

- 1   **Q.   Reference: CA-NP-173: whether or not NP agrees with having the matter reviewed**  
2   **at this hearing, please confirm that a review of documentation and proposals**  
3   **pertaining to the settlement of the tax dispute would be relevant to determining**  
4   **whether the negotiations were handled prudently by NP.**  
5  
6   A.   Newfoundland Power does not agree that the information requested is relevant to *this*  
7   proceeding or is necessary for a satisfactory understanding of any of the matters to be  
8   considered in *this* application.  
9  
10   Please refer to the response to CA-NP-405.