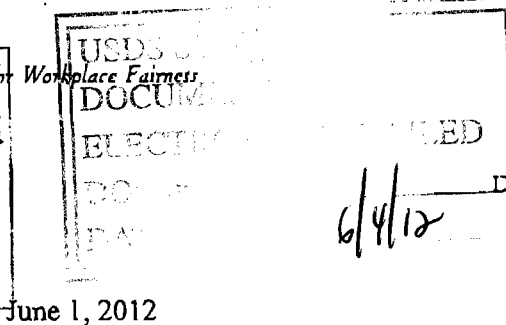
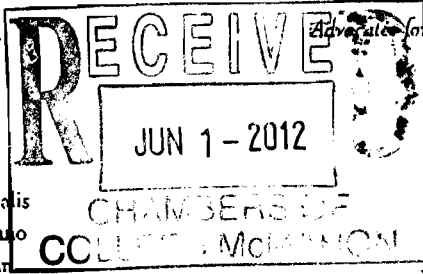


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Via Facsimile: (212) 805-6326  
The Honorable Colleen McMahon  
United States District Court for the  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

MEMO ENDORSEMENT  
6/4/12  
No extension meant  
no extension  
Colleen McMahon

Re: Pippins v. KPMG LLP, No. 11 Civ. 0377 (CM)

Dear Judge McMahon,

We represent the Plaintiffs in the above-referenced matter. We write to respectfully request a one-week extension of Plaintiffs' deadline to file their motion for summary judgment from June 8 to June 15, 2012.

Although the Court has previously stated that it would not permit a further extension to the discovery and briefing schedule, respectfully, we believe that another extension just to the briefing schedule is justified and required in order for Plaintiffs to have adequate time to review Defendant's recent extensive document production and to determine which to use the documents as part of their summary judgment motion.

Over the past two weeks, Defendant has produced approximately 74,940 pages of discovery, including more than 9,000 pages of documents today – one day before the discovery cut-off. While we do not intend to accuse KPMG of doing so in bad faith – they have worked hard to produce more than 219,227 pages of documents during the expedited discovery period – just the fact of these productions puts Plaintiffs in a very difficult position. While we have done our best to review the all of KPMG's production efficiently and promptly, this has been challenging given the volume of documents and because we have been simultaneously preparing for and taking depositions of three Fed. R. 30(b)(6) witnesses, one of whom appeared yesterday and one of whom (a witness KPMG designated for 13 topics) will appear for the third session tomorrow. Not including tomorrow's deposition, Plaintiffs have had to review almost 1800 pages of deposition testimony and integrate it into their Local Rule 56.1 Statement and their brief.

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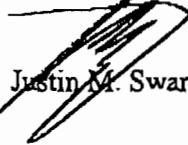
Hon. Colleen McMahon  
June 1, 2012  
Page 2 of 2

Should the Court grant Plaintiffs' request, we would, of course, consent to the same extension for KPMG to file its summary judgment papers. Plaintiffs respectfully propose the following revised briefing schedule:

Summary judgment motions:	June 15, 2012
Opposition briefs:	July 6, 2012
Reply briefs:	July 20, 2012

This is the second request for an extension of these deadlines. We thank the Court for its consideration of our request. Defendant does not consent to this request.

Respcctfully submitted,



Justin M. Swartz

cc: Colleen Kenney, Esq. (via email)  
Michael Kelley, Esq. (via email)  
Greg Shavitz, Esq. (via email)