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File No. 161520

December 4, 2018

Board of Commissioners of Public Utilities 120 Torbay Road P.O. Box 21040 St. John's, NL A1A 5B2 Attn: Maureen Greene, QC.

Dear Ms. Greene:

RE: Disclosure - Rate Mitigation Options and Impact

Thank you for your letter dated November 23, 2018. While we disagree with the PUB's interpretation of 'subsidiary', Nalcor shall provide the disclosure requested with respect to CF(L)Co, TwinCo and LCDC.

Yours Truly,

McInnes/Cooper

Greg Connors

Cc:

Peter Hickman

Rob Hull