

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-01-24 11:09:39 AM
To: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Kim Marshall9f5]; John Rattray [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Rattrayj]
CC: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
Subject: RE: actions

As this is an accounting treatment decision, there may be something in the management rep letter that Ted signed for the 2002 audited statements. The mgmt. rep letter would have been included in the AC package in February 2003 when approval of the 2002 financial statements was being sought.

John do you have anything from 2003 AC materials?

From: Susan Nicholson
Sent: January 24, 2017 10:42 AM
To: Kim Marshall; John Rattray
Cc: Susan Nicholson
Subject: actions

I have reached out to Jonathan Simmons through linked-in and asked him to contact me at his earliest convenience. Jonathan has apparently left PWC and is now CFO at OMERS.

I have also searched the PSAB handbook and do not see any references to agent or principal as it pertains to our role in the market. John, can you please send me a copy of what you were looking at regarding this.

Thanks.

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