

[Redacted]

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**From:** [Redacted] [Redacted] @deloitte.co.uk>  
**Sent:** 01 February 2022 18:22  
**To:** [Redacted] ; [Redacted]  
**Cc:** [Redacted]  
**Subject:** RE:Lochaber: Outcomes Report Updated Draft  
**Attachments:** Lavender Outcomes Report - Updated Draft SGCOMMENTS 01-02-22 v2.pdf

Both,

Please see attached updated draft of outcomes report for comments below. Any wording in red reflects changes from last draft but will be cleared once we get comments/approval and we issue in final.

I wanted to highlight, [Redacted][Redacted][Redacted][Redacted] and does not reflect latest [Redacted]. Let me know if this is something you would prefer we have updated before finalising the report.

Any questions, let me know.

Many thanks,

[Redacted]  
[Redacted]

[Redacted]

Pronouns: she / her / hers  
FA - Advisory Corporate Finance | Deloitte LLP  
D: [Redacted] | M: [Redacted]  
[Redacted] @deloitte.co.uk | www.deloitte.co.uk



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**From:** [Redacted] @gov.scot <[Redacted] @gov.scot>  
**Sent:** 26 January 2022 15:32  
**To:** [Redacted] <[Redacted] @deloitte.co.uk>  
**Cc:** [Redacted] @gov.scot; [Redacted] [Redacted] @deloitte.co.uk>  
**Subject:** [EXT] FW: Lochaber: Outcomes Report Updated Draft

Hi [Redacted]  
[Redacted],

Thanks again for the latest draft of the Outcomes Report. Our specialist colleagues have reviewed the report and provided the comments below:

[Redacted][Redacted][Redacted]

I've reviewed from a Finance perspective and I've marked-up a few comments in the attached document - nothing significant though. [Redacted][Redacted][Redacted][Redacted][Redacted]

[Redacted][Redacted][Redacted][Redacted][Redacted][Redacted] . Based on the discussions we have had, I would have expected this to be [Redacted] but will leave with you and the team.'

[Redacted][Redacted][Redacted][Redacted]

[Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted]  
[Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted]  
[Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted]  
[Redacted]

[Redacted]

[Redacted][Redacted]

[Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted]  
[Redacted] There is nothing missing and nothing to add from our perspective'

Clearly Finance and [Redacted] comments aren't aligned exactly, but I agree with Finance's comment about strengthening the conclusion.

Once you've had a chance to consider and reflect the above in a further draft, we're keen to get this to [Redacted] to review and to give the final greenlight. Grateful therefore if this could be sent to [Redacted] and I please, and we'll raise with [Redacted].

If there are any questions on any of the above, please let me know.

Thanks,

[Redacted]  
[Redacted]  
[Redacted]

[Redacted] | Senior Policy Officer | Industrial Sectors and Projects  
Manufacturing and Industries Division | Directorate for Economic Development | Scottish Government  
[Redacted]

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**From:** [Redacted]  
**Sent:** 11 January 2022 11:31  
**To:** '[Redacted]' <[Redacted]@deloitte.co.uk>  
**Cc:** [Redacted] <[Redacted]@deloitte.co.uk>; [Redacted] <[Redacted]@gov.scot>  
**Subject:** RE: Lochaber: Outcomes Report Updated Draft

Hi [Redacted],

Thanks to you and [Redacted] for your work on this.

We will circulate the latest draft to our specialist colleagues today, asking for comments/thoughts etc by early next week, and I will revert with these thereafter.

[Redacted]  
[Redacted]  
[Redacted]

[Redacted] | Senior Policy Officer | Industrial Sectors and Projects  
Manufacturing and Industries Division | Directorate for Economic Development | Scottish Government  
[Redacted]

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**From:** [Redacted] <[Redacted]@deloitte.co.uk>  
**Sent:** 11 January 2022 09:25

To: [Redacted] <[Redacted]@gov.scot>; [Redacted] <[Redacted]@gov.scot>  
Cc: [Redacted] <[Redacted]@deloitte.co.uk>  
Subject: Lochaber: Outcomes Report Updated Draft

Morning both,

Please see attached the updated draft for the outcomes report. Note we have reviewed the full document and there are changes throughout to account for time elapsed since original paper.

As discussed, let me know if we can help compile comments from SG departments or you will be collating those, we are happy either way. We have noted the slides that refer to [Redacted][Redacted] Let me know if you have any questions about the paper or I can help with anything.

Many thanks,

[Redacted]  
[Redacted]

[Redacted] (pronounced [Redacted])  
Pronouns: she / her / hers  
FA - Advisory Corporate Finance | Deloitte LLP  
Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2DB  
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[Redacted]  
[Redacted]

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**From:** [Redacted] <[Redacted]@deloitte.co.uk>  
**Sent:** 07 September 2022 17:29  
**To:** [Redacted], [Redacted], [Redacted]  
**Cc:** [Redacted], [Redacted], [Redacted], [Redacted], [Redacted]  
**Subject:** Lochaber Hydro Valuation Report  
**Attachments:** [Redacted][Redacted][Redacted][Redacted][Redacted]

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

All,

I am pleased to share the [Redacted][Redacted][Redacted] as at 31 March 2022 with you. This valuation [Redacted]

Subject to any comment we can share a final version with you. Please let us know if you'd like to discuss – I and the [Redacted] who have held the pen on this are happy to talk it through

This shows a [Redacted][Redacted][Redacted]

The team using this for the associated [Redacted] is aiming to speak to [Redacted] and team over the next day – the purpose of this conversation is essentially getting his sign off to some assumptions and is non contentious but the team prefer to release having run the report and the number through with him. [Redacted] had asked that I copy him in to that, but noting that you also would like to be on copy.

Kind Regards

[Redacted]

Assistant Director | FA - Advisory Corporate Finance | Deloitte LLP  
Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2DB  
D: [Redacted]  
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[Redacted]  
[Redacted]

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**From:** [Redacted] <[Redacted]@deloitte.co.uk>  
**Sent:** 13 September 2022 09:10  
**To:** [Redacted]; [Redacted]  
**Cc:** [Redacted]; [Redacted]; [Redacted]; [Redacted];  
[Redacted]; [Redacted]; [Redacted]; [Redacted]; [Redacted];  
[Redacted];  
**Subject:** The Scottish Government - [Redacted] report - draft  
**Attachments:** The Scottish Government - [Redacted][Redacted][Redacted] DRAFT.pdf

Dear [Redacted] and [Redacted],

Please see attached a copy of our draft report provided to you in accordance with our work order dated 25 August 2022. This report is draft and is subject to review by management. The report has been produced solely for the use of the Scottish Government for [Redacted] purposes only. Its contents should not be quoted or referred to in whole or in part without our prior written consent unless expressly mentioned in the terms and conditions of the signed call off. The scope of our services and this report is limited solely to those procedures as set out in the work order. We draw management's attention to the following:

1. Please ensure that you agree with the facts as documented and that there is no other information you think relevant to our work.
2. Please ensure that you read all scope limitations.
3. The [Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted] and the judgements supporting the underlying inputs and assumptions used in the [Redacted].
4. The [Redacted][Redacted][Redacted] but is an illustration of the [Redacted][Redacted][Redacted] Deloitte's proposed framework as of 31 March 2022. [Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted] 31 March 2022. Management should consider the [Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted][Redacted]

Kind regards,

[Redacted] (pronounced [Redacted])  
Partner | Audit & Assurance | Deloitte LLP  
2 New Street Square, London, EC4A 3BZ  
D: [Redacted] | M: [Redacted]  
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