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December 15, 2016

**Via Electronic Mail & Courier**  
Newfoundland and Labrador Board  
of Commissioners of Public Utilities  
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: Newfoundland and Labrador Hydro – 2016 Cost Deferral Application**

At this time we write on behalf of the Industrial Customers Group in response to the above noted Application.

We have had only a brief opportunity to consider this application and its implications, given the abbreviated time schedule. We have also had the opportunity to review Newfoundland Power's comments filed earlier today.

Given the abbreviated schedule, the Industrial Customers Group are not in a position to add any substantive comments, and are satisfied to have the Board consider the application based on Hydro's submissions and the submissions of Newfoundland Power.

We trust you find the foregoing satisfactory.

Yours very truly,

**POOLE ALTHOUSE**

  
Dean A. Porter

DAP/lp  
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cc: Geoffrey Young  
Newfoundland and Labrador Hydro

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