



December 12, 2012

Board of Commissioners of Public Utilities
Prince Charles Building
120 Torbay Road, P.O. Box 21040
St. John's, NL A1A 5B2

Attention: Ms. Cheryl Blundon, Director of Corporate Services & Board Secretary

Ladies & Gentlemen:

Re: Newfoundland and Labrador Hydro's application for changes in Depreciation methodology and asset service lives

We write further to correspondence from the Board of Commissioners of Public Utilities in relation to the above-captioned matter dated December 4, 2012.

The Consumer Advocate, having reviewed this matter with Mr. Jack Pous, does not have any comments to make in connection with this matter.

We trust this is found to be in order.

Yours very truly,

O'DEA, EARLE


THOMAS JOHNSON
TJ/cel

cc: Newfoundland and Labrador Hydro
Attention: Geoffrey P. Young

Newfoundland Power
Attention: Gerard Hayes

Stewart McKelvey
Attention: Paul Coxworthy

Poole Althouse
Attention: Dean Porter