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 16 **Deloitte & Touche LLP**

17 **UNITED STATES DISTRICT COURT**  
 18 **NORTHERN DISTRICT OF CALIFORNIA**  
 19

20 JAMES BRADY, SARAH CAVANAGH, and  
 21 IVA CHIU, individually and on behalf of all  
 others similarly situated,

22 Plaintiffs,

23 vs.

24 DELOITTE & TOUCHE LLP, a limited liability  
 25 partnership; and DOES 1-10, inclusive,

26 Defendants  
 27

28 **CASE NO.: C-08-00177 SI**  
**STIPULATION AND [PROPOSED]**  
**ORDER GRANTING LEAVE TO FILE**  
**UNDER SEAL**

**STIPULATION**

1  
2 Pursuant to Local Rules 7-12 and 79-5, and the Court's Standing Order, Plaintiffs and  
3 Defendant, through their respective counsel, submit the following stipulation and [proposed] order  
4 granting Plaintiffs leave to file permanently under seal the materials described below.

5 WHEREAS, in the course of the discovery the parties have produced and disclosed  
6 confidential, proprietary, and other private information related to the parties, as well as Defendant's  
7 clients, designated "Confidential" or "Highly Confidential - Attorneys' Eyes Only" pursuant to the  
8 parties' Stipulated Protective Order signed by the Court on March 10, 2009, and filed in the above  
9 captioned action on March 11, 2009 ("Designated Produced Materials"), for which special  
10 protection from public disclosure and from use for any purpose other than prosecuting this litigation  
11 would be warranted;

12 WHEREAS, the parties agree that material designated as confidential, proprietary, and other  
13 private information related to the parties, as well as Defendant's clients, will also be included in or  
14 discussed in the parties filings on the Plaintiffs' Motion for Class Certification ("Designated Motion  
15 Materials");

16 WHEREAS, the parties agree that the Designated Produced Materials and Designated  
17 Motion Materials consist of what Defendant considers to be Defendant's proprietary employee  
18 training materials, proprietary guidance for conducting audits, proprietary policies, confidential  
19 employee personnel and pay data, and confidential and proprietary audit work papers, as well as the  
20 confidential and proprietary information of Defendant's clients.

21 WHEREAS, the parties agree that the Designated Produced Materials, including all  
22 information derived from the Designated Produced Materials, and the Designated Motion Materials  
23 should be filed permanently under seal on the ground that good cause exists to prevent the  
24 disclosure of this confidential, proprietary, and financial information. *See, e.g., In re Adobe Systems*  
25 *Inc. Securities Litigation*, 141 F.R.D. 155, 158 (N.D. Cal. 1992) (good cause exists when disclosure  
26 of proprietary or financial information would put a company as a competitive disadvantage);  
27 *Hirschfeld v. Stone*, 193 F.R.D. 175, 187 (S.D. N.Y. 2000) ("disclosure of confidential information  
28

1 is the quintessential type of irreparable harm that cannot be compensated or undone by money  
2 damages); *Encyclopedia Brown Prod., Ltd. v. Home Box Office, Inc.*, 26 F. Supp 2d 606, 614 (S.D.  
3 N.Y. 1998) (that party would be irreparably harmed by disclosure of confidential business  
4 information supported sealing, even though documents dealt with business information dating back  
5 several years).

6 NOW THEREFORE, the parties hereby stipulate, subject to Court approval, that the  
7 following materials/information be filed permanently under seal:

- 8 1. Exhibit A - relevant portions of Scott Smith's deposition transcript and exhibits  
9 referenced therein;
- 10 2. Exhibit B - Defendant's Responses to Plaintiff James Brady's Interrogatories, Set  
11 One;
- 12 3. Exhibit C - relevant portions of Joe Young's deposition transcript and exhibits  
13 referenced therein;
- 14 4. Exhibit D - "Session 3: Seminar Overview (30 Minutes)" (bates stamped DT  
15 167183).
- 16 5. Exhibit E - "Phases of the Audit Approach" (bates stamped DT 171790-171823);
- 17 6. Exhibit F - "The Audit Approach" (bates stamped DT 075521-075528);
- 18 7. Exhibit G - Index to Deloitte's Audit Approach Manual (bates stamped DT 076863-  
19 076868);
- 20 8. Exhibit H - relevant portions of "Glossary" (bates stamped DT 129499-129500);
- 21 9. Exhibit I - "General Guidance About the Model Audit Program" (bates stamped DT  
22 164728-164741);
- 23 10. Exhibit J - "Performance Support - Using the Model Audit Program" (bates stamped  
24 DT 051477-051491);
- 25 11. Exhibit K - Various documents entitled, respectively, "Professional  
26 Pronouncements," "Accounting Pronouncements," "Auditing Pronouncements," and "Attestation  
27 Pronouncements" (bates stamped DT 064654-064684);  
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COUNSEL FOR DEFENDANTS

DATE: November 23, 2009

By: /S/ Kathryn M. Davis  
LINDA E. SHOSTAK  
JAMES E. BODDY, JR.  
Morrison & Foerster LLP

ECF CERTIFICATION

I hereby attest that I have obtained concurrence regarding the filing of this document from each of the signatories within the e-filed document.

DATE: November 23, 2009

By: /S/ Daria D. Carlson  
Daria Dub Carlson

PURSUANT TO STIPULATION, IT IS SO ORDERED.

DATED: \_\_\_\_\_



\_\_\_\_\_  
Honorable Susan Illston  
United States District Court Judge

# EXHIBIT A

REDACTED

## EXHIBIT B



REDACTED

EXHIBIT C

REDACTED

## EXHIBIT D

REDACTED

EXHIBIT E

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EXHIBIT F



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EXHIBIT G

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EXHIBIT H

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# EXHIBIT I

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**EXHIBIT J**



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