

Message

From: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=KIM MARSHALL9F5]
Sent: 2017-02-07 11:33:13 AM
To: Bruce Campbell [/o=IMO/ou=MSX1/cn=Recipients/cn=Bruce Campbell]
Subject: Fwd: Draft GBE and control analyses

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Sent from my iPad

Begin forwarded message:

From: "Nelms, Scott (ENERGY)" <Scott.Nelms@ontario.ca>
Date: February 7, 2017 at 11:19:24 AM EST
To: "Picard, Michel" <mpicard@kpmg.ca>, Kim Marshall <Kim.Marshall@ieso.ca>
Cc: "Ouellette, Lois A" <louellette@kpmg.ca>, "Hume, Steen (ENERGY)" <Steen.Hume@ontario.ca>
Subject: RE: Draft GBE and control analyses

Thanks Michel. Kim, to your comment about whether smoothing needs to be considered a service, I agree, I am not sure. Since this is one of the tests for GBE treatment (selling a service), I was thinking that this characterization would be helpful. How important do you think this is Michel?

From: Picard, Michel [<mailto:mpicard@kpmg.ca>]
Sent: February 7, 2017 11:06 AM
To: Kim Marshall; Nelms, Scott (ENERGY)
Cc: Ouellette, Lois A; Hume, Steen (ENERGY)
Subject: RE: Draft GBE and control analyses

See my track changes

From: Kim Marshall [<mailto:Kim.Marshall@ieso.ca>]
Sent: Tuesday, February 07, 2017 9:35 AM
To: Nelms, Scott (ENERGY) <Scott.Nelms@ontario.ca>
Cc: Picard, Michel <mpicard@kpmg.ca>; Ouellette, Lois A <louellette@kpmg.ca>; Hume, Steen (ENERGY) <Steen.Hume@ontario.ca>
Subject: Re: Draft GBE and control analyses

My only comment is whether we need to characterize the smoothing as a "service".

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On Feb 7, 2017, at 9:14 AM, Nelms, Scott (ENERGY) <Scott.Nelms@ontario.ca> wrote:

*** EXTERNAL email. Please be cautious and evaluate before you click on links, open attachments, or provide credentials. ***

Hi Michel,

I pulled together the attached table based on your GBE analysis. I would like to insert into the latest version of our presentation. Can you take a look and let me know if this makes sense? In particular take a look at the red text, as those are my additions. Please add or change as needed.

Thanks,
Scott

From: Picard, Michel [<mailto:mpicard@kpmg.ca>]
Sent: February 5, 2017 8:22 PM
To: Hume, Steen (ENERGY); Petsche, Nadine (TBS); Veinot, Cindy (TBS); Nelms, Scott (ENERGY)
Cc: Kim Marshall; Ouellette, Lois A
Subject: Draft GBE and control analyses

All,

Please find enclosed the first draft GBE and control analyses for IESO for your review and comments.

Michel Picard, CPA, CA

Partner, Accounting Advisory Services

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(<http://taxdisclaimer.kpmg.ca>).

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