1	Q.	(page 94, lines 15 to 17) Please provide for the record a copy of the initial credit
2		opinion of NP issued by Moody's Investor Services which " acknowledged
3		Newfoundland Power's operational and financial independence."

The initial credit opinion issued by Moody's Investor Services is Schedule A to A 2<sup>nd</sup>

Supplementary Report on the Stand-Alone Credit of Newfoundland Power (Attachment C to the Response to CA-NP-147).