

1 **Q. Reference: page 34, lines 697-710**

2  
3 **Mr. MacDonald lists his criteria for the selection of a sample of U.S. utilities of**  
4 **comparable risk to Newfoundland Power and then lists the companies selected.**

5  
6 **Please confirm that his selected sample of utilities is a sub-set of Ms. McShane's**  
7 **sample.**

8  
9 **A.** Mr. MacDonald confirms that as disclosed in note 69 on page 34 of his written evidence  
10 that the seven companies are also present in Ms. McShane's sample of 13 companies.