
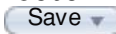


**From:** Steve O'Keefe <sokeefe@interlog.com>  
**Subject:** Fwd: Pension Jurisdiction information  
**Date:** March 28, 2007 10:45:48 AM EDT (CA)  
**To:** "I. George Gutfreund" <ggutfreund@kpmg.ca>  
**Cc:** Jenny Poulos <jpoulos@interlog.com>, Bob Rusko <brusko@kpmg.ca>  
**References:** <F652C8EF4053894FABA6F5E2D8A83C0005FAD114@CAGTAEXC32.ca.kworld.kpmg.com>  
**Mime-Version:** 1.0 (Apple Message framework v752.2)  
**Bcc:** Steve O'Keefe <sokeefe@interlog.com>  
**Content-Type:** multipart/mixed; boundary=Apple-Mail-29--782546602  
**Message-Id:** <72B583BB-4941-453D-8C93-2AD658178C44@interlog.com>  
 1 Attachment, 53.0 KB 

Hello George,

As I've discussed with yourself and Jenny last week (and thank you for bearing with me), I've unfortunately been feeling heightened paranoia while working at the Portus site the last few weeks. I've also had unconfirmed feelings since about March 1, 2007 that certain deliberate miscommunications and errors were being made, perhaps to elicit reactions; these concerns I discussed with you by phone on March 15, 2007. While you have confirmed that you have received no complaints regarding my work on Portus, I've also been feeling estranged from and oddly questioned by some staff while on site at 4 King, note being taken of my late night emails in delivering some Portus-related work, and note being taken of my work errors which most likely resulted from these feelings of being on edge on the Portus site. Predictably, these unusual suspicions led to enough of sleepless nights to bring on a first: a practically delusional state of persecution paranoia - a temporary state which does not reflect well on my working character. On Friday March 23, I discussed my feelings with yourself and Marion Knoll, and suggested that I needed at least three days break to get my sleep patterns back to normal as my sixth sense was in overdrive from working at 4 King.

I'm now rested again, and regret to advise that these feelings have not gone away: feelings initially set in motion when you informed me on April 13, 2006 that you had been told I had arrived at, and 'stormed out' of, the Portus site on April 12, 2006 - while I had actually been there with Marion Knoll for nearly an hour. I've feared, likely unjustly and irrationally, I could be 'set up for a fall' since that point, and these feelings are, as we discussed, likely my own paranoia. However, since something like paranoid schizophrenia usually shows itself by the mid-30s, and I've not had vivid paranoid delusions before, I'm going to have to trust my sixth sense and instinct on this matter.

So, in fairness, I feel its best for myself and KPMG if I resign from my collective responsibilities on the following KPMG files:

- Portus Alternative Asset Management Inc., in Bankruptcy
- Portus Group, in Receivership
- Market Neutral Preservation Fund/MNB Trust, in Receivership
- Confederation Life Insurance Company, in Liquidation
- Reliance Insurance Company, Canadian Branch, in Liquidation

I would like to bring you brief, formal resignation letters and a set of data CDs for these files to you tomorrow, Thursday, March 29 at Commerce Court West at a time of your convenience. I do not use any proprietary tools, nor have been provided any confidential information for years, so these CDs should suffice for KPMG's backup needs at this point in time. The formal resignation letters tender a two-week notice and I can arrange for this time to be available to KPMG. I will also provide my outstanding invoices to date.

In advance you should, by protocol, advise the staff at 4 King W 8th & 18th and CCW that I have resigned and that I am not to be permitted on either premises without yourself or a designated KPMG staff person present at all times for the next two weeks, and not permitted on site at all thereafter. While I have provided previously in print, attached is a Word document containing all the passwords for the Portus, Reliance, and Confederation Life web sites in order that KPMG IT can lock me out. If KPMG IT needs assistance in locking me out of these domains and servers, I can assist them if needed. The password to open this confidential Word document will be forwarded by separate email.

As Marion is aware, the Portus claims database in a very early stage of entry and replacing me at this point should not materially affect the file's progress, so this is a more favourable time for my resignation. The Portus database seems to be running well and I've heard no complaints from the entry staff, Marion, Sandeep or Mikaila when I last checked on Friday. Most fields are clearly commented and the scripts and overall database architecture remain at a very basic state as Marion is also aware. As always, I recommend FileMaker for this project due to its accessibility and popularity and, while I do not personally know of a developer to suit your needs, Marion or the FileMaker Solutions Alliance may be able to find a suitable candidate to replace my services. Marion and Sandeep have the master passwords to the database in order to lock me out. Some FileMaker service resources can be found at:

<http://www.google.com/search?q=Filemaker+Toronto>  
[http://solutions.filemaker.com/fsa/search\\_details.jsp?serial=64521](http://solutions.filemaker.com/fsa/search_details.jsp?serial=64521)

You may also wish to contact a professional placement services agency with which KPMG has a business relationship.

I will be available to be called on site for the next two weeks to train whichever developer you choose to take over the Portus, Confed and Reliance databases. I also have empty, data-less 'clones' of each database for support by phone for the next two weeks. My support is also available for the web sites as well, however the web sites themselves are created to HTML standards and should not require much from me in the way of instruction. The web site postings are also quiet at this point in time. I will also be available to continue claims database work as needed for the next two weeks as to avoid interruption to the Portus database progress. Its possible this stage of the database can actually be completed by me in this time period as I have initially factored about two weeks.

With regards to PDF creation, as we've discussed September 12, 2005, April 13, 2006, and March 23, 2007 (and other times), I've had great difficulty from time to time on the Portus file getting the basic materials I need to produce the searchable PDFs I was contracted for. So, for my replacement's material needs, please note at this point in time the materials I receive on the KPMG Portus/Reliance/Confed contract files and related contacts are funnelled through Janine Bradley and Marion Knoll. With regards to a substitute service provider for OCR/PDF creation - I cannot recommend one as I do not know any personally. However, Janine worked on the Canadian Millers file and a web service provider on that file seemed to be able to copy some qualities of my PDFs, so you may wish to follow up with her to replace my PDF/OCR services.

If you would kindly arrange a time for me to meet you at CCW tomorrow at any time of your convenience so that I may submit my resignation and discuss KPMG's transition needs for my various services.

Thank you for nearly thirteen years of generous employment.

Kind regards,

Steve O'Keefe  
sokeefe@interlog.com  
416-



[confed\\_relia...doc \(53.0 KB\)](#)  
Begin forwarded message:

**From:** "Mahajan, Sandeep" <smahajan@kpmg.ca>  
**Date:** March 27, 2007 12:50:50 PM EDT (CA)  
**To:** "Steve O'Keefe" <sokeefe@interlog.com>  
**Subject:** Pension Jurisdiction information

Hi Steve,



Thanks

Sandeep Mahajan  
Manager, Advisory  
Transaction Services  
Suite 3600  
KPMG LLP  
Commerce Court West  
199 Bay Street  
Toronto, ON M5L1B2  
(Tel: 1 (416)   
: Fax: 1 (416) 

\* <mailto:smahajan@kpmg.ca>  
H [www.kpmg.ca](http://www.kpmg.ca)

\*\*\*\*\*  
The information in this email is confidential and may be legally privileged.  
It is intended solely for the addressee. Access to this email by anyone else  
is unauthorized.  
If you are not the intended recipient, any disclosure, copying, distribution  
or any action taken or omitted to be taken in reliance on it, is prohibited  
and may be unlawful. When addressed to our clients any opinions or advice  
contained in this email are subject to the terms and conditions expressed in  
the governing KPMG client engagement contract.  
\*\*\*\*\*