



Media, blinded by Sean Quinn's history, ignore Lunneys' background in campaign of sabotage, and dodginess of leading Mannok executives

A Crossborder Community feels so betrayed that it's issued legal proceedings against shareholders controlling the part-successors to the Quinn Group - QBRC

By Michael Smith

Media miss another side to Quinn saga

Sean Quinn, once worth €6bn, is a write-off; the question is whether he has worse to come. This magazine has long deprecated him for dodgy dealings. The national media, indifferent to the border counties, never warmed to the 'greedy' outsider with the taste for card games, and take no investigative interest in the developing narrative about Mannok, which now runs a segment of his empire locally after most of it was sold off to Aventas.

The media were unsympathetic to Quinn when he was bankrupted and, in 2012, jailed, though there is an argument that the government was complicit in his demise.

They have recently revelled in reports of Garda swoops on his house following ongoing complaints of "harassment" made by Mannok (though Mannok half-heartedly deny they have

made them) and in connection with investigations into the widely reviled and vicious attacks on Kevin Lunney, a protagonist in Mannok.

The media ignore allegations that members of the Lunney family were involved in acts of sabotage and — as published in the March edition of *Village* — that there is extraordinary delinquency, including apparent fraud, on the part of some other board members of Mannok also. Our media never analyse why the border community remains devoted to this anathema.

Four scandals missed by media

This piece considers **1) the alleged involvement of members of the Lunney family in sabotage; 2) the circumstances of Quinn's bankruptcy at the hands of Anglo-Irish Bank and the Irish state; 3) the betrayal of the community by the directors of Mannok, formerly Quinn Industrial Holdings (QIH); 4) alleged criminal delinquency on the part of directors of Mannok.**

Quinn Group just one part comprised Quinn Direct Insurance, now Liberty Insurance; a substantial Glass business — the jewel in the

crown — which continues to thrive in Spanish ownership; Construction Products; Packaging; Plastics; Radiators, several wind farms; and a range of property interests in Ireland and internationally.

Quinn Group was a conglomerate which was mostly succeeded by Aventas which acquired most of its divisions. Mannok is a new entity that owns two of the businesses, Construction Products and Packaging. QIH was newly established in 2014 and rebranded as Mannok in September 2020.

1) the alleged involvement of members of the Lunney family in sabotage

The central media narrative of some elusive force, Sean Quinn or otherwise, that has long been at work intimidating directors of his former company, is unproven.

Despite intense speculation there is no evidence of ongoing violence or harassment. Indeed there is no evidence of a 'Mr Big' or a 'paymaster' waiting to be taken down by inept officialdom. And there is an alternative narrative of the causes of the earlier violence — sabotage and beatings — that all agree has actually taken place.

Who carried out the sabotage?

Sean McGovern worked for many years for Quinn companies and is a neighbour of Sean Quinn.

He was sacked by QIH when the lorry he was driving overturned while tipping its load. QIH claimed that he did it on purpose.

Sean is the father of Bernard and Patrick McGovern.

“The media ignore allegations that members of the Lunney family were involved in acts of sabotage and — as published in the March edition of *Village* — that there is extraordinary delinquency, including apparent fraud, on the part of some other board members of Mannok



Police Service of Northern Ireland

Mr Sean McGovern
38 Springtown Road
Kinawley,
Co.Fermanagh.
Date 21/02/22

Dear Mr McGovern,

Police have been made aware of comments made during a recent court appearance in Enniskillen Magistrates Court on 31st January 2022. Police have been informed that you have said that your son was the victim of Gareth Lunney, Tony Lunney and Kevin Lunney and that he was used to do work that was illegal on Doon Mountain when he was a teenager.

Detectives from Criminal Investigation Branch at Enniskillen Police Station would be willing to meet you to discuss what you have said in court and for you to provide police with a written statement outlining any information that you may have in your possession so that the matter can be thoroughly investigated.

The direct dial number is 02866 321550

Regards,

A handwritten signature in blue ink, appearing to read 'P22944'.

Criminal Investigation Branch

A complaint to the PSNI is imminent

Patrick was recently acquitted of threatening to kill Kevin Lunney's brother and nephew.

Pay attention. For the media are not.

All three have been in hot water with QIH/Mannok. The McGovern family have made multiple allegations about members of the Lunney family and sabotage.

- A complaint to Mannok from the solicitor for Sean and Patrick McGovern, PJ Flanagan and Co, in the name of Sean and Patrick McGovern, dated March 2022, alleges acts of sabotage, between 2011 and 2014, against QIH property, including an electricity substation and electricity poles, and putting acid into machinery – to discourage outside investment and the existing outside share receivers and management.

The substation was, suspiciously, opened by key before being blown up.

Shockingly the complaint names Gareth, Peter, and Tony, Lunney as alleged perpetrators of sabotage.

It claims Kevin and Tony Lunney told Bernard McGovern, who is a well-known boxer and was an emotionally vulnerable minor, to go to the Bog Road, close to the entrance to the substation to act as a lookout.

It alleges Kevin Lunney, though not implicated like some other family members, also attended meetings where acts or threats of sabotage were discussed.

It alleges electricity poles situated behind Kevin Lunney's house serving Quinn businesses were mysteriously chopped.

Crucially it alleges that incentives for him and his colleagues, when they became directors of QIH, were tailored to apply only in the event there were no acts of sabotage or buyer intimidation; and that those acts duly stopped.

The letter to Mannok states:

"We can confirm that we have spoken in length with Mr Paul O'Brien [then-director of Aventas, whose car had been burnt out] who is very much aware of the Lunney's [sic] involvement in a number of acts of sabotage and is more than willing to co-operate.

We have a full chronology of the acts of sabotage together with details of all participants involved between the said period of 2011 and late 2014. We have listened to a number of recordings where incidents have been discussed. We have also listened to one recording where [sic] a Solicitor in your firm held a disciplinary meeting in respect of a Mr Brendan Dolan and at the time she was asked if she was aware of the acts of sabotage that had been caused by Senior Directors in the firm and she replied by saying: -

'I am aware of the background to the sabotage, I'm not saying I know every single detail'.

She was then subsequently asked are you aware that Senior Directors have been named as the cause of the sabotage and she said: -

'Yes I am aware of that fact'.

We are also instructed that there are further recordings still to be produced to us".

- Evidence was also given to Enniskillen Magistrates Court earlier this year by Seán McGovern that Bernard McGovern witnessed "unlawful conduct" that day.
- The PSNI is also aware of all these allegations and is waiting for formal statements to be made. *Village* has seen correspondence from the PSNI [see page 17 over] acknowledging the comments were made and seeking a meeting.
- Supporting this is the fact that Patrick McGovern, Bernard's brother, made the same allegation in his own successful defence of false accusations made by one of the Lunnys (Gareth). According to an article in the *Fermanagh Herald* of March 16 2022, Patrick alleged that, "The Lunney family used his brother Bernard when he was a young person to take part in acts of criminality on their behalf", although, it noted, "the judge stepped in advising McGovern to keep his evidence 'on track'".
- Two friends of Bernard have made statements confirming Bernard's agitation at the time.

Against this background, Bernard McGovern later unjustifiably assaulted Kevin Lunney in a garage in Ballyconnell after his father was let go from QIH. Bernard also allegedly believed his new links to the Lunnys were going to get him a job with them.

Bernard was given a sentence of three and a half years, which he is still serving.

It has been reported that the late Cyril McGuinness, aka 'Dublin Jimmy', allegedly the perpetrator of the London Docklands bomb, carried out the sabotage, on behalf of the unknown 'paymaster', though in fact it appears McGuinness was in jail in Belgium at the time of the substation sabotage for example.

But it has been alleged by Sean and Patrick McGovern that one of the agents of the sabotage was Kevin Lunney.

This shifts the incentives in purveying a narrative about alternative paymasters, for those about whom allegations are being made.

McGuinness was also one of those convicted of the barbaric beating of Kevin Lunney.

All this may even suggest there may have been no further paymaster for the Lunney beating, though in 2021 the Special Criminal Court said portentously: "The mystery 'paymaster' who funded the abduction and assault of Kevin Lunney could face life imprisonment if convicted".

In June, the Garda launched a major security operation focused on Kevin Lunney and his fellow directors at Mannok after receiving what the press reported as "reliable intelligence" that



some of them were being targeted for attack.

The Garda Ombudsman is reportedly investigating alleged leaks by a member of the force of confidential statements about harassment given to the Garda in 2018 by John McCartin, a former Fine Gael Councillor and Cathaoirleach in Leitrim and now a member of the board of Mannok.

McCartin, who is close to some members of Fine Gael in government – the party has not been well disposed to Quinn since the ascent of the reckless Quinn Direct Insurance – has been central to reports of the elusive paymaster.

For example a report by Paul Williams, crime correspondent of the *Irish Independent*, from November last year was headlined: "Now unmask mystery abduction and torture paymaster", urges Kevin Lunney colleague [McCartin] as gardaí focus on finding brutal campaign's funder".

The report went on: "Gardaí and the PSNI have informed Mr Lunney, his brother Tony, John McCartin, Liam McCaffrey and Dara O'Reilly that the threat level against them remains high.

This is despite the arrest, two years ago, of the three kidnappers and the sudden death of their boss, Cyril 'Dublin Jimmy' McGuinness".

In early June the *Irish Independent* reported that "armed Garda officers have been deployed to protect Tony Lunney, John McCartin and Dara O'Reilly, who have been deemed as being most at threat as a result of the latest threat".

The paper has also reported claims from its sources that the 'paymaster' who was responsible for ordering the September 2019 attack on Mr Lunney may now have hired "two known republican terrorists" from the North to attack the directors who live in Cavan and Leitrim".

Former Councillor McCartin, who was justly celebrated in the *Irish Times* in 2015 for playing "an important role in the return of a large element of the former Quinn Group to local control", had complained to the Garda about intimidation of its Directors.

He claims his complaint was leaked to the "paymaster". Yet, despite widespread media reports of intimidation and Sean Quinn's inane insistence on driving his car around Mannok premises at strange hours, it is not clear if there

is current intimidation of Mannok directors.

It is understood Quinn has engaged McCartin with legal correspondence for his role in throwing dirt at Quinn.

It is notably the case that many of the stories about ongoing intimidation are traceable to John McCartin and Independent Group (now Mediahuis) newspapers, led by Paul Williams.

On the other hand, FermanaghNewsOnline recently noted: “following the raid on Sean Quinn’s family home in April, when one of the garda officers conducting the search told Sean Quinn’s solicitor it was organised on the back of complaints made by Mannok, a spokesperson for the company stated in the *Impartial Reporter* newspaper of April, 28 that ‘Mannok’s main engagement with the Gardaí occurred several years ago following Kevin Lunney’s abduction and it has had relatively limited engagement with the Gardaí since then beyond occasional updates’”.

There are wildly different views of what is going on with the Garda, in Quinn Country.

Patrick McGovern

In March 2022, largely unreported, Patrick McGovern, was falsely accused of no less than threatening to kill father and son Peter and Gareth Lunney, the brother and nephew of Kevin Lunney.

Enniskillen Magistrates Court dismissed the charge because the judge did not believe the evidence of some of the Lunney men.

Gareth’s father, Peter, was notably unwilling to corroborate his son’s testimony under oath though the judge held him to be a relevant witness.

Gareth Lunney perjury

Directly after that hearing, police cautioned Gareth Lunney for perjury as he emerged from the courtroom having failed in his attempt to have Patrick McGovern found guilty.

Gareth Lunney had alleged Patrick McGovern had broken down his front door but the court found, after hearing evidence from the tradesman alleged to have carried out the repair, that he had produced fake invoices for a door replacement he hadn’t performed.

RTÉ abandons its duties

Meanwhile, amid fear of threats, and with a typically tin ear to the nuance of the internecine Mannok feuding, RTÉ has cravenly, at least temporarily, shelved plans to broadcast a major documentary series focusing on Quinn’s rise and fall. A three-part series, *Quinn Country*, had originally been scheduled to air in January.

Liam McCaffrey, the CEO of Mannok highlighted concerns that the three-part series, *Quinn Country*, could, as Paul Williams put it in the *Irish Independent*, “inflame a small group of individuals who still pose a serious threat to the

THE HIGH COURT
(COMMERCIAL)
BETWEEN/
CIARA QUINN, COLETTE QUINN, BRENDA QUINN,
AOIFE QUINN, PATRICIA QUINN AND SEÁN QUINN JNR.
PLAINTIFFS
-AND-
IRISH BANK RESOLUTION CORPORATION LIMITED (IN SPECIAL LIQUIDATION)
AND KIERAN WALLACE
DEFENDANTS
-AND-
SEÁN QUINN SENIOR, DARA O'REILLY AND LIAM MCCAFFREY
THIRD PARTIES

Ms Nolan will further provide evidence in relation to the content of the draft letter dated 3rd February 2009¹ from Mr I O'Connor, to Mr Lenihan, which inter alia states, “As requested, I enclose a report on the extent of lending for the purposes of share acquisitions and contracts for differences generally and Anglo shares in particular”.

Ms Nolan will further provide evidence in relation to an alternative version of the same letter, dated 4th February 2009² and which was amended to read:

“The total extent of lending by the Bank for the purposes of acquiring publicly quoted shares is €1.767bn (See Annex 1). We do not lend for the purpose of taking positions in contracts for differences. Of this total, €918.6m relates to lending for the purpose of acquiring shares in Anglo Irish Bank Annex 2 to this letter sets out material loans for the purchase of Anglo shares.”

Signed

CP Crowley
Solicitors for the Plaintiff's
Augustine House,
Merchants Arch,
Galway

Synopsis of evidence from Ann Nolan that Central Bank had prepared two versions of letter: one of which had Anglo denying it lent for purposes of taking contracts for difference

lives of the five directors”.

2) the circumstances of Quinn’s bankruptcy at the hands of Anglo-Irish Bank and the Irish state

Conventional wisdom blames the recklessness of Sean Quinn for his bankruptcy, jailing and the loss of billions to the State, and it was certainly foremost, but the State is implicated too.

Quinn’s gambles on Anglo Irish Bank went wrong, leading to his being declared bankrupt in the Republic in January 2012.

A notable delinquency on the part of the State was the outrageous actions of the Department of Finance.

Ann Nolan, the Second Secretary-General at the Department of Finance with responsibility for financial stability/risk management gave evidence in 2015 to a case taken by the Quinn family against IBRC, Sean Quinn and former Quinn Group directors.

The family had had a 25 per cent stake in Anglo, held through ‘Contracts for Difference’ — a contract rather than a shareholding.

The family later converted this into a 15 per cent stake in the bank, using bank finance, partly channelled through Quinn Direct Insurance, while other long-term customers, of the bank (the Maple 10) used further loans from the bank to buy the remaining 10 per cent.

This conversion of the Contracts for Difference prevented a flood of shares coming onto the market. But it was ultimately illegal and improper to facilitate the wind-down of Anglo and the Quinn Group without resolving this extraordinary illegality, for it was predictable that the Quinns would get some very substantial benefit if it could

be shown that their own delinquencies were known to the regulatory section of the Department of Finance, the State.

Nolan said that a draft letter dated 3 February 2009 from the then chairman of Anglo, Donal O'Connor, to Minister for Finance Brian Lenihan stated: “As requested, I enclose a report on the extent of lending for the purposes of share acquisitions and contracts for differences generally and Anglo shares in particular”. However, she also drew attention to an alternative version of the same letter, dated the next day which was amended to read: “The total extent of lending by the Bank for the purposes of acquiring publicly quoted shares is €1.767bn (See Annex 1). We do not lend for the purpose of taking positions in contracts for differences. Of this total, €918.6m relates to lending for the purpose of acquiring shares in Anglo Irish Bank”.

In other words, the letter was changed to omit a reference that would show the Department of Finance knowing that the Quinn Group had a CFD position.

There were of course a lot of improprieties associated with the Quinn Group, especially related to the support of Anglo’s share price. The problem was that Anglo had benefited from Quinn’s support and, indirectly therefore, so had the State.

If the support was illegal but had been approved by the State then a fair observer might say the State might ultimately have to suffer some of the loss that it in the end seemed determined to dump on Quinn himself and his group.

The Central Bank came to a weird, presumably embarrassed, settlement with Quinn Direct Insurance, the vehicle for the share support, and



‘Quinn was our champion when the State did nothing’

some of its directors. In December 2019 the Central Bank entered a settlement agreement with Liam McCaffrey in his capacity as a former director of Quinn Insurance which had made losses of €905m in 2009, and €160m in 2010 partly through loans made by Quinn Insurance to fund speculative investments for other Quinn family companies, to cover falling stock-market investments and finance share-buying in Anglo Irish Bank.

In 2008, Quinn Insurance was levied a record €3.25 million fine by the Financial Regulator though in the circumstances of its dire state, and compromising for all involved, it was never collected.

In 2017, the High Court dismissed an attempt by Liam McCaffrey and Kevin Lunney to block the Central Bank of Ireland’s investigation into their role in the transactions that led to the collapse of Quinn Insurance Limited. Uniquely, the Central Bank did not publish the details of the administrative settlement agreements it concluded with McCaffrey and Lunney. A related private High Court judge-chaired Central Bank inquiry into the suspected participation by directors Liam McCaffrey and Kevin Lunney in breaches of regulations relating to accounting and controls at Quinn Insurance Limited. The reason the Central Bank gave for this was: “the circumstances arising for [Mr Lunney and Mr McCaffrey]

The effect of McCartin’s drip feeding stories of intimidation and threats of violence to Paul Williams has been to achieve the secrecy that the High Court refused them. They failed in the courts to argue that considerations of due process should prevent the Central Bank from publicly investigating their role, whatever it was, in the QIL debacle failed; but they have succeeded in winning their sought-after discretion from the Central Bank on the grounds of the threat posed to them personally. This secrecy can only be maintained if the authorities remain convinced of their danger. It is in the interest of McCaffrey and Lunney, and their mouthpieces, to emphasise that danger.

McCaffrey seems to have had CFDs in Anglo shares worth €1.6m with the source of €500,000 of his funding ultimately being the Quinn Group.

3) the betrayal of the community by the directors of Mannok.

There is another untold tale that reflects badly on those who have replaced Quinn, because they have betrayed the community that set them as replacements for the Quinn family in the naïve belief that they would eventually make way for them.

Reflecting local concern that Quinn, whose delinquencies were multiple, had got short shrift a not-for-profit organisation — Cavan, Fermanagh Leitrim Community Group (CFL) — was formed in 2011. It was strangely loyal to Quinn but its main aims were to protect jobs and the factories that Quinn had built in the area, to keep the company from being broken up but rather locally controlled for the benefit of the community.

CFL organised meetings of up to ten thousand protestors, claimed the support of 90,000, and met politicians, local and national, and management; but it got nowhere.

It initiated a campaign of protests and of erecting posters and signs at all major road junctions and entrances to all production sites on both sides of the border. This was designed to deter any prospective suitors, including the circling vultures, that might consider diving in, to cherry-pick individual businesses. It kept the obstruction up for the next three years and successfully prevented any sale of what the community considered its assets.

CFL realised that to advance its objectives it needed to put in place a management buyout. This it promoted by approaching the previous management team, led by former Quinn directors, to set up an entity. QBRC (Quinn Business Retention Company) was formed for that purpose.

CFL dedicated itself to assisting in this process which lasted almost a full year. Letters were circulated to all local GAA football clubs and businesses seeking support for the QBRC bid.

In 2014 one of CFL’s members arranged a meeting in Dublin with a potential financier to secure funding for QBRC. A facility of £115m was agreed in principle, with Endless LLP in London, to buy the Construction Products and Packaging businesses in Derrylin — allowing them to acquire the rest in due course. These two divisions ultimately became QIH and then Mannok.

One of the CFL members asked Liam McCaffrey, former Quinn Group CEO, to facilitate a local management buy-out. He called a meeting for the next day at which all ex-directors agreed QBRC would be a vehicle to get as many as possible of the businesses back for the Quinns and the community. A spokesperson for CFL told *Village* the reason for the obsessive focus on Quinn was simple: “Quinn was our champion when the State did nothing”.

When the bondholders saw this intervention was imminent, to avoid further hassle, they agreed to go along with the community’s vision and pre-empt funding it had cleverly sourced. They also insisted on an end to sabotage. This was something Kevin Lunney was well positioned to mediate.

When it became a reality that QBRC had secured funding to buy part of the business, three of the 43 bondholders realised that they hadn’t a hope of selling Quinn Glass, for example.

It had dawned on them that eventually it would be bought by QBRC as no outsider would buy in

such a hostile environment. Glass was the jewel in the crown and was worth over €400m. The three quick-thinking bondholders did a deal with the other forty to buy their debt at a knock-down price. The deal was so good that they decided to fuel it with a covert donation to QBRC. €6 million plus lucrative contracts were agreed. CFL should have been following what was going on, more closely.

What happened couldn’t have worked without QBRC’s involvement which depended on CFL’s support, so it had to be timed during the window when the incendiary local community was well disposed to the new management.

The community was happy that its interest was represented by the people it chose to represent it, holding – it considered – in trust for it.

Later it was agreed it would buy back the construction products and packaging divisions. At the time the Anglo-Celt editorialised that the “formal £100m bid for the former Quinn Group businesses (excluding Quinn Glass) to [the new] Group is encouraging”.

In December Sean Quinn famously served a tray of drinks to a meeting which had agreed that McCaffrey would be CEO of QIH/Mannok on a €500k annual salary, Kevin Lunney would be COO at €345k; and Quinn would be a consultant on €500k.

11% of QIL would be owned by QBRC and another 11% by the same entity QBRC but in trust for its directors who described themselves as “sponsors”.

On the recommendation of Sean Quinn, Fine Gael Councillor John McCartin, Ernie Fisher and John Bosco O’Hagan, all with links to the community, had secured directorships, and were also the sole shareholders, in QBRC with its ambiguous 22% of what remained of the Quinn Group, QIH, subsequently Mannok. Three other companies own nearly all the rest.

The future of the community rested with the directors of QBRC.

An email from Liam McCaffrey said “As you will see from our mission statement the sole motivation driving this initiative is to protect the economic wellbeing of this local area ensuring that the former Quinn Group business is locally managed and controlled for the benefit of this community and most importantly kept “whole” and not disposed of “piecemeal”.

As far as CFL and the community was concerned this was mission-accomplished.

How naïve they were!

The wording of commitments from the new management was inadequate to guarantee the community control or any stake in the profits. The structure was not in any way community-oriented.

It is admittedly difficult to see how QBRC could have promised the community, or anyone else for that matter, any degree of control as none of its 23,456 B class shares in Mannok has voting rights. Instead, all of the 86,500 A class, which

do have voting rights, are owned by QIH Luxembourg SarL – the holding company for the American investment funds.

At best, QBRC's interest in Mannok can be described as a profit-sharing deal.

Even then, the shareholders are not paid a dividend from the company's profits. Instead, they are paid €5,455,000 each year as 10% return on a €52,732,000 bond loan to the company. The full amount of their investment will be repaid in full when the bonds mature on 17 December 2024.

Had the €52 million been an equity investment, the shareholders would get their money back only if a buyer could be found for any shares and they would not have been guaranteed a €5.4 million annual return.

Everything unravelled. The boys and Quinn did not get on, and he was sacked, to CFL's horror. The directors have not been responsive to the community and have not facilitated the intended

return to business for Sean Quinn. It is, however, not clear whether it is possible to push for this, given their fiduciary duties as directors to QIH.

Tellingly, the Quinn Group business, worth perhaps €5bn and employing 7000 in 2007 (which Sean Quinn claimed had expanded at a rate of 30% annually since 1973), with pre-tax profits of €632m, morphed following the sale of most of its divisions, into one, Mannok, with only 800 employees and EBITDA of only €25.8m last year, albeit one that is well run and expanding.

The company was being run – as to be fair is ordinarily the case – in the financial interests of shareholders rather than the long-term interest of the community.

On the occasion of the sale of each of Glass, Plastics and Radiators – none of which was in the spirit of the agreement – by the company that owned them Aventas (not QIH/Mannok) which had succeeded the Quinn Group some of the senior QIH/Mannok executives achieved

significant pay-outs.

The dynamic between Mannok, QBRC and the community is now being tested in the courts by CFL, in one of the many cases that ultimately mark the fracturing of a community.

Meanwhile, the owners of Mannok are understood to be considering selling some or all of their stake in what remains of the business as it reportedly seeks funders for a planned €200m investment to achieve 'net zero' sustainability goals. Investment bank Evercore is investigating financing options and it is understood that one or more of the founding bondholders could be seeking an exit.

4) alleged criminal delinquency on the part of directors of Mannok.

In revenge for the perceived community sell-out, CFL set up a Facebook group and publicised some embarrassing things about McCaffrey, who had been incumbent CEO of the Quinn Group when the receiver was appointed, and was then CEO of QIH (and now Mannok).

It alleged that he had diverted, for payment by QIH, a £97,000 invoice from a UK-based business called Nu-Span, that he and his wife, Marianne, owned, for a steel delivery. CFL alleged there had been no declaration of a director's interest and while there had been an adjustment to the Quinn account, no money had actually been paid in to reconcile the invoice for £97,000.

It alleged on another occasion a €30k credit note was issued to Nu-Span flooring without proper consultation with the relevant divisional manager, even though there was already concern about the £97,000 and €30,000 was three or four times the normal credit limit.

The man who drew attention to these improprieties, Denis Doogan, a director of QIH as well as of Nu-Span was sacked albeit a process was subsequently pursued.

The women who furnished him with the information changed their stories.

Sean Quinn also went to the Garda with complaints that €167,063 in credit notes were irregularly made out by Quinn Cement to its biggest rival, Irish Cement, part of the CRH Group.

Nevertheless the Garda and the ODCE (now called the CEA) are investigating Quinn's credible claims of potential fraud in Mannok when it operated as QIH, despite him providing evidence and several witness statements to corroborate his explosive claims.

Net result: community anger

The shafting of Sean Quinn, their hero, including by establishment attempts to paint him as orchestrating violence and sabotage, the outmanoeuvring of the community's attempts to obtain a stake in the former Quinn Group for itself and the apparent delinquency of many associated with senior management of Mannok are the reasons why anger is aflame in, what remains still, Quinn country. **LE**

Complaint – Theft of steel by Nu-span Flooring Limited purchased by Quinn Group

- It is believed that Mr Liam McCaffrey, Chief Executive of Quinn Industrial Holdings Limited now Mannok Holdings Limited and also Director and owner of Nu-span Flooring Limited ordered steel from Coen Steel based in Galway, the order being made out and invoiced to a Quinn company but arranged for the delivery of the steel to his own company, Nu-span Flooring Limited in England. In other words steel was supplied to Nu-span Flooring Limited for the benefit of Nu-span Flooring Limited but accounted to and invoiced to the Quinn Group of companies.
- Mr Denis Doogan, a former employee of Quinn Industrial Holdings Limited and also a former Director of Nu-span Flooring Limited, received a call from Mr Richard Burke, the owner of a company known as Oranmore Precast, Weeting, Norfolk. Mr Richard Burke and his company owned the premises in England which at the time were leased to Nu-span Flooring Limited and had his factory adjacent to the Nu-span Flooring factory. The said Mr Richard Burke asked Mr Denis Doogan if Nu-span Flooring Limited has now become a Quinn company. Mr Richard Burke advised that a lorry load of steel had been delivered to the Nu-span Flooring Limited site in England. Mr Richard Burke advised that he had been speaking to a lorry driver who was delivering the steel on behalf of Coen Steel and who also worked for Coen Steel. The driver was delivering the load of steel invoiced to the Quinn Group to Nu-span Flooring Limited premises with a delivery docket at that time for Nu-span Flooring Limited but referenced payment to "QBL". Coen Steel are based in Deerpark Industrial Estate, Galway.
- In addition a Mr Richard Maguire, a former employee of Quinn Industrial Holdings Limited and one of the Divisional Managers for the Pre Cast Division in the Quinn Group, also became aware of the situation regarding the steel and who also received a telephone call from somebody close to the Nu-span Flooring Limited company in England saying that there had been a delivery of steel to Nu-span Flooring Limited which was to be paid for by the Quinn Group. It is further understood that the said Richard Burke from Oranmore also contacted John Gilleece, who is still currently a Production Manager with Quinn Industrial Holdings Limited now Mannok Holdings Limited, and works for one of the subsidiary companies in the Pre Cast section of the company advising of this irregular delivery. Nu-span Flooring Limited relies heavily on steel to reinforce its precast concrete. It is understood that the company was not particularly performing very well and it was a relatively new company at the time and steel would be one of its major expenses in its production process.
- This irregularity was also reported to the Accounts Department to a Ms Lillian Burns (Credit Controller within Mannok Holdings Limited and still currently employed by the company). Lillian Burns, who reports to Brenda Rennick, one of the Company Directors, sent to Mr Denis Doogan a print off of the company accounts with Nu-span Flooring Limited. Subsequently the said Richard Maguire got a request for a credit note from a Mairead McElgunn who works for Nu-span Flooring Limited. This was on the 8th January 2016. This credit was suppose to be based on an agreed price of a cement product to be delivered at a fixed price but the said Richard Maguire did not agree this and states that he would never have agreed a fixed delivery price for Nu-span Flooring Limited as the Quinn Group have a lot of projects across Great Britain and the haulage costs alone could vary greatly. The credit note would have brought the product price down to a price effectively in and around or below cost.

Complaint by Seán Quinn to Garda shows QIH was investigating allegations of impropriety by McCaffrey with Nu-span