



Grant Thornton

May 21, 2009

To: Finance Audit & Accountability Committee
City of Dallas, Texas

Audit • Tax • Advisory

Grant Thornton LLP
1717 Main Street, Suite 1500
Dallas, TX 75201-9436

T 214.561.2300
F 214.561.2370
www.GrantThornton.com

We last provided the Committee with a status update regarding the external audit in a briefing on May 11, 2009. Due to the fact that no significant matters have occurred since that meeting that we feel require communication to you, we have decided that no briefing from our firm will be necessary to the Committee on May 26, 2009. Rather, we plan to communicate the results of the OMB Circular A-133 Audit and provide a status update regarding the financial statement audit at the Committee's June 8, 2009 meeting. If you have any questions, please feel free to contact me at 214-995-6559.

Sincerely,

Ben D. Kohnle
Partner