

1 **Q. Evidence of Kathleen McShane – Appendix “B”, “Selection of U.S. Low Risk Utility**  
2 **Sample.”: Please provide a copy of the latest credit opinions from Moody’s and**  
3 **S&P for each of the regulated subsidiaries of the 13 U.S. companies that populate**  
4 **the “U.S. Low Risk Utility Sample”. Should the latest credit opinion not be**  
5 **available, please file the credit opinion last filed with the respective regulator.**  
6

7 A. Ms. McShane declines to provide the requested documents, as she did not rely on them,  
8 and does not have them. She used the credit opinions for the parent companies, which  
9 have been provided in response to CA NP 235 and CA NP 236.