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December 5, 2014

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

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

Dear Ms. Blundon:

Re: Newfoundland and Labrador Hydro - 2013 AMENDED General Rate Application

This is further to the Board's correspondence to Newfoundland and Labrador Hydro (Hydro) dated December 4, 2014 in which the Board notes that Hydro did not address its amended general rate application request to amortize and recover costs associated with Extraordinary Repairs of \$0.2 million per year for five years commencing in 2015. Please be advised that these are 2015 costs, not 2014 costs, and therefore a deferral account is not necessary.

We trust that the foregoing is satisfactory and in compliance with the Board's requirements.

Yours truly,

NEWFØUNDLAND AND LABRADOR HYDRO

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GPY/jc

cc: Gerard Hayes – Newfoundland Power Paul Coxworthy – Stewart McKelvey Stirling Scales Thomas J. O'Reilly, Q.C. – Cox & Palmer Senwung Luk – Olthuis, Kleer, Townshend LLP Thomas Johnson – Consumer Advocate Yvonne Jones, MP Labrador Ed Hearn, Q.C. – Miller & Hearn