

Message

From: Betik, Matthew [mbetik@kpmg.ca]
Sent: 2017-03-11 2:50:15 PM
To: Susan Nicholson [/o=IMO/ou=MSX1/cn=Recipients/cn=Susan Nicholson]; Kim Marshall [/o=IMO/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=Kim Marshall9f5]
CC: Natalie Schaus [/o=IMO/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=schausn]
Subject: RE: Updated memo and pro-forma statements
Attachments: FS Note 2 revised.docx

I think notes 3 and 5 are excellent!

I have some comments to the edits on Note 2, which are included for your consideration.

Matt

From: Susan Nicholson [mailto:susan.nicholson@ieso.ca]
Sent: March 11, 2017 12:04 PM
To: Betik, Matthew <mbetik@kpmg.ca>; Kim Marshall <Kim.Marshall@ieso.ca>
Cc: Susan Nicholson <susan.nicholson@ieso.ca>; Natalie Schaus <Natalie.Schaus@ieso.ca>
Subject: FW: Updated memo and pro-forma statements

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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