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Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Nova Scotia Securities Commission
Ontario Securities Commission
The Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services Division,
Prince Edward Island
Autorité des marchés financiers
Financial and Consumer Affairs Authority of Saskatchewan

To whom it may concern:

Re: Hydro One Inc. (the “Entity”)

We refer to the short form base shelf prospectus of the above Entity dated April 14, 2020 relating to the offer and issuance of unsecured medium term notes of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated February 23, 2021 to the shareholder of the Entity on the following consolidated financial statements:

Consolidated balance sheets as of December 31, 2020 and 2019,

Consolidated statements of operations and comprehensive income, changes in equity and cash flows for the years then ended, and

Related notes to the consolidated financial statements.

We report that we have read the short form base shelf prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the *CPA Canada Handbook – Assurance*.

Yours very truly,

Chartered Professional Accountants, Licensed Public Accountants
September 14, 2021
Toronto, Canada