

June 9, 2017

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Re: Your request for access to information under Part II of the *Access to Information and Protection of Privacy Act* [Our File #: FIN-40-2017]

On May 26, 2017, the Department of Finance received the following request for access to information:

"In 2013-2014 government commissioned an audit of Vale for possible transfer pricing practices. In Estimates for the Department of Finance in 2014 we learned this audit was triggered by government having concerns Vale was using transfer pricing practices to avoid paying appropriate taxes. Government indicated the audit was going to cost \$700,000. We request a copy of the audit report, as well as the actual final cost."

Please be advised that the above mentioned audit is still ongoing and as such the audit report is not completed. Additionally, until the audit is completed, the actual cost of such is not yet known.

The *Access to Information and Protection of Privacy Act, 2015* requires us to provide an advisory response within 10 days of receiving the request. As this request has been completed prior to day 10, this letter also serves as our Advisory Response.

Please be advised that you may ask the Information and Privacy Commissioner to review the processing of your access request, as set out in section 42 of the *Access to Information and Protection of Privacy Act* (the Act). A request to the Commissioner must be made in writing within 15 business days of the date of this letter or within a longer period that may be allowed by the Commissioner.

The address and contact information of the Information and Privacy Commissioner is as follows:

Office of the Information and Privacy Commissioner
2 Canada Drive
P. O. Box 13004, Stn. A
St. John's, NL. A1B 3V8

Telephone: (709) 729-6309
Toll-Free: 1-877-729-6309
Facsimile: (709) 729-6500

You may also appeal directly to the Supreme Court Trial Division within 15 business days after you receive the decision of the public body, pursuant to section 52 of the Act.

Please be advised that responsive records will be published following a 72 hour period after the response is sent electronically to you or five business days in the case where records are mailed to you. It is the goal to have the responsive records posted to the Completed Access to Information Requests website within one business day following the applicable period of time. Please note that requests for personal information will not be posted online.

If you have any further questions, please feel free to contact the undersigned by telephone at 709-729-2082, or by email at bethbartlett@gov.nl.ca.

Sincerely,



Beth Bartlett
ATIPP Coordinator