

FW: Meeting between AGO and Elio Luongo - Privileged and Confidential

From: Kim Marshall <kim.marshall@ieso.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Tue, 27 Feb 2018 14:36:00 -0500

fyi

Kimberly Marshall | VP, Corporate Services & CFO
Independent Electricity System Operator (IESO) | T: (416) 969-6232 | C: (416) 545-7202
120 Adelaide Street West, Suite 1600, Toronto, ON M5H 1T1
Web: www.ieso.ca | Twitter: [IESO_Tweets](#) | LinkedIn: [IESO](#)

Corporate Services collaborates with you to deliver solutions and expertise that enable the IESO to achieve its goals.

Conservation: www.saveONenergy.ca | Twitter: [saveONenergyOnt](#) | LinkedIn: [saveONenergy](#)

From: John Rattray
Sent: February 24, 2018 4:29 PM
To: Kim Marshall; Terry Young; Peter Gregg; Tim O'Neill; carole.workman@bell.net
Subject: Fwd: Meeting between AGO and Elio Luongo - Privileged and Confidential

FYI

Sent from my iPhone

Begin forwarded message:

From: Ed Waitzer <EWaitzer@stikeman.com>
Date: February 24, 2018 at 9:24:40 AM GMT-5
To: "John.Rattray@ieso.ca" <John.Rattray@ieso.ca>
Subject: Fwd: Meeting between AGO and Elio Luongo - Privileged and Confidential

Edward J. Waitzer

Direct: +1 416 869 5587 <<tel:+12041620869205587>>
Mobile: +1 416 617 9748 <<tel:+12041620617209748>>
Email: ewaitzer@stikeman.com <<mailto:ewaitzer@stikeman.com>>

Begin forwarded message:

[cid:cc0f760f46f5403c9cba05203282938a] <<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.stikeman.com&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=7xxzX%2BPX>>

<4IHDraUn1zv5VnfxMVpoHCz1QKC7MPz7y6M%3D&reserved=0>>

Follow us: LinkedIn<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.linkedin.com%2Fcompany%2Fstikeman-elliott-llp&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=PSTpqu8qFM2FM1poEbVnsmXn0nc65SdQjYUahvHCPVE%3D&reserved=0>> / Twitter<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftwitter.com%2Fstikemanelliott&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=4wwU9JqHCB3dCduEFkdTX7rUtsUOer3qw2Pgc%2FeW6uA%3D&reserved=0>> / [stikeman.com](http://www.stikeman.com)<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.stikeman.com&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=7xxzX%2BPX4IHDraUn1zv5VnfxMVpoHCz1QKC7MPz7y6M%3D&reserved=0>>

Stikeman Elliott LLP Barristers & Solicitors

5300 Commerce Court West, 199 Bay Street, Toronto, ON M5L 1B9
Canada<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fstikeman.com%2Fen-ca%2Foffices%2Ftoronto&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=xYUPHivLyJiY8Y%2F5LH0o1VUfVbvge3aBqj3CAqfFPgQ%3D&reserved=0>>

This email is confidential and may contain privileged information. If you are not an intended recipient, please delete this email and notify us immediately. Any unauthorized use or disclosure is prohibited.

From: "BERG, BRAD" <BRAD.BERG@blakes.com<<mailto:BRAD.BERG@blakes.com>>>
Date: February 24, 2018 at 9:20:25 AM EST
To: "Mr. Edward J. Waitzer" <EWaitzer@stikeman.com<<mailto:EWaitzer@stikeman.com>>>, Peter Howard <PHoward@stikeman.com<<mailto:PHoward@stikeman.com>>>
Cc: "DIMATTEO, CHRISTOPHER" <CHRISTOPHER.DIMATTEO@blakes.com<<mailto:CHRISTOPHER.DIMATTEO@blakes.com>>>
Subject: Fwd: Meeting between AGO and Elio Luongo - Privileged and Confidential

I've been asked to share the account below with you.

The Globe is also pressing KPMG with more questions. We will likely respond on Monday with the same answers as before, repackaged. If the substance is different, we will canvass you first as usual.

My observation (not my client's) - this has been an arduous experience. Obviously, for your client too.

Let's stay close as this unfolds.

Brad

Bradley E. Berg, FCI Arb
Partner

brad.berg@blakes.com<<mailto:brad.berg@blakes.com>><<mailto:brad.berg@blakes.com>>

Direct: 416.863.4316<<tel:416.863.4316>>

[<cid:image7abb9.GIF@aaa29fa5.4bb4b5a6>]

Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000, Toronto ON M5L 1A9
Tel: 416-863-2400 Fax: 416-863-2653

blakes.com<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fblakes.com&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=sZ5owaHwfbhkeDb1ZTY6fnzg%2FIZTx11vpArfGyrpu2Y%3D&reserved=0>>

<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.blakes.com&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=vHLj75zk8wnKq%2FvzX6FpOAmPXBSrNMerYi7GPrLc1KE%3D&reserved=0>> |

Twitter<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Ftwitter.com%2FBlakesLaw%2F&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=hAuDu5Y%2Bff9xvbjgvpGN%2BX8lxEOY2OdU1Ao21B%2Fzg8%3D&reserved=0>> |

Unsubscribe<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.blakes.com%2FEnglish%2FResources%2FBulletins%2FPages%2Funsubscribe.aspx&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=vvIzXiBfEfa03xHM93Fzg5%2FVenbmXKn5n1t1sUZKZ4%3D&reserved=0>>

Blake, Cassels & Graydon LLP | Barristers & Solicitors | Patent & Trade-mark Agents
This email communication is CONFIDENTIAL AND LEGALLY PRIVILEGED. If you are not the intended recipient, please notify me at the telephone number shown above or by return email and delete this communication and any copy immediately. Thank you.

L'information paraissant dans ce message électronique est CONFIDENTIELLE. Si ce message vous est parvenu par erreur, veuillez immédiatement m'en aviser par téléphone ou par courriel et en détruire toute copie. Merci.

Begin forwarded message:

From: "Gordon, John A" <john.gordon@kpmg.ca<<mailto:john.gordon@kpmg.ca>>>
Date: February 24, 2018 at 9:08:02 AM EST
To: "Sahagian, Peter B" <psahagian@kpmg.ca<<mailto:psahagian@kpmg.ca>>>, "Winton, Paul" <pwinton@kpmg.ca<<mailto:pwinton@kpmg.ca>>>, "Betik, Matthew" <mbetik@kpmg.ca<<mailto:mbetik@kpmg.ca>>>

<<mailto:mbetik@kpmg.ca>>>, "Luongo, Elio" <eluongo@kpmg.ca<<mailto:eluongo@kpmg.ca>>
<<mailto:eluongo@kpmg.ca>>>, "BERG, BRAD"
<BRAD.BERG@blakes.com<<mailto:BRAD.BERG@blakes.com>>
<<mailto:BRAD.BERG@blakes.com>>>, "DIMATTEO, CHRISTOPHER"
<CHRISTOPHER.DIMATTEO@blakes.com<<mailto:CHRISTOPHER.DIMATTEO@blakes.com>>
<<mailto:CHRISTOPHER.DIMATTEO@blakes.com>>>
Cc: "Maher, Mary Lou" <mmaher@kpmg.ca<<mailto:mmaher@kpmg.ca>>
<<mailto:mmaher@kpmg.ca>>>, "Gordon, John A"
<johngordon@kpmg.ca<<mailto:johngordon@kpmg.ca>><<mailto:johngordon@kpmg.ca>>>
Subject: Meeting between AGO and Elio Luongo - Privileged and Confidential

Elio and I went to AGO office on Thursday afternoon. In attendance from AGO were Bonnie Lysyk, Susan Klein and an individual that took notes. There was no indication of any reason why we wouldn't share the outcome of this discussion with our client.

Summary of the discussion:

- Bonnie talked through the background, providing Elio with her perspective on the problem and concern. Her comments here were similar to those of previous meetings
- She talked about how she knows that they are right, because they understand government accounting;
- She referred to her due diligence involving Tim Beauchamp (former director/staff at PSAB);
- She referred to letters from other AG offices in Canada
- She referred to letters from other firms. She acknowledged the comments in our letter of earlier in the day. Elio asked about whether any of those firms were big 4 firms. Again she refused to provide any info on who they were, noting that to do so would make it difficult for them to work with her in the future (which is a curious comment that transparency of their work would be concern to them)
- She criticized us for not engaging in discussion with her team on the technical aspects of the materials provided to us.
- She asked about our internal due diligence. We indicated that we had involved many senior people including Dowd, Owen, Dotzlaw, Janet Allen, Picard, and Betik. She asked about Janet Allen, and we indicated that she was a retired partner that had been involved prior to her retirement. Bonnie made a somewhat vague comment about how she understood that someone that had left the firm might now have a different view. (I Subsequently spoke to Janet Allen and she has not had any discussions with AGO reps since retirement).
- Bonnie referred to emails that indicated contrary views to the final view. She did not seem to accept that the thought process, and accordingly the emails, reflected a process of research, and evolving thinking on basis of that research.
- Bonnie referred to her right to timely communication on accounting policy changes, and how we had missed those deadlines in Feb 2017, until it was too late. She did not acknowledge that the Province reporting timeline is 3 months later;

- Bonnie referred to our participation in the press briefing with our client and reps from the Province. I indicated that our role there was no different than at any AGM. Our client asked us to attend in case there were questions about our audit. (there were no questions)
- Bonnie referred to Mat advising the Board/AC of IESO that “this” wasn’t a good idea (subsequently Mat Betik advises that he has not recollection of any such comments)
- Bonnie referred to conflict (from her perspective) of being involved in advising IESO and also as auditors;
- Bonnie asked us why we would not accept her suggestion of changing to “an appropriately disclosed basis of accounting”. I indicated that this would require a regulation to be issued, and IESO to make a different decision on accounting policies, both of which were out of our control. She suggested that a regulation could be passed quickly. I suggested that it might be unlikely that the Government would do that
- Bonnie asked again why we didn’t encourage our client to have us do a joint audit. We indicated that this was a matter for them to decide. We indicated that we ensured they were aware of her comments, but that this was out of our control;
- Bonnie encouraged us to resign for a period of 1 or 2 years, and that the AGO could “clean this up” and we could resume our role as auditors after that – noted that “I don’t want to be auditors for the long term”. It was not clear whether she was referring to resigning before the completion of our 2017 audit, or from future audits.
- Bonnie referred to the Board of IESO saying that “I have never seen anything like it”. Not clear what she meant.
- Elio spoke about how Bill Thomas had advised him of this matter after the AGO call to Bill last year, and how he had ensured we were taking this matter seriously, and had ensure we had the right people involved such as Gordon and our most senior technical people, and that we had engaged DT
- Bonnie asked about our process to select the partner at DT. We indicated again, that our request was to the leader of their professional Practice Group. She indicated that Kerry Danyluk did not have experience in the area. We indicated that our report was from DT as a firm, and that we were aware that they had involved a number of people rather than just KD.
- I indicated that while our team had previous opportunities to hear the AGOs perspective, this discussion had been useful for Elio, and that it would be constructive for him to go back and discuss with our team. We referred to the acceptance (as noted in our letter) of the AGOs request for another technical session. She had not yet had a chance to read that letter, or share it with her team. She asked about the adjustment to the iESO process/timing and we referred to our understanding that they were willing to wait until after March 6th .

JAG

This email was sent to you by KPMG<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Finfo.kpmg.ca%2F&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=fDtMYWsiVQaoT8Z3G2jzdDwzibK7Rrr8pDvjV6D14Cg%3D&reserved=0>>

(<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Finfo.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=FiEku4ielybj%2Ft5Q3IG5%2BE29YbDYVX7bboFOQXUHmMg%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Finfo.kpmg.ca%2F&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=fDtMYWsiVQaoT8Z3G2jzdDwzibK7Rrr8pDvjV6D14Cg%3D&reserved=0>>).

To sign up to receive event invitations and other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the KPMG Online Subscription Centre<<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>

> (<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>

> (<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fsubscribe.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=npNWBAKO4QUAF3pJ0AzJBnHWAH%2BpAWDH7XwezWv9sb0%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>).

> (<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fsubscribe.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=npNWBAKO4QUAF3pJ0AzJBnHWAH%2BpAWDH7XwezWv9sb0%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>).

> (<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fsubscribe.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=npNWBAKO4QUAF3pJ0AzJBnHWAH%2BpAWDH7XwezWv9sb0%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>).

> (<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fpages.kpmgemail.com%2Fpage.aspx%3FQS%3D2e4c31a3756cb940af903f205e1f1e041bdb8334b58bad706ad9d7762eb124d4&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=ANYe%2BhD2rUvDUose4nJodly5PUh9eUld5ILZA3v5xKY%3D&reserved=0>>).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

* Disclaimer concerning confidential and privileged information/unintended recipient<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-confidential.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=R%2F41Zfvdpg9b6SShIbRjUg0CkGukoaA5UCY%2FqrdwSZ6A%3D&reserved=0>>

(<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fdisclaimer.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=mz%2FBr7%2FoiFhWe3%2BmJofNsSYuzQ5D4iwwG%2BW0hrbAao%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-confidential.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=R%2F41Zfvdpg9b6SShIbRjUg0CkGukoaA5UCY%2FqrdwSZ6A%3D&reserved=0>>).

> (<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-confidential.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=R%2F41Zfvdpg9b6SShIbRjUg0CkGukoaA5UCY%2FqrdwSZ6A%3D&reserved=0>>).

* Disclaimer concerning tax advice<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-tax.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=RIcEpCtwGYq%2Bc189eJhNUwnGkFyezL4N>

> (<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-tax.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=RIcEpCtwGYq%2Bc189eJhNUwnGkFyezL4N>

[kSwTF%2B2dEsc%3D&reserved=0](https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Ftaxdisclaimer.kpmg.ca&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=i%2BYw%2BHZceiFWFgYaXah%2F9hvVHbrchx%2FdmsuP8g9i8eY%3D&reserved=0)> (<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-tax.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=RIcEpCtwGYq%2Bc189eJhNUwnGkFyezL4NkSwTF%2B2dEsc%3D&reserved=0><<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fhome.kpmg.com%2Fca%2Fen%2Fhome%2Fmisc%2Fdisclaimer-tax.html&data=01%7C01%7Cjohn.rattray%40ieso.ca%7C77b696460731403a83f308d57b925acb%7C7cd55abd63f243c58f4bd38ea458add8%7C0&sdata=RIcEpCtwGYq%2Bc189eJhNUwnGkFyezL4NkSwTF%2B2dEsc%3D&reserved=0>>).

If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.

Blakes

This e-mail message and any files transmitted with it are intended only for the named recipient(s) above and may contain information that is privileged, confidential and/or exempt from disclosure under applicable law. If you are not the intended recipient(s), any dissemination, distribution or copying of this e-mail message or any files transmitted with it is strictly prohibited. If you have received this message in error, or are not the named recipient(s), please notify the sender immediately and delete this e-mail message.