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Ms. Bonnie Lysyk
Auditor General of Ontario
Office of the Auditor General of Ontario
20 Dundas Street West, Suite 1530
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October 4, 2017

Dear Ms. Lysyk,

Thank you for the opportunity to review and provide feedback on your draft special report, *The Fair Hydro Plan: Concerns About Fiscal Transparency, Accountability and Value for Money*.

As per your letter to Deputy Thompson, dated September 26, 2017, our review focused on confirming the factual accuracy of the report. Please find enclosed succinct written comments and suggestions resulting from our ministries' coordinated review.

We have also enclosed a government response to the special report. Given the nature and the complexity of the issues, the response needed to be longer than the word limit you proposed.

As you know, as part of its preparations for the development of the implementation of the Government's Fair Hydro Act, Navigant Consulting was engaged to conduct analysis and prepare a report. The report was commissioned in June 2017 and completed at the end of September 2017. Although the report was not commissioned as a result of your audit or to respond to any questions raised by your office as part of your audit process, we believe it does contain information relevant to your audit. As per your letter which noted that we should share any other information that may be relevant, we felt it would be appropriate to share a confidential copy of the report with your office in advance of it being made public.

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Once your office has had the opportunity to review the enclosed information, you may find it useful to have further meetings with ourselves and/or staff from our ministries. We will be pleased to make ourselves available to provide clarification or to answer any additional questions. Our Ministers are also available to meet with you to discuss your report and the government response during the week of October 9th.

The Ministry of Finance, Treasury Board Secretariat and the Ministry of Energy are committed to assisting the Office of the Auditor General so that it can provide its independent views to the Legislative Assembly.

Sincerely,

Scott Thompson
Deputy Minister
Ministry of Finance

Helen Angus
Deputy Minister
Treasury Board Secretariat

Serge Imbrogno
Deputy Minister
Ministry of Energy