



NEWFOUNDLAND AND LABRADOR  
**BOARD OF COMMISSIONERS OF PUBLIC UTILITIES**  
120 Torbay Road, P.O. Box 21040, St. John's, Newfoundland and Labrador, Canada, A1A 5B2

2012 12 04

**CORRESPONDENCE COVER**

Party	Address	E-Mail
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<b><u>Newfoundland Power Inc.</u></b> Mr. Gerard Hayes Counsel	55 Kenmount Road P.O. Box 8910 St. John's, NL A1B 3P6	ghayes@newfoundlandpower.com
<b><u>Consumer Advocate</u></b> Mr. Thomas Johnson	323 Duckworth Street P.O. Box 5955 St. John's, NL A1C 5X4	tjohnson@odeacarle.ca
<b><u>Industrial Customers</u></b> Mr. Paul Coxworthy Counsel  Mr. Dean Porter Counsel	Stewart McKelvey Stirling Scales Cabot Place, 100 New Gower Street P.O. Box 5038 St. John's, NL A1C 5V3  Poole Althouse 49-51 Park Street P.O. Box 812 Corner Brook, NL A2H 6H7	pcoxworthy@smss.com  dporter@pa-law.ca

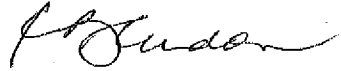
Dear Sirs:

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

A revised depreciation study, which was updated by Gannett Fleming to incorporate the terms of the proposed settlement agreement, has been distributed to all parties. Please provide comments on the revised study to the Board by Wednesday, December 12, 2012.

If you have any questions or require clarification please do not hesitate to contact the undersigned or Board's legal counsel.

Yours truly,

A handwritten signature in cursive script, appearing to read "Cheryl Blundon".

Cheryl Blundon  
Board Secretary

/bds