- Q. Evidence of Kathleen McShane Appendix "B", "Selection of U.S. Low Risk Utility Sample.": Please provide a copy of the latest credit opinions from Moody's and S&P for each of the 13 U.S. companies that populate the "U.S. Low Risk Utility Sample".
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 6 A. Please see the responses to CA NP 235 and CA NP 236 for the reports relied upon by Ms.
 7 McShane in her testimony.