

**UNITED STATES DISTRICT COURT**  
EASTERN DISTRICT OF ARKANSAS  
RICHARD SHEPPARD ARNOLD UNITED STATES COURTHOUSE  
500 W. CAPITOL, ROOM D444  
LITTLE ROCK, ARKANSAS 72201-3325  
(501) 604-5140  
Facsimile (501) 604-5149

**March 13, 2009**

Mr. John C. Everett  
Everett Law Firm  
P.O. Box 8370  
Fayetteville, AR 72703

**VIA FACSIMILE**

Re: *United States of America ex. rel. Norman Rille, et al. v. Accenture, et al.* --  
4:04-CV-00985-WRW

Dear Mr. Everett:

Would you be willing to serve as special master for discovery in the referenced case? It is a whistle blower case with some hotly contested discovery issues.

Here are the questions:

1. Would you be willing to serve?
2. What is your hourly rate?

I anticipate having the non-government parties put a retainer up for you to draw against on a monthly basis, or thereabouts.

You would have to bill the government for its portion each month since it is not permitted to put up front money. Furthermore, after you give us your hourly rate, the government's lawyers will have to get approval.

Please advise (with copies of your letter to the lawyers shown below).

Please find attached copies of letters from counsel with respect to the appointment of Mr. John C. Calhoun, Jr. as special master.

Cordially,



Wm. R. Wilson, Jr.

Original to the Clerk of the Court

cc: Mr. Stephen Engstrom  
Wilson, Engstrom, Corum & Coulter  
P.O. Box 71  
Little Rock, AR 72203  
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stephen@wecc-law.com

Ms. Lyn Pruitt  
Mitchell, Williams, Selig, Gastes & Woodyard, P.L.L.C.  
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Ms. Linda McMahon  
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cc: Other Counsel of Record

# MITCHELL | WILLIAMS

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March 11, 2009

## Via Hand Delivery

The Honorable Judge Wilson  
United States District Court  
Eastern District of Arkansas  
600 West Capitol Avenue, Room 423  
Little Rock, Arkansas 72201-3325

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MAR 11 2009

Wm. R. Wilson, Jr.  
U. S. District Judge  
E.D. of Arkansas

Re: United States, et al. v. Accenture, LLP, et al., USDC No. 4:04-CV-985WRW

Dear Judge Wilson:

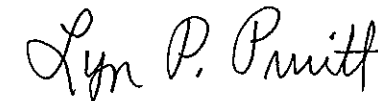
We received John Calhoun's response to your letter about serving as a special master. Understandably, we are concerned about an association between Mr. Calhoun and Mr. Engstrom's law firm which might result in Mr. Calhoun being placed in an uncomfortable position along the way.

It would be our preference to have a special master appointed who does not have this issue, and we are offering some names as possibilities for appointment to serve as special master. I hope Your Honor does not view this as presumptuous. The suggestion is certainly not offered in that spirit and, hopefully, can assist the Court in its decision. The Accenture defendants offer the following as possible choices for a special master: Mr. John Greer, Mr. Steve Quattlebaum, Mr. John Phelps, or Ms. Miriam Hopkins.

Very truly yours,

MITCHELL, WILLIAMS, SELIG,  
GATES & WOODYARD, P.L.L.C.

By



Lyn P. Pruitt

LPP:bh

cc: All counsel of record (via e-mail)

**WILSON, ENGSTROM, CORUM & COULTER**

LAWYERS  
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MAR 12 2009

Wm. R. Wilson, Jr.  
U. S. District Judge  
E.D. of Arkansas

ROXANNE T. WILSON (1947-1992)  
STEPHEN ENGSTROM +  
GARY D. CORUM  
NATE COULTER  
SHIRLEY JONES

March 12, 2009

+ ALSO ADMITTED TO  
PRACTICE IN ALASKA

stephen@wecc-law.com  
gary@wecc-law.com  
nate@wecc-law.com  
shirley@wecc-law.com

Re: *U.S.A., et al. v. Accenture, LLP, et al.*  
U.S.D.C. No. 4:04-CV-985WRW

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The Honorable William R. Wilson, Jr.  
United States District Court  
Eastern District of Arkansas  
600 West Capitol Avenue, Room 423  
Little Rock, Arkansas 72201-3325

**BY MESSENGER**

Dear Judge Wilson:

I was surprised by Ms. Pruitt's objection to Mr. Calhoun's service as a master for discovery purposes. As I understand it, Mr. Calhoun represents several business entities and will be aligned with Mr. Coulter on several other entities on the same side of a lawsuit which is in an early stage. Mr. Coulter has no interest in the case before you because, as many of the people in this community know, our office operates on an expense-sharing and file-sharing basis. Likewise, neither I nor Ms. Jones have any interest in the case referenced by Ms. Pruitt.

I am also confused by the rubric of the standard which Ms. Pruitt would apply when qualifying masters for this task. I expect that Skip Henry's firm is, and has been, aligned with lawyers in the Mitchell firm on the same side of many cases based on tort claims, product liability claims, or casualty loss. Accenture saw no reason to object under those circumstances. Now it has recommended a person generally known to regularly serve as counsel for large corporate or insurance defendants in class or false claims litigation. In fact, one of the individuals recommended by Ms. Pruitt is co-counsel in a false claims act case pending before your Honor involving similar issues, *United States of America ex rel. Norman Rille and Neal Roberts v. Cisco Systems, Inc., a California Corporation*, U.S.D.C. No. 4:04-CV988 WRW.

The Honorable William R. Wilson, Jr.

March 12, 2009

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**WILSON, ENGSTROM, CORUM & COULTER**

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I agree with Mr. John C. Calhoun that no disqualifying conflict exists. Applying Ms. Pruitt's standard evenhandedly would likely result in the disqualification of any of the candidates she suggests.

I suggest any one of the following: John Everett; David Blair; the retired Judge John Cole; or retired Justice David Newbern.

Respectfully,

 <sup>BY</sup>  
Stephen Engstrom

SE/mk

cc: All Counsel of Record (via e-mail)



U.S. Department of Justice

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March 12, 2009

Honorable William R. Wilson, Jr.  
United States District Court  
Eastern District of Arkansas  
600 West Capitol Avenue, Room 423  
Little Rock, Arkansas 72201-3325

Re: *United States, et al. v. Accenture, LLP, et al.*, USDC No. 4:04-CV-985WRW

Dear Judge Wilson:

Thank you for your letter of March 10, 2009. With respect to the appointment of Mr. John C. Calhoun as discovery special master in this case, the process by which the government would obtain funding is the same as that outlined in my letter to the Court, dated February 13, 2009. As Mr. Calhoun has provided his hourly rate, we will submit the appropriate funding request for approval.

Very truly yours,

Linda M. McMahon

Trial Attorney

U.S. Department of Justice

Commercial Litigation, Civil Frauds

cc: via electronic mail

J. Andrew Jackson - [jacksona@dicksteinshapiro.com](mailto:jacksona@dicksteinshapiro.com)

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