

1 **Q. Reference: CA-NP-173: please confirm that the material sought to be produced was**  
2 **not before the Board in the proceeding which led to Order No. P.U. 40 (2005).**

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4 A. Confirmed. Copies of the *specific* correspondence, the production of which were sought  
5 by the Consumer Advocate in CA-NP-173 and objected to by Newfoundland Power,  
6 were not before the Board in the proceeding which led to Order No. P.U. 40 (2005).

7  
8 Newfoundland Power also observes that in the proceeding which led to Order No. P.U.  
9 40 (2005):

- 10  
11 1. the agreement regarding the tax settlement (the “Settlement Agreement”) was before  
12 the Board;
- 13  
14 2. *all* written requests for information asked in respect of the Settlement Agreement by  
15 the Consumer Advocate were responded to by Newfoundland Power;
- 16  
17 3. *all* oral questions asked in respect of the Settlement Agreement by the Consumer  
18 Advocate were answered by Newfoundland Power; and
- 19  
20 4. the Consumer Advocate submitted to the Board that the Settlement Agreement was  
21 imprudent.

22  
23 Please refer to the response to CA-NP-173 which set out the Board’s determinations in  
24 Order No. P.U. 40 (2005) on the matter of the Settlement Agreement.