

1 - Email - January 20 2017 - RE_ schedules.pdf

From: [Patricia O'Malley](#)
To: [Tam, Nelson \(TBS\)](#)
Subject: RE: schedules
Date: January-20-17 5:11:42 PM

Nelson

Yes, Cindy did mention the briefing for the Opposition. There are no other dates that are conflicts. There are a couple where I would prefer not to have meetings scheduled. I have a board meeting in Stratford the evening of Feb 9 and a concert in Toronto the next night. If possible I would like to attend the Board meeting in person, so would like to avoid meeting in Toronto on the 9th and first thing in the morning on the 10th. If it is essential, I could do the board meeting by phone. Have a good weekend.

Tricia

From: Tam, Nelson (TBS) [mailto:Nelson.Tam@ontario.ca]
Sent: 20-Jan-17 13:17
To: Patricia O'Malley <plomalley@outlook.com>
Subject: RE: schedules

Patricia

During your call with Cindy on Wednesday, did Cindy mention that there will be a briefing for the Opposition Party(s)? They are trying to arrange a time and will advise you when it is set up. I advised Sarah, Cindy's EA, that you are unavailable on February 15th.

Are there any other times you want to me to convey just in case?

Thanks

Nelson
416-212-0514

From: Patricia O'Malley [mailto:plomalley@outlook.com]
Sent: January-20-17 8:48 AM
To: Murray Gold; Uros Karadzic; Martin, Paul (FIN)
Cc: Tam, Nelson (TBS); 'lucy.durocher@ca.pwc.com'
Subject: RE: schedules

Nelson

At the moment, in those three weeks, my only potential conflict is February 15.

Tricia

From: Patricia O'Malley
Sent: 19-Jan-17 17:20
To: Murray Gold <mgold@kmlaw.ca>; 'Uros Karadzic' <uros.karadzic@ca.ey.com>; Martin, Paul (FIN) <Paul.Martin@gnb.ca>

Cc: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>; 'lucy.durocher@ca.pwc.com' <lucy.durocher@ca.pwc.com>

Subject: schedules

Hello

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Tricia

1A - Email - January 19 2017 - Fw_ schedules.pdf

From: lucy.durocher@ca.pwc.com
To: [Tam, Nelson \(TBS\)](#)
Subject: Fw: schedules
Date: January-19-17 7:30:26 PM

I don't need to be available for the media briefings as I am not part of the panel.

In respect of the CAAT HOOPP meeting the week of Jan 30, I could do the Tuesday, Thursday or Friday of that week.

Lucy

Lucy Durocher

PwC | Partner, National Accounting Consulting Services
T: +1 416 869 2311
Email: lucy.durocher@ca.pwc.com
Assistant: Tracey Whelan | T: +1 416 941 8383 ext. 14223
PricewaterhouseCoopers LLP
PwC Tower, 18 York Street, Suite 2600, Toronto ON M5J 0B2
<http://www.pwc.com/ca>

----- Forwarded by Lucy Durocher/CA/ABAS/PwC on 01/19/2017 07:28 PM -----

From: "Patricia O'Malley" <plomalley@outlook.com>
To: Murray Gold <mgold@kmlaw.ca>, Uros Karadzic <uros.karadzic@ca.ey.com>, "Martin, Paul (FIN)" <Paul.Martin@gnb.ca>
Cc: "Tam, Nelson (TBS)" <Nelson.Tam@ontario.ca>, Lucy Durocher/CA/ABAS/PwC@Americas-CA
Date: 01/19/2017 05:20 PM
Subject: schedules

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1B - Email - January 20 2017 - RE_ schedules.pdf

From: [Uros Karadzic](#)
To: [Murray Gold](#); [Patricia O'Malley](#); [Martin, Paul \(FIN\)](#)
Cc: [Tam, Nelson \(TBS\)](#); lucy.durocher@ca.pwc.com
Subject: RE: schedules
Date: January-20-17 7:41:04 AM
Attachments: [image001.png](#)

Hi Tricia,

I'm generally available, except on Jan 30 and Feb 2.

Uros

Uros Karadzic, FSA, FCIA | Partner | People Advisory Services

Ernst & Young LLP

Office: +1 416 943 2087 | Mobile: +1 416 970 2087 | uros.karadzic@ca.ey.com

Assistant: Sarah Anderton | Phone: +1 416 943 3143 | sarah.anderton@ca.ey.com

From: Murray Gold [<mailto:mgold@kmlaw.ca>]

Sent: Thursday, January 19, 2017 5:26 PM

To: Patricia O'Malley <plomalley@outlook.com>; Uros Karadzic <uros.karadzic@ca.ey.com>; Martin, Paul (FIN) <Paul.Martin@gnb.ca>

Cc: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>; lucy.durocher@ca.pwc.com

Subject: Re: schedules

With apologies, I will be in Asia. I could be available by phone in the morning but cannot be available in person.



Murray Gold
Partner

T: +1 416-595-2085 | F: +1 416-204-2873 | E: mgold@kmlaw.ca

Koskie Minsky LLP, 20 Queen Street West, Suite 900, Toronto, ON. M5H 3R3

kmlaw.ca

On: 20 January 2017 02:20, "Patricia O'Malley" <plomalley@outlook.com> wrote:
Hello

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Tricia

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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.

image001.pdf

**KOSKIE
MINSKY**
JUSTICE MATTERS

1C - Email - January 20 2017 - RE_ schedules.pdf

From: [Patricia O'Malley](#)
To: [Murray Gold](#); [Uros Karadzic](#); [Martin, Paul \(FIN\)](#)
Cc: [Tam, Nelson \(TBS\)](#); lucy.durocher@ca.pwc.com
Subject: RE: schedules
Date: January-20-17 11:56:20 AM
Attachments: [image001.png](#)

Sounds like more fun than briefing the media on pensions! We will try to organize the meeting with the AG so you can participate. Something tells me that we will need you!

From: Murray Gold [mailto:mgold@kmlaw.ca]
Sent: 19-Jan-17 17:26
To: Patricia O'Malley <plomalley@outlook.com>; Uros Karadzic <uros.karadzic@ca.ey.com>; Martin, Paul (FIN) <Paul.Martin@gnb.ca>
Cc: Tam, Nelson (TBS) <Nelson.Tam@ontario.ca>; lucy.durocher@ca.pwc.com
Subject: Re: schedules

With apologies, I will be in Asia. I could be available by phone in the morning but cannot be available in person.

**KOSKIE
MINSKY** **Murray Gold**
Partner
T: +1 416-595-2085 | F: +1 416-204-2873 | E: mgold@kmlaw.ca
JUSTICE MATTERS Koskie Minsky LLP, 20 Queen Street West, Suite 900, Toronto, ON. M5H 3R3
kmlaw.ca

On: 20 January 2017 02:20, "Patricia O'Malley" <plomalley@outlook.com> wrote:
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image001_1.pdf

**KOSKIE
MINSKY**
JUSTICE MATTERS

1D - Email - January 20 2017 - RE_ schedules.pdf

From: [Martin, Paul \(FIN\)](#)
To: ["Patricia O'Malley"](#); [Murray Gold](#); [Uros Karadzic](#)
Cc: [Tam, Nelson \(TBS\)](#); ["lucy.durocher@ca.pwc.com"](#)
Subject: RE: schedules
Date: January-20-17 2:21:30 PM

Apologies for the delay in replying.

Having surgery on my knee next Thursday.

Trying to contact the Doctor to determine if I am able to fly the following week.

My guess is that I will not be cleared.

As a result, I expect I can only participate by telephone call or technology.

Once a meeting date is determined, I will have my IT geeks discuss options with Nelson and his team.

Should the Doctor advise otherwise, I will advise.

With regards to my schedule, February 1, 2 or 3 are best.

Sincerely,

Paul

From: Patricia O'Malley [<mailto:plomalley@outlook.com>]
Sent: Thursday, January 19, 2017 6:20 PM
To: Murray Gold; Uros Karadzic; Martin, Paul (FIN)
Cc: Tam, Nelson (TBS); 'lucy.durocher@ca.pwc.com'
Subject: schedules

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Tricia

1E - Email - January 23 2017 - RE_ schedules.pdf

From: [Martin, Paul \(FIN\)](#)
To: ["Patricia O'Malley"; Tam, Nelson \(TBS\)](#)
Subject: RE: schedules
Date: January-23-17 8:53:10 AM

Called the Doc's office Friday to see if I can fly earlier. No reply yet – left another voice mail today.
They originally told me two weeks which takes me to Feb 9th.
Called the Doc's office and left a voice mail.
Will provide an update as soon as they respond.
Sincerely,
Paul

From: Patricia O'Malley [<mailto:plomalley@outlook.com>]
Sent: Monday, January 23, 2017 9:46 AM
To: Martin, Paul (FIN); Tam, Nelson (TBS)
Subject: Re: schedules

Hi
So clearly you have been OK'd to fly by the 11th. How soon after your knee is done will you be flight-worthy? We want you in person for this meeting with the AG! Never mind the briefings of the opposition and the media. . .
Tricia

Tricia O'Malley
Mobile +1(416) 570 1924

From: Martin, Paul (FIN)
Sent: Monday, January 23, 2017 08:32
To: 'Patricia O'Malley'; Tam, Nelson (TBS)
Subject: RE: schedules

Hi Trish and Nelson,

FYI – I am leaving on vacation February 11th for Dominican and returning February 26th.
Will not be available throughout those dates.

Best regards,
Paul

From: Patricia O'Malley [<mailto:plomalley@outlook.com>]
Sent: Thursday, January 19, 2017 6:20 PM
To: Murray Gold; Uros Karadzic; Martin, Paul (FIN)
Cc: Tam, Nelson (TBS); 'lucy.durocher@ca.pwc.com'
Subject: schedules

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Tricia

1F - Email - January 23 2017 - RE_ schedules.pdf

From: [Martin, Paul \(FIN\)](#)
To: ["Patricia O'Malley"; Tam, Nelson \(TBS\)](#)
Subject: RE: schedules
Date: January-23-17 11:04:53 AM

I understand.
Keep me posted.
Paul

-----Original Message-----

From: Patricia O'Malley [<mailto:plomalley@outlook.com>]
Sent: Monday, January 23, 2017 12:03 PM
To: Martin, Paul (FIN); Tam, Nelson (TBS)
Subject: Re: schedules

Great. We will try to organize things for that but it depends on the gov't etc. And once they book it it will change 3 times. You know the problem!
Thanks for following up and letting us know.

Tricia O'Malley
Mobile +1(416) 570 1924
Original Message
From: Martin, Paul (FIN)
Sent: Monday, January 23, 2017 09:51
To: Patricia O'Malley; Tam, Nelson (TBS)
Subject: Re: schedules

Doctor has replied and says no flying for the first week.
Can be available on site the week if Feb 6th.
Regards,
Paul

Sent from my BlackBerry 10 smartphone on the Bell network.
From: Patricia O'Malley
Sent: Monday, January 23, 2017 9:46 AM
To: Martin, Paul (FIN); Tam, Nelson (TBS)
Subject: Re: schedules

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Mobile +1(416) 570 1924
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To: 'Patricia O'Malley'; Tam, Nelson (TBS)
Subject: RE: schedules

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Sent: Thursday, January 19, 2017 6:20 PM
To: Murray Gold; Uros Karadzic; Martin, Paul (FIN)
Cc: Tam, Nelson (TBS); 'lucy.durocher@ca.pwc.com'
Subject: schedules

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Tricia

3 - Email - January 24 2017 - Re_ Couple Qs.pdf

From: [Tam, Nelson \(TBS\)](#)
To: [Jackson, Sarah \(TBS\)](#)
Cc: [Sullivan, Bryant \(TBS\)](#)
Subject: Re: Couple Qs
Date: January-24-17 3:11:37 PM

Sarah

Lawyer - not available

Actuary. Not available Jan 30 or Feb 2

Nelson

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Jackson, Sarah (TBS)
Sent: Tuesday, January 24, 2017 2:36 PM
To: Tam, Nelson (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: RE: Couple Qs

Thanks, Nelson.

To provide a bit more context, we are being asked to explore the possibility of a Feb 2 release date.

We understand the Chair would like the Lawyer and Actuary in attendance when submitting the report to the Minister (and for any potential press conference).

Sorry for all the questions, but could you confirm the Lawyer and Actuary's availability?

Thanks again!

Sarah

Sarah Jackson
Senior Communications Consultant
Treasury Board Secretariat
Ph: 416-212-7790
Email: Sarah.Jackson@ontario.ca

From: Tam, Nelson (TBS)
Sent: January-24-17 2:16 PM
To: Jackson, Sarah (TBS); Sullivan, Bryant (TBS); Ovenden, Erin (TBS)
Subject: Re: Couple Qs

Sarah

I am hoping today's rest will enable me to be in tomorrow.

Appendix B is mainly from the CPA Handbook so we can't change any of the wording. They just

have to format and conduct a quick QA.

You will be able to get the documents tomorrow.

There are scheduling conflicts that prevent the entire Panel to be available at the same time. The Chair and one Panel member is available until mid February. One will be in Asia and another is available only during the week of February 6th.

Thanks

Nelson

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Jackson, Sarah (TBS)
Sent: Tuesday, January 24, 2017 1:53 PM
To: Tam, Nelson (TBS); Sullivan, Bryant (TBS); Ovenden, Erin (TBS)
Subject: Couple Qs

Thanks for the update, Nelson. Can you let us know when you will be able to send the appendices over? We're asking as we are working through our production timelines, and I also need to let translation know.

Also wondering if you know what the panel members' schedules are like over the next few weeks. We also want to make sure we are accounting for any times they are not available as we work through our planning.

Would you be able to let know asap today?

Thanks very much!
Sarah

Sarah Jackson
Senior Communications Consultant
Treasury Board Secretariat
Ph: 416-212-7790
Email: Sarah.Jackson@ontario.ca

From: Tam, Nelson (TBS)
Sent: January-24-17 12:53 PM
To: Sullivan, Bryant (TBS); Ovenden, Erin (TBS)
Cc: Jackson, Sarah (TBS)
Subject: Re: Password

Bryant

I am not in the office today and don't have access. Most of Appendix A is not translated but it is just a short list. Appendix B has been translated 98%. There is just a few words that require translation and require very minimal work.

I apologize for the inconvenience.

Nelson

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Sullivan, Bryant (TBS)
Sent: Tuesday, January 24, 2017 12:38 PM
To: Tam, Nelson (TBS); Ovenden, Erin (TBS)
Cc: Jackson, Sarah (TBS)
Subject: RE: Password

Hi Nelson, can you send us the appendices today?

Also on the appendices, can you pls confirm for me what's already been translated, and what still needs to be done?

Need this info ASAP.

Thanks
Bryant

From: Tam, Nelson (TBS)
Sent: January-23-17 1:08 PM
To: Ovenden, Erin (TBS); Sullivan, Bryant (TBS)
Subject: Re: Password

Erin

Except for a few places, most of Appendix B has been translated. Also, I have some French wording for the report Appendix A but very small portion. I will send to you in the morning.

Thanks

Nelson

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Ovenden, Erin (TBS)
Sent: Monday, January 23, 2017 12:53 PM
To: Tam, Nelson (TBS); Sullivan, Bryant (TBS)
Subject: RE: Password

Hi Nelson-

I'm getting ready to send the materials to translation. I will notify them that we will have further direction for Appendix B. Is there any chance you have an electronic copy of the PSAS in French that we can send to translation?

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat
77 Wellesley Street West, Ferguson Block
Toronto, ON M7A 1N3
Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: January-23-17 11:08 AM
To: Sullivan, Bryant (TBS); Ovenden, Erin (TBS)
Subject: Password

Bryant, Erin

As per my previous email. Password is Panel2017.

Nelson

Sent from my BlackBerry 10 smartphone on the Rogers network.

4 - Email - January 25 2017 - Re_ Panel Chair briefing.pdf

From: [Hosick, Sarah \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Subject: Re: Panel Chair briefing
Date: January-25-17 9:11:37 AM

Thanks Nelson,

If you haven't already, can you also please communicate this to Comms? They've put the scenarios together about timing for all these.

I'll come by later this morning to give you a debrief of the meeting yesterday.

Glad to have you back!

Sent from my BlackBerry 10 smartphone on the Rogers network.

From: Tam, Nelson (TBS)
Sent: Wednesday, January 25, 2017 9:07 AM
To: Hosick, Sarah (TBS)
Subject: RE: Panel Chair briefing

Sarah

I didn't get a chance to send this info to you. The Chair wants to avoid February 9 and the morning of February 10 if possible. She has a board meeting on the 9th in Stratford which she wants to attend in person but can call in (board meeting) if she has too if the scheduling is not possible.

Thanks

Nelson
X20514

From: Hosick, Sarah (TBS)
Sent: January-20-17 3:45 PM
To: Tam, Nelson (TBS)
Cc: Veinot, Cindy (TBS)
Subject: FW: Panel Chair briefing

Update on the opposition briefing:

The briefing will be scheduled for a date close to the release of the report. Once the release date is landed, MO will reach out with the details. Tricia's availability has been communicated.

Thanks
Sarah

From: Nelson, Dane (TBS)
Sent: January-20-17 3:34 PM
To: Hosick, Sarah (TBS); Laughton, Patrick (TBS)
Subject: FW: Panel Chair briefing

Fyi

Regards,

Dane Nelson, Senior Policy Advisor

Treasury Board Secretariat | Deputy Minister's Office

Phone: 416-325-3617 | Mobile: 416-409-3437 | E-mail: Dane.Nelson@ontario.ca

From: Pichelli, Jason (TBS)
Sent: January-20-17 2:40 PM
To: Nelson, Dane (TBS)
Subject: RE: Panel Chair briefing

Yes. There was agreement that this should happen. As for timing, sometime close to the release. So once we sort that part out we can work backwards on the briefing time.

Jason Pichelli

Director of Policy

Office of the Hon. Liz Sandals

President of the Treasury Board

(416) 327-6619

5 - Email - January 25 2017 - RE_ Chair Availability - Additional Info for Opposition Briefing.pdf

From: [Jackson, Sarah \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#)
Cc: [Sullivan, Bryant \(TBS\)](#)
Subject: RE: Chair Availability - Additional Info for Opposition Briefing
Date: January-25-17 9:31:57 AM

Thanks very much for the update, Nelson!

Sarah Jackson

Senior Communications Consultant
Treasury Board Secretariat
Ph: 416-212-7790
Email: Sarah.Jackson@ontario.ca

From: Tam, Nelson (TBS)
Sent: January-25-17 9:29 AM
To: Jackson, Sarah (TBS)
Cc: Sullivan, Bryant (TBS)
Subject: Chair Availability - Additional Info for Opposition Briefing

Sarah

I was advised by Sarah H that Communications is working on scenarios for the release. I sent Sarah H additional information regarding the Opposition briefing availability but also thought it would be helpful for other work you are engaged. Excerpt below:

The Chair wants to avoid February 9 and the morning of February 10 if possible. She has a board meeting on the 9th in Stratford which she wants to attend in person but can call in (board meeting) if she has too if the scheduling is not possible.

We have a meeting tomorrow afternoon but let me know if you need anything else to support the release.

Thanks

Nelson
X20514

6 - Email - January 27 2017 - Re_ Availability - February 13 & 14.pdf

From: [Patricia O'Malley](#)
To: [Tam, Nelson \(TBS\)](#); [Uros Karadzic \(uros.karadzic@ca.ey.com\)](mailto:uros.karadzic@ca.ey.com); [Murray Gold \(mgold@kmlaw.ca\)](mailto:mgold@kmlaw.ca)
Subject: Re: Availability - February 13 & 14
Date: January-27-17 1:36:28 PM

Uros and I both have both days blocked. Murray's out of office notice says he is not back until March 8.

Tricia O'Malley
Mobile +1(416) 570 1924

From: Tam, Nelson (TBS)
Sent: Friday, January 27, 2017 13:34
To: Uros Karadzic (uros.karadzic@ca.ey.com); Murray Gold (mgold@kmlaw.ca)
Cc: Patricia O'Malley (plomalley@outlook.com)
Subject: Availability - February 13 & 14

Uros, Murray

The tentative date for the release is February 13th at this moment.

Based on the previous request from the Chair and your response:

- Uros – I believe you are available.
- Murray – not sure when you are back from Asia. Please confirm

The Chair is available and Paul is on vacation.

Thanks

Nelson
416-212-0514

6A - Email - January 27 2017 - Re_ Availability - February 13 & 14.pdf

From: [Murray Gold](#)
To: [Tam, Nelson \(TBS\)](#); [Uros Karadzic \(uros.karadzic@ca.ey.com\)](#)
Cc: [Patricia O'Malley \(plomalley@outlook.com\)](#)
Subject: Re: Availability - February 13 & 14
Date: January-27-17 8:57:09 PM
Attachments: [logo_d1ac01ba-f783-4248-82df-84549cb6f0b7.png](#)

Hi Nelson,



Murray Gold

Partner

T: +1 416-595-2085 | F: +1 416-204-2873 | E: mgold@kmlaw.ca

Koskie Minsky LLP, 20 Queen Street West, Suite 900, Toronto, ON. M5H 3R3

kmlaw.ca

I am back on March 8.

Murray

On: 28 January 2017 01:34, "Tam, Nelson (TBS)" <Nelson.Tam@ontario.ca> wrote:
Uros, Murray

The tentative date for the release is February 13th at this moment.

Based on the previous request from the Chair and your response:

- Uros – I believe you are available.
- Murray – not sure when you are back from Asia. Please confirm

The Chair is available and Paul is on vacation.

Thanks

Nelson
416-212-0514

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7 - Email - February 7 2017 - Re_ Availability this week.pdf

From: [Patricia O'Malley](#)
To: [Tam, Nelson \(TBS\)](#); [Uros Karadzic \(uros.karadzic@ca.ey.com\)](#); [Martin, Paul \(FIN\) \(Paul.Martin@gnb.ca\)](#)
Subject: Re: Availability this week
Date: February-07-17 9:44:12 AM

I have a meeting tomorrow morning that can be moved. I would like to be in Stratford for a meeting at 5:30 Thursday evening. I can be in Toronto on Friday by 10am and am otherwise free.

Tricia O'Malley
Mobile +1(416) 570 1924

From: Tam, Nelson (TBS)
Sent: Tuesday, February 7, 2017 09:40
To: Patricia O'Malley (plomalley@outlook.com); Uros Karadzic (uros.karadzic@ca.ey.com); Martin, Paul (FIN) (Paul.Martin@gnb.ca)
Subject: Availability this week

Patricia, Uros, Paul

Nothing has been confirmed. What are your availability this week?

Thanks

Nelson
416-212-0514

7A - February 7 2017 - RE_ Availability this week.pdf

From: [Martin, Paul \(FIN\)](#)
To: [Tam, Nelson \(TBS\)](#)
Cc: [Uros Karadzic](#); [Patricia O'Malley \(plomalley@outlook.com\)](#)
Subject: RE: Availability this week
Date: February-07-17 10:39:44 AM

Thanks for the clarification Nelson.

I am here this week and on vacation the next two weeks.

Regards,

Paul

From: Tam, Nelson (TBS) [<mailto:Nelson.Tam@ontario.ca>]
Sent: Tuesday, February 07, 2017 11:33 AM
To: Uros Karadzic; Martin, Paul (FIN); Patricia O'Malley (plomalley@outlook.com)
Subject: RE: Availability this week

Uros

There may be an early release of the report and wanted to ensure that Panel is available for briefings.

Thanks

Nelson
416-212-0514

From: Uros Karadzic [<mailto:uros.karadzic@ca.ey.com>]
Sent: February-07-17 9:49 AM
To: Martin, Paul (FIN); Tam, Nelson (TBS); Patricia O'Malley (plomalley@outlook.com)
Subject: RE: Availability this week

Hi Nelson,

When you say "nothing has been confirmed" what are you referring to?

I can make myself available any time this week.

Uros

Uros Karadzic, FSA, FCIA | Partner | People Advisory Services

Ernst & Young LLP

Office: +1 416 943 2087 | Mobile: +1 416 970 2087 | uros.karadzic@ca.ey.com

Assistant: Sarah Anderton | Phone: +1 416 943 3143 | sarah.anderton@ca.ey.com

From: Martin, Paul (FIN) [<mailto:Paul.Martin@gnb.ca>]
Sent: Tuesday, February 07, 2017 9:47 AM
To: 'Tam, Nelson (TBS)' <Nelson.Tam@ontario.ca>; Patricia O'Malley (plomalley@outlook.com) <plomalley@outlook.com>; Uros Karadzic <uros.karadzic@ca.ey.com>

Subject: RE: Availability this week

I am available.

Was not planning a trip to Toronto.

Would prefer to cover any meetings by telephone if possible.

Please let me know what you are thinking.

Regards,

Paul

From: Tam, Nelson (TBS) [<mailto:Nelson.Tam@ontario.ca>]

Sent: Tuesday, February 07, 2017 10:40 AM

To: Patricia O'Malley (plomalley@outlook.com); Uros Karadzic (uros.karadzic@ca.ey.com); Martin, Paul (FIN)

Subject: Availability this week

Patricia, Uros, Paul

Nothing has been confirmed. What are your availability this week?

Thanks

Nelson

416-212-0514

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7B - Email - February 7 2017 - RE_ Availability this week.pdf

From: [Uros Karadzic](#)
To: [Tam, Nelson \(TBS\)](#); [Martin, Paul \(FIN\)](#); [Patricia O'Malley \(plomalley@outlook.com\)](#)
Subject: RE: Availability this week
Date: February-07-17 11:22:29 AM

Thanks for clarifying Nelson - that sounds like a good idea.

Again, I'll make myself available any time this week that's needed.

Uros Karadzic, FSA, FCIA | Partner | People Advisory Services

Ernst & Young LLP

Office: +1 416 943 2087 | Mobile: +1 416 970 2087 | uros.karadzic@ca.ey.com

Assistant: Sarah Anderton | Phone: +1 416 943 3143 | sarah.anderton@ca.ey.com

From: Tam, Nelson (TBS) [mailto:Nelson.Tam@ontario.ca]

Sent: Tuesday, February 07, 2017 10:33 AM

To: Uros Karadzic <uros.karadzic@ca.ey.com>; Martin, Paul (FIN) <Paul.Martin@gnb.ca>; Patricia O'Malley (plomalley@outlook.com) <plomalley@outlook.com>

Subject: RE: Availability this week

Uros

There may be an early release of the report and wanted to ensure that Panel is available for briefings.

Thanks

Nelson
416-212-0514

From: Uros Karadzic [<mailto:uros.karadzic@ca.ey.com>]
Sent: February-07-17 9:49 AM
To: Martin, Paul (FIN); Tam, Nelson (TBS); Patricia O'Malley (plomalley@outlook.com)
Subject: RE: Availability this week

Hi Nelson,

When you say "nothing has been confirmed" what are you referring to?

I can make myself available any time this week.

Uros

Uros Karadzic, FSA, FCIA | Partner | People Advisory Services

Ernst & Young LLP

Office: +1 416 943 2087 | Mobile: +1 416 970 2087 | uros.karadzic@ca.ey.com

Assistant: Sarah Anderton | Phone: +1 416 943 3143 | sarah.anderton@ca.ey.com

From: Martin, Paul (FIN) [<mailto:Paul.Martin@gnb.ca>]
Sent: Tuesday, February 07, 2017 9:47 AM
To: 'Tam, Nelson (TBS)' <Nelson.Tam@ontario.ca>; Patricia O'Malley (plomalley@outlook.com) <plomalley@outlook.com>; Uros Karadzic <uros.karadzic@ca.ey.com>
Subject: RE: Availability this week

I am available.
Was not planning a trip to Toronto.
Would prefer to cover any meetings by telephone if possible.
Please let me know what you are thinking.
Regards,
Paul

From: Tam, Nelson (TBS) [<mailto:Nelson.Tam@ontario.ca>]
Sent: Tuesday, February 07, 2017 10:40 AM
To: Patricia O'Malley (plomalley@outlook.com); Uros Karadzic (uros.karadzic@ca.ey.com); Martin, Paul (FIN)
Subject: Availability this week

Patricia, Uros, Paul

Nothing has been confirmed. What are your availability this week?

Thanks

Nelson
416-212-0514

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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.

8 - Email - February 7 2017 - RE_ Panel Members' Availability.pdf

From: [Ovenden, Erin \(TBS\)](#)
To: [Tam, Nelson \(TBS\)](#); [Sullivan, Bryant \(TBS\)](#); [Hosick, Sarah \(TBS\)](#)
Cc: [DiMuzio, Sofie \(TBS\)](#)
Subject: RE: Panel Members' Availability
Date: February-07-17 8:23:37 AM
Attachments: [PAEAP DMO Request for Technical Q A.msg](#)
Importance: High

Hi Nelson-

Thanks for the Panel's availability. There's no date decided yet. Stay tuned.

We also need ASAP the Technical Qs doc the DMO asked for yesterday (see attached email). Please add to this list the following Q:

The Auditor General says we should count the deficit of a net pension asset, but not the surplus. Is this accurate?

(please feel free to restate this Q if needed).

Also, please make sure the stakeholder outreach plan is updated.

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat
77 Wellesley Street West, Ferguson Block
Toronto, ON M7A 1N3
Tel: 416-326-7727

From: Tam, Nelson (TBS)
Sent: February-07-17 8:14 AM
To: Sullivan, Bryant (TBS); Hosick, Sarah (TBS)
Cc: Ovenden, Erin (TBS); DiMuzio, Sofie (TBS)
Subject: RE: Panel Members' Availability

Bryant

Based on the information I have – Patricia, Uros and Paul are available for this week.

Paul will be leaving for vacation on February 11th.

Patricia and Uros will be available for the briefings next week with Opposition and Media if needed.

Patricia said a teleconference as to the process for the above would be appreciated. Is Communications thinking about Friday?

Patricia is updating the DM and MMP slide decks and should have something today for Uros and my review.

I will be at DM briefing this morning if you have additional questions.

Thanks

Nelson
X20514

From: Sullivan, Bryant (TBS)
Sent: February-06-17 10:48 PM
To: Tam, Nelson (TBS); Hosick, Sarah (TBS)
Cc: Ovenden, Erin (TBS); DiMuzio, Sofie (TBS)
Subject: Panel Members' Availability
Importance: High

Hi Nelson, are the panel members available this week?

I believe you said Murray is in Vietnam, but wondering about Patricia, Uros and Paul.

Need to know first thing.

Thanks
Bryant

Bryant Sullivan, APR
Assistant Director, Corporate Communications
Treasury Board Secretariat
(o) 416-325-1378
(c) 647-330-5784
(e) Bryant.J.Sullivan@ontario.ca



Communications Branch
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PAEAP_DMO Request for Technical Q & A.pdf

From: Ovenden, Erin (TBS) []
To: Hosick, Sarah (TBS) [Sarah.Hosick@ontario.ca]
CC: Miller, Amanda (TBS) [Amanda.Miller@ontario.ca]; Sullivan, Bryant (TBS) [Bryant.J.Sullivan@ontario.ca]
Subject: PAEAP: DMO Request for Technical Q & A
Date: Monday, February 06, 2017 16:16:08

Hi Sarah-

In addition to the Media Qs, DMO is requesting a technical Q & A document be drafted for the PAEAP Report. They would like this document to focus on what the Report's findings from a technical perspective (see email below). We feel that the lead for this would be OPCD, with Comms' support. Over the past few weeks a lot of qs have already been drafted that you might be able to pull together into this new document for the DMO.

Here are a few questions you can use as a starting point. In a few places, I've plunked in draft responses provided by Nadine last week:

- What issue does this report address?
- What is the report's conclusion?
- What resources were used to arrive at this conclusion?
- The report supports Ontario's interpretation of the PSAS standards. Why?
- The report disagrees with the Auditor General's interpretation of the PSAS standards. Why?
- Is the report's conclusion based on an accounting standard that hasn't come into effect yet?

The Province appreciates the thoroughness of the Panel in conducting its analysis of the pension asset recognition and measurement issue. The Panel's reference to recent Canadian standard setter guidance, and international standards is absolutely appropriate in this circumstance. Not every possible situation can be addressed by accounting standards. In such cases, it is important to reference the conceptual framework and other standards which may provide guidance. The supplementary sources referenced by the Panel, including PSAB's recent standards on Assets, Contingent Assets and International Accounting Standards have all proven relevant to

the issue being considered.

- The panel used a different methodology from Ontario to arrive at their conclusion. How do the methodologies differ and is the conclusion different?

The findings of the Panel are consistent with the position taken by the government during the 2015-16 Public Accounts and for the previous 14 years. Although the Panel arrived at its conclusion by first looking at how the accounting standards applied to the plan as a whole and then at the share of assets that the government would report on its books, the end result is the same and supports the government's historical accounting for pensions.

- Why is there a supplemental report to review other pension assets like HOOP and CAATTPP?

The AG only raised concerns with the OPSEUPP and the OTPP during last year's audit. However, both the HOOPP and the CAATPP are expected to reach net surplus positions over the coming years and the government felt it was prudent to also review the accounting for such surpluses on the province's books at this time.

Erin Ovenden

Senior Communications Consultant

Communications Branch | Treasury Board Secretariat

77 Wellesley Street West, Ferguson Block

Toronto, ON M7A 1N3

Tel: 416-326-7727

From: Nelson, Dane (TBS)

Sent: February-06-17 12:47 PM

To: Ovenden, Erin (TBS)

Cc: Sullivan, Bryant (TBS); Miller, Amanda (TBS); Simone, Nicole (TBS); MacIntyre, Kyle (TBS)

Subject: FW: APPROVAL: PAEAP Report: Draft Products

Hi Erin,

Thank you for sharing the Asset Panel report products. Please find comments from KM attached for your review. Also, is there a technical Q&A prepared (not necessarily for Minister consumption)? If there isn't, can we have folks develop some? See below. There really isn't a Q&A on what the Panel actually said from a more technical perspective:

- Asset exists; future benefit is available to government as contribution reductions and to employee sponsors as either contribution reductions or benefit improvements under terms of plan.
- expected future benefit under the standard can exist without a unilateral legally enforceable right to reduce future contributions
- Unilateral control not necessary for asset recognition, in fact cannot exist in JDBPs; Key notion of control in this case is that each sponsor can deny the other sponsor(s) access to the benefit – each sponsor essentially has a veto
- each sponsor can recognize an asset relating to its portion of that jointly controlled asset

Regards,

Dane Nelson, Senior Policy Advisor

Treasury Board Secretariat | Deputy Minister's Office

Phone: 416-325-3617 | Mobile: 416-409-3437 | E-mail: Dane.Nelson@ontario.ca

9 - Email - February 7 2017 - RE_ Panel Members' Availability.pdf

From: Tam, Nelson (TBS)
To: [Sullivan, Bryant \(TBS\)](#); [Hosick, Sarah \(TBS\)](#)
Cc: [Ovenden, Erin \(TBS\)](#); [DiMuzio, Sofie \(TBS\)](#)
Subject: RE: Panel Members' Availability
Date: February-07-17 10:35:00 AM

Bryant, Sophie

Chair – Not planning to be in town. Can be available Wednesday at NOON to Thursday at NOON. She has a meeting back in Stratford. Also, Friday after 11AM. Needs advance notice to ensure she can get into Toronto.

Paul – available by phone.

Uros – he will make himself available.

Also, the Chair wants to know if there is a format for the transmittal letter or a sample that can be used. I believe it should be addressed to Minister Sandals. Is there an address or something as well? Any sample documents will be helpful.

Thanks

Nelson
X20514

From: Tam, Nelson (TBS)
Sent: February-07-17 8:14 AM
To: Sullivan, Bryant (TBS); Hosick, Sarah (TBS)
Cc: Ovenden, Erin (TBS); DiMuzio, Sofie (TBS)
Subject: RE: Panel Members' Availability

Bryant

Based on the information I have – Patricia, Uros and Paul are available for this week.

Paul will be leaving for vacation on February 11th.

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Patricia said a teleconference as to the process for the above would be appreciated. Is Communications thinking about Friday?

Patricia is updating the DM and MMP slide decks and should have something today for Uros and my review.

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Thanks

Nelson

X20514

From: Sullivan, Bryant (TBS)
Sent: February-06-17 10:48 PM
To: Tam, Nelson (TBS); Hosick, Sarah (TBS)
Cc: Ovenden, Erin (TBS); DiMuzio, Sofie (TBS)
Subject: Panel Members' Availability
Importance: High

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I believe you said Murray is in Vietnam, but wondering about Patricia, Uros and Paul.

Need to know first thing.

Thanks
Bryant

Bryant Sullivan, APR
Assistant Director, Corporate Communications
Treasury Board Secretariat
(o) 416-325-1378
(c) 647-330-5784
(e) Bryant.J.Sullivan@ontario.ca



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