

- 1 **Q. Coyne Evidence: When did Mr. Coyne first provide cost of capital evidence in a**  
2 **utility regulatory proceeding in Canada? Please state the proceeding and the party**  
3 **for whom the evidence was provided.**  
4
- 5 A. As shown on Mr. Coyne's testimony listing (Attachment 1), he first provided cost of  
6 capital evidence in a utility regulatory proceeding in Canada in 2008 on behalf of ATCO  
7 Utilities Group in the 2009 Generic Cost of Capital Proceeding in Alberta.