

- 1 **Q. Referring to page 25 of Ms. McShane’s direct testimony, please provide the**
2 **documents referred to in Footnote 23.**
3
- 4 A. Standard & Poor’s, *Peer Comparison: Consolidated Edison Inc., Hydro One Inc., and*
5 *National Grid PLC - Same Ratings, Different Basis*, October 11, 2005 is provided in the
6 response to CA-NP-263 as Attachment M.
7
- 8 Standard & Poor’s, *Research: Peer Comparison: North American Stand-Alone*
9 *Transmission Companies Deliver Electricity and Profits*, April 20, 2006 is provided in
10 the response to CA-NP-263 as Attachment N.