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D. FRAHER v. COUNTY COUNCIL.

VICTORY FOR MR. FRAHER.

THE JUDGMENT.

Judgment was given by Mr. Justice O'Byrne in the case of Fraher v. Waterford County Council on Tuesday. His Lordship said:—In this case the plaintiff in the issue, Daniel Fraher, with Thomas Francis O'Higgins and Mary O'Higgins, entered into a joint and several bond, in the sum of £2,400, conditioned to secure the due performance by the said Thomas Francis O'Higgins of his duties as rate collector. Thomas Francis O'Higgins having made default in the payment of the sum of £2,400, the defendants in the issue—the County Council of Waterford—moved the court for liberty to issue execution against him. The matter came before this court on the 25th day of November, 1925, when it was alleged that, by reason of certain irregularities on the part of the Council and their officers, the surety was discharged. The court thereupon directed that issues should be tried between Mr. Fraher as plaintiff, and the County Council as defendants, and the Order set out for certain specific issues, together with such other issues as to the Judge at the trial might seem proper. The specific issues directed by the Order were as follows:—

- 1.—Were false certificates as to the production of the books and vouchers of the accounts in accordance with the Public Bodies Order in fact issued during the financial year 1924-5?
- 2.—Was the County Council or their proper officer aware at any time before the endorsement of any of the monies that said certificates were, in fact, false?
- 3.—Did the County Council or their proper officer by their conduct enable the said false certificates to be issued?
- 4.—Did the issue of the false certificates, if any, enable the collector to embezzle all or any part of the embezzled monies?
- 5.—Would the said monies or any part of them have been embezzled by O'Higgins, the collector, but for the said false certificates, if any?
- 6.—At the trial, counsel for the plaintiff, in pursuance of notice, applied that the following issue should also be determined, namely:—
6a.—Whether the said Daniel Fraher, the plaintiff herein and a surety for Thomas Francis O'Higgins, has been discharged in law or equity from his obligations under the bond of the 13th November, 1922, entered into by the said Daniel Fraher and others with the defendants.

Counsel for the defendants in pursuance of notice applied that the following issue should also be determined, namely:—

- 7.—Were the said County Council of Waterford or their proper officer deceived and misled in and about the issue of false certificates, if any, and induced to issue same by the misrepresentation and conduct of the said Thomas Francis O'Higgins?

His Lordship went on to say that it was agreed by all parties at the trial that it was desirable that he should determine the main issue between the parties as set out in the plaintiff's notice of the 7th June, 1926, determining the various other issues in so far as they were necessary or incidental to the determination of that issue. It appeared from the evidence that O'Higgins was first appointed rate collector in the year 1903, and that he continued to act as such collector down to the month of June, 1926, when he surrendered his books to the Secretary of the County Council. On investigation it was then discovered that he had collected monies to the extent of £2,430 10s. 6d. for which he had not accounted. These monies were in respect of the financial year 1924-5, the collector's accounts for all preceding financial years having been closed. The accounts for the year 1922-3 were not closed until the 31st August, 1924, and those for the year 1923-4 until the 12th February, 1925, upwards of four months after the warrants had been issued for the collection of the rates for the year 1924-5. The warrant and collection books for the year 1924-5 were issued to the collector on or about the 1st October, 1924. He thereupon proceeded to collect the rates and from time to time he prepared abstracts and report notes in purported compliance with the provisions of Article 93 of the Public Bodies Order, 1924. Under Article 97 of the said Order the County Council authorized their secretary to appoint a deputy to examine the books and accounts of the collector, and the secretary appointed Mr. Alex. Heskin, Clerk of the Lismore Rural District Council, for this purpose. Mr. Heskin had been regularly appointed to examine the accounts every year from the year 1917 when he first became clerk of the said District Council. The actual checking was done during those years by Mr. Heskin and sometimes by Mr. John Murphy, the Assistant Clerk of the said District Council, who, it ap-

peared in examining the collector's accounts. Mr. Murphy had no authority to examine the accounts, but he appears not only to have done so, but also to have signed occasionally in the name of Mr. Heskin the certificate (Form 62) prescribed by Article 97. The Secretary of the County Council though aware of this irregularity took no notice of it. The accounts should have been examined and the certificates given by Mr. Heskin and the examination of the accounts and the signing of such certificates by Mr. Murphy was quite irregular. It also appeared from the evidence that the examination of the accounts was sometimes done in the Wine Vaults, licensed house in the town of Lismore, whereas it should have been carried out in some suitable office in the Lismore Union Workhouse as provided by Article 97 of the Public Bodies Order. His Lordship, however, attached no importance to either of these irregularities as it did not appear that the surety was in any way prejudiced thereby. It was clear from the evidence that the method of examination was the same whether carried out by Mr. Heskin or Mr. Murphy and irrespective of the place in which the examination was actually done and he wished to deal with the case as though Mr. Murphy were duly appointed deputy by the Secretary of the County Council for the purpose of the examination as he in fact was.

"The duties of a person appointed to examine the accounts of a collector of poor rates," said his Lordship, "are prescribed by Article 96 of the Public Bodies Order. That article provides that such person shall examine all the books of the rate collector and ascertain the total amount of rates collected by such collector since the last examination of his accounts. In examining the accounts it is provided that he shall see that the entries in the books of the abstract and report note include all sums in respect of which the corresponding receipts have been detached from the collecting book since the last examination of such collector's accounts. It is also provided that he shall enter his initials in the prescribed space in the used books of the collecting book. This method of examination contemplated that on each examination the examiner would go through all the collecting books. On the first examination he would see that the entries in the abstract and report note included all sums in respect of which receipts had been detached from the collecting books and would thereupon initial the blocks in the collecting books from which receipts had been detached. On each subsequent examination he would see that the entries in the abstract and report note included all sums in respect of which receipts had been detached since the last examination—that is all sums in respect of which receipts had been detached and the corresponding blocks in the collecting books had not been initialled. The Order thus threw upon the examiner the duty of going completely through all the books of the collector on each examination. Mr. Heskin and Mr. Murphy were both gentlemen of considerable experience, and they both informed me that they were aware of the provisions of the Public Bodies Order. Instead, however, of following out those provisions and going through all the collecting books in accordance therewith they adopted the following method. The collector, on each occasion, had his abstract and report note from which he called out the rate book numbers and the amounts of the various entries therein. The examiner turned to the appropriate place in the particular collecting book, verified the amount and initialled the block. This method would result in detecting a variation between the amount for which the collector was accounting in any particular case and the correct amount as entered in the collector's book, but was of no further value or effect. It could not discover cases in which the collector failed altogether to account. The utility of the system becomes apparent when I state, as appeared from the evidence, that when the books of the rate collector were handed in to the County Council there were 1,063 cases in which receipts had been detached from the collecting books without any initials appearing in the corresponding blocks; the total number of cases in this collector's books was about 2,600. In all these 1,063 cases the collector had recovered the amounts and absolutely failed to account for any of them. This had been going on during the entire period of his collection. During the first fortnight of that year the rate collector actually collected £302 14s. 11d. He lodged with the defendant the sum of £130, but in his abstract and report note he only accounted for £121 8s. 8d., making a deficiency of £119 14s. 11d. over and above the amount lodged with the council's treasurer and £21 6s. 3d. over and above the amount accounted for in the abstract and report note. I may say here that it appeared from the evidence that it was not unusual for the rate collector to have lodged with the treasurer a sum in excess of the amount shown in the abstract and report note; but even in this circumstance did not put the examiners upon inquiry as to how the overpayment was to be accounted for or as to where the amount of such overpayment came from." Mr. Heskin and Mr. Murphy both gave evidence to the effect that during the entire period during which they checked O'Higgins's accounts they thought he was an honest man and

to confide in his friends. His Lordship said he accepted their evidence, and added that it was only fair to them to say that he was struck by their truth and candour in the witness box, and that in his opinion, as regards any moral complicity in the frauds of O'Higgins, they were guilty of none. He must, however, deal with their conduct from the point of view of its logical effect and intent, as distinct from the moral quality of that conduct. The method of examining accounts prescribed by the Public Bodies Order was designed for the protection of the ratepayers and of the sureties on the rate collector's bonds. It was so designed that if faithfully carried out it would definitely ascertain at the end of each fortnight the exact amount for which the collector was bound to account, and the collector was then and then bound to show that he had lodged that amount with the treasurer of the council. It contains no possibility of error, said his Lordship, save the event of a ratepayer paying rates without receiving any receipt therefor, an event so unlikely that it may, for practical purposes, be disregarded. The possibility of misappropriation is thereby limited to the amount collected in any one fortnight. Mr. Heskin and Mr. Murphy were aware of those provisions, but nevertheless they followed another system which was of no practical value and absolutely failed to effect the object intended by the Public Bodies Order. In so acting I am satisfied on the evidence that all the gentlemen who were guilty of very gross negligence and that their system of checking in its logical effect is only consistent with an entire disregard as to whether or not the rate collector duly accounted for the moneys collected by him. If he failed to account the system followed could never discover such default. The matter does not rest there. Article 97 of the Public Bodies Order provides that the deputy appointed to examine the accounts shall immediately after each report and summary of such examination in the form contained in the schedule to such Order. Mr. Heskin and Mr. Murphy did not do this. They merely made a report and certified that the rate collector had produced all his books for examination. I am satisfied on the evidence that at no single examination were all the books produced and that all the certificates are false in the foregoing respect. The receipts also purport to show the amount shown by receipts issued to have been collected since last checking. The books were not examined for the purpose of ascertaining these amounts; the amounts are in fact accurate and the certificates are also false in this respect. It was argued before me on behalf of the County Council that though they had been negligent on the part of Mr. Heskin and Mr. Murphy, such negligence is not sufficient to discharge the surety from his liability on the bond. I have carefully perused the cases to which I was referred, and in my opinion they merely establish the proposition that mere negligence or passive inactivity on the part of the person to whom the bond is given or his agent is not sufficient to discharge the surety. In my opinion they have no application to a case such as this where, in addition to negligence of the nature to which I have referred, the agents of the person to whom the bond was given proceeded to issue false certificates, without which certificates the defaulters in this case could never have taken place. It was also argued that Mr. Heskin and Mr. Murphy were misled in connection with the issue of the false certificates and were induced to issue same by the fraud of the rate collector. It was clear from the evidence that these gentlemen in what they did were following a course which had followed for upwards of 20 years, and so far from O'Higgins having induced them to adopt this course, I am of opinion that he merely took advantage of a system which had been followed for a great number of years, and I am further of opinion that but for the laxity of this system O'Higgins would never have attempted, as he could never have succeeded in, the defaulters which he carried out. I am, accordingly, satisfied that the officers of the County Council have by their conduct enabled O'Higgins to do what he ought not to have done, and that but for such conduct the commission of the defaulters in question would not have happened. For these reasons I am of opinion that Daniel Fraher, the plaintiff in the issue, has been discharged from his obligations under the bond of the 13th November, 1922, entered into by him and others with the Waterford County Council, the defendants in the issue, and that the said defendants must pay the costs of the issue.

TRAGIC OCCURRENCE.

LISMORE INQUEST.

END OF HOTEL BOOTS.

LETTER STATES "BURY ME ANY OLD WHERE."

At 6 p.m. on Saturday Mr. Coroner M. P. Moloney, M.B., District Coroner, Dungarvan, held an inquest in the Devonshire Arms Hotel, Lismore, touching the circumstances of the death of James Wall, unmarried, age about 46 years, who had been "boots" at the hotel for the past 13 years, and whose dead body had been found that morning in the bath undressed, with the exception of a shirt. Around the neck of deceased was a large stone approximately 30lbs weight, and this was tied by a piece of rope about two yards long.

Serjt. Daly and Guards Doran and Kerrigan represented the State, and Mr. A. Carroll, solicitor, represented the other proprietors of the hotel (Lismore Estates Company).

Mr. John Ormond (Town Clerk) was foreman of the following jury—Messrs. J. F. O'Donnell, M. McGrath, Mox. Coghlan, Wm. Ahearne, M. McCarthy, W. A. Roe, Joseph Geary, J. Paul O'Shea, M. Foley, T. Lyne, M. Healy, Joseph Sullivan and Thos. O'Connor.

The remains of the deceased were laid to rest in St. Carthage's Cemetery at 8 p.m. on Saturday. He was a man of superior education and extremely courteous and kind. His death under such tragic circumstances has cast a gloom over the locality. Up to the time of writing no trace of his relatives or native district can be found.

Hannah Donovan deposed that she was employed at the Devonshire Arms Hotel. She saw deceased about 11 p.m. on Friday. He seemed to be then in his usual health, and did not hear him complain of anything. She said "Good night" to him, and he answered back, and she knew nothing of him that morning, between 8.30 and 9 when she found the letter on the hall table addressed to Mrs. Beasley and Mrs. Stephenson. He seemed a bit quieter in himself than usual the previous day.

To Mr. Carroll, witness said he did not eat his dinner in his presence yesterday, but he had his tea, and did not eat much.

Mr. Carroll—Was he depressed in any way? He seemed quieter.

Mr. Carroll—He was sober and temperate. Witness called him to his dinner, but he did not come, and she said if he didn't have his dinner he could come up and speak to us anyway, but he didn't make an answer.

In reply to further questions by Mr. Carroll, witness stated: "He was of a very quiet disposition, and seemed to have no friends, and used not to mix with anybody, and spoke very little." She knew him for six years, and never heard him speak of anybody belonging to him. He gave no information as to his family relations or where he came from. "He was a bit peculiar in that way," added the witness.

To Serjt. Daly—Witness replied she was aware his services were dispensed with last night from the hotel. She got one bit of paper (produced) on the kitchen table in the morning.

Mr. Foley (juror)—Did he appear upset at leaving? He didn't say.

Serjt. Daly, Lismore, deposed that at 9.30 a.m. on Saturday he received a report that Mrs. Beasley wanted to see him at the hotel. Witness came to the hotel, and Mrs. Beasley produced these two letters to witness, and remarked that the "boots" was missing. On proceeding to the top floor, Hannah Donovan told witness the lady entered the bathroom from the street side, and saw the body lying in the bath tub, undressed, excepting his shirt; he was lying on the right side, with a large stone beneath his head, and a bit of rope tied to the stone, and twisted around his head. His head was lying flat on the bath tub, and his feet were raised up. There were no marks of any kind on the body. The door of the bathroom was locked from the inside.

Mr. Margaret Beasley (manageress) stated she found deceased to be a very quiet and a very nice man. She got deceased from the Windsor Hotel, Cork, where he was employed as night boots. He was 13 years at the Windsor Hotel. It was Dan White who recommended him to her. When speaking to him last night deceased said he would write when he got a situation; he asked her daughter if he may do so at first.

Mr. Carroll—Did he say anything about a reference? Yes, he said: "I won't be long out of a job, and if I get it and refer to you will it be all right?" (Mrs. Beasley) said yes, that would be better, as she herself did not personally like the references and thought the other way better.

Mr. Foley—Did he ever in the course of conversation say where he came from? No, but I should say he was very respectable. He was recommended to me by Dan White whom you all know, added witness.

He used read an awful lot, and on Sundays would remain down the garden to the plot of lettuce and bring down the dogs, smoking his pipe nightly until about 10.30.

Lismore Show.

THE ANNUAL SHOW AT LISMORE ON WEDNESDAY WAS WELL UP TO THE RECORD OF PREVIOUS YEARS, AND IN EVERY DEPARTMENT THE ENTRIES WERE GOOD, WHILE THE QUALITY OF THE EXHIBITS IN THE SEVERAL SECTIONS WAS THE VERY BEST. THE ARRANGEMENTS WERE PERFECT, THE OFFICIALS HAVING LEFT NOTHING UNDONE TO ENSURE THE COMPLETE SATISFACTION OF ALL PATRONS. DURING THE AFTERNOON THE DUNGARVAN BRASS BAND PLAYED A CHOICE SELECTION OF APPROPRIATE MUSIC. THE WEATHER WAS BEAUTIFULLY HOT AND WARM. DETAILS:

HORSES.
Thoroughbred Sires—John Smith, Ballymore, Glencara P.O., Blarivale, 1; R. Fitzgerald, Kilmalee, Youghal, Rock, 2.
Hunter, 4 years and upwards, to carry over 13st. 7lbs.—Roger Shanahan, Kilmacshannon, 1; Miss Musgrave, Tourin, Cappoquin, over the Grass; 2; M. H. O'Brien, Aghish House, Cappoquin, 3.
Hunter, to carry up to 13st. 7lbs.—Miss Musgrave, Tourin, 1; Andrew Heaphy, Reisk, Middleton, Colney, 2; Jas. Barry, Corrin, Fermoy, 3.
Hunter, 3 years old.—Jas. Barry, Corrin, 1; R. Magner, Kilmacshannon, 2; His Grace the Duke of Devonshire, 3.
Hunter, 3 years old.—David Barry, Dungarvey, 1; Jas. O'Brien, Bohacra, 2; Thos. Dineen, Ballynoe, 3.
Yearling Colt, bred by exhibitor.—Pat. Casey, Fermoy, 1; Jas. Barry, Corrin, 2; Wm. Gillane, Lismore, 3.
Brood Mare in foal or with foal at foot, calculated to produce hunters.—Jas. Barry, Corrin, 1; R. Magner, Kilmacshannon, 2; Thos. Dineen, Ballynoe, 3.
Thoroughbred Mare in foal or with foal at foot.—H. Boyle, Ardflinn, 1; D. Lynch, Stonehouse, Kilmacshannon, 2; Jas. Barry, Garrybrittas, 3.
Thoroughbred Yearling Colt.—M. Fitzgerald, Ballyes, Lismore, 1; R. Shiel, Walsh, Moneyroo, Cappoquin, 2; M. Moore, Walshtown, 3.
Foal calculated to make a Hunter.—R. Magner, Kilmacshannon, 1; T. Dineen, Ballynoe, 2.
Cob or Pony 14 hands to 15.1.—Master R. Power, West End, Malloy, 1; P. O'Flynn, Tallow, 2.
Pony under 14 hands.—M. Regan, Milepost, Waterford, 1; J. O'Riordan, Ballynoe, Tallow, 2; Wm. Barry, Ballynoe, 3.

DRIVING CLASSES.
Gelding or Mare, 14 hands and over, driven in harness.—M. Regan, Milepost, Waterford, 1; P. J. White, Waterford, 2; R. Regan, Milepost, 3; 4 competed.
Gelding or Mare under 14 hands.—P. Doocy, Ballysagarbeg, Lismore, 1. There was only one entry.

JUMPING COMPETITIONS.
Miss R. Springfield, Clonmel-Crochan, 1; Master B. Power, Malloy-Acta, 2; J. P. Hogan, Greenpark, Kilmallock-Listen In, 3. 20 competed.
Open.—1st prize winner in class 15 excluded.—M. Hyde, Inishannon-Vizen, 1; Mrs. Bowen, Dungarvey-Liston In, 2; J. P. Hogan, Kilmallock-Listen In, 3.
A special prize was awarded for the best hunter in class 2 and 3, of a silver cup to be won 3 years successively. Present holder—Jas. Barry, Corrin.—Won by R. Shanahan, Kilmacshannon, with—Teddy. The Perpetual Challenge Cup, presented by His Grace the Duke of Devonshire for Best Registered Dairy Cow exhibited in Classes 29 or 30, was won by M. Magner, Fermoy, with—Georgina.

CATTLE.
Bull, registered dairy, calved before 1st November, 1924.—John Flynn, Kilmacshannon, Lismore—Fota Musicmaker II, 1; Mrs. H. C. Scriven, Killeens Farm—Mellery Monarch, 2; John Hayes, Castle Lyons—Fota Wild Prince, 3.
Bull, calved on or after 1st November, 1924.—Jas. Flynn, Tourin, Cappoquin—Ardflinn White Boy, 1; J. Cronin, Bawnfoun, Cappoquin, 2; John Flynn, Carriegen, Cappoquin, 3.
Pure-bred Shorthorn Bull, 2 years and upwards.—Mrs. H. C. Scriven, Killeens Farm—Mellery Monarch, 1; John L. Phelan, Woodview, Lismore—Striffin I & 2, 2; John Hayes, Flenecrouk—Fota Wild Prince, 3.
Yearling Pure-bred Shorthorn Bull—M. Cronin, Bawnfoun, Cappoquin—Hillsborough Statesman, 1; R. Bell, Cappoquin Estate Co.—Lismore King, 2.
Pure-bred Aberdeen Angus Bull—Leo O'Donnell, Killahealy, Lismore—Bessie's Dauntless, 1; H. P. Maxwell, Moorehill, Tallow—Elevation, 2.
Registered Dairy Cow, confined to members I.P.U.—M. Magner, Fermoy—Georgina, 1; R. F. Phelan, Whitfield, Waterford—Lacy, 2; Mrs. Scriven, Cork—Empress, 3.
Pure-bred Shorthorn Cow, in calf or milk.—John Twomey, Killeen, Castle Lyons—Ballyglavin Duchess, 1; Jas. Ellis, Lismore—Lismore Victoria V, 2.
Cow, any breed, in calf or milk.—Mrs. Scriven—Empress, 1; R. F. Phelan, Waterford—Lacy, 2; Pat. Morrissey, Ballynoe, Dungarvan, 3.
Cow, registered dairy, confined to farmers under £50 valuation.—P. Morrissey, Ballynoe, Dungarvan—Kilnashane, 1; the same—Rose, 2; John Twomey, Killeen—Ballyglavin Duchess, 3.
Heifer, with not more than 2 permanent incisors.—John Leahy, Castle Lyons—Bluebell, 1; P. O'Hara, Glen Lodge—Lance, 2.
Heifer, confined to Farmers under £50 valuation.—P. O'Hara, Lismore, 1; D.

DUNGARVAN CIRCUIT COURT.

THE DUNGARVAN CIRCUIT COURT WAS OPENED ON WEDNESDAY BY MR. JUSTICE SEALY, K.C.

CURRAN v. GARRY.
This was a civil suit brought by plaintiff, Mary A. Curran, Spinster, Dungarvan, against Messrs. M. J. Garry and Co., Main street, Dungarvan, for £12 12s. 6d. goods sold and delivered. The defence was a counter-claim for £25 Eas. 6d. The civil bill was heard at the last sittings when His Lordship withheld the decree to give plaintiff an opportunity of entering a defence to the counter-claim.

Mr. Soames, solicitor, appeared for plaintiff. Mr. Murphy, solicitor (for Mr. J. F. Williams) defended.

His Lordship now gave a decree for the amount—£12 12s. 6d.

Mr. Soames said his defence to the counter-claim was that the goods were lost and returned.

Mr. P. Casey gave evidence of the items appearing in his ledger.

His Lordship said he found Mrs. Curran's claim due. As regards the counter-claim, knowing nothing about the transactions which took place during his father's lifetime. When he examined the books he found these items on the ledger and charged them to Mrs. Curran. Mrs. Curran now produces documents which serve to prove the items. The counter-claim was not proved and he would give a decree.

FITZGERALD v. O'CONNOR.
Mr. Murphy, solicitor (for Mr. J. F. Williams) for plaintiff, and Mr. E. A. Ryan, solicitor, defended.

The parties had from Holdings.

An action to recover £25 due on account of a house for two years.

Mr. Ryan admitted the amount was due, but stated they were entitled to a reduction of 25 per cent.

After some legal argument regarding the purchase of the lands on which the house is situated, His Lordship gave a decree for £3.

SEIZURE FOR RATES.
Jas. Lonergan, near R.H., sued J. Kirwan rate collector, Bannahora, for the seizure of 7 milk cows on foot of a decree for £26 rates due for the year 1924.

Mr. Cummins, B.L. (instructed by Mr. Peter O'Connor, solicitor, Waterford, for plaintiff), Mr. Rossmore, B.L. (instructed by Mr. J. P. Williams, solicitor, Waterford, for defendant), Mr. Cummins, in opening the case, said it was an action by the plaintiff, who was a farmer, against the defendant, who is a rate collector for this district. The facts were plaintiff owed rates amounting to £26 for the full amount at the District Court. The Guardians went there and plaintiff's wife told them that the amount was paid to the Sheriff. The Guardians were satisfied with that and went away, but the rate collector came and made a seizure of 7 milk cows. He would show that 7 of the cows were left before they reached Dungarvan Pound outside a public-house in Kill. The value of the cows would be about £40 each. He was going to question the sale very strongly. The five cows were bought for the sale for £36, and he was going to prove that they were since seen on the defendant's farm.

Mr. Rossmore, B.L., applied for an adjournment as his two principal witnesses were not able to be present as they were doing three months' (laughter), but not in connection with this case.

His Lordship said he would adjourn the case until next court.

O'Neill, Kilmurry, 2; Daniel Murray, Toun, 3.
Yearling Heifer, progeny of a registered dairy cow and bull.—John Hayes, Castle Lyons—Red Beauty, 1; Mount Mellery Agricultural College—Conely, 2; J. Veale, Ballydooley—Dolly, 3.
Yearling Heifer, calved on or after 1st January, 1925.—R. O'Farrell, Ballysagarbeg, 1; Jas. Donoghue, Glencarrin, 2; John Flynn, Kilmacshannon, Lismore, 3.
Heifer, calved on or after 1st January, 1925, confined to farmers under £50 valuation.—Daniel Murray, Tourin, 1; James Donoghue, Glencarrin, 2; John Flynn, Kilmacshannon, 3.
Bull calf, calved in 1924.—John Leahy, Castle Lyons, Wm. Prince of Abbeystand, 1; J. Sheehan, Modellee, Little Jim, 2; Thos. Doocy, Kilmacshannon, 3.
Heifer calf, bred by exhibitor, calved in 1924.—John Barry, Ballinacree, Lismore, 1; Thos. Coghlan, Ballinacree, Lismore, 1; Mistic Strain, 2.
Heifer calf, do. (continued)—Thos. Coghlan, 1 and 2.
Bull calf, progeny registered dairy cow and bull.—John Flynn, Kilmacshannon, 1; Pat. Morrissey, Ballynoe, 2.
Pen of 3 aged ewes.—M. J. McGrath, Lismore, 1; John Flynn, Kilmacshannon, 2; Jas. Clancy, Coolycroo, Glencarrin, 3.
Pen of 3 hogget ewes.—M. J. McGrath, Lismore, 1; M. Beecher, Kilmac, 2; M. J. McGrath, 3.
Pen of 3 ewe lambs.—Jas. Clancy, Coolycroo, 1; M. Magner, Fermoy, 2; M. J. McGrath, Lismore, 3.
Pen of 3 ram lambs.—M. Magner, Fermoy, 1; J. Clancy, Coolycroo, 2; M. J. McGrath, Lismore, 3.

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LISMORE INQUEST.

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Hannah Donovan deposed that she was employed at the Devonshire Arms Hotel. She saw deceased about 11 p.m. on Friday. He seemed to be then in his usual health, and did not hear him complain of anything. She said "Good night" to him, and he answered back, and she knew nothing of him that morning, between 8.30 and 9 when she found the letter on the hall table addressed to Mrs. Beasley and Mrs. Stephenson. He seemed a bit quieter in himself than usual the previous day.

To Mr. Carroll, witness said he did not eat his dinner in his presence yesterday, but he had his tea, and did not eat much.

Mr. Carroll—Was he depressed in any way? He seemed quieter.

Mr. Carroll—He was sober and temperate. Witness called him to his dinner, but he did not come, and she said if he didn't have his dinner he could come up and speak to us anyway, but he didn't make an answer.

In reply to further questions by Mr. Carroll, witness stated: "He was of a very quiet disposition, and seemed to have no friends, and used not to mix with anybody, and spoke very little." She knew him for six years, and never heard him speak of anybody belonging to him. He gave no information as to his family relations or where he came from. "He was a bit peculiar in that way," added the witness.

To Serjt. Daly—Witness replied she was aware his services were dispensed with last night from the hotel. She got one bit of paper (produced) on the kitchen table in the morning.

Mr. Foley (juror)—Did he appear upset at leaving? He didn't say.

Serjt. Daly, Lismore, deposed that at 9.30 a.m. on Saturday he received a report that Mrs. Beasley wanted to see him at the hotel. Witness came to the hotel, and Mrs. Beasley produced these two letters to witness, and remarked that the "boots" was missing. On proceeding to the top floor, Hannah Donovan told witness the lady entered the bathroom from the street side, and saw the body lying in the bath tub, undressed, excepting his shirt; he was lying on the right side, with a large stone beneath his head, and a bit of rope tied to the stone, and twisted around his head. His head was lying flat on the bath tub, and his feet were raised up. There were no marks of any kind on the body. The door of the bathroom was locked from the inside.

Mr. Margaret Beasley (manageress) stated she found deceased to be a very quiet and a very nice man. She got deceased from the Windsor Hotel, Cork, where he was employed as night boots. He was 13 years at the Windsor Hotel. It was Dan White who recommended him to her. When speaking to him last night deceased said he would write when he got a situation; he asked her daughter if he may do so at first.

Mr. Carroll—Did he say anything about a reference? Yes, he said: "I won't be long out of a job, and if I get it and refer to you will it be all right?" (Mrs. Beasley) said yes, that would be better, as she herself did not personally like the references and thought the other way better.

Mr. Foley—Did he ever in the course of conversation say where he came from? No, but I should say he was very respectable. He was recommended to me by Dan White whom you all know, added witness.

He used read an awful lot, and on Sundays would remain down the garden to the plot of lettuce and bring down the dogs, smoking his pipe nightly until about 10.30.

Lismore Show.

THE ANNUAL SHOW AT LISMORE ON WEDNESDAY WAS WELL UP TO THE RECORD OF PREVIOUS YEARS, AND IN EVERY DEPARTMENT THE ENTRIES WERE GOOD, WHILE THE QUALITY OF THE EXHIBITS IN THE SEVERAL SECTIONS WAS THE VERY BEST. THE ARRANGEMENTS WERE PERFECT, THE OFFICIALS HAVING LEFT NOTHING UNDONE TO ENSURE THE COMPLETE SATISFACTION OF ALL PATRONS. DURING THE AFTERNOON THE DUNGARVAN BRASS BAND PLAYED A CHOICE SELECTION OF APPROPRIATE MUSIC. THE WEATHER WAS BEAUTIFULLY HOT AND WARM. DETAILS:

HORSES.
Thoroughbred Sires—John Smith, Ballymore, Glencara P.O., Blarivale, 1; R. Fitzgerald, Kilmalee, Youghal, Rock, 2.
Hunter, 4 years and upwards, to carry over 13st. 7lbs.—Roger Shanahan, Kilmacshannon, 1; Miss Musgrave, Tourin, Cappoquin, over the Grass; 2; M. H. O'Brien, Aghish House, Cappoquin, 3.
Hunter, to carry up to 13st. 7lbs.—Miss Musgrave, Tourin, 1; Andrew Heaphy, Reisk, Middleton, Colney, 2; Jas. Barry, Corrin, Fermoy, 3.
Hunter, 3 years old.—Jas. Barry, Corrin, 1; R. Magner, Kilmacshannon, 2; His Grace the Duke of Devonshire, 3.
Hunter, 3 years old.—David Barry, Dungarvey, 1; Jas. O'Brien, Bohacra, 2; Thos. Dineen, Ballynoe, 3.
Yearling Colt, bred by exhibitor.—Pat. Casey, Fermoy, 1; Jas. Barry, Corrin, 2; Wm. Gillane, Lismore, 3.
Brood Mare in foal or with foal at foot, calculated to produce hunters.—Jas. Barry, Corrin, 1; R. Magner, Kilmacshannon, 2; Thos. Dineen, Ballynoe, 3.
Thoroughbred Mare in foal or with foal at foot.—H. Boyle, Ardflinn, 1; D. Lynch, Stonehouse, Kilmacshannon, 2; Jas. Barry, Garrybrittas, 3.
Thoroughbred Yearling Colt.—M. Fitzgerald, Ballyes, Lismore, 1; R. Shiel, Walsh, Moneyroo, Cappoquin, 2; M. Moore, Walshtown, 3.
Foal calculated to make a Hunter.—R. Magner, Kilmacshannon, 1; T. Dineen, Ballynoe, 2.
Cob or Pony 14 hands to 15.1.—Master R. Power, West End, Malloy, 1; P. O'Flynn, Tallow, 2.
Pony under 14 hands.—M. Regan, Milepost, Waterford, 1; J. O'Riordan, Ballynoe, Tallow, 2; Wm. Barry, Ballynoe, 3.

DRIVING CLASSES.
Gelding or Mare, 14 hands and over, driven in harness.—M. Regan, Milepost, Waterford, 1; P. J. White, Waterford, 2; R. Regan, Milepost, 3; 4 competed.
Gelding or Mare under 14 hands.—P. Doocy, Ballysagarbeg, Lismore, 1. There was only one entry.

JUMPING COMPETITIONS.
Miss R. Springfield, Clonmel-Crochan, 1; Master B. Power, Malloy-Acta, 2; J. P. Hogan, Greenpark, Kilmallock-Listen In, 3. 20 competed.
Open.—1st prize winner in class 15 excluded.—M. Hyde, Inishannon-Vizen, 1; Mrs. Bowen, Dungarvey-Liston In, 2; J. P. Hogan, Kilmallock-Listen In, 3.
A special prize was awarded for the best hunter in class 2 and 3, of a silver cup to be won 3 years successively. Present holder—Jas. Barry, Corrin.—Won by R. Shanahan, Kilmacshannon, with—Teddy. The Perpetual Challenge Cup, presented by His Grace the Duke of Devonshire for Best Registered Dairy Cow exhibited in Classes 29 or 30, was won by M. Magner, Fermoy, with—Georgina.

CATTLE.
Bull, registered dairy, calved before 1st November, 1924.—John Flynn, Kilmacshannon, Lismore—Fota Musicmaker II, 1; Mrs. H. C. Scriven, Killeens Farm—Mellery Monarch, 2; John Hayes, Castle Lyons—Fota Wild Prince, 3.
Bull, calved on or after 1st November, 1924.—Jas. Flynn, Tourin, Cappoquin—Ardflinn White Boy, 1; J. Cronin, Bawnfoun, Cappoquin, 2; John Flynn, Carriegen, Cappoquin, 3.
Pure-bred Shorthorn Bull, 2 years and upwards.—Mrs. H. C. Scriven, Killeens Farm—Mellery Monarch, 1; John L. Phelan, Woodview, Lismore—Striffin I & 2, 2; John Hayes, Flenecrouk—Fota Wild Prince, 3.
Yearling Pure-bred Shorthorn Bull—M. Cronin, Bawnfoun, Cappoquin—Hillsborough Statesman, 1; R. Bell, Cappoquin Estate Co.—Lismore King, 2.
Pure-bred Aberdeen Angus Bull—Leo O'Donnell, Killahealy, Lismore—Bessie's Dauntless, 1; H. P. Maxwell, Moorehill, Tallow—Elevation, 2.
Registered Dairy Cow, confined to members I.P.U.—M. Magner, Fermoy—Georgina, 1; R. F. Phelan, Whitfield, Waterford—Lacy, 2; Mrs. Scriven, Cork—Empress, 3.
Pure-bred Shorthorn Cow, in calf or milk.—John Twomey, Killeen, Castle Lyons—Ballyglavin Duchess, 1; Jas. Ellis, Lismore—Lismore Victoria V, 2.
Cow, any breed, in calf or milk.—Mrs. Scriven—Empress, 1; R. F. Phelan, Waterford—Lacy, 2; Pat. Morrissey, Ballynoe, Dungarvan, 3.
Cow, registered dairy, confined to farmers under £50 valuation.—P. Morrissey, Ballynoe, Dungarvan—Kilnashane, 1; the same—Rose, 2; John Twomey, Killeen—Ballyglavin Duchess, 3.
Heifer, with not more than 2 permanent incisors.—John Leahy, Castle Lyons—Bluebell, 1; P. O'Hara, Glen Lodge—Lance, 2.
Heifer, confined to Farmers under £50 valuation.—P. O'Hara, Lismore, 1; D.

DUNGARVAN CIRCUIT COURT.
THE DUNGARVAN CIRCUIT COURT WAS OPENED ON WEDNESDAY BY MR. JUSTICE SEALY, K.C.

CURRAN v. GARRY.
This was a civil suit brought by plaintiff, Mary A. Curran, Spinster, Dungarvan, against Messrs. M. J. Garry and Co., Main street, Dungarvan, for £12 12s. 6d. goods sold and delivered. The defence was a counter-claim for £25 Eas. 6d. The civil bill was heard at the last sittings when His Lordship withheld the decree to give plaintiff an opportunity of entering a defence to the counter-claim.

Mr. Soames, solicitor, appeared for plaintiff. Mr. Murphy, solicitor (for Mr. J. F. Williams) defended.

His Lordship now gave a decree for the amount—£12 12s. 6d.

Mr. Soames said his defence to the counter-claim was that the goods were lost and returned.

Mr. P. Casey gave evidence of the items appearing in his ledger.

His Lordship said he found Mrs. Curran's claim due. As regards the counter-claim, knowing nothing about the transactions which took place during his father's lifetime. When he examined the books he found these items on the ledger and charged them to Mrs. Curran. Mrs. Curran now produces documents which serve to prove the items. The counter-claim was not proved and he would give a decree.

FITZGERALD v. O'CONNOR.
Mr. Murphy, solicitor (for Mr. J. F. Williams) for plaintiff, and Mr. E. A. Ryan, solicitor, defended.

The parties had from Holdings.

An action to recover £25 due on account of a house for two years.

Mr. Ryan admitted the amount was due, but stated they were entitled to a reduction of 2

WE SAID LAST WEEK

That our July Sale was intended to make a Clean Sweep of our Stock. So far the public is helping very well indeed to that end. Are you helping yourself to some of the Bargains offered in every Dept. at

HADDEN'S SUMMER SALE?

Here is a further batch of examples. Read every one of them.

MILLINERY

This Department must be cleared and we announce further Special Reductions. Some of these are at and under Cost Price.

Special assortment of odd lines in Ladies' Hats, various shapes and Styles. Usual prices 8s 11d to 21s 6d. Clearance price 1s each.
Ladies' Pull-on Ribbon Hats in assorted styles and pretty colourings. Sale price 2s 11d, were 16s 6d and upwards.
Tagel and fancy straws, trimmed crepe-de-chine to match. Sale price 3s 6d each.
Ladies' Sports Felt, assorted shapes. Colours, Cream, Brown and Beige. Sale price 4s 11d and 5s 6d each.
Ladies' fancy Straw Hats, wide brims, turned up backs, smart trimmings. Colours, Beige, Blue and Mauve. Sale price, 11s 9d each.
A large variety of Children's Millinery, in smart shapes, neatly trimmed, assorted colours. Sale price 2s 6d, 2s 11d and 3s 6d each.
Various oddments in Ribbons clearing at half price.

HOSIERY

THAT MUST BE SOLD.

Ladies' Mercerised seamless Hose, in good texture. Putty shade. Sale price to clear 1s per pair.
Excellent value in Nigger art silk Hose. Prices 2s 11d to 5s 3d. Offered during sale at 1s 6d per pair.
Special line in Ladies' Milanese Lisle Hose. Nigger, Shoe Grey and Mouse. Only 1s 6d per pair.
Special value in Ladies' art silk Hose, openwork clox, in Nigger. Now 1s 11d per pair.
Wonderful value in Ladies' medium and heavy Hose ribbed and plain. Sale price 1s 3d to 1s 11d per pair.
Special lots in Holland Cushion Covers, prettily embroidered in various colours. Sale prices 2s 3d and 2s 6d each.

Fancy Mantle Borders in assorted shades of Blue, Green and Grey. Sale prices 1s 3d, 1s 11d and 2s 6d.
A large assortment of oddments in Hair Combs, Dress Trimmings, Buttons, etc. at greatly reduced prices.

OUTFITTING.

Men's All Wool Half Hose, in good medium weight, assorted shades. Were 2s 6d, now 1s 6d per pair.
Men's Army Grey Socks, medium weight, now 10 1/2d per pair.
Men's assorted Half Hose, brown and heather mixtures. Sale price 6d and 9d per pair.
See our stock of Boys' Jerseys, fit boys of 3 to 9 years. Clearing at 2s 6d each.
Gent's Tunic Shirts with collar to match, assorted stripes, etc. 5s 9d, 6s 6d and 7s 6d each.
Men's medium weight flannelette Shirts in good patterns 3s 11d, 4s 6d and 5s 6d.
Gent's ceylon Tennis Shirts, new style double collar low cut. 5s 6d and 6s 6d.
Gent's Braces in good web elastic, strong ends, 1s 3d, 1s 6d and 1s 9d per pair.
Gent's wide end ties, a splendid assortment at 6d, 9d, 1s and 1s 6d each.

BOOTS & SHOES.

Ladies' suede Shoes in various colours and assorted styles, all perfect goods. Clearing at 7s 6d and 10s per pair. Were 16s 6d to 28s 6d.
Ladies' Patent Derby Shoes, smart styles, Welton and MS. soles. Clearing at 10s 6d, 12s 6d and 15s worth double.
A few pairs of Ladies' white buckskin 1 bar Shoes, smart heels, slightly soiled, were 25s 6d, sale price 12s 6d.
Smart styles in Ladies' White Shoes for present wear. Usual price 9s 6d, sale price 6s 11d per pair.

Ladies' Tan Calf Gibson Shoes, also in Bar with faire stitched soles. Usual price 18s 6d, sale price 15s 6d per pair.
Gent's Tan Willow Calf Gibson Shoes. Welton soles. Clearing at 15s 11d per pair.
Gent's Fine Quality Box Calf Shoes, welton soles, medium and broad toes, sale price 16s 6d, 18s 6d and 21s per pair.
Gent's Fine Glace laced derby Boots, smart shape welton soles, 18s 11d, 21s 6d and 23s 6d per pair.
Suit Cases in strong fibre, reinforced corners, two locks, 3s 6d, 3s 11d, 4s 9d and 5s 9d each.
Special value in Leather Suit Cases, brown cowhide, strong locks, 16s 6d, 19s 6d and 25s.

Dresses & Prints.

Floral Crimps in various designs 6d per yard.
Jazz Cottons in a wide range of designs and colourings, very pretty patterns 9d per yard.
Navy prints for Overalls, ranging from 9d to 1s 3d per yard.
Cotton Foulards 36 inches wide, large all over pattern, 1s per yard.
Check Zephyrs and Ginghams, 38 inches wide, 9d and 10d per yard.
Navy and Brown Foulards, large design suitable for overalls, 36 inches, only 1s 3d per yard.
Nigger and Navy Poplin, 38 inches, now 1s 4d per yard.
Printed Poplin in stripes and checks, suitable for washing frocks, 38 inches wide, 2s 3d per yard.
Art Silk Marocain in fancy designs, also in plain shades, 3s 6d and 3s 11d per yard.
All Wool serge, dark grey shade, 40 inches wide, only 1s 6d per yard.

MANTLE DEPT.

Ladies' Silk Stockinette Jumpers, long and short sleeves, assorted designs and colourings, usual

prices 18s 11d to 21s 6d, now clearing at 12s 6d each.
Ladies' artificial silk and silk and wool Jumper, pretty designs, clearing at 8s 6d each, were 14s 11d.
Ladies' Princess Petticoats, Trimmed Swiss Embroidery, sale price 2s 2d each.
Ladies' fine Muslin Directoire Knickers, trimmed embroidery, sale price 2s 6d per pair.
Special value in Children's Rompers, tan, pink and sky, only 1s 2d each.
Children's school Coats all sizes, special line clearing at 4s 11d during sale.
Ladies' Gaberdine frock with round neck and long sleeve, with belt, sale price 19s 11d & 21s 6d each.
Extraordinary value in Children's white silk Frocks, 16 to 24 inch, 1s 11d, to 2s 11d during sale.
Ladies' striped tweed pleated Skirts, sale price 4s 6d and 4s 11d.
Ladies' Knitted Costumes in brown, beaver and tan, usual price 32s 6d to 45s 9d, sale price 19s 11d.
Ladies' chubby Umbrellas, ornamental handles, sale price 5s 6d to 7s 11d each.

W. & G.

HADDEN,

Ltd., Main St., DUNGARVAN.

A mere man appreciates a good cut as well as any woman—whether in regard to the style of his suit or its price, and he can secure both at Hadden's Sale—the special 12 1/2 per cent. reduction on the already keen prices for made-to-measure Suits is a decided advantage. Just come in and see for yourself the styles and materials. You won't be pestered.

Established 1845.
Superb Style and Finish.



Waterford's Premier Drapers Tailors Outfitters and House Furnishers.

Irish Manufactured Goods a Speciality.

Robertson, Ledlie Ferguson & Co., LTD., WATERFORD.

The Finest Selection. The Best Value.
Lounge Suits from £5 15s.

DUNGARVAN SHOW. TENDERS FOR BAR. Tenders are invited for a Bar at Dungarvan Show on July 22nd. Same must reach the undersigned by Monday, 19th inst.

JOHN LYNCH, Secretary.

Local Tailoring. Buy your Cloth at **L. DALTON'S, Main Street, Dungarvan,** AND HAVE YOUR SUITS TAILORED THERE.

The Reason Why—You will save from 21 to 21 1/2% by buying direct from the Tailor and avoiding the Middleman's profits. I have no Shop Assistants or Agents to pay. (Remember it is YOU who are paying these).
I buy all my Cloth in the Irish Free State.
I guarantee you perfect fit. (Misfits are unknown here).
I fit Country Clients the same day as ordered.
I have had several years' experience as City Cutter. In fact my clients are all delighted. Ask them and see for yourself.
My people are in the Tailoring Trade for 3 generations without a lapse.

A TRIAL WILL CONVINCE YOU.

L. DALTON,
29 Main Street, (Opposite Merry's), Dungarvan

Bracing Sea Air while Dancing.

WEEK-END DANCES

(WILL BE HELD AT THE)

STRAND PALACE

Dance Pavilion, YOUGHAL

Every Saturday Night Commencing 10 p.m. Tickets, 3s. Sunday, two sessions—7 to 9, 1s. 9.30 to 12, 2s.

ALSO

Whist Drive and Dances during the week

MUSIC:

Strand Palace No. 1 Band

Special Engagement of the famous Banjoist from Colin Bigin's Band who has broadcasted during the Winter season.

The Latest Development in Motor Haulage.

The "UNIVERSAL" Two-wheel TRACTOR TRAILER

Designed and Manufactured by **Duthie, Large & Co., Ltd., Athy, Co. Kildare.**

WHEELS: Wood, on cast iron hubs with bronze bushings, fitted with Dunlop 140 x 670 Solid Tyres.
BRAKES: External Contracting Band Brakes, operated from Tractor.
LOADING HEIGHT: 3 ft. 3 in.
WHEEL TRACK: 5 ft 0 in.
LENGTH OF BODY: 10 ft. 0 in.
WIDTH OF BODY: 6 ft. 0 in.
UNLADEN WEIGHT: 18 cwt. approximately.
AXLES: The Axles are made from 2 1/2 in. Round Mild Steel of ample strength, Journals turned and accurately fitted. Springs are of best quality spring steel, semi-elliptic type.
FRAME: Frame of rolled steel channel section with cross members of same section, hot riveted together. The Body is end tipping, framed in best quality red Deal and fitted with hinged sides and tail boards, which can be detached instantly, or swung down clear of platform at will.
BODY: Spring loaded Draw Bar and Sub-Frames all in one of Heavy Channel Section, draws directly from axle, thus avoiding all stress on frame or platform. A simple locking device secures the frame to the sub-frame, and can be instantly released when required to tip.
DRAW BAR AND SUB-FRAME: Road Tax, 1926-'27. Budget, for Extra Outfit, comprising Trailer and Fordson Tractor, £21.
The whole comprises a compact, handy Trailer of great strength and moderate weight, suitable for general haulage work under the most exacting conditions with loads up to four tons. It can be backed as easily as a horse and cart, and is extremely easy to handle in narrow, awkward places, being especially designed for use with the Fordson Tractor.

PRICE AT WORKS £90 0 0

Running Costs of Outfit (including depreciation), 1 1/2d. per ton mile.

AGENTS FOR WATERFORD AND KILKENNY COUNTIES—**D. CROTTY & SON,** Waterford & Dungarvan.

WATERFORD COUNTY COUNCIL.

YARD WANTED.

The County Surveyor is open to consider offers of a suitable enclosed Yard with a large entrance necessary for the storage of heavy machinery for a few months at a weekly rent.

J. BOWEN, B.E., County Surveyor, Dungarvan, 24th June, 1926.
COIBSE UM SLAINTE POBUL

CONNTAE PORTLAIRGE.

NOTICE TO CONTRACTORS.

The Waterford County Board of Public Health will, at their Meeting to be held at the Courthouse, Dungarvan, on Tuesday, the 13th July, 1926, consider Tenders for repairs to a number of Cottages in the Rural Districts of Carrick-on-Suir No. 2, Kilmacthomas and Lismore, and for building an additional Room to a Cottage at Sheekin, in the Kilmacthomas Rural District.

Tenders must be lodged with me not later than 12 o'clock (noon) on the above date.

Particulars containing full particulars can be obtained on application to **MICHAEL O'FLOINN, Rm. 10th, O'Connell's Buildings, 10, Meir, Dublin.**

WATERFORD COUNTY COUNCIL.

TO CONTRACTORS.

REPAIRS OF LATE WORKHOUSE BUILDINGS AT KILMACTHOMAS.

Tenders are invited for the repairs of roofs and chimneys at the above on or before 12th July, 1926. Specification at County Surveyor's Office, Dungarvan.

J. BOWEN, B.E., County Surveyor, Dungarvan, 28th June, 1926.

CABBAGE SEED.

In early spring there is always a great scarcity of good cabbage plants, and from now on is the time to sow cabbage seed for next spring. We have fresh stocks of Carter's Famous Cabbage, and have fifty distinct varieties, which are sold at 8d. per oz. post free. Best Tripoli Onion Seed, also sown now, at 1s. per oz.—Harper Bros., Seed Merchants, 17, Abchurch Lane, London, E.C. 4.

MULLIN'S

Greens

BARGAINS

In order to make offering

The following List

Millinery

Ladies' Catrigas
Ladies' Pullovers
Ladies' Fine Coats
12s 11d
Ladies' Two-piece Tailored Two-piece
£4 10s 0d
Light weight Silk
Ladies' Silk Wares
from 19s 11d
A lovely variety
from 3s 11d
All Millinery (in price)
Children's light wear, clearing

Dresses

40-inch Plaid Tweed
Silk Tussore 36
Fancy Jazz
Nice Quality Vests
56 inches wide
Merr Silk, 36 inch
Fancy Crepe Satin
Black Cashmere
40-inch all wool
56 inches Gaberdine
40 inches wide
A large selection of Dress Length

Hosiery

Ladies' Lisle Hose
Ladies' Fabric Hose
2s 6d, 2s 9d
Ladies' Suede Hose
Ladies' Nappa Hose
Ladies' Chambray
Ladies' long White
Gent's White Knit
Artificial Silk Ties
Ladies' Silk and
Mantle Borders, 10
Hair Brushes, 10
Toilet Soap 1d per

Wool

A choice selection
etc.
A quantity of
pants, etc. at
Men's Tweed Suits
Men's Tweed Suits
Boys' Tweed Suits
Boys' Tweed Knit
A Large Selection
1s 11d, 2s 3d
Gent's Waterproof
A few light Grey
Men's Raincoats
Boys' Waterproof
Men's Hats and Co.

Blouses

Exceptional Value
1s 9d each
A Large Assortment
1s each
Clearing Line of
A Large Range of
Children's Overall
Children's Serge
Ladies' Overall, a
Ladies' White and
Ladies' Swiss Coat
Satten Underskirt
Good Range of Ladies'
Ladies' Stockinette

Household

Casement Cloth, 10
Cream Flannelette,
All Wool Army Grey
27 inches wide Str
Lace Curtains, 2 1/2
Coloured Alhambr
42 inches wide G
Unbleached Hemst
Coloured Turkish
White and Colour
Fancy Washing Z
Great Variety in

Ladies' Coloured C
Ladies' Coloured I
Men's Socks, Heat
Ladies' Heavy Col
Men's Fancy Colou
Ladies' Fancy Col
Men's Fancy Tumb
Men's White Tumb
Ladies' Extra Hea
Children's Cotton S
Men's Ties, nice pa
Men's Striped Cote

Post Orders

Mulcahy

MULCAHY'S Great Summer SALE NOW ON.

BARGAINS IN EVERY DEPARTMENT.

In order to make this Sale a Record Success, we are offering every Article in the House at Greatly Reduced Prices. The following List will give you an idea of the Bargains we are offering:-

Millinery and Mantles Depts.

- Ladies' Cardigans, in lovely colours, from 3s 6d. Ladies' Pullovers, Eton Collars in large variety from 5s 11d. Ladies' Fine Cashmere Pullovers—a special line clearing at 12s 11d. Ladies' Two-piece Costumes in all colours from 49s 11d. Tailored Two-piece Suits in Repp, newest colours, from 24 10s 0d. Light weight Showersuits from 1s 11d. Ladies' Silk Waterproofs, suitable for all weathers, 44, 46, 48 ins from 19s 11d. A lovely variety of Light Summer Frocks in Zephyr and Voile from 3s 11d. All Millinery (including Webflex and Reslaw) less than half price. Children's light weight Wool Coats, specially suited for school wear, clearing from 10s 11d.

Dress and Silk Department.

- 40-inch Plaid Tweed all Wool 1s 8d per yard. Silk Tussore 36 inches 2s 6d per yard. Fancy Jazz Marocain, 36 inches, 1s 14d per yard. Nice Quality Velvet, 22-inch, 2s 6d per yard. 56 inches wide Tweed in Stripes and Plaids, 3s 6d per yard. New Silk, 36 inches wide 3s 11d per yard. Fancy Crepe Satin, 36 inches wide, 3s 4d per yard. Black Cashmerette, 36 inches wide, 10s 4d per yard. 40-inch all wool Plaid Tweed 1s 11d per yard. 56 inches Gaberdine, Navy, Brown and Black, 4s 6d per yard. 40 inches wide Tweed 1s 4d per yard. A large selection of Remnants in Jumper Lengths, Skirt Lengths, Dress Lengths, and Summer Frock Materials.

Haberdashery and Gloves

- Ladies' Lisle Gloves, 2 Spring assorted shades, 10s 4d. Ladies' Fabric Gloves, suede finish, fancy tops, 1s 4d, 1s 9d, 2s 6d, 3s 9d, 3s 3d. Ladies' Suede Gloves—giantlet with strap, 3s 6d. Ladies' Nappa Gloves, 2 spring, 3s 11d. Ladies' Chamisole Gloves, White and Cream, 4s 11d. Ladies' long White Kid Gloves, special value, 5s 11d. Gent's White Kid Gloves 2s 11d. Artificial Silk Thread, all the newest shades, 7s 6d per lb. Ladies' Silk and Crepe-de-Chine Scarfs, 2s 3d, 2s 11d, and 4s 6d. Mantle Borders, assorted shades, 1s 3d. Hair Brushes, 10s 4d. Toilet Soap 1d per tablet.

Woolens and Readymades.

- A choice selection of Fancy Tweed Suit Lengths, 15s 6d, 23s 11d etc. A quantity of odd lengths of Tweed, suitable for making pants, etc., at very much reduced prices. Men's Tweed Suits, Grey and Brown, good fit and finish at 29s 11d. Men's Tweed Working Pants, 4s 11d, 6s 11d. Boys' Tweed Suits from 3s 11d. Boys' Tweed Knickerbockers, open sole, 1s 6d, 1s 11d, 2s 6d. A Large Selection of Boys White and Coloured Washing Suits, 1s 11d, 2s 3d, 2s 6d. Gent's Waterproof Trench Coats, 16s 11d. A few Light Grey Tweed Overcoats, 8s 11d. Men's Raincoats from 16s 11d. Boys' Waterproof Overcoats, 11s 6d. Men's Hats and Caps greatly reduced in price.

Blouses and Underclothing.

- Exceptional Value in Ladies Jumpers, newest shades, from 1s 9d each. A Large Assortment of Ladies' Stockinette Knickers, all colours, 1s each. Clearing Line of Ladies' Swiss Vests, 10d each. A Large Range of Ladies' Corsets, all styles, from 2s 3d. Children's Overall in great variety from 1s 4d. Children's Serge Frocks from 3s 11d. Ladies' Overall, all styles and colours, from 2s 3d. Ladies' White and Coloured Slips, 2s 3d. Ladies' Swiss Combinations from 2s 6d. Sixteen Underskirts, all good shades, from 2s 6d. Good Range of Ladies' Chubby Umbrellas, 5s 11d. Ladies' Stockinette Knickers, all best shades, 1s 11d.

Household Department.

- Casement Cloth, fancy border, 30 inches wide, 7d per yard. Cream Flannelette, 27 inches wide, 4d per yard. All Wool Army Grey Flannel, 27 inches wide, 1s 4d per yard. 27 inches wide Striped Flannelette, 5d per yard. Lace Curtains, 2 1/2 yards long, 3s 11d per pair. Coloured Alhambra Quilts, 2s 11d each. 42 inches wide Curtain Net, 8d per yard. Unbleached Hemmed Sheets, 4s 6d per pair. Coloured Turkish Towels, 5d each. White and Coloured Winceyette, 1s per yard. Fancy Washing Zephyr, 5d per yard. Great Variety in Remnants of Flannelette, Prints, Shirtings, etc.

Hosiery,

- Ladies' Coloured Cotton Hose, 6d. Ladies' Coloured Lisle Hose, 2s 6d. Men's Socks, Heather and Army Grey, 10s 4d. Ladies' Heavy Coloured Hose, 1s. Men's Fancy Coloured Cashmere Socks, 1s 4d. Ladies' Fancy Coloured Art Silk Hose, 1s 3d. Men's Fancy Tunic Shirts, 2s 11d. Men's White Tennis Shirts, 2s 6d. Ladies' Extra Heavy Coloured Art Silk Hose, 2s 3d. Children's Cotton Socks, 6d. Men's Ties, nice patterns, 10s 4d. Men's Striped Cotton Shirts, 2s 6d.

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Waterford County Council

ELECTION OF CHAIRMAN.

RATE CHECKER'S RESIGNATION.

ALLEGED CORRUPT APPOINTMENT.

NO SCHOLARSHIPS.

The annual meeting of the County Council was held on Saturday in Dungarvan. Mr. John Kiersey, outgoing chairman, presided. Also present—Mr. John Keane, Messrs. F. Fitzgerald, D. Conway, P. Mulcahy, J. Goulding, P. J. Power, J. McAuliffe, R. J. Delaney, M. Walsh, John O'Donnell, M. Brennock, W. O'Donnell, D. Ward, D. Coughlan, W. Stack, W. C. Coughlan, M. Galgey, D. Heakin, J. G. Duke, J. Kirwan, B. Tobin, T. Hartly, J. Sheehan, L. Hallinan.

Resignation of Chairman.

Mr. Fitzgerald proposed that Mr. John Kiersey be re-elected chairman for the coming year. He said there was no necessity to say anything about his conduct during the past year as everything had been speedily done by him.

Mr. John O'Donnell seconded, and said Mr. Kiersey was a regular attendant and a most useful member, and they could not do without him.

Mr. P. J. Power supported the proposition, and said that speaking from experience Mr. Kiersey had conducted the proceedings of the council in a very able manner.

Mr. McAuliffe said during the past year they were very fortunate in having such an excellent chairman. He had proved himself the right man there, as also on the Board of Public Health and Public Assistance, and in every case of hardship he showed a kindly heart and had given all round a fair crack of the whip.

There being no other motion,

Mr. Kiersey said—in having to declare myself elected chairman I wish to return you all my most sincere thanks for your vote of confidence in me and for all the nice things you have said about me. I am not going to take up any of your time now, and all I have to say is what I said to you a year ago—that I would be the chairman of the whole council and not of any particular section. I hope I have done my best to do that, and if on any occasion I have given a ruling to which any member objected, it was not done through want of courtesy to the member or members, as we are all liable at times to make mistakes. If I have done anything like that I am sorry. Again I beg to thank you for re-electing me and for all you have said about me (hear, hear).

The Vice-Chair.

Mr. Conway proposed the re-election of Mr. O'Gorman as vice-chairman. Mr. O'Gorman is a member of the council since its inception and is an excellent vice-chairman.

Mr. Stack—I second that. I will make no speech this time as we are in a hurry.

Mr. O'Gorman was unanimously re-elected.

Attendance of Members.

The Secretary read the return of the attendances of the members at the County Council meetings, and at the finance meeting, which showed that all the members had attended well.

At this stage the Chairman announced that before they proceeded further a meeting of the County Board of Health and Public Assistance should be held as matters might arise later which should be dealt with by the council.

The members of the Board of Health then retired to deal with necessary and urgent business of that body in relation to collection and checking of cottage rents, etc., and Sir John Keane, Bart., took the chair at the council meeting.

Recommendations.

The Finance Committee recommended—that consideration of the application from Wm. Fitzgerald, clerk to the secretary's office, for an increase of salary as from 1st January, 1926, be postponed until the end of the financial year.

This was approved of.

The Finance Committee also recommended that the terms regarding overdraft accommodation proposed by the treasurer, viz. 4 per cent. under Irish banks rate with a minimum of 4 per cent. be accepted.

Chairman—That is an increase of 2 per cent. on what we were paying up to now.

Mr. Goulding—There is no way out of it and we must accept it.

A letter was read from the L.G.B. asking for full particulars as to the financial position of the council and asking that full provision be made in next year's rates for all outstanding liabilities.

Mr. D. Coughlan said it would be very hard to wipe out their heavy overdraft in one year.

As to making full provision for all outstanding liabilities in the rate for 1927/28, Mr. Goulding said it would be very hard to answer that now. They would answer it when the time came.

Chairman—Yes. We could not agree to answer that now. It is too far ahead.

Financial Position in 1920 and 1925.

Chairman—It has been suggested that the responsibility for our unfortunate financial position is due largely to the operations of the present council, but that is not so. I have the certified figures here and they show that on the 31st March, 1920, they had to their credit in the bank £24,000 and no rates outstanding for the previous year. On the 31st March, 1925, prior to this council coming into office, there was an overdraft at the bank of £25,000 and rates outstanding to the extent of £21,000. That should be sufficient to show where the responsibility lies. That is all I want to say.

Mr. Brennock—£4,000 is the deficit taking into account the outstanding rates.

Mr. Power—They spent £45,000.

Mr. Brennock—The only conclusion you

can draw is that you were £4,000 to the bad.

Mr. Fitzgerald—Yes, plus the £25,000 to the credit of the council in 1920, which is gone.

Mr. Brennock—You have £21,000 rates outstanding.

Mr. Goulding—£21,000 is to your credit in outstanding rates. In 1920 you had no outstanding rates, but you had a credit balance of £25,000, and in 1925 you have nearly that amount outstanding, and the difference really is £4,000.

Mr. Fitzgerald—If in 1925 you had got in all the rates you would still have £4,000 of an overdraft, while your credit balance of £25,000 in 1920 was gone. The correct figures would be that you had a deficit of £25,000 or so.

Chairman—The last council came into office in 1920 with £24,000 liquid cash, and on going out of office in 1925 they had a liability of over £40,000.

Mr. Galgey referred to increases of salaries, etc., in that time, and the Chairman said he would go into that.

£111,830 to be Levied.

The Secretary said the rate collectors' books were the same as those of last year except the bonds of two new collectors, which were not yet perfected. There was no change in the bonds.

The rate books and collectors' warrants for the current year were then signed.

The Secretary said the total amount of the warrants for rates amounted to £111,830 13s. There was a loss to the rates of £1,100 in regard to fisheries and about £200 in respect of housing.

Mr. Brennock said the Urban Council were protesting against the estimate sent them by the council. £210 was brought in as arrears, when the Urban Council say they owe no arrears.

The Secretary said £3,575 1s. 9d. was the County Council's demand on the urban area, and that includes everything. There were no arrears at all.

Mr. Brennock said the Urban Council refused to budget for that £210.

At this stage Mr. Kiersey, chairman, resumed the chair.

A resolution from the Clonmel Corporation calling for a reduction of official salaries was adopted.

Kilkenny Board of Public Health forwarded a resolution protesting against the recent Bill by which the Government appointed local officials while the public have to find the money to pay them.

Mr. Galgey—it is about time we protested against that seeing it was the only privilege they had to appoint their own people, and he thought they should be left that. He supposed the present Bill had got now enough jobs for their own relatives, so they wanted to shove them on top of the public bodies (hear, hear).

The resolution was unanimously adopted.

A resolution was read and adopted from the Meath County Council demanding that members be paid travelling expenses each way.

Rate Checker Resigns.

The following document was read—“The Board of Health recommend the County Council to accept the resignation of Mr. P. Kennedy, Blenheim, Waterford, as rate and rent checker, and to consider the question of his superannuation.”

Mr. P. Kennedy, checker of rates and rents, etc., wrote resigning his position, stating he had given 44 years' faithful service as a public official, and feeling confident the council would appreciate his length of service and the manner in which he discharged his duties and grant him his full pension.

The council unanimously accepted the resignation.

Chairman—It will be necessary to appoint someone to the position of rate checker.

Mr. Goulding—You are not in power to appoint an official now.

Secretary—The rate collectors will be getting their books now, and will we ask the Ministry to appoint someone to check the rate books.

Mr. Goulding—Appoint one of your own temporarily.

Mr. Galgey suggested they appoint one of the temporary clerks to do the work of checking.

The Chairman suggested that Mr. P. Morrissey be appointed temporary checker. He knew all about the work.

Mr. Galgey—Would not one of the temporary clerks who prepared the rate books be competent to do the checking?

Secretary—I am afraid there is no one competent to check them (laughter).

Mr. Conway—You may safely conclude that up to the present there was no check at all.

Mr. P. J. Power—You paid money and had no work done.

Answering the Chairman, the Secretary said they could not make a permanent or temporary appointment without the sanction of the Ministry.

Mr. P. Morrissey was then appointed as temporary checker of rates, etc.

No Scholarship Scheme.

In connection with the preparation of a scheme for scholarships to Secondary Schools for the year 1927-28.

Mr. Brennock moved that the scholarship scheme dropped last year be renewed this year. He said that was the only scheme under the council by which the children of the working people had any inducement to study in the National Schools of the county. It was the only benefit their parents, or the small farmers could ever hope for, and even if these children never got beyond a Secondary School it was an inducement to the other children to study better during the year. They were spending £5,000 a year on the education of one section of the community, and he would ask the council to let this scholarship scheme go through as in the past.

Mr. Power seconded.

Mr. John O'Donnell proposed a direct negative that no scheme be prepared, and said he saw no need for more than that last year. Look at the trouble they had

over the appointment for the Technical Scholarships. Mr. Stack seconded.

The voting was as follows:—

For the scholarships—Messrs. Conway, Tobin, Mulcahy, Brennock, Sheehan, Hallinan, Goulding, McAuliffe, Kirwan, Power—10.

Against—Messrs. O'Regan, Kiersey, Galgey, Fitzgerald, W. Coughlan, D. Coughlan, J. O'Donnell, W. O'Donnell, Sir John Keane, Delaney, Walsh, Stack, Ward, Hartly—14.

The scholarship scheme was declared lost.

No University Scholarships.

Mr. McAuliffe proposed, and Mr. Brennock seconded, that they prepare a scheme of four University Scholarships for 1927-28.

Sir John Keane said he regarded education as a separate service that should be chargeable on the rates and not on the rates. There was an increasing tendency to impose charges on the rates which were not a legitimate charge on them at all. For too much burden was thrown on the rates, while much of it should be put on the taxes. The expenses of the Combined Purchasing Act and the Appointment of Officials Act administered by the Government will now be charged on the rates. When these things are taken out of our hands they should be charged on the rates. Education schemes should be a charge on the rates either, and that is why he was opposed to it.

Mr. J. O'Donnell—it is a public waste of money.

Mr. Brennock—£5,000 a year is expended on the education of one section of the community, and yet they object to give anything to other classes of the community.

Mr. Stack—The Government spend £70,000 a year on Irish alone.

Mr. Goulding said he agreed there was a great burden on the rates, and Ireland suffers from having no wealthy men to endow educational scholarships as in other countries. Further they had no way of availing of the services of those students when qualified and they have to emigrate. That was his objection to University Scholarships as if they educated men at the expense of the rates it is other people get their services.

Mr. Brennock said apart from that fact the fact of granting the scholarships would be an incentive to the other children to do better.

A vote was taken as follows:—

For University Scholarships—Messrs. Hartly, Tobin, Mulcahy, Brennock, Hallinan, Sheehan, McAuliffe, Kirwan and Power—9.

Against—Messrs. Conway, Ward, Stack, Walsh, J. and W. O'Donnell, Delaney, W. and D. Coughlan, Sir J. Keane, Goulding, Fitzgerald, Galgey, O'Regan and Kiersey—15.

The scholarship scheme was declared lost.

Alleged Corrupt Appointment at Technical Committee.

Mr. Conway—My attention was called to a report of the Technical Committee the other day where six scholarships in domestic economy were to be awarded and the lady who came second in the examination was turned down and refused a scholarship. I say if we are out for clean administration, and if we want to give everyone a fair shot, that this council as the primary body should take action and stop that sort of thing. It is most unfair. Somebody else comes along and because she was able to use influence and get votes, the lady who got second place in the examination was rejected. That being so, why should the examination have been held at all? I think the County Council should not close their eyes to such conduct, but should put it down with a strong hand.

Mr. Brennock—No doubt it was a glaring case of corruption.

Mr. John O'Donnell—What is the case?

Mr. Brennock—it is a case that it is no use going for an examination at all.

Mr. Power—The man who did it are unfit to be on a public body.

Mr. Conway—What can we do in this matter. It is not up to the money?

Mr. Power—Appoint a few members here to go into the facts.

Mr. Galgey—Who were the particular men sitting on this public body when this young girl was turned down?

Chairman—Have we any control over the members of that committee?

Mr. Stack—No. It was done all right, and if Mr. Brennock was there he would do the same.

Mr. Brennock—If I was there you would see what would be done—your corrupt, rotten lot.

Mr. Stack—You are very pure; you are an angel!

Chairman—If we have no power—

Mr. Delaney—The Technical Committee is not constituted solely of members of the County Council, as the Urban Council is also represented on it. It is only fair to the body who produces the money that they should have a controlling voice and they have not got that.

Mr. Stack—Any girl who passed the 5th Standard was all right. That is all that is required even if she got 1,000 marks.

Mr. Walsh—What about the girl who got second place in the examination and was turned down?

Mr. Brennock—Because she could not pull.

Mr. Galgey—We should put a stop to this sort of wringing business and jobbing. The girl who got second place was entitled to get the position. There was nothing like fair and square dealing at all.

The Chairman then submitted the matter to Mr. McCoy, solicitor, and the latter said he would look into it postponed until he would look into the whole matter.

Mr. Goulding—If it were an illegal action it should be dealt with.

Mr. Galgey—If you let students sit for an examination you must give the scholarships in the order of merit.

Mr. Brennock—Everyone agrees with that.

Dungarvan Urban Council

A general meeting of the above was held on Friday last.

Mr. M. Brennock, chairman, presided. Also present—Messrs. P. J. McGrath, T. McCarthy, W. O'Donnell, J. Moore, J. Heekin, M. Keane, M. Clancy, J. Curran, T. Power.

Streets.

Arising out of the minutes Mr. Hackett asked what had been done to the flags.

Borough Surveyor—I could not get a mason last week.

Mr. Hackett—You do not want a mason for that work.

The work is to be done in due course.

Rates.

Mr. Clancy—You are striking a road rate of 1/8 in the £ and you have to pay the County Council 1/9 in the £ in addition to other road expenditure. The watering of the streets is a big item.

Chairman—I think we referred that question to the Minister.

Mr. Clancy—You still have the same state as when you had all the roads.

Mr. Clancy—In addition to the general account this week you have work at Shandon.

Mr. Clancy—What is the County Council's demand?

Clerk—£688.

Mr. McGrath—According to the County Council's demand the roads will cost £1,100.

Mr. Clancy—This year you will have a road rate of 3/8 instead of 2/8 last year.

Chairman—The County Council cut down the road rate by half, so the demand is only half what it might have been.

Mr. Clancy—What part of the £1,100 will we get off?

Chairman—Nothing is definite.

Mr. Clancy—We are in the same position as we were six months ago.

Mr. McGrath—We are also at sea as regards the cleaning of the streets.

Mr. Clancy—I am taking papers or straw off the street scavenging?

Chairman—Mr. Bowen holds it.

Mr. Clancy—I would like to have a copy of the regulations.

Mr. McGrath—It seems to me that every Urban Council in the Free State is in the same position as ourselves. There should be definite regulations.

Chairman—The Clerk could write again.

Mr. O'Donnell—As far as I can see we are in the hands of Mr. Bowen and the Borough Surveyor.

Borough Surveyor—Everything I do will be in the interests of the council.

Mr. Clancy—Mitchell street wants cleaning badly, and if we have to do it it will cost money.

Mr. Hackett—All the streets are the same now.

The discussion then ended.

Motors.

Mr. Keane drew the attention of the council to the speed of motors through the town.

As a result of the discussion the Chairman, Messrs. Power and Keane were deputed to interview the Civic Guards.

No Money.

Clerk—Where will we get the money to pay the men this week? There is no money on hand for the general account.

Mr. Clancy—We will have to approach the bank.

Mr. McGrath—How much is on the account? Clerk—£1,350.

Mr. Keane—Suspend all work but the cleaning of the streets.

Mr. O'Donnell—How does the rate stand?

Clerk—There is about 6 per cent. outstanding.

Mr. Curran—Have we no money in any account?

Clerk—Yes in the poor rate account.

Mr. Curran—Take it this week from that and restore it later.

Clerk—The amount outstanding would amount to £400.

Mr. McGrath—The town is not so smothered that we cannot pay

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CAPPOQUIN NOTES.

The Minor Football Tournament.—It had been provisionally arranged that the match between Youghal and Clonmel in connection with the above tournament for the Bolster set of medals would be played in the Sportsfield here on next Sunday week, the 18th inst. but as an important county championship fixture, viz., Cappoquin v. Stradbally, in the second round of the championship has since been fixed for that day in Dungarvan, the minor match must now be postponed to some future date. This is a matter for much regret, as the game between Cork and Tipperary, as represented by Youghal and Clonmel, respectively, promised to provide one of the best contested and most thrilling games in the whole tournament. It is a well-recognized fact that the Youghal Minors are at present at the top of their form, and have trained to the utmost for this event, and are very confident of not only being able to defeat Clonmel, but to eventually win the medals outright by their cleverness and superiority in the game. Signs are not wanting, however, that whenever they meet Clonmel they will have their work fully cut out for them to defeat the gallant young representatives of "gallant Tipperary," as they, too, are leaving nothing to chance, and the team that beats them will be well in sight of the much-coveted medals. Clonmel, which has been the nursery of many footballers in the past, is determined to uphold its high prestige in Gaelic matters, and its present minor team has been entered by the committee of St. Mary's Temperance Hall, whose spiritual director is the Rev. H. Synnott, C.C., who was such a tower of strength to the Gaelic movement and such a genuine all-round sportsman during his curacy in Modbury before being translated to St. Mary's Parish, Clonmel, some years ago. In the course of a letter to Mr. M. J. Sargent during the past week, Father Synnott displays great enthusiasm at the prospect of "his boys" meeting Youghal on an early date, for, amongst other things, he says:—"I have my boys' team now practically completed, and they are quite a galaxy of stars. They are eagerly looking forward to the trip to Cappoquin, and I fear, also, to the medals. They are all well within the age limit, but are delightful footballers and will take some beating. If the Youghal team should be equally good the meeting between them should provide the match of the season, and will be worth going a long journey to witness," etc. When a Gaelic supporter of Father Synnott's experience and well-known sporting proclivities waxes so enthusiastically over the splendid "form" of his "boys," it is safe to assume that his optimism is not without good cause, but as Youghal can also be depended upon to render a good account of themselves, Clonmel can safely count on meeting "foemen worthy of their steel" on the occasion, and the greatest interest will be taken in this match, which will be held on the first available Sunday after the 18th inst., which will probably be August 8th.

Handball.—The main and popular Irish game of handball, which had been postponed to die out here for many years past, is now being revived in vigorous fashion throughout West Waterford, but the absence of any form of ball-court here is proving a severe handicap to the devotees of the game in Cappoquin. Those living here who are anxious for a game have to go to Lismore for the purpose, where the good news of the Presentation Convent have kindly placed at their disposal the splendid ball-court attached to the former Protestant College in Lismore, which building is now the property of the Presentation Order. It has been suggested that a fine ball-court could be erected at the end of the new Sportsfield here, near the road at Cook street, but considering the heavy expense already incurred by the pious and enterprising members of the Town Park and Athletic Club in bringing the grounds to their present high state of perfection, both as a Town Park and up-to-date sportsfield, it would be unfair to expect them to incur the additional expense of erecting a new ball-court, at the present juncture, at all events. However, we are aware that they are not losing sight of the project, and when the time is ripe we know that these thoughtful sportsmen will not hesitate to give a still further extension of their desire to cater for all branches of sport in the town. Supt. O'Riordan is one of the most enthusiastic supporters of the pastime we have here at present, and is also a brilliant exponent of the game, as was proved on last Sunday fortnight when he played a challenge rubber of four games, of 21 each, with Mr. J. Neary, the well-known Waterford handball champion. Mr. O'Riordan on that occasion not only gave Mr. Neary a "good run for his money," but also gave him a decisive beating by winning the four games outright on the scores—21-0, 21-0, 21-0 and 21-0, so that there could be no "fluke" about the matter, and we wish to congratulate Mr. O'Riordan on his decisive victory over such a doughty and experienced player as Mr. Neary has proved himself to be for many years past.

The Tennis Club.—Membership of this popular and flourishing club has continued to swell so regularly that the committee has recently found it necessary to construct an additional court for the use of girl members under 14 years of age, so as to leave the use of the other two courts exclusively for the adult members of the club. At a recent general meeting of all the members Mr. E. Ebrill, B.A., was elected captain of the club, and Mr. J. V. Conroy, vice-captain, and as Mr. J. J. Smith had been previously elected chairman, Mr. R. Bell, treasurer, and Miss M. Kerfoot and Mr. Frank Meade, hon. secs., it can be seen that no better officers could be found anywhere, which accounts for the present success of the club here.

Daring Burglary.—Burglary is a form of crime very rare, if not practically unknown, in Cappoquin, where, as a matter of fact, we have been singularly free from any form of serious crime for years past. Unfortunately, however, some local "Bill Sykes" has now appeared in our midst to tarnish the hitherto good name of the town, for on last Thursday night (which was fair night) a daring case of burglary occurred in the town, which has aroused much indignation amongst all classes of society and law-abiding townspeople. On that night the locked-up premises of Treacy and Dunne, grocery and provision merchants and tobacconists, situate on the north side of the Main street, was forcibly entered by breaking the glass and removing the bolt which fastened a window at the rear of the premises. If the object of the raiders was to secure a big haul of money, because it was fair night, they were sadly disappointed in their quest, because the proprietors, who sleep at the opposite side of the street, take the precaution of taking the cash box with its contents with them when closing up the premises each night, and only leave some loose silver in the till, to be used as change by the first person opening the premises the following morning. On this occasion the sum of about £25 was the only money left in the till, which was, of course, taken charge of by the burglars, but in order to recoup themselves in some way, a considerable quantity of tobacco and cigarettes was also abstracted. It has been suggested that the only way in which the premises could be approached from the rear was by having the raiders come down from the garden of the house, which lies north of the garden at the back, and in this way they would also be enabled to get away with their booty without having to emerge on the Main street at all. The local Civic Guards were duly apprised of the matter next morning, and quickly got to work in hunting up a clue, but they were confronted with a rather difficult task, and although the most active inquiries were being pursued into the matter, no arrest had been made up to the time of writing, although very in the earnest hope of all law-abiding people that the Guards' efforts will be successful on an early date.

Proposed Athletic Club.—We are glad to hear from such an eminent authority on Gaelic and sporting matters as Mr. M. J. Sargent that it is intended to form an Athletic Club for Cappoquin in the near future, and already the necessary steps are being taken to prepare the way for such an admirable project. There can be no doubt but we have plenty of athletic

The Cappagh Shooting.—In connection with the shooting outrage at Cappagh bar-

Youghal Notes.

This week, local news, that is, has been rather quiet so far. The Urban Council, having passed a vote of sympathy with their colleagues, Mr. P. Kennelly, contractor, on the sad and unexpected death of his son, as a mark of their respect, without transacting any business beyond the mere passing of the necessary cheques. The District Court on Friday was a blank, the few cases listed for hearing having been adjourned for one reason or another. On Sunday next Waterford and Cork will meet in the Junior Football Field in a re-play.

The Weather has been remarkably fine with the result that the usual fairly annual "gyrations"—i.e. local rainfalls—"blusters"—are beginning to dribble in. For more than three weeks there has been rain on one day only, and then for the morning and forenoon, the afternoon clearing up splendidly. There was a slight shower on last Sunday in the early afternoon, lasting only for a few minutes. While other places not very far distant were visited by thunder showers of greater or less severity, Youghal heard none of it beyond a distant grumbling rumble.

Next Week promises to be pretty stirring in the news line. The Circuit Court opens on (to-day) Monday, when his Lordship Judge Kenny will sit in the local courtrooms. Among other cases an interesting local ejection and an appeal from a decision of the District Justice will be disposed of. On Wednesday the usual monthly court at Ardmore will be on. The Urban Council will have two weeks' business to transact on Thursday evening, and it is said that there will be a couple of interesting cases for hearing at the District court on Friday—not too bad a programme taking it all round.

Death of Master Joseph Kennelly.—Widespread regret and sympathy was aroused by the tragic death of Master J. Kennelly, elder son of Mr. P. Kennelly, U.D.C., at the early age of 18. He had only just recovered from an attack of illness and was apparently on the high road to recovery when he was stricken down again, succumbing in a few days. He was a fine, promising young fellow, with a future before him as an electrician. His bereaved father and family have the sincere condolences of the whole community in respect of their loss.

Sad Sudden Death.—The wife of Mr. Patrick Conroy, Killis, Co. Waterford, met a tragic sudden death on last Sunday morning. Apparently in her usual good health, she went out in the fields to see the calves, and soon afterwards her husband heard a shout. He rushed out to the spot only to find her in a state of collapse to which she succumbed quickly. The bereaved husband is well known and deservedly popular locally, and he has the sincere sympathy of all who have come into contact with him.

Death of Mr. Wm. Callaghan.—The remains of a fine type of a good-looking, industrious and capable Catholic Irishman was laid to rest on last Sunday evening in the person of Mr. Wm. Callaghan, Church street. As a tradesman and contractor he had earned and held the good opinion and esteem of all with any dealings with him, without exception, always giving satisfaction and value. Quiet and unassuming in his demeanour, his many good qualities were appreciated by all who knew him. Go neudhána Dia troicire air a sean.

Accidents.—A couple of minor accidents occurred during the week, but with no very serious results. In one case a local young man fell off a bicycle, breaking his leg and the bicycle. In another case a young man indulging in a "swim" in the river near the Bridge had a bit of an escape. The wonder is with all the crowds visiting and locals, who frequented the water these hot days, that there are not more. And a bigger wonder still is the absence so far of motor accidents, taking into consideration the constant stream of motor cars that drive, some of them at a greater speed than they should through the narrow streets of the town with all the lanes branching off them, most of them choked with kiddies who rush across without a look before them.

The Blackwater.—It is authoritatively stated that a motor boat will soon run excursion trips round the harbour and up the beautiful river Blackwater. It will be only a small beginning, more in the nature of an experiment. If the venture prove successful it is not at all improbable that a similar project on a larger scale will be undertaken in the near future. The matter is one of great interest not only locally, but to the whole of West Waterford.

talent lying dormant here at present, and the only thing required is to have it roused into active life and whipped into proper shape, and with this end in view Mr. Sargent is now acting as trainer in the sportsfield every evening and putting some of the most promising young athletes in the town into proper racing trim for the various sports meetings to be held throughout Munster during the next few months. Amongst the pupils at present on his hands is Master L. D. Dunne, who proved so successful recently in the inter-college and inter-schools sports held in Dublin and elsewhere, and although he has not yet made his debut as a sprinter at any open sports, we understand he intends to make his first appearance at Fermoy Sports on next Sunday, where we trust his trainer and himself will have every reason to be satisfied with the result.

Youghal Urban Council.

Present—Messrs. M. Whelan, chairman; Jas. Bennett, vice-chairman; J. Troy, P. J. McMahon, P.C.; T. Harrington, T. Deasung, M. D. Broderick, Wm. Coughlan, A. J. Fowkes, P. Kennelly.

Wages. A cheque for £61 6s. 3d. wages, etc., for the week was unanimously passed on the proposition of Mr. Harrington, seconded by Mr. McMahon.

Acknowledgment. The following letter was read and ordered to be inserted on the minutes—"Dear Sir—In reply to your letter of the 19th inst. I wish to convey to your esteemed chairman and council my sincere appreciation of your resolution of condolence in my recent great sorrow.—Faithfully yours—John O'Connor, C.C."

School Meals. A letter was read from the L.G. with reference to previous correspondence on the subject of the Education (Provision of Meals) Act, stating that the Minister was informed by the Department of National Education that the Christian Brothers Primary School would be recognized by the Department from August 17th, 1926, and that that recognition would allow of recognition being made for the school meals grant in respect of meals for any children attending such school.

Mr. B. P. O'Connor, county surveyor, wrote regarding cross erosion at Youghal, Protection of Claycasts by sand grasses as follows:—"Attached are copies of correspondence I had with the Department of Agriculture and Technical Instruction from which it appears that (1) The local 'Marram Grass' is the most suitable plant for holding the sand deposits above high-water mark. (2) This grass can best be propagated by transplanting rooted clumps, which should be established before winter storms set in. There is very little chance of any money being available for protection works on the length of the foreshore under Claycastle, between the existing timber breastworks, and I would accordingly recommend your council to experiment with the planting of 'Marram Grass' over this length. The clumps of grass should not, of course, be taken from places on the foreshore west of Claycastle where they are required to hold the sand barriers."

After a short discussion the matter was adjourned. A letter was read from the L.G. asking the council to take proceedings against vaccination defaulters.

The Chairman suggested that the question be referred to the M.O.H. Mr. Broderick said the parents concerned might be able to give the M.O.H. good reasons for not having the children vaccinated. It was then referred to the M.O.H. In connection with the various insurance of the coming year, the Clerk said if they adopted the new methods of the Irish Public Bodies, their annual premiums would be reduced from £162 to £98 or 14s. in the £.

On the proposition of Mr. McMahon, seconded by Mr. Harrington, it was unanimously decided to adopt the new system.

Present—Messrs. M. Whelan, chairman; W. Coughlan, P. J. McMahon, P.C.; S. A. L. Merrick, Jas. Bennett, vice-chairman; P. J. O'Gorman, P.C.; J. Troy, M. D. Broderick, T. J. Harrington, A. J. Fowkes. Having disposed of the necessary financial business, The Chairman said they had all heard with regret of the death of their colleague, Mr. P. Kennelly. He was sure he voiced the feelings of those present and absent in saying that they were sincerely sorry for his bereavement. As was usual in such circumstances, the meeting would adjourn and the clerk convey their sympathy.

Mr. McMahon proposed a vote of sympathy with Mr. Kennelly and family on the death of his son. It was a very sad case—a fine and promising young fellow of 18. Mr. Merrick seconded.

Mr. O'Gorman supported the proposition. It was but fitting that they should pay such a tribute to so useful and popular a public man in his tragic loss. Messrs. Kennelly, the Town Clerk and others having associated themselves with the proposition, it was passed, and the meeting adjourned to the 8th inst.

ARCHBISHOP MICHAEL SHEEHAN IN AMERICA.

Most Rev. Dr. Sheehan, Conductor Archbishop of Sydney, is at present in the United States, where he attended the Eucharistic Congress with Archbishop Mannix and other Australian Prelates. Dr. Sheehan, whose relatives live in Dungarvan, was consecrated on June, 1922, at Maynooth College, where he had been Vice-President and Professor of Classics. He is a distinguished Classical and Irish scholar and a theologian of note. He is the author of a dozen books in Irish and two vols. on Apologetics and Catholic Doctrine. He was one of the founders of the Irish College at Ring, Co. Waterford. Since he went to Australia he has written a new Catechism for Australia on quite new lines and has contributed numerous learned articles to the Catholic Press and the Australian "Catholic Record." In the current issue of the "Record" he has a most interesting article on the Yest-Young Robinson Stephens school of writers and their pseudo Celticism and pagan outlook.

Scholarships Extended.—At a Council meeting on Saturday last all decided to ask the Academic Council of the University College, Cork, to consider their decision in making Scholarships for Jas. Dillon, and Ed. Keane, Garrychane, renewed. Both these students were successful competitors, and to negotiate the first examination, that they may not make any mistake. We trust the Academic Council will in the broad view of the good of the County Council and give them a chance.

More Pensions.—At the Council meeting on Saturday last Mr. ex-Clerk Clonmel No. 2 Council granted a pension of £48 6s. 6d. to Mr. R. Flavin, ex-clerk of the Council, was granted a pension of £48 6s. 6d. per annum, and Mr. R. Assistant Clerk Waterford B.D. year. We wonder how many there are in the Co. Waterford and what is the total amount of pension?

BIRTH. COUGHLIN—On June 20th, Josephine, wife of Richard Mastaglio—a son (stillborn).

DEATH. COUGHLIN—On July 8th, Josephine, eldest daughter of John and Mrs. Murphy, Dungarvan.

FIRST ANNIVERSARY. In sad and loving memory of my mother, Mrs. Gleeson, who departed this life on 12th July, Masses offered this day for her soul. Sacred Heart of mercy on her. Immaculate Heart pray for her.

You're not forgotten, mother. Nor will you ever be. While life remains and I We will remember thee.

LOCAL HAPPENINGS.

A Popular Victory.—The death of Mr. D. Frater, Dungarvan County Council in his action for £2,450 as surety for T. P. ex-estate collector, was the only joining in the town on Wed. the verdict of the court any case as published by us was was concluded that in coming was, and now he has also proved that even in a penal law two parties to it each of duty to perform. Mr. Frater's claim of being convicted of a crime, and on Wednesday night were lighted on the Square to victory as once just and fair right man who has never been wronged where justice was at stake.

Dungarvan Show on the 22nd. The show is to be held on the 22nd inst. The driving and judging will be open to all the craft are coming. Exhibitors are to note that the entries close on the 15th inst. A Big Day.—On Sunday, Aug. 1st at Dungarvan, Tipperary (local) all in America, where they will all the leading hunting teams will meet Limerick in the King of the Hill Championship.

Kilmathomas to Cobb.—At the meeting of the committee in Kilmathomas on Monday evening, Rev. D. Sheehan presiding, it was unanimously decided that the excursion take place on Sunday, July 25th. Full particulars announced.

A Light Calendar.—The Dungarvan Council was opened on Wednesday, July 7th. The new calendar was got through in a few minutes.

Musical Examination.—At the annual ball of the Ladies' Musical Society, Miss Norris Callinan, aged 11 years, passed second Middle Grade (pianoforte). She is the successful candidate of the O'Keefe, A.L.C.M.

A Great Achievement.—The Christian Brothers' School was presented themselves at competition for Scholarships of Teachers' Training College. Successful. The names of the able group are—G. Dillon, Dun Fitzgerald, Tallacole, P. Hick, Stradbally, J. O'Flynn, Billy and Maurice Walsh. Kilmathomas came third of the four best teams in the Seculars. We venture that this record is unsurpassed school or college in the country. The highest places in Seculars and is a test not only of capacity, but of sound teaching success in it may be considered imparted in any school that produces successful competitors. Five students have been already to be to proceed to a summer school or college in the country. They will be in Dublin, where our champions are distinguished themselves. Indeed, good reason to hope that they eventually a high place among body of National Teachers who will of their country.

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Cal. Health in Dungarvan.—L. Col. Health, D.S.O., General Secretary British Legion accompanied by Major Tynan, D.S.O., Organising Secretary, paid a flying visit to Dungarvan on Tuesday, and in the afternoon of the local secretary they called on Mrs. Gough, Dower, O.B.E., and complimented the local hon. sec., Mr. Fred Phelan, on the working of the branch, and advised all ex-servicemen to join. Col. Health inquired about unemployment amongst ex-servicemen, and Mrs. G. Dower assured him there was an improvement in that direction.

Oak and Ash Fire Blocks for Sale. Delivered in town and suburbs. Apply Reps. Moe. Flynn, Dungarvan.

Compressed Coal.—The s.s. "Lucy Belle" has just arrived with a cargo of compressed coal for A. Moloney and Sons Ltd. See that you get your supply before it is all gone. Half this cargo is already sold. Price 23 per ton ex yard. Special terms for heavy loads delivered.

Band Programme.—Sunday, 11th July.—March, "The Enterpriser"; Overture, "Barber de Seville"; Serenade, "The Warblers" (Pury); Selection, "The Girls of Götterberg" (Douglas); Valse, "The Mio" (Beucer); Entr' Acte, "An Alaskan Love Song—'Cochoo" (Reeves); March, "The Relief" (Holloway).

Youghal v. Waterford.—Youghal on Sunday next at 4 o'clock Cork and Waterford meet in junior football replay. The following will represent Waterford—P. Greaney, J. Dow, M. Connor, J. Walsh (Dungarvan); M. and P. Cummins (Kilrasney); J. J. and P. Cummins (Kilrasney); Regan and Crowley (Lismore); Moshan, Duffy, Carey, E. Cotter, L. Cotter and — Donovan (Aghiah); Keane and Grady (Clashmore).

Notice.—For the convenience of persons attending Dungarvan Show, Shanahan's Butter Layer will attend at Kilmachemara Market at 9 a.m. (new time) on July 22nd. Look Out for Moloney's Great Summer Sale commencing the last week of July.

NEW LICENSES REFUSED. At the Dungarvan Circuit Court on Thursday, Mr. Peter Walsh, O'Connell street, Dungarvan, applied for a new license for his premises. The old license was allowed to lapse in 1933. Mr. Walsh, B.L. (instructed by Mr. Williams) for the applicant.

WATERFORD COUNTY COUNCIL. NOTICE TO ROAD CONTRACTORS. Persons willing to enter into Contracts for Works on Roads in Waterford County are invited by the County Council of Waterford to submit tenders for certain Works which have been decided upon.

NOTICE. WATERFORD COUNTY COUNCIL. COMPULSORY SHEEP DIPPING. SUMMER DIPPING PERIOD, 1936. LISMORE UNION AREA. The Veterinary Inspector for Lismore Union Area will attend at the following Sheep Dipping Centres to supervise the Dipping Certificates. Dipping commences each day at 10 a.m.

SAORSTAT EIREANN. IN THE HIGH COURT OF JUSTICE CHAMBERS No. 1. IN THE MATTER OF THE ESTATE OF WALTER COLLENDER, Deceased.

HUGH COLLENDER Plaintiff. ELLEN COLLENDER Defendant. Part of the Lands of MAGAHA containing about 112 Acres, statute measure, situate near Cappogin, in the County of Waterford.

TOBACCONIST AND LICENSED STEAMSHIP AGENT, YOUGHAL. PASSENGERS BOOKED TO ALL PARTS OF THE WORLD AT LOWEST RATES.

WE REQUIRE A LARGE QUANTITY OF FRESH EGGS. R. BARRETT. TOBACCONIST AND LICENSED STEAMSHIP AGENT, YOUGHAL.

MAGAHA. Situate near Cappogin, Co. Waterford. Within easy distance of Lismore, Ballyduff and Tallow, midway between Dungarvan and Fermoy.

HIGHLY IMPORTANT AUCTION OF EXCELLENT DAIRY COWS, CALVES, YEARLINGS, WORKING HORSES, YEARLING FILLY (Thoroughbred); also FARM IMPLEMENTS.

TO BE SOLD. 4 Acres of Meadow standing and the right to Graze the said Lands after removal of Hay Crop until 1st January, 1937.

WANTED—Good Cook early in August; good wages to suitable person. Apply Mrs. Williams, Tormore, 12th July, on the Lander, at 2 o'clock (new time).

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GREAT ANNUAL Summer Stocktaking Clean-up SALE IN China, Glass and Haberdashery Depts. NOW ON. NOW ON. Any slightly soiled or perishable Goods, incomplete Dinner, Tea and Breakfast Services will be cleared out of stock and marked in windows at a mere fraction of cost price.

For the Bathing Season LADIES' and GENTS BATHING COSTUMES. In great variety at WALSH'S Milliners and General Drapers, Grattan Square, Dungarvan.

Great SUMMER SALE FOR A FEW WEEKS ONLY.

We are fully determined to make this Great Summer Sale a huge success. Every item in our Warehouse marked down actually at cost and in some cases below the cost in order to effect a speedy clearance.

LYNCH BROTHERS, 52 Michael Street, WATERFORD.

MOLONEY'S Is the leading house in the South of Ireland for Agricultural Implements and Dairy Machinery.

Moloney's, Agricultural Engineers, Dungarvan.

RAZORS—Try our 4s. 6d. guaranteed Razor. Money back if not satisfied. All Patterns of Safety Razors and Safety Razor Blades Stocked. Shaving Soap, Brushes and Hair Clippers.—Powles, Youghal.

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Mother Never Forgets It!

The Bairns would be disappointed if there were no "Bermaline." They delight in its delicious flavour. Mother gives them "Bermaline," she knows it is the best bread they can eat. There is nourishment in every crumb.

Baked with the choicest Wheat Flour and the finest Extract of Malt, there is no better bread. "Bermaline" is the ideal family loaf, the most nourishing, satisfying bread for father, mother and the children, too. It is quite as nice as cakes or sweets and far more wholesome.

Baked Fresh Daily and Sold By:
A. MOLONEY & SONS, LTD.,
Bakers, Millers and Merchants, DUNGARVAN.



Bermaline
Bread

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DUNGARVAN OBSERVER
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Vol. 1

Port of Dungarvan

APPLICATION TO
OBJECTION BY SHIP
MERCHANTS
RATES ADVISORY
INQUIRY
THE EVIDENCE

A sitting of the Harbour Committee was held in the Town Hall, Dungarvan, on Friday last for the consideration of the Urban Council's application to the Minister of Trade and Commerce for an increase in the import duty on the port of Dungarvan in order to enable the port to compete with other ports for the same purposes. Mr. D. J. O'Brien, County Court Judge, presided. Members of the committee present were: Mr. J. Mangan, Mayor; Mr. Dwyer, Senator Joseph O'Brien, Mr. J. O'Brien, secretary, representing the Ministry of Trade and Commerce; Mr. M. J. Conolly, Mayor of the Urban Council; Mr. J. F. Williams, Mayor, and Mr. J. P. Ryan, Mayor, appeared for Messrs. A. Moloney and Williams and Co., Shipowners. Mr. M. J. Ryan, Mr. G. Sheehan, Ryan and Co., Shipowners, also appeared. There was a large attendance of members of the Urban Council.

PROPOSED DUTY
Hitherto the duty charged on port was 8d. per ton, but the rate is less. The proposed rate is 4d. per ton; flour, 10s. per ton; Indian corn, 7s. 6d. per ton; manure, 7s. 6d. per ton; coal, 10s. per ton; Indian meal, 9d. per ton. Revenue is required to be set aside for the purpose of sinking fund on the amount spent on the quay and for still required to be done, estimated to cost £1,200.

THE OBJECTS

The objects of the proposed rate are: (1) That the existing rate is insufficient to provide for the maintenance and improvement of the port. (2) That the Urban Council's application to the Minister of Trade and Commerce for an increase in the import duty on the port of Dungarvan is a necessary step towards the improvement of the port. (3) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (4) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (5) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (6) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (7) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (8) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (9) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port. (10) That if the said rate is not applied as directed by the Minister of Trade and Commerce, the annual revenue will be less than the amount required for the improvement of the port.