

May 25, 2010

Project No. 10-1226-0010

Board of Directors and Management of Bell Canada Enterprises

**RE: INDEPENDENT REVIEW STATEMENT BY GOLDER ASSOCIÉS LTÉE**

Dear Sirs,

Golder Associés Ltée (Golder) has reviewed Bell Canada Enterprise's (BCE) management systems, processes and controls used to collect, account and report on ten of the performance indicators in the BCE 2009 Corporate Responsibility report for the year ended December 31, 2009. The Management of BCE is responsible for all information provided in the Report, as well as for collection, analyzing and reporting of that information. Golder's responsibility regarding this review is to the Management of BCE only in accordance with the terms of reference agreed with BCE.

**Scope**

Our scope of work involved a review of the following selected performance indicators:

- Service Access
- Network Reliability
- Responsible Procurement
- E-billing
- Product Take-back
- Recycling
- Health and Safety
- Employee Engagement
- Diversity
- Community Investment

The scope of this review covered BCE including Bell Canada and various Bell Canada subsidiary companies.



## Methodology

Building on the Global Reporting Initiative (GRI) content index that references GRI indicators in BCE's 2009 Corporate Responsibility report, our review was informed by the GRI Sustainability Reporting Guidelines, as well as Bell management definitions and generally accepted industry standards. We planned and performed our work in order to provide a limited assurance with respect to the selected quantitative indicators that we reviewed.

The following methods were applied in conducting our review:

- Meetings with Bell's Associate Director, Corporate Responsibility and Environment;
- Review of internally-generated corporate reports, documentation and records provided by Bell;
- Review of the design and operation of systems and methods used to collect, account and report on selected performance data; and
- Interviews with Bell and Bell subsidiary subject matter experts responsible for management of performance data and reporting.

Golder did not carry out detailed testing or calculation of data, nor did we test the controls over the data gathering and reporting processes.

A multi-disciplinary team of sustainability and assurance specialists performed the review in accordance with applicable professional guidelines. Golder states its independence and impartiality with regard to this commission. Golder did not provide any services to BCE that could conflict with the independence of our work.

## Conclusion

Based on our review, we provide the following conclusions:

- BCE has applied detailed and systematic procedures for the purpose of collecting, accounting and reporting of key performance data; and
- The responsibilities for data reporting, calculations and control are generally well defined in BCE.

In summary, nothing has come to our attention that causes us to believe that the performance data relating to the ten key performance indicators is materially misstated.

## GOLDER ASSOCIÉS LTÉE



Mustapha Ouyed, Eng. B.A.Sc.  
Project Manager



Martin Kelly, B.Sc., LL.B.  
Associate, Project Director

MO/RS/MK/no

n:\actif\2010\1226\10-1226-0010 bell sustainability kpis review\5 preparation of deliverables\secretarial\rapport\003 10-1226-0010-lfa-rev1.docx