

RE: Accounting Memos

From: "Veinot, Cindy (TBS)" <"o=govon/ou=exchange administrative group (fydibohf23spdlt)/cn=recipients/cn=veinot, cindy (tbs)d57">
To: LADAK Lubna -TREASURY <lubna.ladak@opg.com>
Date: Thu, 25 Jan 2018 16:10:37 -0500

thx

From: LADAK Lubna -TREASURY [mailto:lubna.ladak@opg.com]
Sent: January 25, 2018 4:10 PM
To: Veinot, Cindy (TBS)
Subject: RE: Accounting Memos

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

*** Exercise caution. This is an EXTERNAL email. DO NOT open attachments or click links from unknown senders or unexpected email. ***

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.

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

THIS MESSAGE IS ONLY INTENDED FOR THE USE OF THE INTENDED RECIPIENT(S) AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, PROPRIETARY AND/OR CONFIDENTIAL. If you are not the intended recipient, you are hereby notified that any review, retransmission, dissemination, distribution, copying, conversion to hard copy or other use of this communication is strictly prohibited. If you are not the intended recipient and have received this message in error, please notify me by return e-mail and delete this message from your system. Ontario Power Generation Inc.