

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

MICHAEL H. WILLIAMSON, et al.,

Plaintiffs,

v.

RECOVERY LIMITED PARTNERSHIP, et al.,

Defendants.

CASE NO. C2-06-292

JUDGE EDMUND A. SARGUS, JR.

MAGISTRATE JUDGE TERENCE P. KEMP

ORDER

This matter is before the Court for consideration of the Williamson Plaintiffs' Motion to Obtain Access to the KPMG Report and Accountant's Work Papers. (Doc. 504.) For the reasons that following, the motion is DENIED.

This case originally involved a separate set of claims brought by investors in Defendants Columbus Exploration and Recovery Limited Partnership. The investors sought, *inter alia*, an accounting from the entities in which they had invested. By agreement, reduced to a Consent Order dated July 20, 2006, the parties entered into an accounting method whereby accounting firm KPMG would conduct a confidential analysis of the Defendants' business operations, as defined by the Consent Order. This process has now run its course, with an appeal currently pending.

The Williamson Plaintiffs now seek a copy of the confidential accounting report prepared by KPMG and also seek copies of the accountant's work papers. For the reasons below, the Court is disinclined to order such disclosure.


First, the accounting report was prepared by order of this Court in response to a demand from investors. The Consent Order incorporated the agreement of the Defendants and the investors, which did not include or anticipate subsequent disclosure to third parties.

Second, the Court has reviewed the KPMG report and finds that the document addressed the financial condition and history of the Defendants and does not contain relevant information, or matters that could lead to relevant information, subject to discovery. While the report does give an analysis of the financial condition of the Defendants, the document does not include information relevant to the Williamson Plaintiffs' claims or damages.

For these reasons, the motion is **DENIED**.

IT IS SO ORDERED.

9-23-2016
DATE



EDMUND A. SARGUS, JR.
UNITED STATES DISTRICT JUDGE