Attachment A - List of Attachments	
ACCC	Return on debt estimation: a review of the alternative third party data series
CEG	Debt transition consistent with the NER and NEL
	Efficient debt financing costs
	Efficient use of interest rate swaps to manage interest rate risk (Final Report Optimal Hedging)
	WACC estimates, a report for NSW DNSPs
Chairmont	Cost of Debt: Transitional Analysis
ENA	AER Draft Decisions for NSW and ACT Electricity Distributors
Frontier Economics	A brief summary of market value estimates of theta
	Cost of debt transition for the NSW DNSPs
Lally	Review of Submissions of the Cost of Debt
	Implementation issues for the cost of debt
	The present value principle
	Transitional arrangements for the cost of debt
NERA	Return on Capital of a Regulated Electricity Network
Networks NSW	Submission on NSW draft decisions (with 7 attachments)
	Submission on the actual costs of debt
NSW DNSPs	NNSW response to AER letter on cost of debt averaging periods
	Submission on the Rate of Return consultation paper
	Submission to AER on the draft Rate of Return Guideline
	Attachment 6 – HSF – Legal Opinion Cost of Debt
	Submission on the AER issues paper (attachment 1)
Robert R Officer	The Australian Imputation System for Company Tax and Its Likely Effect on Shareholders, Financing and Investment
Justin DeLorenzo	Statement of Justin DeLorenzo, Chief Financial Officer, Networks NSW
CEG	Transition to a trailing average approach
UBS	Financeability – Debt issuance and capital structure