

Message

From: Michael.Boll@ieso.ca [Michael.Boll@ieso.ca]
Sent: 2018-08-14 8:16:06 PM
To: Michael Lyle [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=704afe32c06a42c78cf357ce53a5b319-Michael Lyl]
CC: Anushka Walgama [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=1d32e70e09ea4b1392ce888e9f3d9810-Anushka Wal]
Subject: Re: IESO – Accounting for Conservation Costs - Final

Yes, I am fairly certain it was included. Will check in a bit and confirm.

Sent from my iPhone

On Aug 14, 2018, at 6:24 PM, Michael Lyle <Michael.Lyle@ieso.ca> wrote:

?

Sent from my iPhone

Begin forwarded message:

From: Barb Anderson <Barb.Anderson@ieso.ca>
Date: August 14, 2018 at 5:56:54 PM EDT
To: Michael Lyle <Michael.Lyle@ieso.ca>
Subject: FW: IESO – Accounting for Conservation Costs - Final

Did this get included in the info sent to the Commission.

Barbara Anderson
Vice-President & CFO, Corporate Services
Independent Electricity System Operator (IESO) | T: (905)-855-6168
Web: www.ieso.ca | Twitter: [IESO_Tweets](https://twitter.com/IESO_Tweets) | LinkedIn: [IESO](https://www.linkedin.com/company/ieso)
Conservation: www.saveONenergy.ca | Twitter: [saveONenergyOnt](https://twitter.com/saveONenergyOnt) | LinkedIn: [saveONenergy](https://www.linkedin.com/company/saveONenergy)



Please consider our environmental responsibility before printing this email.

From: Picard, Michel [<mailto:mpicard@kpmg.ca>]
Sent: August 14, 2018 2:01 PM
To: Barb Anderson; Veinot, Cindy (TBS)
Subject: FW: IESO – Accounting for Conservation Costs - Final

CAUTION: This email originated from outside of the organization. Exercise caution when clicking on links or opening attachments even if you recognize the sender.

Barb, Cindy,

I believe the EY Report on Conservation costs should be provided to the Commission as it also supports the use of regulatory accounting under PSAS through the GAAP hierarchy.

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](#)

From: Kim Marshall [<mailto:Kim.Marshall@ieso.ca>]

Sent: Friday, February 10, 2017 7:36 AM

To: Petsche, Nadine (TBS) <Nadine.Petsche@ontario.ca>; Hosick, Sarah (TBS) <Sarah.Hosick@ontario.ca>; Veinot, Cindy (TBS) <Cindy.Veinot@ontario.ca>

Cc: Susan Nicholson <susan.nicholson@ieso.ca>; Picard, Michel <mpicard@kpmg.ca>

Subject: FW: IESO – Accounting for Conservation Costs - Final

FYI, done by e&y as the business had reached out to them. Also copying Michel as fyi. I am out of the office today but happy to talk next week. Thanks

Kimberly Marshall | VP, Corporate Services & CFO

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Conservation: www.saveONenergy.ca | Twitter: [saveONenergyOnt](#) | LinkedIn: [saveONenergy](#)

From: Phil Bosco <Phil.Bosco@ieso.ca>

Sent: Thursday, January 19, 2017 10:15 PM

To: Kaili Sermat-Harding

Cc: Terry Young; Katherine Sparkes; Nik Schruder

Subject: Fw: IESO – Accounting for Conservation Costs - Final

Kaili,

Attached please find the report from Ernst and Young regarding the amortization of conservation costs. If you would like to discuss the contents after your review please let us know.

I appreciate your patience as we finalized this document.

Regards,

Phil

Phil Bosco
Manager, Technical Services
Conservation & Corporate Relations
IESO

From: Shannon O'Mahony <shannon.omahony@ca.ey.com>
Sent: Thursday, January 19, 2017 9:53 PM
To: Phil Bosco
Cc: Nadira Singh
Subject: IESO – Accounting for Conservation Costs - Final

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

Dear Phil:

Please find attached the final report.

Regards,

S.

<image001.gif>

Shannon O'Mahony | Partner | Financial Accounting
Advisory Services

Ernst & Young LLP
222 Bay Street, P.O. Box 251, Toronto, Ontario M5K 1J7, Canada
Office: 416-943-2094 | Cell: 416-884-3422 |
shannon.omahony@ca.ey.com
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If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.

<IESO - Accounting for Conservation Costs (Final)_Jan 19 2017.pdf>