

Message

From: Susan Nicholson [/O=IMO/OU=MSX1/CN=RECIPIENTS/CN=SUSAN NICHOLSON]
Sent: 2017-03-13 3:38:05 PM
To: Kim Marshall [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Kim Marshall9f5]
CC: Susan Nicholson [/O=IMO/OU=MSX1/cn=Recipients/cn=Susan Nicholson]; Lia Koscic [/O=IMO/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Lia Koscic74b]
Subject: RE: Quick conversation re: Pensions and OPEBs

Interesting conversation. He wanted to know if we were able to use regulated accounting with PSAB so that the differences between pension/opeb accrual and cash could be set up as a regulated asset.

I said that we were able to use regulated accounting under PSAB because it allows you to go to other frameworks however I did not say that we were in the process of adopting it.

Let me know if you wish to discuss further.

From: Mark Rozic [mailto:Mark.Rozic@ontarioenergyboard.ca]
Sent: March 13, 2017 2:07 PM
To: Susan Nicholson
Subject: RE: Quick conversation re: Pensions and OPEBs

Thanks, I will call you in two minutes

From: Susan Nicholson [mailto:susan.nicholson@ieso.ca]
Sent: March-13-17 2:06 PM
To: Mark Rozic
Subject: RE: Quick conversation re: Pensions and OPEBs

Sure.

From: Mark Rozic [mailto:Mark.Rozic@ontarioenergyboard.ca]
Sent: March 13, 2017 2:05 PM
To: Susan Nicholson
Subject: RE: Quick conversation re: Pensions and OPEBs

Ok thanks, Am I able to call you now?

From: Susan Nicholson [mailto:susan.nicholson@ieso.ca]
Sent: March-13-17 2:03 PM
To: Mark Rozic; Nancy Marconi; Lia Koscic
Cc: Susan Nicholson
Subject: RE: Quick conversation re: Pensions and OPEBs

Mark — I am available for a quick call this afternoon. I can probably best address your accounting questions however you will need to touch base with Lia regarding the business plan and annual rates.

Thanks, Susan

Susan Nicholson | Corporate Controller, IESO | Station A, Box 4474, Toronto, Ontario M5W 4E5
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From: Mark Rozic [<mailto:Mark.Rozic@ontarioenergyboard.ca>]

Sent: March 13, 2017 1:46 PM

To: Nancy Marconi; Susan Nicholson; Lia Kotic

Subject: RE: Quick conversation re: Pensions and OPEBs

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

Thanks for putting me in touch with your former colleagues Nancy.

I was wondering if I can have a quick call with one of the IESO personnel (Susan or Lia) to briefly discuss the P&OPEB submission filed by the IESO, certain accounting related questions regarding rate regulated accounting in the context of PSAB standards, as well as to discuss aspects of the annual business plan and how the annual rates are set. I don't think I need more than 10 minutes or so of your time. Are either of you available this afternoon for a call. I'm pretty flexible all afternoon, so any time that works with you should be fine with me. Otherwise, if today is not good, please let me know what day/time works best with you.

Thanks in advance for your help.

Mark.

From: Nancy Marconi

Sent: March-13-17 11:15 AM

To: Susan Nicholson - Independent Electricity System Operator (Susan.Nicholson@ieso.ca); Lia Kotic (Lia.Kotic@ieso.ca)

Cc: Mark Rozic

Subject: Quick conversation re: Pensions and OPEBs

Hi Susan and Lia,

Hope all is well! Mark Rozic from the Applications division here at the OEB has a couple of questions about the letter the IESO sent in last September in the 'Pensions and Other Post-Employment Benefit' proceeding (attached here for your reference). He has a couple of accounting-related questions which I, of course, could not answer for him, but which should literally just take 5 minutes of your time. I hope you don't mind that I'm passing along your names. I think Mark is going to arrange a quick call with you.

Thanks – and take care!

Nancy

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