

FW: Preliminary pension and other retirement benefit expenses

From: "Sun, Alicia (TBS)" <alicia.sun@ontario.ca>
To: "Hosick, Sarah (TBS)" <sarah.hosick@ontario.ca>
Cc: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>, "Ma, Patricia (TBS)" <patricia.ma2@ontario.ca>, "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Wed, 22 Feb 2017 11:46:13 -0500
Attachments: Pension Assets Market-Related Value_for NPP and CV.pptx (230.27 kB)

Hi Sarah,

I just want to check to see whether Cindy has got a chance reviewed the deck yet.

Before we finalize the pension numbers, I would expect that a decision to be made whether we are going to implement the change in accordance with the E&Y's recommended approach or keep the status quo.

Thanks,
Alicia

From: Sun, Alicia (TBS)
Sent: February 21, 2017 1:51 PM
To: Petsche, Nadine (TBS); Veinot, Cindy (TBS)
Cc: Ma, Patricia (TBS); Hosick, Sarah (TBS); Fong, Pauline (TBS); Li, Wendy (TBS)
Subject: RE: Preliminary pension and other retirement benefit expenses

Hi Nadine/Cindy,

Please see attached a draft deck to address the below issues as highlighted by Sarah in red.

Please review and provide your comments.

Outstanding Item	Expected Completion Date?
• PSPP, HOOPP & CAATPP - Potential impact of changing the method of calculating MRVA	Draft Deck to Cindy Today
• HOOPP & CAATPP - E&Y review of valuation allowance calculation	
• CAATPP - E&Y further review of forecasting model	
• PSPP - further review of forecasting model after suggested changes from E&Y	
• CMM - further review of forecasting model from E&Y (lower priority as amounts will be small)	
• OPSEU - impact of changing the method of calculating MRVA	Draft Deck to Cindy Today
• OPSEU - E&Y further review of adjustment for other employers' contribution within GRE (future consideration)	
• OPSEU - E&Y further review of amortization of difference in employer and employee contributions (immaterial; future consideration)	

Thanks,
Alicia