

RE: Accounting Memos

From: LADAK Lubna -TREASURY <lubna.ladak@opg.com>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Date: Thu, 25 Jan 2018 16:10:08 -0500
Attachments: IFRS Consolidation Fair Hydro Plan - FINAL Jan 9.pdf (234.08 kB); IFRS Day 2 Accounting - FINAL.pdf (176.44 kB); US GAAP Consolidation - FINAL Jan 10.pdf (265.51 kB); US GAAP Day 2 Accounting - FINAL Jan 9.pdf (291.28 kB)

Hi Cindy,
Attached are the accounting memos for both US GAAP and IFRS.

Lubna Ladak | VP Treasury - FHP| Ontario Power Generation
700 University Avenue, Toronto, Ontario M5G 1X6 | 416-592-5984 | Cell 416-578-0219 | Fax 416-592-4189
lubna.ladak@opg.com

From: Veinot, Cindy (TBS) [mailto:Cindy.Veinot@ontario.ca]
Sent: Thursday, January 25, 2018 3:36 PM
To: LADAK Lubna -TREASURY <lubna.ladak@opg.com>
Subject: EXTERNAL – RE: EY - Concurrence Letter

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Hi Lubna – I have copies of memos from you sent as of December 15, 2017, but not copies of the final memos referred to in this concurrence letter. Could you send those to me please.

Thanks,

Cindy

From: LADAK Lubna -TREASURY [<mailto:lubna.ladak@opg.com>]
Sent: January 11, 2018 4:37 PM
To: Veinot, Cindy (TBS); Kim.Marshall@ieso.ca
Cc: MAUTI John -FIN & C CTRL; LAURETA LAPIRA May -TREASURY
Subject: EY - Concurrence Letter

Cindy & Kim,
As requested, attached is EY's concurrence letter regarding OPG's accounting for the Fair Hydro Trust. This letter was prepared for OPG's Audit & Risk Committee. EY has agreed that a copy of this letter can be shared with the Province and the IESO, however, they specifically state it can not be used by any other parties.

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