

From: brian little [<mailto:brian@fortfield.com>]
Sent: 25 June 2007 22:45
To: Simon Jeffreys; sknight@deloitte.co.uk
Subject: FW: Little v Magellan case no 1402867/06 Case management Order of 7/6/07

simon / stephen - two examples/hooks as discussed

regards brian

-----Original Message-----

From: brian little [<mailto:brian@fortfield.com>]
Sent: 25 June 2007 22:39
To: john.f.tracey@uk.pwc.com
Subject: FW: Little v Magellan case no 1402867/06 Case management Order of 7/6/07

John - i tried to call earlier today to tell you in advance that I planned to send the email below to Mr Dimma . can i simply provide a couple of examples

Canada - I was led to believe in late March 2007 (by Sterl/Samantha) that a follow up meeting with PwC Canada was needed and indeed checked my availability following my Easter holiday. i certainly consider that still to be both appropriate and relevant as a minimum on the Airbus A340 concerns,

UK during the PwC London meeting i suggested to Samantha that in addition to the Agenda (exhibit 5.11) she find out to whom was the Agenda circulated by email and to definitely obtain the E & Y UK minutes of that FY05 closing meeting - in addition to any taken by Shawn Smith - so that both the attendees and actual discussions which took place were available for the analysis/report. These are not yet included in the exhibits/analysis in this version of the Report - for example neither Dave De Wolf (E & Y Canada - nor Don Linsdell - E&Y lead audit partner) or Phil Underwood were present at the meeting - nor do i recollect it was a videoconference.

Looking forward to Mr Dimma response - give me a call if you wish

kind regards brian

-----Original Message-----

From: brian little [<mailto:brian@fortfield.com>]
Sent: 25 June 2007 22:26
To: wdimma@brookfield.com; wdimma@msn.com
Cc: john.f.tracey@uk.pwc.com
Subject: FW: Little v Magellan case no 1402867/06 Case management Order of 7/6/07

Dear Bill ,

My lawyers have now passed a copy of the PwC report (including on Friday the Exhibits) to myself and my financials team at Deloitte, titled

"Final Draft Investigation Report into Areas of Concern raised by Mr Brian Little

May 2007

Privileged and Confidential"

This we understand was the draft copy of the report provided to the Audit Committee on 10 May 2007 referred to in the MAC News release for Q1/2007 earnings on 11 May 2007.

I would like to provide a few observations on my part -

1. Para 4.11 (Page 30) - Quoted - " EY confirmed at a meeting of the MAC audit committee that the outcome of our investigation into the zone of insolvency and the whistleblowing process would not affect their audit of the consolidated audited financial statements of MAC for the year ended 31 December 2006 and the financial statements of MALUK for the financial years 31 December 2005 and 2006 . At the request of the audit committee we have deferred the investigation of these matters. "

You will see my lawyers email comments to the Bristol employment tribunal below on this matter. Separately and unusually this Final Draft report (at 10 may) does not specify the remaining tasks to be completed by PwC and the likely resources or timescales. For the record both the MALUK zone of insolvency (11 protected disclosures) and the whistleblowing matters are substantive and inextricably linked to my dismissal and the documentation available.

Can we please hear when / if these aspects of the investigation/report will be available as at the moment it does not address all of the concerns I raised with you in September 2006, in the whistleblowing presentation and indeed the summary provided at the end of the meeting in Belfast by John Tracey in late January 2007.

2. Para 3.12 (Page 27) - Quoted " We have provided oral updates of our progress to the Audit Committee and a draft of this report for consideration. A copy of the draft report (excluding the Executive Summary) was provided to MAC to comment on its factual accuracy. While we have taken into account comments made by Audit Committee and MAC, the final content of this report has been a matter for PwC alone ".

While I acknowledge this appears to be the Final draft report, there appears to be no intent to provide the report to E & Y (UK) / E&Y (Canada) or myself to provide any comments on it in a similiar way to MAC's apparent review of earlier drafts. This is inconsitent with our expectation and requests since early february to the Audit Committee.

Please advise whether it is the MAC audit committee/ PwC "independent investigation" plan to invite me to submit my comments before the report is finalised . If it is then I will make myself available to support same .

I look forward to hearing from you directly or via your UK lawyers to mine as soon as possible as we are back before the Employment tribunal next Monday 2nd July and a report back on this status will be appropriate.

Kind regards

Brian

From: brian little [<mailto:brian@fortfield.com>]
Sent: 25 June 2007 21:06
To: Knight, Stephen (UK - London); JEFFREYS, Simon
Cc: Jones, Karen
Subject: RE: Updated reservoir letters / shopping lists etc

stephen i agree - i have thought of a way of achieving the various objectives for the various audiences via careful email targetting regards brian

-----Original Message-----

From: Knight, Stephen (UK - London) [<mailto:sknight@deloitte.co.uk>]
Sent: 25 June 2007 18:55
To: JEFFREYS, Simon; brian little

Cc: Jones, Karen

Subject: RE: Updated reservoir letters / shopping lists etc

Simon

I have now seen your earlier email. My query is whether by adopting this approach, we give the impression of 'accepting' the PwC analysis/conclusions. In the discussion with Brian this morning, the suggestion was that we drop in reference to 1-2 key issues that would ensure that the 'neutral' would not be inclined to take the PwC document as the gospel on the subject and additionally, would suggest that the process they have gone through was flawed - *the intention was not that we set it all out for PwC on a plate rather we infer that their process was incomplete and/or flawed*. Tactically the call is yours from a legal perspective but I thought it worth explaining the thinking behind the earlier suggestion.

Regards

Stephen

-----Original Message-----

From: JEFFREYS, Simon [<mailto:Simon.JEFFREYS@cms-cmck.com>]

Sent: 25 June 2007 18:40

To: Knight, Stephen (UK - London); brian little

Cc: Jones, Karen

Subject: RE: Updated reservoir letters / shopping lists etc

see my email just now. stafford says ask them whether they want BL's input and let them respond, don't try to direct it.

-----Original Message-----

From: Knight, Stephen (UK - London) [<mailto:sknight@deloitte.co.uk>]

Sent: 25 June 2007 18:30

To: brian little; JEFFREYS, Simon

Cc: Jones, Karen

Subject: RE: Updated reservoir letters / shopping lists etc

Brian

I will look at the attached this evening. I agree that we should go back to PwC and offer your input, citing 1-2 areas where we believe there is an error or missing facts i.e. for the external/neutral we give the very firm impression that all is not as it seems but gives PwC the opportunity to correct this but without getting locked into a long and ultimately distracting exchange of email traffic.

Regards

Stephen

-----Original Message-----

From: brian little [<mailto:brian@fortfield.com>]

Sent: 25 June 2007 17:59

To: Simon Jeffreys; Knight, Stephen (UK - London)

Cc: Karen Jones

Subject: Updated reservoir letters / shopping lists etc

Stephen further to our conversation on friday and this morning i believe i have captured the essence of what we discussed in these two documents -

in term of go -forward actions for the meantime - in particular i have included the couple of examples / hooks for pwc etc . i have also update the shopping list s with the view re docs etc with our current knowledge / documents availability . If you have any other comments then please advise as we will start to "crank" the documentation/approach from tomorrow am . i will discuss with simon to whom or how we re-engage with pwc - without lots of correspondence etc - one meeting of the right people and then their choice what they do regards brian

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