

FW: OPSEUPP recognition of accrued benefit asset

From: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
To: "Fong, Pauline (TBS)" <pauline.fong@ontario.ca>, "Ma, Patricia (TBS)" <patricia.ma2@ontario.ca>, "Sun, Alicia (TBS)" <alicia.sun@ontario.ca>, "Patel, Bharat (TBS)" <bharat.patel3@ontario.ca>
Cc: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>, "Virani, Shyrose (TBS)" <shyrose.virani@ontario.ca>
Date: Fri, 07 Apr 2017 17:04:16 -0400
Attachments: OPSEUPP Recognition of accrued benefit asset (EY 7 April 2017) - draft.pdf (72.28 kB); OTPP Recognition of accrued benefit asset (EY 4 April 2017) - Final.pdf (70.08 kB)

Bharat/Pauline/Alicia/Patricia,
Please see the attached asset ceiling report for the OPSEUPP, as well as the OTPP analysis referenced below. I will ask Shyrose to set up a time for us to meet next week to review the documents prior to a call with EY. Thanks in advance for your feedback.
Nadine

From: Christina Chan [mailto:Christina.Chan@ca.ey.com]
Sent: April-07-17 4:44 PM
To: Petsche, Nadine (TBS)
Cc: Uros Karadzic; Shayan Jafrani
Subject: OPSEUPP recognition of accrued benefit asset

Hi Nadine,

Attached is the asset ceiling test document for OPSEUPP. The context of this document is similar to the document for OTPP. We will make the same changes to this document to address for any additional comments you/Cindy may have on the last version of the document for OTPP.

The most significant difference between the two documents is that we have reflected the RSF for OPSEUPP in our analysis. As you are aware, the most updated RSF information we've received from your team is as at 31 December 2014.

Once you have a chance to review the attached, we think it's best for us to schedule a call to discuss.

I will be following up with our weekly status update email shortly.

Regards,
Christina



Christina Chan, ASA | People Advisory Services | Manager

Ernst & Young LLP
Ernst & Young Tower, 222 Bay Street, P. O. Box 251, Toronto, ON M5K 1J7 Canada
Phone: +1 416 943 3121 | Cell Phone: +1 647 834 6683
EY/Comm: 1622451 | Christina.Chan@ca.ey.com
Thank you for considering the environmental impact of printing e-mails.

CONFIDENTIAL and/or PRIVILEGED. If received in error please notify the sender and permanently delete.
CONFIDENTIEL et/ou PRIVILÉGIÉ. Si ce courriel est reçu par erreur, veuillez nous en aviser et en effacer toute trace. EY, 222 Bay St, PO Box 251, Toronto, ON M5K 1J7. www.ey.com/ca To unsubscribe from commercial electronic messages / Pour vous désabonner des messages électroniques commerciaux : Unsubscribe@ca.ey.com

Any tax advice in this e-mail should be considered in the context of the tax services we are providing to you.
Preliminary tax advice should not be relied upon and may be insufficient for US penalty protection. Tout conseil de fiscalité contenu dans le présent courriel doit être pris dans le contexte des services de fiscalité que nous vous offrons. Aucune décision ou position ne doit être prise à la lumière de conseils de fiscalité préliminaires, lesquels pourraient ne pas permettre d'éviter des pénalités aux États-Unis.