

Message

From: Picard, Michel [mpicard@kpmg.ca]
Sent: 2017-04-26 4:17:09 PM
To: Kim Marshall [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=b63a22b42bf14587870d93119a054d88-Kim Marshall]
CC: Michael Boll [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=4811917e15054407b665fe16d12ff415-Michael Boll]
Subject: RE: Working draft #1 for the recognition

I am already working on it but have a board meeting at 5:30pm till 8pm. I would say tomorrow mid-morning.

From: Kim Marshall [mailto:Kim.Marshall@ieso.ca]
Sent: Wednesday, April 26, 2017 2:43 PM
To: Picard, Michel <mpicard@kpmg.ca>
Cc: Michael Boll <Michael.Boll@ieso.ca>
Subject: Re: Working draft #1 for the recognition

Michel, i know it seems like shifting sands with legislation versions. When will you be able to update the attached for the latest version and get back o us for review? Thx

Sent from my iPad

On Apr 26, 2017, at 11:08 AM, Picard, Michel <mpicard@kpmg.ca> wrote:

Kim, Michael,

I enclosed the working draft # 1 for the recognition of the regulatory asset for your review. I have included a number of questions that you need to address. I would appreciate any comments you may have. Please use the track change tool.

It should be noted that this working draft has NOT been subject to any internal review. I will engage our quality review partner when all the facts have been reviewed by IESO.

Regards,

Michel Picard, CPA, CA

Partner, Accounting Advisory Services

KPMG LLP

333 Bay Street, Suite 4600
Toronto, Ontario, M5H 2S5
T 416 777 8414
M 416 560 2569
mpicard@kpmg.ca
[LinkedIn](#)

This email was sent to you by [KPMG \(http://info.kpmg.ca\)](http://info.kpmg.ca). To sign up to receive event invitations and other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the [KPMG Online Subscription Centre \(http://subscribe.kpmg.ca\)](http://subscribe.kpmg.ca).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

- [Disclaimer concerning confidential and privileged information/unintended recipient \(http://disclaimer.kpmg.ca\)](http://disclaimer.kpmg.ca).
- [Disclaimer concerning tax advice \(http://taxdisclaimer.kpmg.ca\)](http://taxdisclaimer.kpmg.ca).

If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.

<IESO Opinion April 26 draft 1 recognition.docx>

This e-mail message and any files transmitted with it are intended only for the named recipient(s) above and may contain information that is privileged, confidential and/or exempt from disclosure under applicable law. If you are not the intended recipient(s), any dissemination, distribution or copying of this e-mail message or any files transmitted with it is strictly prohibited. If you have received this message in error, or are not the named recipient(s), please notify the sender immediately and delete this e-mail message.