

Message

From: John Rattray [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=RATTRAYJ]
Sent: 2017-01-24 12:01:36 PM
To: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
Subject: Re: actions

I don't have PSAB but Michel Picard kept referencing the need to reflect our role as agent and list market transactions on the balance sheet. I was hoping to understand the PSAB treatment of " agent"

From: Susan Nicholson
Sent: Tuesday, January 24, 2017 10:41 AM
To: Kim Marshall; John Rattray
Cc: Susan Nicholson
Subject: actions

I have reached out to Jonathan Simmons through linked-in and asked him to contact me at his earliest convenience. Jonathan has apparently left PWC and is now CFO at OMERS.

I have also searched the PSAB handbook and do not see any references to agent or principal as it pertains to our role in the market. John, can you please send me a copy of what you were looking at regarding this.

Thanks.

Susan Nicholson | Corporate Controller, IESO | Station A, Box 4474, Toronto, Ontario M5W 4E5
T: 905.855.6290 | C: 905.301.6499 | Email: susan.nicholson@ieso.ca
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)

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