

# IFRS-US GAAP

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See highlighted changes.

Let me know if you are OK with this and we'll sent to Tim/Selena.

Cindy

In addition, the reported revenues related to electricity sector business enterprises will reflect a change in the basis of consolidation from US GAAP to IFRS effective April 1, 2016, consistent with the Auditor General's recommendation. The impact of this change is not expected to be significant for 2016–17.

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