

1 **Q. McShane Evidence – How does Ms. McShane’s present and 2009 samples compare**  
2 **as regards S&P and Moody’s debt ratings and please explain the reason for any**  
3 **change(s) in these ratings.**  
4

5 A. Please see response to CA-NP-287. The criteria were changed to include a limitation on  
6 unregulated asset percentages, to add a minimum Moody’s debt rating criterion in  
7 addition to an S&P ratings criterion and to include utilities with BBB+/Baa1  
8 S&P/Moody’s ratings.