

Message

From: Kim Marshall [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=B63A22B42BF14587870D93119A054D88-KIM MARSHAL]
Sent: 2017-04-30 3:37:23 PM
To: Picard, Michel [mpicard@kpmg.ca]; Michael Boll [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=4811917e15054407b665fe16d12ff415-Michael Bol]
CC: Betik, Matthew [mbetik@kpmg.ca]
Subject: Re: Assessment of control

Thanks for sending Michel. Has matt already reviewed?

From: Picard, Michel <mpicard@kpmg.ca>
Sent: April 30, 2017 3:06:25 PM
To: Kim Marshall; Michael Boll
Cc: Betik, Matthew
Subject: Assessment of control

Kim, Michael,

The second section related to the derecognition includes two parts: first one relates to the assessment of control of the Trust and second one relates to the transfer of the regulatory asset.

The attached document is the working draft #1 of the assessment of control of the trust.

I would appreciate if you could review it and provide your comments.

Michel Picard, CPA, CA

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