

ARTHUR ANDERSEN LLP'S MOTION TO DISMISS THE CLAIMS
AGAINST "ANDERSEN-CAYMAN ISLANDS"

To the extent plaintiffs allege that "Andersen-Cayman Islands" is a separate defendant, for the same reasons set forth in Arthur Andersen LLP's Motion to Dismiss the Consolidated Complaint dated May 8, 2002 ("Andersen's Motion to Dismiss") with respect to "Andersen-Puerto Rico," Andersen respectfully moves this Court to dismiss plaintiffs' Consolidated Complaint dated April 8, 2002 against "Andersen-Cayman Islands" pursuant to Rules 9(b) and 12(b)(6) of the Federal Rules of Civil Procedure.

Dated: Houston, Texas
May 13, 2002

Respectfully Submitted,



Rusty Hardin
State Bar No. 08972800
S.D. Tex. I.D. No. 19424

RUSTY HARDIN & ASSOCIATES, P.C.
1201 Louisiana, Suite 3300
Houston, Texas 77002
(713) 652-9000
(713) 652-9800 (fax)

Attorney-in-Charge for
Defendant Arthur Andersen LLP

OF COUNSEL

Andrew Ramzel
State Bar No. 00784184
S.D. Tex. I.D. No. 18269
RUSTY HARDIN & ASSOCIATES, P.C.

Daniel F. Kolb
Sharon Katz
DAVIS POLK & WARDWELL
450 Lexington Avenue
New York, New York 10017
(212) 450-4000
(212) 450-3633 (fax)

CERTIFICATE OF SERVICE

I hereby certify that on this 13 day of May, 2002, the forgoing pleading was served pursuant to the Court's April 5, 2002 Order.



Andrew Ramzel

