

- 1   **Q.**   Please provide other company rate hearings where you have used the same sample  
2           of comparator gas companies.  
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- 4   **A.**   Over the past three years, Mr. Cicchetti has not used a sample of electric or  
5           natural gas companies that he considers to be the same as or substantially the  
6           same as the sample used as comparables for Newfoundland Power. He has used  
7           some of the companies that were included among the Newfoundland Power  
8           comparables before, but for each hearing he has conducted a separate examination  
9           of companies to find the best comparables.  
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