

1 **Q. McShane Evidence – Appendix B – “Selection of U.S. Low Risk Utility Sample” –**
2 **Please confirm that 7 of the 13 utilities in Ms. McShane’s current sample were**
3 **included in Ms. McShane’s sample that she utilized in her 2009 testimony for**
4 **Newfoundland Power, and that those 7 are as follows:**

5
6 **AGL Resources**
7 **Consolidated Edison Inc.**
8 **Northwest Natural Gas**
9 **Piedmont Natural Gas**
10 **Southern Co.**
11 **Vectren Corporation**
12 **WGL Holdings**

13
14 **A. It is confirmed.**