

Brian Little

From: Brian Little [brian@fortfield.com]
Sent: 15 October 2009 17:15
To: 'robert.j.osborne@ca.pwc.com'
Cc: 'christie.j.b.clark@ca.pwc.com'; 'ian.powell@uk.pwc.com'; 'caroline.mcquater@uk.pwc.com'
Subject: RE: Signed delivery documents in PwC Canada and PwC UK

For the Record

Ms Osborne I am sure on reading the correspondence carefully you will be quite clear why it was considered appropriate to have this further written "For the record" email to the "top" person in PwC (Canada) – Mr Clark and PwC (UK) – Mr Powell - for now and the future, as they have the ultimate responsibility for executive governance and quality of the firm's work. *1

Our final report on the factual accuracy and omissions in the alleged "independent forensic investigation" will be provided to Mr Clark and you coincident with its publication to other parties at an appropriate time. It is a great shame, and most certainly after a Court Order to disclose the PwC Final Draft Report in the UK in June 2007, that PwC UK/Canada did not have the common courtesy to meet their promised commitment to Mr McCreery and I in January 2007, basic investigatory processes and risk management "sense" to invite me/us to comment on its factual accuracy and omissions whilst the investigation was being completed and certainly before the final Report was published at the end of August 2007. *2

As far as I can ascertain from the Report and the all the other documentation available to us I never even met any of the authors in the Report. *3

Perhaps you should also read it and see how poor in particular Section 8 on A340 was and has proven to be. *4

If that error in judgment is not already admitted within the PwC global organization yet then perhaps in due course it will be. Certainly it does not bode well for the quality of PwC "independent forensic investigations". *5

Kind regards

Brian

PwC
CANADA
↑

From: robert.j.osborne@ca.pwc.com [mailto:robert.j.osborne@ca.pwc.com]
Sent: 15 October 2009 14:57
To: brian@fortfield.com
Subject: Fw: Signed delivery documents in PwC Canada and PwC UK

Dear Mr. Little,

The below email and your binder have been forwarded to my attention. Further to my email of September 4, 2009 and your response of September 7, I was under the impression you had agreed to "not copy any further documents to PwC partners or staff" and that I would be your sole contact for PwC Canada. Please refrain from communicating further with Mr. Clark, or with anyone else at PwC Canada. As General Counsel to the firm, all commentary, questions, and documents should come only to my attention.

Yours truly,

Robert Osborne

Robert J. Osborne | General Counsel (Risk & Regulatory) | pwc

Brian Little

From: Brian Little [brian@fortfield.com]
Sent: 09 November 2009 09:33
To: 'robert.j.osborne@ca.pwc.com'
Cc: 'caroline.mcquater@uk.pwc.com'; 'john.f.tracey@uk.pwc.com'
Subject: RE: FW: Invitation for comments on any factual accuracy errors in the attached A340 single page - Please provide any written inputs with supporting evidence by Wednesday 21 September 2009 on behalf of PwC

Noted – see Final Draft Report . It is obviously a matter for yourselves as to whether your firm (PwC Canada) comments or not on its factual accuracy – whether directly to me or your client the Audit Committee of MAC. In any event I will NOT make the same error of judgement, as PwC and the MAC Audit Committee did, and not have a record of an invitation to comment on the Final Draft Report and its factual accuracy before release. I also attach a copy of a Supplementary witness statement 2 which you may wish to provide some further context on the UK case and a internet link to a similar whistleblowing interview here in the UK recently..

I hope you will be able to coordinate on behalf of your Top person (Mr Clarke) a response on those facts which PwC consider to be incorrect and substantiation for same – whether that be via the MAC Audit Committee or directly to me before Friday 13 November 2009.

Kind regards

Brian

From: robert.j.osborne@ca.pwc.com [mailto:robert.j.osborne@ca.pwc.com]
Sent: 03 November 2009 13:35
To: brian@fortfield.com
Subject: Re: FW: Invitation for comments on any factual accuracy errors in the attached A340 single page - Please provide any written inputs with supporting evidence by Wednesday 21 September 2009 on behalf of PwC

Dear Mr. Little,

Please be advised that PwC Canada will not be commenting on the factual accuracy of your materials. As indicated to you in my email of September 4, it is not our practice to discuss client matters with third parties. This is due to client confidentiality requirements and, for this reason, PwC Canada is not in a position to confirm or deny any of your statements. In the absence of a direction from our client or the courts, this firm will not assist you or provide any information to you.

Yours truly,

Robert Osborne

Robert J. Osborne | **General Counsel (Risk & Regulatory)** | pwc
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"Brian Little" <brian@fortfield.com>

11/03/2009 03:42 AM

To Caroline McQuater/UK/OGC/PwC@EMEA-UK
cc Robert J. Osborne/CA/OGC/PwC@Americas-CA, John F Tracey/UK/CFR/PwC@EMEA-UK

Subject FW: Invitation for comments on any factual accuracy errors in the attached A340 single page - Please provide any written inputs with supporting evidence by Wednesday 21 September 2009 on behalf of PwC