

Message

From: Alefiya Jivajee [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=752D18B7818E4C3092F22A37E0B298D6-ALEFIYA JIV]
Sent: 2017-11-22 4:33:01 PM
To: Natalie Schaus [/o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=58bb43f7d031480696ce362cf240759c-Natalie Sch]
Subject: RE: OEB Reporting - OK to send
Attachments: Statutory Statements - Q3 2017 - 111017.pdf; Q3 Market Financial Statements FINAL.pdf

Hi Natalie,

Please find attached Q3 market financials for your review, mainly wording of market accounts to conform with corporate financials (attached as well).

Regards,
Alefiya

From: Susan Nicholson
Sent: November 22, 2017 4:08 PM
To: Natalie Schaus
Cc: Alefiya Jivajee
Subject: Re: OEB Reporting - OK to send

Yes. Please confirm to statutory statements as these are the ones the audit committee approved for public use.

Sent from my iPhone

On Nov 22, 2017, at 4:04 PM, Natalie Schaus <Natalie.Schaus@ieso.ca> wrote:

Hi Susan, can you please see Alefiya's question below and advise?
We only want to send out one set!
Thanks, Natalie

From: Alefiya Jivajee
Sent: November 22, 2017 3:56 PM
To: Natalie Schaus
Subject: RE: OEB Reporting - OK to send

Hi Natalie,

Do I need to make adjustments to the market financials to conform with the Q3 corporate financials?
For example, changing it from "Unrecovered Global Adjustment Expenses" to "Deferred Global Adjustment Variance".

Regards,
Alefiya

From: Natalie Schaus
Sent: November 22, 2017 3:52 PM
To: Alefiya Jivajee; Georgia Ritchie-Wust
Subject: FW: OEB Reporting - OK to send

Hi Alefiya, Susan just advised that we can send the Q3 Market FS to the OEB.
She also asked me to tell Georgia to post them on our site.
Thanks! Natalie

From: Susan Nicholson
Sent: November 20, 2017 5:02 PM
To: Natalie Schaus
Subject: Re: OEB Reporting

No. They are going to the special meeting of the audit committee on Wednesday.

Sent from my iPhone

On Nov 20, 2017, at 4:37 PM, Natalie Schaus <Natalie.Schaus@ieso.ca> wrote:

Hi Susan, just a follow up. Can we send Market FS to OEB yet?
Regards, Natalie

From: Alefiya Jivajee
Sent: November 20, 2017 9:37 AM
To: Natalie Schaus
Subject: RE: OEB Reporting

Hi Natalie,

No I haven't heard anything from her.

Regards,
Alefiya

From: Natalie Schaus
Sent: November 20, 2017 2:46 AM
To: Alefiya Jivajee
Subject: FW: OEB Reporting

Hi Alefiya, just curious did Susan give you permission to release the Market Financials to the OEB yet?
I haven't heard anything.
Regards, Natalie

From: Susan Nicholson
Sent: October 31, 2017 4:02 PM
To: Alefiya Jivajee
Cc: Natalie Schaus
Subject: Re: OEB Reporting *Question

Yes but if we are issuing public statements I would have thought the numbers would be the same?

Sent from my iPhone

On Oct 31, 2017, at 3:59 PM, Alefiya Jivajee <Alefiya.Jivajee@ieso.ca> wrote:

Hi Susan,

The differences between market and statutory assets and liabilities are due to the following:

- 1) Each month an accrual is booked for payment to generators, for which the asset and the liability number are equal (Sep 2017 = 605,112). Since December 2016, this number has not been included in the Statutory Statements but is included in the Market Financials.
- 2) Since HST is a receivable in September, it is part of assets in the Market Financials but part of liabilities in the Statutory Statements (Sep 2017 = 131,000)
- 3) Since RRRP is a receivable in September, it is part of assets in the Market Financials but part of liabilities in the Statutory Statements (Sep 2017 = 10,643)
- 4) In the Market Financials, the GAM back out entry is booked as a total but then manually split between assets and liabilities (Sep 2017 = 10,354)

<image001.png>

Regards,
Alefiya

-----Original Message-----

From: Susan Nicholson
Sent: October 31, 2017 2:02 PM
To: Natalie Schaus
Cc: Alefiya Jivajee
Subject: RE: OEB Reporting *Question

Assets and liabilities are different than what we are showing in the statutory statements?

If we have time we should wait until we get agreement on the title of the Global Adjustment asset.

-----Original Message-----

From: Natalie Schaus
Sent: October 31, 2017 1:50 PM
To: Susan Nicholson
Subject: OEB Reporting *Question

Hi Susan, can we send the OEB the Q3 Market FS or do you want us to hold off?

Also Miriam Heinz was asking for it as well.

Regards, Natalie