

1 **Q. McShane Evidence – For each of Ms. McShane’s U.S. companies in her “U.S. Low**  
2 **Risk Utility Sample” she provides a block called S&P’s Regulatory Comment and**  
3 **then Ms. McShane reports a quotation in the adjacent box from S&P. For each of**  
4 **the U.S. companies in Ms. McShane’s U.S. Low Risk Utility Sample please provide a**  
5 **copy of the S&P report from which Ms. McShane quotes in her chart.**

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7 A. The requested S&P documents are copyrighted; therefore Ms. McShane objects to  
8 placing them on the public record. Please see "CA-NP-299 Attachment 1.pdf" through  
9 "CA-NP-299 Attachment 13.pdf" for copies of the documents on Newfoundland Power's  
10 stranded website at the link <ftp.nfpower.nf.ca>.