

THE TRIBUNAL RESUMED ON THE 1ST MARCH, 2007, AS FOLLOWS:

MS. O'BRIEN: Mr. Craig Tallents, please.

CRAIG TALLENTS, HAVING BEEN SWORN, WAS EXAMINED BY

MS. O'BRIEN AS FOLLOWS:

CHAIRMAN: Good morning, Mr. Tallents. Thank you very much for your attendance. Please sit down.

Q. MS. O'BRIEN: Thank you, Mr. Tallents. Mr. Tallents, you furnished the Tribunal with a statement of the evidence that you are in a position to give regarding inquiries that the Tribunal has made of you, and what I propose doing, in the course of your examination, is, initially, to open that statement to you and to read it out, ask you to confirm its contents and then go back to discussing one or two matters that you have referred to in that statement, and, in the course of doing that, I'd anticipate that I'll be referring to some of the documents. I think all of those documents have been brought to your attention.

Now, your statement, just for the assistance of everybody else, is in Book 79 and it's behind Divider 1 in Book 79.

I wonder, do you have a copy of it?

A. I don't. If I could have a copy.

Q. We will arrange for you to have a copy. You have it now.

You state, "I have been asked to provide a statement to the above Tribunal in respect of my involvement in the purchase by Westferry Limited of Doncaster Rovers Football Club Limited in August 1998. I would refer you to a letter addressed to me of the 13th February, 2007, from the

Tribunal of Inquiry requesting me to address various issues, which do I in my statement below. For the record, I would confirm that I was retained by Westferry Limited and Doncaster Rovers Football Club Limited as a professional adviser and accountant in late 1998. My initial role with regard to Doncaster Rovers Football Club Limited was to resolve the accounts problems that had become evident as a result of the purchase of the company by Westferry Limited. This primarily centred around the lack of financial accounts having been prepared and submitted to Companies House for a number of years.

My firm undertook to prepare these accounts and bring the statutory and accounts affairs of Doncaster Rovers Football Club Limited up-to-date with the assistance of Lishman's, the auditors. I also subsequently became involved in the ongoing accounting of Doncaster Rovers Football Club Limited and indeed ascertaining which creditors were genuine as of the date of purchase of the company by Westferry Limited. This then led on to my involvement in the retention fund that had been created at completion of the purchase of Doncaster Rovers Football Club Limited by Westferry Limited. This retention fund consisted of a number of sub-funds under which warranties had been given by the vendors to the purchaser, Westferry Limited, and it was Westferry's opinion that that had not been met."

You say, "I now turn to the letter of the 13th February, 2007, from Stuart Brady, Solicitor to the Tribunal, and

answer the points raised therein in turn."

In relation to the first point, you state, "I am asked to comment upon my involvement in connection with a meeting of the 10th September, 2002, between Mr. Denis O'Connor and Ms. Ruth Collard and what my subsequent dealings with Westferry Limited in connection with Mr. Denis O'Connor were and his involvement in the litigation process that was ongoing at the time."

And you have informed the Tribunal that, "As has been well-documented, I attended a meeting on 10th September, 2002, at the offices of Peter Carter-Ruck & Partners with Ms. Ruth Collard, a partner of Peter Carter-Ruck, and Mr. Denis O'Connor. At this point, Westferry Limited was approximately two weeks away from a mediation process to resolve retention fund issue with the vendors of Doncaster Rovers Football Club Limited. Both Ms. Collard and myself were asked to meet Mr. Denis O'Connor by Westferry Limited, as it was felt that Mr. Denis O'Connor may be able to negotiate a settlement to the retention fund issue without the need to go through the mediation process.

"I believe that I spoke to Mr. O'Connor and indeed I subsequently received a fax with various queries on the information that I had made available to him. I also believe that we discussed these queries on the telephone. As is a matter of fact, subsequently the mediation process was entered into in London."

Now, in relation to the second point that you were asked to

comment on in your statement, that related to whether you had any role in connection with the mediation between Westferry Limited and Dinard, and you have informed the Tribunal, "I think it has been well-documented that I had a substantial role in the mediation process. I was both involved in the process of getting to the mediation stage and, indeed, in providing information to support Westferry Limited's case. I was present at the mediation process in London."

The third matter you were asked to address was whether you had any knowledge of the contents of a letter dated 25th September, 1998, from Mr. Christopher Vaughan, Solicitor, to Mr. Michael Lowry. And you have informed the Tribunal, "I have seen a copy of this letter as a result of the Tribunal sending it to me. I do not believe that I had seen the letter previously. The letter is dated prior to my involvement with the company and, as such, I believe I had no knowledge of the contents of the letter prior to the Tribunal sending it to me."

The fourth matter on which you were asked to comment was whether you had any involvement in steps taken by Westferry Limited or any persons on its behalf or any professional adviser in a complaint made to the Metropolitan Police Commissioner against Mr. Mark Weaver and Mr. Ken Richardson.

And you have informed the Tribunal that, "As stated above under No. 2, I was present at the mediation process on the

27th September, 2002, and, as such, was aware of the events of that day. My only involvement with regard to the complaint was that I believe Ruth Collard spoke to me about the potential requirement for me to make a witness statement. I have never made a witness statement in respect of the events of the 27th September, 2002, and, as such, that is the only involvement that I believe that I had in that process."

The fifth matter you were asked to comment on was details of how you came to be involved in Doncaster Rovers Football Club Limited, including the identity of the person or persons who introduced you to the company and details of your understanding of your role.

And you have informed the Tribunal as follows: "I became involved in the affairs of Doncaster Rovers Football Club Limited in late 1998 when I was introduced to the company by Mr. Paul May, for whom I acted. My initial visit was with Mr. Paul May to look at the accounting records of the company and try and work out what was outstanding. I subsequently agreed to bring the accounting records up to date and to manage them on an ongoing basis. Subsequently, as I became more involved in the company, I assumed a role whereby I was looking at the completion accounts that had been prepared, and the creditors. I began to deal with the creditors to ascertain their claims were correct and to control whether Doncaster Rovers Football Club Limited, now owned by Westferry Limited, made payments to them. As this

role developed, I then became involved in the retention fund issues. I examined the retention fund and its constituent parts and formed opinions as to whether the warranties that had been given by the vendors were appropriate. As has been well-documented, I then became involved in the process of settling the retention fund which led to the mediation process as previously stated."

Now, the sixth matter which you were asked to comment in your statement related to details of the work which you carried out on behalf of Doncaster Rovers Football Club Limited.

And you have had informed the Tribunal as follows: "As mentioned in 5 above, my primary role was as an accountant to deal with the accounting affairs of the company, including the preparation of completion accounts and indeed financial statements going back a number of years which the vendors had not completed or filed at Companies Office.

This involved liaising with the vendors and indeed the purchasers to prepare the accounts. I also became involved in the ongoing bookkeeping and accounting of the company and continue to act for Doncaster Rovers Football Club Limited preparing annual accounts, although it is now mostly dormant.

"I also, as a consequence of my involvement and knowledge of the financial side of the affairs of Doncaster Rovers Football Club Limited, became involved in the payment of creditors and the substantiation of their claims to ensure

that the completion accounts in August 1998 were correct.

This involved delicate negotiations with all manner of people who were attempting to get their invoices paid by the company. As a consequence of the above, I subsequently began to look at the retention fund and its constituent parts and to work out whether the retention fund should be released to the vendors. As a consequence of this, I then became involved in negotiating with the vendors and in replying to correspondence that I received from them in respect of the retention fund leading to the mediation process."

Now, the seventh matter you were asked to comment on in your statement was the identity of all persons from whom you took instructions at any stage in connection with your work relating to Doncaster Rovers Football Club Limited.

And you have informed the Tribunal as follows: "I took instructions from a number of people over the years, and these include the following: firstly, Mr. Paul May; secondly, Mr. Kevin Phelan; thirdly, Mr. Aidan Phelan; fourthly, Ms. Helen Malone; fifthly, Ms. Sandra Ruttle; sixthly, Mr. John Ryall; and finally, Mr. Denis O'Brien Senior."

Now, at 8 you were asked for details of all contacts, direct or indirect, which you had with Mr. Mark Weaver and/or Mr. Ken Richardson, or any company, firm or other entity or individual with which they were associated.

And you have informed the Tribunal as follows: "My contact

with Mr. Mark Weaver and Mr. Ken Richardson were both direct and indirect in that I had meetings at Leicester Forest Service Station with Mr. Mark Weaver and I received correspondence both from him and Mr. Richardson, to which I replied. I also had correspondence with Mr. Reg Ashworth, who was a lawyer acting for the vendors of Doncaster Rovers Football Club Limited. I do not believe that I had any further contact with any other entity which Mr. Weaver or indeed Mr. Richardson had any involvement."

And then at 9, which was the final query, I think no, there was one more, 10. At 9, you were asked for details of contact, direct or indirect, that you had with any of the following people. And you say that listed below is the list which was produced to you, and at paragraph 9 of the Tribunal's letter of the 13th February, 2007, and you have commented as follows on each of the individuals in turn:

"A. Mr. Denis O'Brien Snr." You have informed the Tribunal that you met Mr. Denis O'Brien Senior as a result of the mediation process. "He attended the mediation process with myself and Mr. John Ryall and I had met him prior to that in Dublin when I attended a meeting on the 16th September, 2002, to discuss the mediation process. I had obviously had indirect contact with him through Mr. John Ryall and indeed Mr. Aidan Phelan."

Then in relation to Mr. Denis O'Brien Junior, you have informed the Tribunal as follows: "I have never had any direct contact with Mr. Denis O'Brien Junior, but I assumed

that because I have been in contact Mr. Denis O'Brien Senior. and John Ryall and indeed Aidan Phelan, I have had indirect contact with him."

In relation to Mr. Aidan Phelan, you have informed the Tribunal as follows: "I had a large amount of contact with Mr. Aidan Phelan, as I reported to him for a number of years in respect of the retention fund and the position of the company."

With regard to Mr. John Ryall, you have informed the Tribunal as follows: "I have had both indirect and direct contact with Mr. John Ryall in dealing with the retention fund issues and the mediation process, and indeed subsequently in dealing with the affairs of Doncaster Rovers Football Club Limited."

As regards Mr. Kevin Phelan, you have stated, "I had substantial contact with Mr. Kevin Phelan in the initial stages as I began to unravel the financial affairs of the company. That contact continued as the retention fund issue came to the fore and the problems that were explored."

With regard to Mr. Paul May, you state: "As mentioned above Mr. May introduced me to the company and initially I had a lot of direct contact with him as we resolved the accounting issues of the company. That direct contact in respect of Doncaster Rovers Football Club Limited fell away as the accounts issues were resolved and indeed the football club was transferred to Patienceform Limited and

the retention fund issue came to the fore."

Regarding Mr. Denis O'Connor, you state as follows: "As has been documented, I received a phone call and had a meeting with Mr. Denis O'Connor on the 10th September, 2002, and subsequently sent him some information in respect of the retention fund. I have had no further contact with him since that time."

Regarding Mr. Michael Lowry, you state as follows: "I have had no contact with Mr. Michael Lowry either directly or, as far as I am aware, indirectly."

Regarding Ms. Ruth Collard, you have informed the Tribunal that "Ms. Collard and I worked together on the retention fund issue and, as a consequence, I had a large amount of direct contact with her as we went through the retention fund issue and moved the situation to mediation. "These included numerous meetings and indeed phone conversations and written correspondence."

Then regarding Ms. Kate McMillan, you have stated as follows: "Ms. Kate McMillan was Ms. Ruth Collard's assistant at Peter Carter-Ruck and, as such, I had numerous meetings with Ms. McMillan and indeed correspondence and phone conversations."

Finally, with regard to Mr. Christopher Vaughan, you have informed the Tribunal as follows: "As the solicitor charged with the transaction, I had a large amount of contact with Mr. Vaughan in respect of the transaction and the retention funds, but this reduced when Peter

Carter-Ruck & Partners took on the role of dealing with the retention fund."

Now, the final aspect of the queries raised with you in this statement related to details of your knowledge of or contact, whether direct or indirect, with the following companies, firms or other entities: M&P Associates. You state that you recall the name, but you do not believe that you had any dealings with it, direct or indirect.

Can I just pause there for a moment, Mr. Tallents, and just ask you as really a matter of background information, what did you understand M&P Associates to represent or to constitute?

A. I really have no idea. I know the name. I mean, do you, from your question, mean was it a partnership? Who were the partners?

Q. Who do you associate with M&P Associates?

A. I don't really associate anyone with it. It was a name that I heard, but I don't associate anyone with it. It wasn't relevant to me, so I didn't, you know it was just mentioned, so I didn't look into it.

Q. Did you have any knowledge of what the M and P stood for or what the M and P referred to?

A. Not that I am aware of, no.

Q. Secondly, Gameplan International Limited. You state this was Kevin Phelan's company and you had direct contact with him over this company, and indeed indirect contact. "My old firm, Messrs. Morton Thornton, prepared annual returns

in respect of Gameplan International Limited and, as such, I would say that I had a fair amount of contact with that company."

Then with regard to the Glebe Trust, you informed the Tribunal that you do not recall any contact with the Glebe Trust, indirectly or directly, although it is a name that you recognise.

And then, finally, I think it's Maher, M-A-H-E-R, Meat Packers Limited, and you state, again, that you recognise the name, but that is all. You do not believe that you had any contact, either directly or indirectly, with the company.

Can I just ask you in relation to Maher Meat Packers, was it in connection with your work for Westferry and Doncaster Rovers Football Club Limited that you recognise the name Maher Meat Packers?

A. The connection that I have to the name is that I think that Kevin Phelan advised me his family were involved in the meat business in Ireland, and that's where this that's the connection I have in my head. But, once again, no relevance to Doncaster Rovers or indeed Westferry Limited.

Q. It was in connection with Kevin Phelan?

A. Yeah, I think so, yeah.

Q. And you say: "Hopefully this answers the questions that are raised in the Tribunal's letter of the 13th September, 2004." And your statement is dated the 26th February, 2007. And I take it you can just confirm the contents of

your statement?

A. Yes.

Q. Now, Mr. Tallents, you are a chartered accountant and I think you are currently a partner in the firm of Barnes Roffe?

A. That's correct.

Q. And I think when you were initially retained by Westferry and Doncaster Rovers Football Club Limited, you were with the firm Morton Thornton; is that right?

A. Correct, yes.

Q. And I think you left Morton Thornton and you joined Barnes Roffe around the middle of 2001, is that so?

A. I resigned in the July and I joined Barnes Roffe on the 17th November, 2001.

Q. And you continued to represent and act for Westferry Limited after you transferred to Barnes Roffe?

A. I acted for Doncaster Rovers Football Club Limited and it transferred with me, yes.

Q. And you are continuing to do so; is that right?

A. I still act for the company, yes.

Q. And your role at this stage, I take it, is relatively diminished, given that the club itself is no longer run by the limited company?

A. The football club was transferred to a company called Patienceform Limited in, I believe, May 1999. As a consequence, Doncaster Rovers Football Club Limited remained as the tenant of the stadium at Belle Vue in

Doncaster and pays rent to the Council under the terms of the lease, and that is the transactions that go through that company today.

Q. Now, I think just, again, for some background to the entire transaction and the project; just in relation to Westferry Limited, I think Westferry it was Westferry Limited that acquired the shares in Doncaster Rovers Football Club Limited; isn't that right?

A. Westferry Limited acquired the shares owned by Dinard Limited in the Anstalt Shelter Trust in August 1998. There are a number of shares in Doncaster Rovers Football Club Limited which are owned by a large number of individual shareholders, namely the fans, and I think that accounts, from memory, for about 4.7 percent, something like that.

Q. 4.7 percent?

A. Yeah.

Q. So effectively Westferry acquired around 95 percent of the shares

A. It's a matter of public record in the UK, so with the Companies House with the annual return.

Q. And that involved both, or, in effect, in acquiring the majority shareholding in the limited company, what was acquired were really two assets: the leasehold interest in the ground; and the sports club, the football club itself?

A. What was acquired were the shares in Doncaster Rovers Football Club Limited. Doncaster Rovers Football Club Limited ran a football club and it just happened to have a

lease, as it would do under the normal terms, but, you

know, I think the shares were acquired.

Q. But there were two aspects of the transaction, if you like:

there was the property aspect and there was the

acquisition, through the shareholding of Doncaster Rovers

Football Club Limited, in the club itself?

A. I think that, as far as I am concerned, Westferry Limited

bought the shares. I think with regard to the two parts of

the business, if you want to look at it like that, the

football club could not function without the lease, because

obviously it needed a ground. What the plans of Westferry

were at the time of acquisition, I can't say. They

obviously had a plan with regard to the purchase and what

they were going to do with the club or sorry, the

company, and subsequently the football club, the playing

side, was moved to Patienceform Limited, and indeed the

company, Doncaster Rovers Football Club Limited, just

maintained the lease.

Q. And the transfer of the club, the football club itself to

Patienceform, that was in sometime in 1999, was that

right?

A. From memory, it was the end of the 1998/'99 season, which

would be May.

Q. May of '99?

A. Yeah.

Q. And Patienceform Limited had had no connection with

Doncaster Rovers Football Club Limited; it was an entirely

separate company, would that be correct?

A. Patienceform Limited was a completely separate company owned by a John Ryall, was the chap behind it, and indeed he runs it to this day.

Q. Right. So from then on, when the club was sold to Patienceform Limited, presumably there had to have been some arrangement in relation to the grounds in the centre of Doncaster, between Patienceform and Doncaster Rovers Football Club Limited?

A. I am sorry, can you repeat that?

Q. When the ownership of the club transferred from Doncaster Rovers Football Club Limited to Patienceform, I take it that there must have been some arrangement between Patienceform and Doncaster Rovers Football Club Limited concerning the continuing occupation of the grounds of which Doncaster Rovers Football Club Limited had the lease in central Doncaster?

A. Yes. Belle Vue is actually near the racecourse in Doncaster. So it's not in the centre. And, I mean, it's a matter of record that the club, Patienceform Limited, vacated the stadium I think a month, two months ago, and moved to a new purpose-built stadium outside Doncaster.

Q. So Patienceform continued to be in occupation of the grounds up to a couple of months ago?

A. Yes.

Q. And just in relation to Dinard Trading and Shelter Trust, they were effectively the vendors of the shares to

Westferry Limited, they were controlled by Mr. Ken

Richardson, the man that you have referred to in the course of your statement?

A. I think it's important to note that I was not involved in the transaction.

Q. I accept that.

A. I didn't come to the party until late 1998. The vendors were Dinard Limited and the Anstalt Shelter Trust. They were obviously owned by shareholders and if Mr. Ken Richardson was one of them, that's correct.

Q. You said in your statement that you were retained by Mr. Paul May, isn't that right?

A. Yes.

Q. It was he, if you like, that brought you in as an accountant to deal with the issues that had arisen for Westferry and for Doncaster Rovers Football Club Limited?

A. Mr. May asked me to visit with him to Doncaster Rovers Football Club Limited, I believe, in late 1998, to look at the accounting records and to form a view as to the situation with regard to those and to decide on a plan to resolve those issues.

Q. And you had known Mr. May before this?

A. I have known Mr. May for a number of years, yes.

Q. And was your connection with him professional or personal? Were you friends or had you worked together before?

A. I knew Mr. May from my days as a student as I lived with his future wife, I shared a house.

Q. I see. It was a longstanding association?

A. I had known him for a long time, yes.

Q. And can you just explain to me, because as I said, as I may have indicated to you before, the Tribunal has a lot of documentation, but it doesn't entirely understand, if you like, the roles that were played by various people who were mentioned in the course of documentation and in the course of correspondence. I'm not quite clear on what Mr. May's role was now in November of 1998 or late 1998 when Westferry had effectively acquired the majority shareholding in Doncaster Rovers Football Club Limited.

A. From my perspective, Mr. May was running the football club in a sort of managing-director-type role, trying to get it on a sound footing and to get it, you know, to sort out the financial records, to sort out the football side of life, because the club had just been relegated to the Conference, and to, you know, basically, get the football club on the you know, back where it should be. So he had a major task in, you know, dealing with the football side of life and, indeed, the corporate side of life.

Q. So it was the corporate side of, really, the football club that he was involved with, would that be a fair thing to say?

A. He was involved in the football club. And, you know, he asked me to help, and I went and had a look, and then we came up with a strategy and we pursued that strategy to sort, from my perspective, to help bring the financial

records up-to-date and to basically, on an ongoing basis, make sure the accounts were being kept so that the club effectively had, you know, relevant, reliable, usable management information from which the Board of Directors could run the football club.

Q. I see. And at that time when you were engaged, you weren't seconded in any way, were you, to Doncaster Rovers Football Club Limited?

A. No.

Q. They were just one of a number of clients that you would have had on your books at the time?

A. Yes.

Q. I think in your statement you explained that one of the items you had to deal with, I think, were outstanding returns to the Companies Office; is that right?

A. Yes. It transpired, as we looked at the company, Doncaster Rovers Football Club Limited, that for a number of years it had not filed accounts at Companies House in contravention of the Companies Act, and, as a consequence, Companies House were threatening action against the directors, and the way Companies House takes that action is it threatens, it takes action against the directors who were directors at the time when the accounts should have been filed. And as a consequence of this, we are now post the transaction, so Companies House was aiming its attention at the directors prior to the transaction.

Q. I see.

A. So what we actually did was we went back, we started to prepare accounts and then Lishman's, who were the auditors of Doncaster Rovers Football Club from the pre-acquisition period, my firm prepared the accounts and Lishman's audited them and we brought it gradually up-to-date.

Q. Now, I think we can probably fix in time what was your initial involvement. If I could just ask you to open the Book of Documents, Book 1 of the yellow folders of documents. If you have that, and if I could just ask you to turn to flag 20 in that Book of Documents 22, sorry, apologies, 22. It's a letter dated the 11th November, 1998, and it's from Mr. Christopher Vaughan and it's addressed to you, as you said, in your former firm of Morton Thornton. Do you have a copy of that there?

A. I do, yes.

Q. I'll just read it out.

"Dear Craig,

"Doncaster Rovers Football Club.

"I enclose herewith various documents relating to the club as follows:

"1. Annual return which has been sent to me at home as I am the Company Secretary.

"2. Correspondence by Julie Richardson" would she have been one of the former directors of the limited company?

A. As I said, what was happening was that Companies House were sending increasingly threatening letters to the then-directors at the time of filing, and Julie Richardson,

by virtue of the fact she was a director at that time, was the one in receipt of these letters.

Q. I see. So "Correspondence by Julie Richardson and Companies House, which I think is self-explanatory. She seems to have stirred up Companies House into threatening action that they probably would have not thought of themselves for another year.

"3. Copy documents and correspondence from the previous accountants, Lishman.

"My only personal position in this matter at the present time is as follows:

"I acted for the acquiring 'vehicle', Westferry Limited, an Isle of Man based company which was funded by various individuals through their accountants in Dublin, Messrs. Bryan Phelan & Co.

"The Share Purchase Agreement, which you have a copy of, provided for various retentions to be made. It is now apparent that there are possible conflicts between Westferry Limited and Doncaster Rovers Football Club Limited.

"Therefore, a firm of solicitors in Manchester called Betesh Fox Nicholas Fairhurst have been appointed to deal with outstanding retentions and disputes with the previous owners of Doncaster Rovers Football Club Limited.

"I will remain as acting for DRFC as a club.

"I mention this by way of explanation because it may well be that Betesh Fox are in touch with you.

"A point that has occurred to me in respect of the correspondence that Julie Richardson has had with Companies House is that by alerting them to the fact that they have not filed the accounts and because she and her fellow directors are liable for the filing of those accounts, she may well have rather 'shot herself in the foot'.

"I believe that the former owners/directors of DRFC may well be prepared to fund the preparation of accounts up until the 18th August, 1998, when the club was sold, and, to this end, I suppose that Messrs. Lishman's are in possession of quite a lot of that historical information.

"No doubt you will be in touch with me if there is any other information you require."

And that was one of the matters, of course, that you had to attend to that you just explained, which was dealing with the outstanding returns to the Companies Office.

Just on the previous page there, you will see, in the second-last paragraph, Mr. Vaughan was explaining that he had acted for Westferry Limited, which was the acquiring vehicle and was an Isle of Man based company, and he tells you that it was funded by various individuals through their accountants in Dublin, Messrs. Bryan Phelan & Co. Do you see that there?

A. Yes.

Q. Were you ever furnished with any further information by Mr. Vaughan, or indeed anybody else, as to who had been behind the funding of the acquisition?

A. Do you mean a breakdown of how the funds were put into the Westferry?

Q. Not necessarily a breakdown. Just any further information, over and above what was stated there, as to who the individuals were?

A. I don't believe that I was told in any correspondence with regard to who the individuals were, but it became very apparent that the company was owned by Denis O'Brien via trusts, and I was effectively, you know it was his company and we were the the transaction was his and I was working for him indirectly.

Q. This was one of the documents that you saw, presumably?

A. And also the comments that people made to me, you know. So it was before the the rules have changed in the UK, subsequently, in that the money-laundering legislation arrived, and today, it would be, you know there was an onus on accountants who were covered by them to do fairly, well, pretty major identification processes to confirm clients because of the money-laundering concerns. In these days, it wasn't it wasn't the way you issued letters of engagement, you took professional clearance and it was one accountant to another confirming things. So I think the rules have changed and, you know, I didn't go any further than that. I had known Paul May for a long time. To me, it was quite a straightforward job.

Q. I'm not suggesting that there was anything else that you would have had to do at the time at all.

He then goes on to say below that "The Share Purchase Agreement, which you have a copy of provided for various retentions to be made. It is now apparent that there are possible conflicts between Westferry Limited and Doncaster Rovers Football Club Limited."

I'm not quite sure there what he was referring to. Were you aware of conflicts between Westferry and Doncaster Rovers Football Club Limited itself?

A. None at all. I was not aware of any conflicts. I mean, I acted for the Doncaster Rovers Football Club Limited, and whether Mr. Vaughan had conflicts was he was the lawyer, it was his business, and he, as I said, had been involved in the transaction, whereas I had not.

Q. I see.

A. My role was actually pretty, you know, bring the accounts up-to-date, set up the financial controls, get the management information, move on, at this stage anyway.

Q. Can I just ask you to turn back now to Divider 18 in the book. I don't want to open any of the correspondence that's behind that Divider, but, appended to a letter of the 23rd September, 1998 from Mr. Vaughan to Mr. Phelan, is a copy of the completion statement. I just want to go through that briefly with you, because you may be able to assist the Tribunal in just understanding, if you like, the financial structure of the deal that had been done in August of 1998, and also, just in a very brief way, some aspects of the retentions. And as I said, you will find

that behind Divider 18 in that Book 1 appended to the letter of the 23rd September. And I think we have it now on the screen. You should have a hard copy there. You see that?

A. Yes.

Q. And it's headed "Completion Statement. Amended i½1,681,998.

Dinard Trading Limited and Shelter Trust Anstalt."

They were the vendors to Westferry Limited as purchasers.

It records in respect of the majority of the shares in

Doncaster Rovers Football Club Limited.

"References are to clause numbers in the contract of the

8th May, 1998."

Now, it then, I think, lists the items that were payable

under the contract. Do you see that?

A. Yes.

Q. And I think the first is the purchase price, which was

i½3.7 million. Then the payment for lease, clause 4.3.2,

STG i½250,000. Do you see that?

A. Yes.

Q. And I think the issue of the lease and the payment for it,

that was a fairly sizable part of the litigation with which

you were ultimately involved; isn't that so?

A. The lease was one of the factors in the resolution of the

retention fund issue and was a feature of the mediation

process, yes.

Q. And this just related to the renewal of a lease on, I

think, a car-park adjacent to the main stadium?

A. I don't have a copy of the contract in front of me, but I believe that the lease was to do with the car-park in front of the stadium, between the stadium and the road, and it was held on a separate lease from Belle Vue Stadium.

Q. Then the next item provided for, I think, under the agreement was a finder's fee of £135,000, and then the national insurance, which I think related to that finder's fee of £10,200. And I don't want to get into too much detail with you, Mr. Tallents, because I fully appreciate that you weren't involved in any of the negotiations and you weren't involved at the time that the sale concluded, but did you know anything about this finder's fee that was paid as part of the consideration?

A. No.

Q. Below that, then, is compensation for early termination, £193,358, and would that have related to players and arrangements like that, do you recall?

A. I believe that this relates to the fact that one of the warranties given by the vendors was that the weekly payroll at completion would be less than or equal to £3,000 per week. I haven't once again, I haven't got a copy of the contract in front of me, but that is what I think it's to do with.

Q. And ultimately, I think the weekly payroll was slightly in excess of that, isn't that right?

A. The weekly payroll, from memory, was in excess of that by approximately £230, and obviously, as a consequence of

that, in my view, the warranty given had been breached.

Q. And, again, that featured as one of the elements in the litigation?

A. Yes.

Q. Then the next matter was loan for grant application, i.e. £12,500. And loan to club, another i.e. £12,500. I think they may have been loans made by Mr. Richardson, or persons connected with him, to the club?

A. I can't comment, I have no knowledge.

Q. And then the total, then, is i.e. £4,313,558 with deductions for the deposit paid of i.e. £690,000, and that the total net purchase price, i.e. £3,623,558. Then I think he sets out the various headings of the retention funds there below that; is that right?

A. Yes, as per the schedule.

Q. And he has a tax retention of i.e. £152,444, and that, presumably, relates to taxation that may have been payable after August of 1998, but would have related to tax liabilities pre-dating that, would that be it?

A. The tax retention fund does not total i.e. £152,000; it totals 299 or i.e. £300,000, as you see. An element of it was held by the purchasers, as detailed in this schedule, and I believe it was to do with there was a PAYE, Pay As You Earn, problem, and there was a, you know, a retention held back as to the settlement of that issue.

Q. I see.

A. But obviously there is a standard tax retention fund, there

is a fairly standard clause in a contract of this nature,
but obviously I was not part of the negotiating team on the
contract.

Q. I know that. But you were ultimately, I think, analysing
and dealing with all of these retention items as part of a
litigation, isn't that right?

A. Ultimately, I was providing the information for the
litigation process from Doncaster Rovers Football Club
Limited's financial records and indeed from discussions
with the interested parties, namely Her Majesty's Customs
and Excise, who in those days were Customs and Excise, and
Her Majesty's Inspector of Taxes.

Q. I see. And then there is a contingent liability, i.e. 1/252,444.
Again, that must have been some form of contingent
liability. Below that, "Litigation"; I think that was
probably litigation which was extant but not completed as
of the closing date, something like that?

A. I think if we had a copy of the contract it would detail
all those in it and give the details, but obviously I
haven't got that in front of me so I can't comment.

Q. I appreciate that. It's simply to just get an idea of what
the various divisions were within the retention fund,
that's all. Then I think the names below that, Ward
Cowling, Begera and Moore, that all related to dealings
with players, did it?

A. From memory, they were players' issues and contractual
issues with other clubs. Very often in the football world,

a minor club will sell a player to a larger club, and if there is then a sell-on, a percentage of the proceeds are taken by the minor club, so that sort of thing, but I think, also, there was a claim; one of these was a claim by a player against the club, for which a provision was made in the contract.

Q. I see.

A. But these were fairly I think, as you say, there were three major constituent parts to this: the tax retention; the compensation for early termination; and the payment of the lease. The rest of them were not

Q. Were subsidiary parts within

A. Were not that material in the context of everything. They were part of it, but, you know, the big figures were the ones where everybody was concentrating.

Q. And the total retention then was $\frac{1}{2}$ 697,444?

A. Yes.

Q. Now, when we were reading out your statement, Mr. Tallents, one of the things you were asked about was the identity of the various persons from whom you received instructions, and you listed all of those persons out there and you have really already addressed, when I was asking you about Paul May earlier on, you have explained what Paul May's role was. And, really, to understand the relative involvements of all these people, I just want to ask you what your understanding was of their involvement in the overall business from when you first became involved. And as I

said, in relation to Mr. May I think you have already explained that he was primarily in seeking to put the club on a proper and business footing. And the club was then taken over by Patienceform, the running of it, as you said, in the end of 1998/1999, at the end of 1998/1999 playing season, did Mr. May effectively stand back then or did he continue to have any involvement, do you remember?

A. When the club was transferred, I believe, and, I mean, obviously you can confirm this by looking at the Doncaster Rovers Football Club, and I made the point 'football club' rather than 'football club limited', which I think is operated by Patienceform, I think you will find that Mr. May is a director of Patienceform Limited and continues to be in that position with the club. When he transferred when Patienceform took the club over, effectively it was almost like the whole by that stage, we dealt with all the problems in the accounts, and everything, so the job then was effectively just shutting down Doncaster Rovers Football Club and as there was no role in the football side had gone, so Mr. May's involvement just fell away and he was now involved in Patienceform, and John Ryall, the owner of Patienceform Limited, had asked him to assist because he obviously had an in-depth knowledge of Doncaster Rovers Football Club, where it had been, and to share in his vision to drive the club forward.

Q. I see. Now, Mr. Kevin Phelan. I think you have indicated that you took instructions at times from Mr. Kevin Phelan.

Could you explain what type of instructions you took from him and what you understood his role was in relation to this project?

A. I think Paul May introduced me to Kevin Phelan and, as far as I understood it, Kevin Phelan was the broker for the transaction in that he had found the transaction, rather like a, you know, a chartered surveyor would find a property transaction and take it to a client, that was Kevin Phelan's role, and that's what I thought he did for a business, he found property opportunities and then took them to people and earned a fee in doing that. That was my understanding. He was obviously involved in the transaction and had an interest in Doncaster Rovers Football Club Limited and in resolving some of the issues with the vendors.

Q. Sorry, I may have misunderstood you there, because you said he had an interest in Doncaster Rovers Football Club Limited, but at that stage 95 percent of the shares had been acquired by Westferry?

A. I meant sorry, I don't mean an ownership interest. What I mean was he was involved in the because we then moved on to the retention fund issue, he had been involved in the transaction, so, to a degree, he had the knowledge of the transaction and some of these warranty funds, so he was somebody I asked about the warranty funds as we went through.

Q. Yes, yes. And to what extent would you have taken

instructions from Mr. Kevin Phelan?

A. I think in the initial stages I was really working for Mr. May, and Mr. Phelan was on the side, if you like, and was involved, but it tended to be through Mr. May. And I think, pretty shortly afterwards, Mr. Aidan Phelan became the man who because, if you like, the football club, initially the focus was on sorting out all the problems in the football club. Once we had done that and the playing side had moved to Patienceform, we were left with the transaction and, in particular, the retention fund and dealing with the warranties. Now, that's when I think Mr. Aidan Phelan became the man to whom I started to report, and I would think that was sort of mid-'99.

Q. So from mid-'99 on, you would have considered yourself to be reporting to Mr. Aidan Phelan?

A. I think. I think the dates might be slightly wrong, but I think the feeling was that Kevin Phelan was there and was, you know, trying to you know, we were all trying to deal with the retention fund and this issue, and he had knowledge, but the man who came into this was Aidan Phelan.

Q. Apart from the retention fund issue and sorting out the various matters that were outstanding once the sale of the shares had gone through in 1988[sic], do you recall Mr. Kevin Phelan having any other role in relation to the project?

A. Obviously the sale of the shares was 1998.

Q. Sorry, 1998, apologies.

A. No, other than the retention fund issue, because at the time that was the issue for me.

Q. For you?

A. So my involvement was I was left with the retention fund, and what was then happening was I was beginning to come under pressure to resolve the retention fund issue.

Everybody wanted to resolve the retention fund issue. And I believe there was a clause in the contract with regard to how you know, a time-line with regard to that being resolved, because it hadn't been resolved. The vendors began to apply pressure to get it resolved under the terms of the contract.

Q. Were you aware that, apart from putting the club, if you like, on a proper footing and then the club moving on to Patienceform and apart from sorting out the retention issues, that, if you like, the investors in this also had a property-development objective with regard to the transaction?

A. Yes. I mean, obviously, Paul May had explained to me, I believe, that the transaction was such that it was the purchase of Doncaster Rovers Football Club Limited to resolve I mean, at that stage, there was a big move, because most football-club sites tend to be in city centres, or indeed in good localities, so there was a whole raft of these out-of-town sites being built. I mean, Rutton Diamonds, Hull, you know, I could sort of name a few that are pretty well documented, and I believe the idea was

that the club was bought, it had the lease, the club was then moved to a new site and so that would free up the capacity to develop Belle Vue. But obviously the delicate negotiations had to then happen with the Council to keep it in line with their planning policy, and what have you. But as far as I understood it, the transaction was, by the club, move the club out, develop the site, move on, which is, I have to say, is completely classic, you know, it's a completely classic transaction.

Q. Do you have any recollection of Mr. Kevin Phelan or any knowledge of Mr. Kevin Phelan having been involved, if you like, in those discussions with the Council?

A. I wasn't involved in them. It wasn't something I was involved in. It wasn't discussed with me. My job was to resolve the historical perspective and get the company, Doncaster Rovers Football Club Limited, on an even footing. I was not involved in any discussions with the Council, nor was I particularly interested, because I had a big enough bag to cope with.

Q. I can understand that, I can understand that. Can I then ask you about Mr. John Ryall, because we have seen Mr. Ryall's name on documents and on dealings that you were having. What was your understanding of his involvement in the matter?

A. I think it's important to follow this historically and follow it through logically. Post-1999, obviously the club had moved on and we were then left with the retention fund

issue.

Q. Yes.

A. There was also, still, at that point, and having been going on since my involvement, me having to resolve the position of the football club as at the 18th August, 1998, and, in particular, to confirm creditor positions and tax positions and to resolve those so that we could effectively, you know, tidy it up. Throughout that whole period, the man I reported to was Aidan Phelan. John Ryall really began to get involved when Aidan Phelan's involvement dropped away, and when Aidan moved away, John Ryall stood in and I talked to John Ryall, and I think, once again, it's documented that, you know, I had telephone conversations with him and, indeed, I briefed him on the retention funds and I began to report to him.

Q. And that would have been when, as you describe it, when Mr. Aidan Phelan started to move away?

A. Yeah, I think it's probably sort of early 2002/late 2001. You know, as it literally, it was a case of Aidan dropping away and John Ryall coming in.

Q. So Aidan Phelan disengaged and John Ryall engaged in his place?

A. Yes.

Q. And then Mr. Denis O'Brien Senior. Again, you referred to him, certainly you had dealings with him in terms of the mediation itself, but do you recall having any other dealings with Mr. O'Brien Senior?

A. No, Mr. O'Brien Senior, the first memory the first sort of, really, memory I have of him is in London on the 27th September 2002, when we went to the mediation process. I know in my statement that I think I met him on the 16th September, 2002, when I was in Dublin, when I was briefing John Ryall on the mediation process and the issues and what our position was, but I can't I mean, sort of redressing it, I can't be clear, but I definitely had not met Denis O'Brien Senior prior to then, and indeed I have not met him subsequent to them, and I think the only yeah, that's it.

Q. Can I just ask you in connection with your involvement in the whole transaction. Did you ever come across a Mr. Michael Lloyd or a Mr. Mike Lloyd?

A. A Mr.?

Q. Michael Lloyd?

A. Lloyd?

Q. Lloyd.

A. No.

Q. Or a Mr. Mike Lloyd?

A. No, no, definitely not.

Q. Now, just coming back briefly, if I may, to Mr. Kevin Phelan. Would you have been conscious of the fact that Mr. Kevin Phelan's involvement in relation to the project became less pronounced as time went on?

A. I think it's fair to say that Kevin Phelan's involvement reduced, and it sort of as I was then primarily involved

in dealing with the mediation process and the retention fund, and at some points he was engaged in that and at some points he wasn't. So it fluctuated, to a degree, but, to be frank, his involvement had diminished and, from my perspective, I was reporting to Aidan Phelan.

Q. And were you aware that perhaps relations with Mr. Kevin Phelan soured somewhat in the years subsequent to that?

A. I think I have just said that his involvement, he was engaged and then he wasn't engaged, so, yes, I was aware that there were issues.

Q. What was your understanding of those issues and what they centred on?

A. I don't have any detailed knowledge of those issues. What I would say, from my experience, is that, as I sorted through the position at the 18th August, 1998, there was a need for me to be put in funds in order to pay the legitimate creditors, and one of the exercises I had done was to actually be was actually go to the creditors and ask them for confirmation of their amounts and subsequently manage the payment. So I obviously had sat in my client account, at some point, substantial sums of money. There were there was pressure on me from Kevin Phelan, and indeed others, to pay certain bills, but I would only release once I had confirmation and indeed once I had run it by Aidan, Aidan Phelan.

Q. And these were creditors of Doncaster Rovers Football Club Limited?

A. Yes, they were current creditors. I mean, I suppose an example is there was a PAYE liability, there was a VAT liability going back a number of years. So we were involved in I mean, the easiest example is the VAT. I think, at completion, there was a VAT liability due of something like $\text{€}100,000$. Obviously Customs and Excise were quite keen to extract that money, and they actually have a specialist football unit and I was talking to the Inspector about paying it, and I was paying off amounts, you know, I had a payment plan in place to ease the cash-flow. And once we got into it, we subsequently found out that, three years previously, when the club had been in administration, the administrators had failed to submit VAT returns and, indeed, the club did not owe the VAT man money; the VAT man owed the club money. So there was issues like that that I was engaged in.

Q. They were very detailed issues?

A. Yes. And I think the fact that I had this fund meant that and I particularly have a memory of being under pressure to pay a legal fee which I didn't believe was anything to do with Doncaster Rovers Football Club, but Kevin Phelan was asking me to pay that. You know, it was about $\text{€}5,000$, I think. I just remember, you know

Q. But apart from Kevin Phelan wanting you to pay bills that Doncaster Rovers Football Club owed, do you remember or what was your impression as to any other sources of disparity between Kevin Phelan and Westferry or Doncaster

Rovers Football Club?

A. I suppose my impression - though this is based on what was my feelings at the time and what was going on, no concrete evidence - was that Kevin, like everybody in life, wanted some money and it wasn't being paid.

Q. I see.

A. And that, I think, was my impression. But, really, that was nothing to do with me and I was not involved in that, but as part of the process of being sort of engaged with those people, you know, you pick things up.

Q. You became aware

A. You know, I have to be honest, that's an opinion I formed for myself with no concrete evidence, and, once again, I was focused on the retention fund issue, and what was going on over there, you know, was really nothing to do with me.

Q. But you certainly would have had the impression that there was a cooling of relations between Kevin Phelan and Westferry and that it was certainly, in part, based on a desire for Kevin Phelan to be paid fees?

A. I think Kevin Phelan became less involved in the in what I was doing, and I reported to Aidan Phelan, is what I would say there.

Q. Were you conscious that I mean, you must have been, because ultimately he made a complaint against you to your professional body but were you conscious that, if you like, this bad feeling or this sourness in relations had escalated in 2002 between Kevin Phelan and Westferry?

A. I wasn't particularly conscious of it souring between Westferry and Kevin Phelan. I think I was conscious of it souring between me and Kevin Phelan in the fact that he made a complaint to my institute, and I think, at the time, that I think, also, that Christopher Vaughan was, at the same moment, reported to the Law Society, and in a way, it just seemed to me to be a here was I doing a job, and it was a mechanism to put pressure on people, and really, you know, I was more concerned I think, as I have said, I was leaving, I had just resigned from a partnership and I was leaving that partnership, and to have a letter arrive at the institute which said, "I have got a complaint against this fellow and this firm," and then for no complaint to be made, was bizarre. But I think, you know, at the time, my relationship soured because obviously he had reported me.

Q. And, I mean, the fact of him making that report against you, did you discuss that with Mr. Aidan Phelan?

A. I believe I would have discussed it with Aidan Phelan, yeah.

Q. And you would have explained to him that this had happened?

A. Yes. It was at the time, as I say, I had just resigned from a partnership and literally a month later a complaint arrived against the partnership I was leaving, and obviously it was a major issue for the practice and indeed myself from a professional perspective, and I would have discussed it with Aidan Phelan, and indeed, at the time,

Ruth Collard was made aware of it at Peter Carter-Ruck & Partners, because effectively, when something like that happens, you have to refocus and deal with that.

Q. Yes, I understand. Of course.

A. One of the problems for me was that the complaint, it was literally "I'm going to make a complaint," but nobody knew what the complaint was, which sort of almost made me sit on my hands.

Q. Did you have any discussions with Aidan Phelan or with Ruth Collard or with anyone else as to what was really underlying all of this and what was prompting Kevin Phelan, if you like, to use you as a collateral issue in a larger dispute that he had with Westferry?

A. My view is that I was collateral damage to extract money by Kevin Phelan from Aidan Phelan.

Q. I see.

A. My view is, very simply, that I was a mechanism, because I was so involved at this point, we were in a litigation environment, and, by attacking me, because I was at the because in the UK, to a degree, I was sort of running this with Ruth Collard, it sort of took me to one side and put pressure from another way, you know, so, as you say, collateral damage to apply pressure.

Q. Did you know what fees Kevin Phelan was claiming in relation to this acquisition?

A. No, no.

Q. Had you ever heard that at one stage I think he had claimed

that he was going to be entitled to 40 percent of the profits from the deal?

A. I think I have read that in something you showed me this morning, but and I think, when I read it, my impression this morning was, wow, that's a good deal, and, you know, it's too good to be true in this type of transaction, but I was under no knowledge of what his fees were, what the basis of his involvement was. It wasn't relevant, once again.

CHAIRMAN: But the finder's fee that you mentioned in the course of Mr. Vaughan's correspondence, that was obviously referable to Mr. Kevin Phelan?

A. The finder's fee that was mentioned earlier on, I don't know, I wasn't involved in the transaction. I think, you know, I came to the party afterwards. I wasn't involved in paying that finder's fee, etc., etc. I don't know, you know, to this day, who actually found it. So I think there is an assumption there that's being made that I can't substantiate, and I wouldn't substantiate because I don't have the knowledge.

Q. MS. O'BRIEN: Now, I think, as you say, that complaint was made against you in the I think about August or September of 2001, is that right?

A. 2001, yes. I think it was actually August, I think, wasn't it? It was August, yeah.

Q. You joined Barnes Roffe then in November 2001?

A. Yes, I left Morton Thornton in November of 2001, and joined

Barnes Roffe, yeah.

Q. Right. And I suppose at that stage the focus of your work, as you have said yourself, was in dealing with the litigation that had arisen between Dinard and Shelter Trust and Westferry?

A. Yes. As well as, you know, making sure the accounts of the company were up to date and the normal run-of-the-mill day-to-day stuff.

Q. Of course. But the principal focus of your work for Doncaster Rovers Football Club Limited and for Westferry would have been on the litigation?

A. Absolutely.

Q. And I think that litigation had arisen, I think it was commenced sometime in 2001; is that right?

A. I think, yes, it was. It was I think it started with some writs beginning to fly around in 2001 and then obviously it built from there. But there was an awful lot of provision of information, re-examining the warranty funds and sorry, the retention fund and the sub-funds and trying to get to the bottom of them, etc., etc.

Q. And it was a fairly technical litigation, wasn't it, because you were looking at all these subsets of retention funds and accountancy material and tax material and tax information, and so forth? And I think you were involved in quite a lot of the detailed part of the furnishing of instructions to Ruth Collard, would that be fair to say?

A. I provided the I believe what we did was we went through

each retention fund, sub-fund, and looked at it and tried to work out whether it was correct. One of the big problems was that with the lack of accounting, sort of, records from before, if you like, I had prepared the completion statements, so there was an angle that I was sort of almost, you know, self-auditing. But, yes, we went through all the issues and, you know, as I said earlier, we looked at the payroll retention fund and we had worked out what the payroll was on the week after completion, and it was more than it should have been, so we said, well, there is a breach, you know.

Q. And I think, in fact, it had been you that recommended Peter Carter-Ruck to Westferry in relation to litigation?

A. I did, yes.

Q. And as regards the substantive furnishing of instructions in the litigation was concerned, do you know who it was that furnished those instructions to Peter Carter-Ruck?

A. I initially went to Peter Carter-Ruck and talked them through it and asked them whether they, you know, whether they were prepared to take the case on. Obviously, I would have been speaking at the time to Aidan Phelan with regard to that, but there was a need, at this stage, as the pace had hotted up on the litigation, to have a firm of lawyers involved, because it was getting, you know litigation was happening and that's not what I do.

Q. And Aidan Phelan, then, I take it, was also concerned and involved, was he?

A. Yes. I mean, we started to get you know, there were writs beginning to fly around and the issue was coming to a point, you know, so the pace had started and we were all heading down a certain road, a litigation road.

Q. Now, I just want to ask you around this time whether you were aware of certain events that may have been happening, if you like, behind the scenes, and there were three documents that I want to refer you to in that regard.

And the first of those documents is at Divider 46, and it's a letter from Mr. Christopher Vaughan who, as you say, was the solicitor who had acted for Westferry in connection with the acquisition transaction to Mr. Aidan Phelan. Do you have that there?

A. Yes, yes.

Q. I'm not going to read out the whole of it. I'll read out the first page and then I really just want to refer to some of the references to you.

It's dated the 19th February. It's to Aidan Phelan.

"On Monday lunchtime 18th February at about 1.45pm our receptionist telephoned me to say that a person called Mark Weaver was in our reception, and if I had a few minutes to spare him he would like to talk to me. She then added it was Mark Weaver formerly of Doncaster Rovers Football Club.

"He had no appointment and I had neither met or spoken to him before but I thought that it would be interesting to speak to him.

"I then spoke to Mark Weaver for about 20 minutes alone.

"He wanted to talk about Doncaster Rovers Football Club, the current court action between Westferry and Richardson, and Kevin Phelan.

"At the end of the meeting I discovered that he was apparently en route to Milton Keynes to talk to someone called Kerry Dixon who I think used to play for Chelsea, about football in Milton Keynes. It would appear, therefore, that he had not made a special journey to come and see me.

"Even as I dictate this letter, I'm not totally sure that he did come and see me, save that I think he wants to try and arrange for a meeting between what he refers to as 'his side' of the Court action relating to the $\frac{1}{2}$ 250,000 retention money, to take place with your side to see if there is any way this matter can be resolved as the costs are becoming unrealistic.

"I explained to him that I no longer had any involvement in the court action whatsoever and had no knowledge of it at all, other than Peter Carter-Ruck & Partners were acting on behalf of Westferry.

"I said that, so far as I was aware, Craig Tallents was the right person to discuss this proposal with, to which he replied that he had met Craig at Leicester Forest East Service Station once, and Craig had a totally unrealistic view of what the claim was all about and the instructions that Craig had received were totally wrong and misguided, and in any way, Craig had been sacked (apparently?)."

Now, of course, you hadn't been sacked, isn't that right?

You had never been sacked?

A. Yes, I had not been sacked.

Q. You had not. But Kevin Phelan, I think - and we didn't open the correspondence, but I can if you like - Kevin Phelan had purported to terminate your retainer on behalf of Westferry; isn't that right?

A. Which correspondence are you referring to?

Q. I am referring to the correspondence that you forwarded to Mr. Christopher Vanderpump, the correspondence of the 28th August, 2001, where Kevin Phelan had purported to terminate Morton Thornton's retainer by Westferry. Would you like me to open it and refer you to it? It's at Tab 32.

A. Yes, I have it in front of me. Can you repeat your question again, please.

Q. Just in relation to that paragraph of Mr. Christopher Vaughan's letter to Mr. Aidan Phelan in which he was reporting what Mr. Mark Weaver had said to him regarding you and your status as a representative of Westferry. He records that Mark Weaver had said that "Craig had been sacked (apparently)?" Because obviously that was news to Christopher Vaughan and I was simply trying to establish that you hadn't been sacked. At all times you were acting for Westferry; isn't that right?

A. Yes, I think the first thing to say is, you know, there is some six months between these two items of correspondence, I think, if I have got my dates right. The reaction of

myself to the letter from Kevin Phelan was as is documented. We went to Westferry Limited. They reconfirmed their instructions to us, because we felt that was the right thing to do, given the I mean, I think that's the action of a normal professional person, something straying into doubt, you return, reinforce your instructions and I think we then replied with that to Kevin Phelan, but at no time was I sacked. Because I think as you will find out, if I refer you to that correspondence, there was a letter at the back here where we talk about reviewing the stewardship of the above company and from information available. So we went to Westferry Limited and they reconfirmed to us, so that we had, in our view, dealt with Mr. Phelan's letter, and I think we then subsequently reply to him on that basis.

Q. But all of that was part of Mr. Kevin Phelan's hostilities, if you like, towards you; isn't that right?

A. All of that was part of the this collateral damage, you know. I really don't know if he was hostile to me in that sense, but all of this was at the time, it was the same time I had been reported, and I think if you look, just, if you read his letter

Q. This is his first letter of the 28th August, is it?

A. Yes.

Q. We can put that up. It was one of the enclosures to a fax that you sent to Mr. Vanderpump, who was a Director of Westferry; is that right? That's at Divider 32.

A. Yes. I think there was some correspondence before here.

There was a whole flurry of letters on this subject. I'm not sure that they are all reproduced here. But, from my perspective, it was all tied up with me being reported to the Institute, pressure being put on me, etc., etc.

Q. I suppose all I was really trying to explore with you is that when Mr. Mark Weaver was supposedly referring to you as having "been sacked (apparently)?" , all he can have been referring to was the incident with Mr. Kevin Phelan, if you like, this exchange of correspondence where Mr. Phelan purported to instruct you that you weren't to act for Westferry, but you had your instructions from Westferry reconfirmed?

A. I don't think I can make that assumption. I think, you know, I have only just seen the letter at 46. You know, you are placing assumptions you are making assumptions from this, and I obviously can't make those assumptions so I can't confirm that.

Q. Is there anything else he could have been referring to, Mr. Tallents, other than that, because you weren't sacked, were you?

A. I actually have no idea. I am not prepared to comment on it because I don't know. You know, I have seen this been shown this, there is a letter here, "sacked". You are trying to connect it to something six months earlier which and I can't comment on it.

Q. Were you aware that Mr. Weaver - I know you had had

dealings with Mr. Weaver who was, I think, representing or was associated with Mr. Richardson - were you aware that Mr. Weaver was paying visits like this to Mr. Christopher Vaughan in the course of those months prior to the mediation?

A. No. The only the time I became aware of this was when I think I was sent the correspondence in that pack that the Tribunal sent to me approximately three or four weeks ago, so it's complete news to me that this was going on. I was unaware of it.

Q. Right. Now, if I can just take you on to an attendance-note of Ruth Collard on a telephone conversation that she had with Mr. O'Brien Senior on the 20th June, 2002, and that's at Divider 65.

A. Can I just have a second to read it?

Q. Yes, I am going to read it out for you. It's up there on the screen:

"Attendance Note: Ruth Collard.

Date: 20 June 2002.

Subject: Doncaster Rovers Football Club Contract Dispute.

"Matter No.

"RC attending call in from Denis O'Brien" in fact, it was Denis O'Brien Senior that she was dealing with.

"Denis O'Brien Senior said RC had previously been talking to Sandra Ruttle about this matter and he understood Ruth Collard was waiting to speak to Aidan Phelan. He had left

an urgent message for Aidan Phelan to call Ruth Collard and said he hoped that she would hear from him shortly.

"DOB said he had one or two questions for Ruth Collard. He asked about the proposal to arbitrate the case. Ruth Collard said she was in a little difficulty speaking to Denis O'Brien Senior as she was not entirely clear where he fitted in and she had to be conscious of client confidentiality. Denis O'Brien Senior said he appreciated this and he could tell Ruth Collard that he owned the Wellington Trust, which was the ultimate owner of Westferry. Ruth Collard said she would like to speak to Aidan Phelan but she could give him a brief outline of the current position. We were not discussing arbitration, but mediation, which was a different matter. Denis O'Brien Senior asked if there would be a binding decision at the end of the mediation. Ruth Collard said there would not, outlining to Denis O'Brien Senior how such a procedure worked and that if it failed the action would simply continue from where it had left off. Ruth Collard said about 90 percent of mediations succeeded and both of those she had been involved in had succeeded, but there was no guarantee.

"Denis O'Brien Senior said they were currently in this position with Kevin Phelan and had a letter from Reg Ashworth to him. Denis O'Brien Senior said he refused to speak to Kevin Phelan himself but, through an intermediary, had asked Kevin Phelan what the current position was

following that letter and whether he was going to be a witness. Ruth Collard said what Denis O'Brien Senior was mentioning made her extremely uncomfortable. She asked if the letter he was referring to was one from Reg Ashworth to Kevin Phelan. Denis O'Brien Senior said it was, and he could fax it through. Ruth Collard said she did not want to see it. She asked how it was he had got hold of such a letter and said that it was privileged. In addition to what Denis O'Brien Senior had said about Kevin Phelan being a witness concerned her. This is why she wanted to discuss the matter with Aidan Phelan. Any payment made which could be represented to be in connection with Kevin Phelan's evidence in this matter would be improper and a serious matter. Denis O'Brien Senior said it was not to do with him being a witness but he was not going to reach a settlement with him on the outstanding fees when it appeared that Kevin Phelan was going to give hostile evidence. Ruth Collard said this concerned her and she was concerned about how it could be presented. She did need to discuss it with Aidan Phelan.

"Denis O'Brien Senior reiterated that he had left a message for Aidan Phelan and hoped he would contact Ruth Collard soon."

And, in fact, behind that document there is a copy of a letter from Mr. Reg Ashworth, who was the solicitor to Dinard Trading and the Shelter Trust in the litigation between Dinard Trading and Westferry, addressed to

Mr. K. Phelan. Do you see that there?

A. Yes.

Q. And this appears to be the letter that reference was being made to in the attendance note. I'll just put that up there. It's actually up on the screen. And I'm not going to read it all out, but I am just going to read you the first and last paragraph. Again, it refers to yourself.

"As I have been told by both Craig Tallents and Westferry solicitors, Peter Carter-Ruck & Partners, that you are no longer acting on behalf of Westferry and do not have their authority to negotiate, I am now able to write directly to you about the evidence for the forthcoming trial of the matter on the 13 February, 2003. Clearly, you were fully authorised during the currency of negotiations leading to the share sale contract and for a while thereafter, but now that your authority has ceased, I am instructed to advise you that it is the claimant's intention to call you as a witness at the trial."

It goes on then: "The negotiations after the contract, including many meetings and telephone conversations with Mark Weaver, were intended to afford an opportunity of settling the issues between the parties and, in particular, the payment of the outstanding $\frac{1}{2}$ 250,000 payable in respect of the car-park lease which clearly Westferry Limited, through their solicitor, Christopher Vaughan, accepted up until completion as being valid and enforceable.

Throughout the negotiations, however, you have always

sought to settle matters for very considerably less than Dinard considered reasonable and I am instructed that you have always stated that no interest on the outstanding monies will be payable. I have been kept informed throughout by Mark Weaver of the conduct and tenor of the negotiations taking place between you, but it serves no useful purpose now to catalogue them and I have no doubt that you would almost always be acting under instructions from the investors concerned. This particularly so in explaining all the delays and procrastination in your finally effecting completion."

And it continues on in that vein and it then concludes with Mr. Ashworth inquiring as to whether Mr. Kevin Phelan would be available as a witness.

He says: "I am sure that you will be a truthful witness and your cooperation in this whole matter is now sought on the basis that you now no longer have any direct connection with Westferry Limited."

Do you see that letter?

A. Yeah.

Q. Now, were you aware at the time, either through Ruth Collard, who I know you had very regular dealings with, or through Aidan Phelan or indeed John Ryall, because I think by this stage you would have been taking instructions from Mr. Ryall that an issue had arisen concerning the possibility that Kevin Phelan would be a witness either for the plaintiffs or, indeed, for Westferry?

A. I think at various stages throughout the process Mr. Kevin Phelan was going to be a witness, wasn't going to be a witness, and I believe that Ruth Collard and I would have discussed that in just that sort of way. I am not aware of this file note and indeed I am not aware of the letter, until being shown them today.

Q. Were you aware that Ruth Collard had concerns about the fact that Westferry were in negotiation with Kevin Phelan regarding his outstanding fees at this time that was so close to the pending mediation?

A. I was aware of Ruth Collard's concern with regard to Kevin Phelan.

Q. Can you just tell me what you understood her concerns were?

A. As I said, Kevin had been drifting in and out of this, and there were concerns we were engaged in a process, we were engaged in trying to bring an end to all this, and that was the concern, if you like. You know, we didn't really know where we stood, I suppose, with Kevin Phelan.

Other than that, I can't really remember. Once again, I was more involved in provision of the figures and looking at the retention funds.

Q. Were you aware that Westferry, through its solicitors here in Dublin, William Fry, were in negotiation with Kevin Phelan's solicitors at the time with a view to paying him the fees that he claimed?

A. No.

Q. And you weren't aware that he was paid $\frac{1}{2}$ 150,000 sterling on

the 22nd August, 2002, just before the mediation?

A. No.

MS. O'BRIEN: I think, sir, I'll actually be moving on to

something else after the lunch recess, and also

Mr. Tallents needs to arrange lunch because he has

travelled over here from the UK to give evidence.

CHAIRMAN: You will finish your evidence in the course of

the afternoon, Mr. Tallents, but I think it will be more

satisfactory if we adjourn for lunch now and take up the

balance of your evidence at two o'clock.

THE TRIBUNAL ADJOURNED FOR LUNCH.

THE TRIBUNAL RESUMED AFTER LUNCH AS FOLLOWS:

CRAIG TALLENTS CONTINUED IN EXAMINATION BY MS. O'BRIEN

AS FOLLOWS:

Q. MS. O'BRIEN: Thank you, Mr. Tallents. Before proceeding

onto the meeting of the 11th September, 2002, I just want

to refer you to, Mr. Tallents, to one final document in

this Book of Documents in which reference is made to you,

to enable you to comment on that reference, and also to

enable you to comment on certain information which was

provided to the Tribunal by Mr. Denis O'Connor regarding

that reference to you in the letter to which I am going to

refer you. And it's at Divider 83 in Book 2 of the yellow

books. It's just a letter from Woodcock & Sons, who were

Mr. Kevin Phelan's solicitors, in relation to his fee

dispute with Westferry. It's dated the 30th July, 2002,

and it was written in the course of negotiations between

the solicitors for the respective parties. And it's in particular, the second paragraph of the letter to which I want to refer you.

It says, "Dear Sirs,

"We refer to correspondence between us of last week and also of your fax received yesterday.

"It is our view that our client has done everything that is possible to agree satisfactory terms. You will be aware that our client is in negotiation with your firm on behalf of Westferry Limited, LK Shields Solicitors on behalf of Bryan Phelan, together with Bryan Phelan & Co, and also Denis O'Connor on behalf of his client, Michael Lowry.

There are also issues concerning Aidan Phelan and Craig Tallents (an English-registered accountant). The writer is liaising with Denis O'Connor in relation to these two individuals."

Do you see that reference there to you? Now, also, I just want to refer you, and I think I have brought this to your attention already, to a letter of the 2nd December, 2004, from Kelly Noone & Co, they are Mr. Michael Lowry's solicitors sorry, Mr. Denis O'Connor's solicitors in this context, to the Tribunal.

And it's to Mr. Michael Heneghan, who was a former Solicitor to the Tribunal.

"Dear Mr. Heneghan,

"I refer to a letter of October 29, 2004, "reference" he (Craig Tallents) has also been in communication with Denis

O'Connor, who is an accountant with Brophy Butler Thornton, and he had coordinated the settlement with Kevin Phelan."

"Mr. O'Connor has instructed us to reply on his behalf as follows:

"He assumed it relates to a sequence of events where, in 2002, Kevin Phelan asked Mr. O'Connor if he could help him finalise/conclude a settlement of his claim against Westferry.

"In the course of a discussion with Kevin Phelan, Mr. O'Connor became aware that Kevin Phelan had lodged a complaint against Craig Tallents with the Institute of Chartered Accountants in England and Wales. As Mr. O'Connor understood it, the complaint concerned Mr. Tallents when he was a partner in the firm of chartered accountants previous to his then-position.

"Kevin Phelan acknowledged that the act of reporting was causing difficulties for Mr. Tallents. Mr. O'Connor encouraged Kevin Phelan to reconsider his grievance/complaint as he felt it was peripheral to the claim in Westferry.

"Mr. O'Connor subsequently learnt that Kevin Phelan withdrew the complaint.

"Mr. O'Connor has no idea how it was dealt with, but Craig Tallents telephoned him and thanked him for his interjection.

"Mr. O'Connor's recall is that he had two conversations with Craig Tallents. His recall is that he only met Craig

Tallents once when meeting with Ms. Ruth Collard.

"Mr. O'Connor believes that he may have spoken to Craig

Tallents on the setting up of the Ruth Collard meeting."

As I said, I just wanted to bring those matters to your

attention so that you could comment on them.

A. I suppose the first thing to say is I have not seen either

of these letters beforehand. Taking the one from Woodcock

& Sons first, I have no idea. "They are issues concerning

Aidan Phelan and Craig Tallents." No idea.

Q. As far as you were concerned, had Mr. O'Connor, Mr. Denis

O'Connor, who you subsequently met on the 11th September,

2002, had he interceded on your behalf or, to your

knowledge, had he had anything to do with the matters that

had arisen regarding the complaint lodged against you by

Mr. Kevin Phelan?

A. I think the meeting was on the 10th, I thought, of

September, not the 11th.

Q. The 10th or the 11th, whichever.

A. I don't believe that Denis O'Connor had anything to do with

the removal of the complaint. The letter do you want me

to describe what actually happened? Would that be useful?

Q. Yes.

A. I received some correspondence that I think we have seen

it earlier, where there is a reference that he is going to,

Mr. Kevin Phelan is going to complain to the Institute of

Chartered Accountants in England and Wales, which he

subsequently did. Obviously things like that are taken

extremely seriously, and I immediately rang the Institute to find out, if I could, what the complaint was.

Unfortunately, they were unable to furnish me with any details of the complaint other than a complaint had been made. They didn't understand the nature of it, there was no detail. And they had replied to, I believe, to Kevin Phelan, asking him for more detail of the complaint and the specifics. That complaint stayed on record and I subsequently rang the Institute fairly regularly to find out what was happening. They were unable to extract any details of any complaint and I was of the view that ultimately, because they couldn't get any details of what it was, so therefore they couldn't move it on, the complaint was dropped, and it was removed from my record.

I don't have any recall of calling Denis O'Connor to thank him for interjecting and, I mean, I just assumed it was dropped, you know.

Q. Would it be fair to say that you never knew that Mr. O'Connor had any involvement in it?

A. No. I mean, you know, I think, as he says, I think I spoke to him twice: once to arrange the meeting, once subsequent to the meeting in September '02, and I met him once. And, to me, he was involved in this for approximately a month, the back end of August through the middle of September 2002.

Q. Can I just ask you, to refer you now to the document behind flag 99, which is I think a copy of a fax that you received

from Mr. O'Connor which was dated the 2nd September, 2002.

I think this is the first in the series of documents which arose over a week/two-week period.

It's dated the 7th September. It's

"Re: Westferry Doncaster purchases/retentions.

"Dear Craig,

"Good to speak to you last week. I didn't think I would be reverting this quick.

"I was speaking to Denis O'Brien Senior last Friday and he authorised this approach. I am trying to settle the position between all parties, including the retention and other claims issues with the vendors.

"In this regard, I am very much in the dark.

"What I am trying to do is to get an analysis of the position.

" what is held on retention, why and current status.
what other claims we are making and basis of same.
what claims vendors are making and basis of same.

"With this to hand, I believe that I may be able to get the basis of a full settlement all claims settled and withdrawn.

"Also, it would be helpful to get an overview of what has happened legally over the past 2 years local authority, etc.

"I have to be in London on September 11th in the Horesham area on other business and in the Manchester area on September 12th. Would it be possible to have a meeting

with you and/or solicitors on the afternoon of September 10th?

"Also, if there are any brief overviews, you might fax to Colette I am away in the USA until Saturday morning.

"Can you keep this as confidential as possible for obvious reasons? Also, I am fully aware of the ADR process."

I think that's the Alternative Disparity Resolution process.

I think this was the first, certainly, written communication that you appear to have received from Mr. O'Connor; isn't that right?

A. I think that's correct, yeah.

Q. And in the first line of it, you will see that he referred to having spoken to you in the previous week, do you see that?

A. Yeah.

Q. Now, do you recall how that arose, that he spoke to you the previous week?

A. I think he telephoned me. And throughout this whole process I was getting a number of phone calls, so I was always very cautious about what I said, and I think, subsequent to this, there became an issue about us communicating anything until we had Westferry's permission.

I think he rang me and explained that he wanted to help and would I have a meeting, and, you know, that's part of it, and then I reverted back to Westferry.

Q. Well, did he ring you out of the blue, do you recall?

A. I really can't remember. But I don't I think that may well have happened.

Q. And if a Denis O'Connor rang you about the Westferry matter out of the blue, I mean surely you'd have thought to yourself, who is this person?

A. Absolutely, which is why I wouldn't have said anything. But bearing in mind I was getting other phone calls from journalists at the time, as well, so I was quite used to just taking the phone call, then reverting and not saying anything.

Q. I see.

A. And I think my concerns are highlighted in the notes of Ruth's, because I think that says it all.

Q. Well, by the time you received this fax from Mr. O'Connor, would you have made any inquiries, say, from John Ryall, who I think was giving you instructions at the time, as to who was this Denis O'Connor?

A. I think the implication here is that what I would have done, immediately I would have had the phone call, I would have picked up the phone and communicated what had happened. I was very much in a process of keeping everybody informed, because ultimately we were a month away from the ADR, the mediation process, so it was very important that we kept that on the rails. So I assume I would have immediately called John Ryall and said, you know, "I have had a chap on the phone, you know, etc., etc., he wants you know, he said X, Y and Z. He wants to

meet, he wants to help, is that okay? What do you know?"

And I think the subsequent correspondence that you are going to take us through will explain the process that happened then. But ultimately I was given permission to see him along with Ruth Collard.

Q. He says in the next line of the letter: "I was speaking to Denis O'Brien Senior last Friday and he authorised this approach." So clearly, by the time you received the fax on the 2nd September, which I think was a Monday, there had been some authorisation from Mr. O'Brien Senior?

A. I wouldn't have talked to anybody on this. It was because of the ADR process, because of where we were with it, because of what had happened previously, it was very much about keeping things on that, you know. We were heading for the 27th September, that was the peak, if you like, to make it happen, so I wouldn't have wanted to derail any process that was going on and I would have been very cautious about who we spoke to and who we gave information to, and I think that subsequently comes out in the correspondence here.

Q. Yes. I think it's quite clear from the terms of this letter that what Mr. O'Connor was looking for from you was information regarding the dispute, isn't it?

A. Yes.

Q. And with this in hand, he believed that he would be able to get the basis of a full settlement, all claims settled and withdrawn; that seems to have been the intention of this

exercise, would you agree?

A. I believe the intention was to settle the retention fund issue prior to the mediation process; that is why he came, if you like.

Q. And that was the purpose of his contact here with you on the 2nd September; it was to arrange a meeting with you so that you could brief him so that he could try go off and try and settle this, would you agree?

A. Yes.

Q. Now, as you say, you would have been in touch with John Ryall, and if you just go to flag 101, you will see there is an e-mail there from John Ryall to Ruth Collard in which he refers to his contact with you and his dealings with you. He says:

"Dear Ruth,

"I understand from Craig that he has scheduled a meeting for next Tuesday between Denis O'Connor, you and Craig with a view to progressing the retention issue. Denis O'Connor is not representing either Westferry or Dinard but may be able to assist in resolving matters. I have requested the directors of Westferry to authorise you to attend the meeting with Mr. O'Connor and to discuss matters in relation to the retention amounts. You should receive this authorisation either later this afternoon or first thing tomorrow." And it's "Regards, John Ryall." And then just over the page there is Ruth Collard's response to that e-mail.

"Dear John,

"Thank you for your e-mail. Craig and I have penciled in next Tuesday afternoon for a meeting with Denis O'Connor and I look forward to receiving the appropriate authority from Westferry. Notwithstanding that, there are a number of matters relating to the mediation which require decision as set out in my letter dated 29 August. I should be grateful to hear from you this week regarding these. If we leave it later, we may find that we are not properly prepared for the mediation and that this prejudices Westferry's position. I appreciate that there may be a hope that the matter can be settled with Mr. O'Connor's assistance before the mediation, but it is still necessary to prepare as though it is proceeding, particularly given the short timescale and the fact that the court has been informed of the date.

"I should be grateful if you could telephone me and I look forward to hearing from you.

Ruth Collard."

And I suppose Ruth Collard's views there in her e-mail would have reflected your own views, all right, this may be a good idea, this may be settled, but we have to keep our eye on the ball because the mediation is coming up shortly, and the, I think, High Court had been informed of the date of the mediation, would that be fair to say?

A. Yes, we had to keep the process of the mediation on track.

And I think yeah.

Q. So on the 3rd September, that was the day after you had received Mr. O'Connor's fax, the arrangement to meet with him had been put in place for the following Tuesday?

A. Subject to the appropriate authorities from Westferry coming through.

Q. Yes. On the previous page there, Mr. Ryall's e-mail to Ruth Collard, he refers to the fact that Denis O'Connor is not representing either Westferry or Dinard but may be able to assist in resolving matters. Do you see that?

A. Yes.

Q. I presume you would have received a similar communication from Mr. Ryall?

A. I don't think I was copied in on that e-mail and I think the subsequent, the subsequent notes will reveal that I understood that he was trying to help, and I think you will come to that in a minute.

Q. Yes. Now, if you go on then to 104, it's your fax, I think, to Mr. O'Connor, confirming that he had arranged the meetings at the offices of Messrs. Peter Carter-Ruck at 2 p.m. on the 10th September, 2002.

"As discussed with Colette, prior to the meeting it will be necessary for you to provide authority from Westferry Limited that both myself and Messrs. Peter Carter-Ruck can discuss the outstanding matters with you.

"I trust you will understand this request."

So you are making it clear that you want a formal authority to meet with Mr. O'Connor and to discuss matters with him,

and I take it that he got that authority?

A. I think it's in the tab previously. There is a letter to Ruth, a copy of her letter, and I think I had one, as well.

Q. You had a similar authority?

A. Yeah, so we were happy to go into the meeting and discuss.

Q. Now, the attendance note of the meeting is at Divider 108.

Do you have that there before you?

A. I do, yes.

Q. Before I open the attendance to you, Mr. Tallents, just one or two things I want to ask you. What did you know about Mr. Denis O'Connor before you had this meeting with him in September?

A. He was a partner in Brophy Butler Thornton as his name appeared in the letter head, and he was an accountant.

That is it. And, I mean, you know, I have been asked to see him in the hope, as it said, he could unlock the position so we didn't have to go to mediation.

Q. Well, did you understand that he had some affinity with or that he was in some special position vis-a-vis Mr. Richardson and Mr. Weaver that would have enabled him to unlock matters?

A. Well, I think I had probably burnt my bridges with Mr. Weaver and Mr. Richardson by that stage. So the mediation process was where we were going prior to going, obviously, to court, and he was a hope that could unlock it, but I have to say that I was focused I thought we would end up in mediation.

Q. But did anybody ever tell you why it was that it was thought that Mr. O'Connor might be able to unlock the situation? Because you had been working on this for three years. You dealt with Mr. Ashworth, you dealt with Mr. Weaver, you dealt with Mr. Richardson, and you had now got this to the stage where you were having your commercial mediation in advance of the case being listed for hearing, and you were being asked to meet this Irish accountant, and did anybody ever explain to you before the meeting, or indeed afterwards, why it was thought that Mr. O'Connor could somehow be a facilitator or a broker in this dispute?

A. No.

Q. Now, I'll just open the attendance note to you.

"Ruth Collard attending meeting with Craig Tallents and Denis O'Connor. Discussing the position in the litigation generally with Craig Tallents prior to Denis O'Connor's arrival.

"Denis O'Connor said he would explain how he had become involved in the matter. He had been trying to sort out, on Denis O'Brien's behalf, the position with Kevin Phelan.

Denis O'Connor had represented someone who had been in partnership with Kevin Phelan and Kevin Phelan had made trouble for him at the same time. In discussions with Kevin Phelan, he had mentioned the litigation and the position with the retention fund. At one point, Kevin Phelan had told him that he had spoken to Mark Weaver who had said that he would drop the $\frac{1}{2}$ 250,000 claim if Westferry

handed over the retention fund and dropped the payroll claim. He would do this for an 'uplift' of $\frac{1}{2}$ 25,000 and in return for an opportunity to sell the stadium at Doncaster.

Ruth Collard asked what was meant by an 'uplift' and Denis O'Connor said he had no idea.

"Denis O'Connor said he was also representing a member of the Irish parliament, Michael Lowry. He was being investigated as part of the Moriarty Tribunal proceedings in Dublin. Kevin Phelan had made various threats to cause trouble for ML.

"Denis O'Connor said he had discussed the position with DOB and learned about the mediation which was to take place.

DOB had said to Denis O'Connor that the mediator would impose a binding agreement on the parties. DOC said when he said this to Kevin Phelan, Kevin Phelan had said this was not correct and had telephoned MW, Mark Weaver, who had sent a fax through of part of the mediation documents.

Denis O'Connor said it was clear from this that the mediator could not impose his decision. Ruth Collard said that it was correct and was the essence of the mediation.

She was surprised that Denis O'Brien had apparently not understood this as it had been made clear to Aidan Phelan on several occasions.

"Denis O'Connor said the upshot of all his discussions with Denis O'Brien and Kevin Phelan had been that he had been asked if he would be prepared to meet Ken Richardson and Mark Weaver, and at Denis O'Brien's request a meeting had

been arranged, first in Manchester and then in Dublin.

Denis O'Connor said from all he had heard, if his discussions with Ken Richardson and Mark Weaver to settle the matter were not successful and it went to mediation, the mediation would fail. He said that the other side were laughing at us and that they would ensure that the mediation did not succeed and would then take the matter to court. They wanted to cause the maximum embarrassment for Denis O'Brien and for others, including ML, Michael Lowry.

Ruth Collard asked how they could cause any embarrassment to Michael Lowry, as, so far as she was aware, he had no connection to the proceedings. Denis O'Connor said that Michael Lowry did have a connection and that he had been in the room when discussions had taken place between Kevin Phelan and Ken Richardson regarding the lease. Ruth Collard said no one had ever suggested that to her previously.

"Ruth Collard said that the position was that we had been trying to talk to them about a settlement for nearly a year. Ruth Collard said that their legal advisers, Reg Ashworth and their counsel, seemed keen to talk about a settlement but Reg Ashworth had always said to her that his clients would not settle. We had seen their agreement to the mediation as a major step forward. Ruth Collard said that Denis O'Connor might say they were laughing at us in relation to this but her experience of mediations was that they often did achieve settlements and Ken Richardson and

Mark Weaver would find that they came under a lot of pressure from their lawyers and from the mediator to settle, if a reasonable deal was put to them.

"If they did not settle, Ruth Collard did not regard their threats to expose various matters in court particularly seriously. If the mediation failed and the case went forward, we would be making a substantial payment into court at an early stage. If they wanted, they could go on after this, but if our payment was well-judged, it would put enormous pressure on them and it would be very expensive if they failed to beat the sum paid in. Ruth Collard said she was telling Denis O'Connor this so that he should not be too impressed by what Kevin Phelan was telling him. The fact that there were merits in their claim and vulnerabilities in our case, but they also had vulnerabilities and we were not without resources. Ruth Collard said it was very important that we did not appear desperate to settle.

"Denis O'Connor said he understood this. He said it would be helpful if he could have an outline of the factual matters. Ruth Collard said she would ask Craig Tallents to explain the background to the litigation as he could explain the accountancy details. Craig Tallents then ran through the background, dividing the matter into three issues: the retention fund, the claim in respect of the lease and our claim in respect of the payroll warranty.

Denis O'Connor said he now began to appreciate that the

issues were extremely complex. He wondered how he would be fully briefed prior to the meeting taking place, agreeing that Denis O'Connor needed a further briefing and that Ruth Collard would prepare a file for him consisting of Craig Tallents's original briefing documents and the pleadings.

"At the conclusion of the meeting Ruth Collard reiterated that Denis O'Connor should not be too impressed by the threats he had heard. If the mediation did not work, then that would be a pity, but we would move on. Denis O'Connor said that one good thing was that Kevin Phelan would now be a witness for us. Ruth Collard said it might be helpful that he would not be available to the other side, but he would be a much discredited witness and she was far from sure we would want to use him.

"Finally, impressing on Denis O'Connor that it was essential that any meeting took place 'without prejudice', Denis O'Connor said he understood that. Ruth Collard said that she could not emphasise too highly how important this was, otherwise Denis O'Connor might make some concessions on behalf of Denis O'Brien which, if the matter did not settle, would prove extremely difficult for us to cope with in the ongoing proceedings."

And that was Ms. Collard's attendance note of the meeting itself.

Now, I take it that as a result of what Mr. O'Connor outlined to the meeting, that you had a clearer view of who he was and what his involvement might be, would that be so?

A. Sorry, say

Q. As a result of what he outlined at the meeting, you would have had a clearer idea of who he was and what his involvement was likely to be?

A. I think a clearer idea of his involvement, yes, from the you know, Ruth's notes records that the conversations, so yes, at that point I would have, you know, known about he had had dealings with Kevin Phelan.

Q. Overall, can I ask you, do you agree with Ruth Collard's note?

A. Yes.

Q. There is just one or two items that I want to ask you about specifically. Ms. Collard has recorded that Denis O'Connor had represented someone who had been in partnership with Kevin Phelan and that Kevin Phelan had made trouble for him at the same time.

Do you recall that being said?

A. I can recall it being said, but I think that was all that was said. There was no exploration of that comment.

Q. With regard to the meetings that were going to be arranged, there is a reference there in Manchester and in Dublin.

Was it your impression that Mr. O'Connor had already met Mr. Richardson and Mr. Weaver or was it your impression that these were all going to be arranged in the future?

A. My impression was that he had not met Richardson or Weaver at that point and they were to be arranged once he had been briefed, which was the purpose of the meeting on the 10th

September.

Q. Now, I know your focus really at that meeting was primarily in briefing Mr. O'Connor about the retention items which there you had really split into three classifications of retention. I think you explained those to us this morning in the course of your evidence.

A. Yeah, I think there were three there were three issues: The lease, which, if you noted from Christopher Vaughan's completion statement, was not part of the retention fund down the bottom; it was part of the initial consideration. The compensation for the early termination of employees. And then the retention fund. So I think, you know, the first two were not really part of the retention fund issue, but they were part of the issue.

Q. Then, I think, in fact, Mr. O'Connor left the meeting and that you prepared some documents for him?

A. I think I passed to him documents that had already been prepared and, as Ruth says in her note, she passed a copy of the pleadings and I gave him the workings on the background to each of the retention funds which he subsequently sent me a fax on asking for more detail.

Q. I am just going to return to his fax which is at flag 110. I think this is probably the fax you are referring to. It's very lengthy and it's full of analysis and I am not going to ask you to go through the whole of that, but it's dated the 11th September, 2002, which was actually just the day following the meeting. I think it would have been the

Wednesday, is that right? The meeting was on the Tuesday;
this would have been the Wednesday?

A. Yes.

Q. And this one is actually addressed to Ruth Collard, but you
see from the enclosed memo that it's addressed both to Ruth
Collard and to yourself, do you see that?

A. Yes.

Q. It says "Many thanks for meeting me on Tuesday afternoon.
As you will appreciate, I only examined the file for the
first time on Tuesday night.

"Without doubt the purchase agreement is difficult to
follow as regards the lease payment. What I'm having
difficulty with is the apportionment of retention of
i;½250,000 in the 3 funds and how it is meant to either flow
from it or to be lost.

"If it is in order, I am going to telephone Ruth to try to
go through it again.

"Also, the whole position on the balance sheet is not
easily followed.

"Either way I attache various notes, comments and queries.

Please don't take exception to any of it. Any responses
would be welcome."

Then he sets out a whole series, running to five pages, of
computations and workings and material and analysis, do you
see that?

A. Yes.

Q. And then on the final page he arrives, if you like, at his

bottom-line figure, which was $\text{€}580,000$, but that was subject to a whole series of caveats that he had raised in the previous pages; you see that, do you?

A. Yes, and I don't think it was far away from where we actually were, anyway. So I think you'll agree.

Q. You think he would have telephoned Mr. O'Connor or he would have telephoned you in relation to all these workings and his various queries and you would have tried to deal with his inquiries as best you could?

A. I believe that having received the fax and gone through it, I telephoned him and we talked through it.

Q. Can I just ask you to pass on then 115, flag 115, and this is from Mr. O'Connor to Ms. Collard. It's an e-mail of the 16th September, 2002.

"Dear Ruth,

"Many thanks for your e-mail on Friday last. I agree, but what I'm stating is that as per agreement they are due $\text{€}250,000$ which they have not been paid.

"Also, they are due retention fund $\text{€}447,444$ less payments discharged. This is a summary at the end of my e-mail of last Thursday. In short, they could have a legitimate claim at present for $\text{€}580,784.47$ approximately, plus interest.

"I hope I am reading this correctly.

"We are trying to establish meetings for this coming Friday morning.

"Yours sincerely,

Denis O'Connor."

That's Denis O'Connor again coming back to Ruth Collard on various aspects of his working, but informing her that he was trying to arrange meetings for the following Friday morning, do you see that?

A. Yes.

Q. Were you also notified that Mr. O'Connor, do you recall, was arranging a meeting for the following Friday, or were you aware of it?

A. Well, I knew from the meeting on the 10th September that he was trying to arrange a meeting. I have had no sight of this correspondence before, so I was not aware that he was trying to arrange a meeting for the Friday.

Q. Now, in fact, on that same day, the 16th September, which I think was a Monday, you were actually over here in Dublin at a meeting with your clients; isn't that right?

A. Yes, I was, yes.

Q. Now, can you tell me was that arranged for some time, that meeting that you travelled over here for?

A. Yes. It was arranged to it was probably arranged a couple of weeks before on the basis of I hadn't seen the clients for a while and it was important that they were briefed by me face-to-face on the retention fund issue so that they were ready for the mediation process. It was a pre-briefing for the mediation process.

Q. And do you remember was that a lengthy meeting? Was it an all-day affair?

A. I came for the day, so I was in and out in a day. So I imagine I probably met with them about 10 o'clock and I was probably back in the airport about 4-ish.

Q. Can you recall where the meeting was, where the venue of the meeting was?

A. Grand Canal Quay, the offices at Grand Canal Quay.

Q. Is that Communicorp's office, Grand Canal Quay? You are not certain, but in Grand Canal Quay?

A. Where I normally went, which I think yes

Q. Malt House?

A. I can't recall the exact address, but I think the address is Grand Canal Quay.

Q. And can you recall who was at that meeting?

A. John Ryall. I am not sure whether Denis O'Brien Senior was there, I just can't think whether he was, but definitely John, because John, at this stage, would have been trying to make sure he fully understood the retention fund issues, and because of my knowledge of them, we were going through each one to try and make sure we understood and what I thought our position was, what our wins were, where our weaknesses were in the negotiation process, which we were about to embark on.

Q. He wanted to get a very thorough knowledge of the claim itself?

A. I wanted to make sure, you know and I think he was rightly so; we were going into a very important meeting and it was, you know, absolutely vital that, you know, that we

understood where we were coming from.

Q. And apart from Mr. Ryall, as you have said you are uncertain as to whether you met Mr. O'Brien Senior, but apart from Mr. Ryall, who was clearly the central person at the meeting, can you recall meeting anybody else on that day that you were over?

A. I don't recall. I mean, it's five years ago now.

Q. Of course.

A. I don't recall.

Q. Now, you prepared, or I should say Ms. Collard prepared an attendance note of a telephone conversation that you had with her when you called her from Dublin Airport on your way back home after that meeting on the 16th September?

A. Yeah.

Q. And I think you have seen that attendance note and it's at Divider 117. And if I can just open that to you. It is:

"Ruth Collard.

Date: 16th September, 2002.

Subject: Doncaster Rovers Football Club Contract Dispute.

"Ruth Collard attending call in from Craig Tallents.

"Craig Tallents said he was at Dublin Airport on his way back after meeting with the clients. He needed to speak to Ruth Collard about Denis O'Connor. He had learned that Denis O'Connor was not, as he and Ruth Collard had understood, acting for the O'Briens. In fact, the clients had asked him what he thought Denis O'Connor was trying to

get out of the whole thing. Craig Tallents said his response had been to the effect that he presumed they were paying Denis O'Connor and they had said that they were not.

"Craig Tallents said he was extremely concerned about this and he wondered what Ruth Collard's reaction was. Ruth Collard said she was also extremely concerned. Both she and Craig Tallents had been very candid with Denis O'Connor and we had also given him papers. These included papers prepared by Craig Tallents which were not common to the parties. Craig Tallents said he had told the clients all of this and that he felt they had put someone else into play without telling us of his identity. Ruth Collard said she would telephone John Ryall about this.

"Craig Tallents said that the clients now seemed happier about the position generally. They had asked a few questions regarding our fees. Craig Tallents said he had informed them that we were not more expensive than any other city firm and that it had been necessary to instruct us in case of any possible media fallout. He had also informed them that the approach taken to the case to date had resulted in an increase in the fees as we had lacked instructions and direction. Everything had been done at the wire. Ruth Collard said she was very grateful to Craig Tallents for defending our position but surprised that the clients had never brought up these matters with her direct.

"Craig Tallents said there were one or two matters arising from the meeting, for example that they had been confused

for a while about the binding nature of mediation. Ruth Collard said that she did not understand this as they had been told on more than one occasion, and from the very beginning when mediation was discussed with them, that it was not binding.

"Agreeing that Ruth Collard would speak to Craig Tallents tomorrow on his return to the office."

So, it appears from that attendance, and I think you agree with it, that you had telephoned Ruth Collard from Dublin Airport on your way back, to inform her that this matter regarding Mr. Denis O'Connor and his status had arisen when you were discussing the entire mediation with your clients that day?

A. The matter of Denis O'Connor and, you know, his assistance had been raised, yes.

Q. Can you recall how that arose in the course of your meeting, which I think was with Mr. Ryall; is that right?

A. Yeah, I can't recall. I mean, obviously Ruth has made a note of what I said and, you know, I assume it arose just as that. I mean, she probably this is me talking, and I think they you know, John probably asked me what I thought was going on and that's how I replied. And I think our major concern at the time was that, having taken so long to get to this stage and having, you know we didn't want we told we had been very candid, as Ruth said, and we were worried about having, you know, other people involved, and hence our worry about actually meeting Denis

O'Connor initially.

Q. You had received, of course, full authority from Westferry to meet Mr. O'Connor?

A. Absolutely, yeah.

Q. As you said, it was you and John Ryall who had this discussion regarding

A. Yes, I can't recall whether Mr. O'Brien Senior was there.

Q. But your recall is that it was Mr. Ryall?

A. Yes.

Q. You do recall?

A. I wouldn't have come to see anybody else.

Q. Now, if you just go over the page, there is then a letter which Ruth Collard sent to John Ryall regarding the matter on, I think, the following day, the 17th September, 2002.

And I think she was going to discuss that with you the following day. So were you aware that she had sent this letter to Mr. Ryall?

A. Which tab are we at?

Q. We are at Tab 119. I'll read it out.

"Dear John,

"Westferry Limited.

"I write further to our telephone conversation yesterday evening.

As you are aware I was extremely concerned about what you told me regarding Denis O'Connor. I had understood from you that Mr. O'Connor was acting in negotiations with the claimants as your representative. This is the basis upon

which both Craig Tallents and I went into the meeting with Mr. O'Connor but I am sure Craig would agree with me that during the meeting Mr. O'Connor also represented his position in this way. Given this, to learn that he is not in fact your representative and that, indeed, you do not know what 'he is getting out of this' causes me to have grave doubts about allowing him to go forward to a discussion with the claimants.

"Craig and I were both candid with Mr. O'Connor regarding the issues and your prospects of success. While I made clear to him what I told him was confidential and not to be disclosed to the other side, I now wonder whether I should doubt his reassurances in this regard. Some of the information would undoubtedly be damaging tactically if disclosed to the other side, for example, that we have previously discussed making a payment into court and that we are likely to discuss this again after the mediation.

If this comes to the claimant's attention prior to the mediation it will reduce their incentive to settle then as they may consider that they will be better off to see what level of payment in might be made afterwards. If I were representing them, I might well advise them in this way.

"The other concern which I have about the proposed meeting is that it should take place under the protection of 'without prejudice' negotiations. I raised this with Mr. O'Connor at our meeting and also in an e-mail yesterday. Attached to this letter are copies of a fax he

sent to me last week and our subsequent exchange of e-mail.

As you will see, I believe that it should be agreed in writing before the meeting that it will take place on a without prejudice basis. The importance of this is that what is said at the meeting cannot then be used against you in the future in the litigation. This protection will apply to the mediation and is designed to encourage parties to be as open as possible during negotiations. If negotiations take place without this in place, any concession suggested by Mr. O'Connor could then be used against you and we could find ourselves with an application to strike out various parts of your Defence. This is a further difficulty with this now, however, in that if Mr. O'Connor is not acting as your representative, it is questionable whether the protection of without prejudice can in fact apply to negotiations when these are not between the parties to the litigation.

"In the circumstances, my preference would be for the proposed meeting involving Denis O'Connor not to go ahead due to the concerns I have outlined above. If you wish to continue, I would advise the following:

"1. That steps are taken to clarify with Mr. O'Connor precisely what he sees as his role and what he hopes to attain himself as a result.

"2. That he undertakes not to disclose to the defendants any confidential information or make any concessions whatever purportedly on your behalf regarding the

litigation. His role would be simply to find out what the other side might be prepared to settle for. I would suggest that such an undertaking should be given in writing.

"3. That he agrees with the claimants in writing before the meeting that this is to be on a without prejudice basis.

"I am sorry to be so negative about the position with Mr. O'Connor as he may be someone through whom a settlement can be achieved. As you know, this is something which I have considered desirable since the inception of the litigation but it is only recently, despite previous efforts, that we have been able to progress in relation to this, by setting up the mediation. I am, however, concerned by recent developments as set out above.

"If there is anything you would like to discuss arising out of the above, please do not hesitate to telephone me."

And that was Ms. Collard's advice on the following day, the 17th September. Do you see those there?

A. Yes.

Q. And you would have known that she was sending that letter, presumably, would you, Mr. Tallents?

A. I would have known of her concerns and I certainly knew that she had rung the client. I didn't have sight of the letter but they mirrored my concerns and I would have been talking to her in detail at that point.

Q. Now, we know this matter then went to mediation on the

27th, and certainly the documents that the Tribunal has do not actually record any further dealings between Westferry or between Ms. Collard and Mr. O'Connor or anyone else after the date of that letter. I am wondering whether you have any knowledge of what may have happened after receipt of Ms. Collard's letter of the 17th September as regards Mr. O'Connor and the meeting that he was trying to arrange for the 20th September?

A. As I said earlier, Mr. O'Connor appeared in mid-August 2002. At this point, he left. He wasn't involved. I think he ceased at this point. I certainly had nothing to do with him after this. And we went to mediation and, you know, to a degree, that's where it all ended.

Q. Well, when you met up with Mr. Ryall and Mr. O'Brien Senior in London on the 27th September in connection with the mediation, would you not have inquired what happened with Mr. O'Connor?

A. No, because we focused on the mediation. We were at mediation, so, you know, the assumption is if he had had the meeting and I don't think he did because I think this letter from Ruth effectively meant that he was pushed to one side, whatever he was trying to achieve, and he was no part of it.

Q. Did anybody ever tell you that or inform you of it?

A. No. Just the assumption. You know, bearing in mind he had sent me a very detailed fax, right, I would have you know, if he had gone to have a conversation with

Mr. Richardson and Mr. Weaver, I would have assumed that he would have had to come back to either myself or Ms. Collard or indeed, you know, the client, Westferry, or the DRFC Limited, as far as I am concerned. He was literally around for this three-four-week period and it was just another part of the whole transaction and he had no part in it.

Q. The mediation then proceeded on the 27th September, and we know that you were present and that ultimately a settlement was concluded I think at about 740 or 750,000. And I think the Tribunal is also aware, and has been informed, that, in the course of the mediation, there was a meeting face-to-face between Mr. Denis O'Connor or Denis O'Brien Senior and Mr. Richardson and Mr. Weaver. Now, you weren't involved at all in that meeting, were you?

A. No, no. Basically, Mr. Richardson and Mr. Weaver asked to see Mr. O'Brien Senior separately, and they went off into another room with the mediator, Michael Kalap sorry, I can't pronounce his surname.

Q. Now, I think, after that, you were aware that events occurred in the course of that meeting that gave rise to a police complaint to the City of London Police?

A. Yes. I mean, subsequent to the meeting, the meeting within the meeting, the parties returned to their own rooms.

There was some upset. The mediation was settled. And then I became aware of the position with regard to the City of London Police.

Q. I think you said in your statement that you were informed

by Ruth Collard that you would be requested to furnish a witness statement?

A. Yes.

Q. But that, in the event, you have never been asked to furnish a witness statement?

A. No.

Q. In the course of that mediation, were you aware or did anybody inform you that a letter had been passed to Mr. O'Brien Senior prior to the mediation?

A. No.

MS. O'BRIEN: Thank you, Mr. Tallents.

CHAIRMAN: Maybe, Mr. Tallents, there are some matters to be taken up with you by counsel for other persons who have been involved. I think the logical sequence is Mr. O'Brien Junior, Mr. O'Brien Senior and then Mr. O'Connor/Mr. Lowry.

So, Mr. Kelly or Mr. O'Callaghan? If you have a preference, Mr. McGonigal

MR. McGONIGAL: I have no preference. In fact, Mr. Chairman, I represent Mr. O'Brien Junior and Mr. O'Brien Senior, Westferry and Mr. Ryall.

THE WITNESS WAS EXAMINED BY MR. McGONIGAL AS FOLLOWS:

Q. MR. McGONIGAL: Mr. Tallents, I represent Mr. O'Brien Junior and Mr. O'Brien Senior and Westferry and Mr. Ryall.

What I really want to do is just clarify a couple of matters with you in relation to your own position.

first of all, I think that when you were contacted by the Tribunal, am I right in understanding that you sent them a

complete your complete file of documents which you had in relation to this matter?

A. I sent them a CD which contained the documents which I felt were relevant to this matter. I didn't send them various accounts, preparation files. And I subsequently sent them another CD, which I believe came through this morning with other documents. But I haven't got any other documents.

Q. The Tribunal have drawn attention to one or two of the documents, but I think, in fact, within the CD that you sent them, that there is substantial correspondence, memos and file notes in relation to virtually every aspect of your involvement in the Doncaster Rovers project, to call it that?

A. Yes. Sadly, I took I was sad enough to, once I came off the phone, to dictate, especially when I was at Morton Thornton, that was our methodology of work, we recorded everything. Not so heavily at Barnes Roffe. But there are substantial other documents, yes.

Q. So and I think, in fact, in fairness, it's not a perfect historical record, but it's a very substantial record of your involvement?

A. Yes. I think it charts the whole my involvement with the whole Doncaster Rovers Football Club Limited transaction.

Q. And it charts your dealings with all of the people involved in it?

A. Yes.

Q. And I think it's clear from a very quick perusal of some of the documents that, initially, a lot of your dealings were with Christopher Vaughan, the solicitor.

A. I think at the very, very outset in that, he furnished me with the completion statement, with the legal contract. I talked to him about the warranty claims, but then, really, it moved away from him because he was at the beginning of the transaction and I was sort of, you know, I was picking up the pieces, trying to sort it out.

Q. And then I think from then on, virtually, there were people dropping in and people dropping out. As you said yourself, I think Aidan Phelan was in there for a while and then he was replaced by John Ryall and I think Ruth Collard came in at an early stage in 2001 and remained virtually until after the mediation?

A. Well, as I said earlier, I went to Peter Carter-Ruck and effectively I recommended them and got their instructions, so I worked with Ruth then really from the point she was appointed, through to post-mediation.

Q. And so far as those file notes and memorandums or telephone calls or meetings are concerned, I suppose, in a sense, they would be the best record of what actually took place at the time?

A. Yes.

Q. Now, just generally in relation to it, my understanding is that from the time that you came in till after the mediation pretty well, that the main thing that you were

focused on was, effectively, tidying up the end of the contract, particularly in relation to the retention fund?

A. I think initially when I came in well, I think there were actually two tasks that I have done, and continue to do. Firstly, it's to deal it was to deal with the books and records of the company and bring its statutory filing affairs up to date, be it Corporation Tax returns, relevant other Revenue returns, and indeed its accounts, and bring that on to an even footing. The second part of it was to deal with the retention fund issue, i.e. the contract and the resolution of that contract and the dispute which relates to that contract. I think if you look at it, at the beginning, the accounts and dealing with all the accounts was up there, but as we solved that, the retention fund came through and that became the focus, because effectively, post-May 1999 - and indeed Doncaster Rovers Limited has a year end of 31st May - at May '99 the company had passed the football club to Patienceform Limited, so effectively it became dormant. So really, at that point, I was still working on resolving some of the creditor issues and making sure they were legitimate claims and dealing with the police in respect of their outstanding bills for policing games, and all that type of thing. But really, that ended there and the retention fund issue came to the fore, because as I dealt with these creditors, more doubts came into my head about the validity of us releasing the retention fund to the vendors.

Q. And am I right in understanding that in all of the figures that you were dealing with in relation to the retention fund and other matters, that all of those figures are initially to be got, effectively, from the contract, the contract documents and then in the completion statement?

A. Yes. I think, from memory, what happened was, as the contract was being negotiated, various things had come out. There was a due diligence report prepared and some of these issues came out of that and provisions were made in the warranty section of the contract to allow for these things. So the contract was the obviously, in all these circumstances, the contract is the guiding document, and obviously we had to prove whether the warranties, indeed, were you know, whether the retention fund could be released and the warranties hadn't been breached.

Q. So that, in fact, if you want a paper trail in relation to any aspect of the matter that you were dealing with, you can trace it virtually from the signing of the contract right through, probably, to the mediation process?

A. Yes. I think if you you know, if I was given a few weeks, I could actually sit down with the contract and track it all the way through. And I think the ultimate documentation that I was preparing for the mediation process, the source document was always where the contract started. You know, what was the retention fund? What were the sub funds? How does it stack up? What had happened since that point with regard to the issue concerning each

one of those sub funds?

Q. Just one minor matter. In relation to the meetings which Ms. O'Brien was talking to you about in identifying September 2002, the meeting with Ruth Collard and Denis O'Connor, I think that there was a file note of yours, I think of the 8th September, 2002, of a conversation which you had with John Ryall, and in that, inter alia, you said to them that "I told them that I thought Denis O'Connor was sorting out the problem with Kevin Phelan and they agreed with me." Do you, by any chance, recollect that?

A. I don't recollect that.

Q. I'll just show you a copy of it.

A. I think I have acknowledged that Kevin Phelan was an issue in all this, and, you know, was creating problems, and I think that comes from the correspondence that's been, you know, talked about earlier. I don't remember saying this, but obviously Kevin Phelan was a problem to me at the time personally, and had been.

Q. No, I am showing that to you for a couple of reasons, Mr. Tallents. First of all, it's the type of memo which you made at the time as a result of a communication with another party, and that is an example of one of the file notes that we would find on your CD?

A. Yes, yes.

Q. And secondly, it seems to indicate that, of that conversation which you had with John Ryall, one sentence of it appears to be devoted to Denis O'Connor?

A. Yes.

Q. And that is simply to identify the fact that you believe that he was going to sort was in a position to sort it out with Kevin Phelan?

A. Yes. I mean, that's what it says, doesn't it?

Q. And that was the part of the problem in relation to the retention fund?

A. Yes. I mean, Kevin Phelan was in the middle of all this, and there seemed to be, as I think Ms. Collard's notes have said, there was an element of us not wanting to put people you know, we were going into a mediation negotiation process and we were concerned about releasing documents and them finding their way into the other party's hands at that stage, and I believe that we had had experience of that happening, so we were very cautious about things.

Q. Just in relation to I don't know if did you actually meet Weaver?

A. I met Weaver twice: once at Leicester Forest Service Station and at the mediation.

Q. And did you form a view as to him at all?

A. I think when you meet anyone, you form a view.

Q. And are you prepared to disclose it?

A. Not really, no.

Q. Insofar as you are not prepared to disclose it, would it be unfavourable to him?

A. I met the man twice, and I think there are initial impressions. I subsequently received various items of

correspondence which have been made available to the Tribunal, and I think if you read those items of correspondence, you may imagine how I felt when I was receiving them.

Q. I think, in fact, you had meetings with the Tribunal counsel?

A. Sorry?

Q. You had meetings with Tribunal counsel?

A. I have had a meeting with

Q. And I think they have provided a note of that and I think you have provided corrections in relation to that?

A. Yes, they provided a I had a meeting with Stuart Brady, the solicitor, Jerry Healy and Stephen McCullough came to my offices in London and we had a meeting, and they provided notes of that meeting from Stuart Brady and Stephen McCullough to me which I have made comments upon.

Q. You furnished corrections in relation to what you believe took place?

A. Absolutely.

Q. And those have been made available and I'm not going to go into them in great detail at this stage.

MR. McGONIGAL: Thanks, Mr. Tallents.

CHAIRMAN: Mr. O'Donnell.

THE WITNESS WAS EXAMINED BY MR. O'DONNELL AS FOLLOWS:

Q. MR. O'DONNELL: Good afternoon, Mr. Tallents. I appear on behalf of both Mr. Lowry and Mr. O'Connor, and I want to ask you a few questions on their behalf and try distinguish

between each of them as we go through this matter.

I think you have said that you were, that your involvement in this at the back end of 1998 was somewhat fortuitous through your friendship with Mr. May; is that right?

A. I was introduced 'fortuitous' is a word that perhaps I wouldn't choose to use at the current moment, but, yes, I was introduced into the transaction by Mr. May.

Q. And that was his introduction to you into a transaction that involved dealing with the affairs of what had been Doncaster Rovers Football Club and the ground and the

A. Dealing with the company's affairs, Doncaster Rovers Football Club Limited, yeah.

Q. And you had no previous connection with any of the parties who have been referred to here in this Tribunal, particularly the parties located in Ireland?

A. Other than Paul May, no.

Q. And I suppose, when you come into the transaction in 1998, and you find yourself still involved, as it were, here in, what, eight-and-a-half years later?

A. Yes.

Q. And if we look at that period of time and divide it up. I think the Tribunal becomes involved in this matter and interested in this matter post the publication of an article I think on the 10th January of 2003, and presumably you had communications with the Tribunal and other parties thereafter?

A. I think the first communication I had from the Tribunal was

in September 2004. I think I received a letter, I think that's the first time I had any communication. I may be incorrect, but that's what I think.

Q. And I suppose post-2003/2004, your involvement has principally been in relation to this Tribunal; you may have seen documents in relation to it during that period?

A. Post that period, my main involvement has been looking after the statutory affairs of Doncaster Rovers Football Club Limited. Obviously the mediation had finished. Other than that, it is the Tribunal, you are absolutely correct.

Q. And prior to that period, putting that at January 2003, I suppose your involvement commenced in 1998 and up, and if we say that up until September 2002, you were involved in attempting to put some shape and order on the affairs of the company and the transaction, increasingly becoming involved in the dispute with Mr. Richardson in particular in relation to the retention fund?

A. I think you can actually probably hone it down a bit more. I think the period from involvement through to about probably the end of '99 was really bringing the affairs of the company up to date and dealing with some of the creditors as at completion. There was an element of hangover from the creditors and having to sort out the remnants. And then, from then on, really, it was the retention fund issue and dealing with what Weaver and, you know, dealing with Westferry and Dinard Limited and Anstalt Shelter Trust.

Q. The meeting of the 10th September is the sort of date the Tribunal is obviously interested in, the 10th September, 2002, I just wanted to pick that point. But just at that point you are coming very close to the mediation and a date has been fixed for a hearing in the High Court, I think, in June of the following year?

A. I think was it February of the following year?

Q. It was the following calendar year?

A. Yeah.

Q. And just leaving aside the events of the 10th September and around that, what happens thereafter is a phase where there is the mediation, there is this incident, there is the settlement of the mediation, the subsequent possibility of a police complaint and you having to make a statement, etc., and then that leads into 2003 and the writing, the publication of the newspaper article, etc. Now, I just want to ask you about the period up to the meeting on the 10th September, 2002. And in that period, you had, I think, been in fairly closely involved with the affairs of the company dealing with the other creditors, and also obviously very closely involved in the dispute in relation to the retention fund?

A. Yes.

Q. And during that period, I think you had occasion to deal with a large number of the dramatis personae of whom we have heard at this Tribunal: Mr. Ryall, I think, on behalf of Westferry; Mr. Aidan Phelan; Mr. Kevin Phelan; you even

had the fortune or misfortune to deal with Mr. Richardson and Mr. Weaver, I think; is that right?

A. Yes. I dealt with Mark Weaver, I met Ken Richardson at the mediation process. That's the only time I met him. And I think, if I remember rightly, most of the correspondence I received came from Mr. Weaver, especially in the early days, as I think Mr. Richardson was elsewhere.

Q. Yes, he was, as you put it very delicately, he was elsewhere, and Mr. Weaver was his alter ego or Sancho Panza, or whatever; he represented himself as acting on behalf of Mr. Richardson, who was otherwise occupied?

A. Mr. Weaver was somebody who was interested in reaching a settlement with regard to the retention fund. As a consequence, I believe that I mean, I think at various stages throughout this, I seem to recall that before I went to the meeting at Leicester Forest Service Station in 2000, I think I was given permission by Westferry to go and "do a deal". You know, I had the power to do a deal and I didn't want to go unless Mark Weaver had that same power. And I think at that point I asked to see letters from Dinard Limited and Anstalt Shelter Trust giving him that authority, if that helps you understand how he sat in on this.

Q. My understanding, and correct me if I am wrong, that Mr. Richardson and Mr. Weaver travelled together, as it were; Mr. Weaver was representing Mr. Richardson's interest and those of Dinard, as it were?

A. Whilst Mr. Richardson was elsewhere, Mr. Weaver obviously couldn't travel with him, but Mr. Weaver was I mean, it was Mr. Weaver and Mr. Ashworth. Reg Ashworth was obviously the lawyer for Dinard and Anstalt Shelter Trust, and Mr. Weaver, I suppose, he became the opposite to me on you know, he was the one trying to say that my workings on the retention were wrong, you know, or that I was misguided, I think was his quote.

Q. I think you also dealt with, as Mr. McGonigal said, you also had dealings with Mr. Vaughan at the earlier part of your

A. Yes, yes.

Q. Prior to the 10th September, during all that time and during all those dealings with all those parties, did anyone ever suggest to you that Michael Lowry was involved in the Doncaster Rovers transaction?

A. No. I think as I said to the Tribunal when they came to see me in London, I hadn't heard of him. I am sorry, I hadn't, I didn't know who he was. I didn't understand the relevance of Denis O'Connor's comments in that meeting. It's sad for me to admit that I haven't got a detailed knowledge of Irish governmental affairs, but I didn't know who he was.

Q. I wouldn't regard it as a huge gap in your education, Mr. Tallents. But you hadn't heard of Mr. Lowry, you hadn't heard of him in connection with this transaction from anyone at any time, and you hadn't seen any document

at any stage during all your intimate involvement with this which suggested that he had any connection, however vestigial, to this transaction?

A. No, no. The name 'Michael Lowry' had just not come up.

Q. Now, in relation to Mr. O'Connor; I think you said that, you, know his involvement was really in a matter of weeks in a window from early September or perhaps very late August and about the 16th September

A. Yes, he came

Q. of 2002?

A. You know, as I said, I think Ruth Collard's note says it all. We had been doing this against the wire the whole time because we had been lacking a decision-making process. We were always up against it. And for us to have gotten agreement that they were going to attend the mediation, we felt was, you know, at least we can go to mediation, at least we can protect the position by making the payment into the court, at least we know where we stand, so we had a process, and, you know, we were in a way I was very relieved we were going to get this meeting so we could do it face-to-face and try and negotiate it, but, you know, Denis O'Connor appeared in late August 2002. I had one meeting, furnished him with some information, went through it on the phone and then I think, as a result of Ruth's letter, he you know, never heard of again.

Q. So there is a very short period when Mr. O'Connor, as far as you are concerned, is a part of this story?

A. Yes.

Q. And obviously, you, together with Ms. Collard, had been managing the dispute and attempting to resolve it for some considerable time before September, and there is a mediation meeting fixed for the end of September?

A. Yeah.

Q. And Mr. O'Connor then contacts you and says he has he is, as it were, there to assist and ask you for some information, and you, very properly, want to clarify that you are entitled to give him any of that information?

A. Yes.

Q. And it wouldn't be it would be normal, I suppose, that people who had been managing a dispute like that would have concerns about anybody else opening up any other channel of communication?

A. Yes, I mean, you know, that's what the correspondence says, and, you know, hopefully what I have communicated was, you know I was personally exceptionally concerned, given I mean, obviously you have had the opportunity to read some of the correspondence that flew between myself and the representatives of Dinard and Anstalt Shelter Trust, and obviously given the nature of that correspondence, the nature of where we were, we didn't want you know, in a way, we wanted to settle the thing for the clients so we could all move on, but we didn't want to jeopardise the fact that we had managed to get an agreement to mediation, because we felt that if we could get them in a room, we

could actually get it dealt with rather than having to go to the High Court and all that that entailed in terms of and I think there is a reference somewhere in here about the costs. The costs were going through the roof, he says in a room full of lawyers and barristers.

Q. Those are words that are heard in many rooms involving professional people in relation to litigation. But Mr. O'Connor's dealings with you were essentially accountant to accountant and involved with the technicalities of the dispute; isn't that right?

A. Yes. You know, anybody going into that had to understand where we were coming from. We had had, you know, at that stage there had been it was four years post the transaction, there had been three years of correspondence, all about these retention funds, and it was talking through the position, you know, Westferry Limited through me being involved and indeed Ruth Collard and all the parties were taking with regard to these individual constituent parts and saying, you know, why we felt that we were right on the termination payment of 193 grand, why we thought we were right on the 250. You know, so it was a briefing to try and give somebody the ammunition to, you know

Q. To negotiate and try and do a deal?

A. Absolutely.

Q. That involved the understanding of the detail of this?

A. Yeah.

Q. And Mr. O'Connor went off and analysed the figures and came

back and provided an analysis that you said wasn't that far off from where you were

A. I think I was very impressed that he came back the following day, actually. And I think, as I said, I believe that I called him, because it was easier than, you know, doing it back, and I went through it. I mean, there are a couple of items in his you know, he hadn't allowed for the termination payments, but his analysis was, in a way, roughly where we were, anyway, so there were no surprises and he had a grasp of the transaction.

Q. And that was a professional job done by Mr. O'Connor?

A. Accountant to accountant.

Q. And it involved just an analysis of the figures and an attempt to make sense of them?

A. He took my workings away and, like anybody, he went through them and sought to understand them, because my knowledge at the time was, you know, I had lived with them for four years and those retention funds. It was very easy for me to say that, you know, the Berger or Cowling, that's to do with X, Y, Z and so and so and that's how it's made.

Obviously, he went away, examined it and came out with a number of questions, which I have to say I would expect.

Q. Other than the blip at the end of the concern as to who he was representing, your dealings with Mr. O'Connor were entirely professional, entirely straightforward, accountant to accountant, figure to figure, as it were?

A. Yeah. I mean, you know, we got permission to talk to him.

We furnished him with the information. I explained to him at the meeting some of the funds. He went away, looked at it. Came back, asked me some questions. I answered them. It was accountant to accountant.

Q. I think there was that blip at the end when you were in Dublin on the 16th September speaking to Mr. Ryall, I think; isn't that right?

A. Yeah.

Q. And you became concerned as to the position of Mr. O'Connor and the fact that, at this very sensitive time in the negotiations, he had been provided with information; isn't that right?

A. Yes. As I said earlier, we were concerned that we were getting to the stage all of a sudden we were putting another player into bat, and I think Ruth's letter says it very well, we were concerned about the fact that our plan was if the mediation hadn't worked, to make a payment into court to protect Westferry's position, to try and put pressure on them, and we did, you know, that's why everything was meant to be without prejudice and we were concerned about the candid nature of the meeting.

Q. And your concern arose from your conversation with Mr. Ryall. I think you had said, you don't think that you spoke to Mr. O'Brien Senior on that occasion?

A. I really can't remember. I am sorry, I can't remember whether he was there.

Q. I think your impression was that you were dealing with

Mr. Ryall, is that right, is that fair?

A. Yes, I was dealing with John Ryall. There are some I think there are some e-mails in some of the papers that show me trying to explain much like I mean, the meeting that I had in Dublin on the 16th September was, you know, accountant to accountant, again for Mr. Ryall to understand, you know, make sure he really had it in his you know, make sure he understood where we were, what we were trying to do, what our position was, so that he was prepared, along with, you know, Mr. O'Brien, to deal with the mediation process.

Q. And going into that meeting with Mr. Ryall, your impression had been that Mr. O'Connor was acting on behalf of the O'Brien interests/Westferry?

A. I think our impression was we had been asked to see to we had been asked to see Mr. O'Connor by John Ryall, who I was reporting to, so why would I think any other way?

Q. Absolutely, Mr. Tallents, I am not questioning that in any way. I am just trying to ascertain that that was your impression?

A. Absolutely.

Q. An understandable impression you had met Mr. O'Connor in Messrs. Carter-Ruck and that was the impression you formed. You then had a conversation with Mr. Ryall where he says to you that he, Mr. O'Connor, is not acting on behalf of Westferry; he is, as it were, an intermediary, and that's what gives rise to your concern, understandable in the

light of your impression and your phone call to

Ms. Collard; isn't that right?

A. Yes. I think at that stage we were very close and

Ms. Collard and I were making sure, with all the people involved, that we kept the communication going between ourselves, so that we both knew what was being said.

Obviously I had been in Dublin, I had had the briefing meetings. So my idea was to brief Ruth Collard back, to explain to her, you know, what had happened and obviously to voice my concerns - she was the lawyer - to make sure that we hadn't, you know, jeopardised the case in any way.

Q. That memo, if you want to look at it, or Ms. Collard's attendance note of that telephone conversation, is I think behind Tab 117. And just your state of mind was that you had believed, going into that meeting with Mr. Ryall, or been under the impression, that Mr. O'Connor was acting for Westferry. Mr. Ryall told you that he wasn't; that he was an intermediary.

MR. COUGHLAN: I don't think that was the evidence.

MR. O'DONNELL: I am not sure who is interjecting

MR. COUGHLAN: I don't think the word 'intermediary' was used in any document.

Q. MR. O'DONNELL: That he wasn't acting for Westferry, that was your concern?

A. My concern was that I think at that stage that, yes, he wasn't acting for Westferry. The question was what the hell was going on? But my major concern was we have got

another player in the game and we are at mediation and we have just sat down a week before and been very candid.

Q. And you were concerned about this and you communicated your concern to Ms. Collard?

A. Absolutely.

Q. Ms. Collard wrote the letter to Mr. Ryall?

A. Yeah, and I think in the meeting I communicated my concern to

Q. And what, what your concern was with the information that Mr. O'Connor was not, in fact, acting on behalf of Westferry?

A. My concern was we had furnished somebody with information and indeed tactics and strategy with regard to our case.

Q. Who wasn't acting on behalf of Westferry?

A. Absolutely.

Q. And I think you very fairly said, in answer to Ms. O'Brien's questions, that you had not been copied with an e-mail from Mr. Ryall to Ms. Collard on the 3rd September, which I think you will find behind Tab 101.

Some of these tabulations slip. Do you have that, Mr. Tallents?

A. It's dated the 3rd September?

Q. Yes. And it's from

A. I don't recall having seen this. Indeed, I am not an addressee at the top, anyway.

Q. It's clear that it's not copied to you and indeed it's consistent with everything you say, because, here,

Mr. Ryall makes it clear to Ms. Collard what, in fact, he appears to have told you on the 16th, which is that Mr. O'Connor is not representing either Westferry or Dinard. So, if you had been told that as of the 3rd September, it wouldn't have come as a surprise to you on the 16th September?

A. No. If I had been told it on the 3rd September, I doubt if I would have called Ruth Collard and said, you know, this chap is not, you know we have just told this chap all these things, and, you know, yeah, I mean, I was not aware; I mean, hence my asking the question.

Q. Hence your concern. But it does appear that what Mr. Ryall was telling you on the 16th September and what he told Ms. Collard on the 3rd September was entirely consistent in relation to Mr. O'Connor; isn't that right?

A. Yes.

Q. And there is an understandable breakdown in communication, misunderstanding, impressions being formed which gives rise to your concern which then gives rise to Ms. Collard's alarm, the writing of the letter, all of that, is again understandable given how close you were to the mediation and how sensitive that matter was?

A. Yes.

Q. But certainly Mr. Ryall's position and Mr. O'Connor's position appear to be consistent, as it were, from between the 3rd September and the 16th September?

A. Yes. I mean, this is dated the 3rd. On the 16th my the

note, Ruth's note shows my concern having walked out of the meeting, and, you know, one of the first things I did was discuss it with her.

Q. Now, I want to ask you to look at the memo, or the attendance note of the meeting of the 10th September, which is I think behind Tab 108. And I think that you had yourself made handwritten notes of this meeting, although not very extensive; is that correct?

A. Yes. Not very extensive at all, I seem to remember.

Q. And I think you have told the Tribunal in your meeting with them on the 7th, I think this month, that your handwritten workings and notes do not make any mention of Michael Lowry at any meeting; is that right?

A. Yes.

Q. And to some extent, you have been furnished with Ms. Collard's note and, as Ms. O'Brien says, you broadly agree with it and you are looking at Ms. Collard's note as a note of the meeting; is that right?

A. Yes, I remember the name Michael Lowry being mentioned, and as I said to Ms. O'Brien, unfortunately it didn't really mean anything to me.

Q. It certainly didn't mean sufficient to you that it was included in your notes of that meeting; is that right?

A. Yes. I mean, my notes are just a few lines, and I have to say I was in a meeting with lawyers and I tend, you know lawyers I think when accountants walk into that environment, they tend to, you know, think to themselves,

well, the lawyers are going to be cracking on and I think, you know, you sort of take it from there.

Q. And the note here is about a page-and-a-half long but it records a meeting of some two hours and twelve minutes.

It's obviously done it doesn't purport to be a contemporaneous note or the typing up of contemporaneous notes of the meeting, or otherwise; one would expect it to be much longer?

A. I think a lot of the meeting was me going through the retention funds. You know, which you know, that was probably over half the meeting was beginning to run through all those issues.

Q. And can you recall if Ms. Collard was taking notes at that meeting or if anyone else was or was the note taker?

A. I think there were only three people in the room: Ms. Collard, myself and Denis O'Connor.

Q. And given the fact that your notes don't record any mention of Michael Lowry, is it fair to say that any mention of Michael Lowry did not loom large in that meeting, if you had no recall of it until these matters were brought to your attention?

A. I mean, my immediate reaction to this is or I think at the time was, you know, so what? What relevance is that to me in here? You know, move on.

Q. And do you yourself, without reference to Ms. Collard's note, have any independent recollection of the precise detail of what was said in relation to Mr. Lowry?

A. I think that what he said, what Denis O'Connor said, was, "Oh, and I act for Michael Lowry." And I think my impression was

Q. So what?

A. who is that? And then I think he said, you know, as Ruth said here, a member of the Irish parliament, and I still thought, you know, so what? And unfortunately, my knowledge of Irish current affairs is not brilliant, so I apologise for that.

Q. I don't think you need to apologise, Mr. Tallents; none of us is going to take an exam on our knowledge of English affairs. But is that your independent recollection of the degree to which Mr. Lowry was mentioned?

A. Yeah, so what? To me, the whole mention of Michael Lowry in that meeting was not relevant to the meeting, it wasn't relevant to what was going on. And, you know, today, you know, I don't particularly understand why it was made.

Q. But what I'm asking you is that your recollection of the extent of the reference to Michael Lowry being that he is a member that Mr. O'Connor had acted for him, that he was a member of the Irish parliament, and your response being so what?

A. Yes, move on. Yes, I think it was literally a paragraph, if you like, and then we moved on and talked about the business.

Q. And you obviously had two hours of talking about the business?

A. Yes.

Q. Now I want to ask you about two other people who were referred to in that attendance note, and they are

Mr. Phelan and Mr. Richardson. Now, I think you have had dealings with both of them and indeed with Mr. Weaver; isn't that right?

A. Yes.

Q. That's Mr. Kevin Phelan, I should say?

A. I assumed you meant Kevin Phelan.

Q. And I appreciate that you are being circumspect, and appropriately so, but it's fair to say that you had an unpleasant ending to your relationship with Mr. Phelan or

A. I don't think it was yes, I mean, yes, he reported me to the Institute of Chartered Accountants. He made a complaint which was never explained or seen through.

Q. Well, I think in that note, Ms. Collard explained her view, and perhaps it was also your view at the time, that Mr. Phelan was, even at that stage, what she described as a discredited witness. Would that be consistent with your view of his

A. I would agree with Ms. Collard's comments there, yes.

Q. And I think you also said in your meetings with the Tribunal that Mr. Phelan had not only complained about you groundlessly, but had tried to strong-arm you when he thought you had the money?

A. Yes, I was under when I was being put in funds to deal

with creditors, I was under pressure to pay, I seem to remember, as I said earlier, a legal fee, and, you know, I think the attraction was I had this money and it was in my client account and I was authorised to spend it.

Q. And you knew that you knew, from your own bitter experience, that Mr. Phelan was a person who would make a groundless complaint about you to your professional body, knowing the potential damage that that could cause?

A. I didn't know that at that stage, but

Q. Sorry, I might have got the sequence wrong.

A. I didn't pay the money, and then obviously the relationship went downhill, and as I said earlier, he drifted in and out of the whole thing. And I think what comes through from this, as Ruth Collard says in her note, he was discredited, because things were turning up, you know; Mark Weaver would write me a letter about things and "How do you know that?" You know, so we suddenly began to worry about information management and the whole security of the situation.

Q. Just to tease that out, Mr. Tallents. When you say Mark Weaver would write some of these bizarre letters and would ask you how did you know that, the inference or the conclusion you were drawing was that Kevin Phelan was discussing these matters or giving information or assisting, in some sense, Mr. Richardson and Mr. Weaver?

A. I think there was I wouldn't use the word 'bizarre'.

I'd probably use the word 'interesting'. I think the I think there was concern about what was happening with

information that was being passed to Kevin Phelan. But obviously I have no proof that that information was finding its way in to Mark Weaver or the representatives of Dinard and Anstalt Shelter Trust's hands.

Q. I am sorry, Mr. Tallents, the only reason I used the word 'bizarre' is that it was a word contained in Mr. McCullough's note of your meeting with the Tribunal on the 7th of this month when you were describing the Leicester service station meeting with Mr. Weaver?

A. Yes, it was very strange, it was very, very strange.

Q. But you were you had concerns about Kevin Phelan's role, at his trustworthiness, his credibility; isn't that right?

A. I think I had concerns about I think what had happened throughout the process, throughout over the years was that he had become we had serious doubts about him, we had doubts about what was going on. We were trying to control a situation here to resolve an issue and we had a very firm view of what we were trying to do, and he was drifting in and out of all this, and I think, you know, in all these as you chaps understand, there was, you know, there is a need to have that control and not to have loose cannons, you know, around, and it was just the worry.

Q. He was more than a loose cannon; he was somebody who, in your view, was discredited?

A. Yes. I think we were I think that I think, yes, you know, I agree with Ruth Collard in her comments. I think, as a witness, you know, I honestly thought that we did not

want him as a witness because he was going to be absolutely no use to us, because he was discredited.

Q. And he is somebody who you are now aware was prepared to make complaints against you without any foundation, to cause trouble for you and trouble for people who were instructing you; isn't that right?

A. Yes. I mean, he has obviously made he made a complaint against me, and obviously, you know, my partners and I took that quite seriously, and unfortunately he never saw that complaint through. So, to a degree, I am not sure whether he ever had a complaint against me and, you know, you could say I say I am disappointed in that.

Q. And you also know he made a similar type of complaint about Mr. Vaughan to his professional body?

A. Absolutely.

Q. And I don't know if you are aware that he also appears to have made a complaint to the Irish professional body for accountants in respect of Mr. Aidan Phelan, or Mr. Bryan Phelan's firm?

A. I am not aware but I am not surprised.

Q. It doesn't surprise you, because that seems to be a tactic he had employed?

A. You know, it's a wonderful tactic.

Q. Because it causes enormous

A. You know, professional people, the moment our professional bodies are involved, we are you know, our concerns, you know, come on to that because you are playing with our

livelihoods.

Q. And when if Mr. O'Connor said at that meeting, as Ms. Collard records him as saying, that "KP had made various threats to cause trouble for ML" for Mr. Lowry, that would be consistent with everything you knew and now know about Mr. Phelan; isn't that right?

A. It wouldn't surprise me.

Q. And in relation to Mr. Richardson and Mr. Weaver, I think you were asked by the Tribunal about everything else, but I don't think you were asked about them. Can you just assist us in relation to Mr. Weaver and Mr. Richardson. The reason Mr. Richardson, we know, was, to put it bluntly, in jail during much of the time when Mr. Weaver was dealing on his behalf; isn't that right?

A. I believe when I first became involved in Doncaster Rovers, I have a very strong recollection of being up there, probably early 1999, when the Court case was being brought against Mr. Richardson with regard to the stadium that he subsequently went to jail for. So, yeah, he was in jail for, I don't know how long he served, I can't remember, but I think it's at least 18 months, two years.

Q. I think the offence was conspiracy to defraud; were you aware of that?

A. I thought it was a conspiracy to commit arson.

Q. It may be. I am sure you are right, Mr. Tallents. And Mr. Weaver represented Mr. Richardson and had these series of strange and bizarre meetings with people and wrote this

correspondence, which I think you have correctly characterised as, in your meetings with the Tribunal, as mad?

A. I think the letters were I mean, Mr. Weaver was obviously working for Dinard Limited and Anstalt Shelter Trust, and if Mr. Richardson controls those two vehicles, by virtue of that, him. I think the letters were strange, I think the letters were rambling. I wasn't quite sure what I was meant to do with the letters. So, I mean, yes, they were bizarre and strange, and indeed I would actually say they were quite worrying.

Q. I don't think you would have regarded them or regarded Mr. Weaver as accurate or trustworthy?

A. I think we read the letters, and indeed I showed them to my partners, and we took the appropriate action, given those letters and the contents thereof, and most of them were just to ignore them, really.

Q. Would it be fair to say that anything emanating from Mr. Weaver, Mr. Richardson or Mr. Phelan laterally during this dispute is something that you would have approached with a high degree of scepticism and circumspection?

A. Yes. I mean, when I used to get those certificates from the land of green ginger, I used to open them and start reading them, and obviously ran to several pages of, you know, closely written script, and I'd read them and I'd think about them and then, you know, I saw it very much as, you know, you have got the power to unlock the retention

fund, give us the money. I mean, you know, that's basically why I think I got the letters. And indeed, I mean, comments were made about me, as has been shown here.

Q. And would it be fair to say, again without going into the detail, that all three of these gentlemen, none of whom are coming to this Tribunal, would have been prepared to cause trouble for people if they thought it was of benefit to them?

A. I think I think the motivation - perhaps this is a bold thing to say - but I think the motivation of Mr. Weaver and Mr. Richardson was to basically get their hands on the retention fund, and I think ultimately that's all they were interested in, and they would they were using any mechanism that they could to do that, including the pressure on me via these letters, the comments that were made. With regard to Kevin Phelan, I think, once again, it's probably to do with getting money that they thought they were owed. So I think for all three it's that sort of belief, if you ask for my impression.

Q. The tactics they were prepared to employ would be to, as it were, try to cause as much, maximum trouble to try and bring the maximum pressure to achieve their objectives?

A. Their aim was to get hold of the money.

Q. And they would try to, as it were, cause maximum trouble in the nature of complaints or circulating documents that they thought might be troublesome to parties they were dealing with if they thought that was

A. Their aim was to get hold of the money by really from my in my perspective, by whatever you know, if they could bring pressure to bear, they would bring pressure to bear to get hold of the money.

Q. But these were hardly normal commercial methods they were using?

A. I haven't seen that type of thing before or since.

Q. I appreciate your circumspection, Mr. Tallents.

Now, could I just ask you to look at a portion of

Mr. Collard's attendance note which is at the bottom of the fifth paragraph on the page. That's the attendance of the 10th September, behind Tab 108.

A. Sorry, the fifth paragraph?

Q. It's paragraph beginning with "D0'C said the upshot". Do you see that? It's on the first page, the 10th of September?

A. Okay, yes.

Q. Just the last sentence, second-last sentence of that paragraph says: "D0'C said that ML did have a connection, that he had been in the room when discussions had taken place between KP and KR regarding the lease. RC said that no one had ever suggested that to her previously."

Now, from your previous answers to me about your own, as it were, independent recollection of the meeting, I think your recollection extended only to Michael Lowry being mentioned and the fact that he was a member of the Irish parliament, and your reaction being "So what?"; isn't that right?

A. Yes.

Q. Does it follow from that, Mr. Tallents, that you have no specific recollection of this precise sentence?

A. No. I mean, that's perhaps I was not listening, you know, but Michael Lowry was not a name that bothered me.

Q. And if this was said, it wasn't something that in any way impinged on your consciousness and you have no recollection of it, is that

A. No. Subsequently, you know, obviously the Tribunal have sent me the letter of the 25th September, '98, or whenever it was, and I have read that, and indeed, you know but I still, you know I mean, Christopher Vaughan, you know, has said that he was mistaken and it's been explained to me that, you know, this comment. But at the time of the meeting, I think I was there to brief Denis O'Connor in the hope that he could go off and unlock this without the need to go to mediation or the court, and the mention of Michael Lowry was not you know, I had never I had been involved in this for four years at this point and, you know, this guy, suddenly, Michael Lowry, well, who the hell is he?

Q. I want to just ask a few questions about that, but just, I want you to confirm, which I think is your evidence, that you have no independent recollection of this specific

A. No, of this comment, no, I don't, sorry.

Q. Now, in relation to those two individuals, or what's suggested there, is that Mr. Lowry was in a room when

discussions had taken place between KP, that's Kevin Phelan, and KR, regarding the lease? And I think you have agreed with me that Mr. Phelan and Mr. Richardson would resort to tactics of trouble-making if they felt that that would achieve their object?

A. I think, you know, as I said, they wanted to get hold of the money that they thought was due to them and I think that that's you know

Q. They would certainly be aware that mention of Michael Lowry in connection with this transaction was capable of causing trouble for a number of people, including Aidan Phelan, Denis O'Brien, Westferry, Mr. Lowry and others?

A. Oh, absolutely. The fact we are all sat here is proof of that, you know?

Q. And whatever else they are, they are not foolish or stupid people?

A. No. I wouldn't say they are foolish or stupid.

Q. And are you aware, insofar as I know and I am open to be corrected, that in the communications between Mr. Phelan and the Tribunal and Mr. Richardson and Mr. Weaver and the Tribunal or their communications with third parties which are before the Tribunal, neither of them have suggested that Mr. Lowry was ever in a room when any matter was discussed in relation to Doncaster Rovers, let alone the lease.

A. You mean Mr. Weaver or Mr. Richardson have suggested, is it?

Q. No, neither Mr. Phelan, Mr. Richardson or Mr. Weaver, as far as I am aware?

A. Well, I am not you know, I have no comment to make. I mean, if they haven't suggested that in their correspondence, they haven't suggested it.

Q. But given their propensity to trouble-make and given the capacity of such information to cause trouble, it would be surprising, if this event had taken place, that it wouldn't have surfaced at sometime in the communications that Mr. Weaver or Mr. Richardson or Mr. Phelan made either directly or indirectly to all the other parties involved in this Tribunal?

A. I think it probably surfaced in September 1998 sorry, September 2002 at the mediation process. That's the first time

Q. Yes, but I don't think that suggests anyone, on any version, suggests anyone being in a room physically at a time when something was being discussed?

A. There's nothing in the correspondence that suggested to me that Michael Lowry had been in a room with Kevin Phelan and Ken Richardson at the time they were negotiating the lease, or the transaction, sorry.

Q. Thank you, Mr. Tallents. Now, I think you had a meeting with the Tribunal just a couple of weeks ago, the 7th of this month?

A. Yeah.

Q. And I think, as discussed with Mr. McGonigal, you received

not one but two attendances of that meeting?

A. I did, yes.

Q. One done by Mr. Brady and the other done by Mr. McCullough?

A. Yeah.

Q. Both very skilful lawyers and well capable of taking notes.

And I suppose one of the things is that you wrote back and you made certain corrections to those accounts?

A. Yes.

Q. And I suppose two things emerge from that, is that, as between the two accounts, they are somewhat different?

A. Yes, yes, they are, yes.

Q. People pick up differently and record them differently.

A. Yes.

Q. And even when lawyers are taking notes, they sometimes misunderstand what is said to them, isn't that right, and you had the occasion to correct them, isn't that right?

A. That's why I came back and corrected some of the phraseology and understanding.

Q. Because of the implication, for example, that Denis O'Connor was Westferry, was one?

A. I mean, that was just you know, given what the Tribunal had said to me in that meeting, for that then to be written in a set of the notes when there is absolutely no way that I had said that, I had to go back and sort of, you know, reject it as a true record of the meeting. And I think, you know, you know, I think my notes, my correcting notes is pretty frank, there is a word missing.

Q. You give very detailed notes and no one is suggesting that there was anything wrong or untoward in this. This is a natural process when you see the notes of meetings that you have taken part in and if you are asked to comment on them or correct them

A. I think the chaps would agree that I didn't say that and what I said was "working for".

Q. And you had occasion to correct it, there is no dispute about that, and you did, in fairly detailed notes?

A. Yeah.

Q. And in the case of your notes, Mr. Brady's notes of your meeting, there is a passage, I don't know if you have them there

A. I haven't got a copy, actually.

Q. Perhaps you could be furnished with them. I only have the copy the Tribunal furnished yesterday. On page 6 of I think it's Mr. Brady's notes, there is a passage in the middle of the notes that we have already referred to, which is your own working notes and handwritten notes of the meeting. And then underneath that there is a passage where it says "JH said that, from the Tribunal's perspective, Denis O'Connor is" and that is underlined and italicised "Michael Lowry as Denis O'Connor was his agent and accountant with a broader brief than most accountants."

In fairness to everybody involved at the meeting, we are only working off the attendance. Was that said to you in

that emphatic way?

A. Yes, hence why I corrected that comment in Stephen McCullough's notes because of the importance that I attached from that meeting to the comments made by, you know, the Tribunal's team.

Q. And I suppose one final matter, Mr. Tallents; I don't think that you were furnished with the attendance note of the meeting of the 10th September, 2002, at the time, or asked for your comments on it?

A. Ruth Collard's attendance note?

Q. Yes. In September 2002?

A. No. I think I was given it I was sent it by the Tribunal back in January time prior to the prior to the meeting that we had in February.

Q. That would be January of this year?

A. Yes, yes. I don't believe I have got a copy of it, but I probably wouldn't have a copy of it, you know; it's not standard practice to send out

Q. It wouldn't be, and you didn't see it. The first time you saw it was January of this year?

A. No, no, that's wrong. It may be that it was in the pack of information they sent to me in 2004, because I think when they initially approached me in September 2004, they sent a pack of information and I think that may well have been included, because subsequently, when they came back to me, they re-sent it.

Q. It was either September 2004, when you first saw it, or

January of this year?

A. Yes. I mean, you know, I wouldn't have had a copy of Ms. Collard's attendance note. I don't tend to make my attendance notes available.

MR. O'DONNELL: Thank you, Mr. Tallents.

THE WITNESS WAS EXAMINED FURTHER BY MS. O'BRIEN AS FOLLOWS:

Q. MS. O'BRIEN: Just a few matters, Mr. Tallents, arising out of the examination.

I think you fairly explained in your testimony earlier that your role with regard to this transaction was that of an accountant; isn't that right?

A. Yes.

Q. You were retained as an accountant and you were retained on the introduction of Mr. Paul May; isn't that right?

A. Yes, in the initial stages, yes.

Q. Prior to the sale of the football club to Patienceform, your focus would have been getting the returns up-to-date, the statutory returns up-to-date, identifying and ascertaining the legitimate creditors of Doncaster Rovers Football Club as of August 1998; isn't that right?

A. Yes, it was yes. I mean, it was a case of looking at what the position of the club was at purchase, looking at the creditors, making sure they were valid and bringing the accounting records up-to-date, yes.

Q. And, thereafter, your attention shifted to the retention issues, and from the retention issues to the litigation arising from the writ that was issued by Dinard and Shelter

Trust; isn't that right?

A. Yes, the writ, I believe, was served on my office, and you know, obviously I had been receiving correspondence and speaking to various parties to try and resolve it. Hence my meeting with Mark Weaver. But, you know, the writ came and then the focus was to instruct lawyers to, you know, represent Westferry and DRFC Limited.

Q. And you weren't seconded full-time to Doncaster Rovers or to Westferry; isn't that right?

A. Yes, I charged it was a professional I mean, I charge fees, as all of you do.

Q. Of course. And they were one of a number of clients whose affairs you were dealing with over these years from 1998 to 2002?

A. As indeed any accountant or lawyer would do.

Q. Absolutely. And there were very many aspects to what was going on in relation to the affairs of these two companies, Doncaster Rovers Football Club Limited and Westferry Limited, of which you had no knowledge; isn't that right?

A. Absolutely.

Q. And in fact this morning I referred you to three documents which recorded events, of significant events that appeared to be occurring at the time that you were involved in this matter in 2002, of which you fairly said that you had no knowledge; isn't that right?

A. If you mean yeah, some of those letters I just had never seen before and I had no knowledge of those events.

Q. You knew nothing about the fact that Mr. Mark Weaver had paid a visit to Mr. Christopher Vaughan; that Mr. Christopher Vaughan, the solicitor, had considered it sufficiently important to write to Mr. Aidan Phelan at length about it; isn't that right?

A. Yes, I had no knowledge of that.

Q. You weren't even informed of the fact that Mr. Weaver had referred to you in the course of his meeting with Mr. Vaughan, were you?

A. No.

Q. You weren't informed by Ruth Collard or John Ryall or Aidan Phelan or indeed by Mr. O'Brien Senior that an issue had arisen regarding Kevin Phelan's possible attendance as a witness for Dinard and/or a witness for Westferry; isn't that right?

A. I was aware that there were issues with Kevin Phelan's attendance. And, as I say, he drifted in and drifted out, so I was kept I mean, I don't know the detail of what was going on but I was aware that, you know, firstly, I didn't think he would be of any great value because of the events that had happened. So I was aware that there were issues with Kevin Phelan but I was not fully engaged in them, because my job was the numbers and the retention fund and making sure that we you know, trying to interpret the numbers.

Q. That was your focus?

A. And acting as the you know, my office was the registered

office of the company and receiving the correspondence that was hitting me.

Q. You didn't know about Ms. Collard 's concern that Westferry was in negotiation with Kevin Phelan on his fees and, at the same time, considering the calling of Kevin Phelan as a witness, did you?

A. I wasn't aware I mean, I suppose I was aware that Kevin Phelan was around and, as I said earlier, you know, I think it was all about, you know, money, but I wasn't involved or it wasn't do you know I had sort of handed over Ruth Collard and I were fighting a case about the retention fund. Was the retention fund payable?

Q. And the retention fund was what was your concern?

A. Absolutely. And dealing with the transaction. What was going on away I mean, my focus was Doncaster Rovers Football Club Limited and that part of it. The bigger picture was not my concern. I was trying to deal with: sort the company.

Q. You were trying to deal with the minutiae and you were trying to deal with the retention fund?

A. Yes.

Q. You didn't know that William Fry here in Dublin, solicitors for Mr. O'Brien Junior at the moment, were dealing with Kevin Phelan's solicitors, Woodcock, in early 2002, up to August 2002 in relation to his claim for fees, did you?

A. No. I knew I believe there were some issues but it didn't concern me and, you know, once again it was, if you

think about it, it's a level up from me. I had enough going on with trying to deal with the bit I was trying to deal with and, indeed, I think I passed comment to you this morning about the, about one of the newspaper reports referring to Woodcock's. I asked who are they?

Q. And nobody had every told you that STG i_c 1/2 150,000 sterling was paid to Mr. Kevin Phelan at the end of August?

A. No, I didn't know that.

Q. And effectively you weren't kept within the loop on any of those matters, were you?

A. I wasn't engaged in those matters, no.

Q. You weren't aware that in the course of the correspondence that I referred you to this morning between Woodcock and William Fry, that an important issue had arisen about a reference to Michael Lowry in correspondence regarding Doncaster Rovers, did you?

A. No, no.

Q. Can you explain to me why Ruth Collard considered Kevin Phelan a discredited witness in terms of the litigation?

A. I think because we were unsure as to where his loyalties lie.

Q. So it wasn't because of anything he had done. It was because of where you were unsure where his loyalties lay?

A. Yes. Initially I had furnished Kevin Phelan with details I seem to recall that once I had sort of sorted out where the land lay with regard to the retention funds, I had given Kevin Phelan the information to go off and talk

to Mark Weaver, and I think the initial attempt was for Kevin we are probably back in '99 now to negotiate with Mark Weaver. And, you know, what had happened was information had you know, I said don't hand things over and things had been handed over. And so he, you know, he swung in and out, as I say. And he became somebody who I didn't want to talk to. I didn't want to take phone calls. I didn't want to engage with, because brutally, I didn't want to you know, I was trying to work for Doncaster Rovers Football Club Limited and he wasn't part of that and so why should I be talking to him about it?

Q. So would it be fair to say that you and Ruth Collard shared a concern about where his allegiance lay?

A. I think it swung backwards and forwards.

Q. Between Westferry and between Mr. Richardson and Mr. Weaver?

A. I think there were times when we questioned whether information was getting to Dinard and Anstalt Shelter and where it was coming from.

Q. And the basis on which you thought information might have been going in that direction, was that because what was in Mr. Weaver's letters that you were receiving?

A. I think they were just comments that were being passed and, indeed, in some of the correspondence and, indeed, some of the comments that came back from Reg Ashworth, they seemed to know a bit too much. You know. Obviously when you are

providing information, you provide it in a certain way.

But obviously, you know, having said that, one would expect Mark Weaver and Ken Richardson having run the club to have a detailed knowledge of those retention fund issues because ultimately they had negotiated them and, indeed, Kevin Phelan had been part of the team that had negotiated the transaction and, you know, they were there before me.

Q. But you had concerns that they were in receipt and in possession of information which you believe could have come from Kevin Phelan?

A. I believe that they were receiving information and, you know, I don't know where they were getting it from but it could have been Kevin Phelan.

Q. Where else could they have got it from except from Kevin Phelan? Was there anybody else whose loyalty you were concerned about, if it wasn't Kevin Phelan?

A. No, no.

Q. So it must have been Kevin Phelan?

A. The assumption is it must have been, yes.

Q. Now, in relation to the attendance of the meeting you had on the 10th September with Mr. O'Connor, the attendance that we have referred to, Ms. Collard's attendance. I think it was you who actually recommended Peter Carter-Ruck to Westferry, wasn't it?

A. Yes.

Q. And you knew Ruth Collard well; you had had dealings with her previously?

A. No. Peter Carter-Ruck were a client of the practice and they were renowned for their libel expertise, and what I was concerned about was that the whole subject of Doncaster Rovers Football Club Limited was extremely emotive in Doncaster because of the passion exerted by the people of Doncaster for the club. So, I was concerned that, as we were going through this retention process, there would be damage and press going on in Doncaster with regard to the club. And indeed, you know, Mr. May was involved in trying to you know, the club had just gone down to the Conference, there was an element of despair. The club had just been bought, so there was this element of management. But I did introduce Ruth the firm, Peter Carter-Ruck, and Ruth Collard was the partner who took it on.

Q. I think you have explained that at that meeting, your focus was in briefing Mr. Denis O'Connor in relation to the dispute and in relation to the retention funds, isn't that right, and that's what was on your mind?

A. Yes. I think at the meeting my focus was to do the numbers and to tell him, you know, this is the position we have taken, this is why we have taken it, much as I briefed John Ryall on the 16th September: this is where we stand. This is why I think that the numbers, you know, suggest that the retention fund should not all be paid out.

Q. And you would have had to cover with him all those numbers that he had referred to in his five-page fax that I opened to you this morning; isn't that right?

A. Yes, I would have talked him through.

Q. So it was a fairly lengthy technical briefing?

A. Yes, we would have talked through every retention fund and explained why it was there, what it was about, and what the, perhaps, historical perspective of it and where it was today on the 10th September 2002.

Q. And do you remember did Mr. O'Connor himself make a note of all those matters at the meeting?

A. I think he was taking notes, yes. But then he subsequently took the information that I gave him. I believe we gave him an information pack with my because there was obviously a lot of stuff being prepared for the mediation process, a lot of paperwork, and I think, as Ruth says in her note, she passed over the pleadings and the calculations and he went off with those and his fax is a result of having the notes and having examined the notes.

Q. And that was your focus at that meeting; isn't that right?

A. Yes, the numbers.

Q. As you have said. And as you have said, I think earlier or as you said I think in reply to Mr. O'Donnell, and indeed to Mr. McGonigal as well, that when Mr. O'Connor mentioned Mr. Michael Lowry, it really meant nothing to you?

A. As I said, it was not relevant to me and it didn't mean anything to me.

Q. I take it you weren't particularly attentive to it either, were you?

A. I was listening to what was going on but it was sort of the

preamble to the numbers and I think we were explaining where we were with everything, because obviously I did have a role in the litigation in that I was involved in making sure that we had furnished and indeed the tactics with Ruth, but I wasn't you know, I heard it because I remember it, but I didn't pay any attention to it because it didn't mean anything to me. I think, you know, I was engaged in the meeting but, as I say, the name unfortunately did not mean anything to me and I think it was a very, you know, I act for, as it says here, you know, I act for a member of the Irish parliament, Michael Lowry. Next bit, and oh, by the way, this is what happens in the mediation process, etc., etc. Michael Lowry you know wasn't

Q. We have a number of attendance notes from Ruth Collard including, for example, the attendance note that she made of your telephone call to her on the 16th September. Isn't that right?

A. Yes.

Q. Would you agree with me, or certainly you suggested to me this morning, you never suggested there was anything inaccurate in her note on the 16th September, did you?

A. No. I think, you know, I was extremely concerned that we had a player in the situation we were in, because one of Ruth's one of the strategies was if the mediation process hadn't worked, we were going to make this payment into court to try and force you know, we put the payment

in you are the barristers put the payment into, then you know, if it settles wrongly they have to pay and all that type of thing. So there was a strategy there to cover the position. And, you know, you don't want to discuss your strategy with the other party effectively.

Q. Of course not. And just as she carefully kept an attendance of your telephone call to her, I take it you have no reason to think that she didn't equally carefully keep the attendance note of the meeting of the 10th September?

A. No. And I think I have confirmed that.

MS. O'BRIEN: Thank you very much

A. I think I said that to you, sir.

CHAIRMAN: Just two small matters in conclusion. You stated this morning, Mr. Tallents, that you did, for a while, actually act for Mr. Kevin Phelan in regard to the books of his company Gameplan International.

A. We did I was asked to I think we were asked to look at an annual return and I was very particular in my engagement letter, and I agreed to look at one year's annual return, which I did, and I think in the correspondence with Gameplan, that where the correspondence started with me being, you know, him ending up reporting me, it's very clear what I agreed to do and what I didn't agree to do, and I think that is perhaps a measure of how I felt at the time and the caution I was taking in dealing with Gameplan International.

CHAIRMAN: We have heard that he actually comes from the Republic of Ireland, has a residence in Northern Ireland, but his commercial base, so far as you were concerned, was in the north of England?

A. Well, no. I realised he lived in Northern Ireland, I think, and he flew in and out as far as I was concerned. I didn't believe he had a base, if you like, in anywhere other than home, if you like; that he just flew in when he needed to do work.

CHAIRMAN: Now, just touching on something that Ms. O'Brien raised with you a couple of minutes ago. You have mentioned your familiarity with the playing fortunes of Doncaster; they went down to the Conference, they have got up to what old-fashioned people might call the Third Division now, and

A. Yes, I think it is the Third Division.

CHAIRMAN: And you have stated that fans can be a little bit emotional. Mr. Healy, when he was opening this phase of evidence yesterday, said that it's not unusual for persons making takeovers of football clubs to use corporate structures. And I take it you'd agree with that?

A. Yes. I think well it's not unusual for people taking over any form of commercial entity to use corporate structures, be they within jurisdictions or be they using offshore structures to do that.

CHAIRMAN: But here, in fact, was an Irish investment entity taking over a Yorkshire club. It did eventually

come out, am I correct in thinking, I am going more on anecdotal information than hard evidence but I think it's something that's favourable to the O'Brien interests, it did emerge and there was some disquiet amongst Doncaster supporters?

A. I think Doncaster I think you have to go back to I mean, I am speaking from, I am not speaking I mean, I wasn't involved, but I think prior to the acquisition of the club by Westferry, the club had just been relegated to the Conference, so obviously the fans were very disappointed. Doncaster Rovers Football Club is a very old football club. The populous of Doncaster is extremely proud of that football club, and I think that if you read the press, anybody investing in a sports club is seen as a bit of a coming in to jig things up. And, you know, luckily for Doncaster, John Ryan has come along and they now have a new stadium, they are now playing in, as you say they have now come back into the Football League, they seem to be performing quite well. They seem to be quite a they have come back and, you know, it's great.

CHAIRMAN: There had been

A. But there was concerns. I was more concerned about, I think, with regard to the press, you know, there was a lot of this retention fund was an issue. And, you know, there was as I said at the beginning, you know, Doncaster Rovers Football Club Limited, there is an element of some 5 percent not owned by Westferry Limited. So there are third

party shareholders who have to be, you know, there is minority interest protection rights in the UK, so they have to be looked after, and that was my concern, you know, and I think, you know, that was Westferry's concern, that they don't own 100 percent, that there are minority and one has to manage their expectations. And, you know, what's actually very nice is that the club is doing very well and I believe, from memory, John Ryan formed some kind of trust for the fans to hold shares in some way. There was some he did something for the fans when it moved to Patienceform but it was emotive at the time, the football club was struggling. It's a classic industrial city in the north of England with a passion about its football team and indeed

CHAIRMAN: I think the local concern at the time is they had been rather unflattering to Mr. Weaver regarding his management activities?

A. I think there have been various I think by the time that the club changed hands, the incumbent management were not very popular, I think is probably the thing to say.

CHAIRMAN: You have had a long enough shift today, Mr. Tallents. Thank you very much for your attendance and assistance. Very good. Tomorrow's witness for eleven o'clock.

THE TRIBUNAL ADJOURNED UNTIL THE 2ND MARCH, 2007.