

RE: Fair Hydro Plan - 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: Fri, 08 Dec 2017 10:01:22 -0500

Hi Lubna – thanks for the update – a couple of questions?

- n Are there significant US GAAP – IFRS differences re: the consolidation analysis?
- n Is there a Day 2 memo under IFRS?

Cindy

From: LADAK Lubna -TREASURY [mailto:lubna.ladak@opg.com]
Sent: December 8, 2017 10:00 AM
To: Veinot, Cindy (TBS)
Subject: Fair Hydro Plan - Accounting Memos

Hello Cindy,
I'll provide you a copy of our accounting memos on Monday or Tuesday. We're still responding to EY's questions, so they may change.

Do you want both the IFRS and US GAAP consolidation memos? Did you also want the Day 2 memo for US GAAP?

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