

P. 7722

R E P O R T

OF THE TRIBUNAL APPOINTED BY THE TAOISEACH
ON THE 7th DAY OF JUNE, 1946, PURSUANT TO
RESOLUTION PASSED ON THE 5th DAY OF JUNE,
1946, BY DÁIL ÉIREANN AND SEANAD ÉIREANN.



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Appointment of Tribunal.

1. In pursuance of a Resolution passed by Dail Éireann and Seanad Éireann on the 5th day of June, 1946, this Tribunal was appointed by the Taoiseach on the 7th day of June, 1946.

Functions of Tribunal.

2. The functions of the Tribunal, as set out in the Instrument of Appointment, are:-

"To investigate and report to the Taoiseach
"on the following matters; namely, the
"allegations contained in a letter, bearing
"date the 22nd May, 1946, addressed to the
"Taoiseach and the members of the Government
"by Dr. Patrick MacCarvill and an accompanying
"copy letter, dated the 17th May, 1946,
"referred to in the first-mentioned letter as
"a report to Dr. Patrick MacCarvill from Mr.
"Darach Connolly, Solicitor."

Sittings of Tribunal.

3. The Tribunal entered upon the Inquiry and held public sittings in the Four Courts, Dublin, on the 14th, 24th, 25th, 26th, 27th and 28th days of June, 1946, and the 1st, 2nd and 3rd days of July, 1946.

Appearances.

4. The following interested persons were represented before the Tribunal, namely:-

Dr. Ward by Messrs. McGonigal, S.C.,
W. O'B. Fitzgerald, S.C., and
E.M. Wood (instructed by Messrs.
Arthur Cox & Company, Solicitors).

Dr. MacCarvill and Mr. John MacCarvill by
Messrs. Lavery, S.C., Roe, S.C.,
and Heavey (instructed by Mr.
Darach Connolly, Solicitor).

Messrs. McLoughlin, S.C., and O'Keefe (instructed by the Chief State Solicitor) watched the proceedings on behalf of the Attorney General

Witnesses.

5. The persons, whose names are mentioned in the First Schedule to this Report, gave evidence on oath before the Tribunal.

Documentary
evidence.

6. The documents mentioned in the Second Schedule to this Report were put in evidence.

Appendices
to Report.

7. A transcript of the evidence of the said Witnesses and copies of the said documents are appended to this Report.

8. Having carefully considered all the evidence, oral and written, and the submissions of Counsel, the Tribunal has made the following unanimous findings and hereby reports same to the Taoiseach:-

FINDINGS OF TRIBUNAL.

Dismissal of
Mr. John
MacCarvill.

9. The dismissal of Mr. John MacCarvill from the position of Manager and Secretary of the Monaghan Curing Company, Limited, was not made by Dr. Ward in the hope or expectation that he, Dr. Ward, would in a short time be promoted to a Ministry and was quite independent of any such consideration.

10. In making the said dismissal Dr. Ward was not actuated or influenced by an intention to appoint his son as Manager in place of Mr. MacCarvill.

11. The said dismissal was not made with the object of merging the Managing Directorship and the Managership of the Company nor, in making the dismissal, had Dr. Ward in mind any new plan for profit-sharing.

12. The Tribunal finds that, in making the dismissal, Dr. Ward acted in what he considered to be the best interests of the Company.

13. The Tribunal considers that it has no power to determine whether Dr. Ward, as Managing Director, could dismiss Mr. MacCarvill in the manner in which he acted and expresses no opinion as to the legality of the dismissal.

Dismissal of
Mr. Matthew
Fitzsimons.

14. The dismissal of Mr. Matthew Fitzsimons was made in the ordinary course of the management and control of the Company and was not effected for the purpose of making room for Mrs. K. Ward or from any other ulterior or improper motive.

Cash trans-
actions.

15. During the years 1939 to 1945, inclusive, the capital of the Company was £8,000 and this capital was held by Dr. Ward, Mr. Corr and Mr. MacCarvill in the following shares, namely - Dr. Ward £5,000, Mr. Corr £2,250 and Mr. MacCarvill £750. The said three persons were the sole Directors of the Company during these years.

16. During the said period bacon and other products of the Company were sold and the proceeds divided amongst the said Directors in the manner hereinafter appearing. These sales are herein referred to as cash transactions.

17. The proceeds of the cash transactions, including therein comparatively small sums representing the price of bacon and other products sold to the Directors for use in their respective households, amounted to the sum of £4,739. 11. 4.

18. These proceeds were, from time to time, distributed amongst the three Directors in proportion to their respective holdings in the Company, the sums so received by Dr. Ward amounting to the sum of £2,962. 3. 8.

19. The proceeds of the cash transactions were invariably produced and distributed in the form of cash. They were not disclosed in the books of the Company and were not brought to audit. The proceeds were not disclosed by the Company, or by the Directors personally, for Tax purposes.

20. The sales effected by the cash transactions were deliberately omitted from the returns which the Company was, from time to time, required to make, and which it did make, to the Pigs and Bacon Commission.

21. The three Directors were equally parties to these transactions and to the non-disclosure thereof and were equally involved in the distribution of the proceeds thereof.

22. The original memorandum of the 7th September, 1942, referred to in the letter of Mr. Darach Connolly,

is in the form of a letter from Mr. MacCarvill to Dr. Ward. This letter was not posted and there is no evidence that it was brought to the notice of Dr. Ward. It raises objections to the carrying on of Cash Sales through Mrs. K. Ward, not on the ground that such sales would be irregular or improper, but on the ground that such a method was highly dangerous and open to detection and it advocates, instead, that such sales should be made to local traders, "to whom" (in the words of the letter) "we could deliver at times when the supervisors referred to would not be on the alert."

23. The Tribunal does not accept the evidence of Dr. Ward and Mr. Corr that it was intended that such sales should be limited to inferior or damaged bacon, which could not be marketed through ordinary channels, or to bacon which was in danger of becoming tainted or that such sales were, in fact, so limited.

24. The Tribunal does not accept the evidence of the said witnesses that it was intended that the moneys resulting from such sales should be regarded as the property of the Company and should be brought into account at a later date. The Tribunal finds, as a fact, that the intention of the parties was that each such transaction should be concluded by the cash distribution of the proceeds arising therefrom.

Monaghan
Dispensary
District.

25. In and prior to the year 1932 Dr. Ward held the position of Medical Officer and Medical Officer of Health of the Monaghan Dispensary District. In the early part of that year Dr. Ward found himself unable to perform the duties of that position on account of his duties as Parliamentary Secretary.

26. On the 21st March, 1932, Dr. Ward was granted extended leave of absence by the Monaghan Board of Health and Public Assistance and, on the recommendation of Dr. Ward, Dr. John Francis McGeough was appointed temporary Medical Officer in place of Dr. Ward upon the same terms as to Salary and otherwise upon which the latter held the position.

This appointment was sanctioned by the Minister for Local Government and Public Health.

27. Prior to the said appointment an agreement was entered into between Dr. Ward and Dr. McGeough (a) that Dr. Ward should pay to Dr. McGeough the sum of £7. per week, (b) that Dr. McGeough should live in Dr. Ward's house in Monaghan and be boarded there and that a weekly sum of £2 should be deducted from the said sum of £7 in respect of board and lodging, (c) that the proceeds of the private practice carried on by Dr. McGeough should be equally divided between Dr. Ward and Dr. McGeough and (d) that Dr. McGeough should sign and hand over to Dr. Ward all cheques and Paying Orders received by virtue of his appointment as temporary Medical Officer.

28. After about a year it became necessary for Dr. McGeough to leave Dr. Ward's house and he got accommodation elsewhere. Thereupon a new agreement was made (a) that Dr. Ward should pay Dr. McGeough the sum of £4 per week, (b) that Dr. McGeough should retain all the proceeds of the private practice and (c) that Dr. McGeough should continue to sign and hand over to Dr. Ward all cheques and Paying Orders received by the former by virtue of the said temporary appointment.

29. These agreements were always observed by Dr. Ward and were observed by Dr. McGeough down to the month of June, 1935.

30. On the 1st July, 1935, Dr. McGeough received Paying Orders in respect of the salary and other emoluments of the said appointment for the three months ending the 30th June, 1935. He cashed these Paying Orders and retained the amounts thereof. On the 17th July, 1935, Dr. McGeough sent to Dr. Ward a cheque for £34. 13. 8, representing the amount which he had already received from Dr. Ward in payment of the said £4 a week for the months of April and May, 1935.

31. The cashing of the said Paying Orders and the retention of the amounts thereof constituted a breach by Dr. McGeough of the contract which he had made with Dr. Ward.

32. Because of this breach of contract by Dr. McGeough, Dr. Ward resumed duty as such Medical Officer and Medical Officer of Health at the end of July, 1935. This was done for the purpose of terminating Dr. McGeough's temporary appointment, which thereupon ceased.

33. During the month of August, 1935, the duties of that position were performed by Dr. Joseph Alphonsus Murray with the assistance of Dr. Ward, who was then on holidays in Monaghan.

34. The agreement between Dr. Ward and Dr. Murray was (a) that Dr. Murray should live in Dr. Ward's house, (b) that he should be paid 5 or 6 guineas a week and (c) that he should retain all fees for private practice. That agreement was carried out by both parties and, in addition to the payments from Dr. Ward, Dr. Murray received a small payment of about 4 guineas from the Board of Health.

35. As from the 1st September, 1935, to the present date, the duties of the said office have been performed by Dr. Michael Patrick O'Gorman as Deputy for Dr. Ward. Dr. Ward appointed Dr. O'Gorman as his Deputy for this purpose and the appointment was notified to the Board of Health and was approved of by the Minister for Local Government and Public Health. Paying Orders in respect of salary and other emoluments were, from this date, forwarded direct to Dr. Ward and retained by him, with the exception of fees for Diphtheria immunisation, which were received by Dr. Ward and sent by him to Dr. O'Gorman.

36. Dr. Ward agreed to pay Dr. O'Gorman 5 guineas per week for acting as his Deputy and that the latter should retain all fees received by him for private practice. This sum of 5 guineas per week was voluntarily increased by Dr. Ward to 6 guineas per

week for such period as Dr. McGeough should remain in Monaghan and the said sum of 6 guineas per week was paid from the 1st September, 1935, until early in the year 1937, which was about a year after Dr. McGeough had left Monaghan. From early in the year 1937 until April, 1939, Dr. O'Gorman was paid at the rate of 5 guineas per week as agreed.

37. In the month of April, 1939, Dr. O'Gorman was given the exclusive use, free of rent, of Dr. Ward's house in Monaghan, and he has, since that date, lived there with his family. In addition to the free use of the said house, Dr. O'Gorman received the following cash payments from Dr. Ward, namely:- (a) April, 1939 to September, 1944, £22 per month, (b) September, 1944 to June, 1945, £27 per month and (c) from June, 1945 to the present date, £29 per month.

38. The salary of Dr. Ward, as Medical Officer of the said District, was £290 per annum in the year 1932. That salary has increased from time to time and is at present £350 per annum. His salary as Medical Officer of Health has been £15 per annum during the entire period. In addition to the foregoing, there are certain comparatively small amounts payable to him for salary as Registrar of Births, Marriages and Deaths, and for Vaccination and other fees.

39. All the agreements between Dr. Ward and Dr. O'Gorman have been faithfully carried out on both sides and both parties have always been and are still satisfied with them.

40. In none of the foregoing agreements between Dr. Ward and Dr. McGeough, Dr. Murray and Dr. O'Gorman was there any agreement or understanding, express or implied, that the terms should be kept secret, and the Tribunal finds no basis for the allegation that these arrangements constituted a "hidden system" for drawing "some 50% of the salary and emoluments" attaching to the position of Medical Officer of the "Monaghan Dispensary District." The Tribunal

considers that the allegations against Dr. Ward by Dr. MacCarvill of "enforcing tribute" and "exacting half the private fees" were entirely unjustified.

41. Dr. Murray did not refuse to accept the position on the conditions offered to him. Dr. Murray's evidence, which the Tribunal accepts as true and accurate, was that there was nothing objectionable in the conditions; but that he did not wish a long-term position of the kind offered to him, and that he merely accepted the position for a short period until Dr. Ward could get some other doctor to replace him.

42. Dr. O'Gorman was a willing, candid and truthful witness. He had not been interviewed by or on behalf of Dr. MacCarvill before the latter's letter of the 22nd May, 1946 was written and the Tribunal considers that there is no basis for the statements contained in that letter to the effect that Dr. O'Gorman "feels that if Dr. Ward had still official "power over him, it would not be safe to disclose the "position" and that "Dr. O'Gorman's supporting "evidence will be forthcoming immediately he is "assured of protection." In the opinion of the Tribunal, these allegations were made recklessly and without justification.

Hall at
Carrickroe.

43. With reference to the building of the Fianna Fáil Hall at Carrickroe, County Monaghan, the Tribunal accepts the evidence of Dr. Ward and finds that, in connection with this matter, Dr. Ward acted merely as trustee and with strict propriety, and that he did not derive any personal advantage therefrom. In the opinion of the Tribunal, the charges in connection with this matter were made recklessly and without any foundation in fact.

Dated this 6th day of July, 1946.

Signed:-

JOHN O'BYRNE
KEVIN O'H. HAUGH
W.G. SHANNON

F I R S T S C H E D U L E

PERSONS WHO GAVE EVIDENCE ON OATH BEFORE THE TRIBUNAL

1. Dr. Patrick MacCarvill.
 2. John MacCarvill.
 3. Matthew Fitzsimons.
 4. Eilish MacCarvill.
 5. Dr. John Francis McGeough.
 6. Dr. Joseph Alphonsus Murray.
 7. Dr. Michael Patrick O'Gorman.
 8. Dr. Francis Constantine Ward.
 9. Joseph Corr.
 10. Francis Fitzpatrick,
(Chief Clerk, Monaghan Curing Company, Limited).
 11. Eugene O'Hanlon,
(Factory Superintendent, Monaghan Curing Company,
Limited).
 12. Peadar Ward.
 13. Mrs. Kathleen Ward.
 14. Edward McKenna,
(Public Health and Public Assistance Section,
Monaghan County Council).
 15. Vincent Kirwan,
(Department of Local Government and Public Health)
 16. Stanislaus McHugh,
(Member of the Firm of Kenny McHugh & Company,
Auditors and Accountants).
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SECOND SCHEDULE

Documents put in Evidence

Letter dated 22nd May, 1946, addressed by Dr. P. MacCarvill to An Taoiseach and each member of the Government.

Letter dated 17th May, 1946, addressed by Mr. Darach Connolly, Solicitor, to Dr. Patrick MacCarvill.

<u>No.</u>	<u>Date</u>	<u>Document.</u>
1.	10th March, 1924	Extract from Minutes of Meeting of Monaghan County Board of Health.
2.	21st March, 1932	Extract from Minutes of Meeting of Monaghan Board of Health and Public Assistance.
3.	9th April, 1932	Letter - Department of Local Government and Public Health to Secretary, Monaghan Board of Health and Public Assistance.
4.	17th July, 1935	Cheque value £34:13:8 - Dr. McGeough to Dr. Ward.
5.	19th July, 1935	Letter - Dr. Ward to Dr. McGeough.
6.	25th July, 1935	Letter - Dr. Ward to Monaghan Board of Health and Public Assistance.
7.	25th July, 1935	Letter - Department of Local Government and Public Health to Monaghan Board of Health and Public Assistance, enclosed by Dr. Ward with No. 6.
8.	25th July, 1935	Letter - Dr. Ward to Monaghan Board of Health and Public Assistance.
9.	26th July, 1935	Extract from Minutes of Meeting of Monaghan Board of Health and Public Assistance.
10.	27th July, 1935	Letter - Monaghan Board of Health and Public Assistance to Dr. McGeough.
11.	23rd October, 1935	Letter - Dr. Ward to Monaghan Board of Health and Public Assistance.
12.	25th October, 1935	Extract from Minutes of Meeting of Monaghan Board of Health and Public Assistance.
13.	11th December, 1935	Letter - Department of Local Government and Public Health to Monaghan Board of Health and Public Assistance.
14.	24th January, 1938	Extract from Minutes of Meeting of Directors, Monaghan Curing Company, Limited.
15.	20th November, 1938	Extract from Minutes of Meeting of Directors, Monaghan Curing Company, Limited.
16.	21st November, 1938	Copy of Land Registry Transfer - Carrickroe Hall.
17 & 18	18th February, 1939	Land Commission Certificate - Carrickroe Hall
19.	25th November, 1939	First Division Proceeds of Cash Sales.
20.		Voucher.

<u>No.</u>	<u>Date</u>	<u>Document</u>
21.	27th January, 1940	Letter - Monaghan Curing Company, Limited, to Minister for Agriculture.
22 & 23	10th February, 1940	Letter - Department of Agriculture to Monaghan Curing Company, Limited.
24 & 25	8th July, 1940	Agreement between Monaghan Curing Company, Limited, and Mr. Matthew Fitzsimons.
26	10th September, 1940	Letter - Monaghan Curing Company, Limited, to Mr. M. Fitzsimons.
27	10th October, 1940	Letter - Dr. Ward to Fr. Sreenan.
28.	17th January, 1941	Second Division of Proceeds of Cash Sales.
29		Voucher
30		Voucher
31		Voucher
32	20th March, 1941	Letter - Monaghan Curing Company, Limited, to Mr. M. Fitzsimons.
33 & 34	25th April, 1941	Letter - Mr. John MacCarvill to Dr. Ward.
35	25th April, 1941	Letter - Monaghan Curing Company, Limited, to Mr. M. Fitzsimons.
36.	7th August, 1941	Letter - Monaghan Curing Company Limited (per J. MacCarvill) to Mr. M. Fitzsimons.
37	2nd September, 1941	Letter - Monaghan Curing Company, Limited (per J. MacCarvill) to Mr. M. Fitzsimons.
38.	10th October, 1941	Letter - Monaghan Curing Company, Limited, to Mr. M. Fitzsimons.
39	11th October, 1941	Extract from Minutes of Meeting of Directors, Monaghan Curing Company, Limited.
40	14th October, 1941	Letter - Dr. Ward to Mr. J. MacCarvill.
41	15th October, 1941	Letter - Mr. J. MacCarvill to Dr. Ward.
42	20th October, 1941	Letter - Dr. Ward to Mr. J. MacCarvill.
43 & 44	22nd October, 1941	Letter - Mr. J. MacCarvill to Dr. Ward.
45	12th November, 1941	Letter - Dr. Ward to Mr. J. MacCarvill.
46	14th November, 1941	Letter - Mr. J. MacCarvill to Dr. Ward.
47	21st December, 1941	Third Division of Proceeds of Cash Sales.
48		Voucher.
49, 50 & 51	December, 1941	Dr. Ward's Account, 1941.
52	19th January, 1942	Letter - Monaghan Curing Company, Limited (per J. MacCarvill) to Mr. M. Fitzsimons.
53	21st January, 1942	Invoice - Messrs. McCracken, Liverpool.
54	25th January, 1942	Fourth Division of Proceeds of Cash Sales.

<u>No.</u>	<u>Date</u>	<u>Document</u>
55		Voucher
56		Voucher
57	2nd February, 1942	Letter - P. Brady, Killeshandra, to Monaghan Curing Company, Limited.
58	3rd February, 1942	Reply to No. 57.
59,60 & 61	21st February, 1942	Letter - Monaghan Curing Company, Limited, (per J. MacCarvill) to Mr. M. Fitzsimons.
62	23rd February, 1942	Letter - P. Connolly and Sons, Derrygooney, to Monaghan Curing Company, Limited.
63	1st April, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
64	10th April, 1942	Letter - Monaghan Curing Company, Limited, to Secretary, Department of Agriculture.
65	11th April, 1942	Fifth Division of Proceeds of Cash Sales.
66	13th April, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
67	18th April, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
68	22nd April, 1942	Letter - Samuel Ashe, Convoy, to Monaghan Curing Company, Limited.
69		Voucher
70	15th May, 1942	Letter - John P. Conway, Drumshambo to Monaghan Curing Company, Limited.
71	20th May, 1942	Letter - Barr Brothers, Newtowncunningham, to Monaghan Curing Company, Limited.
72	20th May, 1942	Letter - J.V. Conlon, Channonrock, to Monaghan Curing Company, Limited.
73	21st May, 1942	Letter - Terence Lynch, Carrickallen, to Monaghan Curing Company, Limited.
74	21st May, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
75	23rd May, 1942	Letter - Patrick J. Devlin, Castlefin, to Monaghan Curing Company, Limited.
76,77 & 78	23rd May, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
79	23rd May, 1942	Letter - Monaghan Curing Company, Limited, to J.V. Conlon, Channonrock.
80	27th May, 1942	Letter - James Murray, Carrick-on-Shannon, to Monaghan Curing Company, Limited.
81 & 82	28th May, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
83	2nd June, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
84	5th June, 1942	Letter - J.P. Griffin, Pettigo, to Monaghan Curing Company, Limited.

<u>No.</u>	<u>Date</u>	<u>Document</u>
85	19th June, 1942	Letter - J.V. Conlon, Channonrock, to Monaghan Curing Company, Limited.
86	22nd June, 1942	Letter - Monaghan Curing Company, Limited, to J.V. Conlon, Channonrock.
87	26th June, 1942	Letter - M.J. Lennon, Cootehill, to Monaghan Curing Company Limited.
88&89	7th July, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
90	8th July, 1942	Letter - Dr. Ward to Mr. J. MacCarvill
91 & 92	15th July, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
93	15th July, 1942	Letter - Mr. Joseph Corr to Mr. J. MacCarvill .
94		Enclosure to No. 93.
95	7th August, 1942	Letter - Dr. Ward to Mr. J. MacCarvill
96	21st September, 1942	Letter - Dr. Ward to Mr. Joseph Corr.
97	25th September, 1942	Letter - Dr. Ward to Mr. Joseph Corr.
98&99	9th October, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
100,101 & 102	13th October, 1942	Letter - Mr. J. MacCarvill to Dr. Ward.
103	18th October, 1942	Sixth Division of Proceeds of Cash Sales.
104,105 & 106	18th October, 1942	Extract from Minutes of Meeting of Directors, Monaghan Curing Company, Limited.
107&108	21st October, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
109	26th October, 1942	Letter - Mr. Joseph Corr to Dr. Ward.
110	27th October, 1942	Letter - Mr. John MacCarvill to Dr. Ward.
111	29th October, 1942	Letter - Dr. Ward to Mr. J. MacCarvill.
112	20th January, 1943	Letter - Monaghan Curing Company, Limited, to Secretary, Pigs and Bacon Commission.
113	20th January, 1943	Letter - Monaghan Curing Company, Limited to Secretary, Pigs and Bacon Commission.
114	5th February, 1943	Letter - Secretary, Pigs and Bacon Commission, to Monaghan Curing Company, Limited.
115	27th August, 1943	Letter - Monaghan Curing Company, Limited, to Minister for Agriculture.
116	30th August, 1943	Letter - Department of Agriculture to Monaghan Curing Company, Limited.
117	7th September, 1943	Seventh Division of Proceeds of Cash Sales.
118		Page showing calculations.

<u>No.</u>	<u>Date</u>	<u>Document</u>
119		Voucher
120		Voucher
121		Voucher
122		Voucher
123		Voucher
124		Voucher
125		Voucher
126,127 128 & 129	7th September, 1943	Dr. Ward's Account, 1942 to June, 1943.
130	7th October, 1943	Extract from Minutes of Meeting of Directors, Monaghan Curing Company, Limited.
131 & 132	15th November, 1943	Letter - Dr. Ward to Mr. J. MacCarvill.
133	7th December, 1943	Letter - Dr. Ward to Mr. J. MacCarvill.
134	12th December, 1943	Letter - Dr. Ward to Mr. Joseph Corr.
135	13th December, 1943	Letter - Dr. Ward to Mr. Joseph Corr.
136 & 137	13th December, 1943	Letter - Mr. J. MacCarvill to Dr. Ward.
138 & 139	16th December, 1943	Letter - Mr. J. MacCarvill to Dr. Ward.
140	16th December, 1943	Letter - Dr. Ward to Mr. J. MacCarvill.
141		(See No. 189)
142	21st December, 1943	Eighth Division of Proceeds of Cash Sales.
143	16th January, 1944	Ninth Division of Proceeds of Cash Sales.
144	8th March, 1944	Letter from Mr. J. MacCarvill to Dr. Ward.
145	16th March, 1944	Letter - Mr. J. MacCarvill to Dr. Ward.
146	11th April, 1944	Tenth Division of Proceeds of Cash Sales.
147		Voucher
148		Voucher
149		Voucher
150		Voucher
151		Voucher
152	11th April, 1944	Extract from Minutes of Meeting of Directors of Monaghan Curing Company, Limited.
153	4th July, 1944	Letter - Mr. J. MacCarvill to Dr. Ward.
154	18th July, 1944	Eleventh Division of Proceeds of Cash Sales.

<u>No.</u>	<u>Date</u>	<u>Document</u>
155		Voucher.
156	29th August, 1944	Twelfth Division of Proceeds of Cash Sales.
157	8th November, 1944	Letter - Dr. Ward to Mr. John MacCarvill
158	9th November, 1944	Letter - Mr. J. MacCarvill to Dr. Ward.
159	11th November, 1944	Letter - Mr. J. MacCarvill to Dr. Ward.
160	21st November, 1944	Letter - Dr. Ward to Mr. J. MacCarvill
161	24th November, 1944	Letter - Mr. John MacCarvill to Dr. Ward.
162	30th November, 1944	Letter - Mr. John MacCarvill to Dr. Ward.
163	4th December, 1944	Letter - Dr. Ward to Mr. John MacCarvill.
164	8th December, 1944	Letter - Mr. John MacCarvill to Dr. Ward.
165	19th December, 1944	Thirteenth Division of Proceeds of Cash Sales.
166		Voucher
167		Voucher
168	9th March, 1945.	Letter - Mr. J. MacCarvill to Dr. Ward.
169	20th March, 1945	Letter - Dr. Ward to Mr. J. MacCarvill.
170 & 171	23rd March, 1945	Letter - Mr. J. MacCarvill to Dr. Ward.
172	24th March, 1945	Letter - Dr. Ward to Mr. J. MacCarvill.
173	24th May, 1945	Fourteenth Division of Proceeds of Cash Sale..
174		Voucher.
175		Voucher.
176 & 177	31st August, 1945	Letter - Messrs. Kenny McHugh & Company, to Mr. J. MacCarvill.
178	3rd September, 1945	Letter - Mr. J. MacCarvill to Dr. Ward.
179	5th September, 1945	Letter - Dr. Ward to Mr. J. MacCarvill.
180	6th September, 1945	Letter - Mr. J. MacCarvill to Dr. Ward.
181	7th September, 1945	Fifteenth Division of Proceeds of Cash Sales.
182		Voucher.
183		Voucher.
184	12th September, 1945	Letter - Mr. Joseph Corr to Dr. Ward.
185	30th October, 1945	Letter - Mr. J. MacCarvill to Dr. Ward.
186	23rd November, 1945	Letter - Mr. John MacCarvill to Dr. Ward.

<u>No.</u>	<u>Date</u>	<u>Document</u>
187	29th November, 1945	Letter - Dr. Ward to Mr. John MacCarvill.
188	6th December, 1945	Letter - Mr. J. MacCarvill to Dr. Ward.
189	17th December, 1945	Letter - Dr. Ward to Mr. J. MacCarvill.
190	21st December, 1945	Sixteenth Division of Proceeds of Cash Sales.
191		Voucher
192		Voucher
193		Voucher
194		Voucher
195		Voucher
196		Voucher
197	28th December, 1945	Letter - Pigs and Bacon Commission to Monaghan Curing Company, Limited.
198	1st January, 1946	Letter - Mr. Joseph Corr to Dr. Ward.
199	1st January, 1946	Letter - E. Ó h-Annluain to Dr. Ward.
200 & 201	3rd January, 1946	Letter - Mr. Joseph Corr to Dr. Ward.
202	3rd January, 1946	Letter - Pigs and Bacon Commission to Monaghan Curing Company, Limited.
203	4th January, 1946	Letter - Dr. Ward to Mr. Joseph Corr.
204	7th January, 1946	Letter - Mr. Joseph Corr to Dr. Ward
205	14th January, 1946	Letter - Mr. Joseph Corr to Dr. Ward (Part of letter only handed in)
206	14th January, 1946	Letter - Mr. Joseph Corr to Mr. J. MacCarvill.
207	23rd January, 1946	Letter - Rev. Fr. M. MacCarvill to Dr. Ward.
208	24th January, 1946	Letter - Mr. Joseph Corr to Mr. J. MacCarvill.
209	26th January, 1946	Letter - Dr. Ward to Mr. J. MacCarvill.
210	28th January, 1946	Letter - Mr. J. MacCarvill to Dr. Ward.
211	31st January, 1946	Letter - Dr. Ward to Mr. J. MacCarvill.
212	13th February, 1946	Letter - Mr. Joseph Corr to Mr. J. MacCarvill.
213	15th February, 1946	Letter - Mr. Joseph Corr to Mr. J. MacCarvill.
214	15th February, 1946	Letter - Mr. Joseph Corr to Mr. J. MacCarvill.
215	15th February, 1946	Cheque value £141. payable to Mr. J. MacCarvill from Monaghan Curing Company, Limited.
216	18th February, 1946	Letter - Mr. J. MacCarvill to Mr. Joseph Corr.
217	18th February, 1946	Letter - Mr. J. MacCarvill to Dr. Ward.

<u>No.</u>	<u>Date</u>	<u>Document</u>
218 & 219	22nd February, 1946	Letter - Dr. Ward to Mr. J. MacCarvill.
220	17th May, 1946	Letter - Dr. McGeough to Dr. Ward.
221	24th May, 1946	Letter - Dr. Ward to Dr. McGeough.
222	30th May, 1946	Letter - Dr. McGeough to Dr. Ward.
223	1st June, 1946	Letter - Dr. Ward to Dr. McGeough.
224	8th June, 1946	Letter - Dr. J.A.A. Murray to Dr. P. MacCarvill.
225	13th June, 1946	Letter - Dr. J.A.A. Murray to Dr. P. MacCarvill.
226		Extract relating to Cash Sales from a Notebook handed in by Dr. Ward.
227		Extract relating to Cash Sales from a Notebook handed in by Dr. Ward.
228		Extract relating to Cash Sales from a Notebook handed in by Dr. Ward.
229 & 230		Schedule of Sales and Quotas handed in by Francis Fitzpatrick, Chief Clerk, Monaghan Curing Company, Limited.
231		List of sums of moneys, proceeds of Cash Sales, stated by Mr. Joseph Corr to be held in a Deed Box in the Munster & Leinster Bank, Monaghan.
232 to 247		Schedule of Monaghan Dispensary Medical Officers' Salaries and Emoluments, 1st April, 1931, to 30th March, 1946, inclusive.