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Attention: ~~Mr. Paul Winton~~ *JOHN GORDON*
 Assistant General Counsel
 KPMG LLP
 Bay Adelaide Centre
 Toronto, Ontario M5H 2S5

Date: September 15, 2017
 Invoice Number: 4481904
 Client/Mandate Number: 857140.1000006
 Billing Partner: Kerry Danyluk

GST/HST Registration Number: 13324 5290

Invoice

Professional services rendered:

For the provision of our advice and opinion on the applicability of applying rate regulated accounting to Canadian Public Sector Accounting Standards.

- Kerry Danyluk - Partner: 9.8 hours / [REDACTED]
- Karen Anne Higgins - Partner: 5 hours / [REDACTED]
- Andrew Macartney - Partner: 1.5 hours / [REDACTED]
- Matthew Colley - Senior Manager: 50 hours / [REDACTED]

\$

Our Fee

Administrative Expenses @ 7%

Subtotal

HST@13%

Amount Payable (CAD)

\$

Remittance information on last page

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.

PAYMENT INSTRUCTION

Use the following payment methods and ensure your payment contains the details provided in the example.

EXAMPLE: Remittance advice from client

Client name	First 6 digits of client #	Invoice Number	Invoice Amount	Comments
John & Jane Doe Ltd.	123456	7891011	\$ [REDACTED]	Payment for invoice "7891011"
John & Jane Doe Ltd.	123456	7891012	\$ [REDACTED]	Payment for invoice "7891012"

CONTACT:

** If your payment document or submission does not contain the details above, please email a payment remittance to:
receivablesdebitours@deloitte.ca

Payment methods:

1. Electronic Funds Transfer Information (remittance email mandatory):

PREFERRED METHOD

The Bank of Nova Scotia,
Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

2. Wire Payment Information:

The Bank of Nova Scotia,
Business Service Centre, 20 Queen Street West, 4th Floor, Toronto, Ontario M5H 3R3

3. Online Payment Information:

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution

4. When paying by Cheque, email is not mandatory if cheque contains client # and / or invoice # paid. Please mail your payment to:

Please note we do not accept Interac e-Transfers.



KPMG LLP
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

Payment Address:
KPMG LLP, T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

September 29, 2017

Independent Electricity System Operator
#1600-120 Adelaide Street West
Toronto, ON M5H 1T1
ATTN: Ms. Kimberly Marshall
VP, Corporate Services & CFO

Invoice : 8001729489
Reference : 2000633917
Client : 1000003504
Contact : Michel Picard
Telephone : (416) 777-8414
Email : mpicard@kpmg.ca

kim.marshall@ieso.ca

Interim billing for professional services rendered to assist the Independent Electricity System Operator (IESO) with accounting advisory services.

Hours incurred for the period September 1 to September 29, 2017.

Michel Picard, Partner 6.5 hrs
Gale Kelly, Partner 2.5 hrs
Phil Dowad, Partner 1.5 hrs
(10.5 hours at \$ [REDACTED])

Subcontractor (Deloitte) [REDACTED]

Our Fee

\$ [REDACTED]

HST

\$ [REDACTED]

Amount Due

\$ [REDACTED]

CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6
Please return remittance advice with cheque.

CAD Wire Payments: Beneficiary: KPMG LLP

Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca