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April 27, 2007

To: Board of Governors of Exhibition Place  
From: Finance & Audit Committee  
Subject: **Audit Results for the Consolidated Financial Statements for Exhibition Place for the Year Ended December 31, 2006**

**Purpose:**

This report presents the audit results for the consolidated financial statements for Exhibition Place.

**Financial Implications & Impact Statement:**

There are no financial implications to this report.

**Recommendation:**

At its meeting of April 27, 2007 the Finance & Audit Committee reviewed the attached report from the auditors, Ernst & Young LLP, entitled Audit Results – Year Ended December 31, 2006, and recommend that it be received for information.

**Background:**

As a local board of the City of Toronto, the Board of Governors is required to approve its year-end financial statements and related communications from the auditors for submission to the City.

**Discussion:**

As part of their audit engagement for the Board of Governors Exhibition Place, Ernst and Young, the external auditors, provide a comprehensive reporting document to the Finance and Audit Committee of Exhibition Place.

This document is a direct communication from the auditors to the Committee and ultimately to the governing body of the organization. It summarizes the scope of the audit work, describes the audit objectives, identifies issues of audit significance discussed with management and provides the communications required by Canadian professional accounting standards.

The financial statements package contain the auditor's opinion that the financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2006 and the results of its operations for the year ending December 31, 2006 in accordance with Canadian generally accepted accounting principles.

The Audit Results report from Ernst & Young is divided into various sections and these are described in the balance of this report.

### Required Communications

This section covers a wide variety of topics such as the auditors' responsibilities, accounting estimates, discussions with management, auditors' independence and fees charged on this engagement. Some of the key communications in this section are that:

- There were no significant changes in 2006 in the overall audit approach compared to the audit planning document
- There were no significant audit adjustments related to the current year
- There were no significant unusual transactions related to the current year
- There were no disagreements with management on financial accounting and reporting matters
- No material weaknesses in internal control were identified

### Items of Audit Significance Discussed with Management

The following issues were discussed with management:

#### (i) Contingencies – 2005 Injured Workers

It was agreed in 2005 that the electricians involved in a serious workplace accident in August 2005 prior to the CNE were employees of the Board of Governors. During 2006, charges were laid under the Occupational Health and Safety Act against the Board. The claim is still being remediated, however, an amount has been provided for the potential outcome in the Board's statements. The auditors has also communicated with City legal on this matter and agree with the accounting and reporting treatment used to record the potential costs.

#### (ii) Direct Energy Sponsorship Agreement

During 2005 the Board entered into a sponsorship agreement with Direct Energy in regards to the naming rights of the previous National Trade Centre. The agreement is effective for the year commencing in 2006. The Board also has an agreement with the City to set aside revenues from the naming rights into the Exhibition Place Reserve Fund to fund environmental initiatives and specifically funding such initiatives as part of the Automotive Building Conference Centre. The auditor is bringing to the attention of the Board that the accounting and reporting treatment for the naming deal and its related reserve have been transacted properly.

(iii) Energy Retrofitting Program

During August 2006, the Board completed a lighting retrofit program within the Direct Energy Centre. The project is part of a City wide program called the "Energy Retrofit Program" where the City funds the costs through their own capital program. The arrangement with the City is such that any energy savings realized from the retrofitting will be transferred back to the City to repay its capital costs. The auditors concur with the accounting and reporting treatment within the 2006 financial statements.

(iv) Lieu Time

The Board and the CNEA allows its employees to accumulate time to be taken off later which is an accrued liability as at December 31, 2006. An adjustment of \$45,993 was made in the current year statements to record the costs and to reflect the liability; the employees had all used their outstanding lieu time by April 30th of the following calendar year at which time it will expires.

(v) Employee Future Benefits

The auditors confirmed that there have not been any significant changes in 2006 in the employee benefit programs offered by the organization that would have an impact on the previously prepared actuarial evaluations.

(vi) Internal Reorganization

During 2006, the Board underwent a review of its governance and reporting structure. The result of the review was a reorganization of management reporting effective January 1, 2007. The auditors are bringing to the Board's attention that all costs, including termination packages related to the reorganization have been accounted for properly.

(vii) Changes to the 2006 Financial Statements

In the 2006 financial statements various notes to the financial statements have been updated or changed. The auditors are in agreement with these changes to the notes to the 2006 financial statements.

Summary of Audit Differences

There were no differences noted for Exhibition Place in 2006.

Independence Letter from Ernst & Young

Ernst & Young confirm their independence with respect to this audit engagement and state that there are no personal or business relationships that could impair this independence.

### Memorandum of Recommendations

This is the section of the audit results where the auditors make their suggestions and recommendations, based on audit findings, to improve the accounting and internal control procedures.

During the 2006 audit, the auditors did not discover any significant opportunities for improvements in the current control environment

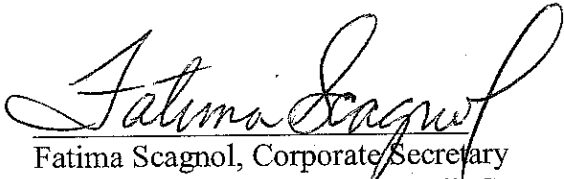
### Conclusion:

This report presents the "Audit Results" document for the consolidated financial statements for Exhibition Place from Ernst & Young LLP, the external auditors for 2006.

### Contact:

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Submitted by:



Fatima Scagnol, Corporate Secretary  
On behalf of the Finance & Audit Committee

ASSURANCE AND ADVISORY  
BUSINESS SERVICES

# **Board of Governors of Exhibition Place Audit Results – Year Ended December 31, 2006**

Report to the Finance and Audit Committee of the Board of Governors

**EY ERNST & YOUNG**

*Quality In Everything We Do*



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April 18, 2007

Members of the Finance and Audit Committee of the Board of Governors  
of Board of Governors of Exhibition Place

Dear Members of the Finance and Audit Committee:

We are pleased to present the results of our audit of the financial statements of the Board of Governors of Exhibition Place (the "organization" or the "Board").

This report to the Finance and Audit Committee summarizes the issues of audit significance discussed with management and provides the communications required by our professional standards.

Our audit was designed to express an opinion on the December 31, 2006 financial statements of the organization. In planning the audit, we held discussions with management, considered current and emerging business risks, performed an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We received the full support and assistance of the organization's personnel in conducting our audit.

This report is intended solely for the use of the Finance and Audit Committee, the Board of Governors, management, and ultimately the City of Toronto Council and is not intended to be and should not be used by anyone other than these specified parties. We disclaim any responsibility to any third party who may rely on it. Further, this report is a by-product of our audit of the December 31, 2006 financial statements and indicates matters identified during the course of our audit. Our audit did not necessarily identify all matters that may be of interest to the Finance and Audit Committee in fulfilling its responsibilities.

We appreciate this opportunity to meet with you to discuss the contents of this report and answer any questions you may have about these or any other audit-related matters.

Very truly yours,

*Ernst & Young LLP*  
Chartered Accountants  
Licensed Public Accountants

Diana Brouwer / John Teti  
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## Required Communications

Generally accepted auditing standards in Canada require the auditor to communicate certain matters to committee of the Board that may assist them in overseeing management's financial reporting and disclosure process. Below we summarize these required communications as they apply to your organization.

### Area

### Comments

**Auditors' Responsibilities Under Generally Accepted Auditing Standards (GAAS)**  
As set out in the planning document presented to the Finance and Audit Committee, we designed our audit to express an opinion on your organization's financial statements.

We anticipate issuing an unqualified audit opinion dated March 18, 2007 upon approval of the financial statements by the Board of Governors and completion of certain outstanding procedures. The following procedures are outstanding:

The financial statements are the responsibility of management. Our audit was designed in accordance with GAAS to obtain reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

- *Confirmation from the Finance and Audit Committee and there are no outstanding matters for which we have not addressed, and*
- *Management representation letters.*

As a part of our audit, we obtained a sufficient understanding of the internal control structure to plan our audit and to determine the nature, timing and extent of testing performed.

### Changes to Audit Approach Outlined in Planning Document

In our planning document, we indicated that we would conduct our audit in accordance with Canadian generally accepted auditing standards in order to deliver to you our final report for your 2006 financial statements.

There were no changes to the audit approach outlined in the planning document.

Our plan to you indicated that our strategy would be to test and rely on controls around payroll and other disbursements, while the remainder of the audit would be substantive in nature with the use of confirmations and specific testing of account balances.

## Required Communications (continued)

Area	Comments
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Adoption of, or Changes in, an Accounting Principle, including Material Alternative Accounting Treatments Discussed with Management and Acceptability of a Particular Policy used by Management

We determine that the Finance and Audit Committee are informed None.

about the initial selection of, and any changes in, significant accounting principles or their application when the accounting principle or its application, including alternative methods of applying the accounting principle, has a material effect on the financial statements.

In addition, we report to the Finance and Audit Committee all alternative accounting treatments within Canadian generally accepted accounting principles (GAAP) for policies and practices related to material items (including recognition, measurement, presentation and disclosure alternatives) that have been discussed with management during the current audit period including acceptability of the policies or methods ultimately selected by management.

### Sensitive Accounting Estimates and Disclosures

The preparation of financial statements requires the use of accounting estimates. Certain estimates and disclosures are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's current judgments.

We determine that the Finance and Audit Committee are informed about management's process for formulating particularly sensitive accounting estimates and disclosures and about the basis for our conclusions regarding the reasonableness of those estimates.

### Major Issues Discussed with Management Including Accounting for Significant Unusual Transactions and for Controversial or Emerging Areas

We determine that the Finance and Audit Committee are informed about the methods used to account for significant unusual transactions and the effects of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

There are significant judgments or estimates required to prepare the financial statements where actual amounts may be significantly different from the estimates. Refer to the section on "Items of Significance Discussed with Management".

We are not aware of any significant unusual transactions recorded by the organization or of any significant accounting policies used by the organization related to controversial or emerging areas for which there is a lack of authoritative guidance.



## Required Communications (continued)

Area	Comments
<p><b>Significant Audit Adjustments and Unrecorded Audit Differences Considered by Management to be Immaterial</b></p> <p>We provide the Finance and Audit Committee with information about adjustments arising from the audit (whether recorded or not) that could in our judgment either individually or in the aggregate have a significant effect on the organization's financial statements.</p> <p>We inform the Finance and Audit Committee about unrecorded audit differences accumulated by us (i.e. adjustments either identified by us or brought to our attention by management) during the current audit period and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.</p>	<p>There were six recorded audit adjustments. Two recorded audit adjustments related to the operations for the Canadian National Exhibition Association and four for the Board of Governors, none of which were significant.</p> <p>There were no unrecorded audit adjustments. Refer to "Summary of Audit Differences" section for details for the turnaround impact of the prior year differences on the Board of Governors.</p>
<p><b>Disagreements with Management</b></p>	<p>None.</p>
<p><b>Serious Difficulties Encountered in Dealing with Management when Performing the Audit</b></p>	<p>None.</p>
<p><b>Significant Weaknesses in Internal Controls</b></p>	<p>No significant weaknesses in internal control were identified.</p>
<p><b>Fraud and Illegal Acts</b></p>	<p>We are not aware of any matters that require communication.</p>
<p>We report to the Finance and Audit Committee fraud and illegal acts involving senior management and fraud and illegal acts (whether caused by senior management or other employees) that cause a material misstatement to the financial statements.</p>	<p>We would request that the Finance and Audit Committee members raise with us any areas of risk not addressed in our communications and that they inform us of their knowledge of any actual or suspected fraud.</p>
<p>We are also required to make inquiries of the Finance and Audit Committee related to fraud, including both (1) their views about the risks of fraud, and (2) their knowledge of any actual or suspected fraud.</p>	<p>.....</p>

## Required Communications (continued)

Area	Comments
Consultation with Other Accountants	None of which we are aware.
Other Information in Documents Containing Audited Financial Statements	None of which we are aware.
Our financial statement audit opinion relates only to the financial statements and accompanying notes. However, we also review other information in the Annual Report, such as Management's Discussion and Analysis, for consistency with the audited financial statements.	Related party amounts are with respect to the City of Toronto and are disclosed within the financial statements. The City's transactions are conducted in the normal course of operations.
Related Party Transactions	
Related party transactions identified by the auditor that are not in the normal course of operations or that involve significant judgments made by management concerning measurement or disclosure must be disclosed to the Finance and Audit Committee.	
Major Issues Discussed with Management in Connection with Initial or Recurring Re-election	None.
Matters Relating to Component Entities of the Organization	
When the financial statements of an organization (primary entity) include financial information from financial statements of a component entity (a subsidiary, investee (other than a portfolio investment), or joint venture, or an entity whose financial information from financial statements is included with those of the primary entity), the auditor communicates with the Finance and Audit Committee those matters relating to the component entities that in the auditor's judgment are of significance in the context of the primary entity (for example, weaknesses in systems of internal control that have resulted, or could result, in material errors in the primary entity's consolidated financial statements).	These statements include the balances of the Canadian National Exhibition Association. There is nothing, in our opinion that is of further significance to report that is not already covered within this package.

## Required Communications (continued)

Area	Comments
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### Auditors' Independence

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between your organization and Ernst & Young that, in our professional judgment, may reasonably be thought to bear on our independence.

Refer to "Independence Letter" section.

### Other Audit and Non-Audit Services Provided to Your Organization

In addition to the audit of the consolidated statements for the Board of Governors, we also audit the financial statements for the Canadian National Exhibition Association and the Canadian National Exhibition Association Foundation. The fees for these related entities are noted below.

### Fees

- A summary of our fees is included below for your reference.

	2006	2005
	\$	\$
Annual audit fees: Board of Governors	15,000	15,000
Annual audit fees: Canadian National Exhibition Association (CNEA)	10,000	10,000
Annual audit fees: CNEA Foundation	5,000	5,000
Audit related fees: Assistance/work with respect to resolution		
Various accounting issues	TBD	nil

Fees are inclusive of expenses and GST in accordance with our agreed proposal with the City of Toronto.

Audit related fees are for additional assistance provided during the course of the audit for resolution of accounting issues with respect to accounting with the City and extra time incurred during the regular audit process.

In addition to the fees above, management has asked for some work on a special report with respect to Ricoh. Fees for any additional services will be charged based on our time incurred.

## Items of Audit Significance Discussed with Management

During the course of planning and executing our audit, the following items/matters of audit significance were discussed with management:

Item	Description	Audit Results and Comments
Contingencies – 2005 Accident	<ul style="list-style-type: none"> <li>During 2005, there was an accident prior to the start of the annual exhibition in which two workers got injured. While the press indicated that this was work being performed for the preparation of the annual exhibition, it was in fact routine maintenance work being done on the grounds and unrelated to the CNEA. The workers are Board of Governor employees and any contingencies with respect to the accident are reported with in the Board of Governor's operations.</li> </ul>	<ul style="list-style-type: none"> <li>During 2006, charges under the Occupational Health and Safety Act have been laid against the Board of Governors. The claim is still being remediated.</li> <li>Management has recorded a provision for the potential outcome. Through our discussions with management in understanding the accident, we concur with the accounting for the costs in 2006.</li> </ul>
Direct Energy Sponsorship Agreement	<ul style="list-style-type: none"> <li>During 2005 the Board entered into a sponsorship agreement with Direct Energy in regards to the naming rights of the previous National Trade Centre. The agreement is effective for the year commencing 2006 and as such, an amount of revenue has been recorded in 2006.</li> </ul>	<ul style="list-style-type: none"> <li>We obtained a copy of the agreement from management and confirmed the details of the Reserve Fund with the City.</li> </ul>
	<ul style="list-style-type: none"> <li>The Board also has an agreement with the City, which established the Exhibition Place Reserve Fund for the purpose of putting income aside from the Direct Energy Centre naming rights agreement and any revenues from any future naming rights for a proposed conference centre, which is to be used for initiatives as approved from time to time by the Board. The amount is shown as a transfer to the City and the fund balance is recorded in the accounts of the City.</li> </ul>	<ul style="list-style-type: none"> <li>We concur with the accounting for the transaction in 2006.</li> </ul>
	<ul style="list-style-type: none"> <li>Contributions made during the year amounted to \$334,343 and are shown as an expense in the statement of operations. The balance of the Fund, recorded in the City of Toronto records, at December 31, 2006 was \$334,343.</li> </ul>	

## Items of Audit Significance Discussed with Management (continued)

Item	Description	Audit Results and Comments
Energy Retrofitting	<ul style="list-style-type: none"> <li>During 2006, the City of Toronto completed some retrofitting work within the Direct Energy Centre. The project is part of a City wide program called the "EnergyRetrofitProgram". The work done at the Direct Energy Centre related to their lighting in the facilities and the work was completed by late August 2006.</li> <li>The City has funded the costs for the project through their own capital programs and as such this is not a capital addition for the Board of Governors.</li> <li>The arrangement made with the City, is such that the City will continue to pay utility costs as budgeted prior to the retrofitting with any excess of budget over actual being transferred back to the City.</li> <li>Transfers are recorded at the end of the year and shown as an expense in the statement of operations, together with note disclosure on the amounts transferred.</li> </ul>	<ul style="list-style-type: none"> <li>We have confirmed this arrangement with the City.</li> <li>We concur with the accounting of amounts within the 2006 financial statements.</li> </ul>
Lieu Time	<ul style="list-style-type: none"> <li>The Board of Governors and CNEA allow its employees to accumulate time to be taken off later.</li> <li>We understand that the policy is that time accrued can be used up to April 30 of the following calendar year. Any time accrued, as of that time, expires.</li> </ul>	<ul style="list-style-type: none"> <li>While the amount is not significant to the financial statements. The value of the unused accumulated time off is a liability that should be accrued on the financial statements. Our testing of balances indicated that the employees had used their outstanding lieu time. The amount adjusted for in the current year statements was \$45,993.</li> </ul>
Employee Future Benefits	<ul style="list-style-type: none"> <li>Mercer Human Resources Consulting prepares the actuarial valuation of the employee future benefits on behalf of the Board of Governors of Exhibition Place.</li> <li>The valuation was updated 2006 for accounting purposes with a full re-evaluation being done for the 2007 year.</li> <li>There were no changes to benefit plans at the Board of Governors during 2006 that would have an impact on the calculation of the previous valuation prepared by Mercers. However, updated data provided to Mercer's for the 2006 accounting update has resulted in an actuarial gain in the amount of \$211,482 with respect to WSIB and long-term disability being recognized in the year.</li> </ul>	<ul style="list-style-type: none"> <li>We confirm through our audit procedures that there have not been any changes to plans offered by the Board that would have an impact on the valuation as previously provided by Mercers.</li> <li>The Board's policy is to recognize actuarial gains/losses in the year incurred, as a result we concur that the \$211,482 actuarial gain was recognized in the statement of operations for 2006.</li> <li>We concur with the accounting and disclosure of amounts within the 2006 financial statements.</li> </ul>

## Items of Audit Significance Discussed with Management (continued)

Item	Description	Audit Results and Comments
Reorganization	<ul style="list-style-type: none"> <li>During the year, the Board underwent a review of their governance and reporting structure. The result of the review was a reorganization of management reporting effective January 1, 2007.</li> <li>Costs related to the reorganization, including any termination packages, have been accounted for in the 2006 financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>Our audit procedures included testing of the timing of the reorganization to ensure that costs were recorded in the appropriate period.</li> <li>We concur with the accounting of the reorganization costs.</li> </ul>
Financial Instruments	<ul style="list-style-type: none"> <li>As noted under "New Developments in Accounting or Auditing Standards" in our planning document to you, there are changes in the accounting for and disclosures related to financial instruments.</li> <li>The new rules are effective for the Board's fiscal 2007 year and although may be early adopted, we understand that they will be implemented in 2007.</li> <li>The new rules will require consideration of such things as the categorization of investments – categorized as held for trading, available for sale etc. and additional disclosures required by the new standards. Also, certain contracts may be impacted by the new rules.</li> <li>Management will need to familiarize themselves with the rules and the impacts on the 2007 financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>We have provided management with a brochure on the new developments for their consideration.</li> <li>The Board will need to approve the classification of any investments held for their 2007 reporting.</li> <li>We recommend management review any contracts they have that may be impacted by the new rules (e.g. Hydro contracts with embedded derivatives).</li> </ul>
Changes to the 2006 Financial Statements	<ul style="list-style-type: none"> <li>Changes to the 2006 financial statements were not significant and only included some additional note disclosures:                             <ul style="list-style-type: none"> <li>Disclosures in note 1 and 8 with respect to the energy retrofit and the new reserve fund for the naming rights</li> <li>Inclusion of note 12 for the approval by council for the new Conference Centre.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>We concur with the changes made.</li> </ul>

## Summary of Audit Differences

During the course of our audit, we accumulate differences between amounts recorded by your organization and amounts that we believe are required to be recorded under generally accepted accounting principles. Following is a summary of those differences we have identified through the date of this report:

	<u>2006</u>	<u>2005</u>
	\$	\$
<b>Known Audit Differences:</b>		
CNEA -- Understatement of revenues for 2005 ticket sales not recorded until 2006	—	17,257
BOG -- Overstatement of lease receivable	—	(55,336)
<b>Likely Audit Differences:</b>		
CNEA -- Under provision of allowance for doubtful accounts	—	(12,100)
BOG -- Under provision of allowance for doubtful accounts	—	(49,081)
<b>Total Unadjusted Audit Differences Before Turnaround Effect of Prior Year Differences</b>	<u>—</u>	<u>(99,260)</u>
<b>Turnaround Effect of Prior Year Differences in Net Assets</b>	<u>99,260</u>	
<b>Total Unadjusted Audit Differences in Income After Turnaround Effect of Prior Year Differences</b>	<u>99,260</u>	

Recording/Differences Would Have Increased (Decreased)  
Net Assets/Excess of Revenue over Expenses

**Independence Letter**

March 23, 2007

The Finance and Audit Committee of the Board of Governors  
Board of Governors of Exhibition Place

We have been engaged to audit the financial statements of the Board of Governors of Exhibition Place ("Board") for the year ending December 31, 2006.

Pursuant to Canadian generally accepted auditing standards, we communicate at least annually with you regarding all relationships between Ernst & Young and its related entities and the Board that in our professional judgment, may reasonably be thought to bear on our independence.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since March 17, 2006, the date of our last letter.

We are not aware of any relationships between Ernst & Young and the Board that, in our professional judgment, may reasonably be thought to bear on our independence, since March 17, 2006, the date of our last letter.

Canadian generally accepted auditing standards require that we confirm our independence to the Finance and Audit Committee of the Board of Directors in the context of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario. Accordingly, we hereby confirm that we are independent with respect to the Board within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario as of March 23, 2007.

The total fees charged to the Board during the period January 1, 2006 to March 23, 2007 are set out in "Other Required Communications" in the Audit Results package.

This report is intended solely for the use of the Finance and Audit Committee, the Boards of Directors, management and others within the Board (ultimately the City of Toronto) and should not be used for any other purposes.

Yours truly,



Chartered Accountants  
Licensed Public Accountants

Diana M. Brouwer  
416-943-7177



**Letter of Recommendations**

March 31, 2007

Members of the Finance and Audit Committee  
of the Board of Governors of the Board of Governors of Exhibition Place

Dear Members of the Finance and Audit Committee:

**Re: 2006 Memorandum of Recommendations**

In planning and performing our audit of the financial statements of the Canadian Board of Governors of Exhibition Place for the years ended December 31, 2006, we considered the internal control structures to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control. Our consideration of internal controls for the limited purpose of determining the nature, timing, and extent of our auditing procedures to express our opinions on the organization's 2006 financial statements would not necessarily disclose all deficiencies in internal control over financial reporting.

Our audit for the fiscal year ended December 31, 2006 did not discover any significant opportunities for improvements in the current control environment.

Our purpose was not to provide assurances on the internal control structure. This report is intended solely for the use of the Finance and Audit Committee, the Board of Directors, management, and ultimately the City of Toronto, and is not intended to be and should not be used by anyone other than these specified parties. We disclaim any responsibility to any third party who may rely on it.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Very truly yours,

*Ernst & Young LLP*

Chartered Accountants  
Licensed Public Accountants

Diana Brouwer  
416-943-7177

