

**From:** Brian Little [<mailto:brian@fortfield.com>]  
**Sent:** 25 November 2011 13:20  
**To:** 'wdimma@brookfield.com'; 'pjewett@torys.com'; 'm.edwards@edcofin.com';  
'i.church@edcofin.com'  
**Cc:** 'Robert Beckett'; 'EReguly@globeandmail.com'; 'charles.rae@pinsentmasons.com';  
'adrian.lynch@11kbw.com'  
**Subject:** FW: Transport Commissioner / follow up

Gents - See email below and attachments for your information Regards Brian Little

**From:** Brian Little [<mailto:brian@fortfield.com>]  
**Sent:** 25 November 2011 13:12  
**To:** 'ian.powell@uk.pwc.com'  
**Cc:** 'JIM SHANNON'; 'Sarah Hogg'; 'p.george@frc-pob.org.uk'; 'a.colban@frc-aadb.org.uk';  
'Michael.Izza@icaew.com'; 'Vernon.Soare@icaew.com'; 'David Moody'; 'Robert Beckett';  
'richard.sexton@uk.pwc.com'; 'jack.naylor@uk.pwc.com'; 'EReguly@globeandmail.com';  
'robert.j.osborne@ca.pwc.com'  
**Subject:** FW: Transport Commissioner / follow up

### For the record /Personal letter

Mr Ian Powell - Chairman and Senior Partner of PwC UK

My health has now sufficiently recovered in the last two years to now write again.

Please find attached a copy of Mr Shannon MP's recent letter to the Minister of State for Transport MP (Attachment 1) in relation to the technical investigation on the A340 / Trent 500 exhaust system carried out over the last eight months by the CAA and EASA. This investigation was launched by the CAA following Mr Shannon's referral to them in his letter dated 24 January 2011 at Attachment 2. The final findings of fact and conclusions are set out in the email dated 14 November 2011 from the EASA Deputy Certification Director at Attachment 3 and confirm their interim reports.

You will recall that I brought this and other related accounting matters to your PERSONAL attention on 5 July 2009 in my email/complaint (my [www.fortfield.com](http://www.fortfield.com) website Part G – PwC/ e.g attached A340 Summary)

**Mr Ian Powell** (Chairman/Senior Partner – PwC UK) and  
**Mr Christie Clark** (CEO/Senior Partner - PwC Canada)

in Attachment H (pages 138/139) and specifically my [emails on 5 July 2009](#), [14 October 2009](#) and [9 November 2009](#) to both of them. Classically you can also read their respective lawyers response. Ms Caroline McQuater for PwC UK - [1 Dec.2009](#) and Mr Robert Osborne for PwC Canada – [15 Oct/9 November 2009](#). By now their CEO internal quality review should be complete.

Following the 12 January 2010 Press Conferences /website release of the [Airbus Orders & Deliveries \(O&D\) information at December 2009](#) - I sent a follow up email to PwC - [Mr Ian Powell, Mr Christie Clark and Mr J Tracey \(Copy Mr N.Murray Edwards, E&Y and others\) in which I concluded with](#)

"At the Magellan AGM in May 2009 (transcript in Part H of the website) I said I would publish all the relevant evidence available to me for the MAC shareholders and other stakeholders to review and consider for themselves. As you know from my prior emails I have just released this on my website [www.fortfield.com](http://www.fortfield.com).

You all also know (from 2009 and documented in my Final Report at page 138) Mr Edwards position on the cost of your PwC report. I ask once again on the basis of all the evidence/information available together with your own internal review last year, **on behalf of the other MAC public shareholders**, that PwC now return at least £1m (of the C\$3m paid for the investigation) to Magellan Aerospace Corporation. If Mr Edwards wishes to achieve more, given his recorded concerns about the costs, then I will leave that to the MAC Board and he to pursue. If they wish with my assistance."

**Perhaps you should personally consider again whether you are prepared to instruct PwC UK to return the C\$3m + fees for this PwC engagement in 2007 to the MAC shareholders now?**

In light of PwC presenting this "public" face

[http://www.pwc.co.uk/eng/issues/trust\\_in\\_business.html](http://www.pwc.co.uk/eng/issues/trust_in_business.html) - Mr Richard Sexton – PwC Head of Reputation - Trust In Business

<http://www.youtube.com/watch?v=It15MMsh79w> - Mr John Tracey , Chair of PwC Fraud Academy - Whistleblowing and Transparency - Striking a Balance

and within the context of the first paragraph of your message in the recently published PwC Annual Report

*Building trust in business*

Trust in business has declined over recent years. We've long taken the view that the people who lead businesses have a personal responsibility to take steps to repair this loss of trust.

and

*Our public interest responsibility*

This year we established our own Public Interest Body (PIB), which meets the requirements of the new Audit Firm Governance Code. The PIB will contribute to the governance of our firm and help us build strong relationships with our many stakeholders.

Later your Annual Report stated that the average PwC UK partner/member profit increased to some £763,000.

All of this against a backdrop of legitimate mounting public anger about performance and pay for the 1% in the UK and globally. Please consider carefully your espoused long-held view and it practice again.

Many thanks and kind regards

Brian Little

**From:** JIM SHANNON [<mailto:jim.shannon1@btopenworld.com>]

**Sent:** 21 November 2011 15:53

**To:** [diane.dodds@europarl.europa.eu](mailto:diane.dodds@europarl.europa.eu)

**Cc:** Brian Little

**Subject:** Transport Commissioner

Diane

For your information. You may wish to convey this to EEC commissioner Siim Kallas for a job well done at EASA / Mr Copigneaux.

Thanks

Jim Shannon