

1. The Empire District Electric Company had affiliate transactions in calendar year 2024 with the following affiliated entities:

Empire District Industries, Inc. (EDI)
The Empire District Gas Company (EDG)
Empire District Bondco, LLC
Algonquin Power & Utilities Corp. (APUC)
Liberty Utilities (Canada) Corp. (LUC)
Liberty Utilities Service Corp. (LUSC)
Liberty Utilities Co.
Empire Wind Holdings, Inc.

Attached is an organization chart to provide context of the entities above outlining the regulated and non-regulated entities of Algonquin Power & Utilities Corp.

2. Affiliate transactions recorded under Algonquin Power & Utilities Corp. Cost Allocation Manual (APUC CAM):

Services	Services Provided To	Service Provided By
Payroll & Benefits <i>Most US-based utility employees, including those based at Empire District Electric Company, are employed by LUSC are dedicated to serve particular utilities. All employee labor costs, such as salaries, and associated labor costs, such as benefits, insurance, etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work.</i>	The Empire District Electric Company, Empire District Industries, Inc., & The Empire District Gas Co.	Liberty Utilities Service Corp.
Direct Costs <i>Direct Costs are costs incurred by one company for the exclusive benefit of another company. The types of services provided are similar to those described for LABS, Liberty Utilities, and Regional indirect costs and are documented in the APUC CAM.</i>	The Empire District Electric Company, Empire District Industries, Inc., The Empire District Gas Co., Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.	Algonquin Power & Utilities Corp, Liberty Utilities (Canada) Corp., Liberty Utilities Service Corp., & Liberty Utilities Co.
APUC Indirect Costs <i>APUC Indirect costs include legal costs, tax services, audit, investor relations, director fees and insurance, licenses, fees and permits, escrow and transfer agent fees, professional services, administration costs, and executive and strategic management, as defined by Table 1 of the APUC CAM.</i>	The Empire District Electric Company, Empire District Industries, Inc., The Empire District Gas Co., Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.	Algonquin Power & Utilities Corp.
LABS Indirect Costs <i>Liberty Algonquin Business Services (LABS) is a business unit with staff employed within LUC and LUSC. LABS Indirect Costs include information technology, human resources, training, facilities and building rent, environment, health, safety and security, procurement, executive and strategic management, technical services, utility planning, risk management, financial reporting, planning and administration, treasury, internal audit, external communications, legal costs, and compliance services as described in Tables 4a and 4b of the APUC CAM.</i>	The Empire District Electric Company, Empire District Industries, Inc., The Empire District Gas Co., Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.	Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.
Liberty Utilities Indirect Costs <i>Staff employed with LUC and LUSC may provide services to the Liberty Utilities entities as a group. These Liberty Utilities Indirect Costs include, but are not limited to, customer care and billing, customer communication, executive, regulatory, energy procurement, operations, utility planning, administration, IT and technical support, human resources, gas control, legal, compliance, government relations, environmental, health safety and security, procurement, engineering, dispatch and control, outage management, GIS/mapping, vegetation management, accounting and finance, and managerial.</i>	The Empire District Electric Company, Empire District Industries, Inc., The Empire District Gas Co., Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.	Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.
Regional Indirect Costs <i>Regional indirect costs include services similar to those described for APUC, LABS, and Liberty Utilities Indirect Costs.</i>	The Empire District Electric Company, Empire District Industries, Inc., The Empire District Gas Co., & Liberty Utilities Service Corp.	Liberty Utilities Service Corp.

2. (Continued) Affiliate transactions recorded under the Appendix 9 of the APUC Cost Allocation Manual:

Services/Transaction	Services Provided To	Service Provided By
Pole Attachments Associated expense with having fiber optic cable attached to utility poles.	Empire District Industries, Inc.	The Empire District Electric Company
Office Space Rent Associated expense with use of office space.	Empire District Industries, Inc. Liberty Utilities Service Corp.	The Empire District Electric Company
Customer Billing Service Associated expense with the processing of customer invoices.	Empire District Industries, Inc. The Empire District Gas Company Liberty Utilities Service Corp.	The Empire District Electric Company
Regulated Vehicles Associated expense with the use of regulated vehicles for non-regulated business.	Empire District Industries, Inc.	The Empire District Electric Company
Miscellaneous A&G Associated expense of common administrative and general costs.	Empire District Industries, Inc. The Empire District Gas Company	The Empire District Electric Company
Fiber Optic Service	The Empire District Electric Company	Empire District Industries, Inc.
Servicing Fees	Empire District Bondco, LLC	The Empire District Electric Company D/B/A Liberty
Interest on Cash Held Associated Interest on cash management program	Empire District Industries, Inc. The Empire District Gas Company	The Empire District Electric Company
Interest on Long Term Debt	The Empire District Electric Company	Liberty Utilities Co.

3. Contracts with Affiliated Entities:

Services Provided By	Contract	Effective Date
The Empire District Electric Company	Pole Attachments	June 27, 2002
Empire District Industries, Inc.	Fiber Optic Service	October 27, 2014
Algonquin Power & Utilities Corp	Affiliate Services Agreement - Algonquin Power & Utilities Corp. *	January 1, 2017
Algonquin Power & Utilities Corp	Affiliate Services Agreement - Algonquin Power & Utilities Corp.	June 30, 2017
Liberty Utilities (Canada) Corp.	Affiliate Services Agreement - Liberty Utilities (Canada) Corp.*	January 1, 2017
Liberty Utilities (Canada) Corp.	Affiliate Services Agreement - Liberty Utilities (Canada) Corp.	June 30, 2017
Liberty Utilities Service Corp.	Affiliate Services Agreement - Liberty Utilities Service Corp.*	January 1, 2017
Liberty Utilities Service Corp.	Affiliate Services Agreement - Liberty Utilities Service Corp.	June 30, 2017
Liberty Utilities Co.	Affiliate Services Agreement - Liberty Utilities Co.*	January 1, 2017
Liberty Utilities Co.	Affiliate Services Agreement - Liberty Utilities Co.	June 30, 2017
Liberty Utilities (Park Water) Corp.	Affiliate Services Agreement	February 15, 2017
Liberty Utilities-Empire District Electric	Energy Supply Services Agreement (EMSA)	April 30, 2020
Liberty Utilities-Empire District Electric	Asset Management Agreement (AMA)	January 4, 2021
Liberty Utilities-Empire District Electric	Operations & Maintenance Agreement (OMA)	July 7, 2020
Liberty Utilities-Empire District Electric	Non-Energy Products Agreement (Hedge)	February 24, 2020
Liberty Utilities-Empire District Electric	Non-Energy Products Agreement (REC)	February 24, 2020
The Empire District Electric Company d/b/a Liberty	Securitized Utility Tariff Property Servicing Agreement	January 30, 2024

* Superseded by June 30, 2017 Affiliate Services Agreement with the referenced entity

4. There are no contracts for the services provided to The Empire District Gas Co. and Empire District Industries, Inc. from The Empire District Electric Company because they share integrated services and the charges for the services are allocated on a monthly basis per Appendix 9 of the APUC Cost Allocation Manual.

5. The amount of all affiliate transactions by affiliated entity and account charged.

Transactions/Service	Amount	Account Charged	Account Charged (Affiliate)
Pole Attachments	\$0.77/pole attachment/month	922101 (Transfer Charges)	417100 (Exp of Non Ut Ops-Other)
Office Space Rent	\$1.25/sq ft	922101 (Transfer Charges)	417100 (Exp of Non Ut Ops-Other) 931000 (Rents - Admin)
Customer Billing Service	\$2.73/bills generated/month	922101 (Transfer Charges) and Various Expense Accounts	417310 (EDE Billed Services) and Various Expense Accounts
Regulated Vehicles	Varies based on vehicle class. Rate used is the budgeted overhead rate multiplied by vehicle hours	922101 (Transfer Charges)	Charges follows labor cost for work being done by laborer
Fiber Optic Service	\$114,946/month	556523 (Expense Account)	417010 (Intercompany Revenues)
Interest on Cash Held	Regulated money pool average monthly interest rate.	431802 (Interest Exp) 431800 (Interest Exp)	419802 (Interest Income) 419800 (Interest Income-EDG)
Interest on Long Term Debt	2.079% Annually 2.079% Annually Annually 5.931%	430104 (Interest Expense) 430106 (Interest Expense) 430107 (interest Expense)	LUCO various accounts
Interest on Notes	Varies	428897 (Amort Debt Exp) 428898 (Amort Debt Exp) 429100 (Amort gain on reaquire Debt)	LUCO various accounts
Wind Farm Agreements	EMSA - base amount in EMSA plus 2% escalation fee. OMA - base amount in OMA plus 2% escalation fee. AMA - base amount in AMA plus 2% escalation fee. Hedge Agreement - fixed for float swap with an escalating fixed price and hedge quantity. Hedge interest at SOFR + 2% accrued monthly on the previous month's Tracking Account Balance from the Hedge Agreement. Empire purchases all REC's generated by the wind project companies at a rate of \$.20 per REC	456200 (EMSA Service Rev) 456201 (OMA Service Rev) 456205 (AMA Service Rev) 555502 (Wind Hedge Stub) 419913 (Wind Hedge Interest Inc) 158100 (REC Purchase Wind)	553301 (EMSA Service Fee) 553302 (OMA Service Fee) 553306 (AMA Service Fee) 456250 (Misc Revenue-Wind) 430913 (Wind Hedge Interest Exp) 456210 (REC Revenue-Wind)
Servicing Fees (Bondco)	\$12,729/month	421031 (Misc nonoperating income)	921000 (Office Supplies and expenses)

5. (Continued) The amount of all affiliate transactions by affiliated entity and account charged.

<i>Services Provided To / (Services Provided By)</i>							
Transactions	The Empire District Electric Company	Empire District Industries Inc. (EDI Fibercom)	The Empire District Gas Co.	Empire Wind Holdings, Inc.	Empire District Bondco, LLC	Liberty Utilities Co.	Liberty Utilities Service Corp.
Pole Attachments	(89,412.84)	89,412.84					
Office Space Rent	(535,311.45)	44,221.80					491,089.65
Customer Billing Service	(402,579.45)	5,738.46	358,378.02				38,462.97
Miscellaneous A&G	(939,079.17)	416,217.33	522,861.84				
Use of Regulated Vehicles	(1,890.00)	1,890.00					
Fiber Optic Service	1,379,352.00	(1,379,352.00)					
Interest on Cash Held	150,709.65	(13,950.25)	(136,759.40)				
Interest on Long Term Debt	20,542,425.00	-				(20,542,425.00)	
Interest on Loan Advances	332,277.16					(332,277.16)	
Money Pool Interest	13,254,379.12	(1,645,080.87)	(764,483.54)			(10,844,814.71)	
Wind Farm agreement - North Fork	(1,777,446.91)			1,777,446.91			
Wind Farm agreement - Kings Point	(1,731,482.60)			1,731,482.60			
Wind Farm agreement - Neosho Ridge	(3,589,910.60)			3,589,910.60			
Bondco Servicing Fees	(140,016.25)				140,016.25		

5. (Continued) The amount of all affiliate transactions by affiliated entity and account charged.

Transactions/Service	Amount	Account Charged (Affiliate Services Received)	Account Charged (Affiliate Services Provided)
Payroll and Benefits	Varies based on payroll and benefit costs incurred for LUSC employees recording time in Empire District Electric's software systems	Various Expense Accts, Clearing Accts, and Capital Projects	N/A
Direct Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
APUC Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
LABS Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
Liberty Utilities Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
Regional Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges

5. (Continued) The amount of all affiliate transactions by affiliated entity and account charged.

Services Provided To / (Services Provided By)							
Transactions	The Empire District Electric Company	Empire District Industries Inc. (EDI Fibercom)	The Empire District Gas Co.	Empire Wind Holdings	Algonquin Power & Utilities Corp	Liberty Utilities (Canada) Corp.	Liberty Utilities Services Corp.
Payroll & Benefit Costs	36,515,738.94	1,014,270.93	3,148,754.34	40,455.61	(2,324,520.65)	(5,757,324.78)	(32,637,374.39)
Direct Costs	(2,181,635.49)	600.17	(33,985.35)	-	0.63	161.06	2,214,858.98
Indirect Costs	15,762,468.19	113,655.33	419,092.50	-	(4,146,978.81)	(5,847,454.88)	(6,300,782.33)
Regional Indirect Costs	106,110.33	-	71.92	-	-	-	(106,182.25)
Total Affiliate Transactions	50,202,681.97	1,128,526.43	3,533,933.41	40,455.61	(6,471,498.83)	(11,604,618.60)	(36,829,479.99)

6. Basis used to record affiliate transactions.

Services/Transaction	Basis
Pole Attachments	Same rate charged by The Empire District Electric Company to other third parties that utilize Empire poles
Office Space Rent	Market Value, based on discussion with local realtors concerning commercial rental property.
Customer Billing Service	The assignment is based on the number of active account packages at the end of each month excluding common use account packages. Gas costs assignment will be based on the computed rate. Nonregulated costs assignment will be the computed rate for non-regulated only bills and ½ the computed rate for bills shared with regulated bills (common bills).
Use of Regulated Vehicles	Allocation is based on the vehicle class that the Fiber laborer borrowed multiplied by the budgeted overhead rate that is provided to budgeters at the beginning of the year and the vehicle hours used.
Miscellaneous A&G	In instances where non-regulated business units and other affiliates received benefits or services from the regulated company that couldn't be assigned or allocated, a General Corporation Method was used. The Massachusetts Formula is used as the methodology for this General Corporate Allocation and is an arithmetic average of revenue, payroll and net property, plant and equipment.
Fiber Optic Service	Market value, based on a study, by an independent firm, of similar services provided by companies in different regions of the state.
Servicing Fee	0.05% of the initial principal amount of the Securitized Utility Tariff Bonds.
Interest on Cash Held	Non-regulated and Empire District Gas business units receive cash advances from Empire District Electric Company as well as collect cash from customers thus they are charged interest on the net of cash held. Interest is based on Empire District Electric Company's average monthly money pool interest rate.
Interest on Long Term Debt	Relates to the interest on the fixed rate promissory notes provided by LUCo.
Interest on Loan Advances	Non-regulated and Empire District Gas business units receive loan advances from Empire District Electric Company and are charged interest. Interest is based on Empire District Electric Company's commercial paper rate.

6. Basis used to record affiliate transactions.

Services/Transaction	Basis
Direct Costs	Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of, or specifically identified with, one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
APUC Indirect Costs	Indirect charges (sometimes referred to as allocated costs) are costs incurred by one company that are for the benefit of either (a) all of the APUC companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery. Indirect costs from APUC, excluding corporate capital, are pooled and allocated to LUC (and subsequently, to LUC's subsidiaries) and Algonquin Power Co. (Liberty Power) using the method summarized in Table 1 of the APUC CAM. The costs allocated to the regulated companies as a group are then reallocated to individual utility companies using the Utility Four-Factor allocation methodology set forth in APUC CAM Table 2, resulting in utility-specific allocated charges from APUC. The Utility Four-Factor methodology factors and weightings are as follows: Customer Count (40%), Utility Net Plant (20%), Non-labor Expenses (20%), and Labor Expenses (20%). These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
LABS Indirect Costs	Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, Liberty Utilities and Liberty Power, pursuant to the methodology set forth in APUC CAM Tables 4a and 4b. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in APUC CAM Table 2. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
Liberty Utilities Indirect Costs	LUC and LUSC use the Utility Four-Factor Methodology to allocate to the regulated utilities the system-wide indirect labor and indirect non-labor costs within LUC and LUSC (from its utility-dedicated staff, and from the shared services functions within LUC and LUSC). The factors and weightings of the Utility Four-Factor are noted above. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
Regional Indirect Costs	Any services and costs which cannot be directly assigned will be allocated to the utilities within the region or state using the Regional Four-Factor Methodology (25% weighting for the factors of: customer count, utility net plan, non-labor expenses, and labor expenses), unless another method of allocation is legally required. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.