

**From:** Epstein, Elizabeth <[Elizabeth.Epstein@us.gt.com](mailto:Elizabeth.Epstein@us.gt.com)>  
**Sent:** Friday, November 1, 2019 10:36 AM  
**To:** Breen, Marie (DOT) <[Marie.Breen@dot.state.ma.us](mailto:Marie.Breen@dot.state.ma.us)>  
**Subject:** response to October 25 letter

Ms. Breen,

Grant Thornton was engaged by the Commonwealth of Massachusetts, Registry of Motor Vehicles (the "RMV") to provide forensic accounting and related professional services by letter agreement, dated July 9, 2019 (the "Agreement"). In your letter, dated October 25, 2019, you requested that we provide the Joint Committee on Transportation (the "Committee") and any other investigative body who so requests, any interview recordings, transcripts or notes from interviews we conducted (the "Materials").

The Materials that are being requested are Grant Thornton working papers created in the course of our engagement and are not Deliverables. The working papers that support our deliverables are Grant Thornton property and constitute our confidential information. Section 11 of the Agreement, provides that Grant Thornton's working papers are not a Deliverable, are the property Grant Thornton and constitute our confidential information. (see the last sentence). Additionally, at section 9(a) in Attachment A of the Agreement, the parties agreed that the working papers are the property of Grant Thornton and we may retain such information.

Any requests for working papers should be in the form of a subpoena.

Regards,  
Liz



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