



NEWFOUNDLAND AND LABRADOR
BOARD OF COMMISSIONERS OF PUBLIC UTILITIES
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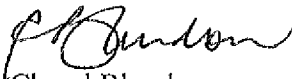
Dear Sirs/Madams:

Re: Newfoundland and Labrador Hydro – Amended General Rate Application – Prudence Review

The Board has engaged The Liberty Consulting Group to provide expert assistance relating to a prudence review of certain of Hydro's expenditures as part of the Board's investigation and review of Hydro's General Rate Application. The terms of reference for Liberty's engagement, including a list of the projects that Liberty will review, is attached.

If you have any questions, please do not hesitate to contact the Board's Legal Counsel, Ms. Jacqui Glynn, by email, jglynn@pub.nl.ca or telephone (709) 726-6781.

Yours truly,



Cheryl Blundon
Board Secretary

/bds
Encl.

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