



The Empire District Electric Company
A Liberty Utilities Company
Case No. ER-2019-0374
OPC Data Request – 1007

Data Request Received: 11/26/19
Request No. 1007

Date of Response: 12/16/19
Respondent: Jill Schwartz

Submitted by: Robert Schallenberg

REQUEST:

Does Algonquin Power & Utilities Corp. (APUC), Liberty Utilities Services Company (LUSC), Liberty Utilities Canada Corp. (LUC) retain any costs, or are all costs allocated any affiliate? If yes, please identify the test year, update, and test year cost retained for each item. Are these items identified in the APUC CAM?

RESPONSE:

Yes, APUC, LUSC and LUC retain costs that are not allocated to affiliates. The following table summarizes the costs retained by each corporate affiliate. The Test Year Amount represents costs incurred from April 2018 through March 2019. The Post Test Year Amount represents costs incurred from April 2019 through October 2019.

Retained / Non-Allocated Costs					
Affiliate	Type of Costs	Currency	Test Year Amount	Post Test Year Amount	Total Retained Costs
APUC	Acquisition costs	CAD	\$ 8,152,292	\$ 3,163,537	\$ 11,315,829
APUC	Aircraft expenses	CAD	\$ 914,383	\$ 1,147,195	\$ 2,061,578
LUC	Acquisition, Business Development, Foreign Exchange, Taxes	CAD	\$ 11,109,071	\$ 2,019,660	\$ 13,128,731
LUC - LABS	Government Affairs, Foreign Exchange costs	CAD	\$ 33,994	\$ (5,563)	\$ 28,430
LUSC - LABS	Government Affairs	USD	\$ 177,078	\$ 132,142	\$ 309,221

The APUC CAM states “certain costs, which are incurred for the benefit of APUC’s businesses, are not allocated to any utility subsidiary. These costs include certain corporate travel and certain overheads.”