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News Media Canada
200-37 Front Street East
Toronto, Ontario
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To Whom It May Concern:

As specifically agreed, we performed the following procedures with respect to the Recycling Agreement between the Province of British Columbia and Black Press Group Ltd., Glacier Media Inc., The Globe and Mail Inc., Postmedia Network Inc., Sing Tao Newspapers (Canada 1988) Limited, Aberdeen Publishing Limited Partnership, Continental Newspapers Ltd., and TC Publication Limited Partnership (collectively referred to as the "Participating Producers") and the Service Agreement between Canadian News Media Association ("News Media") and the Participating Producers.

- We reviewed the terms of the Recycling Agreement dated March 31, 2017 and the Service Agreement dated June 30, 2017.
- We reviewed the methodology and calculations made by News Media Canada and found the methodology and calculations to be consistent with the terms set out in the Recycling and Services Agreements for calculating the Participating Producers contributions to the Province's costs for the collection and management of newsprint for recycling for 2016 and 2017.
- We agreed the Residential Production Volumes and Provincial Cash Advertising amounts for each of the Participating Producers and found no exceptions.
- We reviewed the calculations of News Media as set out in Schedule B – Additional Procedures of the Service Agreement (copy of Schedule B attached) and found no exceptions.

We did not audit, review, or otherwise attempt to verify the accuracy or completeness of the calculations other than by performing the procedures listed above and as a result, the procedures performed we do not express an opinion or any form of assurance.

Yours sincerely,

KOSTER, SPINKS & KOSTER LLP