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December 12, 2012

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Via Electronic Mail & Courier

Newfoundland and Labrador Board
of Commissioners of Public Utilities
Suite E210, 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 changes in Depreciation Methodology and Asset Service Lives

The Island Industrial Customers, in relation to the above Application, have no comments on the revised depreciation study filed with the Board on December 3, 2012.

We trust this is in order.

Yours truly,

Stewart McKelvey

Paul 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