

United States Courts
Southern District of Texas
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Michael N. Milby, Clerk

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE ENRON CORPORATION) No. H-01-3624
SECURITIES LITIGATION)
) Hon. Melinda Harmon

**MEMORANDUM IN SUPPORT OF
MOTION TO DISMISS THE CONSOLIDATED COMPLAINT
BY DEFENDANTS ANDERSEN-UNITED KINGDOM AND ANDERSEN-BRAZIL**

Defendants Andersen-United Kingdom and Andersen-Brazil, by their attorneys, respectfully submit this memorandum in support of their motion to dismiss the Consolidated Complaint (“the Complaint”).

INTRODUCTION

Plaintiffs’ Complaint names as defendants Andersen-United Kingdom and Andersen-Brazil, partnerships that are located outside the United States.¹ At all relevant times, each was a “member firm” of Andersen Worldwide Societe Cooperative (“AWSC”), a Swiss Societe Cooperative formed under the Swiss Code of Obligations and domiciled in Geneva, Switzerland. AWSC coordinates the activities of various distinct legal entities around the world, including Arthur Andersen LLP (“Andersen LLP”), that have contracted to participate in the Andersen network. Neither Andersen-United Kingdom nor Andersen-Brazil is alleged to have committed any wrongdoing whatsoever. Although Andersen LLP was the auditor for Enron, and it is Andersen LLP’s work that the complaint attacks, plaintiffs have nevertheless named Andersen-United Kingdom and Andersen-Brazil as defendants, seeking somehow to hold them

¹ “Andersen-Brazil” does not, in fact, exist. This memorandum assumes that plaintiffs use the term “Andersen-Brazil” to encompass all Brazilian firms that were member firms of Andersen Worldwide Societe Cooperative during the time period that they performed services for Brazilian subsidiaries of Enron Corp.

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liable under Section 11 of the Securities Act of 1933 and under Section 10(b) of the Securities Exchange Act of 1934.

The Complaint's allegations regarding these two defendants are extremely limited. As for the United Kingdom firm, the Complaint alleges that it "is part of Andersen-Worldwide. Andersen-United Kingdom participated in the 97-00 audits of Enron. Andersen-United Kingdom has been implicated in the document shredding indictment, indicating an awareness of possible wrongdoing in connection with work for Enron." (Cmplt. ¶ 92(f).) The Complaint asserts that Andersen-United Kingdom provided services to Enron relating to commodities trading and the Wessex water plant (Cmplt. ¶ 897), but does not allege any deficiencies in connection with that work. With respect to Andersen-Brazil, the Complaint alleges only that it "is part of Andersen-Worldwide. Andersen-Brazil participated in the 97-00 audits of Enron." (Cmplt. ¶ 92(e).) The Complaint then alleges that Andersen-Brazil rendered professional services for the Cuiaba, Brazil Power Plant (Cmplt. ¶ 897), but again does not allege that the Brazilian firm's work was deficient in any way.

This Court, however, need not reach the merits of plaintiffs' claims against the Andersen-United Kingdom or Andersen-Brazil. First, those defendants have not been served properly. Second, this court does not have personal jurisdiction over either Andersen-United Kingdom or Andersen-Brazil because these firms had only limited contacts with the United States and Texas.

ARGUMENT

I. Andersen-United Kingdom and Andersen-Brazil Were Not Properly Served With the Complaint.

Plaintiffs have yet properly to serve Andersen-United Kingdom or Andersen-Brazil; neither of them has received summons as required by Federal Rule of Civil Procedure

4(c)(1). (See Affidavit of John Ormerod (“UK Aff.”) (attached as Exhibit B) ¶ 13; Affidavit of Francisco Papellas Filho (“Brazil Aff.”) (attached as Exhibit C) ¶ 12.)² Service of a summons is required. Without effective service, an entity cannot be brought before a court. “[T]he summons continues to function as the *sine qua non* directing an individual or entity to participate in a civil action. . . .” Murphy Bros., Inc. v. Michetti Pipe Stringing, Inc., 526 U.S. 344, 351 (1999). Because they have not been served with a Summons, Andersen-United Kingdom and Andersen-Brazil are not parties to this case. “[O]ne becomes a party officially, and is required to take action in that capacity, only upon service of a summons or other authority-asserting measure stating the time within which the party served must appear and defend. . . .” Id. at 350. Neither Andersen-United Kingdom nor Andersen-Brazil has even received a formal copy of the complaint.³ Thus, the lack of service alone provides an independent basis for dismissal.⁴

² Due to time constraints, defendants Andersen-United Kingdom and Andersen-Brazil have submitted copies of these affidavits. Original versions of these affidavits will be filed with the Court as soon as possible.

³ Service of process on AWSC cannot be imputed to Andersen-United Kingdom or Andersen-Brazil because they are separate and distinct entities from AWSC. Cf. Allan v. Brown & Root, Inc., 491 F. Supp. 398, 403 (S.D. Tex. 1980) (“the relationship of a parent corporation and a subsidiary corporation is not of itself a sufficient basis for subjecting a foreign corporation to domestic jurisdiction, nor does such a relationship create the necessary agency for making service on one through the other”).

⁴ Insufficiency of process justifies dismissal of the action where a party has also raised an alternate valid defense provided by Rule 12(b). See Fed. R. Civ. P. 12(b)(5). Put another way, “dismissal without opportunity to cure is appropriate where proper service would be futile. Proper service would be futile, for instance, where this court would not have personal jurisdiction over the defendant.” Rhodes v. J.P. Sauer & Sohn, Inc., 98 F.Supp.2d 746 750 (W.D. La. 2000); see also Bacino v. American Federation of Musicians, 407 F. Supp. 548 (N.D. Ill. 1976) (granting Rule 12(b)(5) motion to dismiss without leave to cure service of process where court determined venue would be improper in its district); Gregory v. United States, 942 F.2d 1498 (10th Cir. 1991) (affirming district court dismissal pursuant to Rule 12(b)(5) because curing service deficiency would be futile). As demonstrated infra, this court lacks personal jurisdiction over Andersen-United Kingdom and Andersen-Brazil.

Moreover, plaintiffs have not even attempted to meet the heightened requirements for serving foreign entities. Plaintiffs are obligated to serve these entities according to the dictates of “any internationally agreed means reasonably calculated to give notice.” Fed. R. Civ. P. 4(f)(1). The service of Andersen-United Kingdom must abide by the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents, as the United Kingdom is a signatory of it. Brazil is a signatory to the Inter-American Convention on Letters Rogatory and requires the use of letters rogatory to effect proper service. See Tucker v. Interarms, 186 F.R.D. 450, 452 (N.D. Ohio 1999) (citing cases). None of the required procedures has been followed here. Plaintiffs’ failure in this regard provides an independent basis for dismissal.

II. This Court Lacks Personal Jurisdiction Over Andersen-United Kingdom and Andersen-Brazil.

The Due Process Clause prevents plaintiffs from dragging parties into far-away courts. An individual entity has a “liberty interest in not being subject to the binding judgments of a forum with which he has established no meaningful ‘contacts, ties, or relations.’” Burger King Corp. v. Rudzewicz, 471 U.S. 462, 471-72 (1985) (citation omitted). The Supreme Court has admonished lower courts to exercise “great care and reserve ... when extending our notions of personal jurisdiction into the international field.” Asahi Metal Indus. Co., Ltd. v. Superior Court, 480 U.S. 102, 115 (1987) (quotation omitted).

These general principles are applied through a two-part test. First, a court may not exercise jurisdiction over the entity unless that entity has had sufficient “minimum contacts” with the forum state such that it “reasonably should anticipate being haled into court there.” Marathon Oil Co. v. A.G. Ruhrgas, 182 F.3d 291, 295 (5th Cir. 1999). Second, the exercise of personal jurisdiction “cannot offend ‘traditional notions of fair play and substantial justice.’” Id.,

quoting International Shoe Co. v. State of Washington Office of Unemployment Compensation & Placement, 326 U.S. 310, 316 (1945).

The first part of the test, “minimum contacts,” can be satisfied in two different ways. A court may exercise “specific jurisdiction” when the defendant has “purposefully directed [its] activities at residents of the forum, and the litigation results from alleged injuries that arise out of or relate to those activities.” Burger King, 471 U.S. at 472 (internal quotation marks and citations omitted); Marathon Oil Co., 182 F.3d at 295. If a court lacks “specific jurisdiction,” it may nonetheless exercise “general jurisdiction” if a defendant’s contacts with the forum are “continuous, systematic and substantial.” Marathon Oil Co., 182 F.3d at 295; Helicopteros Nacionales de Colombia, S.A. v. Hall, 466 U.S. 408, 415-416 (1984). In the absence of either specific or general jurisdiction, the case must be dismissed for lack of personal jurisdiction. Ruhrgas AG v. Marathon Oil Co., 526 U.S. 574, 584 (1999) (“Personal jurisdiction ... is an essential element of the jurisdiction of a district court, without which the court is powerless to proceed to an adjudication.”) (citations omitted).

As discussed below, the Supreme Court has not defined the “forum” for purposes of the “minimum contacts” inquiry. Specifically, where, as here, a suit is brought pursuant to a federal statute that provides for nationwide service of process, a court might examine whether the defendant has had “minimum contacts” with the United States, or it might examine whether the defendant has had “minimum contacts” with the state in which the federal district court is sitting. Andersen-United Kingdom and Andersen-Brazil assert that the latter position is correct.

But with respect to these defendants, whether the proper “forum” is the United States or Texas, this Court lacks personal jurisdiction. As the attached affidavits make clear, this Court may exercise neither specific nor general jurisdiction over these foreign entities. This

Court lacks specific jurisdiction because none of them has engaged in any activities in either Texas or the United States, or directed toward Texas or the United States, out of which the plaintiffs' claims may be said to arise. Likewise, this Court may not exercise general jurisdiction over these defendants because none has "continuous, systematic and substantial" contacts with either the state of Texas or the United States. These defendants should be dismissed.

A. The State Of Texas Is The Relevant Forum For Jurisdictional Purposes.

In the typical case, a federal district court inquiring into personal jurisdiction examines the defendant's contacts with the state in which the federal district court is sitting. This case is, however, atypical in one respect: the Complaint alleges, *inter alia*, violations of the Securities Exchange Act of 1934. (Cmplt. ¶ 75.) That Act provides for service of process in the district in which the suit is brought or "in any other district of which the defendant is an inhabitant or wherever the defendant may be found." 15 U.S.C. § 78aa. Thus, this case is brought pursuant to a federal statute providing for nationwide service of process. The Supreme Court has yet to rule on whether a federal statute authorizing nationwide service of process transforms the traditional personal jurisdiction analysis into an analysis of the defendants contacts with the United States. Asahi Metal Indus. Co., 480 U.S. at 113 n.* (refusing to discuss whether Congress may "authorize federal court personal jurisdiction over alien defendants based on the aggregate of national contacts, rather than on the contacts between the defendant and the State in which the federal court sits").

The Fifth Circuit has held that "when a federal court is attempting to exercise personal jurisdiction over a defendant in a suit based upon a federal statute providing for nationwide service of process, the relevant inquiry [for personal jurisdiction purposes] is whether the defendant has had minimum contacts with the United States." Busch v. Buchman, Buchman & O'Brien Law Firm, 11 F.3d 1255, 1258 (5th Cir. 1994). The Fifth Circuit has since expressed

doubt whether the holding of Busch is correct. Specifically, a subsequent panel of the Fifth Circuit has continued to “dutifully apply Busch,” while “emphasiz[ing its] disagreement with it...” Bellaire Gen. Hosp. v. Blue Cross Blue Shield of Michigan, 97 F.3d 822, 826 (5th Cir. 1996). The latter panel has noted that personal jurisdiction and service of process are “distinct issues.” Id. Further, the latter panel reasoned that merging the two issues permits Congress to override by statute the individual liberty interest that lies at the heart of the Due Process Clause and protects defendants against being forced to litigate in a distant forum. Id. For these reasons, that panel expressed “grave misgivings regarding the authority” of Busch. Id.

For the reasons expressed in Bellaire, Andersen-United Kingdom and Andersen-Brazil respectfully submit that the proper personal jurisdictional analysis requires this Court to establish that the defendants have had sufficient contacts with the State of Texas.

B. Whether The Proper Analysis Focuses On Texas Or The United States, This Court Lacks Personal Jurisdiction Over Andersen-United Kingdom and Andersen-Brazil.

Even if this Court concludes that it may exercise jurisdiction over any defendant who has had sufficient contacts with the United States, this Court still lacks personal jurisdiction over Andersen-United Kingdom and Andersen-Brazil. As the attached affidavits make clear, these defendants do not have sufficient contacts with either the state of Texas or the United States to confer personal jurisdiction upon this Court.

This Court lacks specific jurisdiction over these defendants because none of them is alleged to have engaged in any acts within Texas or the United States, or which were directed toward Texas or the United States, out of which plaintiffs claims arise. Calder v. Jones, 465 U.S. 783, 789-790 (1984) (requiring tortious acts “expressly aimed” at the forum jurisdiction to establish specific jurisdiction); Wien Air Alaska, Inc. v. Brandt, 195 F.3d 208, 212 (5th Cir. 1999) (same); Collins v. Gospocentric Records, No. 3:00-CV-1813, 2001 WL 194985, at *2

(N.D. Tex. Feb. 22, 2001) (“In cases involving torts, specific jurisdiction may be supported by a single tortious act in the forum state.”). Indeed, the allegations as to the acts of Andersen-United Kingdom and Andersen-Brazil are extraordinarily sparse.

Both entities are alleged to have “participated” in the 1997-2000 audits of Enron. (Cmplt. ¶¶ 92(b), (e), (f).) Nothing more is stated in the Complaint. As the attached affidavits make clear, these entities were engaged by Andersen LLP to report on certain Enron foreign operations in connection with the LLP’s audits of Enron’s consolidated financial statements. (UK Aff. ¶ 12; Brazil Aff. ¶ 12.) The Complaint never alleges that any “participation” in the audits by Andersen-United Kingdom or Andersen-Brazil involved any improprieties. Merely having “participated” in an audit that was allegedly deficient for reasons unconnected with one’s own participation in the audit does not give rise to specific jurisdiction.

The only further allegation of conduct by these foreign entities is that each one allegedly “provided services” in connection with particular Enron-related projects in their respective countries. (Cmplt. ¶ 897 (Andersen-Brazil alleged to have performed services in connection with Cuiaba, Brazil Power Plant; Andersen-United Kingdom alleged to have performed services in connection with Wessex water plant).) But once again, the Complaint does not allege any detail concerning those services. More importantly, the Complaint fails to allege that Andersen-United Kingdom or Andersen-Brazil engaged in any improprieties in connection with the services performed on those foreign projects. This allegation, therefore, cannot support specific jurisdiction over these defendants.

Finally, Andersen-United Kingdom is alleged to have destroyed “unnecessary documents.” (Cmplt. ¶ 479.) This allegation cannot support specific jurisdiction over the Andersen-United Kingdom because there is no reason to believe that the destruction of

“unnecessary documents” was unlawful or improper in any way, nor is there any reason to believe that the effects of that alleged act was specifically directed at either Texas or the United States.

This Court also lacks general jurisdiction over Andersen-United Kingdom and Andersen-Brazil because neither of these defendants has had sufficiently systematic, consistent and substantial contacts with either Texas or the United States. Neither of these entities is a creature of the law of any of the United States, much less Texas. (UK Aff. ¶¶ 2, 3; Brazil Aff. ¶¶ 2, 3.) Neither of these entities owns, possesses, or has any interest in real property or any other assets in either the United States or Texas, save that Brazil has a bank account in New York. (UK Aff. ¶ 4; Brazil Aff. ¶ 4.) Neither of these entities is registered to do business in either the United States or Texas, nor do they perform their services in either Texas or the United States. (UK Aff. ¶¶ 8, 9; Brazil Aff. ¶¶ 7, 8.) Neither of these entities provides services to clients based in Texas or the United States. (UK Aff. ¶ 7; Brazil Aff. ¶ 7.) Neither of these entities pays any taxes in Texas or the United States. (UK Aff. ¶ 5; Brazil Aff. ¶ 5.) Neither of these entities maintains an agent to receive service of process in either Texas or the United States. (UK Aff. ¶ 6; Brazil Aff. ¶ 6.) The absence of such sustained and substantial contacts with either Texas or the United States weighs heavily against a finding of general jurisdiction. See Wenche Siemer v. Learjet Acquisition Corp., 966 F.2d 179, 181-82 (5th Cir. 1992) (finding no general jurisdiction even though defendant was registered to do business in forum and had a registered agent to receive service of process there); Beary v. Beech Aircraft Corp., 818 F.2d 370, 375-76 (5th Cir. 1987) (holding no general jurisdiction despite the facts that defendant's distributors sell defendant's goods in forum and defendant advertised for the sale of its products in forum); see also Consolidated Development Corp. v. Sherritt, Inc., 216 F.3d 1286, 1294 (11th Cir. 2000),

cert. denied, 122 S. Ct. 68 (2001); Young & EDX Holdings, Inc. v. Jones, 816 F. Supp. 1070, 1074-77 (D.S.C. 1992); Hotel Partners v. KPMG Peat Marwick, 847 S.W.2d 630 (Tex. App. – Dallas, writ denied 1993).

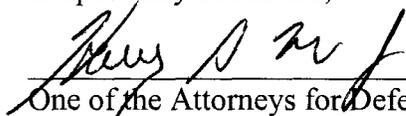
It is true that representatives of Andersen-United Kingdom and Andersen-Brazil regularly come to the United States for the purpose of coordinating policy for AWSC, attending AWSC meetings, receiving training, or in connection with audits of United States-based subsidiaries of their foreign clients. (UK Aff. ¶ 11; Brazil Aff. ¶ 10.) This contact is, of course, insufficient to confer personal jurisdiction in Texas. And even if the proper analysis focuses on contacts with the United States, travel by a nonresident party to the jurisdiction for management purposes of a separate organization is not sufficient to confer general jurisdiction. Black v. U.S.A. Travel Auth., Inc., No. 99 CIV 11278, 2001 WL 761070 (S.D.N.Y. July 6, 2001) (holding that nonresident defendant's business travel to forum state in capacity as corporate officer of resident corporation was insufficient to establish general jurisdiction); CCS Int'l, Ltd. v. ECI Telesystems, Ltd., No. 97 CIV 4646, 1998 WL 512951 (S.D.N.Y. Aug. 18, 1998) (same). Likewise, the fact that personnel from Andersen-United Kingdom have also traveled to the United States to evaluate work performed by Andersen LLP that related to subsidiaries of Andersen-United Kingdom's clients (UK Aff. ¶ 11) is insufficient to establish general jurisdiction over Andersen-United Kingdom, much less Andersen-Brazil. Helicopteros, 466 U.S. at 418 (holding that court lacks personal jurisdiction over corporation even though corporation regularly "sent personnel into Texas for training in connection with the purchase of helicopters and equipment in that State"); Management Insights Inc. v. CIC Enters., Inc., No. 3:00-CV-2597, 2001 WL 1829539, at *6 (N.D. Tex. Nov. 19, 2001) (periodic visit by corporation's agent to customers based in forum is insufficient to establish general jurisdiction).

Andersen-United Kingdom and Andersen-Brazil simply are not directly implicated in any of the alleged improprieties in this case. Nor are they substantially connected with Texas or the United States, as a general matter. This Court lacks personal jurisdiction over these entities, and they should be dismissed from this case.

CONCLUSION

For the foregoing reasons, Defendants Andersen-United Kingdom and Andersen-Brazil respectfully request that this Court grant its motion to dismiss and enter an order dismissing the Consolidated Complaint with prejudice.

Respectfully submitted,



One of the Attorneys for Defendants
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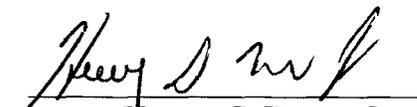
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CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the above and foregoing instrument has been forwarded to all counsel of record on the attached Service List pursuant to the Court Order dated April 10, 2002 on this the 8th day of June, 2002.



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EXHIBIT "B"

TO MEMORANDUM IN SUPPORT OF
MOTION TO DISMISS THE CONSOLIDATED COMPLAINT
BY DEFENDANTS ANDERSEN-UNITED KINGDOM AND
ANDERSEN-BRAZIL

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE ENRON CORPORATION)
SECURITIES LITIGATION) No. H-01-3624
)
) Hon. Melinda Harmon

AFFIDAVIT OF JOHN ORMEROD

The undersigned, being first duly sworn, deposes and states as follows:

1. My name is John Ormerod, and I am Country Managing Partner of Andersen-United Kingdom ("Andersen-UK"). In connection with preparing this affidavit, I have conducted a thorough inquiry into Andersen-UK's contacts with both the State of Texas and the United States.
2. Andersen-UK comprises a number of partnerships formed in the United Kingdom, pursuant to United Kingdom law.
3. Andersen-UK's principal place of business and headquarters are located in London.
4. Andersen-UK does not own, possess or have any interest in any real property or any other assets in Texas or the United States.
5. Andersen-UK does not pay any taxes in either Texas or the United States.
6. Andersen-UK has no offices in either Texas or the United States. Andersen-UK has no registered agent authorized to receive service of process in Texas or anywhere in the United States.
7. Andersen-UK has no employees who are based in either Texas or the United States who are engaged in providing services to its clients.



8. Andersen-UK is not registered to do business in either Texas or the United States.

9. Andersen-UK neither provides nor delivers its services in either Texas or the United States.

10. Andersen-UK is a separate and distinct entity from Andersen LLP. Andersen-UK has a contractual relationship with Andersen Worldwide Societe Cooperative ("AWSC").

11. Certain Andersen-UK partners travel to the United States for the purpose of coordinating policy for AWSC. In addition, some partners occasionally travel to the United States in connection with audits of United States-based subsidiaries of Andersen-UK clients. Andersen-UK partners travel to the United States to evaluate the work performed by Andersen LLP on those United States-based subsidiaries.

12. Andersen-UK was not engaged by Enron Corp. and has not performed any professional services for Enron Corp. Andersen-UK was, however, engaged by certain UK subsidiaries of Enron Corp. to perform certain audit services required by UK law. In addition, Andersen LLP engaged Andersen-UK to report on Enron's European operations in connection with Andersen LLP's audits of the consolidated financial statements of Enron Corp. All of these services were provided in the UK.

13. Andersen-UK has not been served in any fashion with a complaint with summons attached in In re Enron Securities Litigation, No. H-01-3624.

Further affiant says not.



[John Ormerod]

Sworn and subscribed to
before me this 2nd day of
MAY, 2002.

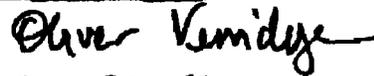
 SOLICITOR
OLIVER KEVIDGE

EXHIBIT "C"

TO MEMORANDUM IN SUPPORT OF
MOTION TO DISMISS THE CONSOLIDATED COMPLAINT
BY DEFENDANTS ANDERSEN-UNITED KINGDOM AND
ANDERSEN-BRAZIL

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE ENRON CORPORATION)
SECURITIES LITIGATION) No. H-01-3624
)
) Hon. Melinda Harmon

AFFIDAVIT OF FRANCISCO PAPELLAS FILHO

The undersigned, being first duly sworn, deposes and states as follows:

1. My name is Francisco Papellas Filho, and I am a partner in Arthur Andersen S/C, a partnership formed pursuant to Brazilian law.

2. For the purposes of this Affidavit, the term "Brazil Andersen Firms" means those Brazilian firms that were member firms of Andersen Worldwide Societe Cooperative ("AWSC") during the time period in which they performed services for certain Brazilian subsidiaries of Enron Corp..

3. The Brazil Andersen Firms' principal place of business and headquarters are located in Sao Paulo, Brazil.

4. The Brazil Andersen Firms do not own, possess or have any interest in any real property in Texas or the United States. Other than a bank account in New York, they have no assets in the United States.

5. The Brazil Andersen Firms do not pay any taxes in either Texas or the United States.

6. The Brazil Andersen Firms do not have offices in either Texas or the United States. They have no registered agent authorized to receive service of process in Texas or anywhere in the United States.



7. The Brazil Andersen Firms have no employees engaged in providing services to clients who are based in either Texas or the United States. Since 2001, Roger Gastrell, a partner in Arthur Andersen LLP, who is located in Dallas, Texas, has acted as an advisor to the Brazil Andersen Firms on issues related to SEC filings of Brazilian SEC registrants. The Brazil Andersen Firms are not registered to do business in either Texas or the United States.

8. The Brazil Andersen Firms neither sell nor perform their services in either Texas or the United States.

9. The Brazil Andersen Firms are separate and distinct entities from Arthur Andersen LLP. At all relevant times, the Brazil Andersen Firms had a contractual relationship with AWSC.

10. The contacts of the Brazil Andersen Firms with the United States have been limited to providing services in Brazil to United States companies and their subsidiaries, attending training sessions, and attending AWSC meetings in the United States.

11. The Brazil Andersen Firms were not engaged by Enron Corp. and have not performed any professional services for Enron Corp. The Brazil Andersen Firms were, however, engaged by certain Brazilian subsidiaries of Enron Corp. to conduct audits of and provide certain tax services to three subsidiaries or joint ventures of Enron. All of these services were performed in Brazil.

12. The Brazil Andersen Firms have not been served in any fashion with a complaint with summons attached in In re Enron Securities Litigation, No. H-01-3624.

Further affiant says not.


Francisco Papellas Filho