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Christine E. Long
Registrar & Board Secretary
Ontario Energy Board
P. O. Box 2319
2300 Yonge Street, Suite 2700
Toronto ON M4P 1E4

May 26, 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. David Brownridge, Partner; and Frank Klemenchuk, Partner; will represent KPMG LLP as a participating observers.

KPMG will not be seeking cost awards.

Sincerely,

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