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**From:** Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=KIM MARSHALL9F5]  
**Sent:** 2017-02-21 10:27:30 AM  
**To:** Picard, Michel [mpicard@kpmg.ca]; Veinot, Cindy (TBS) [Cindy.Veinot@ontario.ca]; Petsche, Nadine (TBS) [Nadine.Petsche@ontario.ca]  
**Subject:** E&Y - IESO - Accounting for Conservation Costs - Revised DRAFT  
**Attachments:** IESO - Accounting for Conservation Costs (Revised DRAFT)\_February 17 2017.pdf

FYI, E&Y added a fair amount of discussion re GASB.

**Kimberly Marshall** | VP, Corporate Services & CFO

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*Corporate Services collaborates with you to deliver solutions and expertise that enable the IESO to achieve its goals.*

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**From:** Shannon O'Mahony [mailto:[shannon.omahony@ca.ey.com](mailto:shannon.omahony@ca.ey.com)]  
**Sent:** February 17, 2017 2:52 PM  
**To:** Phil Bosco; Kim Marshall  
**Cc:** Nadira Singh  
**Subject:** IESO - Accounting for Conservation Costs - Revised DRAFT

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Dear Phil and Kim:

Please find attached a draft version of the revised Report. Please let us know if you have any questions or concerns and then we can finalize the Report (remove the watermark and insert EY signature).

Regards,

S.



**Shannon O'Mahony** | Partner | Financial Accounting Advisory Services

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