RE: confirmation of expectations for FSD&A

From: "Petsche, Nadine (TBS)" <nadine.petsche@ontario.ca>
To: "Veinot, Cindy (TBS)" <cindy.veinot@ontario.ca>
Cc: "Sun, Alicia (TBS)" <alicia.sun@ontario.ca>, "Patel, Bharat (TBS)" <bharat.patel3@ontario.ca>, "Provis, Ian (TBS)" <ian.provis@ontario.ca>
Date: Wed, 14 Sep 2016 15:50:23 -0400

Also,
For purposes of Data Visualization, we have maintained the balances and results that were reported in prior years. I would suggest that we continue to maintain that approach for the data visualization data. The AG may have an issue with that approach though if the numbers do not agree with the 5 year trends in the FSD&A. Perhaps we could exclude the adjustment from the 5 year trends analysis in the FSD&A and just footnote that the item has been excluded?
N

From: Petsche, Nadine (TBS)
Sent: September 14, 2016 3:32 PM
To: Veinot, Cindy (TBS)
Cc: Sun, Alicia (TBS); Patel, Bharat (TBS)
Subject: confirmation of expectations for FSD&A

Cindy,
Alicia and I just wanted to get your direction w.r.t. the retrospective impact of the changes in pension assets.

For CFS: we are restating the 14/15 actuals, and adjusting the 15/16 Actuals.

For FSD&A: Tables will reflect updated 14/15 and 15/16 values for Other Expenses, Pension Benefit Liabilities, Net Debt and Accumulated Deficit.
For graphs (5 year trends) – Assuming these should be revised consistently for all of the items noted above (Other Expenses, Pension Benefit Liabilities, Net Debt and Accumulated Deficit) as well as all of the related financial indicators and narrative.

Please confirm the final item above. Nadine