

Re: Newfoundland Power 2013/2014 General Rate Application  
Re: Cross-Examination of Cost of Capital Witnesses of Newfoundland power and Board Staff

In relation to the foregoing matters please find enclosed eleven (11) copies of the following:

1. A graph showing the Return on Equity \*(12/31 2002 to 9/30/2012)
2. A graph displaying the % change in Return on Equity (12/31/2002 to 9/30/2012) for each of the following companies:

<u>Company Name</u>	<u>Page No.</u>
AGL Resources	1, 2
Alliant Energy	3, 4
Atmos Energy	5, 6
Consolidated Edison	7, 8
Integrus Energy Group	9, 10
*Piedmont Natural Gas	11, 12 (period from 1/31/2003 to 7/31/2012)
Southern Company	13, 14
Vectren	15, 16
WGL	17, 18
Wisconsin Energy Corporation	19, 20
Xcel Energy	21, 22
*Northwest Natural Gas Company	23, 24 (period from 3/31/2004 to 9/30/2012)

Dec 15, 2012 11:32AM ET U.S. Markets Closed S&amp;P 500 -0.37% NASDAQ -0.95%

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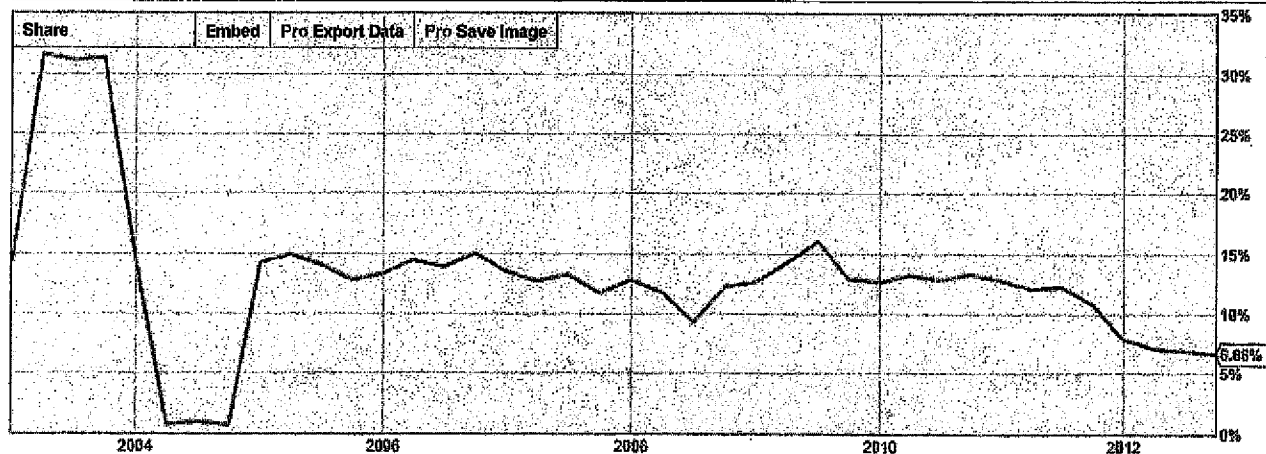
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GAS Return on Equity											Sep '12	8.68%



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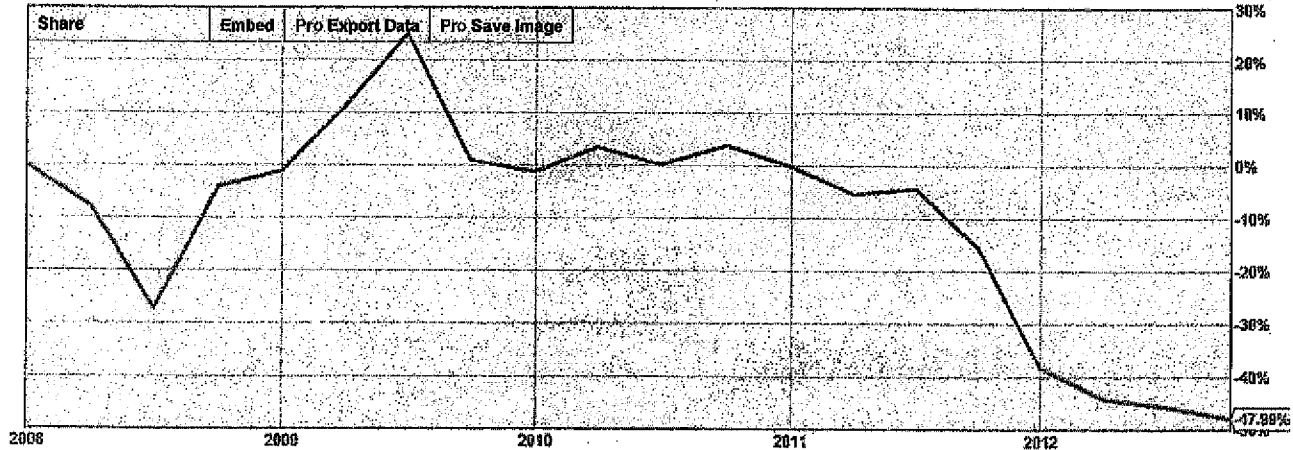
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Return on Equity	of GAS	Add	Switch to another metric	Add an index or economic data	Add							
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GAS Return on Equity											Sep '12	-47.99%



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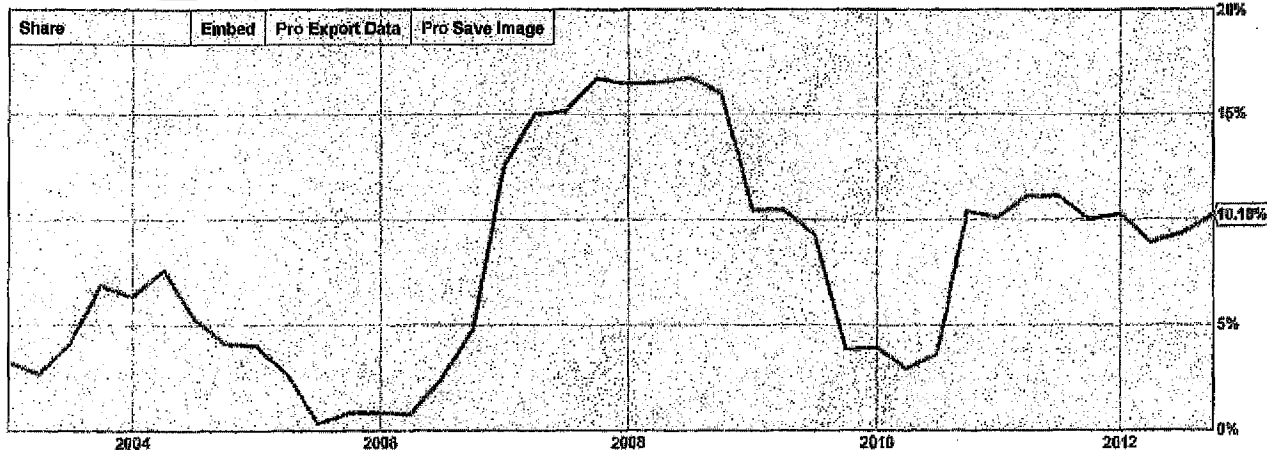
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## Alliant Energy Corporation Chart

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LNT Return on Equity											Sep '12	10.18%



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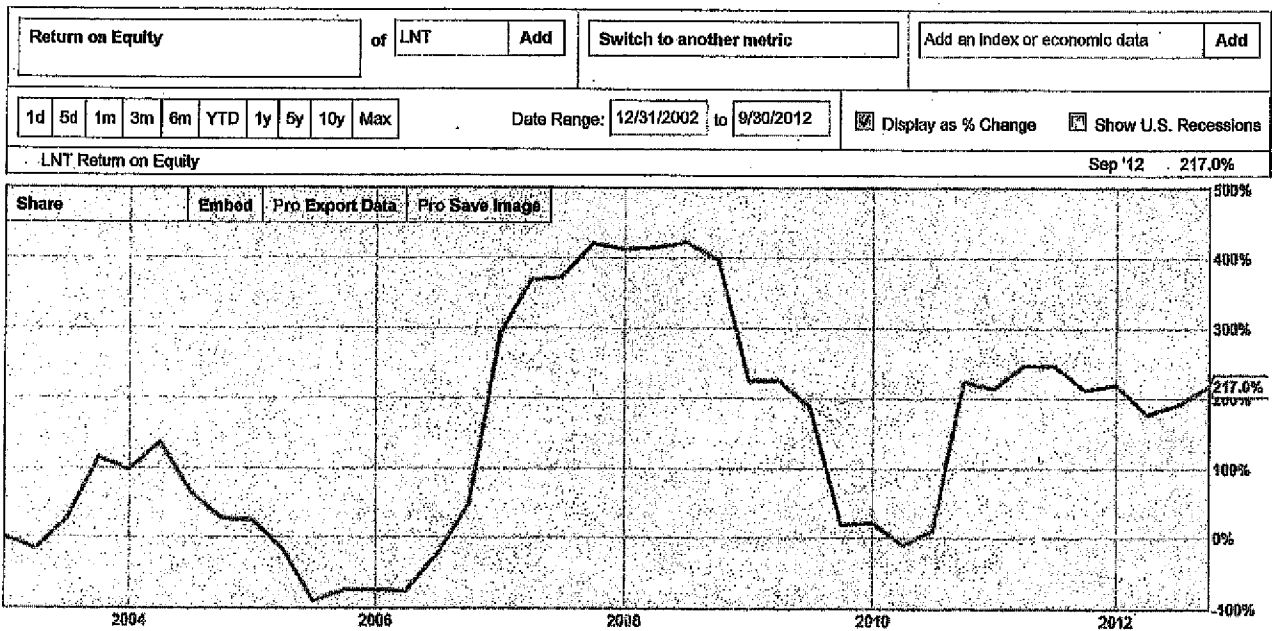
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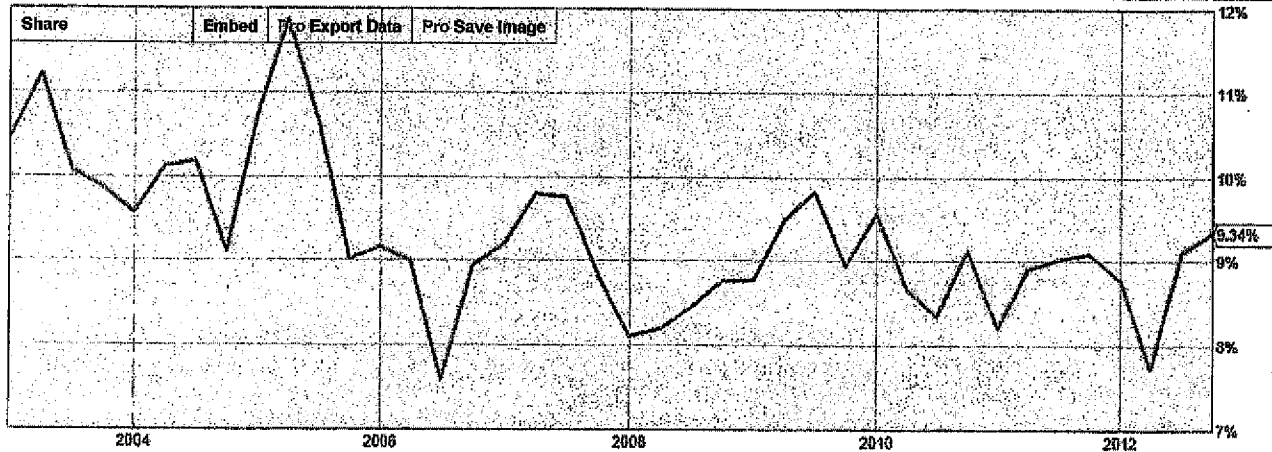
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## Atmos Energy Corporation Chart

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ATO Return on Equity											Sep '12	9.34%



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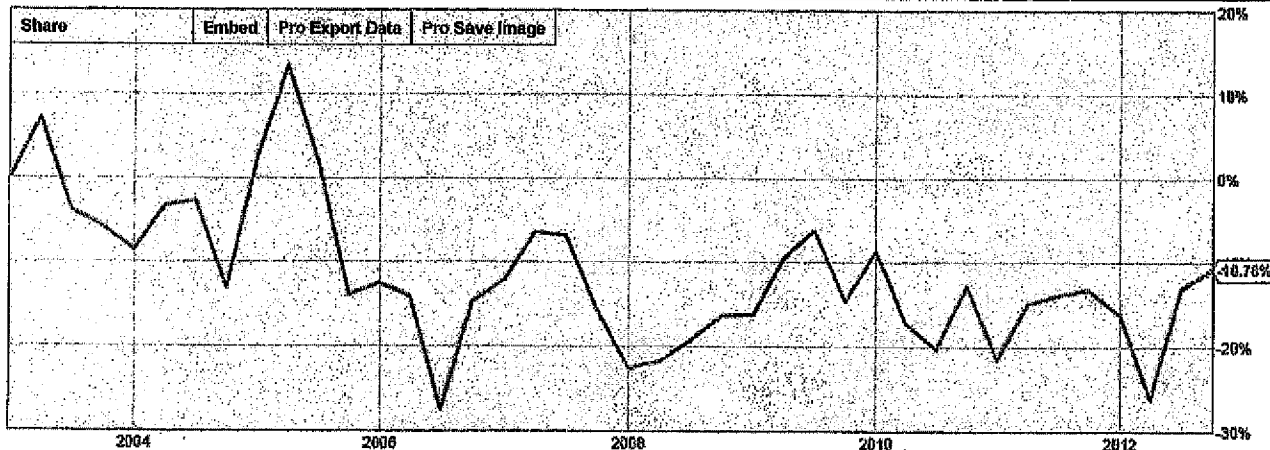
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1d	5d	1m	3m	6m	YTD	1y	5y	10y	Max	Date Range: 12/31/2002 to 9/30/2012	<input checked="" type="checkbox"/> Display as % Change	<input checked="" type="checkbox"/> Show U.S. Recessions
ATO Return on Equity											Sep '12	-10.78%



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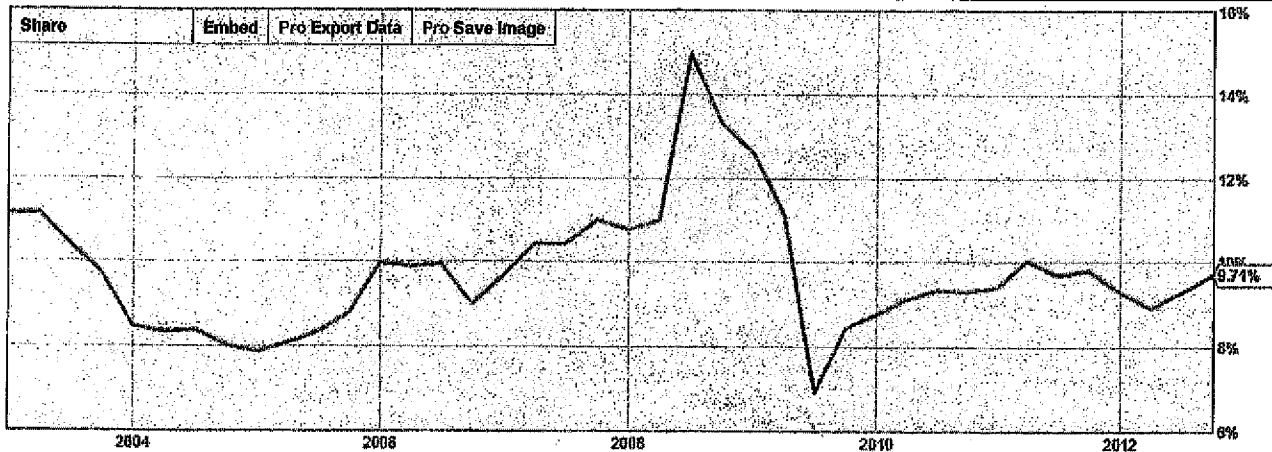
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Return on Equity	of	ED	Add	Switch to another metric	Add an index or economic data	Add						
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ED Return on Equity											Sep '12	9.71%





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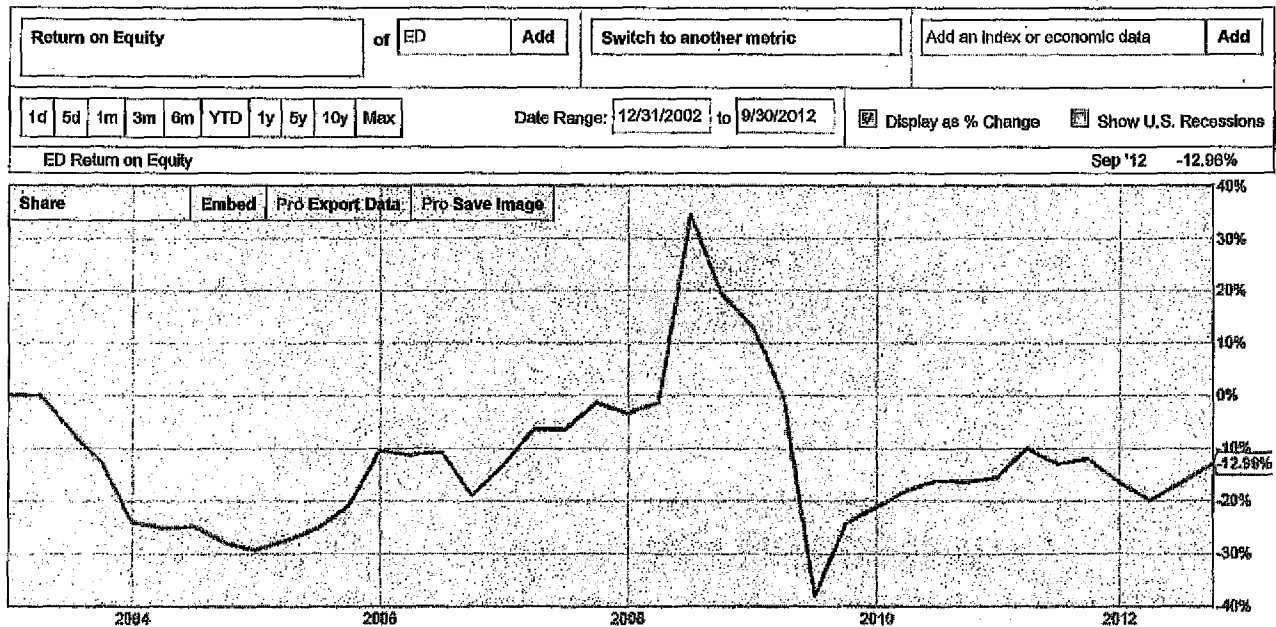
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Integrys Energy Group (TEG) 53.24 -0.32 -0.60% Dec 12, 8:00PM [Add to Watchlists](#) [Create an Alert](#)

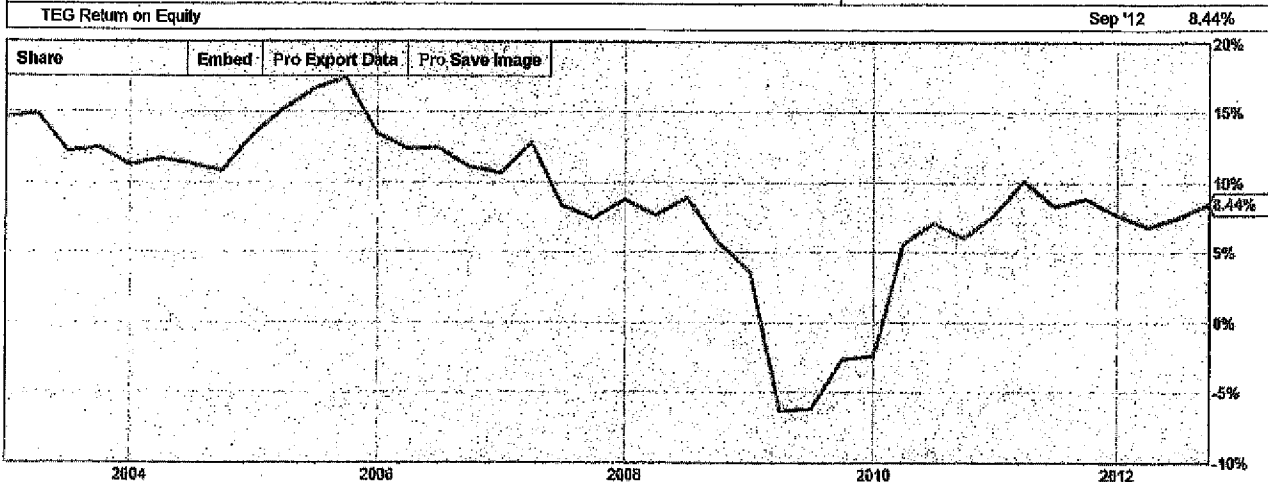
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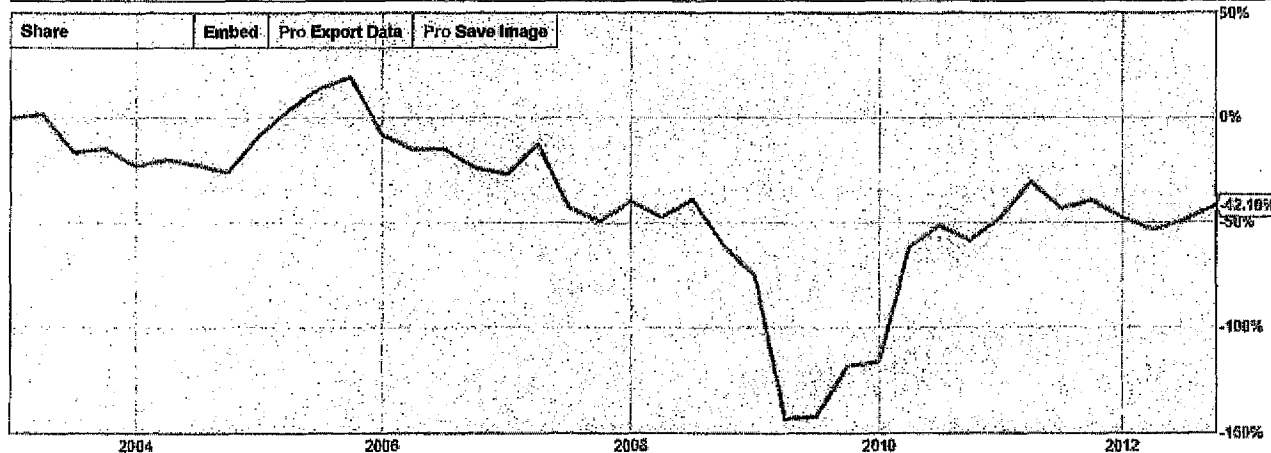
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TEG Return on Equity											Sep '12	-42.10%



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Piedmont Natural Gas (PNY) 31.42 -0.13 -0.41% Dec 14, 8:00PM [Add to Watchlists](#) [Create an Alert](#)

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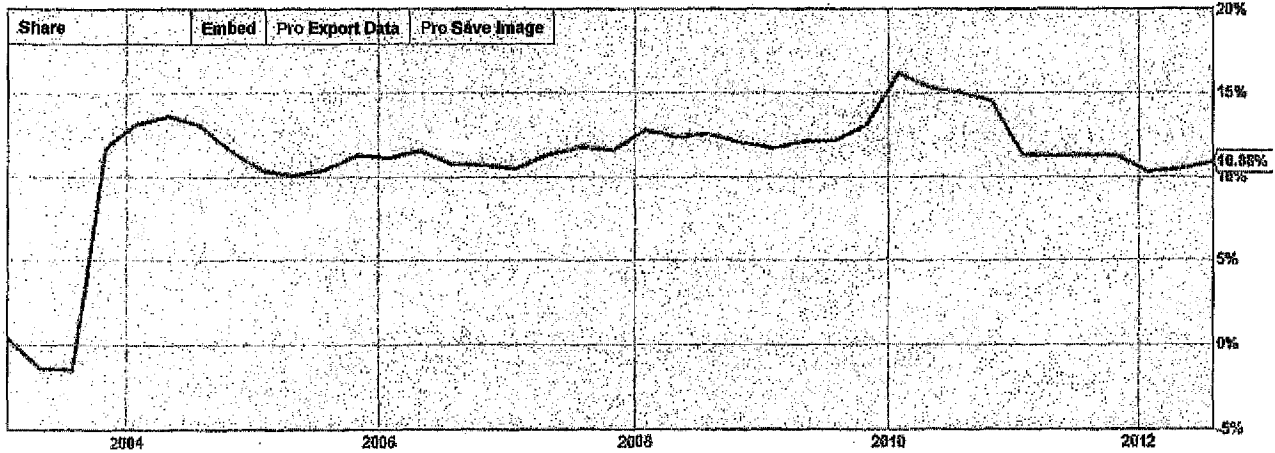
## Piedmont Natural Gas Chart

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Return on Equity of PNY

1d 5d 1m 3m 6m YTD 1y 5y 10y Max Date Range:  to  ☐ Display as % Change ☐ Show U.S. Recessions

PNY Return on Equity Jul '12 10.88%



12

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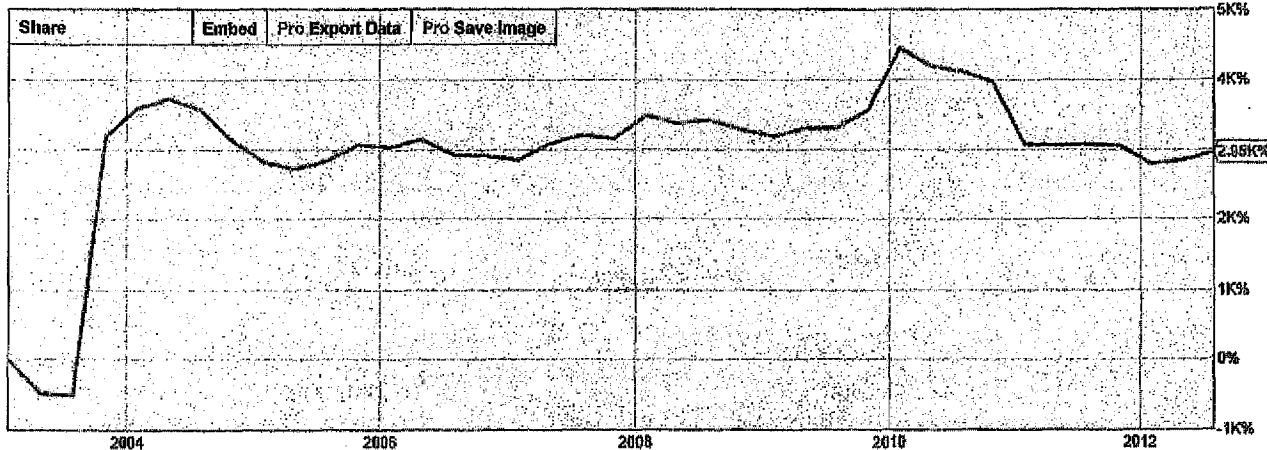
Piedmont Natural Gas (PNY) 31.42 -0.13 -0.41% Dec 14, 8:00PM [Add to Watchlists](#) [Create an Alert](#)

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PNY Return on Equity											Jul '12	2.95K%



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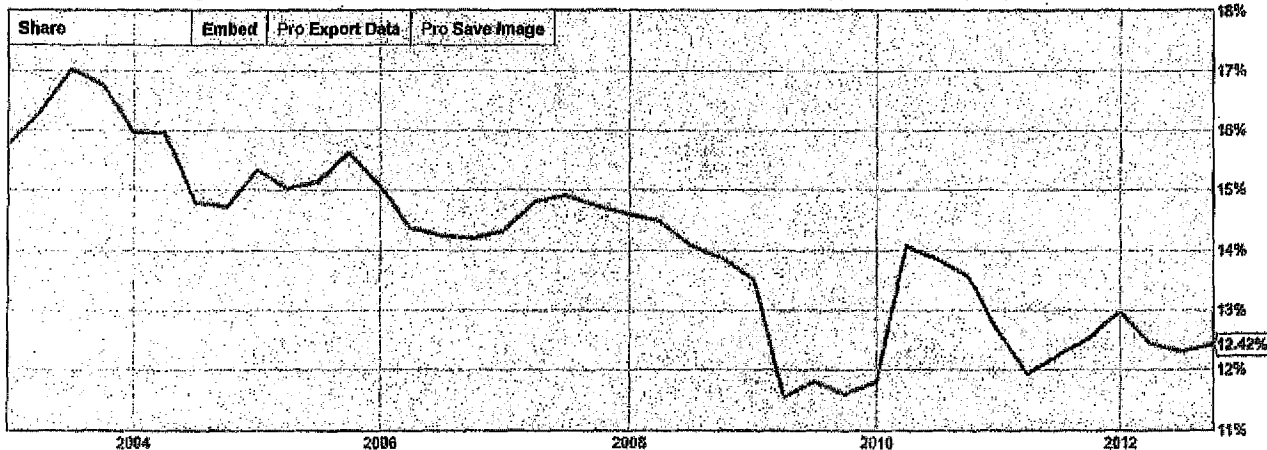
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SO Return on Equity											Sep '12	12.42%



13

14

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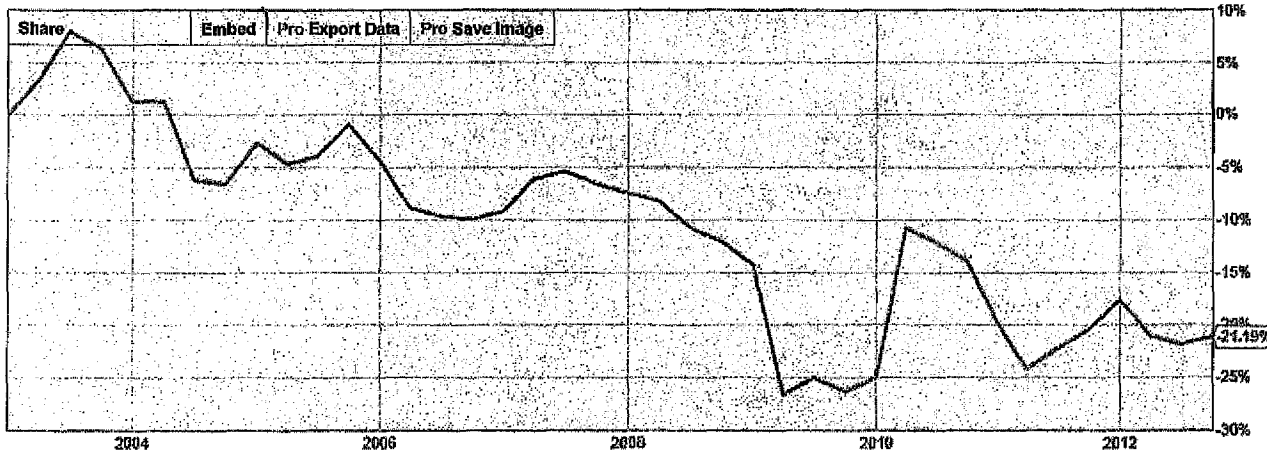
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<input type="button" value="1d"/> <input type="button" value="5d"/> <input type="button" value="1m"/> <input type="button" value="3m"/> <input type="button" value="6m"/> <input type="button" value="YTD"/> <input type="button" value="1y"/> <input type="button" value="5y"/> <input type="button" value="10y"/> <input type="button" value="Max"/>	Date Range:		<input type="text" value="12/31/2002"/> to <input type="text" value="8/30/2012"/>	<input checked="" type="checkbox"/> Display as % Change	<input type="checkbox"/> Show U.S. Recessions	
SO Return on Equity				Sep '12 -21.19%		



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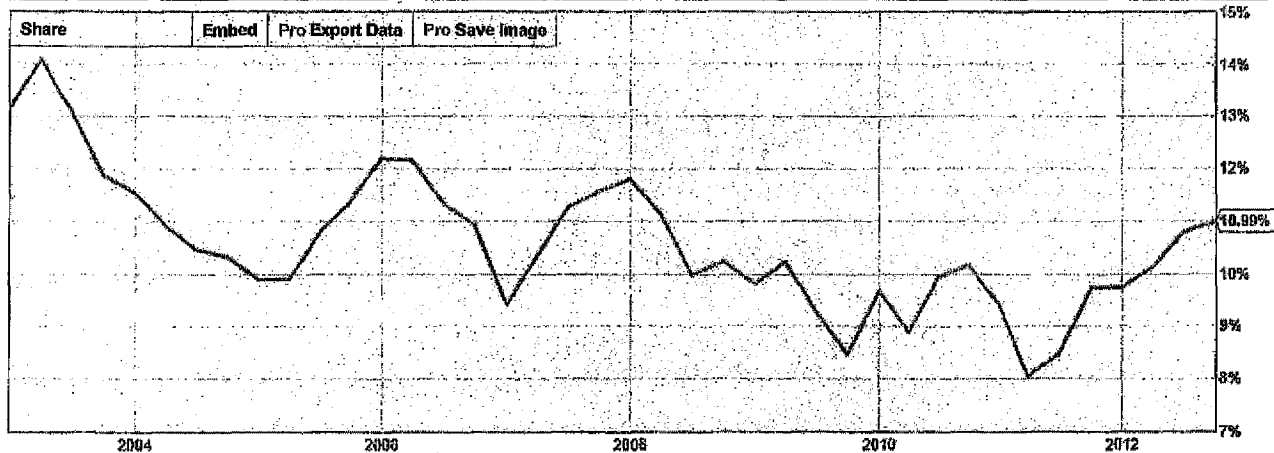
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VVC Return on Equity											Sep '12	10.99%

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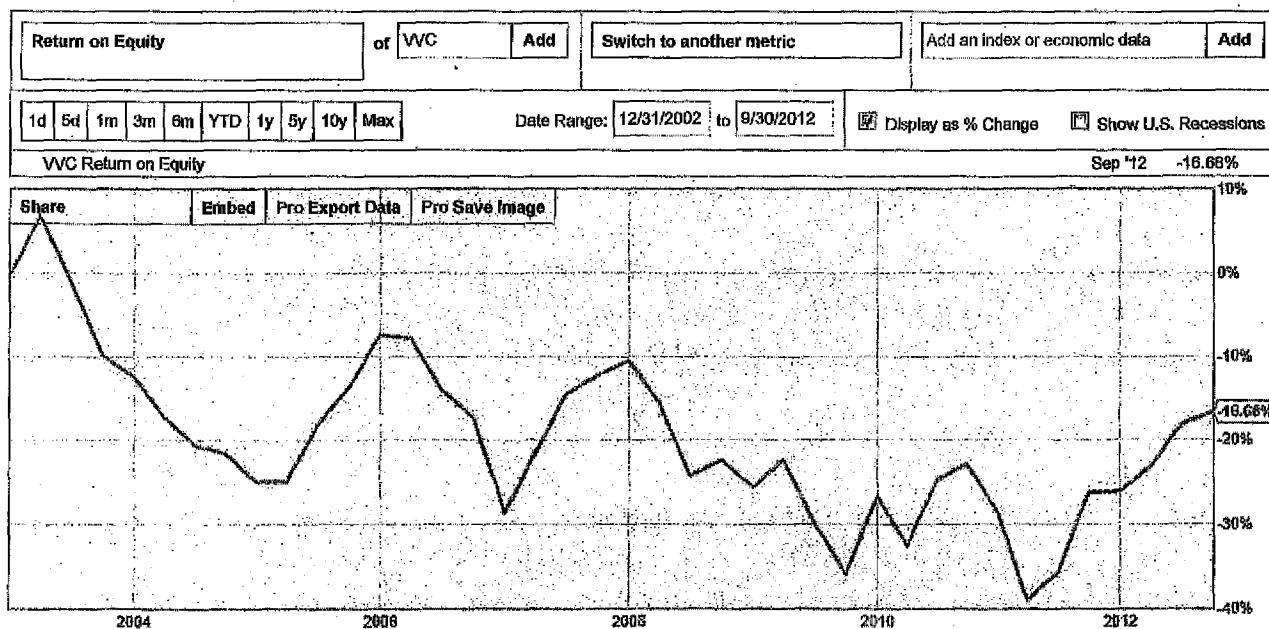
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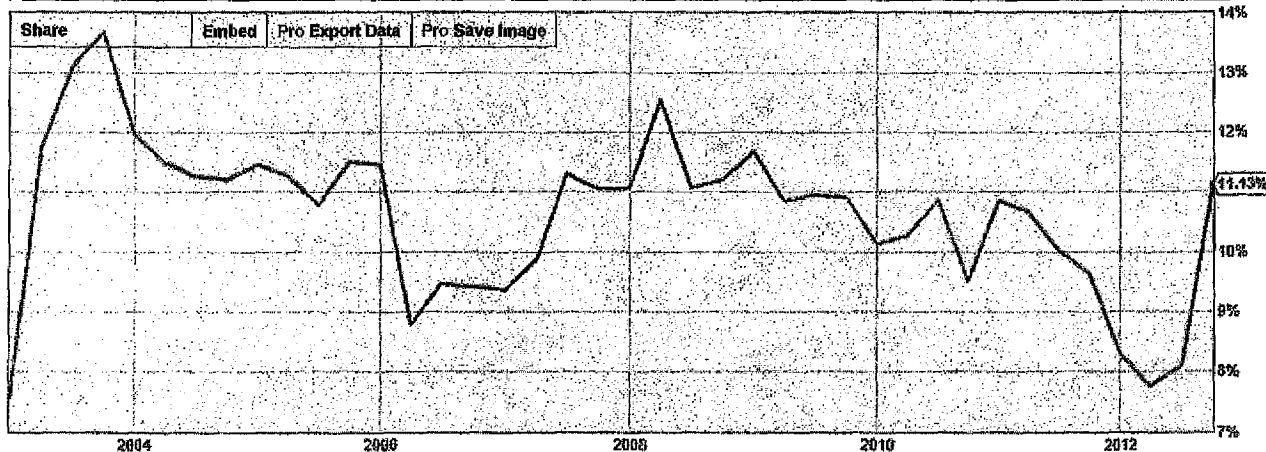
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WGL Return on Equity											Sep '12	11.13%



17

18

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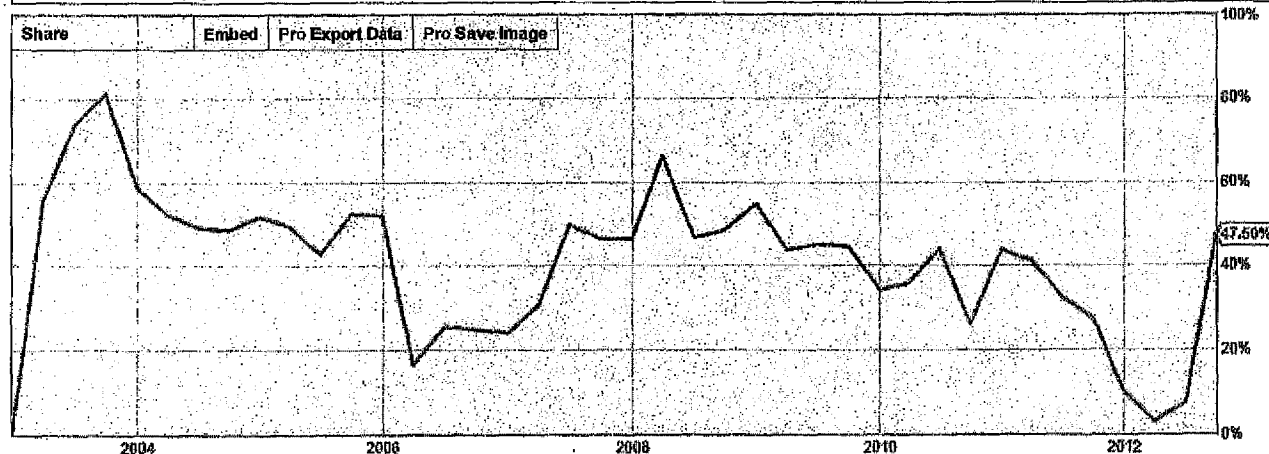
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<input type="button" value="1d"/> <input type="button" value="5d"/> <input type="button" value="1m"/> <input type="button" value="3m"/> <input type="button" value="6m"/> <input type="button" value="YTD"/> <input type="button" value="1y"/> <input type="button" value="5y"/> <input type="button" value="10y"/> <input type="button" value="Max"/>	Date Range:		<input type="text" value="12/31/2002"/>	to	<input type="text" value="9/30/2012"/>	<input checked="" type="checkbox"/> Display as % Change <input type="checkbox"/> Show U.S. Recessions
WGL Return on Equity						Sep '12 47.50%



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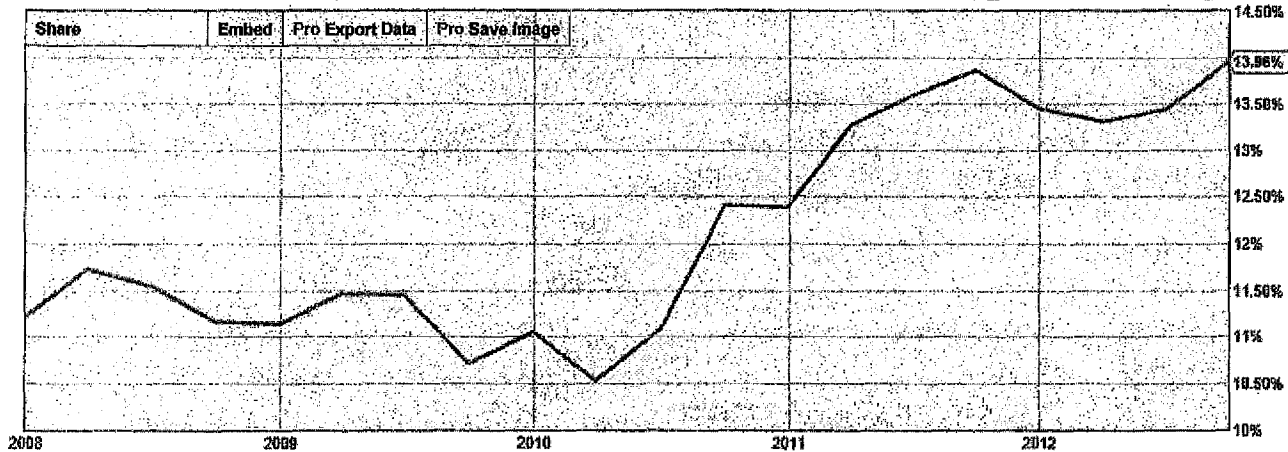
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1d	5d	1m	3m	6m	YTD	1y	5y	10y	Max	Date Range: 12/31/2007 to 9/30/2012	<input type="checkbox"/> Display as % Change	<input type="checkbox"/> Show U.S. Recessions
WEC Return on Equity											Sep '12	13.96%



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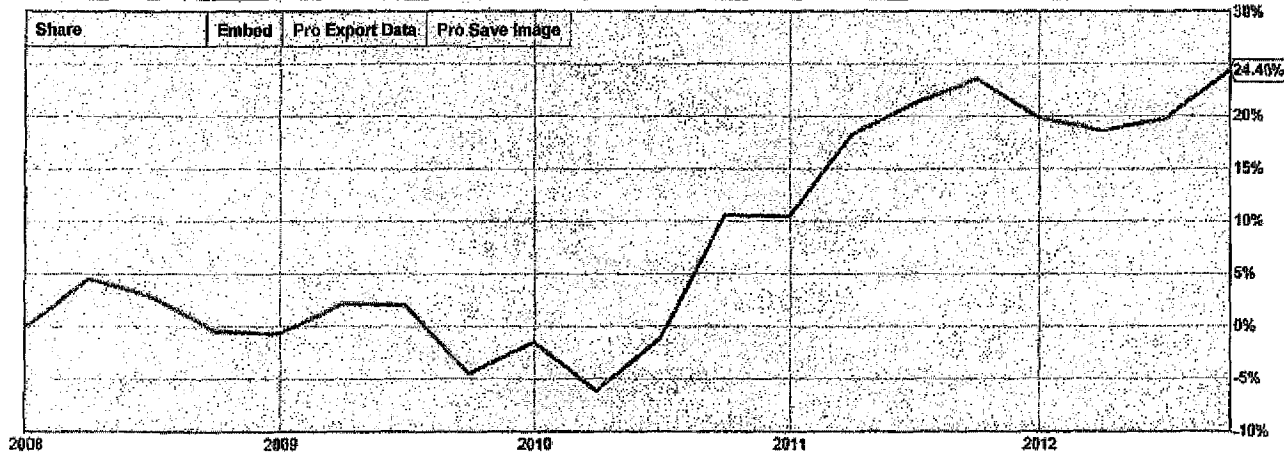
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Return on Equity	of	WEC	Add	Switch to another metric	Add an Index or economic data	Add						
1d	5d	1m	3m	6m	YTD	1y	5y	10y	Max	Date Range: 12/31/2007 to 9/30/2012	<input checked="" type="checkbox"/> Display as % Change	<input type="checkbox"/> Show U.S. Recessions
WEC Return on Equity											Sep '12	24.40%



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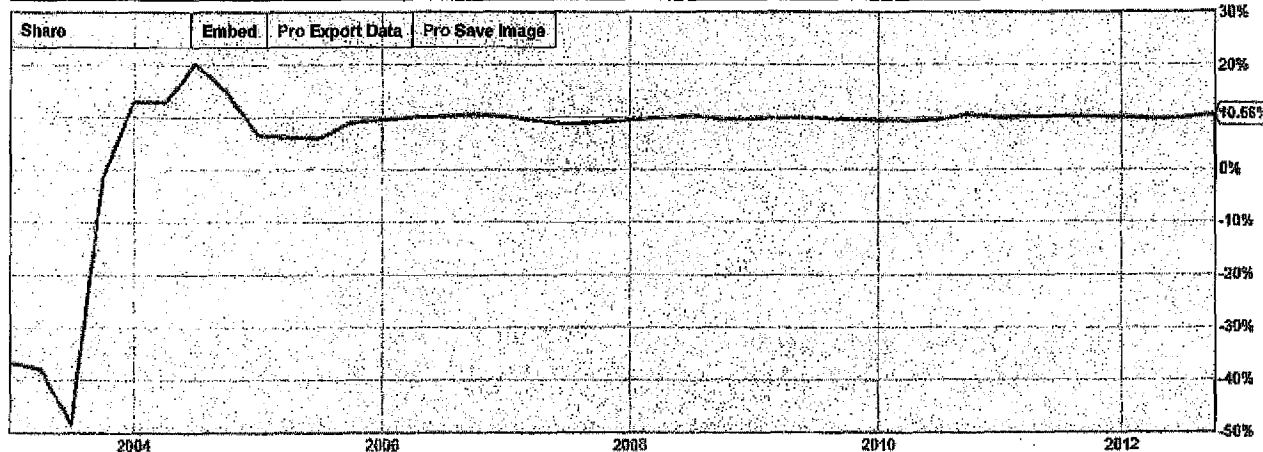
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Return on Equity of XEL

1d 5d 1m 3m 6m YTD 1y 5y 10y Max Date Range: 12/31/2002 to 9/30/2012 ☒ Display as % Change ☐ Show U.S. Recessions

XEL Return on Equity Sep '12 10.56%



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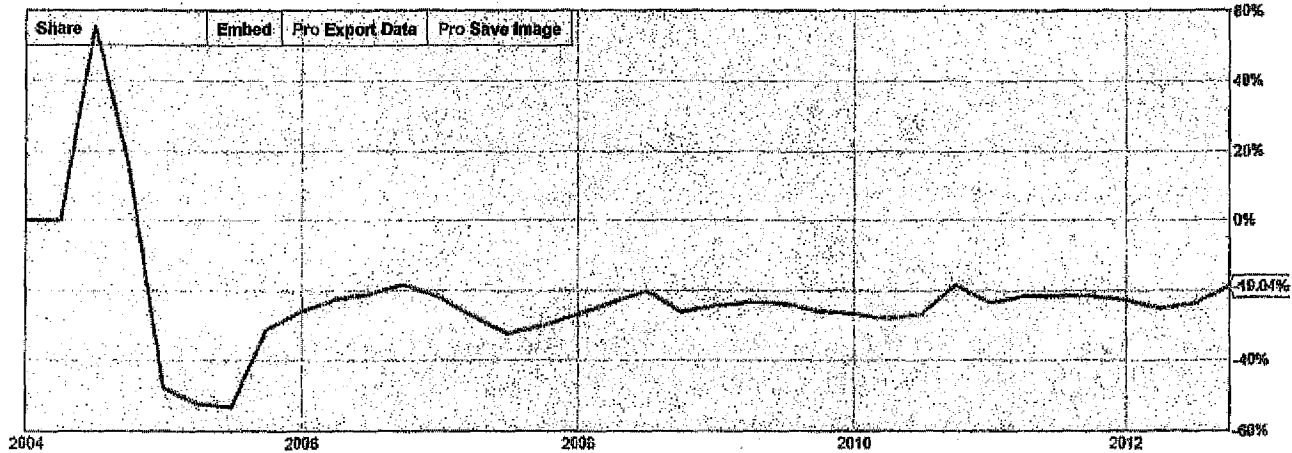
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Return on Equity	of XEL	Add	Switch to another metric	Add an index or economic data	Add							
1d	5d	1m	3m	6m	YTD	1y	5y	10y	Max	Date Range: 12/31/2003 to 9/30/2012	<input checked="" type="checkbox"/> Display as % Change	<input type="checkbox"/> Show U.S. Recessions
XEL Return on Equity											Sep '12	-19.04%

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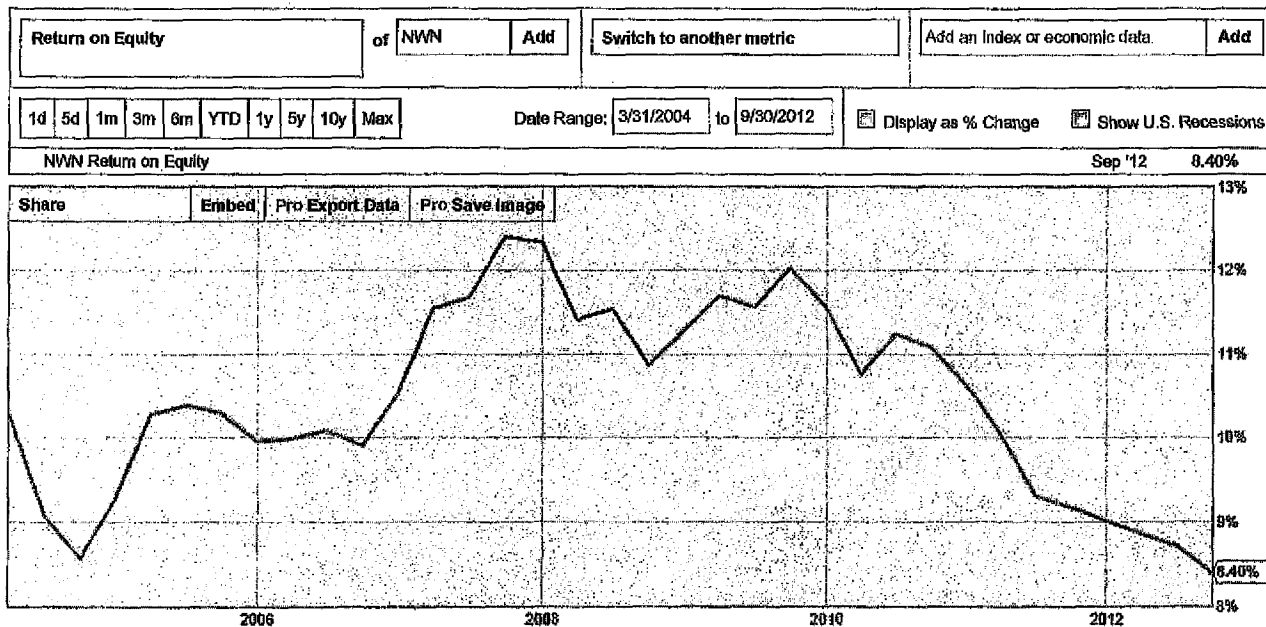
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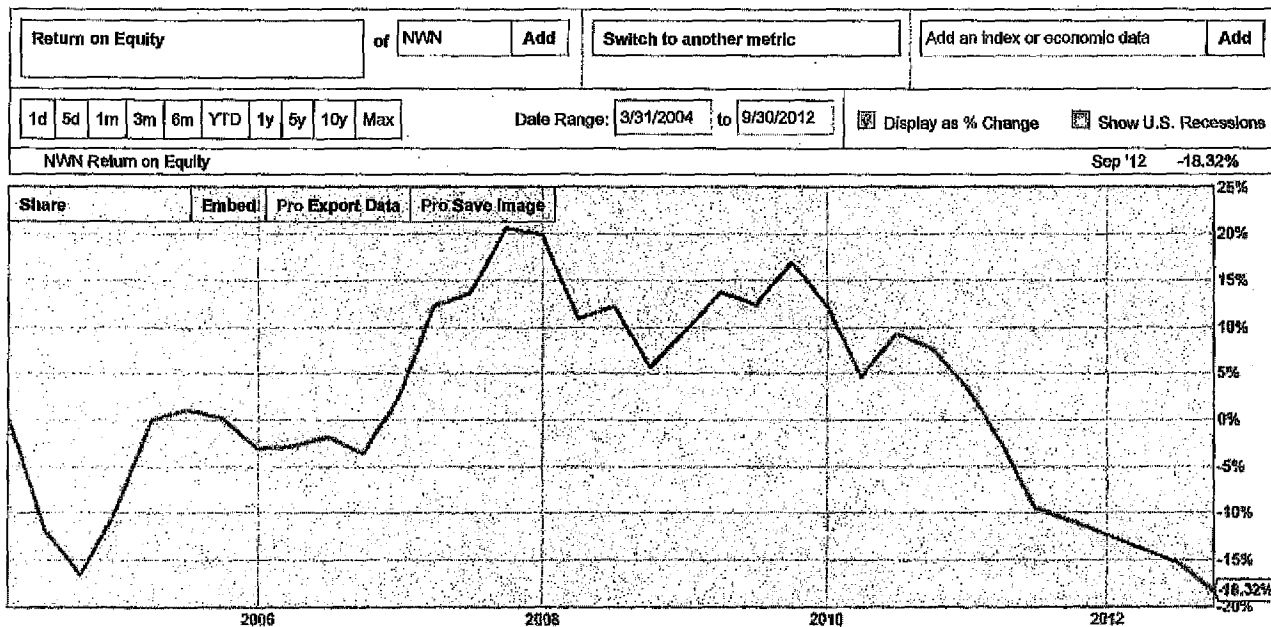
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