

March 25, 2002

Ms. Gillian Mason
Chair of the Board
Toronto Public Library
789 Yonge Street
Toronto, Ontario
M4W 2G8

Dear Ms. Mason:

We have been engaged to audit the financial statements of Toronto Public Library (the "Library") for the year ended December 31, 2001.

Assurance and Related Services Guideline AuG-11, Communications with audit committees (the "Guideline"), requires that we communicate at least annually with you regarding all relationships between the Library and Ernst & Young LLP that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Guideline requires us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters:

We are not aware of any relationships between the Library and Ernst & Young LLP that, in our professional judgment, may reasonably be thought to bear on our independence which have occurred from January 1, 2001 to March 15, 2002.

The Guideline requires that we confirm our independence to the audit committee. However, since the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Library within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Ontario as of March 15, 2002.

This report is intended solely for the use of management, and others within the Library and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Yours very truly,

Diana Brouwer / John Teti
(905) 882-3037 / (905) 882-3023

cc: Josephine Bryant
Larry Hughsam