

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-02-23 2:34:06 PM
To: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Kim Marshall9f5]
CC: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
Subject: FW: memo
Attachments: Memo re Reg Assets and Market Accounts.pdf; Pro-forma Statutory Statements - 2016 - 021017.pdf

Hi Kim -- for your review and comment as well.

Thanks, Susan

From: Betik, Matthew [mailto:mbetik@kpmg.ca]
Sent: February 23, 2017 12:11 PM
To: Susan Nicholson
Subject: RE: memo

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

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.

This e-mail message and any files transmitted with it are intended only for the named recipient(s) above and may contain information that is privileged, confidential and/or exempt from disclosure under applicable law. If you are not the intended recipient(s), any dissemination, distribution or copying of this e-mail message or any files transmitted with it is strictly prohibited. If you have received this message in error, or are not the named recipient(s), please notify the sender immediately and delete this e-mail message.

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.
