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**Christine E. Long**

Registrar & Board Secretary  
Ontario Energy Board  
P. O. Box 2319  
2300 Yonge Street, Suite 2700  
Toronto ON M4P1E4

May 25, 2020

Dear Ms. Long,

**Re: Consultation on the Deferral Account – Impacts Arising from the COVID-19  
Emergency Board File Number: EN-2020-0133**

I am writing on behalf of KPMG to indicate KPMG's intent to participate in the Ontario Energy Board's consultation on a deferral account relating to impacts arising from the COVID-19 emergency in the electricity and natural gas sectors. Michel Picard, Partner; will represent KPMG LLP as a participating observer.

KPMG will not be seeking cost awards.

Sincerely,

A handwritten signature in black ink that reads 'Michel Picard'. The signature is fluid and cursive, with the first name 'Michel' and last name 'Picard' clearly distinguishable.

**Michel Picard**

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