

1 **Q. Evidence of Kathleen McShane – Appendix “B”, “Selection of U.S. Low Risk Utility**  
2 **Sample.”: With respect to Ms. McShane’s “U.S. Low Risk Utility Sample”, please**  
3 **indicate which of the companies that populate her 13-firm U.S. company sample**  
4 **were also used to populate the U.S. Low Risk Utility Sample which she employed**  
5 **when she last presented evidence before the Board on behalf of Newfoundland**  
6 **Power Inc. for Newfoundland Power’s 2010 GRA?**

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8 A. Of the 13 companies in Ms. McShane's current U.S. low risk utility sample, seven  
9 companies were included in the sample utilized in her 2009 testimony for Newfoundland  
10 Power. Those seven companies are as follows: AGL Resources, Consolidated Edison,  
11 Northwest Natural Gas, Piedmont Natural Gas, Southern Co., Vectren Corporation, and  
12 WGL Holdings.