

**From:** "Bernauer, Beatrix" <Beatrix.Bernauer@us.gt.com>  
**To:** jay.hurst@oag.state.tx.us  
**Date:** 6/3/2011 4:28 PM  
**Subject:** Quebecor

Jay,

We anticipate being able to produce the documents we discussed on or before Friday June 17th. I do not know the volume yet which could impact the timing. In addition, Quebecor may request to review the documents for privilege prior to the production. If so and if any documents are identified as privileged by the client, then they will prepare a privilege. In any event, we will begin collecting documents from Grant Thornton's work papers related to the estimation/calculation of the client's tax liability and negotiation of the Voluntary Disclosure Agreement with the State of Texas. I did want to note, however, that the work that Grant Thornton did on these matters did not begin until around 2005 or 2006. Prior to that, Grant Thornton provided some consulting services to Quebecor but I do not believe those consulting services would be relevant to your issue. For now, we do not intend to produce those work papers (to the extent they still exist) but we can discuss if you disagree.

Thanks,

Beatrix Bernauer | Executive Director  
Grant Thornton LLP  
T (direct) +1 213 688 1713  
F +1 213 624 6793  
E [beatrix.bernauer@us.gt.com](mailto:beatrix.bernauer@us.gt.com) <<mailto:beatrix.bernauer@us.gt.com>> | W [www.grantthornton.com](http://www.grantthornton.com) <<http://www.grantthornton.com/>>

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