

documents as confidential or highly confidential with respect to third party designations as the IRS and third parties often produce duplicates or substantially similar documents.

Accenture is the only third party whose potential proprietary information has been relied upon and cited to in the sealed memorandum opinion. Accenture has previously intervened to protect this information. *See* ECF No. 180 (Accenture's Response requesting that the Court seal its information). Accenture has asked counsel for the United States to share any portion of the memorandum opinion that implicates Accenture's proprietary information. Out of an abundance of caution, counsel for the United States declined to share any portion of the sealed opinion based on its understanding of the Court's instructions that only counsel for the parties may review the sealed opinion. At the same time, the United States does not think it is appropriate for it to make any determination or proposal regarding what information should remain sealed because those are Accenture's equities at interest – not the United States'.

Thus, the parties seek an order (1) to allow counsel for Accenture and any necessary Accenture employees to assist their counsel to review the sealed memorandum opinion so they may meaningfully participate in any decision to unseal the opinion or any parts thereof; and (2) to extend the time to meet and confer and jointly identify which, if any, parts should remain sealed within 7 days of entry of the order.

The parties are available for telephonic conference should the court have any questions or concerns.

Dated: August 20, 2024

Respectfully submitted,

/s/ William H. Narwold
MOTLEY RICE LLC
William H. Narwold
bnarwold@motleyrice.com
D.C. Bar No. 502352
One Corporate Center
20 Church Street, 17th Floor
Hartford, CT 06103
Telephone: (860) 882-1676
Facsimile: (860) 882-1682

MOTLEY RICE LLC
Meghan S. B. Oliver
moliver@motleyrice.com
Charlotte Loper
cloper@motleyrice.com
Ebony Bobbitt
ebobbitt@motleyrice.com
28 Bridgeside Boulevard
Mount Pleasant, SC 29464
Telephone: (843) 216-9000
Facsimile: (843) 216-9450

Counsel for Plaintiffs

LAW OFFICE OF ALLEN BUCKLEY LLC
Allen Buckley
ab@allenbuckleylaw.com
2727 Paces Ferry Road, Suite 750
Atlanta, GA 30339
Telephone: (678) 981-4689
Facsimile: (855) 243-0006

GUPTA WESSLER PLLC
Deepak Gupta, Esq.
deepak@guptawessler.com
Jonathan E. Taylor
jon@guptawessler.com
1735 20th Street, NW

/s/ Emily K. McClure
U.S. DEP'T OF JUSTICE, TAX DIVISION
Emily K. McClure
Emily.K.McClure@usdoj.gov
Stephanie A. Sasarak
Stephanie.A.Sasarak@usdoj.gov
Joseph A. Sergi
Joseph.A.Sergi@usdoj.gov
Joseph E. Hunsader
Joseph.E.Hunsader@usdoj.gov
Trial Attorneys
Post Office Box 227
Ben Franklin Station
Washington, DC 20044
Telephone: (202) 307-2089
Facsimile: (202) 514-6866

Attorneys for Defendant United States of America

Washington, DC 20009
Telephone: (202) 888-1741
Facsimile: (202) 888-7792

CAPLIN & DRYSDALE, CHARTERED
Christopher S. Rizek, Esq.
crizek@capdale.com
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Telephone: (202) 862-8852
Facsimile: (202) 429-3301

Additional Counsel for Plaintiffs

CERTIFICATE OF SERVICE

I hereby certify that on August 20, 2024, I electronically filed the Joint Motion through this Court's CM/ECF system. I understand that notice of this filing will be sent to all parties by operation of the Court's electronic filing system.

Dated: August 20, 2024

/s/ Emily K. McClure
EMILY K. McCLURE