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Via Electronic Mail and Courier

Newfoundland and Labrador Board
of Commissioners of Public Utilities
120 Torbay Road
P.O. Box 21040
St. John's, NL A1A 5B2

**Attention: Ms. G. Cheryl Blundon, Director of Corporate Services
and Board Secretary**

Dear Ms. Blundon:

**Re: An Application by Newfoundland and Labrador Hydro pursuant to Subsection 41
(3) of the Act for approval of a capital expenditure to supplement the Allowance
for Unforeseen Items for the construction and purchase of certain improvements
and additions to its property (the "Application")**

The Island Industrial Customers, Corner Brook Pulp & Paper Limited, North Atlantic Refining Limited and Teck Resources Limited, concur with the position expressed by Newfoundland Power in their correspondence of September 18, 2013.

We concur that Hydro's Application is not supported by sufficient information to permit a reasonable assessment of whether Hydro's depletion of the Allowance for Unforeseen Items to date in 2013 has been in compliance with the Capital Budget Application Guidelines.

It is the submission of the Island Industrial Customers that this Application should not be granted until such time as Hydro has made a supplementary filing addressing the issues raised by Newfoundland Power's September 18, 2013 correspondence, and until the completion of such further process of the Board as may be necessary to assess that supplementary filing.

We trust this is in order.

Yours truly,

Stewart McKelvey



Paul L. Coxworthy

PLC/kmcd

- c. Mr. Geoffrey P. Young, Senior Legal Counsel, Newfoundland and Labrador Hydro
- Mr. Thomas J. Johnson, Consumer Advocate
- Mr. Gerard Hayes, Newfoundland Power
- Mr. Dean A. Porter, Poole Althouse