

McCann FitzGerald

Solicitors

Riverside One
Sir John Rogerson's Quay
Dublin 2

Tel: +353-1-829 0000
Fax: +353-1-829 0010
Email: inquiries@mccannfitzgerald.ie
Dx 31 Dublin

www.mccannfitzgerald.ie

MCCANN FITZGERALD

OUR REF
MTD\CSR\4903239.1

YOUR REF
AKM

DATE
25 September 2012

Mullan & Associates
Solicitors
Suite 122
The Capel Building
St Mary's Abbey
Dublin 7

Your Client: David Hall
Our Client: Irish Bank Resolution Corporation ("IBRC")
Re: David Hall v The Minister for Finance, The Attorney General and The
Central Bank of Ireland
Re: High Court Record No. 2012/3230P

By Registered Post

Dear Sirs

We refer to the above mentioned matter and to our letter dated 3 September 2012 enclosing Bill of Costs and copy Order of Mr Justice Peart of 17 April 2012 (further copies enclosed)

We note that notwithstanding the serving of the Bill of Costs your client has failed to discharge same within the time permitted in our said letter of 3 September 2012. Accordingly we hereby enclose by way of service on you Summons to Tax made returnable before the Taxing Master on Monday, 10 December 2012 at 10am in the Taxing Master's Office.

Please be advised that Peter Fitzpatrick & Company, Legal Cost Accountants, Haliday House, 32 Arran Quay, Dublin 7 are instructed in this matter

Yours faithfully


McCann FitzGerald

John Cronin David Clarke, Timothy Bouchier-Hayes Jane Marshall Ronan Molony, Lonan McDowell Julian Conlon, Damian Collins Catherine Deane Paul Heffernan Terence McCrann Muriel Walls, Roderick Bourke Ambrose Loughlin Niall Powderly, Kevin Kelly Hilary Marren Eamonn O'Hanrahan Roy Parker, Patricia Lawless, Barry Devereux, Geraldine Hickey, Helen Kilroy, Judith Lawless, James Murphy David Lydon David Byers Sean Barton Colm Fanning Paul Lavery, Julie Quin, Alan Fuller, Claire Lenny, Maureen Dolan Michelle Doyle Hugh Beattie Fergus Gillen Valerie Lawlor Mark White Rosaleen Byrne Eamon de Valera Joe Fay, Ben Gaffikin Donal O Raghallaigh, Karyn Harty, Philip Andrews, Barrett Chapman, Mary Brassil Audrey Byrne Shane Fahy, Georgina O'Riordan Adrian Farrell, Michael Murphy, Annette Hogan Aidan Lawlor Darragh Murphy Brian Quigley Stephen FitzSimons David Hurley Philip Murphy Fiona O'Beirne Garreth O'Brien
Consultants: Eleanor MacDonagh (FCA) Peter Osborne, Michael Ryan (FCA) Tony Spratt (ACA).

BRUSSELS 40 Square de Meeûs, 1000 Brussels, Tel: +32-2-740 0370, Fax: +32-2-740 0371.

LONDON Lower 42, Level 38C, 25 Old Broad Street, London EC2N 1HQ, Tel: +44-20-7621 1000, Fax: +44-20-7621 9000.

TM 13573/12

SUMMONS TO TAX

THE HIGH COURT

2012/275 JR

BETWEEN/

DAVID HALL

Applicant

- and -

THE MINISTER FOR FINANCE IRELAND THE ATTORNEY GENERAL THE CENTRAL
BANK OF IRELAND THE IRISH BANK RESOLUTION CORPORATION AND THE
EDUCATIONAL BUILDING SOCIETY

Respondents

You are hereby required on the Application of McCann FitzGerald, Solicitors for the Fourth
Named Respondent, to attend before me, at the Taxing Masters' Office, 1st Floor, Merchants
House, 27/30 Merchants Quay, Dublin 8 on *Monday* the *10th* day of *December*, 2012
at the hour of *10* o'clock in the forenoon to tax the Fourth Named Respondent's Costs
pursuant to Order dated the 17th day of April 2012 and on consent of the Parties and from
thence until the said Taxation shall be disposed of.

Dated this *7* day of *September*, 2012

TO: MULLAN & ASSOCIATES
SOLICITORS
SUITE 122
THE CAPEL BUILDING
MARY'S ABBEY
DUBLIN 7.

REF: AKM



Declan O'Neill
Taxing Master

COPY

McCann FitzGerald

Solicitors

Riverside One
Sir John Rogerson's Quay
Dublin 2

Tel: +353-1-829 0000

Fax: +353-1-829 0010

Email: inquiries@mccannfitzgerald.ie

Dx 31 Dublin

www.mccannfitzgerald.ie

MCCANN FITZGERALD

OUR REF	YOUR REF	DATE
MTD\CSR\4903239 1	AKM	3 September 2012

Mullan & Associates
Solicitors
Suite 122
The Capel Building
St Mary's Abbey
Dublin 7

Your Client: David Hall

By Registered Post

Our Client: Irish Bank Resolution Corporation ("IBRC")

Re: David Hall v The Minister for Finance, The Attorney General and The Central Bank of Ireland

Re: High Court Record No. 2012/3230P

Dear Sirs

We refer to the above matter and to the Order of Mr Justice Peart of 17 April 2012 (copy enclosed) wherein it is stated that the Respondents "*do recover against the Applicant their Costs of this application for leave to apply by way of an application for judicial review such costs to be taxed in default of agreement*". As you know, IBRC was one of those Respondents.

In this regard, we enclose herewith bill of costs by way of service upon you and look forward to discharge of same by your client within 21 days from the date of receipt hereof, failing which our client's Cost Accountants are instructed to progress the matter to taxation

Yours faithfully


McCann FitzGerald

John Cronin, David Clarke, Timothy Bouchier-Hayes, Jane Marshall, Ronan Molony, Lonan McDowell, Julian Conlon, Damian Collins, Catherine Deane, Paul Heffernan, Terence McCrann, Muriel Walls, Roderick Bourke, Ambrose Loughlin, Niall Powderly, Kevin Kelly, Hilary Marren, Eamonn O'Hanrahan, Roy Parker, Patricia Lawless, Barry Devereux, Geraldine Hickey, Helen Kilroy, Judith Lawless, James Murphy, David Lydon, David Byers, Sean Barton, Colm Fanning, Paul Lavery, Julie Quin, Alan Fuller, Claire Lenny, Maureen Dolan, Michelle Doyle, Hugh Beattie, Fergus Gillen, Valerie Lawlor, Mark White, Rosaleen Byrne, Eamon de Valera, Joe Fay, Ben Caffikin, Donal O'Raghallaigh, Karyn Harty, Philip Andrews, Barrett Chapman, Mary Brassil, Audrey Byrne, Shane Fahy, Georgina O'Riordan, Adrian Farrell, Michael Murphy, Annette Hogan, Aidan Lawlor, Darragh Murphy, Brian Quigley, Stephen FitzSimons, David Hurley, Philip Murphy, Fiona O'Beirne, Garreth O'Brien.
Consultants: Eleanor MacDonagh (FCA), Peter Osborne, Michael Ryan (FCA), Tony Spratt (ACA).

BRUSSELS 40 Square de Meeûs, 1000 Brussels, Tel: +32-2-740 0370, Fax: +32-2-740 0371

LONDON Tower 42, Level 38C, 25 Old Broad Street, London EC2N 1HQ, Tel: +44-20-7621 1000, Fax: +44-20-7621 9000

COPY

THE HIGH COURT

2012 No 275 JR

Tuesday the 17th day of April 2012

BEFORE MR JUSTICE PEART

BETWEEN

DAVID HALL

APPLICANT

AND

THE MINISTER FOR FINANCE IRELAND THE ATTORNEY GENERAL

THE CENTRAL BANK OF IRELAND

THE IRISH BANK RESOLUTION CORPORATION

AND THE EDUCATIONAL BUILDING SOCIETY

RESPONDENTS

The motion of Counsel for the Applicant for leave to apply by way of an application for judicial review for the following reliefs

- i A Declaration that the provisions of section 6(1) of the Credit Institutions (Financial Support) Act 2008 as amended are repugnant to the provisions of Bunreacht na hÉireann and are unlawful
- ii A Declaration that the enactment of the provisions of section 6(1) of the Credit Institutions (Financial Support) Act 2008 as amended was done contrary to the provisions of Article 15.4.1 of Bunreacht na hÉireann
- iii A Declaration that the provisions of section 34 of the Anglo Irish Bank Corporation Act 2009 are repugnant to the provisions of Bunreacht na hÉireann and are unlawful
- iv A Declaration that the enactment of the provisions of section 34 of the Anglo Irish Bank Corporation Act 2009 was done contrary to the provisions of Article 15.4.1 of Bunreacht na hÉireann
- v A Declaration that the provision of financial support pursuant to the provisions of section 6(1) of the Credit Institutions (Financial Support) Act as amended constitutes and is an appropriation of revenue or other

THE HIGH COURT

public monies within the meaning of Article 17.2 of Bunreacht na hÉireann

- vi. A Declaration that the creation and issuing of securities pursuant to the provisions of section 34 of the Anglo Irish Bank Corporation Act 2009 constitutes and is an appropriation of revenue or other public monies within the meaning of Article 17.2 of Bunreacht na hÉireann
- vii. A Declaration that the appropriation of revenue or other public monies by the Minister for Finance authorised otherwise than by vote of Dáil Éireann is unlawful
- viii. A Declaration that the provision or making by the Minister for Finance of promissory notes in favour of Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society constituted an appropriation of revenue and/or of public monies without and in the absence of the authorisation of Dáil Éireann and is and was unlawful
- ix. A Declaration that the provision or making in 2010 by the Minister for Finance of promissory notes to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society was made ultra vires the terms of section 6(3) of the Credit Institutions (Financial Support) Act 2008 as amended
- x. A Declaration that the provision or making in 2010 by the Minister for Finance of promissory notes to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society constituted the provision of financial support to continue and continuing beyond the date specified by the Minister for Finance by order made pursuant to section 6(3)(b) of the Credit Institutions (Financial Support) Act 2008 as amended and that such provision of Promissory Notes was unlawful and of no effect

THE HIGH COURT

- xi. A Declaration that the provision or making of promissory notes in 2010 by the Minister for Finance in favour of Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society was unlawful was done ultra vires the powers vested in the Minister for Finance and that said Promissory Notes are of no effect and are void
- xii. A Declaration that the promissory notes provided by the Minister for Finance in favour of Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society are void
- xiii. A Declaration that the provision by the Central Bank of Ireland of credit facilities to the Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society their heirs or assigns is and was unlawful
- xiv. A Declaration that the provision by the Central Bank of Ireland of credit facilities to the Irish Banking Resolution Corporation is and was unlawful
- xv. A Declaration that the provision by the Central Bank of Ireland of credit facilities to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society and the provision of credit facilities to the Irish Banking Resolution Corporation was in breach of Article 123 of the Treaty for the Functioning of the European Union
- xvi. A Declaration that the provision in 2010 by the Minister for Finance of 'letters of comfort' in relation to the provision by the Central Bank of Ireland of credit facilities to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society by the Minister for Finance to the Central Bank was done ultra vires the powers vested in the Minister for Finance
- xvii. A Declaration that the said letters of comfort are of no effect and are void

THE HIGH COURT

- xviii. A Declaration that the provisions of section 6 of the Credit Institutions (Financial Support) Act 2008 as amended and the provisions of section 34 of the Anglo Irish Bank Corporation Act 2009 constitute a circumvention or abridgement of the primacy of Dáil Éireann in respect of State finances and in particular constitute an unwarranted and unlawful attack on the solemn provisions of Articles 17 21 and 28 of Bunreacht na hÉireann
- xix. An Interlocutory injunction restraining the payment of any sums due on foot of any promissory note or letter of comfort given by the minister for Finance to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society until the determination of the within proceedings
- xx. A Permanent injunction restraining the payment of any sums due on foot of any promissory note or letter of comfort given by the Minister for Finance to Anglo Irish Bank the Irish Nationwide Building Society and the Educational Building Society
- xxi. In so far as is necessary an extension of time
- xxii. Further or other relief

as set forth in paragraph (d) of the Statement filed on the 26th day of March 2012 signed by the Solicitor for the Applicant on the Grounds set out at paragraph (e) of the said Statement having come before the Court for hearing on the 28th day of March 2012 in the presence of said Counsel for the Applicant Counsel for the First Second and Third Named Respondents Counsel for the Fourth Named Respondent Counsel for the Fifth Named Respondent and Counsel for the Sixth Named Respondent

Whereupon and on hearing said Counsel for the respective parties

THE HIGH COURT

And it appearing that the said application for leave to apply by way of an application for judicial review herein has been withdrawn and that the Applicant intends to proceed by way of Plenary Summons

And the matter being adjourned for mention to this day

And this matter coming before the Court for mention on this day in the presence of said Counsel for the respective parties

Whereupon and on hearing said Counsel

IT IS ORDERED that the Respondents do recover against the Applicant their Costs of this application for leave to apply by way of an application for judicial review such costs to be taxed in default of agreement

And on the application of said Counsel for the Applicant for a stay in respect of the foregoing Order for Costs until the final determination of the within proceedings

The Court doth refuse said application

And the Court doth adjourn this matter for mention to Tuesday the 1st day of May 2012 at 10.30 in the forenoon

PÁDRAIG MAC CRIOSTAIL
REGISTRAR
Perfected: 01st day of May 2012

Mullan & Associates
Solicitors for the Applicant

Chief State Solicitor for the First Second and Third Named Respondents

A COPY WHICH ATTEST


.....
FOR REGISTRAR

THE HIGH COURT

2012 No. 275JR

COPY

Between

DAVID HALL

Applicant

-and-

THE MINISTER FOR FINANCE,
IRELAND, THE ATTORNEY GENERAL,
THE CENTRAL BANK OF IRELAND,
THE IRISH BANK RESOLUTION
CORPORATION AND THE EDUCATIONAL
BUILDING SOCIETY

Respondents

FOURTH NAMED RESPONDENT'S COSTS

PURSUANT TO ORDER DATED THE

17th DAY OF APRIL 2012.

TO: MULLAN & ASSOCIATES
SOLICITORS
SUITE 122
THE CAPEL BUILDINGS
ST. MARY'S ABBEY
DUBLIN 7

REF: AKM

2012

Mar.

26 1.

Initial Instructions to act (see
later).

2012

Mar.

26 2.

The Applicant sought leave to
issue Proceedings before Mr.
Justice Peart and the matter was
returnable for the 28th March
2012.

2012

Mar.

27

RECEIVED STATEMENT OF GROUNDS.

AND GROUNDING AFFIDAVIT OF DAVID
HALL.

AND 10 EXHIBITS.

3. Instructions for Hearing and Brief
for Counsel thereon (see later).

4. Brief for Counsel.

5. Attending Counsel therewith.

6. Paid Mr. Brian Murray, S.C (to
include two Appearances and
consultation).

3750.00

V.A.T. @ 23%

862.50

1. Fwd. €..

4612.50

2012		Fwd. €..	4612.50
	7.	Copy Brief for Junior Counsel.	---
	8.	Attending Counsel therewith.	---
	9.	Paid Neil Steen, B.L (to include consultation).	3358.33
		V.A.T. @ 23%	772.42

2012			
Mar.			
28	10.	Attending urgent consultation with IBRC personnel for the purpose of immediate review of the issues arising and preparation for the Hearing.	---

2012			
Mar.			
28	11.	Attending Court. Mr. Rogers, S C for the Applicant advised the Court that he had indicated to all parties in Court that he wished to make an Application that morning and that what the Applicant intended to do was issue a Plenary Summons and to deliver a Statement of Claim and in effect dispose of the Judicial Review Application.	

2.	Fwd. €..	8743.25
----	----------	---------

The parties mentioned the issue of costs of the above Judicial Review Application and Mr. Justice Peart stated he would put this back to the 17th April 2012 at which stage the Court would have further knowledge of the Plenary Proceedings.

2012

Apr.

17 12.

Attending Court when each of the parties were represented by Senior Counsel. An argument ensued in relation to the costs. The Application by each party was resisted by the Applicant, on the grounds that the matter was one of public importance and it involved the expenditure of public monies. Mr. Justice Peart summarised the position regarding the Judicial Proceedings and decided that costs should be awarded against the Applicant. John Rogers, S.C for the Applicant sought a stay on the Order for Costs pending the outcome of the Plenary action and this was refused.

13. Attending and for Order.

General Instructions fee to act on
behalf of the Fourth Named
Respondent.

The Proceedings

This Application was brought by
Mr. Hall, the Applicant seeking
leave to bring Judicial Review
proceedings against the
Respondents including Irish Bank
Resolution Corporation (IBRC) on
Monday the 26th of March 2012
before Judge Peart. Judge Peart
directed that the matter be
returnable '*for mention*' to
Wednesday the 28th March 2012 and
the Proceedings be served on the
Respondents ie the Application for
leave was to be on notice. In
accordance with the direction of
Judge Peart, the Proceedings were
served on IBRC on the 27th March
2012.

On receipt of the Proceedings IBRC
instructed McCann FitzGerald
Solicitors who in turn briefed

Counsel who attended before Judge Peart on the 28th of March 2012 when the matter was listed *for mention*. The matter was moved with the utmost speed as the matter was listed '*for mention*' for the 28th of March 2012. Notwithstanding this, full preparations for what might ensue that day had been undertaken by Solicitor and Counsel for IBRC. Counsel for the Applicant indicated to the Court that the Applicant intended to issue Plenary Proceedings and to abandon the Judicial Review Proceedings. In the circumstances of Mr. Justice Peart adjourned the matter to the 17th April 2012 '*for mention*'. Arising from the listing before Judge Peart on the 17th April 2012, a costs Application was made by Brian Murray, S.C Following the submissions by him and by John Rogers, S.C for the Applicant, and submissions of the other Respondents, an Order for Costs was made in favour of all the Respondents to be Taxed in default

of agreement.

The Claim Presented

The Statement of Grounds was served on the 27th March in a 15 page document. Declarations were sought that various sections of the Credit Institutions (Financial Support) Act 2008 as amended were repugnant to the provisions of Bunreacht na hEireann and were unlawful. In addition a Declaration was sought that Section 34 of the Anglo Irish Bank Corporation Act 2009 was repugnant to the provisions of Bunreacht na hEireann and unlawful.

A Declaration was sought that the creation/issuing of securities pursuant to the provisions of Section 34 of the Anglo Irish Bank Corporation Act 2009 constituted an appropriation of revenue or other public monies within the meaning of Article 17.2 of Bunreacht na hEireann and was unlawful.

A Declaration was sought that the provision or making by the Minister for Finance of Promissory Notes in favour of Anglo Irish Bank, the Irish Nationwide Building Society and the Educational Building Society constitute an appropriation of Revenue and/or public monies and that the absence of the authorisation by Dáil Eireann was unlawful. A Declaration was also sought that such provision was *'ultra vires'* the terms of Section 6 (3) of the Credit Institutions (Financial Support) Act 2008 as amended.

A Declaration was sought that the provision or making in 2010 by the Minister for Finance of Promissory Notes to Anglo Irish Bank, the Irish Nationwide Building Society and the EBS constituted provisional financial support and was unlawful.

Declarations were sought that the

Promissory Notes were void, that the provision by the Central Bank of Ireland of Credit Facilities to the above named Banks, their heirs or assigns was unlawful, and that the provision by the Central Bank of Ireland of Credit Facilities to the above was in breach of Article 123 of the Treaty for the functioning of the European Union.

A Declaration was sought that the provision in 2010 by the Minister for Finance of letters of comfort in relation to the provision by the Central Bank of Ireland of credit facilities to Anglo Irish Bank and the other Banks was *'ultra vires'* the powers of the Minister for Finance and a further Declaration was sought that such facilities were of no effect and void.

A Declaration was sought that the provisions of Section 6 of the Credit Institutions (Financial Support) Act 2008 as amended and the provisions of Section 34 of

the Anglo Irish Bank Corporation Act 2009 constituted a circumvention or abridgment of the primacy of Dáil Eireann in respect of State finances and in particular constituted an unwarranted unlawful attack on the solemn provisions of Article 17, 21 and 28 of Bunreacht na hEireann.

An Interlocutory Injunction

restraining the payment of any sums due on foot of any Promissory Note or letter of comfort by the Minister for Finance to Anglo Irish Bank and the other Banks until the resolution of the proceedings

A permanent Injunction restraining the payment of any sums due on foot of any Promissory Note or letter of comfort by the Minister for Finance to Anglo Irish Bank and the other Banks.

The Statement of Grounds recites a significant amount of detail under

the heading of "*background facts*".

The full extent of such will be opened to the Taxing Master by production of the Pleadings in advance.

The Application was grounded upon the Affidavit of David Hall sworn on the 26th of March 2012. It is a seven page Affidavit with ten substantial exhibits. As an indication of the extent of the supporting paper work, the second exhibit runs to 279 pages alone.

The exhibits were:-

- (a) Briefing paper on the IBRC, ELA and Promissory Notes prepared for the Oireachtas Joint Committee on Finance Public Expenditure and Reform.
- (b) European Central Bank Euro System Convergence Report May 2010.
- (c) Presentation to the Joint Committee on Finance Public Expenditure and Reform made on the 2nd of September 2011.

- (d) Letters of September and December 2010 from the Minister for Finance to the Governor of the Central Bank.
- (e) "*Banks Statement*" by the Minister of Finance to the Dáil of 30th March 2010.
- (f) Supplementary document to statement of the Minister for Finance of 30th of March 2010.
- (g) Department of Finance Technical Note on Accounting Treatment of Promissory Notes dated the 4th of November 2010.
- (h) Extract from written answers to Dáil Eireann in relation to the Banks recapitalisation on the 12th January 2011.
- (i) 2011 Estimates of Receipts and Expenditure for the year ending 31st December 2011.
- (j) Letters from Mullan & Associates and the Taoiseach, Minister for Finance and the Attorney General dated the 23rd of March 2012.

The full extent of the Affidavit
can be opened upon Taxation.

Representation

- 1 John Rogers, S.C, Ross
Maguire, S.C and Mr. Quinn, B.L
instructed by Mullan & Associates
appeared on behalf of the
Applicant.
- 2 Michael Cush, S.C instructed by
the Chief State Solicitor's Office
appeared on behalf of the Minister
for Finance, the Attorney General
and Ireland.
3. Maurice Collins, S.C
instructed by McCann FitzGerald
appeared on behalf of the Central
Bank
4. Brian Murray, S.C and Neil
Steen, B.L instructed by McCann
FitzGerald appeared on behalf of
IBRC.
5. Kelly Smith B.L instructed by

A & L Goodbody appeared on behalf of EBS.

Work Done

This matter involved immediate mobilisation with regard to the Proceedings served on IBRC on Tuesday the 27th March 2012. It involved:-

- Initial discussions with IBRC in relation to Judicial Review proceedings issued as against the Minister for Finance and other parties including IBRC. Initial review of the Judicial Review papers and instructing both Senior and Junior Counsel.

- Formulating books of pleadings and legislation referred to in the pleadings for Counsel and forwarding same to them that evening. Further call with Alan O'Sullivan (Legal Counsel, IBRC) in relation to the leave application and follow up calls with Brian Murray Senior Counsel.

- Receipt of exhibits and reading through the exhibits overnight and also reviewing the new Judicial Review Rules and reviewing any technical points relevant to the Applicant's application on foot of those new rules and in particular any non-compliance therewith and further in particular the failure to seek an extension of time.

- Attending meeting with Counsel on the morning of the 28th of March 2012.

- Attendance in Court and discussions thereafter and preparation of a detailed attendance note of what occurred in Court.

- Attending further meeting with client in advance of the 17th of April 2012 and the Judicial Review costs issue pending before the Court.

- Receipt of letter from Mullan &

Associates on the 13th of April
2012 and consideration of same.

- Letter in response sent to
Mullan & Associates in advance of
Court on Tuesday, the 17th of
April 2012.
- Preparation of briefs for
Counsel.
- Attending Court on Tuesday when
the matter was dealt with,
preparing an attendance note and
bespeaking a copy of the Court
Order in relation to the issue of
costs.

Principles relevant to the
assessment of costs:-

- (a) The matter was one of the
utmost urgency. The issue
involves complex matters in
relation to the provision of
Promissory Notes to a number of
financial institutions by the
Minister for Finance and thereby
required urgent attention to the

exclusion of all other business by the Fourth Named Respondent's representatives. The urgency required immediate review of the extensive papers, instructions from the IBRC as to the immediate issues concerned, immediate briefing and retention of Counsel and arranging for immediate meetings, a consideration of the proceedings, responses thereto, legislation and relevant Authorities.

- (b) The combined urgency and complexity was exacerbated by the reliefs being sought by the Applicant. Amongst the extensive reliefs for consideration was an interlocutory injunction restraining the payment of any sums due on foot of the Promissory Notes or letters of comfort to the financial institutions including the Fourth Named Respondent. At that time, the next scheduled payment due to be made was the 31st March 2012 and these Proceedings were issued four days prior to this.

(c) The work of McCann FitzGerald and Counsel involved a review of relevant legislative provisions. Such matters required specialised knowledge on the part of Solicitor and Counsel. The principle Acts of relevance were:-

- (1) Credit Institutions and Financial Support Act 2008.
- (2) Anglo Irish Bank Corporation Act 2009.
- (3) Financial Measures (Miscellaneous Provisions) Act 2009.
- (4) Credit Institutions (Stabilisation) Act 2010 as well as various E.U Legislation.

(d) The matter was of urgency to IBRC in light of the pending deadline of the 31st of March 2012 in relation to the Promissory Notes. In addition to this the Anglo Irish Bank Act 2009 (and certain provision thereof) were being challenged as being

2012

Fwd. €..

8743.25

unconstitutional. The matter was one of importance in terms of principle and in terms of monetary significance

For the foregoing and for all work done there is charged by way of Instructions fee the sum of

14399.06

14. Paid Postage and incidental outlay.

444.00

15. Paid Courier charges

20.30

16. Drawing and engrossing Bill of Costs including copy to lodge and copy for service - 63 folios @ 17c per folio.

10.71

17. Back and binding.

1.90

18. Lodging and serving Bill of Costs and issuing, serving and filing Notice of Taxation.

3.40

19. Paid Stamp on Notice of Taxation.

275.00

20. Copy Order to annex to Costs - 10

18 Fwd. €..

9482.55

14415.07

2012	Fwd. €...	9482.55	14415.07
	folios.		0.89

21.	Attending Taxation, completing Bill and extracting Certificate of Taxation.		10.16
-----	---	--	-------

22.	Fee on Declaration of Service of Summons to Tax.		2.56
-----	---	--	------

23.	Paid Commissioners' fees.	10.00	
		<hr/>	
		9492.55	14428.68

	V.A.T. @ 23% on € 14428.68 Solicitors Professional fees.	3318.60	
--	---	---------	--

	V.A.T. @ 23% on € 444.00 Postage and sundries.	102.12	
--	---	--------	--

		<hr/>	
		12913.27	14428.68

24.	Paid Stamp on Notice of Taxation.	€	
-----	-----------------------------------	---	--

Solicitors' V.A.T. Registration Number

McCann FitzGerald : IE 0056560 F

Counsels' V.A.T. Registration Numbers:

Brian Murray S.C : 3520848 P

Neil Steen B.L : IE 6847481 U

THE HIGH COURT

2012 No. 275JR

Between

DAVID HALL

Applicant

-and-

THE MINISTER FOR FINANCE,
IRELAND, THE ATTORNEY GENERAL,
THE CENTRAL BANK OF IRELAND,
THE IRISH BANK RESOLUTION
CORPORATION AND THE EDUCATIONAL
BUILDING SOCIETY

Respondents

FOURTH NAMED RESPONDENT'S COSTS

McCANN FITZGERALD
Solicitors
Riverside One
Sir John Rogerson's Quay
Dublin 2

Ref: MTD / CSR \ 5189510.1

18th July 2012

Our Ref: SJF/JH/266/12

[8037]

A&L Goodbody

RECEIVED 1 MAY 2012
RECEIVED 2 MAY 2012

our ref | EAR 01402785

your ref | AKM

date | 1 May 2012



Mullan & Associates
Solicitors
Suite 122
The Capel Building
St Mary's Abbey
Dublin 7

WITHOUT PREJUDICE TO TAXATION

Hall -v- Minister for Finance, Ireland, the Attorney General, The Central Bank of Ireland, The Irish Bank Resolution Corporation and the Educational Building Society
Our client: Educational Building Society
Judicial Review Proceedings, Record No. 2012/275JR

Dear Sirs

We refer to the above matter and to the Order of Mr Justice Peart made on 27 April 2012 awarding our clients the costs of the judicial review proceedings brought against them - such costs should be taxed in default of agreement

We set out below a note of our client's costs, without prejudice to taxation, and would be obliged to receive payment of same at your early convenience.

In the event that your client is not prepared to agree the quantum of these costs then it will be necessary for our client to proceed to have same formally taxed. We trust however that this additional expense will not be necessary in all the circumstances.

The costs claimed by our client on a party and party basis in respect of the judicial review proceedings are as follows:-

1.	Solicitor's Fees to include		
	PT&I and scheduled items:	€4250.00	
	VAT thereon @ 23%	<u>€ 977.50</u>	
			€5227.50
2.	Counsel's fees:		

Dublin Belfast London New York Palo Alto

R.B. Buckley	B.M. Cotter	S.M. Doggett	M.P. McKenna	E.A. Roberts	A.C. Burke	D.R. Baxter	M.L. Stack	C. McCourt	N. Ryan
P.M. Law	J.G. Grennan	B. McDermott	K.A. Feeney	C. Rogers	J. Given	A. McCarthy	B. Walsh	R.M. Moore	K. Furlong
J.H. Hickson	J. Coman	C. Duffy	M. Sherlock	G. O'Toole	D. Widger	J.F. Whelan	A.M. Curran	D. Main	P.T. Fahy
M.F. O'Gorman	P.D. White	E.M. Brady	E.P. Conlon	J.N. Kelly	C. Christie	D.R. Conlon	A. Roberts	J. Cahir	A.J. Johnston
C.E. Gill	V.J. Power	P.V. Maher	E. MacNeill	N. O'Sullivan	S. O'Cróinín	J.B. Somerville	C. Widger	M. Traynor	M. Rasdale
E.M. FitzGerald	L.A. Kennedy	S. O'Riordan	K.P. Allen	M.J. Ward	J.W. Yarr	M.E. Barr	M. Dale	P.M. Murray	D. Inverarity

Consultants: J.R. Osborne S.W. Haughey T.V. O'Connor Professor J.C.W. Wylie A.F. Browne M.A. Greene A.V. Fanagan J.A. O'Farrell I.B. Moore

Kelley Smith BL (fee note attached)	€2350.00	
VAT thereon @ 23%	<u>€ 540.50</u>	
Total		<u>€2890.50</u>
Total		€8118.00



We await hearing from you with confirmation of your client's agreement to pay the sum of €8,118 in respect of our client's party and party costs

Yours faithfully

Ash Goodbody

M-12785202-1



LEGAL COSTS ACCOUNTANTS
Blanchardstown Corporate Park
Dublin 15
Telephone (01) 860 6000
Fax (01) 882 9647
Dx 207
www.behans.ie

Mullin & Associates,
Solicitors,
Suite 122, The Capel Building,
St. Mary's Abbey,
Dublin 7.

NH/VI/1213927

AKM/TM

26th September 2012

David Hall –v- Minister for Finance, Ireland, The Attorney General, The Central Bank of Ireland.

Dear Sirs,

We refer to our letter of the 14th September, 2012 enclosing copy of the Fourth Named Respondent's Party and Party Bill of Costs.

We now enclose herewith Summons to Tax returnable for the 17th day of December, 2012 at 10am when no doubt you will arrange to be represented.

Please acknowledge receipt and oblige

Yours faithfully,

Norah Hughes

Encl.

norah.hughes@behans.ie

SUMMONS TO TAX

THE HIGH COURT

2012 / 275JR

BETWEEN/

DAVID HALL

Applicant

- AND -

THE MINISTER FOR FINANCE
IRELAND, THE ATTORNEY
GENERAL, THE CENTRAL BANK OF
IRELAND, THE IRISH BANK
RESOLUTION CORPORATION AND
THE EDUCATIONAL BUILDING
SOCIETY

Respondents

You are hereby required on the Application
of Messrs. A & L Goodbody, Solicitors for the
Fourth Named Respondent to attend before me, at
the Taxing Master's Office, 1st Floor Merchants
House, 27/30 Merchants Quay, Dublin 8, on the
17th day of December, 2012, at the hour
of 10 o'clock in the forenoon to tax the costs of
the Fourth Named Respondent pursuant to Order
dated the 17th day of April, 2012 and from hence
until the said Taxation shall be dispensed of.

Dated this 17th day of September, 2012.

TO: MULLIN & ASSOCIATES,
Solicitors,
Suite 122, The Capel Building,
St. Mary's Abbey,
Dublin 7.

REF: AKM/TM



Declan O'Neill
Taxing Master