

- 1 **Q. Referring to page 21 of Ms. McShane’s direct testimony, please provide the**  
2 **documents referred to in Footnote 21.**  
3  
4 A. Standard & Poor’s, *Research: Newfoundland Power, Inc.*, April 23, 2004 is provided in  
5 the response to CA-NP-263 as Attachment L.