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8 December 2023

Dear Chair,

KPMG Australia (KPMG) refers to your correspondence dated 24 November 2023.

The matters raised are consistent with historic submissions that KPMG has previously addressed. Please refer to the following documents:

1. KPMG's response to submission 45 to the Senate Finance and Public Administration References Committee Inquiry into Consulting Services; and
2. KPMG's submission to the TAHE inquiry dated 28 February 2022.

Kind regards,

**Louise Capon**  
General Counsel  
KPMG Australia