



14th February 2012

Mr. Ted McEnery,
Secretary
Committee of Public Accounts
Leinster House
Dublin 2

**Re: Examination of Chapter 37 of the Annual Report of the Controller and Auditor General
2009/HSE (Skill Programme) and
Chapter 41 of the Annual Report of the Controller and Auditor General
2010 – Partnership Agreements in the Health Service
Matt Merrigan and Jack Kelly**

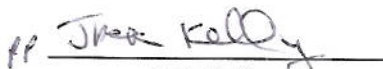
Dear Mr McEnery

We are in receipt of the Tribunal transcript forwarded to us on or about the 20th December 2011.

Given that there is an ongoing investigation of this project by An Garda Síochána and it would appear this has been confirmed in the transcript, it is wholly inappropriate that we should comment on any of the ongoing proceedings until such time as the investigation has been completed by An Garda Síochána.

Yours sincerely


Matt Merrigan


Jack Kelly