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**From:** Susan Nicholson [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=F668E601BD2B4865A5C31DCA531047C8-SUSAN NICHOLSON]  
**Sent:** 2017-03-29 12:49:17 PM  
**To:** Patel, Bharat (TBS) [Bharat.Patel3@ontario.ca]; Petsche, Nadine (TBS) [Nadine.Petsche@ontario.ca]  
**CC:** Susan Nicholson [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=f668e601bd2b4865a5c31dca531047c8-Susan Nicholson]; Kim Marshall [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=b63a22b42bf14587870d93119a054d88-Kim Marshall]  
**Subject:** IESO 2016 Financial Statements and Notes  
**Attachments:** IESO Statutory Statements - 2016.pdf

Hello Nadine and Bharat - please find attached our 2016 financial statements and notes.

As previously discussed, the attached includes two new accounting policies. The first is the recognition of rate regulated assets and the second is the inclusion of market accounts on the statement of financial position. Both of the policies are fully described in note 3.

As you review these materials, please let me know if you have any questions.

Regards, Susan

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