

From: [David Steele](#)
To: [Martin, Craig](#)
Subject: FW: Scanned document from David.Steele@ca.ey.com
Date: Monday, February 23, 2015 12:24:00 PM
Attachments: [20150223-103138.pdf](#)

Hello,

Signed SOW. Thanks.

Regards,

Dave

David Steele | Partner | Advisory Services

Ernst & Young LLP
Cell: +1 709 769 2080 | David.Steele@ca.ey.com

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**Muskrat Falls Oversight Committee
Monthly and Quarterly Oversight Support
Scope of work**

This Scope of Work (this "SOW"), is made by the Government of Newfoundland and Labrador and the firm of Ernst & Young LLP ("EY" or the "Consultant") pursuant to the Agreement, dated October 31, 2014 between HER MAJESTY IN RIGHT OF NEWFOUNDLAND AND LABRADOR as represented by the Executive Council and EY.

Scope of Work:

To provide ad-hoc assistance/ consultation to the Muskrat Falls Oversight Committee ("Oversight Committee").

Background/ objective

The Oversight Committee is accountable to Cabinet for providing reliable and transparent oversight on the cost and schedule performance of the Muskrat Falls Project.

The Oversight Committee receives monthly and quarterly information from Nalcor related to the project. The Oversight Committee reports quarterly through to Cabinet and to the public on a quarterly basis.

The objective of this assistance is to provide ad-hoc assistance and consultation to the Oversight Committee as it sees necessary.

Scope details:

- Receive and respond to ad-hoc queries and assistance required
- Attend meetings, both internal (e.g. Oversight Committee meetings) and external (e.g. Nalcor) as required
- Attend site visits as required

Limitations on this scope of work:

The services described in this scope of work are advisory in nature. The Consultant will not render an assurance report or opinion under the scope of work, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants or the Canadian Institute of Chartered Accountants. The scope of work will not constitute any legal opinion or legal advice. The Consultant will not conduct a review to detect fraud or illegal acts.

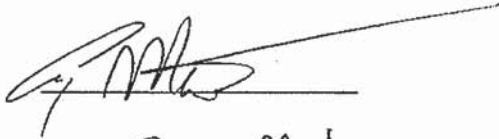
These services are "ad hoc" as requested by Committee and do not constitute a comprehensive review of the Muskrat Falls Project's overall cost and schedule performance. Such a review would require defining a separate scope of work detailing the Consultant's Major Capital Project assessment methodology, procedures to be performed and expected reporting requirements.

Signed:



Name: David Stale

Ernst & Young



Name: Craig Martin

Government of Newfoundland and Labrador