



July 30, 2015

Ms. G. Cheryl Blundon  
Board of Commissioners of Public Utilities  
120 Torbay Road, P.O. Box 12040  
St. John's, NL A1A 5B2

Ladies & Gentlemen:


**Re: Newfoundland and Labrador Hydro's Application for a 2015 Cost Deferral Account**

This represents the Consumer Advocate's submission on Hydro's application for a cost deferral account to reduce its forecast net income deficiency for 2015 until the Board tests 2015 test year costs. The Consumer Advocate does not object to the creation of a cost deferral account, but emphasizes that creation of this account does not in any way represent an endorsement of any amounts to be recovered in the account except those that are explicitly vetted and approved by the Board at the Amended 2013 General Rate Application.

Please contact the undersigned if you have any questions.

Yours very truly,

O'DEA, EARLE

*for*   
THOMAS JOHNSON, Q.C.

TJ/cel

cc: Newfoundland & Labrador Hydro  
P.O. Box 12400  
500 Columbus Drive  
St. John's, NL A1B 4K7  
**Attention: Geoffrey P. Young, Senior Legal Counsel**



Newfoundland Power  
P.O. Box 8910  
55 Kenmount Road  
St. John's, NL A1B 3P6  
**Attention: Gerard Hayes, Senior Legal Counsel**

Vale Newfoundland and Labrador Limited  
c/o Cox & Palmer  
Suite 1000, Scotia Centre  
235 Water Street  
St. John's, NL A1C 1B6  
**Attention: Thomas J. O'Reilly, Q.C.**

Corner Brook Pulp & Paper Limited,  
c/o Stewart McKelvey  
Cabot Place, 100 New Gower Street  
P.O. Box 5038  
St. John's, NL A1C 5V3  
**Attention: Paul Coxworthy**

Browne Fitzgerald Morgan & Avis  
P.O. Box 23135  
Terrace on the Square  
St. John's, L A1B 4J9  
**Attention: Dennis Brown, Q.C.**

Olthuis, Kleer, Townshend LLP  
250 University Avenue, 8<sup>th</sup> Floor  
Toronto, ON  
M5H 3E5  
**Attention: Nancy Kleer**

House of Commons  
Confederation Building, Room 682  
Ottawa, ON K1A 0A6  
**Attention: Yvonne Jones, MP Labrador/Christian von Donat**

Benson Buffett  
PO Box 1538  
9th Floor, Atlantic Place  
215 Water Street  
St. John's, NL A1C 5N8  
**Attention: Genevieve M. Dawson**