

Mr John Parkhouse  
CEO  
PricewaterhouseCoopers Luxembourg

Cc: Mr Dennis M. Nally  
Chairman  
PricewaterhouseCoopers International Ltd.

By Email

25 April 2016

## **Re: Mr Antoine Deltour**

Dear Mr Parkhouse,

We write to urge PricewaterhouseCoopers (PwC) Luxembourg to withdraw its criminal complaint and any civil legal action against its former employee Antoine Deltour whose trial begins tomorrow (26 April 2016). As a global network of organizations and partners that protect whistleblowers in our respective countries, we believe that prosecuting Mr. Deltour as a criminal for alerting the public and the authorities to corporate conduct that is itself being investigated by the European authorities is contrary to the public interest.

We also call on you to work to ensure that other whistleblowers do not fear legal action for speaking up in the public interest. In such situations breaching commercial confidentiality may very well be the most ethical action to take.

Notwithstanding Luxembourg's narrow legal definition of whistleblowing, Mr Deltour acted in the tradition of public interest whistleblowers. His disclosure is consistent with international principles and standards that inform a growing body of national whistleblowing statutes. There is no evidence to suggest that he acted untruthfully. His disclosures were manifestly in the public interest. He did not seek to profit from his disclosures. Nor did he have reason to believe that, had he used internal channels to make his disclosures, his concerns would occasion remedial action. His prosecution because of your company's criminal complaint suggests his assessment was accurate.

Mr Deltour's actions have been recognised by the European Parliament which has awarded him the European Citizens Prize 2015; have supported European Commission investigations into unlawful Luxembourg tax rulings; and set in motion unprecedented intergovernmental dialogue on the need to promote greater fiscal and corporate transparency worldwide. Yet Mr Deltour now faces the possibility of up to ten years in jail and a potential €1.25 million fine.

The wider possible consequences of Mr Deltour's prosecution for breach of corporate confidentiality cannot be overstated. The prosecution sends a disturbing message that commercial confidentiality trumps the public interest. It will have a chilling effect on other whistleblowers and witnesses of impropriety by making it clear that breaches of confidence will be met with the prospect of criminalization and imprisonment. The fear this engenders can only embolden those engaged in fraud, corruption and other abuses of power.

The prosecution is also at odds with European values and a growing international consensus on the need to protect whistleblowers and to ensure that confidentiality cannot be used to conceal wrongdoing. The 'public interest principle' has been well-established since the 1850s and continues to inform a growing body of legislation and case law in Europe and beyond. Such a body of jurisprudence protecting witnesses, whistleblowers and a free press is now being challenged by the Luxembourg authorities and your company's actions.

PwC has a long track record in publicly championing the fight against corruption and has consistently highlighted the role of whistleblowers in exposing fraud and other abuses. It is therefore surprising and equally disappointing that PwC Luxembourg has sought to pursue legal action against a whistleblower. Your company's criminal complaint against Mr. Deltour could undermine its stature as a partner of global civil society and may serve to damage its international reputation as a champion for corporate integrity.

In light of all of the above, we urge you to withdraw your criminal complaint and any civil legal action against Mr Deltour and to work to ensure that public interest whistleblowing is not criminalized in this way.

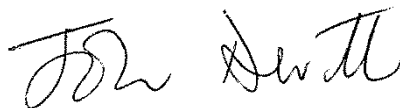
Yours sincerely,



Cathy James, Chief Executive  
Public Concern at Work (UK)



Vladimir Radomirović, Editor-in-chief  
Pistaljka (Serbia)



John Devitt, Chief Executive  
Transparency International Ireland

Paul Stephenson  
Member of the European Commission's  
Expert Group on Corruption

***Anna Myers***

Anna Myers, Executive Director/CEO  
Government Accountability Project (USA)

Wendy Addison  
SpeakUp Speak Out Ltd. (UK)



Annegret Falter, Chair  
Whistleblower-Netzwerk (Germany)

Lorraine Martin,  
Open Democracy Advice Centre, South Africa



The signatories are participants of the Whistleblowing International Network - a global coalition founded by organizations with experience advising whistleblowers and protecting them through the courts, in the press and in national legislatures.