition is not shown.	€423.00
HCT10: Brief Fee in Judicial Review where opposition is not shown and D.P.P. request for remit back to the District Court is not opposed.	€508.00
HCT11: Brief Fee in Judicial Review where opposition is not shown and D.P.P. request for remit back to the District Court is opposed.	€677.00
HCT17: Brief Fee in Habeas Corpus - <i>without</i> argument	€423.00
HCT18: Brief Fee in Habeas Corpus - <i>with</i> argument	€1,270.00
HCT12: Draft a Case Stated (standard) *	€212.00
HCT13: Draft a Case Stated (exceptional *)	€339.00
HCT14: Brief on a Case Stated	€1,481.00
HCT23: Hearing of motion on a day other than the main hearing date (Junior counsel)	€250.00
HCT24: Refresher	Half the brief fee
<b><i>If proceedings are linked (e.g multiple JRs for co-accused) pay a full brief for the first and half for the others</i></b>	
HCT02: Notice of Motion *	€68.00
HCT03: Draft Statement of Grounds *	€254.00
HCT04: Application to extend Time *	€66.00
HCT05: Notice of Opposition *	€169.00
HCT06: Principal Affidavit opposing Application *	€169.00
HCT07: Supplemental Affidavit *	€127.00
HCT15: Notice of Appeal to Supreme Court *	€127.00
HCT16: Taking Judgement *	€127.00
HCT25: <b>Advices: Head of JR Section to approve all fees for advices up to €300</b>	
HCT21: <b>Submissions :One third of Brief fee or € 296.00 whichever the greater</b>	
<b>* These rates are payable to both Senior and Junior Counsel</b>	

### Higher Brief Fees In Judicial Review Cases

HCT30:Senior Counsel Brief	€5,000.00
HCT30:Senior Counsel Brief where Senior Counsel is appearing alone in a case	€3,500.00
HCT31:Senior Counsel Refresher	€1,500.00

*(Junior counsel receives 2/3 of these fees where applicable)*

HCT30:Junior counsel brief – complex case	€2,250.00
HCT30:Junior counsel brief - very complex case	€3,000.00
HCT31:Junior counsel Refresher - complex cases	€1,000.00

*All brief and refresher fees in complex cases are to be approved by the Head of JR Section*

### 8. SUPREME COURT

SUP30:Junior Counsel appearing alone - Standard Case	€2,500.00
SUP30:Junior Counsel appearing alone - Complex Case	€3,000.00
SUP30:Junior Counsel appearing alone - Very Complex Case	€3,750.00
SUP31:Junior Counsel appearing alone – Refresher	€1,250.00
SUP30:Senior Counsel Brief	€5,000.00
SUP30:Senior Counsel Brief where Senior Counsel is appearing alone in a case	€3,500.00
SUP31:Senior Counsel Refresher	€1,500.00

SUP15:Submissions :One third of Brief fee

*All brief & refresher fees in Supreme Court cases are to be approved by the Head of JR Section*

### 9. HIGH COURT/COURT OF APPEAL/SUPREME COURT BAIL

HCT22:High Court Bail Application*	€176.00
HCT26:High Court Bail Application – Section 2A	€350.00
HCT26:High Court Bail Application – Section 2A (Refresher)	€350.00
CCA16: Junior counsel – Brief for Appeal of Refusal of Bail **	Up to €1,270.00
CCA17:Junior counsel – Refresher for Appeal of Refusal of Bai **1	Up to €424.00
CCA18:Junior counsel – Advices in Appeal of Refusal of Bail **	Up to €300.00
CCA19:Junior counsel – Submissions in Appeal of Refusal of Bail **	Up to €250.00

*\*The Head of CA can approve enhanced bail fees up to €250.*

*\*\* These fees will be approved by the Head of the CA Section*

## 10. COURT OF APPEAL (CRIMINAL)

	SENIOR	JUNIOR
CCA01: Case Fee – (Appeal VS Conviction)	As in Trial Court	
CCA02: Severity Of Sentence	€858.00	€572.00
CCA14: Unduly lenient Sentence	€1,562.00	€1,041.00
CCA15: Refresher (Unduly lenient sentence)	€781.00	€521.00
CCA03: Taking Judgement	€130.00	€88.00
CCA04: Bail	€176.00	€176.00
CCA05: Enlargement of Time		€133.00
CCA06: Bail and Enlargement of Time		€216.00
CCA23: Submissions – Conviction Appeal	€571.50	€381.00
CCA24: Submissions – Severity of Sentence	€444.00	€296.00
CCA25: Submissions – Leniency of Sentence	€520.50	€347.00
CCA07: Adduce Fresh Evidence	Fee set individually in each case	
CCA21: Section 29 Application (hearing)	Original brief fee, less professional fee reductions	
CCA22: Section 29 Application (application)	Original refresher fee, less professional fee reductions	
SUP26: Article 34 Appeal (application)	€1,500.00	€1,000.00
SUP27: Article 34 Appeal (hearing)	Original brief fee, less professional fee reductions	

## 11. SEA FISHERIES - DISTRICT COURT

DCT03: Brief	€828	
DCT07: Advice / Counsel	€127	
DCT08: Draft Summonses	€127	DCT09: > 5 €232
DCT51: Consultation - less than 1 Hour	€88	
DCT50: Consultation – 1-2 hours	€130	
DCT05: Refresher	€300	DCT06: >2 companies €460.00

## 12. HEALTH & SAFETY - DISTRICT COURT

DCT04J: Brief	€593	
DCT07: Advice / Counsel	€127	
DCT08: Draft Summonses	€127	(all in)
DCT50: Consultation - less than 1 Hour	€88	
DCT51: Consultation – 1-2 hours	€130	
DCT05: Refresher	€300	DCT06: >2 companies €460.00

## 13. CONFERENCES

Fees here will be settled by the Director / Deputy Director in all Cases



**John Byrne**  
Finance Unit  
29/05/2017



**Barry Donoghue**  
Deputy Director of Public Prosecutions  
29/05/2017



**NOTES****DELEGATED SANCTION LIMITS TO  
D.P.P.**

<b>FEE TYPE</b>	<b>UPPER LIMIT</b>	<b>SOURCE</b>
Brief Fee(Snr)	€8,316.00	D/Finance 31/03/11
Refresher Fee	€2,315.00	D/Finance 31/03/11
Consultations 2Hrs+	€400.00	D/Finance 07/07/98
Conference	€534.00	“““
Book of Evidence	€800.00	“““
Advice on Proofs	€800.00	“““
Opinion	€1,600.00	“““