

brian little

From: Jewett, Peter [pjewett@torys.com]
Sent: 12 July 2007 21:57
To: brian little
Cc: wdimma@brookfield.com; wdimma@msn.com; Jewett, Peter
Subject: Magellan - PwC Report

We have been acting as special counsel to the Magellan Audit Committee in connection with its investigation of the matters you raised. The Audit Committee has asked me to respond to your email of June 25 to Mr. Dimma.

With respect to the 'zone of insolvency' issue, this matter was discussed by the Audit Committee with E&Y during its audit. E&Y was aware of the issues you raised and discussed PwC's work with PwC. The Audit Committee was satisfied that E&Y would not have been able to deliver its audit report unless it was satisfied on the 'zone of insolvency' matter and that was, in the Audit Committee's opinion, sufficient review of this matter. PwC was therefore instructed to leave that matter out of its further work and its report as any further work in this area by PwC would have been unnecessary duplication.

With respect to the whistleblowing process, in discussions between PwC and the Audit Committee, it was decided that PwC should focus on the accounting issues you raised, that being PwC's area of expertise. The process of dealing with a purported whistleblower is a legal matter and the Audit Committee, with our advice, is satisfied that the process it has followed has been sound legally.

With respect to your reviewing and discussing the report with PwC, PwC interviewed and otherwise communicated with you on a number of occasions before and during the preparation of its report, and received a great deal of information from you. PwC reported to the Audit Committee that it felt that it had a thorough understanding of your concerns, your views about the matters in question and the information you had that might be relevant. PwC has stopped responding to you because it is confident that it has received from you all the information you have that is relevant to its investigation, assuming that you have not withheld any relevant information. PwC is of the view that further contact with you will not add to its investigation or conclusions and the Audit Committee has accepted this view.

The Audit Committee and Magellan have spent a great deal of time and money on your concerns which they have taken very seriously. After this very thorough investigation, the Audit Committee is satisfied that it has a full understanding of the concerns raised and is satisfied that it has responded appropriately to them. It is evident that you may not agree with everything in PwC's report but the Audit Committee is confident that PwC's investigation was thorough and competent, and is prepared to rely on PwC's conclusions.

Peter Jewett
Chair, Corporate Department
Torys LLP
Tel: 416.865.7364
Fax: 416.865.7380
mailto:pjewett@torys.com
www.torys.com

This communication (and any information or material transmitted with this communication) is confidential, may be privileged and is intended only for the use of the intended recipient. If you are not the intended recipient, any review, retransmission, conversion to hard copy, copying, circulation, publication, dissemination, distribution, reproduction or other use of this communication, information or material is strictly prohibited and may be illegal. If you received this communication in

brian little

From: brian little [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

Tracking: Recipient Read
 wdimma@brookfield.com Read: 06/27/2007 18:28
 wdimma@msn.com
 john.f.tracey@uk.pwc.com

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 .

09/23/2007

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

[brian little] -----Original Message-----

From: JEFFREYS, Simon [mailto:Simon.JEFFREYS@cms-cmck.com]
Sent: 22 June 2007 15:17
To: ast@littletonchambers.co.uk; aed@littletonchambers.co.uk; brian@fortfield.com
Cc: Cameron, Philip; Jones, Karen; Malcolm MacKillop (E-mail); Thickett, Amy
Subject: FW: Little v Magellan case no 1402867/06 Case management Order of 7/6/07

FYI

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

From: JEFFREYS, Simon
Sent: 22 June 2007 15:15
To: BristolEmployment Tribunal (E-mail)
Cc: Rebecca JOHNSON (E-mail)
Subject: Little v Magellan case no 1402867/06 Case management Order of 7/6/07

For the Tribunal's information. We should also add that that the PWC report which has been disclosed does not cover " the zone of insolvency and the whistleblowing process" as " at the request of the Audit Committee, we have deferred the investigation of these matters" (para 4.11 at p.30 of the Report). We have today received the documents in question from the Respondents solicitors.

Simon Jeffreys

Partner
CMS Cameron McKenna LLP
simon.jeffreys@cms-cmck.com
+44 (0)20 7367 3421

www.law-now.com

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

From: JEFFREYS, Simon
Sent: 22 June 2007 13:33
To: 'JOHNSON Rebecca'
Cc: Thickett, Amy; NORMAN Ashley
Subject: RE: Mr B Little v Magellan

Thank you, but the point about why they were not, so far as turns out to be the case on checking, disclosed earlier remains.

Simon Jeffreys

Partner
CMS Cameron McKenna LLP
simon.jeffreys@cms-cmck.com
+44 (0)20 7367 3421

www.law-now.com

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

From: JOHNSON Rebecca [mailto:Rebecca.Johnson@pinsentmasons.com]
Sent: 22 June 2007 10:14

09/23/2007

To: JEFFREYS, Simon
Cc: Thickett, Amy; NORMAN Ashley
Subject: Mr B Little v Magellan

SENT ON BEHALF OF ASHLEY NORMAN

Dear Simon

I refer to the query you raised yesterday concerning the exhibits to the draft report of PWC which we disclosed to you on Wednesday. I explained yesterday, on instructions from my client, that the exhibits were not attached to the draft report. That is correct. It has subsequently been clarified to me that the exhibits were provided later the same day as the draft report. I am instructed that the exhibits were not reviewed by the Audit Committee at that time.

Rather than debate the point further, I am instructed to release the exhibits to you. I am out of the office today and therefore have asked Rebecca to send this email. She will also arrange for the documents to be emailed to you shortly.

Regards

Ashley

Ashley Norman

Partner

Pinsent Masons is part of PMLG - An international group of law firms

The contents of this e-mail and any attachments are confidential to the intended recipient. If you are not the intended recipient please do not use or publish its contents, contact Pinsent Masons immediately on +44 (0)20 7418 7000 then delete it. Contracts cannot be concluded with us nor service effected by email. Pinsent Masons may monitor traffic data. Further information about us is available at www.pinsentmasons.com.

This message has been scanned for viruses by MailControl, a service from BlackSpider Technologies.

.....
Please consider the environment before printing

CMS Cameron McKenna LLP is a limited liability partnership registered in England and Wales with registration number OC310335. It is a body corporate which has members whom we refer to as "partners". It is regulated by the Law Society of England and Wales. A list of members and their professional qualifications is open to inspection at the registered office, Mitre House, 160 Aldersgate Street, London EC1A 4DD. Members are either solicitors or registered foreign lawyers.

CMS Cameron McKenna LLP is a member of the CMS alliance of independent European law firms.

CMS offices and associated offices worldwide: Berlin, Brussels, London, Madrid, Paris, Rome, Utrecht, Vienna, Zürich, Aberdeen, Amsterdam, Antwerp, Arnhem, Beijing, Belgrade, Bratislava, Bristol, Bucharest, Budapest, Buenos Aires, Casablanca, Chemnitz, Cologne, Dresden, Düsseldorf, Edinburgh, Frankfurt, Hamburg, Hilversum, Hong Kong, Kiev, Leipzig, Lyon, Marbella, Milan, Montevideo, Moscow, Munich, New York, Prague, Sao Paolo, Seville, Shanghai, Sofia, Strasbourg, Stuttgart, Warsaw and Zagreb.

Notice: the firm does not accept service by e-mail of court proceedings, other processes or formal notices of any kind without specific

09/23/2007

Brian Little

From: Robert Beckett [robertpbeckett@msn.com]
Sent: 29 November 2009 13:03
To: brian little
Subject: FW:

From: robertpbeckett@msn.com
To: john.dekker@magellan.aero
Subject:
Date: Sun, 29 Nov 2009 13:01:16 +0000

John,

I have been reading a number of emails between Charles Rae and Brian little and they reminded me of our discussions last April. Then you asked me if Brian was presented with facts contrary to his own understanding would he be able to accept them? I answered that if Brian was presented with facts, he would be able to absorb this and accept it!

Since our conversation Brian has been repeatedly asking Magellan for facts on the Airbus A 340 to show that he is incorrect in his understanding. And indeed Brian has asked for specific documents that he thinks might help prove him wrong. Nothing has been presented to him! Yet Charles Rae`s email states "Many inaccurate & incorrect statements" with respect to Brian`s understanding of the facts.

Clearly if Magellan do have facts that genuinely show Brian`s understanding on Airbus A340 is incorrect it would be in Magellan`s and Brian`s interests that these be put to him as a matter of urgency?

I am not sure why Magellan have chosen not to take the opportunity to change or challenge Brian`s understanding but if there are facts and you think I can help with this then let me know.

Regards

Robert