

Message

From: Betik, Matthew [mbetik@kpmg.ca]
Sent: 2016-11-03 4:05:26 PM
To: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
CC: brad.duce@aonhewitt.com; linda.byron@aonhewitt.com
Subject: PSAB accounting speaking notes v2.docx
Attachments: PSAB accounting speaking notes v2.docx

*** EXTERNAL email. Please be cautious and evaluate before you click on links, open attachments, or provide credentials. ***

Here are my comments/edits/thoughts for your consideration.

Matt

This email was sent to you by **KPMG** (<http://info.kpmg.ca>). To sign up to receive event invitations and other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the **KPMG Online Subscription Centre** (<http://subscribe.kpmg.ca>).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

- **Disclaimer concerning confidential and privileged information/unintended recipient** (<http://disclaimer.kpmg.ca>).
- **Disclaimer concerning tax advice** (<http://taxdisclaimer.kpmg.ca>).

If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.
