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Review of the Administrative Report of the Memorandum of Agreement dated June 26, 2017 between the City of Winnipeg and the Canadian Union of Public Employees, for the term from December 25, 2016 to February 28, 2021

To: The City Council of the City of Winnipeg

At the request of the City of Winnipeg, we have reviewed the Administrative Report dated June 26, 2017 titled "Negotiations between the City of Winnipeg and the Canadian Union of Public Employees" prepared by the Corporate Support Services (financial information) to analyze the costs of the provisions of the Memorandum of Agreement signed on June 15, 2017, with an Addendum to the Memorandum of Agreement dated June 21, 2017 between the City of Winnipeg and the Canadian Union of Public Employees, for the term from December 25, 2016 to February 28, 2021 (Memorandum of Agreement). Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the City of Winnipeg.

A review does not constitute an audit and, consequently, we do not express an audit opinion on this financial information.

Management of the City of Winnipeg has made assumptions regarding the interpretations of the provisions of the Memorandum of Agreement which have been disclosed in the financial information.

Based on our review, nothing has come to our attention that causes us to believe that the financial information prepared by Corporate Support Services does not, in all material respects, reflect the cost of the provisions, and the assumptions regarding the interpretations of these provisions, of the Memorandum of Agreement dated June 26, 2017 between the City of Winnipeg and Canadian Union of Public Employees, for the term from December 25, 2016 to February 28, 2021.

Management of the City of Winnipeg has provided supplementary information in the History/ Discussion section of the report. We have not reviewed the accuracy of these figures and provide no assurance on this supplemental information.

KPMG LLP

Chartered Professional Accountants

June 28, 2017

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