

September 21, 2016

Via E-mail: cblundon@pub.nl.ca / ito@pub.nl.ca No. of Pages: One (1) Original will be mailed if requested

Cheryl Blundon
Director of Corporate Services and Board Secretary
Newfoundland and Labrador
Board of Commissioners of Public Utilities
120 Torbay Road
P.O. Box 21040
St. John's, NL A1A 5B2

Dear Ms. Blundon:

Re: Grant Thornton's Review of Newfoundland and Labrador Hydro's Compliance Application relating to Order No. P.U. 13(2016)

Vale Newfoundland & Labrador Limited ("Vale") acknowledges receipt on September 12, 2016 of Grant Thornton's Report in relation to the above-captioned matter. By letter from the Board dated September 12, 2016, the Board requested that any comments with respect to the report be submitted on or before Wednesday, September 21, 2016.

Vale has reviewed Grant Thornton's detailed report and does not have any comments on the same.

Yours very truly,



Thomas J. O'Reilly, Q.C.

TJOR/js

c.c. Tracey Pennell, Newfoundland & Labrador Hydro
Gerard Hayes, Newfoundland Power
Dennis Browne, Q.C., Browne Fitzgerald Morgan & Avis
Yvonne Jones, MP Labrador
Senwung Luk, Olthuis, Kleer, Townshend LLP
Paul Coxworthy, Stewart McKelvey
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Mr. Danny Dumaresque

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