

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-03-11 12:04:23 PM
To: mbetik@kpmg.ca; 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]; Natalie Schaus [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Schausn]
Subject: FW: Updated memo and pro-forma statements
Attachments: Pro-forma Statutory Statements - 2016 - 021017.pdf; Memo re Reg Assets and Market Accounts v2.pdf; FS Note 2 revised.docx; FS Note 3 new.docx; FS Note 5 revised.docx

Okay! Here are the notes that I think should go on Monday along with Matt's memo and the pro-forma statements. Please read all 3 notes before you start editing as I think I have the information in the correct spots but it took a bit of puzzling out to make it fit logically (in my mind anyways).

Please let me know your thought and comments.

Kim, please make certain to include in the cover letter that the 2015 figures are illustrative as they are unaudited. Given their size, I expect there to be some material changes.

Susan

From: Betik, Matthew [mailto:mbetik@kpmg.ca]
Sent: March 10, 2017 6:38 PM
To: Kim Marshall; Susan Nicholson
Subject: Updated memo and pro-forma statements

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

Here is the update based on discussions and feedback from John R.

Will look for the sample change in accounting policy and new policy notes over the weekend.

Thanks!



Matthew Betik, CPA, CA, CPA (Illinois)

Partner, Audit

KPMG LLP

115 King Street South, 2nd Floor

Waterloo, Ontario N2J 5A3

T 519 747 8245

F 519 747 8268

mbetik@kpmg.ca

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.
