

Message

From: David Barrett [/O=IMO/OU=EXTERNAL
(FYDIBOHF25SPDLT)/CN=RECIPIENTS/CN=C3F7CF9BB3E6423E9285B7F12C0F47E9]
Sent: 2017-03-28 5:41:20 PM
To: Susan Nicholson [/O=IMO/OU=EXtErnal
(FYDIBOHF25SPDLT)/cn=Recipients/cn=50b1a812e5964b078889a9dcb1ac321e]
CC: Tam Wagner [/O=IMO/OU=MSX1/cn=Recipients/cn=Tam Trinh]; Adrian Pye [/O=IMO/OU=EXtErnal
(FYDIBOHF25SPDLT)/cn=Recipients/cn=023f4803980147aea04e2d12739bc32e]
Subject: Letter to OEB - Accounting Change
Attachments: IESO Letter - Licence Compliance Report - Accounting Change (0.1).docx

Susan, a draft letter to advise the OEB of the change re: Recognition of assets and liabilities subject to rate regulation and market accounts assets and liabilities is attached for your review. I borrowed from Note 3 of the draft 2016 statements Tam provided. It's written on the assumption that we'll provide this ahead of the Annual Report.

David