

1 **Q. Please provide in electronic form all work papers relied on by Ms. McShane in**
2 **developing her recommended cost of equity and overall rate of return.**

3
4 A. Attachment A contains an index of all work papers relied on by Ms. McShane and
5 whether the work papers relate to schedules, testimony, or appendices.

6
7 Electronic versions of Ms. McShane's work papers have been copied to compact-disc and
8 included with this submission. Electronic copies are also available on Newfoundland
9 Power's stranded website at the link *ftp.nfpower.nf.ca*.

Work Papers of Kathy McShane
Index of Response

Index of Response, Ms. Kathy McShane
Workpapers for Schedules, Testimony and Appendices

Workpapers for Schedules:

wp Final Schedules In Excel Format	Microsoft Office Excel Worksheet
wp Schedule 4	Microsoft Office Excel 97-2003 Worksheet
wp Schedules 8, 9, 13, 14, and Appendix Pages B-12, B-17, and B-18	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 10 all pages and Schedule 11 Page 2	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 11 Page 1	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 11 Page 3	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 12 DCF Based Risk Premium Study	Microsoft Office Excel 97-2003 Worksheet
wp Gas Index 1947 1984	Microsoft Office Excel 97-2003 Worksheet
wp Gas Index 1985 2001	Microsoft Office Excel 97-2003 Worksheet
wp S&P Gas Index 1947 1984	Adobe Acrobat Document
wp Gas Distribution Index 2002-2008	Microsoft Office Excel 97-2003 Worksheet
wp Mergent Gas Distribution Index 1985 2001	Adobe Acrobat Document
wp Electric Index 1947 2001	Microsoft Office Excel 97-2003 Worksheet
wp Electric Index 2002-2008	Microsoft Office Excel 97-2003 Worksheet
wp S&P Electric Index 1947-1973	Adobe Acrobat Document
wp S&P Electric Index 1974-98	Adobe Acrobat Document
wp Moody Electric Index 1998-2001	Adobe Acrobat Document
wp Schedule 15 Value Line ROAE Dividend Payout	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 16, 17, 18 Prices Div IBES for US Utilities	Microsoft Office Excel Worksheet
wp Schedule 18	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 20 Sample Selection	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 21 Market to Book	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 21 Sample Selection ROEs Equity Ratios	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 21 Value Line ROAE	Microsoft Office Excel 97-2003 Worksheet
wp Schedule 22	Microsoft Office Excel 97-2003 Worksheet
wp RRA 1990-2008 ROE Decisions	Adobe Acrobat Document
wp Schedule 24 Utility Prices	Microsoft Office Excel Worksheet
wp Value Line Sheets for 13 Utilities	Adobe Acrobat Document
wp Value Line Summary Feb 27, 2009	Adobe Acrobat Document
wp Cdn Bond Return 2007 2008	Microsoft Office Excel 97-2003 Worksheet

Workpapers for Testimony:

wp RRA Quarterly Regressions Testimony Page 9	Microsoft Office Excel 97-2003 Worksheet
wp Footnote 41 Statistics Canada Download Table 280-0003	Microsoft Office Excel 97-2003 Worksheet
wp solving regressions Testimony Page 53	Microsoft Office Excel 97-2003 Worksheet
wp Footnote 71 Blue Chip	Microsoft Office Excel 97-2003 Worksheet
wp Comparable Earnings Adjustment	Microsoft Office Excel 97-2003 Worksheet

Workpapers for Appendices:

wp S&P 500 P-E Appendix Page B-16 to B-17	Microsoft Office Excel 97-2003 Worksheet
wp SP 500 SP TSX Market to book ratios Appendix Page F-9	Microsoft Office Excel 97-2003 Worksheet