Request: Review Valuation Allowance

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Date: Wed, 21 Sep 2016 10:48:36 -0400

Hi Rob,

As discussed, I have modelled how to calculate the valuation allowance in the OTPP calculation sheet back to 2001, with the ***assumption*** of expected future benefit being zero. We would like AON Hewitt to review our model to see if is consistent to their understanding in how the valuation allowance and adjusted benefit asset is arrived. In particular bringing the unamortized gains/losses from **market related values** to unamortized gains/losses on a **market value**.

Please let me know if AON Hewitt is available to review. Thank you in advance.

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