

Message

From: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=KIM MARSHALL9F5]
Sent: 2017-02-23 3:20:38 PM
To: Lorraine Turnevicius [/o=IMO/ou=MSX1/cn=Recipients/cn=Lorraine Turnevicius]
Subject: Fwd: memo
Attachments: Memo re Reg Assets and Market Accounts.pdf; ATT00001.htm; Pro-forma Statutory Statements - 2016 - 021017.pdf; ATT00002.htm

Can u pls put on password.

Sent from my iPhone

Begin forwarded message:

From: Susan Nicholson <susan.nicholson@ieso.ca>
Date: February 23, 2017 at 2:34:06 PM EST
To: Kim Marshall <Kim.Marshall@ieso.ca>
Cc: Susan Nicholson <susan.nicholson@ieso.ca>
Subject: FW: memo

Hi Kim – for your review and comment as well.

Thanks, Susan

From: Betik, Matthew [<mailto:mbetik@kpmg.ca>]
Sent: February 23, 2017 12:11 PM
To: Susan Nicholson
Subject: RE: memo

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Susan – I updated the memo based on your edits with the exception of the final example JE where you ask if it should be accumulated deficit. I agree it ends up there, but currently you have the \$3,912 in the system fees, so that would likely move out of there.

I also enclosed pro-forma B/S and P&L.

Matt

From: Susan Nicholson [<mailto:susan.nicholson@ieso.ca>]
Sent: February 23, 2017 11:07 AM
To: Betik, Matthew <mbetik@kpmg.ca>
Cc: Susan Nicholson <susan.nicholson@ieso.ca>
Subject: memo

Some thoughts. Happy to discuss.

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