

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

---

FREE ENTERPRISE FUND, et al.,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Civ. A. No. 06-217 (JR)
	)	
THE PUBLIC COMPANY ACCOUNTING	)	
OVERSIGHT BOARD, et al.,	)	
	)	
Defendants.	)	

---

**MEMORANDUM OF PROPOSED INTERVENOR UNITED STATES IN OPPOSITION  
TO PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT AND IN SUPPORT OF  
UNITED STATES' CROSS-MOTION FOR SUMMARY JUDGMENT**

Of Counsel:	PETER D. KEISLER Assistant Attorney General
BRIAN G. CARTWRIGHT General Counsel	KENNETH L. WAINSTEIN United States Attorney
ANDREW N. VOLLMER Deputy General Counsel	SUSAN K. RUDY Assistant Director
JACOB H. STILLMAN Solicitor	ROBERT J. KATERBERG (D.C. Bar No. 466325) Trial Attorney
JOHN W. AVERY Special Counsel	U.S. Department of Justice Civil Division, Federal Programs Branch 20 Massachusetts Avenue, N.W., Room 6112 Washington, D.C. 20001
Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549	Telephone: (202) 616-8298 Facsimile: (202) 616-8460
	Attorneys for the United States

























































































