

1 **Q. Please confirm that in the response to CA – NP – 2 the response to part (i) should**
2 **make reference to part (f) instead of part (g), as stated.**

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4 A. Ms. McShane cannot confirm that the reference should have been to part (f). To clarify,
5 part (i) requested, “Please indicate which tribunals Ms. McShane provided expert
6 testimony to when their ROE formula were either implemented or changed and which she
7 regards as having used circular reasoning rather than basing their decisions on the
8 evidence before them.” Ms. McShane provided evidence before the Alberta Energy and
9 Utilities Board (EUB), the British Columbia Utilities Commission (BCUC), the National
10 Energy Board (NEB), the Newfoundland and Labrador Board of Commissioners of
11 Public Utilities (PUB) and the Ontario Energy Board (OEB) when their ROEs were
12 implemented. She has subsequently given testimony before the successor to the EUB (the
13 Alberta Utilities Commission in the current review of the generic cost of capital, before
14 the BCUC in subsequent reviews (1999, 2005 and current proceeding), the PUB (2003,
15 2007 and current) and the OEB (2003, 2006, 2007, and 2008). The response to the latter
16 half of question (i) was contained in the response to part (g).