

Message

From: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=KIM MARSHALL9F5]
Sent: 2017-02-26 12:20:49 PM
To: Megan Filey [/o=IMO/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=Megan Filey121]
Subject: FW: IESO Engagement Letter Final
Attachments: IESO Engagement Letter Final.pdf

I noticed this, different than advisory generally?

ACCOUNTING ADVISORY

Kimberly Marshall | VP, Corporate Services & CFO

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From: Picard, Michel [mailto:mpicard@kpmg.ca]
Sent: February 06, 2017 8:14 AM
To: Kim Marshall
Subject: IESO Engagement Letter Final

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Kim,

Find enclosed the amended EL.

I made the following changes:

- Removed the transportation costs;
- Changed the reporting to "Our accounting advice will generally be communicated to you via oral discussions and, as required, supplemented by written materials to document/clarify salient matters and/or the results of our research and analysis"; and
- Added to the team "Bailey Church will act as the engagement quality control reviewing partner." since we now have written deliverables".

Regards,

Michel

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