

Message

From: Betik, Matthew [mbetik@kpmg.ca]
Sent: 2017-02-23 12:10:57 PM
To: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
Subject: RE: memo
Attachments: Memo re Reg Assets and Market Accounts.pdf; Pro-forma Statutory Statements - 2016 - 021017.pdf

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Susan – I updated the memo based on your edits with the exception of the final example JE where you ask if it should be accumulated deficit. I agree it ends up there, but currently you have the \$3,912 in the system fees, so that would likely move out of there.

I also enclosed pro-forma B/S and P&L.

Matt

From: Susan Nicholson [mailto:susan.nicholson@ieso.ca]
Sent: February 23, 2017 11:07 AM
To: Betik, Matthew <mbetik@kpmg.ca>
Cc: Susan Nicholson <susan.nicholson@ieso.ca>
Subject: memo

Some thoughts. Happy to discuss.

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