

From: [Kim Marshall](#)
To: [Veinot, Cindy \(TBS\)](#)
Subject: KPMG Final report
Date: February 13, 2018 11:51:14 AM
Attachments: [IESO Final Report dated February 12 2018.pdf](#)

fyi

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From: Picard, Michel [mailto:mpicard@kpmg.ca]
Sent: February 13, 2018 11:05 AM
To: Kim Marshall
Subject: Final report

Hi Kim,

Please find enclosed our Accounting Opinion on the Application of PSAS to the Consolidation of a Trust, and to the Recognition and Derecognition of a Variance Account in Relation to the Ontario Fair Hydro Plan Act, 2017

Should you have any questions, please do not hesitate to contact me.

Regards,

Michel Picard, CPA, CA

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