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To: wdimma@brookfield.com

Subject: www.fortfield.com - Brian Little
A340.On.The.Record.Final.Report.15.December.2009 EMAIL
FOLLOW UP

Mr Dimma, Chair of the Magellan Aerospace Audit Committee

I am sure you are familiar with the text below which I have cut and pasted from my constituents family website.

“Critically, most of the evidential material has in fact already been examined by an outside agency. MAC eventually asked PricewaterhouseCoopers , on PinsentMasons recommendation - at a cost of C\$3m+, - to undertake an **"independent forensic investigation"** into MAC's actions regarding the A340 contract in the light of my protected disclosures.

Although we asked for an invitation to comment on the factual accuracy and conclusions in the PwC Final Draft report, the product of a four month of the seven month exercise undertaken by PwC as a direct response to my whistleblower claims, I was advised that PwC was of the view that this was unnecessary and that Mr Dimma and ***“the Audit Committee is confident that PwC’s investigation was thorough and competent, and is prepared to rely on PwC’s conclusions.”*** PwC failed to record in their Final Report that they had not invited me to make any comments, despite my offer to do so. In contrast unlike the PwC final draft report Brian Little provided Magellan via [Mr Dimma \(Chairman of its Audit Committee\)](#), [PwC UK and Canada - instructed on the C\\$3m+ "independent forensic investigation" report and Ernst & Young Canada \(E&Y\) their public auditors with an invitation to comment on the factual accuracy and](#)

omissions on the contents of this On-the-record A340 Report for some four to six weeks - no response was received from Mr Dimma, PwC or E&Y.

However MAC has asserted, on **26 November 2009** through their UK Solicitors, that there are "many inaccurate and incorrect statements" in my A340 report. Although I immediately invited them to list those inaccurate and incorrect statements, for our proper consideration, some three weeks later all I can say is that they have neither provided a list as a whole or indeed the substantive factual errors or omissions. If you wish you should ask them directly - email : wdimma@brookfield.com - for that detailed page by page list and / or assess for yourselves the credibility of the evidence and analysis contained herein and from your own experience, analysis and research. I will add that Magellan have produced no evidence or contemporary documentation to support those assertions, and simply persist in stating they rely on PwC and E&Y as the experts. As an example please re-read the Canada Globe and Mail's 1st April 2009 coverage in part B.5 above.

I repeated this offer in an email to the MAC CFO and Corporate Secretary Mr Dekker and their UK solicitors in an exchange in **April 2010** in which they responded - *"As you note yourself, we have previously stated to you our position on your so called "Final A340 report" and our position on it has not changed. We will not be debating your conclusions and opinions on that matter for reasons already stated."* To which I replied "For the record I specifically stated that I did NOT ask you to debate the "conclusions and opinions" on my 15 December 2009 A340 Report. I asked that you advise me in a simple list of any of the factual information in the Report which Magellan have determined to be inaccurate and incorrect and provide the relevant contemporaneous documentation to support that assessment or show me where I am wrong from other hitherto non-disclosed documentation. Perhaps you could provide only from your assessment a list of the identified "inaccurate and incorrect statements" for the **Detailed Report in Section 2 from Pages 23 - 52 so as to provide a focus on the matters.** It is important to remember that it is the Respondents position and that of their legal team, which moved from a position on 3 May 2007 (doc 3196) *"At situation is that, at present , there is no issue that arises as to "reasonable belief"*, to the changed position in the Respondents PD schedule of November 2007 by relying on a

flawed PwC report/mindset and that despite multiple opportunities since then you continue to oppose (rather than concede and accept as in May 2007) MY mindset on “reasonable belief” on PD22, PD23 and PD24 on A340 with the consequences on costs, time and your client’s reputation.

I repeated for the final time this offer in an email which I sent on 18 July 2010 to Mr Dimma in which I asked at Q1 and 2 on A340

QUESTION 1 : I formally ask you, for the final time, will you and Magellan Aerospace Corporation provide a proper list of what Magellan consider to be factual errors in my attached A340 Final report rather than hide behind legalistic “many inaccurate and incorrect statements” in my A340 report, as recorded by PinsentMasons and included in my website – copy below? Can you please arrange to provide this by return (say by the end of July) given that it must have been readily available to you and Magellan Canada to enable PinsentMasons to legitimately underpin such an important assertion. This opportunity for input is of course not what you/PwC did in my case – in a professional breach of “independence”. As I said in the concluding paragraph of my email above, if having considered all the factual evidence now available you wish to seek the recovery of £1m + from PwC for MAC shareholders I remain committed, on this final occasion, (when my health fully recovers) to support such a process undertaken by Magellan. Please advise me formally if you wish to take up my offer of support to Magellan on behalf of all the MAC shareholders?. “

I initially met Mr Brian Little in May 2010 when he was seeking some help with the HMRC. . Following the position take by Magellan and its solicitors and June 2010 judgment by the Employment Tribunal that they did not have the power to make an interim award for the breach of statutory procedure by Magellan Aerospace we have pursued my constituents overdue tax payment due and a satisfactory arrangement has now been very recently concluded with the HMRC.

During his consultation in my constituency surgery we discussed further the whistleblowing case in which he has been involved for more than 3 years and he referred me to his website [Welcome to Fortfield.com](http://Welcome.to.Fortfield.com). During the Parliamentary recess I have taken the opportunity to read most of his reports A40.On.the.Record.Final.Report.15.December.2009 and

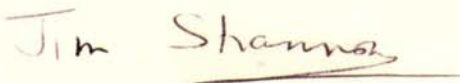
PwC.A340.Forensic Deceit together with much of the information and documentation on his family website. These prompt a number of public interest questions which I am progressively pursuing in correspondence with others.

However I thought it might also be helpful to me at this juncture if you could provide me with the stated list and documentation of the "many inaccurate and incorrect statements" which have been compiled by Magellan and their lawyers to enable me to appropriately consider my next steps. Given that this 1 substantive statement was made by Magellan lawyers to Mr Little a year ago it ought to be an simple task to provide this list of errors and omissions to me by return.

As you know Mr Little copied me on his email to you dated 17 September 2010 in which he recorded a number of other questions throughout that trail. One of these was
QUESTION 3 : Were you aware and did you approve this 28 April 2005 Board / Shareholder Resolution (doc 506) before the MAC re-financing was completed at the end of May 2005? Can you provide for disclosure to me (directly or via PinsentMasons) any contemporaneous documents in April / May 2005 provided by Mr Dekker which would underpin your involvement and approval on 28 April 2005 of those resolutions/ accounting transactions within MAC?"

My understanding is that Mr Little has never received any reply. May I please receive your comments and any contemporaneous documents about this subject as I am also in on-going correspondence with the UK Companies Registry CEO Mr Gareth Jones, since September 2010, about the documentary evidence on this matter. I would appreciate any input by return.

Yours faithfully,

A handwritten signature in black ink that reads "Jim Shannon". The signature is written in a cursive style and is underlined with a single horizontal line.

JIM SHANNON MP
Strangford Constituency