

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-02-13 11:41:28 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: IESO 2016 Management Rep letter to KPMG
Attachments: 2016 Mgt Rep letter.pdf

John and Kim - please review the attached management rep letter before I forward to Bruce for his review.

The letter is largely the same as the letter signed for 2015 with the following 2 exceptions:

- 1) No attachment for "summary of corrected misstatements"
- 2) Removal of commitments & contingencies paragraph from body of the letter.

Please advise once you have reviewed.

Thanks, Susan