



Issue Date: 20 January 2006

CASE NO.: 2005-SOX-00072

In the Matter of

ROSEMARY O'MAHONY

Claimant

v.

ACCENTURE LTD

Respondent

ORDER OF DISMISSAL

Complainant is an employee and partner of Accenture SAS, the French operating subsidiary of Accenture SCA, which is a subsidiary of Accenture, Ltd., a Bermuda-based company traded on the New York Stock Exchange. Complainant is an Irish national residing in France. Complainant seeks protection as a whistle-blower under the Sarbanes Oxley Act of 2002 (SOX), Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, 18 U.S.C. § 1514A, et seq.

As a matter of statutory construction, the whistleblower provision of the Act applies only to employees who work within the United States. *Ede v. Swatch Group*, 2004-SOX-68, 2004-SOX-69 (ALJ January 14, 2005); *Concone v. Capital One Financial Corp.*, 2005-SOX-6 (ALJ December 3, 2004). On January 5, 2006, the United States Court of Appeals for the First Circuit decided in *Carnero v. Boston Scientific Corp.*, Nos. 04-1801, 04-2291, that Section 806 of SOX does not apply extraterritorially. While not binding on this Court, the recent decision is persuasive and, therefore,

IT IS ORDERED that Complainant's claim under the Sarbanes Oxley Act be **DISMISSED**.

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PAUL H. TEITLER
Administrative Law Judge

Cherry Hill, New Jersey