

1 **Q. McShane Evidence – Appendix B – “Selection of U.S. Low risk Utility Sample” –**
2 **Please confirm that in addition to the 7 companies referred to in the previous**
3 **question, Ms. McShane has added 6 new U.S. companies and she has dropped 6**
4 **companies from her 2009 sample and that the “added” and “dropped” companies**
5 **are as follows:**

6
7 **Added**

8 **Allete**

9 **Alliant Energy**

10 **Atmos Energy**

11 **Integrus Energy**

12 **Wisconsin Energy**

13 **Xcel Energy**

7 **Dropped**

8 **Dominion Resources**

9 **Duke Energy**

10 **FPL/Next ERA**

11 **New Jersey Resources**

12 **N Star**

13 **Scana**

14
15 **A. It is confirmed.**