



Deloitte Touche Tohmatsu
1633 Broadway
New York, NY 10019-6754
USA

Tel: +1 212 489 1600
Fax: +1 212 489 1687
www.deloitte.com

5 November 2009

To our stakeholders:

After issuing the 2009 Deloitte Touche Tohmatsu Corporate Responsibility Report on 26 October 2009, Deloitte Touche Tohmatsu (DTT) received feedback from the Global Reporting Initiative (GRI) secretariat on the application level of C that DTT had self-declared for its report.

The GRI secretariat noted that for two Performance Indicators, LA1 and LA10, DTT did not disclose information to the extent that GRI expects. In order for DTT to qualify for a GRI-checked application level of C, the secretariat recommended that DTT either remove the claims of reporting on these two indicators or report on Performance Indicators LA1 and LA10 more fully.

Because the report has already been released to the public, DTT has opted not to act on the GRI secretariat's recommendations in pursuit of the GRI-checked application level. Instead we are providing this explanation of the checking process, as a way of making the process transparent to our stakeholders.

DTT has taken note of the GRI secretariat's recommendations and will endeavor to see that our disclosures next year satisfy the GRI's protocol for the Performance Indicators we apply. In addition, we will work to submit the report to the GRI secretariat earlier in our process and complete the application level check before the report is released.

Stakeholders are welcome to contact me with any further questions about the 2009 DTT Corporate Responsibility Report or DTT's application of the GRI's sustainability reporting guidelines.

Sincerely,
Julie H. Engerran
Director, Corporate Responsibility