

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-03-11 12:04:23 PM
To: mbetik@kpmg.ca; Kim Marshall [/o=IMO/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=Kim Marshall9f5]
CC: Susan Nicholson [/o=IMO/ou=MSX1/cn=Recipients/cn=Susan Nicholson]; Natalie Schaus [/o=IMO/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=schausn]
Subject: FW: Updated memo and pro-forma statements
Attachments: Pro-forma Statutory Statements - 2016 - 021017.pdf; Memo re Reg Assets and Market Accounts v2.pdf; FS Note 2 revised.docx; FS Note 3 new.docx; FS Note 5 revised.docx

Okay! Here are the notes that I think should go on Monday along with Matt's memo and the pro-forma statements. Please read all 3 notes before you start editing as I think I have the information in the correct spots but it took a bit of puzzling out to make it fit logically (in my mind anyways).

Please let me know your thought and comments.

Kim, please make certain to include in the cover letter that the 2015 figures are illustrative as they are unaudited. Given their size, I expect there to be some material changes.

Susan

From: Betik, Matthew [mailto:mbetik@kpmg.ca]
Sent: March 10, 2017 6:38 PM
To: Kim Marshall; Susan Nicholson
Subject: Updated memo and pro-forma statements

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Here is the update based on discussions and feedback from John R.

Will look for the sample change in accounting policy and new policy notes over the weekend.

Thanks!



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