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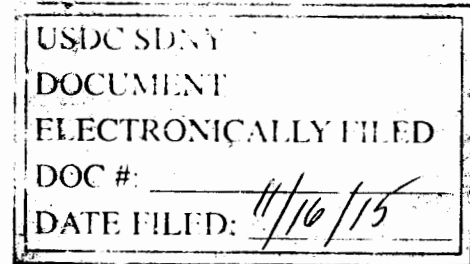
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November 10, 2015

VIA FAX

Judge Victor Marrero
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007



Re: ***Anwar, et al. v. Fairfield Greenwich Limited, et al.***
Master File No. 09-CV-00118 (VM) (FM)

Dear Judge Marrero:

I write on behalf of my client, PricewaterhouseCoopers LLP ("PwC Canada"), defendant PricewaterhouseCoopers Accountants N.V. ("PwC Netherlands") (collectively, the "PwC Defendants") in response to Mr. Wallner's letter of November 5, 2015 asking the Court unseal the parties' motion *in limine* filings. The Court should deny Mr. Wallner's request.

Mr. Wallner and his client already have access to the documents and testimony referenced in these filings. He has been directly involved in much of the discovery that has taken place in this case, and unsealing these documents will not provide him with any additional information about the facts relevant to either his case or the upcoming trial. All that it would reveal is the parties' legal arguments concerning certain evidence -- information of little relevance to him given that his case has been dismissed, notwithstanding a pending appeal.

Moreover, the authorities on which Mr. Wallner relies are criminal cases, where there is a heightened justification for public access to information, that rest their decisions on a finding that the materials at issue are "judicial documents." The rationale for disclosure of such documents is not, however, a public interest in the arguments of lawyers, but in access to the underlying evidence, which Mr. Wallner already has. *See, e.g., United States v. Martoma*, 2013 U.S. Dist. LEXIS 182959 at *7-12 (Dec. 28, 2013 S.D.N.Y.).

Finally, the parties are diligently preparing for trial and engaging in extensive meet and confer sessions with regard to exhibits and other evidentiary issues, the result of which will be a large measure of agreement about the evidence to be presented at the public trial. To the extent there are disagreements about that evidence, the Court will resolve them on the public record. It

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imposes no hardship on Mr. Wallner or his client, a non-party with no active case, to await these decisions and then determine what, if anything, of interest is not publicly disclosed.

Respectfully,

Timothy A. Duffy, P.C. /s/

Timothy A. Duffy, P.C.

cc: Counsel of Record (via e/mail)

The Clerk of Court is directed to enter into the public record of this action the letter above submitted to the Court by <i>Rw C. O'Connell</i>	
SO ORDERED.	
<i>11-16-15</i>	<i>[Signature]</i>
DATE	VICTOR MARRERO, U.S.D.J.