

Message

From: Georgia Ritchie-Wust [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=GEORGIA RITCHIE-WUST]
Sent: 2017-01-24 1:14:20 PM
To: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]
Subject: RE: actions
Attachments: Item#10(AcctgOpinion)Oct31-02.pdf; Item#10(EngLtr)Oct31-02.pdf; Item#10(AP2002)Oct31-02.pdf; Item#10(APCover)Oct31-02.pdf; Item#10a(PAssumptions)Dec12-02.pdf; Item#10a(Memo)Dec12-02.doc

Thanks,

Georgia Ritchie-Wust | Administration Coordinator to Kim Marshall, VP, Corporate Services & CFO
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*Motivation is what gets you started. Habit is what keeps you going.
.....(Jim Ryun)*

From: Susan Nicholson
Sent: January 24, 2017 12:49 PM
To: Georgia Ritchie-Wust
Cc: Kim Marshall; Susan Nicholson
Subject: FW: actions

Georgia – can you please look or get Lori Hemingway’s help to find the management rep letter to PWC.

I did not find it when I looked in Citadel.

Thank you.

From: John Rattray
Sent: January 24, 2017 11:59 AM
To: Susan Nicholson
Subject: Re: actions

Not in soft copy.

Can you look in Citadel for that?

From: Susan Nicholson
Sent: Tuesday, January 24, 2017 11:09 AM
To: Kim Marshall; John Rattray
Cc: Susan Nicholson
Subject: RE: actions

As this is an accounting treatment decision, there may be something in the management rep letter that Ted signed for the 2002 audited statements. The mgmt. rep letter would have been included in the AC package in February 2003 when approval of the 2002 financial statements was being sought.

John do you have anything from 2003 AC materials?

From: Susan Nicholson
Sent: January 24, 2017 10:42 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
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