| THIS FILING IS |
|----------------|
|----------------|

Item 1: X An Initial (Original) Submission

OR 🗌 Resubmission No.



# FERC FINANCIAL REPORT FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) Liberty Utilities (Canada) Corp.

Schedule RES-D-8 1/36

#### **GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60**

## I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

#### II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

#### **III. How to Submit**

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

#### IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

#### V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

#### VI. Time Period

This report covers the entire calendar year.

## VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

#### VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

## **IX.** Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

# X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

# XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

# **XII. Required Entries**

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

# XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

## XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO), 888 First Street NE, Washington, DC 20426 or by email to <u>DataClearance@ferc.gov</u>

And to:

Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission). Comments to OMB should be submitted by email to: <u>oira\_submission@omb.eop.gov</u>

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

# FERC FORM NO. 60 ANNUAL REPORT FOR SERVICE COMPANIES

| I   | DENTIFICATION                    |   |                                      |  |  |
|---|----------------------------------|---|--------------------------------------|--|--|
| 01 Exact Legal Name of Respondent<br>Liberty Utilities (Canada) Corp.   |                                  | 02 Ye   | ear of Report<br>Dec 31, <u>2018</u> |  |  |
| 03 Previous Name (If name changed during the year)  |                                  | 04 Date of Name Change                              |                                      |  |  |
|   |                                  | 11  |                                      |  |  |
| 05 Address of Principal Office at End of Year<br>(Street, City, State, Zip Code)  | 06 Name of Co<br>Roshan Ran      |   |                                      |  |  |
| 07 Title of Contact Person  | 08 Address of 0                  |   |                                      |  |  |
| Senior Regulatory Analyst   | 354 Davis R                      | oad, Oakville,Ontario, Ca                           | nada L6J 2X2                         |  |  |
| 09 Telephone Number of Contact Person<br>(905) 465-6113   |                                  | ess of Contact Person<br>shinge@libertyutilities.co | m                                    |  |  |
| 11 This Report is:<br>(1)   | 12 Resubmissio<br>(Month, Day, Y |   |                                      |  |  |
| 13 Date of Incorporation  | 14 If Not Incorporated           | Date of Organization                                |                                      |  |  |
| 10/29/2009  | / /                              |   |                                      |  |  |
| 15 State or Sovereign Power Under Which Incorporated or Organi  |                                  |   |                                      |  |  |
| 16 Name of Principal Holding Company Under Which Reporting C<br>Algonquin Power & Utilities   | ompany is organized.             |   |                                      |  |  |
|   | E OFFICER CERTI                  | ICATION   |                                      |  |  |
| The undersigned officer certifies that:   |                                  |   |                                      |  |  |
| I have examined this report and to the best of my k<br>this report are correct statements of the business a<br>financial information contained in this report, confor | ffairs of the respond            | ent and the financial                               | statements, and other                |  |  |
| 17 Name of Signing Officer  | 19 Signature of Sign             | ng Officer  | 20 Date Signed                       |  |  |
| David Bronicheski   |                                  |   | (Month, Day, Year)                   |  |  |
| 18 Title of Signing Officer   | David Bronicheski                |   | 04/29/2019                           |  |  |
| Chief Financial Officer   |                                  |   |                                      |  |  |
|   |                                  |   |                                      |  |  |

|        | e of Respondent  |            |      | eport ls:<br>An Original | Resubmission Date<br>(Mo, Da, Yr) | Year/Period of Report |
|--------|--|------------|------|--------------------------|-----------------------------------|-----------------------|
| Libe   | rty Utilities (Canada) Corp.   | (1)<br>(2) | ľ    | A Resubmission           | / /                               | Dec 31, <u>2018</u>   |
|        | List of Schedu   | ( )        | d /  |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        | nter in Column (c) the terms "None" or "Not Applicable" as appro<br>ain pages.                         | priate     | , v  | where no informat        | ion or amounts have b             | een reported for      |
| CEIL   | ani payes.   |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        | Description  |            |      |                          | Page Reference                    | Remarks               |
| Line   | (a)  |            |      |                          | (b)                               | (c)                   |
| No.    |  |            |      |                          |                                   | ( )                   |
|        |  |            |      |                          |                                   |                       |
| 1      | Schedule I - Comparative Balance Sheet   |            |      |                          | 101-102                           |                       |
| 2      | Schedule II - Service Company Property   |            |      |                          | 103                               |                       |
| 3      | Schedule III - Accumulated Provision for Depreciation and Amortization of Service Con                  | npany P    | Prop | perty                    | 104                               |                       |
| 4      | Schedule IV - Investments  |            |      |                          | 105                               |                       |
| 5<br>6 | Schedule V - Accounts Receivable from Associate Companies  |            |      |                          | 106                               | Not Applicable        |
| 7      | Schedule VI - Fuel Stock Expenses Undistributed<br>Schedule VII - Stores Expense Undistributed         |            |      |                          | 107                               | Not Applicable        |
| 8      | Schedule VIII - Stoles Expense Onusributed<br>Schedule VIII - Miscellaneous Current and Accrued Assets |            |      |                          | 108                               | Not Applicable        |
| 9      | Schedule IX - Miscellaneous Deferred Debits  |            |      |                          | 110                               | Not Applicable        |
| 10     | Schedule X - Research, Development, or Demonstration Expenditures                                      |            |      |                          | 110                               | Not Applicable        |
| 11     | Schedule XI - Proprietary Capital  |            |      |                          | 201                               |                       |
| 12     | Schedule XII - Long-Term Debt  |            |      |                          | 202                               |                       |
| 13     | Schedule XIII - Current and Accrued Liabilities  |            |      |                          | 203                               |                       |
| 14     | Schedule XIV - Notes to Financial Statements   |            |      |                          | 204                               | Not Applicable        |
| 15     | Schedule XV - Comparative Income Statement   |            |      |                          | 301-302                           |                       |
| 16     | Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Compa                      | nies       |      |                          | 303-306                           |                       |
| 17     | Schedule XVII - Analysis of Billing – Associate Companies (Account 457)                                |            |      |                          | 307                               |                       |
| 18     | Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)                           |            |      |                          | 308                               | Not Applicable        |
| 21     | Schedule XIX - Miscellaneous General Expenses - Account 930.2  |            |      |                          | 307                               |                       |
| 23     | Schedule XX - Organization Chart   |            |      |                          | 401                               |                       |
| 24     | Schedule XXI - Methods of Allocation   |            |      |                          | 402                               |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
| 1      |  |            |      |                          |                                   |                       |
|        |  |            |      |                          |                                   |                       |
| Ì      |  |            |      |                          |                                   |                       |
| 1      | Sched  | ulo D      | Б    | S D 8                    |                                   |                       |
|        |  |            |      | ю- <b>-</b> 0-           |                                   |                       |
|        |  | 3/30       | )    |                          |                                   |                       |

| Nam                  | e of Res    | pondent  | This Report Is:                       |           | ubmission Date      | Year/Period of Report |
|----------------------|-------------|--|---------------------------------------|-----------|---------------------|-----------------------|
| Libe                 | rty Utiliti | es (Canada) Corp.  | (1) X An Original<br>(2) A Resubmissi |           | (Mo, Da, Yr)<br>/ / | Dec 31, 2018          |
|                      |             | Schodulo I. Comp   | arative Balance Sheet                 |           | , ,                 |                       |
| 1 0                  | Nuc hol     | -  |                                       |           |                     |                       |
| 1. 0                 | live bal    | ance sheet of the Company as of December 31 of the cu                    | irrent and prior year.                |           |                     |                       |
|                      |             |  |                                       |           |                     | 1                     |
|                      | Account     | Description  |                                       | Reference | As of Dec 31        | As of Dec 31          |
| ine                  | Number      | (b)  |                                       | Page No.  | Current             | Prior                 |
| No.                  | (a)         |  |                                       | (c)       | (d)                 | (e)                   |
| 1                    |             | Service Company Property   |                                       |           |                     |                       |
| 2                    | 101         | Service Company Property   |                                       | 103       | 11,954,570          | 12,386,75             |
| 3                    | 101.1       | Property Under Capital Leases  |                                       | 103       |                     |                       |
| 4                    | 106         | Completed Construction Not Classified                                    |                                       |           |                     |                       |
| 5                    | 107         | Construction Work In Progress  |                                       | 103       | 17,235,303          | 3 13,230,40           |
| 6                    |             | Total Property (Total Of Lines 2-5)                                      |                                       |           | 29,189,873          | 3 25,617,16           |
| 7                    | 108         | Less: Accumulated Provision for Depreciation of Service Company Property |                                       | 104       | 7,843,608           | 6,842,71              |
| 8                    | 111         | Less: Accumulated Provision for Amortization of Service Company Property |                                       |           |                     |                       |
| 9                    |             | Net Service Company Property (Total of Lines 6-8)                        |                                       | r         | 21,346,265          | 5 18,774,44           |
| 10                   |             | Investments  |                                       |           |                     |                       |
| 11                   |             | Investment In Associate Companies  |                                       | 105       | 1,408,779,156       | 5 1,535,078,11        |
| 12                   | 124         | Other Investments  |                                       | 105       |                     |                       |
| 13                   | 128         | Other Special Funds  |                                       | 105       | 4 400 770 4 50      | 4 505 050 44          |
| 14                   |             | Total Investments (Total of Lines 11-13)                                 |                                       |           | 1,408,779,156       | 5 1,535,078,11        |
| 15                   | 404         | Current And Accrued Assets   |                                       |           | 707.05              | 005.05                |
| 16                   | 131         | Cash<br>Other Created Descrite   |                                       |           | 727,054             | 685,25                |
| 17                   | 134         | Other Special Deposits   |                                       |           |                     |                       |
| 18                   | 135<br>136  | Working Funds  |                                       |           |                     |                       |
| 19                   |             | Temporary Cash Investments Notes Receivable                              |                                       |           |                     |                       |
| 20<br>21             |             | Customer Accounts Receivable   |                                       |           |                     |                       |
| 21<br>22             |             | Accounts Receivable  |                                       |           | 161,495             | 5 284,20              |
| 22                   |             | Less: Accumulated Provision for Uncollectible Accounts                   |                                       |           | 101,430             | 204,20                |
| 23                   |             | Accounts Receivable From Associate Companies                             |                                       | 106       | 11,702,773          | 9,214,05              |
| 2 <del>4</del><br>25 |             | Fuel Stock Expenses Undistributed  |                                       | 107       | 11,702,770          | 0,214,00              |
| 26                   |             | Materials And Supplies   |                                       | 107       |                     |                       |
| 27                   |             | Stores Expense Undistributed   |                                       | 108       |                     |                       |
| 28                   |             | Prepayments  |                                       |           | 502,030             | 434,39                |
| 29                   |             | Interest And Dividends Receivable  |                                       |           | 002,000             |                       |
| 30                   | 172         | Rents Receivable   |                                       |           |                     |                       |
| 31                   | 173         | Accrued Revenues   |                                       |           |                     |                       |
| 32                   | 174         | Miscellaneous Current and Accrued Assets                                 |                                       |           | 51,520              | )                     |
| 33                   | 175         | Derivative Instrument Assets   |                                       | 109       |                     |                       |
| 34                   | 176         | Derivative Instrument Assets – Hedges                                    |                                       |           |                     |                       |
| 35                   |             | Total Current and Accrued Assets (Total of Lines 16-34)                  |                                       |           | 13,144,872          | 2 10,617,90           |
| 36                   |             | Deferred Debits  |                                       |           |                     |                       |
| 37                   | 181         | Unamortized Debt Expense   |                                       |           |                     |                       |
| 38                   | 182.3       | Other Regulatory Assets  |                                       |           |                     |                       |
| 39                   | 183         | Preliminary Survey And Investigation Charges                             |                                       |           |                     |                       |
| 40                   | 184         | Clearing Accounts  |                                       |           |                     |                       |
| 41                   | 185         | Temporary Facilities   |                                       |           |                     |                       |
| 42                   | 186         | Miscellaneous Deferred Debits  |                                       |           | 143,449             | )                     |
| 43                   |             | Research, Development, or Demonstration Expenditures                     |                                       | 110       |                     |                       |
| 44                   | 189         | Unamortized loss on reacquired debt                                      |                                       | 111       |                     |                       |
| 45                   | 190         | Accumulated Deferred Income Taxes  |                                       |           |                     |                       |
| 46                   |             | Total Deferred Debits (Total of Lines 37-45)                             |                                       |           | 143,449             |                       |
| 47                   |             | TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46           | )                                     |           | 1,443,413,742       | 2 1,564,470,45        |
|                      |             |  |                                       |           |                     |                       |
|                      |             |  | ule RES-D-8 $\frac{6/36}{101}$        |           |                     |                       |
|                      |             |  | U JU.                                 |           |                     |                       |

| Nam         | e of Res      | pondent  | This Report Is:                        |                 | ubmission Date     | Year/Period of Report |
|-------------|---------------|--|--|-----------------|--------------------|-----------------------|
| Libe        | rty Utiliti   | es (Canada) Corp.  | (1) X An Original<br>(2) A Resubmissio |                 | Mo, Da, Yr)<br>/ / | Dec 31, <u>2018</u>   |
|             |               | Schedule I - Comparative                                     |  |                 |                    |                       |
|             |               |  |  |                 |                    |                       |
|             | Account       | Description  |  | Reference       | As of Dec 31       | As of Dec 31          |
| Line<br>No. | Number<br>(a) | (b)  |  | Page No.<br>(c) | Current<br>(d)     | Prior<br>(e)          |
| 48          |               | Proprietary Capital  |  |                 |                    |                       |
| 49          | 201           | Common Stock Issued  |  | 201             | 1,317,241,398      | 8 1,475,370,291       |
| 50          | 204           | Preferred Stock Issued                                       |  | 201             |                    |                       |
| 51          | 211           | Miscellaneous Paid-In-Capital                                |  | 201             |                    |                       |
| 52          | 215           | Appropriated Retained Earnings                               |  | 201             |                    |                       |
| 53          | 216           | Unappropriated Retained Earnings                             |  | 201             | 95,884,266         |                       |
| 54          | 219           | Accumulated Other Comprehensive Income                       |  | 201             | ( 10,333,378       | , , ,                 |
| 55          |               | Total Proprietary Capital (Total of Lines 49-54)             |  |                 | 1,402,792,286      | 6 1,517,960,627       |
| 56          |               | Long-Term Debt   |  |                 |                    |                       |
| 57          |               | Advances From Associate Companies                            |  | 202             | 32,015,100         | 0 34,814,667          |
| 58          | 224           | Other Long-Term Debt   |  | 202             |                    |                       |
| 59          | 225           | Unamortized Premium on Long-Term Debt                        |  |                 |                    |                       |
| 60          | 226           | Less: Unamortized Discount on Long-Term Debt-Debit           |  |                 |                    |                       |
| 61          |               | Total Long-Term Debt (Total of Lines 57-60)                  |  |                 | 32,015,100         | 0 34,814,667          |
| 62          |               | Other Non-current Liabilities                                |  |                 |                    |                       |
| 63          | 227           | Obligations Under Capital Leases-Non-current                 |  |                 | 244,684            | 4 470,019             |
| 64          | 228.2         | Accumulated Provision for Injuries and Damages               |  |                 |                    |                       |
| 65          | 228.3         | Accumulated Provision For Pensions and Benefits              |  |                 |                    |                       |
| 66          | 230           | Asset Retirement Obligations                                 |  |                 |                    |                       |
| 67          |               | Total Other Non-current Liabilities (Total of Lines 63-66)   |  |                 | 244,684            | 4 470,019             |
| 68          |               | Current and Accrued Liabilities                              |  |                 |                    |                       |
| 69          |               | Notes Payable  |  |                 |                    |                       |
| 70          |               | Accounts Payable   |  |                 | 2,659,613          | 3 1,362,966           |
| 71          |               | Notes Payable to Associate Companies                         |  | 203             |                    |                       |
| 72          |               | Accounts Payable to Associate Companies                      |  | 203             | 5,346,94           | 1 2,590,165           |
| 73          | 236           | Taxes Accrued  |  |                 |                    |                       |
| 74          | 237           | Interest Accrued   |  |                 |                    | 147,843               |
| 75          | 241           | Tax Collections Payable                                      |  |                 |                    | ( 849,451)            |
| 76          | 242           | Miscellaneous Current and Accrued Liabilities                |  | 203             | 6,272,403          |                       |
| 77          | 243           | Obligations Under Capital Leases – Current                   |  |                 | 129,320            | 0 6,086               |
| 78          | 244           | Derivative Instrument Liabilities                            |  |                 |                    |                       |
| 79          | 245           | Derivative Instrument Liabilities – Hedges                   |  |                 |                    |                       |
| 80          |               | Total Current and Accrued Liabilities (Total of Lines 69-79) |  |                 | 14,408,277         | 7 8,420,904           |
| 81          |               | Deferred Credits   |  |                 |                    |                       |
| 82          | 253           | Other Deferred Credits                                       |  |                 |                    |                       |
| 83          | 254           | Other Regulatory Liabilities                                 |  |                 |                    |                       |
| 84          | 255           | Accumulated Deferred Investment Tax Credits                  |  |                 |                    |                       |
| 85          | 257           | Unamortized Gain on Reacquired Debt                          |  |                 |                    |                       |
| 86          | 282           | Accumulated deferred income taxes-Other property             |  |                 |                    |                       |
| 87          | 283           | Accumulated deferred income taxes-Other                      |  |                 | ( 6,046,605        |                       |
| 88          |               | Total Deferred Credits (Total of Lines 82-87)                |  |                 | ( 6,046,605        | ,                     |
| 89          |               | TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 5  |  |                 | 1,443,413,742      | 2 1,564,470,458       |
|             |               |  | ule RES-D-8                            |                 |                    |                       |
| -           |               | INO 60 (REVISED 12-07) Pa                                    | 7/36<br>10e 102                        |                 |                    |                       |

|             |             | spondent  |                      | This Report Is<br>(1) X An C |                | Resi<br>(I | ubmission Date<br>Mo, Da, Yr) | Year/Period of Report  |
|-------------|-------------|---|----------------------|------------------------------|----------------|------------|-------------------------------|------------------------|
| LIDE        | erty Utilit | es (Canada) Corp.   |                      | (2) 🗍 A Re                   | esubmission    |            | 11                            | Dec 31, 2018           |
|             |             |   | Schedule II - Sei    |                              |                | •          |                               |                        |
|             |             | an explanation of Other Changes<br>e each construction work in progre |                      |                              |                | ootnote    | 2.                            |                        |
|             | Acct        | Title of Account  | Balance at Beginning | Additions                    | Retirements or | Sales      | Other Changes                 | Balance at End of Year |
| Line<br>No. | #<br>(a)    | (b)   | of Year<br>(c)       | (d)                          | (e)            | Calob      | (f)                           | (g)                    |
| 1           | 301         | Organization  |                      |                              |                |            |                               |                        |
| 2           | 303         | Miscellaneous Intangible Plant  |                      |                              |                |            |                               |                        |
| 3           | 306         | Leasehold Improvements  | 2,957,041            | 2,074                        |                |            | ( 339,348)                    | 2,619,767              |
| 4           | 389         | Land and Land Rights  |                      |                              |                |            |                               |                        |
| 5           | 390         | Structures and Improvements   |                      |                              |                |            |                               |                        |
| 6           | 391         | Office Furniture and Equipment  | 80,313               | 7,217                        |                |            | ( 6,819)                      | 80,711                 |
| 7           | 392         | Transportation Equipment  |                      |                              |                |            |                               |                        |
| 8           | 393         | Stores equipment  |                      |                              |                |            |                               |                        |
| 9           | 394         | Tools, Shop and Garage Equipment                                      |                      |                              |                |            |                               |                        |
| 10          | 395         | Laboratory Equipment  |                      |                              |                |            |                               |                        |
| 11          | 396         | Power Operated Equipment  |                      |                              |                |            |                               |                        |
| 12          | 397         | Communications Equipment  | 9,349,403            | 691,009                      |                |            | ( 786,320)                    | 9,254,092              |
| 13          | 398         | Miscellaneous Equipment   |                      |                              |                |            |                               |                        |
| 14          | 399         | Other Tangible Property   |                      |                              |                |            |                               |                        |
| 15          | 399.1       | Asset Retirement Costs  |                      |                              |                |            |                               |                        |
| 16          |             | Total Service Company Property (Total<br>of Lines 1-15)               | 12,386,757           | 700,300                      |                |            | ( 1,132,487)                  | 11,954,570             |
| 17          | 107         | Construction Work in Progress:  |                      |                              |                |            |                               |                        |
| 18          |             | Construction Work In Progress   | 13,230,404           | 5,335,196                    |                |            | ( 1,330,297)                  | 17,235,303             |
| 19          |             |   |                      |                              |                |            |                               |                        |
| 20          |             |   |                      |                              |                |            |                               |                        |
| 21          |             |   |                      |                              |                |            |                               |                        |
| 22          |             |   |                      |                              |                |            |                               |                        |
| 23          |             |   |                      |                              |                |            |                               |                        |
| 24          |             |   |                      |                              |                |            |                               |                        |
| 25          |             |   |                      |                              |                |            |                               |                        |
| 26          |             |   |                      |                              |                |            |                               |                        |
| 27          |             |   |                      |                              |                |            |                               |                        |
| 28          |             |   |                      |                              |                |            |                               |                        |
| 29          |             |   |                      |                              |                |            |                               |                        |
| 30          |             |   |                      |                              |                |            |                               |                        |
| 31          |             | Total Account 107 (Total of Lines 18-30)                              | 13,230,404           | 5,335,196                    |                |            | ( 1,330,297)                  | 17,235,303             |
| 32          |             | Total (Lines 16 and Line 31)  | 25,617,161           | 6,035,496                    |                |            | ( 2,462,784)                  | 29,189,873             |
|             |             |   |                      |                              |                |            |                               |                        |
|             |             |   | Sche                 | edule RES-D                  | -8             |            |                               |                        |
| 1           | ļ           | ļ   |                      | 8/36                         |                |            |                               |                        |

|      |             | pondent                          |                       | This Report Is<br>(1) X An C | s:<br>Driginal  | Resubmission Date<br>(Mo, Da, Yr) | Year/Period of Report |
|------|-------------|----------------------------------|-----------------------|------------------------------|-----------------|-----------------------------------|-----------------------|
| Libe | rty Utiliti | es (Canada) Corp.                |                       |                              | esubmission     |                                   | Dec 31, 2018          |
|      |             | Schedule III – Accumula          | ted Provision for Dep | preciation and Amo           | ortization of S | ervice Company Proper             | ty                    |
| 1. F | Provide     | an explanation of Other Charge   | s in Column (f) consi | dered material in            | a footnote.     |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      | Account     | Description                      | Balance at Beginning  | Additions Charged            | Retirement      | s Other Changes                   | Balance at            |
| Line | Number      | Description                      | of Year               | To Account                   | Retirement      | Additions                         | Close of Year         |
| No.  | (-)         | (1.)                             | (c)                   | 403-403.1<br>404-405         | (*)             | (Deductions)                      |                       |
|      | (a)         | (b)                              |                       | 404-405<br>(d)               | (e)             | (f)                               | (g)                   |
| 1    | 301         | Organization                     |                       |                              |                 |                                   |                       |
| 2    | 303         | Miscellaneous Intangible Plant   |                       |                              |                 |                                   |                       |
| 3    | 306         | Leasehold Improvements           | ( 1,043,850)          | ( 165,734)                   |                 | 92,21                             | 5 ( 1,117,369)        |
| 4    | 389         | Land and Land Rights             |                       |                              |                 |                                   |                       |
| 5    | 390         | Structures and Improvements      |                       |                              |                 |                                   |                       |
| 6    | 391         | Office Furniture and Equipment   | ( 27,245)             | ( 8,941)                     |                 | 2,63                              | 8 ( 33,548)           |
|      | 392         | Transportation Equipment         |                       |                              |                 |                                   |                       |
|      | 393         | Stores equipment                 |                       |                              |                 |                                   |                       |
|      | 394         | Tools, Shop and Garage Equipment |                       |                              |                 |                                   |                       |
|      | 395         | Laboratory Equipment             |                       |                              |                 |                                   |                       |
|      | 396         | Power Operated Equipment         |                       |                              |                 |                                   |                       |
|      | 397         | Communications Equipment         | ( 5,771,623)          | ( 1,457,983)                 |                 | 536,91                            | 5 ( 6,692,691)        |
|      |             | Miscellaneous Equipment          |                       |                              |                 |                                   |                       |
|      | 399         | Other Tangible Property          |                       |                              |                 |                                   |                       |
|      | 399.1       | Asset Retirement Costs           |                       |                              |                 |                                   |                       |
| 16   |             | Total                            | ( 6,842,718)          | ( 1,632,658)                 |                 | 631,76                            | 8 ( 7,843,608)        |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  |                       |                              |                 |                                   |                       |
|      |             |                                  | Sd                    | hedule RES-D                 | 8               |                                   |                       |
|      |             |                                  |                       | 9/36                         | 5               |                                   |                       |

| Nam         | ne of Res  | spondent   | This       | Report Is:    | Resubmission Date<br>(Mo, Da, Yr)      | Year/Period of Report |  |  |  |
|-------------|--|--|------------|---------------|--|-----------------------|--|--|--|
| Libe        | erty Utiliti   | es (Canada) Corp.                                  | (1)<br>(2) | X An Original | (MO, Da, TT)<br>/ /                    | Dec 31, <u>2018</u>   |  |  |  |
|             |  | Schedule IV  |            |               |  |                       |  |  |  |
| des<br>2.   | <ol> <li>For other investments (Account 124) and other special funds (Account128), in a footnote state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.</li> <li>For temporary cash investments (Account 136), list each investment separately in a footnote.</li> <li>Investments less than \$50,000 may be grouped, showing the number of items in each group.</li> </ol> |  |            |               |  |                       |  |  |  |
| Line<br>No. | Account<br>Number  |  |            |               | Balance at Beginning<br>of Year<br>(c) | Year                  |  |  |  |
|             | (a)  | (b)  |            |               |  | (d)                   |  |  |  |
| 1           | 123  | Investment In Associate Companies                  |            |               | 1,535,078,11                           | 5 1,408,779,156       |  |  |  |
| 2           | 124  | Other Investments                                  |            |               |  |                       |  |  |  |
| 3           | 128  | Other Special Funds                                |            |               |  |                       |  |  |  |
| 4<br>5      | 136  | Temporary Cash Investments<br>(Total of Lines 1-4) |            |               | 1,535,078,11                           | 5 1,408,779,156       |  |  |  |
|             |  | Sched  | ule R      | ES-D-8        |  |                       |  |  |  |
|             |  |  |            |               |  |                       |  |  |  |
| FER         | ERC FORM NO. 60 (REVISED 12-07) Page 105   |  |            |               |  |                       |  |  |  |

| Nam         | ne of Respo       | ndent  | This Report Is:                       |         | Resubmission Date             | Year/Period of Report           |
|-------------|-------------------|--|---------------------------------------|---------|-------------------------------|---------------------------------|
| Libe        | erty Utilities    | (Canada) Corp.   | (1) X An Origina<br>(2) A Resubm      |         | (Mo, Da, Yr)<br>/ /           | Dec 31, <u>2018</u>             |
|             |                   | Schedule V – Accounts Recei  |                                       |         | anies                         |                                 |
|             | 1.1.1.1           |  | vable ironi Associat                  | e comp  | anes                          |                                 |
|             |                   | ccounts receivable from each associate company.  | · · · · · · · · · · · · · · · · · · · |         |                               |                                 |
|             |                   | vice company has provided accommodation or conver<br>ing of total payments for each associate company. | lience payments for                   | associ  | ate companies, prov           | /ide in a separate              |
| 100         |                   | ing of total payments for each associate company.  |                                       |         |                               |                                 |
|             | A                 | Title of Account   |                                       | Delener |                               |                                 |
| Line        | Account<br>Number | Intie of Account   |                                       | Balance | e at Beginning of Year<br>(c) | Balance at Close of Year<br>(d) |
| Line<br>No. | (a)               | (b)  |                                       |         | (0)                           | (u)                             |
| 110.        | (u)               | (6)  |                                       |         |                               |                                 |
| 1           | 146               | Accounts Receivable From Associate Companies   |                                       |         |                               |                                 |
| 2           | -                 | Associate Company:   |                                       |         |                               |                                 |
| 3           |                   | Liberty Utilities (Sub) Corp.  |                                       |         | 364,516                       | 340,232                         |
| 4           |                   | Liberty Energy Utilities Co (Calpeco)  |                                       |         | 401,407                       | 498,787                         |
| 5           |                   | Liberty Energy Utilities (New Hampshire) Corp.   |                                       |         | 1,122,919                     | 989,390                         |
| 6           |                   | Liberty Energy (Midstates Natural Gas) Corp.   |                                       |         | 512,213                       | 422,619                         |
| 7           |                   | Liberty Utilities Co   |                                       |         | 323,885                       | 126,555                         |
|             |                   | Blue GlanNua Co Ltd  |                                       |         |                               |                                 |
| 8           |                   | Blue Duchess Co S.a.r.l.   |                                       |         | 2,307                         | 3,883                           |
| 9           |                   | Green GlanNua Co Ltd   |                                       |         | 1,470                         | 2,711                           |
| 10          |                   | Green GlanNua Co Ltd<br>Green Duchess Co S.a.r.l.  |                                       |         | 2,210                         | 3,786                           |
| 11          |                   |  |                                       |         | 2,234                         | 4,205                           |
| 12          |                   | Liberty Utilities (US Pref) Holdco Corp  |                                       |         | 8,245                         | 7,582                           |
| 13          |                   | Algonquin Power & Utilities Corp.  |                                       |         | ( 15,290)                     | 28,685                          |
| 14          |                   | Algonquin Power Trust  |                                       |         | 987,460                       | 1,566,811                       |
| 15          |                   | Algonquin Power Corporation  |                                       |         | 8,343                         |                                 |
| 16          |                   | Liberty Utilities Services Corp  |                                       |         | 56,513                        | 95,383                          |
| 17          |                   | Liberty Utilities (Apple Valley Ranchos Water) Corp.   |                                       |         |                               |                                 |
| 18          |                   | Algonquin Power Services Canada Inc.   |                                       |         | 5,405                         | 5,405                           |
| 19          |                   | Davis Road LP  |                                       |         | 34,111                        | 10,120                          |
| 20          |                   | LU (Tinker Transmission) GP Inc.   |                                       |         | 35,562                        | 25,549                          |
| 21          |                   | Algonuin Power Operating Trust   |                                       |         |                               | 26,217                          |
| 22          |                   | Liberty Utilities (Woodson-Hensley Water) Corp.  |                                       |         |                               | 1,416                           |
| 23          |                   | Liberty Utilities (Missouri Water) LLC   |                                       |         |                               | 10,808                          |
| 24          |                   | Liberty Utilities (Luning Holdings) LLC  |                                       |         |                               | 3,392                           |
| 25          |                   | Algonquin Power Fund Canada  |                                       |         |                               | 169,821                         |
| 26          |                   | Liberty Utilities (Pine Bluff Water) Inc.  |                                       |         | 206,801                       | 103,209                         |
| 27          |                   | Liberty Utilities (White Hall Water) Corp.   |                                       |         |                               | 9,035                           |
| 28          |                   | Liberty Utilities (White Hall Sewer) Corp.   |                                       |         |                               | 11,125                          |
| 29          |                   | Liberty Utilities (Peach State Natural Gas) Corp   |                                       |         | 374,465                       | 325,297                         |
| 30          |                   | Liberty Utilities (New England Gas Co) Corp.   |                                       |         | 342,861                       | 278,268                         |
| 31          |                   | Liberty Utilties Energy Solutions Corp   |                                       |         | 20,337                        | 20,594                          |
| 32          |                   | Liberty Utilties Energy Solutions (CNG) Corp.  |                                       |         | 56,014                        | 56,527                          |
| 33          |                   | Liberty Utilties Energy Solutions (Solar) Corp   |                                       |         | 11,114                        | 11,370                          |
| 34          |                   | Liberty Utilties Energy Solutions (Solar1) Corp.   |                                       |         | 493                           | 750                             |
| 35          |                   | Liberty Utilties Energy Solutions (LNG) Corp.  |                                       |         | 100,823                       | 10,750                          |
| 36          |                   | Liberty Utilities (Park Water) Corp  |                                       |         | 571,993                       | 1,661,399                       |
| 37          |                   | Algonquin Power (Ontario Transmission) Inc.  |                                       |         | 958,883                       | 1,403,667                       |
| 38          |                   | Liberty Utilities (Pipeline & Transmission) Corp   |                                       |         | 3,531                         | 91,621                          |
| 39          |                   | Empire Electric District   |                                       |         | 2,713,231                     | 3,375,806                       |
|             |                   |  |                                       |         |                               |                                 |
| 40          | Total             |  |                                       |         | 9,214,056                     | 11,702,775                      |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   |  |                                       |         |                               |                                 |
|             |                   | Sched  | ule RES-D-8                           |         |                               |                                 |
| L           | ļ                 |  | 11/36<br>106                          |         |                               |                                 |
| FFR         | C FORM            | NO. 60 (REVISED 12-07) Page  | 106'~~                                |         |                               |                                 |

|             | e of Respo    |   | eport Is: Resubmission Date Year/Period of Report An Original (Mo, Da, Yr) |                                 |          |                    |  |
|-------------|---------------|---|--|---------------------------------|----------|--------------------|--|
| Libe        | rty Utilities | (Canada) Corp.  | (1)<br>(2)   | A Resubmission / / Dec 31, 2018 |          |                    |  |
|             |               | Schedule VI – Fuel Stoc   | k Expe   | nses Undistributed              | •        |                    |  |
| indi        | cate amou     | ount of labor in Column (c) and expenses in Column (<br>Int attributable to each associate company. |  |                                 |          | uring the year and |  |
| 2. l        | n a separa    | te footnote, describe in a narrative the fuel functions p   | erform   | ed by the service o             | ompany.  |                    |  |
|             | Account       | Title of Account  |  | Labor                           | Expenses | Total              |  |
| Line<br>No. | Number<br>(a) | (b)   |  | (c)                             | (d)      | (e)                |  |
| 1           | 152           | Fuel Stock Expenses Undistributed   |  |                                 |          |                    |  |
| 2           |               | Associate Company:  |  |                                 |          |                    |  |
| 3<br>4      |               |   |  |                                 |          |                    |  |
| 4<br>5      |               |   |  |                                 |          |                    |  |
| 6           |               |   |  |                                 |          |                    |  |
| 7           |               |   |  |                                 |          |                    |  |
| 8<br>9      |               |   |  |                                 |          |                    |  |
| 10          |               |   |  |                                 |          |                    |  |
| 11          |               |   |  |                                 |          |                    |  |
| 12<br>13    |               |   |  |                                 |          |                    |  |
| 14          |               |   |  |                                 |          |                    |  |
| 15          |               |   |  |                                 |          |                    |  |
| 16          |               |   |  |                                 |          |                    |  |
| 17<br>18    |               |   |  |                                 |          |                    |  |
| 19          |               |   |  |                                 |          |                    |  |
| 20          |               |   |  |                                 |          |                    |  |
| 21<br>22    |               |   |  |                                 |          |                    |  |
| 22          |               |   |  |                                 |          |                    |  |
| 24          |               |   |  |                                 |          |                    |  |
| 25          |               |   |  |                                 |          |                    |  |
| 26<br>27    |               |   |  |                                 |          |                    |  |
| 28          |               |   |  |                                 |          |                    |  |
| 29          |               |   |  |                                 |          |                    |  |
| 30          |               |   |  |                                 |          |                    |  |
| 31<br>32    |               |   |  |                                 |          |                    |  |
| 33          |               |   |  |                                 |          |                    |  |
| 34          |               |   |  |                                 |          |                    |  |
| 35<br>36    |               |   |  |                                 |          |                    |  |
| 37          |               |   |  |                                 |          |                    |  |
| 38          |               |   |  |                                 |          |                    |  |
| 39          |               |   |  |                                 |          |                    |  |
| 40          | Total         |   |  |                                 |          |                    |  |
|             |               |   |  |                                 |          |                    |  |
|             |               |   |  |                                 |          |                    |  |
|             |               |   |  |                                 |          |                    |  |
|             |               |   |  |                                 |          |                    |  |
|             |               |   |  |                                 |          |                    |  |
|             |               | ~ · ·   | 1  |                                 |          |                    |  |
|             |               | Sched   | ule RI $\frac{12/36}{36}$  | ES-D-8                          |          |                    |  |

|          |                   |  |                 | This Report Is:         Resubmission Date         Year/Period of Report           (1)         X An Original         (Mo, Da, Yr)         Year/Period of Report |                       |                |  |  |  |  |  |
|----------|-------------------|--|-----------------|--|-----------------------|----------------|--|--|--|--|--|
| Libe     | erty Utilities    | (Canada) Corp.   | (1)<br>(2)      | A Resubmission   | Dec 31, <u>2018</u>   |                |  |  |  |  |  |
|          |                   | Schedule VII – Stores  | Expen           | se Undistributed   |                       |                |  |  |  |  |  |
|          |                   | nount of labor in Column (c) and expenses in Column (<br>unt attributable to each associate company. | d) incur        | red with respect to  | stores expense during | g the year and |  |  |  |  |  |
|          | Account           | ount Title of Account Labor Expenses Total   |                 |  |                       |                |  |  |  |  |  |
| Line     | Account<br>Number | The of Account   |                 | Labor  | Expenses              | lotai          |  |  |  |  |  |
| No.      | (a)               | (b)  |                 | (c)  | (d)                   | (e)            |  |  |  |  |  |
| 1        | 163               | Stores Expense Undistributed   |                 |  |                       |                |  |  |  |  |  |
| 2        |                   | Associate Company:   |                 |  |                       |                |  |  |  |  |  |
| 3<br>4   |                   |  |                 |  |                       |                |  |  |  |  |  |
| 5        |                   |  |                 |  |                       |                |  |  |  |  |  |
| 6        |                   |  |                 |  |                       |                |  |  |  |  |  |
| 7        |                   |  |                 |  |                       |                |  |  |  |  |  |
| 8<br>9   |                   |  |                 |  |                       |                |  |  |  |  |  |
| 10       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 11       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 12<br>13 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 13       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 15       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 16       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 17       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 18<br>19 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 20       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 21       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 22<br>23 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 23<br>24 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 25       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 26       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 27<br>28 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 20       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 30       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 31       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 32<br>33 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 33       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 35       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 36       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 37<br>38 |                   |  |                 |  |                       |                |  |  |  |  |  |
| 39       |                   |  |                 |  |                       |                |  |  |  |  |  |
| 40       | Total             |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   |  |                 |  |                       |                |  |  |  |  |  |
|          |                   | Sched  | ule RF          | ES-D-8   |                       |                |  |  |  |  |  |
|          |                   | Sched  | $\frac{13}{36}$ |  |                       |                |  |  |  |  |  |

| Name of Respondent |               |   | (1) X An Original (Mo, Da, Yr) |              |         |                        |                     | Year/Period of Report   |
|--------------------|---------------|---|--------------------------------|--------------|---------|------------------------|---------------------|-------------------------|
| Libe               | rty Utilities | (Canada) Corp.  | (2) A Resubmission / /         |              |         |                        | Dec 31, <u>2018</u> |                         |
|                    |               | Schedule VIII - Miscellaneo                               | us Curr                        | ent and Acci | ued As  | sets                   |                     |                         |
| 1.                 | Provide d     | letail of items in this account. Items less than \$50,000 | may b                          | e grouped, s | showing | the number of ite      | ems i               | n each group.           |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    | Account       | Title of Account  |                                |              | Balance | e at Beginning of Year | В                   | alance at Close of Year |
| Line               | Number        |   |                                |              |         | (c)                    |                     | (d)                     |
| No.                | (a)           | (b)   |                                |              |         |                        |                     |                         |
| 1                  | 174           | Miscellaneous Current and Accrued Assets                  |                                |              |         |                        |                     |                         |
| 2                  |               | Item List:  |                                |              |         |                        |                     |                         |
| 3                  |               |   |                                |              |         |                        |                     |                         |
| 4<br>5             |               |   |                                |              |         |                        |                     |                         |
| 6                  |               |   |                                |              |         |                        |                     |                         |
| 7                  |               |   |                                |              |         |                        |                     |                         |
| 8                  |               |   |                                |              |         |                        |                     |                         |
| 9                  |               |   |                                |              |         |                        |                     |                         |
| 10<br>11           |               |   |                                |              |         |                        |                     |                         |
| 12                 |               |   |                                |              |         |                        |                     |                         |
| 13                 |               |   |                                |              |         |                        |                     |                         |
| 14                 |               |   |                                |              |         |                        |                     |                         |
| 15                 |               |   |                                |              |         |                        |                     |                         |
| 16<br>17           |               |   |                                |              |         |                        |                     |                         |
| 17                 |               |   |                                |              |         |                        |                     |                         |
| 19                 |               |   |                                |              |         |                        |                     |                         |
| 20                 |               |   |                                |              |         |                        |                     |                         |
| 21                 |               |   |                                |              |         |                        |                     |                         |
| 22                 |               |   |                                |              |         |                        |                     |                         |
| 23<br>24           |               |   |                                |              |         |                        |                     |                         |
| 25                 |               |   |                                |              |         |                        |                     |                         |
| 26                 |               |   |                                |              |         |                        |                     |                         |
| 27                 |               |   |                                |              |         |                        |                     |                         |
| 28                 |               |   |                                |              |         |                        |                     |                         |
| 29<br>30           |               |   |                                |              |         |                        |                     |                         |
| 30<br>31           |               |   |                                |              |         |                        |                     |                         |
| 32                 |               |   |                                |              |         |                        |                     |                         |
| 33                 |               |   |                                |              |         |                        |                     |                         |
| 34                 |               |   |                                |              |         |                        |                     |                         |
| 35<br>36           |               |   |                                |              |         |                        |                     |                         |
| 36<br>37           |               |   |                                |              |         |                        |                     |                         |
| 38                 |               |   |                                |              |         |                        |                     |                         |
| 39                 |               |   |                                |              |         |                        |                     |                         |
| 40                 | Total         |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               |   |                                |              |         |                        |                     |                         |
|                    |               | ~ · ·   | 1 5                            |              |         |                        |                     |                         |
|                    |               | Sched   |                                | ES-D-8       |         |                        |                     |                         |
|                    |               |   | 14/36                          | <b>`</b>     |         |                        |                     |                         |

| Name of Respondent |               |   | This Report Is:Resubmission DateYear/Pe(1)X An Original(Mo, Da, Yr) |             |         |                        |                          | Year/Period of Report |  |
|--------------------|---------------|---|---|-------------|---------|------------------------|--------------------------|-----------------------|--|
| Libe               | rty Utilities | (Canada) Corp.  | (1)   | An Ongina   | nission | / /                    |                          | Dec 31, <u>2018</u>   |  |
|                    |               | Schedule IX - Miscell                                     |   |             |         |                        |                          |                       |  |
| 1. F               | Provide de    | tail of items in this account. Items less than \$50,000 m | av be   | grouped, sh | owing t | he number of item      | s in (                   | each group.           |  |
|                    |               |   | ,   | <b>5</b> -  |         |                        |                          | <b>J</b>              |  |
|                    |               |   |   |             | 1       |                        |                          |                       |  |
|                    | Account       | Title of Account  |   |             | Balance | e at Beginning of Year | Balance at Close of Year |                       |  |
| Line<br>No.        | Number<br>(a) | (b)   |   |             |         | (c)                    |                          | (d)                   |  |
|                    | (4)           |   |   |             |         |                        |                          |                       |  |
| 1                  | 186           | Miscellaneous Deferred Debits                             |   |             |         |                        |                          |                       |  |
| 2                  |               | Items List:   |   |             |         |                        |                          |                       |  |
| 3                  |               |   |   |             |         |                        |                          |                       |  |
| 4                  |               |   |   |             |         |                        |                          |                       |  |
| 5                  |               |   |   |             |         |                        |                          |                       |  |
| 6<br>7             |               |   |   |             |         |                        |                          |                       |  |
| 8                  |               |   |   |             |         |                        |                          |                       |  |
| 9                  |               |   |   |             |         |                        |                          |                       |  |
| 10                 |               |   |   |             |         |                        |                          |                       |  |
| 11                 |               |   |   |             |         |                        |                          |                       |  |
| 12                 |               |   |   |             |         |                        |                          |                       |  |
| 13                 |               |   |   |             |         |                        |                          |                       |  |
| 14                 |               |   |   |             |         |                        |                          |                       |  |
| 15                 |               |   |   |             |         |                        |                          |                       |  |
| 16<br>17           |               |   |   |             |         |                        |                          |                       |  |
| 17                 |               |   |   |             |         |                        |                          |                       |  |
| 10                 |               |   |   |             |         |                        |                          |                       |  |
| 20                 |               |   |   |             |         |                        |                          |                       |  |
| 21                 |               |   |   |             |         |                        |                          |                       |  |
| 22                 |               |   |   |             |         |                        |                          |                       |  |
| 23                 |               |   |   |             |         |                        |                          |                       |  |
| 24                 |               |   |   |             |         |                        |                          |                       |  |
| 25                 |               |   |   |             |         |                        |                          |                       |  |
| 26<br>27           |               |   |   |             |         |                        |                          |                       |  |
| 28                 |               |   |   |             |         |                        |                          |                       |  |
| 29                 |               |   |   |             |         |                        |                          |                       |  |
| 30                 |               |   |   |             |         |                        |                          |                       |  |
| 31                 |               |   |   |             |         |                        |                          |                       |  |
| 32                 |               |   |   |             |         |                        |                          |                       |  |
| 33                 |               |   |   |             |         |                        |                          |                       |  |
| 34                 |               |   |   |             |         |                        |                          |                       |  |
| 35<br>36           |               |   |   |             |         |                        |                          |                       |  |
| 30                 |               |   |   |             |         |                        |                          |                       |  |
| 38                 |               |   |   |             |         |                        |                          |                       |  |
| 39                 |               |   |   |             |         |                        |                          |                       |  |
| 40                 | Total         |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               |   |   |             |         |                        |                          |                       |  |
|                    |               | Sahad   | ulo D'  | ES-D-8      |         |                        |                          |                       |  |
|                    |               | Sched   | $\frac{15}{36}$   |             |         |                        |                          |                       |  |

|          | e of Respo   |  | This I     | Report Is:    | Resubmission Date<br>(Mo, Da, Yr) | e Year/Period of Repor |
|----------|--------------|--|------------|---------------|-----------------------------------|------------------------|
| Libe     | ty Utilities | (Canada) Corp.                                       | (1)<br>(2) | X An Original | (100, Da, 11)                     | Dec 31, <u>2018</u>    |
|          |              | Schedule X - Research, Developn                      |            |               | enditures                         |                        |
| 1        | Describe     | each material research, development, or demonstratic |            |               |                                   | progration during the  |
|          |              | ess than \$50,000 may be grouped, showing the numbe  |            |               |                                   |                        |
|          | Account      | Title of Account                                     | nt         |               |                                   | Amount                 |
| Line     | Number       |  |            |               |                                   | (c)                    |
| No.      | (a)          | (b)  |            |               |                                   |                        |
| 1        | 188          | Research, Development, or Demonstration Expenditures |            |               |                                   |                        |
| 2        |              | Project List:  |            |               |                                   |                        |
| 3        |              |  |            |               |                                   |                        |
| 4<br>5   |              |  |            |               |                                   |                        |
| 6        |              |  |            |               |                                   |                        |
| 7        |              |  |            |               |                                   |                        |
| 8        |              |  |            |               |                                   |                        |
| 9        |              |  |            |               |                                   |                        |
| 10       |              |  |            |               |                                   |                        |
| 11       |              |  |            |               |                                   |                        |
| 12<br>13 |              |  |            |               |                                   |                        |
| 14       |              |  |            |               |                                   |                        |
| 15       |              |  |            |               |                                   |                        |
| 16       |              |  |            |               |                                   |                        |
| 17       |              |  |            |               |                                   |                        |
| 18       |              |  |            |               |                                   |                        |
| 19       |              |  |            |               |                                   |                        |
| 20<br>21 |              |  |            |               |                                   |                        |
| 22       |              |  |            |               |                                   |                        |
| 23       |              |  |            |               |                                   |                        |
| 24       |              |  |            |               |                                   |                        |
| 25       |              |  |            |               |                                   |                        |
| 26<br>27 |              |  |            |               |                                   |                        |
| 28       |              |  |            |               |                                   |                        |
| 29       |              |  |            |               |                                   |                        |
| 30       |              |  |            |               |                                   |                        |
| 31       |              |  |            |               |                                   |                        |
| 32       |              |  |            |               |                                   |                        |
| 33<br>34 |              |  |            |               |                                   |                        |
| 35       |              |  |            |               |                                   |                        |
| 36       |              |  |            |               |                                   |                        |
| 37       |              |  |            |               |                                   |                        |
| 38       |              |  |            |               |                                   |                        |
| 39       |              |  |            |               |                                   |                        |
| 40       | Total        |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              |  |            |               |                                   |                        |
|          |              | Sched  | ule R      | ES-D-8        |                                   |                        |
|          |              |  | 16/3       |               |                                   |                        |

| Local Production Lating Copie     [2]     Description     [2]     Description       Schedule X1. Progregative Capital       1. For inscellance us paid in capital (Account 211) and appropriate retained earnings (Account 215), description or (loss) during the year.     Account 215), description or (loss) during the year.       2. For the unappropriated retained earnings (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.     Account 216), in a footnole, give particulars concerning net income or (loss) during the year.       2. For the unappropriated retained earnings (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.     Account Capital (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.       2. For the unappropriated retained earnings (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.     Account Capital (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.       1. Mark (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.     Account (Account 216), in a footnole, give particulars concerning net income or (loss) during the year.       1. Mark (Account 216), in a footnole, give particular (Account 216), in a footnole, give particular (Account 216), in a footnole.     Account 216, in a footnole, give and the part footnole (Account 216), in a footnole.       1. Mark (Account 216), in a footnole, give and the part (Account 216), in a footnole.     Account 216, in a footnole.     Account 216, in a footnole.       2. In Arrow (Acc   | Nam      | e of Respo    | ndent                             |           |           | Report Is:  |          | Resubmission | Date | Year/Period of Report |
|---|----------|---------------|-----------------------------------|-----------|-----------|-------------|----------|--------------|------|-----------------------|
| Schedul XI - Propring (Account 215), classify amounts in each account,           1. For miscellaneous paich-in cestplat (Account 211) and appropriate relation swhich give rise to be reported amounts.         Call Schedul XI - Propring (Account 215), classify amounts in each account,           2. For bitle explanation, disclosing the general nature of prostochous which give rise to be reported amounts.         Call Schedul XI - Propring (Call XI - Call XI -  | Libe     | rty Utilities | (Canada) Corp.                    |           |           |             |          | · · ·        | )    | Dec 31, <u>2018</u>   |
| I. For miscellaneous paid-In capital (Account 211) and appropriate retained samings (Account 216), in a foshinola, give particularis concerning net income or (casi) during the general nature of transactions which give rise to the resported amounts (or each of the second and the resported amounts of the income or (casi) during the general nature of capital avera or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. Amount of dividend, date declared and date paid.      Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. Amount of dividend, date declared and date paid.      Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. Amount of dividend. I date declared and date paid.      Instructions of the Uniform System of Account Control Terms Control Control Control Terms Control Contr           |          |               | Schody                            |           | • • •     |             |          |              |      | , <u> </u>            |
| with a bielf explanation, disclosing the general nature of transactions which give rise to the reported amounts.         2. For the unsproprieted relating earning (Account 216), in a footnote, give particulars, concerning net hornow or (oss) during the year, distinguishing between compensation for the use of capital oved or net loss remaining from servicing nonasocial spee the General Instructions of the Uniform System of Accounts. For dividents paid during the year in cash or otherwise, provide rate of the information of the uniform System of Accounts. For dividents paid during the year in cash or otherwise, provide rate of the information of the uniform System of Account.         Image: Account of divident, date declared and date paid.       Image: Account of Annual (Image: Achorate)       Annual (Image: Achorate)         Image: Account of Annual (Image: Achorate)       Image: Achorate (Image: Achorate)       Annual (Image: Achorate)         Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Annual (Image: Achorate)         Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)         Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)         Image: Achorate (Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)         Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Image: Achorate (Image: Achorate)       Image: Achorate)         Image: Achorate (Image: Achorate) <t< td=""><td><u> </u></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>  | <u> </u> |               |                                   |           |           |             |          |              |      |                       |
| 2. Por the unappropriated realmand, earnings (Account 216), in a footnote, give particulars concerning net income or (Ass) during the general instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate beneral instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate beneral unaverse in the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate beneral unaverse in the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate beneral unaverse in the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate beneral unaverse in the second of the term of States Authoritad (in the year in cash or otherwise).           Image: state of the Uniform System of Accounts. For dividends paid during the second of the term of States Authoritad (in the year in cash or otherwise).         Amount of dividend of States Authoritad (in the year in cash or otherwise).           1         10         10         10         10. The otherwise of States authoritad (in the year in cash or otherwise).         10. The otherwise of the term of Networks (in the year in cash or otherwise).           2         1         10         10. The otherwise of Networks (in the year in cash or otherwise).         10. The otherwise of Networks (in the year in cash or otherwise).           3         1         10         10. The otherwise of Networks (in the year in cash or otherwise).         10. The otherwise of Networks (in the year in cash or otherwise).           1         1         10         10. The otherwise of Networks (in the year in cash or othe   |          |               |                                   |           |           |             |          |              |      | ts in each account,   |
| year, distinguishing between compensation for the use of applied weed or net loss remaining from servicing nonassociales per the<br>exervations of the Uniform System of Accounts. For dividend paid during the year in cash or otherwise, provide rate<br>we have been also an application of the use of applied weed or net loss remaining from servicing nonassociales per the<br>exervations of the Uniform System of Accounts. For dividend paid during the year in cash or otherwise, provide rate<br>the have been applied by the per state of the period of the p |          |               |                                   |           |           |             |          |              |      | (loss) during the     |
| Central linkit-uctions of the Uniform System of Accounts     For dividends paid during the year in cash or otherwise, provider rate provider provider provider provider provider rate provider prate prate provider provider provider provider prate provider prat  |          |               |                                   |           |           |             |          |              |      |                       |
| percentrages, amount of dividend, date declared and date paid.           Account         The of Account         Description         Anount           Not         (i)         (ii)         (iii)         (iii)           1         201         Cemmon Stock issued         Number of Shares Authorized         (iiii)           3         1         Cemmon Stock issued         Number of Shares Authorized         538,810,200           3         1         Cemmon Stock issued         Number of Shares Authorized         5,317,241,388           4         1         Close of Period Anount         5,317,241,380         14           5         1         Pefernd Stock issued         Number of Shares Authorized         14           8         1         Close of Period Anount         1,317,241,380         14           9         21         Misodianeous Pelais Capital         14         14           12         21         Misodianeous Pelais Capital         14         14           12         213         Misodianeous Pelais Capital         14         14         14           12         216         Misodianeous Pelais Capital         14         14         14         14           12         12         Misodianeous Pelais Capital Capital Capital Capital Capital Capita   |          |               |                                   |           |           |             |          |              |      |                       |
| Line     Inductor     (f)     (f)       0)     0     (f)     (f)       2     20     Connon Stock Issued     Par of Stated Value per Share     398,910,200       3     1     Conse of Period Annuari     1,317,241,388       5     1     Pefered Stock Issued     Number of Shares Auborized     1,317,241,388       6     1     Close of Period Annuari     1,317,241,388       7     1     Close of Period Annuari     1,317,241,388       8     1     Close of Period Annuari     1,317,241,388       9     211     Misofianeous Paid-In Capital     1       10     120     Appropriated Relating Earnings     1       11     120     Accurutated Other Comprenents licence     (1,0,335,370)       12     12     Close of Period Annuari     (1,0,335,370)       13     1     Image: projection Relating     1       14     1     Umpreprinted Relating Earning     Balance at Close of Year     49,823,870       13     1     Image: projection Relating     1     1       14     1     Image: projection Relating     1     1       15     1     Image: projection Relating     1     1       14     1     1     1     1    1  |          |               |                                   |           |           |             |          |              | , թ. |                       |
| Line     Inductor     (f)     (f)       0)     0     (f)     (f)       2     20     Connon Stock Issued     Par of Stated Value per Share     398,910,200       3     1     Conse of Period Annuari     1,317,241,388       5     1     Pefered Stock Issued     Number of Shares Auborized     1,317,241,388       6     1     Close of Period Annuari     1,317,241,388       7     1     Close of Period Annuari     1,317,241,388       8     1     Close of Period Annuari     1,317,241,388       9     211     Misofianeous Paid-In Capital     1       10     120     Appropriated Relating Earnings     1       11     120     Accurutated Other Comprenents licence     (1,0,335,370)       12     12     Close of Period Annuari     (1,0,335,370)       13     1     Image: projection Relating     1       14     1     Umpreprinted Relating Earning     Balance at Close of Year     49,823,870       13     1     Image: projection Relating     1     1       14     1     Image: projection Relating     1     1       15     1     Image: projection Relating     1     1       14     1     1     1     1    1  | 1        | Account       | Title of Account                  |           |           | Des         | cription |              |      | Amount                |
| No.         (p)         (p)         (p)           1         20         Contron Stack issued         Number of Shares Authorized         0           3         1         Contron Stack issued         Outstanding Number of Shares Authorized         1339,810,200           4         1         Color of Poriod Amount         1,317,241,398         1339,810,200           6         1         Pateriad Stack issued         Color of Poriod Amount         1,317,241,398           7         1         Color of Poriod Amount         1,317,241,398         1317,241,398           8         1         Color of Poriod Amount         1,317,241,398         1317,241,398           8         1         Color of Poriod Amount         1         1317,241,398           9         11         Miscolaneous Patio In Capital         1<  | Line     |               |                                   |           |           | DCS         | Subtion  |              |      | Anount                |
| 0)  |          | - Humbon      | (b)                               |           |           |             | (c)      |              |      | (d)                   |
| 1         201         Common Slock issued         Number of Shares Authorized   |          | (a)           |                                   |           |           |             | (-)      |              |      |                       |
| 3     Image: Contract Stock Issued     Outstanding Number of Shares     338.810.200       5     Proferred Stock Issued     Number of Shares Authorized     Image: Contract Stock Issued     Image: Contract Stock Issued       7     Image: Contract Stock Issued     Number of Shares Authorized     Image: Contract Stock Issued     Image: Contract Stock Issued       8     Image: Contract Stock Issued     Par of States Authorized     Image: Contract Stock Issued       9     111     Macelaneous Paid-In Capital     Image: Contract Stock Issued     Image: Contract Stock Issued       9     211     Macelaneous Paid-In Capital     Image: Contract Stock Issued     Image: Contract Stock Issued       10     215     Appropriated Retained Earnings     Balance at Boginning of Year     49.423.070       12     216     Urnagoropriate Retained Earnings     Balance at Close of Year     49.423.070       13     Image: Contract Stock Issued     Image: Contract Stock Issued     Image: Contract Stock Issue       14     Image: Contract Stock Issue     Image: Contract Stock Issue     Image: Contract Stock Issue       14     Image: Contract Stock Issue     Image: Contract Stock Issue     Image: Contract Stock Issue       15     Image: Contract Stock Issue     Image: Contract Stock Issue     Image: Contract Stock Issue       16     Image: Contract Stock Issue     Image: Contract S   | 1        |               | Common Stock Issued               | Numbe     | r of Sha  | ares Author | ized     |              |      |                       |
| 4     Image: Construction of the state of States Authorized     1.317.241.338       5     Petered Stock Issued     Number of States Authorized     1.317.241.338       7     Image: Construction of State Value per Share     1.317.241.338       8     Image: Construction of State Value per Share     1.317.241.338       9     211     Macatanoos Pad in Capital     1.317.241.338       10     215     Approprietal Fetamica Earning     1.317.241.338       11     219     Accurulated Earning     1.317.241.338       12     126     Approprietal Fetamica Earning     1.317.241.338       12     1276     Approprietal Fetamica Earning     1.317.241.338       12     1276     Macatanoos Pad in Capital     1.317.241.338       13     1.317.241.338     Nationa at Capital     1.317.241.338       14     1.317.241.338     1.317.241.338     1.317.241.338       15     1.317.241.338     1.317   | 2        |               |                                   | Par or \$ | Stated \  | /alue per S | hare     |              |      |                       |
| 5     Preferred Stock Issued     Number of Shares Authorized       6     Par or Stated Value per Share       7     Outstanding Number of Shares       8     Close of Period Amount       9     211     Miscalianeous Paids In Capital       10     215     Appropriated Retained Earnings       12     Gamulated Other competensive income     ( 10.333,379)       12     Close of Period Amount     ( 10.333,379)       12     Consolidate Retained Earnings     ( 10.333,379)       13     Outstanding Number of Loss)     49,420,870       14     Obideen Paid     ( 10.333,379)       15     Image Provide Retained Earnings     Balance at Close of Year       16     Divideen Paid     ( 10.333,379)       17     Divideen Paid     ( 10.333,379)       18     Image Provide Retained Earnings     ( 10.333,379)       19     Divideen Paid     ( 10.333,379)       14     Divideen Paid     ( 10.333,379)       15     Image Paid Paid     ( 10.333,379)       16     Divideen Paid     ( 10.333,379)       17     Balance at Close of Year     ( 10.333,379)       18     Schedule RES-D-8     Schedule RES-D-8   | 3        |               |                                   | Outstar   | nding N   | umber of Sl | hares    |              |      | 339,810,200           |
| 6     Par or Stated Value per Share       7     Custanding Number of Shares       8     211       Maculaneous Paid-In Capital     Close of Period Amount       10     213       Appropriated Retained Earnings     Ealance at Beginning of Vear       12     124       Umappropriated Retained Earnings     Balance at Beginning of Vear       13     Ordepropriated Retained Earnings       14     Dividend Paid       15     Balance at Close of Vear   | 4        |               |                                   | Close c   | of Period | d Amount    |          |              |      | 1,317,241,398         |
| 7         Image: Control of Shares         Image: Control of Shares           8         Close of Period Amount         Image: Control of Shares           10         215         Appropriated Retained Earnings         Image: Control of Shares           12         216         Umappropriated Retained Earnings         Balance at Beginning of Year         49.423.870           12         216         Umappropriated Retained Earnings         Balance at Beginning of Year         49.423.870           13         Image: Control of Shares         Dividend Paid         Image: Control of Shares         46.460.398           14         Image: Control of Shares         Dividend Paid         Image: Control of Shares         95.884.266  | 5        |               | Preferred Stock Issued            | Numbe     | r of Sha  | ares Author | ized     |              |      |                       |
| 8         Close of Period Amount  | 6        |               |                                   |           |           |             |          |              |      |                       |
| 9       211       Microlineous Paid-In Capital         10       215       Appropriated Relatined Earnings       (10,333,379)         12       216       Urnappropriated Relatined Earnings       Balance at Beginning of Year       49,423,870         13       Urnappropriated Relatined Earnings       Net Income or (Loss)       49,423,870       49,423,870         14       Dividend Paid       Olividend Paid       95,884,266       95,884,266         15       Image: State of the  |          |               |                                   |           | -         |             | hares    |              |      |                       |
| 10       215       Appropriate Retained Emmings       (10.333,379)         11       219       Accumulated Other Comprehensive Income       (10.333,379)         12       216       Undeperprivated Retained Earnings       Balance at Beginning of Year       49.423,870         13       Income or (Loss)       45.460,986       0.0046,0366       45.460,986         14       Dividend Paid       Paid       95.884,266         15       Image: Comprehensive Income on Comprehensinternated Comprehensive Income on Comprehensinteres (I   |          |               |                                   | Close c   | of Period | d Amount    |          |              |      |                       |
| 11       219       Accumulated Other Comprehensive Income       ( 10.333.379)         12       216       Umappropriated Retained Earnings       Balance at Belgining of Year       49.423.870         13       Net Income or (Loss)       46.460.396       46.460.396         14       Dividend Paid       95.884.266         15       Image: Comparison of Year       95.884.266         14       Image: Comparison of Year       95.884.266         15       Image: Comparison of Year       95.884.266         16       Image: Comparison of Year       95.884.266         17       Image: Comparison of Year       95.884.266         18       Image: Comparison of Year       95.884.266         19       Image: Comparison of Year       95.884.266         10       Image: Comparison of Year       95.884.266         19       Image: Comparison of Year       95.884.266         10       Image: Comparison of Year       95.884.266         11       Image: Comparison of Year       95.884.266         10       Image: Comparison of Year       10.11111111111111111111111111111111111   | _        |               | -                                 |           |           |             |          |              |      |                       |
| 12     216     Unappropriated Retained Earnings     Balance at Beginning of Year     49.423.870       13     Net Income or (Loss)     46.460.396       14     Dividend Paid       15     Balance at Close of Year     95.884.266  |          |               |                                   |           |           |             |          |              |      | /                     |
| 13           46,460,396         46,460,396           14          Dividend Paid             15          Balance at Close of Year         95,884,266  |          |               |                                   |           |           |             |          |              |      |                       |
| 14         Image: mail of the second sec                                      |          | 216           | Unnappropriated Retained Earnings | -         |           |             | ear      |              |      |                       |
| 15     Image: Security of Se                                |          |               |                                   |           |           | (Loss)      |          |              |      | 46,460,396            |
| Schedule RES-D-8  |          |               |                                   | -         |           |             |          |              |      | 05 004 000            |
|   | 15       |               |                                   | Balance   | e at Cio  | se of Year  |          |              |      | 95,884,266            |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   |           |           |             |          |              |      |                       |
|   |          |               |                                   | Sched     | ule R     | ES-D-8      |          |              |      |                       |
| FERC FORM NO 60 (REVISED 12-07)   |          | I             |                                   |           |           |             |          |              |      |                       |

| Name of Respondent  |                              |   |   |                       | This Repo<br>(1) XA        | rt ls:<br>n Original | Resubmissio<br>(Mo, Da,         | n Date Y<br>Yr) | ear/Period of Report                    |
|---------------------|------------------------------|---|---|-----------------------|----------------------------|----------------------|---------------------------------|-----------------|---|
| Libe                | erty Utili                   | ties (Canada) Corp.   |   |                       |                            | Resubmission         | / /                             | D               | ec 31, <u>2018</u>                      |
|                     |                              |   |   |                       | Long Term                  |                      |                                 | •               |   |
| acc<br>in C<br>2. F | counts.<br>Column<br>For the | advances from associate companies<br>Names of associate companies from<br>(c).<br>deductions in Column (h), please giver<br>er long-term debt (Account 224), list | which advar                             | nces we<br>ation in a | re receivec<br>a footnote. | l shall be show      | n under the cla                 | ass and seri    |   |
|                     | Account<br>Number            | Title of Account  | Term of Obligation<br>Class & Series of | Date of               | Interest<br>Rate           |                      | Balance at Beginning<br>of Year |                 | tions Balance at Close of<br>Year       |
| Line<br>No.         |                              | (5)   | Obligation<br>(c)                       |                       | (-)                        | (f)                  | (g)                             | (h)             |   |
|                     | (a)                          | (b)   |   | (d)                   | (e)                        |                      |                                 |                 | (i)                                     |
| 1                   |                              | Advances from Associate Companies   |   |                       |                            |                      |                                 |                 |   |
| 3                   |                              | Associate Company:<br>Note Payable to Algonquin Power Utilities Corp  | Demand Loan                             |                       | 5.00000                    | 34,814,667           | 34,814,667                      | y ( 2,799       | 9,567) 32,015,100                       |
| 4                   |                              | Note Payable to Algoriquin Power Otinities Corp   |   |                       | 0.00000                    |                      |                                 | ( 2,700         | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 5                   |                              |   |   |                       |                            |                      |                                 |                 |   |
| 6                   |                              |   |   |                       |                            |                      |                                 |                 |   |
| 7                   |                              |   |   |                       |                            |                      |                                 |                 |   |
| 8                   |                              |   |   |                       |                            |                      |                                 |                 |   |
| 9                   |                              |   |   |                       |                            |                      |                                 |                 |   |
| 10<br>11            |                              |   |   |                       |                            |                      |                                 |                 |   |
| 12                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 13                  |                              | TOTAL   |   |                       |                            |                      | 34,814,667                      | ( 2,799         | 9,567) 32,015,100                       |
|                     |                              |   |   |                       |                            |                      | [                               |                 |   |
| 14                  | 224                          | Other Long-Term Debt  |   |                       |                            |                      |                                 |                 |   |
| 15                  |                              | List Creditor:  |   |                       |                            |                      |                                 |                 |   |
| 16                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 17<br>18            |                              |   |   |                       |                            |                      |                                 |                 |   |
| 19                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 20                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 21                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 22                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 23                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 24                  |                              |   |   |                       |                            |                      |                                 |                 |   |
| 25<br>26            |                              |   |   |                       |                            |                      |                                 |                 |   |
| 26<br>27            |                              |   |   |                       |                            |                      |                                 |                 |   |
| 28                  |                              | TOTAL   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   |                       |                            |                      |                                 |                 |   |
|                     |                              |   |   | Sched                 | ule RES-                   | D-8                  |                                 |                 |   |
|                     | ·                            |   | 1                                       | I                     | 10/26                      |                      | 1                               | 1               |   |

| Name of Respondent |              |   | This Report Is:              |           | mission Date                 | Year/Period of Repor    |
|--------------------|--------------|---|------------------------------|-----------|------------------------------|-------------------------|
| Libe               | erty Utiliti | es (Canada) Corp.                                       | (1) X An Original            | (Mo       | o, Da, Yr)                   | Dec 31, <u>2018</u>     |
|                    |              |   | (2) A Resubmission           |           | 11                           | Dec 51, <u>2010</u>     |
|                    |              | Schedule XIII – Currer                                  | nt and Accrued Liabilities   |           |                              |                         |
| 1.                 | Provide      | the balance of notes and accounts payable to each ass   | ociate company (Accounts     | s 233 and | d 234).                      |                         |
| 2.                 | Give de      | escription and amount of miscellaneous current and accr | ued liabilities (Account 242 | 2). Items | less than \$50               | 000 may be              |
| gro                | uped, sl     | nowing the number of items in each group.               |                              |           |                              |                         |
|                    |              |   |                              |           |                              |                         |
|                    |              |   |                              |           |                              |                         |
|                    | Account      | Title of Account  |                              |           | Polonoo ot Poginn            | ing Balance at Close of |
|                    | NI           | (b)   |                              |           | Balance at Beginn<br>of Year | Year                    |
| Line               | Number       | (6)   |                              |           | (C)                          | (d)                     |
| No.                | (2)          |   |                              |           | (0)                          | (u)                     |
|                    | (a)          |   |                              |           |                              |                         |
| 1                  | 233          | Notes Payable to Associates Companies                   |                              |           |                              |                         |
| 2                  |              |   |                              |           |                              |                         |
| 3                  |              |   |                              |           |                              |                         |
| 4                  |              |   |                              |           |                              |                         |
| 5                  |              |   |                              |           |                              |                         |
| 6                  |              |   |                              |           |                              |                         |
| 7                  |              |   |                              |           |                              |                         |
| 8                  |              |   |                              |           |                              |                         |
| 9                  |              |   |                              |           |                              |                         |
| 10                 |              |   |                              |           |                              |                         |
| 11                 |              |   |                              |           |                              |                         |
| 12                 |              |   |                              |           |                              |                         |
| 13                 |              |   |                              |           |                              |                         |
| 14                 |              |   |                              |           |                              |                         |
| 15                 |              |   |                              |           |                              |                         |
| 16                 |              |   |                              |           |                              |                         |
| 17                 |              | Accounts Payable to Associate Companies                 |                              |           |                              |                         |
| 18                 |              | Green Duchess SARL                                      |                              |           |                              | 667 1,397               |
| 19                 |              | LU Finance 2012 (Canada) ULC                            |                              |           | 10,                          | 440 20,148              |
| 20                 |              | Empire Electric District                                |                              |           | 10,                          | 638 46,634              |
| 21                 |              | Liberty Utilities Service Corp                          |                              |           | 50,                          | 200 18,854              |
| 22                 |              | Liberty Utilities (Park Water) Corp                     |                              |           | 101,                         | 300 11,742              |
| 23                 |              |   |                              |           |                              |                         |
| 24                 | 234          | Accounts Payable to Associate Companies                 |                              |           |                              |                         |
| 25                 |              | Liberty Utilities (Midstates Natural Gas) Corp.         |                              |           |                              | 4,047                   |
| 26                 |              | Algonquin Power & Utilities Corp.                       |                              |           | 1,755,                       |                         |
| 27                 |              | Algonquin Power Fund Canada                             |                              |           |                              | 955                     |
| 28                 |              | Liberty Utilities (Sub) Corp.                           |                              |           |                              | 378) 19,786             |
| 29                 |              | Liberty Energy Utilities (New Hampshire) Corp.          |                              |           |                              | 296 18,606              |
| 30                 |              | Algonguin Power Services Canada Inc                     |                              |           | 244,                         |                         |
| 31                 |              | Liberty Utilities Co                                    |                              |           |                              | 275                     |
| 32                 | 1            | Liberty Utilities America Co                            |                              |           | ۷.                           |                         |
| 33                 | 1            | Liberty Utilities (US Pref) Holdco Corp                 |                              |           | 6                            | 855 6,855               |
| 34                 |              | Algonquin Power Fund America                            |                              |           |                              | 801 801                 |
| 35                 |              | Algonquin Power Income Fund                             |                              |           |                              | 368                     |
| 36                 |              | Davis Road LLP  |                              |           |                              |                         |
| 37                 |              | Algonquin Power Trust                                   |                              |           | 105,                         |                         |
| 38                 |              | Blue Duchess Co Inc.                                    |                              |           |                              | 979 1,941               |
| 39                 |              | Blue Duchess SARL                                       |                              |           |                              | 249 1,287               |
| 40                 |              |   |                              |           | ١,                           | 1,207                   |
| 40                 | 242          | Miscellaneous Current and Accrued Liabilities           |                              |           |                              |                         |
| 41                 | 242          | Accrued Liabilities                                     |                              |           | A <b>F</b> A A               | 620 4 024 400           |
|                    |              |   |                              |           | 1,511,                       | 629 1,234,428           |
| 43                 |              | Payroll & Benefits Clearing                             |                              |           |                              |                         |
| 44                 |              | ESPP Clearing Account                                   |                              |           |                              | 440                     |
| 45                 |              | RRSP Clearing   |                              |           | 52,                          |                         |
| 46                 |              | Accrued Payroll   |                              |           | 616,                         |                         |
| 47                 |              | Donations Clearing                                      |                              |           |                              | 395                     |
| 48                 |              | Accrued bonus   |                              |           | 2,693,                       |                         |
| 49                 |              | Sales Tax Payable                                       |                              |           | 289,                         |                         |
| 50                 |              | (Total) School  |                              |           | 7,753,                       | 460 11,619,343          |
|                    |              | Sched   | ule RES-D-8                  |           |                              |                         |

| Name of Respondent                          | This Report is:          | Resubmission Date | Year of Report |  |  |  |  |  |
|---|--------------------------|-------------------|----------------|--|--|--|--|--|
|   | (1) <u>X</u> An Original | (Mo, Da, Yr)      |                |  |  |  |  |  |
| Liberty Utilities (Canada) Corp.            | (2) A Resubmission       | 11                | 2018           |  |  |  |  |  |
| Schedule XIV- Notes to Financial Statements |                          |                   |                |  |  |  |  |  |

1. Use the space below for important notes regarding the financial statements or any account thereof.

2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.

3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.

4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.

5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or

compensation for use of capital billed to each associate company.

| Nam  | ne of Res    | pondent  |                 | Report Is:    | Resubmission Date   | Year/Period of Repor |
|------|--------------|--|-----------------|---------------|---------------------|----------------------|
| Libe | erty Utiliti | es (Canada) Corp.  | (1)<br>(2)      | X An Original | (Mo, Da, Yr)<br>/ / | Dec 31, <u>2018</u>  |
|      |              | Schedule XV- Compa   |                 |               |                     |                      |
|      |              |  |                 |               |                     |                      |
|      |              |  |                 |               |                     |                      |
|      | Account      | Title of Account   |                 |               | Current Year        | Prior Year           |
| Line | Number       |  |                 |               |                     |                      |
| No.  | (a)          | (b)  |                 |               | (c)                 | (d)                  |
| 1    | ( )          | SERVICE COMPANY OPERATING REVENUES                               |                 |               |                     |                      |
| 2    | 400          | Service Company Operating Revenues                               |                 |               | 31,873,72           | 4 29,260,560         |
| 3    |              | SERVICE COMPANY OPERATING EXPENSES                               |                 |               |                     |                      |
| 4    | 401          | Operation Expenses   |                 |               | 31,846,65           | 8 27,076,328         |
| 5    | 402          | Maintenance Expenses   |                 |               |                     |                      |
| 6    | 403          | Depreciation Expenses  |                 |               | 1,769,54            | 0 1,974,258          |
| 7    | 403.1        | Depreciation Expense for Asset Retirement Costs                  |                 |               |                     |                      |
| 8    | 404          | Amortization of Limited-Term Property                            |                 |               |                     |                      |
| 9    | 405          | Amortization of Other Property                                   |                 |               |                     |                      |
| 10   | 407.3        | Regulatory Debits  |                 |               |                     |                      |
| 11   | 407.4        | Regulatory Credits   |                 |               |                     |                      |
| 12   | 408.1        | Taxes Other Than Income Taxes, Operating Income                  |                 |               | 176,93              | 6 176,682            |
| 13   | 409.1        | Income Taxes, Operating Income                                   |                 |               |                     | ,                    |
| 14   | 410.1        | Provision for Deferred Income Taxes, Operating Income            |                 |               |                     |                      |
| 15   | 411.1        | Provision for Deferred Income Taxes – Credit , Operating Income  |                 |               |                     |                      |
| 16   | 411.4        | Investment Tax Credit, Service Company Property                  |                 |               |                     |                      |
| 17   | 411.6        | Gains from Disposition of Service Company Plant                  |                 |               |                     |                      |
| 18   | 411.7        | Losses from Disposition of Service Company Plant                 |                 |               |                     |                      |
| 19   |              | Accretion Expense  |                 |               |                     |                      |
| 20   | 412          | Costs and Expenses of Construction or Other Services             |                 |               | 236,20              | 6 250,419            |
|      | 416          | Costs and Expenses of Merchandising, Jobbing, and Contract Work  |                 |               |                     |                      |
| 22   |              | TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-2     | 1)              |               | 34,029,34           | 0 29,477,687         |
| 23   |              | NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22   | ,               |               | ( 2,155,61          |                      |
| 24   |              | OTHER INCOME   | /               |               | ( _,,               | ,, (,                |
| 25   | 418.1        | Equity in Earnings of Subsidiary Companies                       |                 |               |                     |                      |
| 26   | 419          | Interest and Dividend Income                                     |                 |               | 48,545,04           | 1 39,313,458         |
| 27   | 419.1        | Allowance for Other Funds Used During Construction               |                 |               |                     |                      |
| 28   | 421          | Miscellaneous Income or Loss                                     |                 |               | 454,08              | 1 ( 15,261,073)      |
| 29   | 421.1        | Gain on Disposition of Property                                  |                 |               |                     | (,                   |
| 30   |              | TOTAL OTHER INCOME (Total of Lines 25-29)                        |                 |               | 48,999,12           | 2 24,052,385         |
| 31   |              | OTHER INCOME (Total of Lines 23-23)                              |                 |               | 10,000,12           |                      |
| 32   | 421.2        | Loss on Disposition of Property                                  |                 |               |                     | 509,492              |
| 33   | 425          | Miscellaneous Amortization                                       |                 |               |                     | 000,402              |
| 34   | 426.1        | Donations  |                 |               | 10.42               | 1 3.878              |
| 35   | 426.2        | Life Insurance   |                 |               | ,.                  |                      |
| 36   | 426.3        | Penalties  |                 |               |                     |                      |
| 37   | 426.4        | Expenditures for Certain Civic, Political and Related Activities |                 |               |                     |                      |
| 38   | 426.5        | Other Deductions   |                 |               |                     |                      |
| 39   | 120.0        | TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)             |                 |               | 10,42               | 1 513,370            |
| 40   |              | TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS                  |                 |               | 10,42               |                      |
|      |              |  | ule R           | ES-D-8        |                     |                      |
|      | L            |  | 21/3(<br>Page 3 |               |                     | 1                    |

| Nam  | e of Res     | pondent  | This F          | Report Is:     | Resubmission Date   | Year/Period of Report |
|------|--------------|--|-----------------|----------------|---------------------|-----------------------|
| Libe | erty Utiliti | es (Canada) Corp.  | (1)<br>(2)      | X An Original  | (Mo, Da, Yr)<br>/ / | Dec 31, <u>2018</u>   |
|      |              | Schedule XV- Comparative   |                 |                | led)                |                       |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      | Account      | Title of Account   |                 |                | Current Year        | Prior Year            |
| Line | Number       |  |                 |                |                     |                       |
| No.  | (a)          | (b)  |                 |                | (c)                 | (d)                   |
| 41   | 408.2        | Taxes Other Than Income Taxes, Other Income and Deductions               |                 |                |                     |                       |
| 42   | 409.2        | Income Taxes, Other Income and Deductions                                |                 |                |                     |                       |
| 43   | 410.2        | Provision for Deferred Income Taxes, Other Income and Deductions         |                 |                |                     |                       |
| 44   | 411.2        | Provision for Deferred Income Taxes – Credit, Other Income and Deduction | 6               |                |                     |                       |
| 45   | 411.5        | Investment Tax Credit, Other Income Deductions                           |                 |                |                     |                       |
| 46   |              | TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (                  | Fotal of L      | ines 41-45)    |                     |                       |
| 47   |              | INTEREST CHARGES   |                 |                |                     |                       |
| 48   | 427          | Interest on Long-Term Debt   |                 |                |                     |                       |
| 49   | 428          | Amortization of Debt Discount and Expense                                |                 |                |                     |                       |
| 50   | 429          | (less) Amortization of Premium on Debt- Credit                           |                 |                |                     |                       |
| 51   | 430          | Interest on Debt to Associate Companies                                  |                 |                | 1,684,8             | 1,682,463             |
| 52   | 431          | Other Interest Expense   |                 |                | 27,0                | 66 44,022             |
| 53   | 432          | (less) Allowance for Borrowed Funds Used During Construction-Credit      |                 |                |                     |                       |
| 54   |              | TOTAL INTEREST CHARGES (Total of Lines 48-53)                            |                 |                | 1,711,9             | 50 1,726,485          |
| 55   |              | NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30,            | minus 3         | 9, 46, and 54) | 45,121,1            | 35 21,595,403         |
| 56   |              | EXTRAORDINARY ITEMS  |                 |                |                     |                       |
| 57   | 434          | Extraordinary Income   |                 |                |                     |                       |
| 58   | 435          | (less) Extraordinary Deductions  |                 |                |                     |                       |
| 59   |              | Net Extraordinary Items (Line 57 less Line 58)                           |                 |                |                     |                       |
| 60   | 409.4        | (less) Income Taxes, Extraordinary                                       |                 |                | 606,2               | 20 39                 |
| 61   |              | Extraordinary Items After Taxes (Line 59 less Line 60)                   |                 |                | ( 606,22            |                       |
| 62   |              | NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)                |                 |                | 44,514,9            | 21,595,364            |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      |              |  |                 |                |                     |                       |
|      |              | Sched  | ule R           | ES-D-8         |                     |                       |
|      |              | M NO. 60 (REVISED 12-07)   | 22/3(<br>Page 3 | 2              |                     |                       |

| Nan   | Name of Respondent |  |                                  |         | This Rep              |                                 | Resubmissio<br>(Mo, Da,                | on Date                     | Year/   | Period of Report                      |
|-------|--------------------|--|----------------------------------|---------|-----------------------|---------------------------------|--|-----------------------------|---------|---------------------------------------|
| Libe  | erty Utilit        | es (Canada) Corp.                                |                                  | `       | · _                   | An Original<br>A Resubmission   | (INIO, DA,                             | 11)                         | Dec 3   | 31, <u>2018</u>                       |
|       |                    | Schedule XVI- Analysis                           | of Charges for S                 | Service | - Assoc               | iate and Non-As                 | sociate Compa                          | nies                        |         |                                       |
| 1.    | Total co           | ost of service will equal for associate a        | nd nonassocia                    | te com  | panies                | the total amour                 | nt billed under t                      | heir sepa                   | arate a | nalysis of                            |
| billi | ing sche           |  |                                  | 1       |                       |                                 | 1                                      | 1                           |         |                                       |
| Line  | Account<br>Number  | Title of Account                                 | Associate Company<br>Direct Cost |         | e Company<br>ect Cost | Associate Company<br>Total Cost | Nonassociate<br>Company<br>Direct Cost | Nonasso<br>Comp<br>Indirect | any     | Nonassociate<br>Company<br>Total Cost |
| No.   | (a)                | (b)  | (c)                              |         | (d)                   | (e)                             | (f)                                    | (g)                         |         | (h)                                   |
| 1     | 403-403.1          | Depreciation Expense                             |                                  |         | 1,769,54              | 0 1,769,540                     |  |                             |         |                                       |
| 2     | 404-405            | Amortization Expense                             |                                  |         |                       |                                 |  |                             |         |                                       |
| 3     | 407.3-407.4        | Regulatory Debits/Credits – Net                  |                                  |         |                       |                                 |  |                             |         |                                       |
| 4     | 408.1-408.2        | Taxes Other Than Income Taxes                    |                                  |         | 176,93                | 6 176,936                       |  |                             |         |                                       |
| 5     | 409.1-409.3        | Income Taxes                                     |                                  |         |                       |                                 |  |                             |         |                                       |
| 6     | 410.1-411.2        | Provision for Deferred Taxes                     |                                  |         |                       |                                 |  |                             |         |                                       |
| 7     | 411.1-411.2        | Provision for Deferred Taxes – Credit            |                                  |         |                       |                                 |  |                             |         |                                       |
| 8     | 411.6              | Gain from Disposition of Service Company Plant   |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 411.7              | Losses from Disposition of Service Company Plant |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    | Investment Tax Credit Adjustment                 |                                  |         |                       |                                 |  |                             |         |                                       |
| ——    | 411.10             | Accretion Expense                                |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 412                | Costs and Expenses of Construction or Other      |                                  |         |                       |                                 |  |                             |         |                                       |
| 12    | 112                | Services   |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 416                | Costs and Expenses of Merchandising, Jobbing,    |                                  |         |                       |                                 |  |                             |         |                                       |
| 13    |                    | and Contract Work for Associated Companies       |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 418                | Non-operating Rental Income                      |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 418.1              | Equity in Earnings of Subsidiary Companies       |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    | Interest and Dividend Income                     |                                  |         |                       | -                               |  |                             |         |                                       |
|       | 419                |  |                                  |         | 99                    | 5 995                           |  |                             |         |                                       |
|       | 419.1              | Allowance for Other Funds Used During            |                                  |         |                       |                                 |  |                             |         |                                       |
| 17    |                    | Construction                                     |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 421                | Miscellaneous Income or Loss                     |                                  |         |                       |                                 |  |                             |         |                                       |
| _     | 421.1              | Gain on Disposition of Property                  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    | Loss on Disposition Of Property                  |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 425                | Miscellaneous Amortization                       |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    | Donations  |                                  |         |                       |                                 |  |                             |         |                                       |
| -     |                    | Life Insurance                                   |                                  |         |                       |                                 |  |                             |         |                                       |
| 24    | 426.3              | Penalties  |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 426.4              | Expenditures for Certain Civic, Political and    |                                  |         |                       |                                 |  |                             |         |                                       |
| 25    |                    | Related Activities                               |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 426.5              | Other Deductions                                 |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 427                | Interest On Long-Term Debt                       |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 428                | Amortization of Debt Discount and Expense        |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 429                | Amortization of Premium on Debt – Credit         |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 430                | Interest on Debt to Associate Companies          |                                  |         |                       |                                 |  |                             |         |                                       |
| 31    | 431                | Other Interest Expense                           |                                  |         | 27,06                 | 6 27,066                        |  |                             |         |                                       |
|       | 432                | Allowance for Borrowed Funds Used During         |                                  |         |                       |                                 |  |                             |         |                                       |
| 32    |                    | Construction                                     |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 500-509            | Total Steam Power Generation Operation           |                                  |         |                       |                                 |  |                             |         |                                       |
| 33    |                    | Expenses   |                                  |         |                       |                                 |  |                             |         |                                       |
|       | 510-515            | Total Steam Power Generation Maintenance         |                                  |         |                       |                                 |  |                             |         |                                       |
| 34    |                    | Expenses   |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  |                                  |         |                       |                                 |  |                             |         |                                       |
|       |                    |  | <b>G</b> -1                      | had1    | e RES                 |                                 |  |                             |         |                                       |
|       |                    |  | SC.                              | neaul   | e KES                 | א-טרי                           |  |                             |         |                                       |

| Name of Respondent               | This Report Is:   | Resubmission Date   | Year/Period of Report |
|----------------------------------|---|---------------------|-----------------------|
| Liberty Utilities (Canada) Corp. | <ul> <li>(1) X An Original</li> <li>(2) A Resubmission</li> </ul> | (Mo, Da, Yr)<br>/ / | Dec 31, <u>2018</u>   |
|                                  |   |                     |                       |

|          | Account        | Title of Account  | Associate Company | Associate Company | Associate Company | Nonassociate       | Nonassociate         | Nonassociate          |
|----------|----------------|---|-------------------|-------------------|-------------------|--------------------|----------------------|-----------------------|
| ine      | Number         |   | Direct Cost       | Indirect Cost     | Total Cost        | Company            | Company              | Company<br>Total Cost |
| No.      | (a)            | (b)   | (c)               | (d)               | (e)               | Direct Cost<br>(f) | Indirect Cost<br>(g) | l otal Cost<br>(h)    |
|          | 517-525        | Total Nuclear Power Generation Operation  |                   |                   |                   |                    |                      |                       |
| 35       |                | Expenses  |                   |                   |                   |                    |                      |                       |
| 20       | 528-532        | Total Nuclear Power Generation Maintenance                                      |                   |                   |                   |                    |                      |                       |
| 36       | 535-540.1      | Expenses Total Hydraulic Power Generation Operation                             |                   |                   |                   |                    |                      |                       |
| 37       | JJJ-J4U. I     | Expenses  |                   |                   |                   |                    |                      |                       |
|          | 541-545.1      | Total Hydraulic Power Generation Maintenance                                    |                   |                   |                   |                    |                      |                       |
| 38       |                | Expenses  |                   |                   |                   |                    |                      |                       |
|          |                | Total Other Power Generation Operation  |                   |                   |                   |                    |                      |                       |
| 39       |                | Expenses  |                   |                   |                   |                    |                      |                       |
|          | 551-554.1      | Total Other Power Generation Maintenance  |                   |                   |                   |                    |                      |                       |
| 40       |                | Expenses  |                   |                   |                   |                    |                      |                       |
| 41       | 555-557        | Total Other Power Supply Operation Expenses                                     |                   |                   |                   |                    |                      |                       |
| 42       | 560            | Operation Supervision and Engineering   |                   |                   |                   |                    |                      |                       |
| 43       | 561.1          | Load Dispatch-Reliability   |                   |                   |                   |                    |                      |                       |
|          | 561.2          | Load Dispatch-Monitor and Operate Transmission                                  |                   |                   |                   |                    |                      |                       |
| 44       |                | System  |                   |                   |                   |                    |                      |                       |
|          | 561.3          | Load Dispatch-Transmission Service and  |                   |                   |                   |                    |                      |                       |
| 45       |                | Scheduling  |                   |                   |                   |                    |                      |                       |
| 46       |                | Scheduling, System Control and Dispatch Services                                |                   |                   |                   |                    |                      |                       |
| 47       |                | Reliability Planning and Standards Development<br>Transmission Service Studies  |                   |                   |                   |                    |                      |                       |
| 48<br>49 | 561.6<br>561.7 | Generation Interconnection Studies  |                   |                   |                   |                    |                      |                       |
| 49       |                | Reliability Planning and Standards Development                                  |                   |                   |                   |                    |                      |                       |
| 50       | 501.0          | Services  |                   |                   |                   |                    |                      |                       |
|          | 562            | Station Expenses (Major Only)   |                   |                   |                   |                    |                      |                       |
| 52       |                | Overhead Line Expenses (Major Only)   |                   |                   |                   |                    |                      |                       |
| 53       |                | Underground Line Expenses (Major Only)  |                   |                   |                   |                    |                      |                       |
|          | 565            | Transmission of Electricity by Others (Major Only)                              |                   |                   |                   |                    |                      |                       |
|          | 566            | Miscellaneous Transmission Expenses (Major                                      |                   |                   |                   |                    |                      |                       |
| 55       |                | Only)   |                   |                   |                   |                    |                      |                       |
| 56       | 567            | Rents   |                   |                   |                   |                    |                      |                       |
|          | 567.1          | Operation Supplies and Expenses (Nonmajor                                       |                   |                   |                   |                    |                      |                       |
| 57       |                | Only)   |                   |                   |                   |                    |                      |                       |
| 58       |                | Total Transmission Operation Expenses   |                   |                   |                   |                    |                      |                       |
|          |                | Maintenance Supervision and Engineering (Major                                  |                   |                   |                   |                    |                      |                       |
| 59       |                | Only)   |                   |                   |                   |                    |                      |                       |
|          |                | Maintenance of Structures (Major Only)  |                   |                   |                   |                    |                      |                       |
| 61<br>52 |                | Maintenance of Computer Hardware<br>Maintenance of Computer Software            |                   |                   |                   |                    |                      |                       |
| 62       |                | Maintenance of Computer Software Maintenance of Communication Equipment         |                   |                   |                   |                    |                      |                       |
| 63       |                | Maintenance of Communication Equipment<br>Maintenance of Miscellaneous Regional |                   |                   |                   |                    |                      |                       |
| 64       | JUJ.4          | Transmission Plant  |                   |                   |                   |                    |                      |                       |
|          | 570            | Maintenance of Station Equipment (Major Only)                                   |                   |                   |                   |                    |                      |                       |
|          |                | Maintenance of Overhead Lines (Major Only)                                      |                   |                   |                   |                    |                      |                       |
|          |                | Maintenance of Underground Lines (Major Only)                                   |                   |                   | +                 |                    |                      |                       |
|          |                | Maintenance of Miscellaneous Transmission Plant                                 |                   |                   | + +               |                    |                      |                       |
|          | 1              |   |                   |                   |                   |                    |                      |                       |

# FERC FORM NO. 60 (REVISED 12-07)

| Name of Respondent<br>Liberty Utilities (Canada) Corp. | This Report Is:         (1)       X An Original         (2)       A Resubmission | Resubmission Date<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>Dec 31, <u>2018</u> |
|--|--|--|--|
|  |  |  |  |

|     |                   |  |                                  |                                    |                                 |  |  | 1                                     |
|-----|-------------------|--|----------------------------------|------------------------------------|---------------------------------|--|--|---------------------------------------|
| ine | Account<br>Number | Title of Account                                     | Associate Company<br>Direct Cost | Associate Company<br>Indirect Cost | Associate Company<br>Total Cost | Nonassociate<br>Company<br>Direct Cost | Nonassociate<br>Company<br>Indirect Cost | Nonassociate<br>Company<br>Total Cost |
| ۱o. | (a)               | (b)  | (c)                              | (d)                                | (e)                             | (f)                                    | (g)                                      | (h)                                   |
| 9   |                   | Maintenance of Transmission Plant (Nonmajor<br>Only) |                                  |                                    |                                 |  |  |                                       |
| 0   |                   | Total Transmission Maintenance Expenses              |                                  |                                    |                                 |  |  |                                       |
| 1   | 575.1-575.8       | Total Regional Market Operation Expenses             |                                  |                                    |                                 |  |  |                                       |
| 2   | 576.1-576.5       | Total Regional Market Maintenance Expenses           |                                  |                                    |                                 |  |  |                                       |
| 3   | 580-589           | Total Distribution Operation Expenses                |                                  |                                    |                                 |  |  |                                       |
| '4  | 590-598           | Total Distribution Maintenance Expenses              |                                  |                                    |                                 |  |  |                                       |
|     |                   | Total Electric Operation and Maintenance             |                                  |                                    |                                 |  |  |                                       |
| 75  |                   | Expenses   |                                  | 1,972,547                          | 1,972,547                       |  |  |                                       |
| -   | 700-798           | Production Expenses (Provide selected accounts       |                                  | .,                                 | .,                              |  |  |                                       |
| 76  |                   | in a footnote)                                       |                                  |                                    |                                 |  |  |                                       |
| 77  | 800-813           | Total Other Gas Supply Operation Expenses            |                                  |                                    |                                 |  |  |                                       |
|     | 814-826           | Total Underground Storage Operation Expenses         |                                  |                                    |                                 |  |  |                                       |
| -   | 830-837           | Total Underground Storage Maintenance                |                                  |                                    |                                 |  |  |                                       |
| 79  |                   | Expenses   |                                  |                                    |                                 |  |  |                                       |
|     |                   | Total Other Storage Operation Expenses               |                                  |                                    |                                 |  |  |                                       |
|     |                   | Total Other Storage Maintenance Expenses             |                                  |                                    |                                 |  |  |                                       |
| -   |                   | Total Liquefied Natural Gas Terminaling and          |                                  |                                    |                                 |  |  |                                       |
| 82  |                   | Processing Operation Expenses                        |                                  |                                    |                                 |  |  |                                       |
|     |                   | Total Liquefied Natural Gas Terminaling and          |                                  |                                    |                                 |  |  |                                       |
| 83  |                   | Processing Maintenance Expenses                      |                                  |                                    |                                 |  |  |                                       |
| 84  |                   | Operation Supervision and Engineering                |                                  |                                    |                                 |  |  |                                       |
|     |                   | System Control and Load Dispatching.                 |                                  |                                    |                                 |  |  |                                       |
|     |                   | Communication System Expenses                        |                                  |                                    |                                 |  |  |                                       |
|     |                   | Compressor Station Labor and Expenses                |                                  |                                    |                                 |  |  |                                       |
| 88  | 854               | Gas for Compressor Station Fuel                      |                                  |                                    |                                 |  |  |                                       |
|     |                   | •  |                                  |                                    |                                 |  |  |                                       |
| 89  |                   | Other Fuel and Power for Compressor Stations         |                                  |                                    |                                 |  |  |                                       |
|     |                   | Mains Expenses                                       |                                  |                                    |                                 |  |  |                                       |
| ••• |                   | Measuring and Regulating Station Expenses            |                                  |                                    |                                 |  |  |                                       |
|     | 858               | Transmission and Compression of Gas By Others        |                                  |                                    |                                 |  |  |                                       |
|     |                   | Other Expenses                                       |                                  |                                    |                                 |  |  |                                       |
| ••• | 860               | Rents  |                                  |                                    |                                 |  |  |                                       |
| 95  |                   | Total Gas Transmission Operation Expenses            |                                  |                                    |                                 |  |  |                                       |
|     |                   | Maintenance Supervision and Engineering              |                                  |                                    |                                 |  |  |                                       |
|     |                   | Maintenance of Structures and Improvements           |                                  |                                    |                                 |  |  |                                       |
|     |                   | Maintenance of Mains                                 |                                  |                                    |                                 |  |  |                                       |
|     |                   | Maintenance of Compressor Station Equipment          |                                  |                                    |                                 |  |  |                                       |
|     |                   | Maintenance of Measuring And Regulating Station      |                                  |                                    |                                 |  |  |                                       |
| 00  |                   | Equipment  |                                  |                                    |                                 |  |  |                                       |
| • · |                   | Maintenance of Communication Equipment               |                                  |                                    |                                 |  |  |                                       |
|     | 867               | Maintenance of Other Equipment                       |                                  |                                    |                                 |  |  |                                       |
| 03  |                   | Total Gas Transmission Maintenance Expenses          |                                  |                                    |                                 |  |  |                                       |
| 04  | 870-881           | Total Distribution Operation Expenses                |                                  |                                    |                                 |  |  |                                       |
|     |                   |  |                                  |                                    |                                 |  |  |                                       |
|     |                   |  |                                  |                                    |                                 |  |  |                                       |
|     |                   |  |                                  |                                    |                                 |  |  |                                       |
|     |                   |  |                                  |                                    |                                 |  |  |                                       |
|     |                   |  | Se                               | hedule RES-                        | D-8                             |  |  |                                       |
|     |                   |  | 30                               | nearie ives.                       | $\mathbf{D}^{-0}$               |  | 1  |                                       |

| Name of Respondent<br>Liberty Utilities (Canada) Corp. | This Report Is:         (1)       X An Original         (2)       A Resubmission | Resubmission Date<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>Dec 31, <u>2018</u> |
|--|--|--|--|
|  | •  |  |  |

|     | Access            | Tills of Approximit  | According Comment                | Appopiate Commen                   | Appopieto Como                  | Norsessiet                             | Noncess -!-!-                            | Nenecostat                            |
|-----|-------------------|--|----------------------------------|------------------------------------|---------------------------------|--|--|---------------------------------------|
| ine | Account<br>Number | Title of Account   | Associate Company<br>Direct Cost | Associate Company<br>Indirect Cost | Associate Company<br>Total Cost | Nonassociate<br>Company<br>Direct Cost | Nonassociate<br>Company<br>Indirect Cost | Nonassociate<br>Company<br>Total Cost |
| No. | (a)               | (b)  | (c)                              | (d)                                | (e)                             | (f)                                    | (g)                                      | (h)                                   |
| 05  | 885-894           | Total Distribution Maintenance Expenses                      |                                  |                                    |                                 |  |  |                                       |
|     |                   | Total Natural Gas Operation and Maintenance                  |                                  |                                    |                                 |  |  |                                       |
| 06  |                   | Expenses   |                                  |                                    |                                 |  |  |                                       |
| -   | 901               | Supervision  |                                  |                                    |                                 |  |  |                                       |
|     | 902               | Meter reading expenses                                       |                                  |                                    |                                 |  |  |                                       |
|     | 903               | Customer records and collection expenses                     |                                  |                                    |                                 |  |  |                                       |
|     | 904               | Uncollectible accounts                                       |                                  |                                    |                                 |  |  |                                       |
|     | 905               | Miscellaneous customer accounts expenses                     |                                  |                                    |                                 |  |  |                                       |
|     | 906               | Total Customer Accounts Operation Expenses                   |                                  |                                    |                                 |  |  |                                       |
| 13  | 907               | Supervision  |                                  |                                    |                                 |  |  |                                       |
| 14  | 908               | Customer assistance expenses                                 |                                  |                                    |                                 |  |  |                                       |
|     | 909               | Informational And Instructional Advertising                  |                                  |                                    |                                 |  |  |                                       |
| 115 |                   | Expenses   |                                  |                                    |                                 |  |  |                                       |
| 16  | 910               | Miscellaneous Customer Service And<br>Informational Expenses |                                  |                                    |                                 |  |  |                                       |
| 17  |                   | Total Service and Informational Operation<br>Accounts        |                                  |                                    |                                 |  |  |                                       |
|     | 911               | Supervision  |                                  |                                    |                                 |  |  |                                       |
| 10  | 912               | Demonstrating and Selling Expenses                           |                                  |                                    |                                 |  |  |                                       |
| 20  | 912               | Advertising Expenses   |                                  |                                    |                                 |  |  |                                       |
|     | 916               | Miscellaneous Sales Expenses                                 |                                  |                                    |                                 |  |  |                                       |
| 21  | 910               | Total Sales Operation Expenses                               |                                  |                                    |                                 |  |  |                                       |
|     | 920               | Administrative and General Salaries                          |                                  | 0.504.505                          | 45 500 070                      |  |  |                                       |
|     |                   | Office Supplies and Expenses                                 | 5,998,381                        | 9,531,595                          |                                 |  |  |                                       |
|     | 921               |  |                                  | 183,569                            | 183,569                         |  |  |                                       |
| 125 | 923<br>924        | Outside Services Employed                                    |                                  | 2,785,392                          | 2,785,392                       |  |  |                                       |
| 26  |                   | Property Insurance   |                                  |                                    |                                 |  |  |                                       |
| 127 | 925               | Injuries and Damages   |                                  |                                    |                                 |  |  |                                       |
|     | 926               | Employee Pensions and Benefits                               | 2,611,889                        | 3,951,273                          | 6,563,162                       |  |  |                                       |
|     | 928               | Regulatory Commission Expenses                               |                                  |                                    |                                 |  |  |                                       |
|     | 930.1             | General Advertising Expenses                                 |                                  |                                    |                                 |  |  |                                       |
| -   | 930.2             | Miscellaneous General Expenses                               |                                  | 3,462,558                          | 3,462,558                       |  |  |                                       |
| 132 | 931               | Rents  |                                  | 1,376,520                          | 1,376,520                       |  |  |                                       |
| 22  |                   | Total Administrative and General Operation                   |                                  | <b>.</b>                           |                                 |  |  |                                       |
| 33  | 025               | Expenses<br>Maintenance of Structures and Equipment          | 8,610,270                        | 21,290,907                         | 29,901,177                      |  |  |                                       |
| 134 | 935               | Total Administrative and General Maintenance                 |                                  |                                    |                                 |  |  |                                       |
| 125 |                   |  |                                  |                                    |                                 |  |  |                                       |
| 135 |                   | Expenses<br>Total Cost of Service                            | 8,610,270                        |                                    | 29,901,177<br>31,873,724        |  |  |                                       |
| 136 |                   |  |                                  |                                    |                                 |  |  |                                       |

| Name of Respondent |             |  |                      | This Rep       | oort Is:                      | Resubmiss<br>(Mo, Da |               | Year/Period of Report |
|--------------------|-------------|--|----------------------|----------------|-------------------------------|----------------------|---------------|-----------------------|
| Libe               | erty Utilit | ies (Canada) Corp.                               |                      | (1) X<br>(2) X | An Original<br>A Resubmission | (100, D8             | , ii <i>)</i> | Dec 31, <u>2018</u>   |
|                    |             | Schedule XVI- Analysis of Cha                    | rges for Service- As |                |                               | e Companies (        | (continued    |                       |
|                    |             |  | 0                    |                |                               | •                    | <b>.</b>      | ,                     |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    | Account     | Title of Account                                 | Total Charges for Se | rvices         | Total Charges f               |                      | Tota          | Charges for Services  |
| Line               | Number      |  | Direct Cost          |                | Indirect 0                    | JOST                 |               | Total Cost            |
| No.                | (a)         | (b)  | (i)                  |                | (j)                           |                      |               | (k)                   |
| 1                  | 403-403.1   | Depreciation Expense                             |                      |                |                               | 1,769,540            |               | 1.769.540             |
|                    |             | Amortization Expense                             |                      |                |                               | 1,703,040            |               | 1,703,040             |
| -                  |             | Regulatory Debits/Credits – Net                  |                      |                |                               |                      |               |                       |
|                    | 408.1-408.2 | Taxes Other Than Income Taxes                    |                      |                |                               | 176,936              |               | 176,936               |
|                    |             | Income Taxes                                     |                      |                |                               | 170,550              |               | 170,000               |
|                    |             | Provision for Deferred Taxes                     |                      |                |                               |                      |               |                       |
| L                  |             | Provision for Deferred Taxes – Credit            |                      |                |                               |                      |               |                       |
|                    | 411.6       | Gain from Disposition of Service Company Plant   |                      |                |                               |                      |               |                       |
|                    | 411.7       | Losses from Disposition of Service Company Plant |                      |                |                               |                      |               |                       |
|                    |             | Investment Tax Credit Adjustment                 |                      |                |                               |                      |               |                       |
|                    | 411.10      | Accretion Expense                                |                      |                |                               |                      |               |                       |
|                    | 412         | Costs and Expenses of Construction or Other      |                      |                |                               |                      |               |                       |
| 12                 |             | Services   |                      |                |                               |                      |               |                       |
|                    | 416         | Costs and Expenses of Merchandising, Jobbing,    |                      |                |                               |                      |               |                       |
| 13                 |             | and Contract Work for Associated Companies       |                      |                |                               |                      |               |                       |
|                    | 418         | Non-operating Rental Income                      |                      |                |                               |                      |               |                       |
| 15                 |             | Equity in Earnings of Subsidiary Companies       |                      |                |                               |                      |               |                       |
|                    | 419         | Interest and Dividend Income                     |                      |                |                               | 995                  |               | 995                   |
|                    | 419.1       | Allowance for Other Funds Used During            |                      |                |                               |                      |               |                       |
| 17                 |             | Construction                                     |                      |                |                               |                      |               |                       |
| 18                 | 421         | Miscellaneous Income or Loss                     |                      |                |                               |                      |               |                       |
| 19                 | 421.1       | Gain on Disposition of Property                  |                      |                |                               |                      |               |                       |
| 20                 | 421.2       | Loss on Disposition Of Property                  |                      |                |                               |                      |               |                       |
| 21                 | 425         | Miscellaneous Amortization                       |                      |                |                               |                      |               |                       |
| 22                 | 426.1       | Donations  |                      |                |                               |                      |               |                       |
| 23                 | 426.2       | Life Insurance                                   |                      |                |                               |                      |               |                       |
| 24                 | 426.3       | Penalties  |                      |                |                               |                      |               |                       |
|                    | 426.4       | Expenditures for Certain Civic, Political and    |                      |                |                               |                      |               |                       |
| 25                 |             | Related Activities                               |                      |                |                               |                      |               |                       |
| 26                 | 426.5       | Other Deductions                                 |                      |                |                               |                      |               |                       |
| 27                 | 427         | Interest On Long-Term Debt                       |                      |                |                               |                      |               |                       |
| 28                 | 428         | Amortization of Debt Discount and Expense        |                      |                |                               |                      |               |                       |
|                    | 429         | Amortization of Premium on Debt – Credit         |                      |                |                               |                      |               |                       |
|                    | 430         | Interest on Debt to Associate Companies          |                      |                |                               |                      |               |                       |
| 31                 | 431         | Other Interest Expense                           |                      |                |                               | 27,066               |               | 27,066                |
|                    | 432         | Allowance for Borrowed Funds Used During         |                      |                |                               |                      |               |                       |
| 32                 |             | Construction                                     |                      |                |                               |                      |               |                       |
|                    | 500-509     | Total Steam Power Generation Operation           |                      |                |                               |                      |               |                       |
| 33                 |             | Expenses   |                      |                |                               |                      |               |                       |
|                    | 510-515     | Total Steam Power Generation Maintenance         |                      |                |                               |                      |               |                       |
| 34                 |             | Expenses   |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  |                      |                |                               |                      |               |                       |
|                    |             |  | Sched                | ule RES        | -D-8                          |                      |               |                       |
| L                  | L           |  |                      | 0 - 0 - 0      | ļ                             |                      |               |                       |

| Name of Respondent |             |  |                      | This Re      |                               | Resubmissi<br>(Mo, Da |           | Year/Period of Report |
|--------------------|-------------|--|----------------------|--------------|-------------------------------|-----------------------|-----------|-----------------------|
| Lib                | erty Utilit | es (Canada) Corp.  |                      | (1) X<br>(2) | An Original<br>A Resubmission | (IVIO, Da<br>/ /      | , יי/     | Dec 31, <u>2018</u>   |
|                    |             | Schedule XVI- Analysis of Cha                              | rges for Service- As |              |                               | e Companies (         | continued | )                     |
|                    |             | -  | •                    |              |                               |                       |           | ,                     |
|                    |             |  |                      |              |                               |                       |           |                       |
|                    | Account     | Title of Account   | Total Charges for Se | rvices       | Total Charges for             |                       | Tota      | Charges for Services  |
| Line               | Number      |  | Direct Cost          |              | Indirect C                    | Cost                  |           | Total Cost            |
| No.                | (a)         | (b)  | (i)                  |              | (j)                           |                       |           | (k)                   |
|                    | 517-525     | Total Nuclear Power Generation Operation                   |                      |              |                               |                       |           |                       |
| 35                 | J17-J2J     | Expenses   |                      |              |                               |                       |           |                       |
| 00                 | 528-532     | Total Nuclear Power Generation Maintenance                 |                      |              |                               |                       |           |                       |
| 36                 | 020 002     | Expenses   |                      |              |                               |                       |           |                       |
|                    | 535-540.1   | Total Hydraulic Power Generation Operation                 |                      |              |                               |                       |           |                       |
| 37                 |             | Expenses   |                      |              |                               |                       |           |                       |
|                    | 541-545.1   | Total Hydraulic Power Generation Maintenance               |                      |              |                               |                       |           |                       |
| 38                 |             | Expenses   |                      |              |                               |                       |           |                       |
|                    | 546-550.1   | Total Other Power Generation Operation                     |                      |              |                               |                       |           |                       |
| 39                 |             | Expenses   |                      |              |                               |                       |           |                       |
|                    | 551-554.1   | Total Other Power Generation Maintenance                   |                      |              |                               |                       |           |                       |
| 40                 |             | Expenses   |                      |              |                               |                       |           |                       |
| 41                 | 555-557     | Total Other Power Supply Operation Expenses                |                      |              |                               |                       |           |                       |
| 42                 | 560         | Operation Supervision and Engineering                      |                      |              |                               |                       |           |                       |
| 43                 | 561.1       | Load Dispatch-Reliability                                  |                      |              |                               |                       |           |                       |
|                    | 561.2       | Load Dispatch-Monitor and Operate Transmission             |                      |              |                               |                       |           |                       |
| 44                 |             | System   |                      |              |                               |                       |           |                       |
|                    | 561.3       | Load Dispatch-Transmission Service and                     |                      |              |                               |                       |           |                       |
| 45                 |             | Scheduling   |                      |              |                               |                       |           |                       |
| L                  | 561.4       | Scheduling, System Control and Dispatch Services           |                      |              |                               |                       |           |                       |
| 47                 | 561.5       | Reliability Planning and Standards Development             |                      |              |                               |                       |           |                       |
| L                  | 561.6       | Transmission Service Studies                               |                      |              |                               |                       |           |                       |
| 49                 | 561.7       | Generation Interconnection Studies                         |                      |              |                               |                       |           |                       |
| 50                 | 561.8       | Reliability Planning and Standards Development<br>Services |                      |              |                               |                       |           |                       |
|                    | 562         | Services<br>Station Expenses (Major Only)                  |                      |              |                               |                       |           |                       |
| 52                 | 563         | Overhead Line Expenses (Major Only)                        |                      |              |                               |                       |           |                       |
| 53                 | 564         | Underground Line Expenses (Major Only)                     |                      |              |                               |                       |           |                       |
| 54                 | 565         | Transmission of Electricity by Others (Major Only)         |                      |              |                               |                       |           |                       |
| 04                 | 566         | Miscellaneous Transmission Expenses (Major                 |                      |              |                               |                       |           |                       |
| 55                 | 000         | Only)  |                      |              |                               |                       |           |                       |
|                    | 567         | Rents  |                      |              |                               |                       |           |                       |
| <u> </u>           | 567.1       | Operation Supplies and Expenses (Nonmajor                  |                      |              |                               |                       |           |                       |
| 57                 |             | Only)  |                      |              |                               |                       |           |                       |
| 58                 |             | Total Transmission Operation Expenses                      |                      |              |                               |                       |           |                       |
|                    | 568         | Maintenance Supervision and Engineering (Major             |                      |              |                               |                       |           |                       |
| 59                 |             | Only)  |                      | _            |                               |                       |           |                       |
| 60                 | 569         | Maintenance of Structures (Major Only)                     |                      |              |                               |                       |           |                       |
| 61                 | 569.1       | Maintenance of Computer Hardware                           |                      |              |                               |                       |           |                       |
| 62                 | 569.2       | Maintenance of Computer Software                           |                      |              |                               |                       |           |                       |
| 63                 | 569.3       | Maintenance of Communication Equipment                     |                      |              |                               |                       |           |                       |
|                    | 569.4       | Maintenance of Miscellaneous Regional                      |                      |              |                               |                       |           |                       |
| 64                 |             | Transmission Plant   |                      |              |                               |                       |           |                       |
| 65                 | 570         | Maintenance of Station Equipment (Major Only)              |                      |              |                               |                       |           |                       |
|                    | 571         | Maintenance of Overhead Lines (Major Only)                 |                      |              |                               |                       |           |                       |
| 67                 | 572         | Maintenance of Underground Lines (Major Only)              |                      |              |                               |                       |           |                       |
|                    | 573         | Maintenance of Miscellaneous Transmission Plant            |                      |              |                               |                       |           |                       |
| 68                 |             | (Major Only)   | Cabad                |              |                               |                       |           |                       |
|                    |             |  | Sched                | ule RE       | <b>σ-D</b> -0                 |                       |           |                       |

# FERC FORM NO. 60 (REVISED 12-07)

28/36 Page 304a

| Name of Respondent |                   |   |                                     | This Rep<br>(1) X   | oort Is:<br>An Original        | Resubmissi<br>(Mo, Da |           | Year/Period of Report                |
|--------------------|-------------------|---|-------------------------------------|---------------------|--------------------------------|-----------------------|-----------|--------------------------------------|
| Lib                | erty Utilit       | es (Canada) Corp.   |                                     | (1) (2)             | A Resubmission                 | (                     | ,,        | Dec 31, <u>2018</u>                  |
|                    |                   | Schedule XVI- Analysis of Cha                                       | rges for Service- As                | sociate a           | nd Non-Associate               | Companies (           | continued | )                                    |
|                    |                   |   |                                     |                     |                                |                       |           |                                      |
|                    |                   |   |                                     |                     | 1                              |                       |           |                                      |
|                    | Account<br>Number | Title of Account  | Total Charges for Se<br>Direct Cost | rvices              | Total Charges fo<br>Indirect C |                       | Tota      | l Charges for Services<br>Total Cost |
| Line               |                   |   | 5.000 0000                          |                     |                                |                       |           |                                      |
| No.                | (a)               | (b)   | (i)                                 |                     | (j)                            |                       |           | (k)                                  |
|                    | 574               | Maintenance of Transmission Plant (Nonmajor                         |                                     |                     |                                |                       |           |                                      |
| 69                 |                   | Only)   |                                     |                     |                                |                       |           |                                      |
| 70                 |                   | Total Transmission Maintenance Expenses                             |                                     |                     |                                |                       |           |                                      |
| 71                 | 575.1-575.8       | Total Regional Market Operation Expenses                            |                                     |                     |                                |                       |           |                                      |
| 72                 | 576.1-576.5       | Total Regional Market Maintenance Expenses                          |                                     |                     |                                |                       |           |                                      |
| 73                 | 580-589           | Total Distribution Operation Expenses                               |                                     |                     |                                |                       |           |                                      |
| 74                 | 590-598           | Total Distribution Maintenance Expenses                             |                                     |                     |                                |                       |           |                                      |
|                    |                   | Total Electric Operation and Maintenance                            |                                     |                     |                                |                       |           |                                      |
| 75                 |                   | Expenses  |                                     |                     |                                | 1,972,547             |           | 1,972,547                            |
| 76                 | 700-798           | Production Expenses (Provide selected accounts<br>in a footnote)    |                                     |                     |                                |                       |           |                                      |
| 70                 | 800-813           | Total Other Gas Supply Operation Expenses                           |                                     |                     |                                |                       |           |                                      |
| 78                 | 814-826           | Total Underground Storage Operation Expenses                        |                                     |                     |                                |                       |           |                                      |
|                    | 830-837           | Total Underground Storage Maintenance                               |                                     |                     |                                |                       |           |                                      |
| 79                 |                   | Expenses  |                                     |                     |                                |                       |           |                                      |
| 80                 | 840-842.3         | Total Other Storage Operation Expenses                              |                                     |                     |                                |                       |           |                                      |
| 81                 | 843.1-843.9       | Total Other Storage Maintenance Expenses                            |                                     |                     |                                |                       |           |                                      |
|                    | 844.1-846.2       | Total Liquefied Natural Gas Terminaling and                         |                                     |                     |                                |                       |           |                                      |
| 82                 |                   | Processing Operation Expenses                                       |                                     |                     |                                |                       |           |                                      |
|                    |                   | Total Liquefied Natural Gas Terminaling and                         |                                     |                     |                                |                       |           |                                      |
| 83                 |                   | Processing Maintenance Expenses                                     |                                     |                     |                                |                       |           |                                      |
| 84                 | 850               | Operation Supervision and Engineering                               |                                     |                     |                                |                       |           |                                      |
| 85                 | 851               | System Control and Load Dispatching.                                |                                     |                     |                                |                       |           |                                      |
| 86<br>87           | 852<br>853        | Communication System Expenses Compressor Station Labor and Expenses |                                     |                     |                                |                       |           |                                      |
| 88                 |                   | Gas for Compressor Station Fuel                                     |                                     |                     |                                |                       |           |                                      |
| 89                 | 855               | Other Fuel and Power for Compressor Stations                        |                                     |                     |                                |                       |           |                                      |
| 90                 |                   | Mains Expenses  |                                     |                     |                                |                       |           |                                      |
| 91                 | 857               | Measuring and Regulating Station Expenses                           |                                     |                     |                                |                       |           |                                      |
| 92                 | 858               | Transmission and Compression of Gas By Others                       |                                     |                     |                                |                       |           |                                      |
| 93                 | 859               | Other Expenses  |                                     |                     |                                |                       |           |                                      |
| 94                 | 860               | Rents   |                                     |                     |                                |                       |           |                                      |
| 95                 |                   | Total Gas Transmission Operation Expenses                           |                                     |                     |                                |                       |           |                                      |
| 96                 | 861               | Maintenance Supervision and Engineering                             |                                     |                     |                                |                       |           |                                      |
| 97                 | 862               | Maintenance of Structures and Improvements                          |                                     |                     |                                |                       |           |                                      |
| 98                 | 863               | Maintenance of Mains  |                                     |                     |                                |                       |           |                                      |
| 99                 | 864               | Maintenance of Compressor Station Equipment                         |                                     |                     |                                |                       |           |                                      |
| 100                | 865               | Maintenance of Measuring And Regulating Station                     |                                     |                     |                                |                       |           |                                      |
| 100                | 200               | Equipment<br>Maintenance of Communication Equipment                 |                                     |                     |                                |                       |           |                                      |
| 101<br>102         | 866<br>867        | Maintenance of Other Equipment                                      |                                     |                     |                                |                       |           |                                      |
| 102                | 007               | Total Gas Transmission Maintenance Expenses                         |                                     |                     |                                |                       |           |                                      |
| 103                | 870-881           | Total Distribution Operation Expenses                               |                                     |                     |                                |                       |           |                                      |
|                    |                   |   |                                     |                     |                                |                       | <u> </u>  |                                      |
|                    |                   |   |                                     |                     |                                |                       |           |                                      |
|                    |                   |   |                                     |                     |                                |                       |           |                                      |
| 1                  |                   |   |                                     |                     |                                |                       |           |                                      |
|                    |                   |   | Sched                               | ule RES             | -D-8                           |                       |           |                                      |
|                    |                   |   | Scheu                               | $\frac{100}{20/26}$ |                                |                       |           |                                      |

| Nam  | ne of Res         | spondent  |                                    | This Rep  |                                | Resubmissi     |            | Year/Period of Report                 |
|------|-------------------|---|------------------------------------|-----------|--------------------------------|----------------|------------|---------------------------------------|
| Libe | erty Utiliti      | es (Canada) Corp.                                       |                                    |           | An Original<br>A Resubmission  | (Mo, Da<br>/ / | . ,        | Dec 31, 2018                          |
|      |                   | Schedule XVI- Analysis of Cha                           | rges for Service- A                |           |                                | Companies (    | (continued | l<br>1)                               |
|      |                   |   |                                    |           |                                | •              | <b>.</b>   |                                       |
|      |                   |   | Γ                                  |           |                                |                | 1          |                                       |
| Line | Account<br>Number | Title of Account  | Total Charges for S<br>Direct Cost | ervices   | Total Charges fo<br>Indirect C |                | Tota       | al Charges for Services<br>Total Cost |
| No.  | (a)               | (b)   | (i)                                |           | (j)                            |                | (k)        |                                       |
| 105  | 885-894           | Total Distribution Maintenance Expenses                 |                                    |           |                                |                |            |                                       |
|      |                   | Total Natural Gas Operation and Maintenance             |                                    |           |                                |                |            |                                       |
| 106  |                   | Expenses  |                                    |           |                                |                |            |                                       |
|      |                   | Supervision   |                                    |           |                                |                |            |                                       |
|      |                   | Meter reading expenses                                  |                                    |           |                                |                |            |                                       |
|      |                   | Customer records and collection expenses                |                                    |           |                                |                |            |                                       |
| -    |                   | Uncollectible accounts                                  |                                    |           |                                |                |            |                                       |
|      |                   | Miscellaneous customer accounts expenses                |                                    |           |                                |                |            |                                       |
|      |                   | Total Customer Accounts Operation Expenses              |                                    |           |                                |                |            |                                       |
| -    |                   | Supervision   |                                    |           |                                |                |            |                                       |
|      |                   | Customer assistance expenses                            |                                    |           |                                |                |            |                                       |
| 115  |                   | Informational And Instructional Advertising<br>Expenses |                                    |           |                                |                |            |                                       |
|      |                   | Miscellaneous Customer Service And                      |                                    |           |                                |                |            |                                       |
| 116  |                   | Informational Expenses                                  |                                    |           |                                |                |            |                                       |
| 117  |                   | Total Service and Informational Operation<br>Accounts   |                                    |           |                                |                |            |                                       |
| 118  | 911               | Supervision   |                                    |           |                                |                |            |                                       |
| 119  | 912               | Demonstrating and Selling Expenses                      |                                    |           |                                |                |            |                                       |
| 120  | 913               | Advertising Expenses                                    |                                    |           |                                |                |            |                                       |
| 121  | 916               | Miscellaneous Sales Expenses                            |                                    |           |                                |                |            |                                       |
| 122  |                   | Total Sales Operation Expenses                          |                                    |           |                                |                |            |                                       |
| 123  | 920               | Administrative and General Salaries                     |                                    | 5,998,381 |                                | 9,531,595      |            | 15,529,976                            |
| 124  | 921               | Office Supplies and Expenses                            |                                    |           |                                | 183,569        |            | 183,569                               |
| 125  | 923               | Outside Services Employed                               |                                    |           |                                | 2,785,392      |            | 2,785,392                             |
| 126  | 924               | Property Insurance                                      |                                    |           |                                |                |            |                                       |
| 127  | 925               | Injuries and Damages                                    |                                    |           |                                |                |            |                                       |
| 128  | 926               | Employee Pensions and Benefits                          |                                    | 2,611,889 |                                | 3,951,273      |            | 6,563,162                             |
| 129  | 928               | Regulatory Commission Expenses                          |                                    |           |                                |                |            |                                       |
| 130  | 930.1             | General Advertising Expenses                            |                                    |           |                                |                |            |                                       |
| 131  | 930.2             | Miscellaneous General Expenses                          |                                    |           |                                | 3,462,558      |            | 3,462,558                             |
| 132  | 931               | Rents   |                                    |           |                                | 1,376,520      |            | 1,376,520                             |
|      |                   | Total Administrative and General Operation              |                                    |           |                                |                |            |                                       |
| 133  |                   | Expenses  |                                    | 8,610,270 |                                | 21,290,907     |            | 29,901,177                            |
| 134  | 935               | Maintenance of Structures and Equipment                 |                                    |           |                                |                |            |                                       |
| 125  |                   | Total Administrative and General Maintenance            |                                    |           |                                |                |            |                                       |
| 135  |                   | Expenses  |                                    | 8,610,270 |                                | 21,290,907     |            | 29,901,177                            |
| 136  |                   | Total Cost of Service                                   |                                    | 8,610,270 |                                | 23,263,454     |            | 31,873,724                            |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   |                                    |           |                                |                |            |                                       |
|      |                   |   | Sched                              | lule RES  | -D-8                           |                |            |                                       |
|      |                   |   | Bago                               | 30/36     |                                |                | l          |                                       |

| ses (Canada) Corp.  Schedule XVII - Ana  ices rendered to associate companies (Ac  (a)  (a)  (a)  (a)  (a)  (a)  (a)  (a  | (1)<br>(2)<br>alysis of Billing – Asso<br>account 457), list all of<br>Account 457.<br>Direct Costs Char<br>(b)<br>3,526<br>1,046<br>3,530<br>2,271<br>2,173<br>2,539<br>2,190<br>3,429<br>1,776<br>3,429<br>1,776<br>3,429<br>1,776<br>3,429<br>1,776<br>3,429<br>1,776<br>3,429<br>1,776<br>3,429<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,776<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1,777<br>1, | ciate Com<br>the associate<br>the associate<br>rged Indire<br>3,222<br>5,235<br>0,055<br>1,583<br>3,335<br>0,055<br>1,583<br>3,335<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,26 | ubmission<br>Ipanies (Accour   | Account 457.3<br>Compensation For Use<br>of Capital<br>(d)  | Dec 31, <u>2018</u><br>Total Amount Billed<br>(e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964<br>26,209 |
|---|--|--|--|---|--|
| (a)<br>(a)<br>(a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>ergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | Account 457), list all of           Account 457), list all of           Direct Costs Char           (b)           3,526           1,046           3,530           2,271           2,173           2,539           2,190           3,429           1,776           3,429           1,776           2,399           482           2,299           117           67           132           132           132           132           132           132   | ciate Com<br>the associate<br>the associate<br>rged Indire<br>3,222<br>5,235<br>0,055<br>1,583<br>3,335<br>0,055<br>1,583<br>3,335<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,219<br>0,036<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,234<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,235<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,236<br>0,26 | Account 457.2<br>ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967                   | Account 457.3<br>Compensation For Use<br>of Capital<br>(d)  | Total Amount Billed<br>(e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964                                  |
| (a)<br>(a)<br>(a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>ergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | Account 457), list all of<br>Account 457, list all of<br>(b)<br>(b)<br>(b)<br>(c)<br>(b)<br>(c)<br>(c)<br>(c)<br>(c)<br>(c)<br>(c)<br>(c)<br>(c  | the association of the associati   | Ciate companie<br>Account 457.2<br>ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967 | S.<br>Account 457.3<br>Compensation For Use<br>of Capital<br>(d)  | (e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| (a)         ilities (CalPeco Electric) LLC         ilities (Pine Bluff) Corp.         ilities (Midstates Natural Gas) Corp.         ilities (Peach State Natural Gas) Corp.         ilities (Sub) Corp.         nergy Utilities (New Hampshire) Corp.         ilities (Granite State Electric) Corp.         ilities (Granite State Electric) Corp.         ilities (Granite State Electric) Corp.         ilities (White Hall Water) Corp.         ilities (White Hall Sewer) Corp.         i Power & Utilities Corp.         i Power Trust         ilities (Pipeline &Transmission) Corp.         ilities (Apple Valley Ranchos Water) Corp         ad LLP         Water Company         ilities (Apple Valley Ranchos Water) Corp         ness Co Inc         ness Co S.a.r.l.         chess Co S.a.r.l.         chess Co S.a.r.l.         ilities Services Corp         Power Tinker Transmission         ectric District         Belle-Rivière inc.         / Solar I, LLC | Account 457.           Direct Costs Chain           (b)           3,528           1,046           3,530           2,271           2,173           2,539           2,190           3,429           1,778           3,429           1,778           2,539           2,190           3,429           1,778           3,429           1,778           3,429           1,778           3,429           1,778           3,429           1,778           3,429           1,778           3,429           1,778           3,429           1,999           5,396           2,295           1,117           67           1,32           1,117           1,117           1,117           1,117           1,117           1,117           1,117           1,117           1,117           1,117           1,117  | 1       //         rged       Indira         3,222   | Account 457.2<br>ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967                   | Account 457.3<br>Compensation For Use<br>of Capital<br>(d)  | (e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| (a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | Direct Costs Chain           (b)           3,526           1,046           3,530           2,271           2,173           2,536           2,190           3,426           1,776           3,426           1,7776           3,426           1,7776           2,5395           2,190           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,995           5,395           2,2955           1,177           67           1,177           67           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177  | rged Indira<br>3,222 5,235 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0052 5,000   | ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967                                    | Compensation For Use<br>of Capital<br>(d)   | (e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| (a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | Direct Costs Chain           (b)           3,526           1,046           3,530           2,271           2,173           2,536           2,190           3,426           1,776           3,426           1,7776           3,426           1,7776           2,5395           2,190           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,995           5,395           2,2955           1,177           67           1,177           67           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177  | rged Indira<br>3,222 5,235 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0052 5,000   | ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967                                    | Compensation For Use<br>of Capital<br>(d)   | (e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| (a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | Direct Costs Chain           (b)           3,526           1,046           3,530           2,271           2,173           2,536           2,190           3,426           1,776           3,426           1,7776           3,426           1,7776           2,5395           2,190           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,995           5,395           2,2955           1,177           67           1,177           67           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177  | rged Indira<br>3,222 5,235 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0052 5,000   | ect Costs Charged<br>(c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967                                    | Compensation For Use<br>of Capital<br>(d)   | (e)<br>4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| (a)<br>ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | Direct Costs Chain           (b)           3,526           1,046           3,530           2,271           2,173           2,536           2,190           3,426           1,776           3,426           1,7776           3,426           1,7776           2,5395           2,190           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,7776           3,426           1,995           5,395           2,2955           1,177           67           1,177           67           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177           1,177  | rged Indira<br>3,222 5,235 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0055 5,0052 5,000   | (c)<br>1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967   | of Capital<br>(d)   | 4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Peach State Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Water) Corp.<br>Power & Utilities Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 3,528         1,046         3,530         2,271         2,173         2,539         2,170         3,429         1,778         73         49         199         5,396         2,295         1117         67         132         1         1         1         1         1  | 5,235         0,055         1,583         3,355         0,036         0,036         0,865         3,819         3,692         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,7,70         7,770         7,876         2,898         1,553   | 1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  | (d)   | 4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (CalPeco Electric) LLC<br>ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Peach State Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Water) Corp.<br>Power & Utilities Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 3,528         1,046         3,530         2,271         2,173         2,539         2,170         3,429         1,778         73         49         199         5,396         2,295         1117         67         132         1         1         1         1         1  | 5,235         0,055         1,583         3,355         0,036         0,036         0,865         3,819         3,692         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,7,70         7,770         7,876         2,898         1,553   | 1,363,849<br>385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 4,892,071<br>1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (Pine Bluff) Corp.<br>ilities (Midstates Natural Gas) Corp.<br>ilities (Peach State Natural Gas) Corp.<br>ilities (Sub) Corp.<br>ilities (Sub) Corp.<br>ilities (Sub) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Water) Corp.<br>Power & Utilities Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 1,046         3,530         2,271         2,173         2,539         2,190         3,429         1,778         73         49         199         5,396         2,295         117         67         132         1         1         1   | 5,235         0,055         1,583         3,355         0,036         0,036         0,865         3,819         3,692         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,234         0,7,70         7,770         7,876         2,898         1,553   | 385,281<br>1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967   |   | 1,431,516<br>5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| ilities (Midstates Natural Gas) Corp.<br>ilities (Peach State Natural Gas) Corp.<br>ilities (Sub) Corp.<br>nergy Utilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 3,530         2,271         2,173         2,539         2,190         3,429         1,776         73         49         199         5,395         2,296         117         67         1132         1         1         1  | 0,055         1,583         3,355         0,219         0,036         9,865         3,819         3,692         0,234         0,838         5,430         2,964         5,208         5,208         5,208         2,898         1,553  | 1,528,159<br>1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 5,058,214<br>3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (Peach State Natural Gas) Corp.<br>ilities (Sub) Corp.<br>ilities (Sub) Corp.<br>ilities (Sub) Corp.<br>ilities (Carante State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>iPower & Utilities Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 2,271<br>2,173<br>2,539<br>2,190<br>3,429<br>1,776<br>49<br>199<br>5,395<br>482<br>200<br>2,295<br>117<br>67<br>132  | 1,583         3,355         9,219         9,036         9,865         3,819         3,692         9,234         9,838         5,430         2,964         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,208         5,53   | 1,212,628<br>1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967   |   | 3,484,211<br>3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| ilities (Sub) Corp.<br>ilities (Sub) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 2,173<br>2,539<br>2,190<br>3,429<br>1,778<br>49<br>199<br>5,399<br>2,295<br>2,295<br>1177<br>67<br>132   | 3,355       9,219       0,036       9,865       3,819       3,692       9,234       9,838       5,430       2,964       3,208       5,022       7,770       7,876       2,898       1,553  | 1,558,425<br>1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 3,731,780<br>2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (New Hampshire) Corp.<br>ilities (Granite State Electric) Corp.<br>ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 2,539<br>2,190<br>3,429<br>1,778<br>73<br>49<br>199<br>5,395<br>482<br>2,295<br>2,295<br>117<br>67<br>132  | 9,219       9,219       9,036       9,865       3,819       3,692       9,234       9,838       5,430       2,964       3,208       5,022       7,770       7,876       2,898       1,553  | 1,115,975<br>2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967   |   | 2,539,219<br>3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| Ilities (Granite State Electric) Corp.         Ilities (EnergyNorth Natural Gas) Corp.         Ilities (New England Gas Co) Corp.         Ilities (White Hall Water) Corp.         Ilities (White Hall Sewer) Corp.         IPower & Utilities Corp.         IPower Trust         Ilities (Pipeline &Transmission) Corp.         Ilities (Park Water) Corp         ad LLP         Water Company         Ilities (Apple Valley Ranchos Water) Corp         ness Co Inc         ness Co S.a.r.I.         chess Co S.a.r.I.         ilities Services Corp         IPower Tinker Transmission         ectric District         Belle-Rivière inc.         Y Solar I, LLC   | 2,190<br>3,429<br>1,778<br>73<br>49<br>199<br>5,399<br>482<br>2,295<br>2,295<br>117<br>67<br>132   | 0,036           0,865           3,819           3,692           0,234           0,235           0,236           0,237           0,238           0,239           0,249           0,259           0,259 </td <td>2,244,885<br/>1,370,609<br/>42,388<br/>43,824<br/>( 2,000)<br/>2,695,967</td> <td></td> <td>3,306,011<br/>5,674,750<br/>3,149,428<br/>116,080<br/>93,058<br/>197,838<br/>8,091,397<br/>482,964</td>   | 2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 3,306,011<br>5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (EnergyNorth Natural Gas) Corp.<br>ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 3,429<br>1,778<br>73<br>49<br>199<br>5,395<br>482<br>26<br>2,295<br>117<br>67<br>132<br>117<br>67<br>132   | 9,865       3,819       3,692       9,234       9,838       5,430       2,964       5,208       5,208       7,770       7,876       2,898       1,553  | 2,244,885<br>1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 5,674,750<br>3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| ilities (New England Gas Co) Corp.<br>ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 1,778<br>73<br>49<br>199<br>5,395<br>482<br>26<br>2,295<br>117<br>67<br>132  | 3,819       3,692       9,234       9,838       5,430       2,964       5,208       5,022       7,770       7,876       2,898       1,553  | 1,370,609<br>42,388<br>43,824<br>( 2,000)<br>2,695,967   |   | 3,149,428<br>116,080<br>93,058<br>197,838<br>8,091,397<br>482,964  |
| ilities (White Hall Water) Corp.<br>ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 73<br>49<br>199<br>5,395<br>482<br>2,295<br>2,295<br>117<br>67<br>132<br>132   | 3,692       9,234       9,838       5,430       2,964       3,208       5,022       7,770       7,876       2,898       1,553  | 42,388<br>43,824<br>( 2,000)<br>2,695,967  |   | 116,080<br>93,058<br>197,838<br>8,091,397<br>482,964   |
| ilities (White Hall Sewer) Corp.<br>Power & Utilities Corp.<br>Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Pipeline &Transmission) Corp.<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 49<br>199<br>5,395<br>482<br>26<br>2,295<br>117<br>67<br>132<br>132  | 9,234       9,838       5,430       2,964       5,208       5,022       7,770       7,876       2,898       1,553  | 43,824<br>( 2,000)<br>2,695,967  |   | 93,058<br>197,838<br>8,091,397<br>482,964  |
| Power & Utilities Corp.<br>Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>mess Co Inc<br>mess Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 199<br>5,395<br>482<br>26<br>2,295<br>117<br>67<br>132<br>132  | 9,838       5,430       2,964       5,208       5,022       7,770       7,876       2,898       1,553  | ( 2,000)<br>2,695,967  |   | 197,838<br>8,091,397<br>482,964  |
| Power Trust<br>ilities Co<br>ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 5,395<br>482<br>26<br>2,295<br>117<br>67<br>132<br>132   | 5,430<br>2,964<br>3,208<br>5,022<br>7,770<br>7,876<br>2,898<br>1,553   | 2,695,967  |   | 8,091,397<br>482,964   |
| ilities (Pipeline &Transmission) Corp.<br>ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>n Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 2,295<br>2,295<br>117<br>67<br>132<br>132  | 5,208<br>5,022<br>7,770<br>7,876<br>2,898<br>1,553   | 1,179,359  |   |  |
| ilities (Park Water) Corp<br>ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 2,295<br>117<br>67<br>132<br>132   | 5,022<br>7,770<br>7,876<br>2,898<br>1,553  | 1,179,359  |   | 00.000   |
| ad LLP<br>Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 117<br>67<br>132<br>1<br>1<br>1<br>1   | 7,770<br>7,876<br>2,898<br>1,553   | 1,179,359  |   | 26,208   |
| Water Company<br>ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>y Solar I, LLC   | 67<br>132<br>1<br>1<br>1<br>1  | 7,876<br>2,898<br>1,553  |  |   | 3,474,381  |
| ilities (Apple Valley Ranchos Water) Corp<br>ness Co Inc<br>ness Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 132<br>132<br>1<br>1<br>1  | 2,898<br>1,553   |  |   | 117,770  |
| ness Co Inc<br>ness Co S.a.r.I.<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   | 1  | 1,553  |  |   | 67,876   |
| hess Co S.a.r.I.<br>chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 1  |  |  |   | 132,898  |
| chess Co Inc<br>chess Co S.a.r.I.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 1  |  |  |   | 1,553  |
| chess Co S.a.r.l.<br>ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  | 1  | 1,223  |  |   | 1,223  |
| ilities Services Corp<br>Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   |  | 1,553  |  |   | 1,553  |
| Power Tinker Transmission<br>ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC  |  | 1,223  |  |   | 1,223  |
| ectric District<br>Belle-Rivière inc.<br>/ Solar I, LLC   |  | 5,032  |  |   | 505,032  |
| Belle-Rivière inc.<br>/ Solar I, LLC  |  | 7,005  | 0 770 500  |   | 157,005  |
| / Solar I, LLC  | 11,591   |  | 8,772,589  |   | 20,364,018   |
|   |  | 2,348<br>1,804   |  |   | 12,348<br>11,804   |
|   |  | 3,471  |  |   | 3,471  |
| Wind Energy, LLC  | `  | 5,471  |  |   | 5,471  |
| Solar LLC   |  | 011  |  |   | 011  |
| ric Inc.  | 174  | 4.104  |  |   | 174,104  |
| ilities (Woodson-Hensley Water) Corp.   |  |  | 9,441  |   | 16,460   |
| ilities Missouri Water  |  |  | 35,372   |   | 46,353   |
| ilities Energy Solutions  |  |  | - / -  |   |  |
|   |  |  |  |   |  |
|   |  |  |  |   |  |
|   |  |  |  |   |  |
|   |  | 1  |  |   |  |
| Total   |  |  |  |   |  |
| ric<br>ilitie<br>ilitie   | Inc.<br>es (Woodson-Hensley Water) Corp.<br>es Missouri Water  | Inc. 174<br>es (Woodson-Hensley Water) Corp. 7<br>es Missouri Water 10   | Inc.         174,104           es (Woodson-Hensley Water) Corp.         7,019           es Missouri Water         10,981   | Inc.         174,104           es (Woodson-Hensley Water) Corp.         7,019         9,441           es Missouri Water         10,981         35,372 | Inc.         174,104           es (Woodson-Hensley Water) Corp.         7,019         9,441           es Missouri Water         10,981         35,372  |

#### FERC FORM NO. 60 (REVISED 12-07)

|             | e of Respondent  |                               | This Report Is:<br>(1) X An Orig | leair             | Resu     | omission Date<br>lo, Da, Yr)       | Yea   | ar/Period of Report |
|-------------|--|-------------------------------|----------------------------------|-------------------|----------|------------------------------------|-------|---------------------|
| Libe        | rty Utilities (Canada) Corp.   |                               |                                  | ubmission         | (        | / /                                | Dee   | c 31, <u>2018</u>   |
|             | Schedule XVIII – A   | Analysis of Billing -         | Non-Associate C                  | ompanies          | (Accour  | nt 458)                            |       |                     |
|             | For services rendered to nonassociate comp<br>services rendered to each respective nonas |                               | 8), list all of the n            | onassocia         | ite comp | oanies. In a foo                   | otnot | e, describe         |
|             |  |                               |                                  |                   |          |                                    |       |                     |
| Line        | Name of Non-associate Company  | Account 458.1<br>Direct Costs | Account 458.2<br>Indirect Costs  | Accour<br>Compens |          | Account 458.<br>Excess or Deficier |       | Total Amount Billed |
| Line<br>No. |  | Charged                       | Charged                          | Use of            |          | Servicing Non-ass                  |       |                     |
|             |  |                               |                                  |                   |          | Utility Compan                     |       |                     |
|             | (a)  | (b)                           | (c)                              | (0                | d)       | (e)                                |       | (f)                 |
| 1           |  |                               |                                  | _                 |          |                                    |       |                     |
| 2           |  |                               |                                  |                   |          |                                    |       |                     |
| 3<br>4      |  |                               |                                  |                   |          |                                    |       |                     |
| 5           |  |                               |                                  |                   |          |                                    |       |                     |
| 6           |  |                               |                                  |                   |          |                                    |       |                     |
| 7           |  |                               |                                  |                   |          |                                    |       |                     |
| 8           |  |                               |                                  |                   |          |                                    |       |                     |
| 9           |  |                               |                                  |                   |          |                                    |       |                     |
| 10          |  |                               |                                  |                   |          |                                    |       |                     |
| 11<br>12    |  |                               |                                  |                   |          |                                    |       |                     |
| 12          |  |                               |                                  |                   |          |                                    |       |                     |
| 14          |  |                               |                                  |                   |          |                                    |       |                     |
| 15          |  |                               |                                  |                   |          |                                    |       |                     |
| 16          |  |                               |                                  |                   |          |                                    |       |                     |
| 17          |  |                               |                                  |                   |          |                                    |       |                     |
| 18          |  |                               |                                  |                   |          |                                    |       |                     |
| 19          |  |                               |                                  |                   |          |                                    |       |                     |
| 20          |  |                               |                                  |                   |          |                                    |       |                     |
| 21<br>22    |  |                               |                                  |                   |          |                                    |       |                     |
| 22          |  |                               |                                  |                   |          |                                    |       |                     |
| 24          |  |                               |                                  |                   |          |                                    |       |                     |
| 25          |  |                               |                                  |                   |          |                                    |       |                     |
| 26          |  |                               |                                  |                   |          |                                    |       |                     |
| 27          |  |                               |                                  |                   |          |                                    |       |                     |
| 28          |  |                               |                                  |                   |          |                                    |       |                     |
| 29          |  |                               |                                  |                   |          |                                    |       |                     |
| 30          |  |                               |                                  |                   |          |                                    |       |                     |
| 31<br>32    |  |                               | +                                |                   |          |                                    |       |                     |
| 33          |  |                               |                                  |                   |          |                                    |       |                     |
| 34          |  |                               |                                  |                   |          | 1                                  |       |                     |
| 35          |  |                               |                                  |                   |          |                                    |       |                     |
| 36          |  |                               |                                  |                   |          |                                    |       |                     |
| 37          |  |                               |                                  |                   |          |                                    |       |                     |
| 38          |  |                               |                                  |                   |          |                                    |       |                     |
| 39          |  |                               |                                  |                   |          |                                    |       |                     |
| 40          | Total  |                               | 1                                |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  |                               |                                  |                   |          |                                    |       |                     |
|             |  | Schee                         | dule RES-D-8                     |                   |          |                                    |       |                     |
|             |  |                               | 32/36                            | _I                |          | 1                                  |       | L                   |

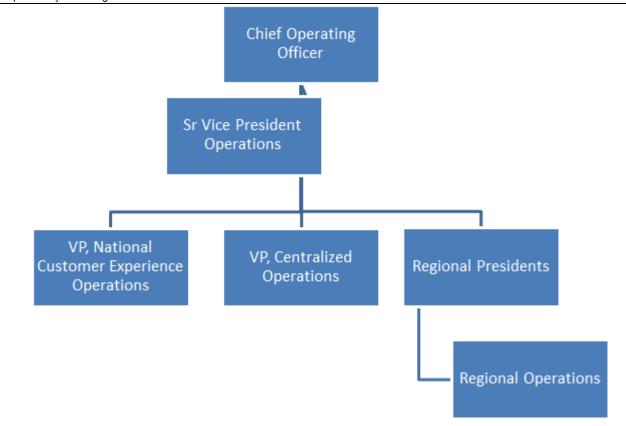
# FERC FORM NO. 60 (REVISED 12-07)

Page 308

|                | e of Respondent   |                     |          | port Is:                            | Resubmissio<br>(Mo, Da,               | n Date<br>Yr) | Year/Period of Report |
|----------------|---|---------------------|----------|-------------------------------------|---------------------------------------|---------------|-----------------------|
| Libe           | rty Utilities (Canada) Corp.  | (1)<br>(2)          | P        | An Original<br>A Resubmission       | (WO, DA,                              | ,             | Dec 31, <u>2018</u>   |
|                | Schedule XIX - Miscellaneous G  |                     | I F      |                                     | nt 930 2                              |               |                       |
| to th<br>2. Pa | rovide a listing of the amount included in Account 930.2, "Miscell<br>eir nature. Amounts less than \$50,000 may be grouped showing<br>ayments and expenses permitted by Section 321 (b)(2) of the Fe<br>6 (2 U.S.C. 441(b)(2)) shall be separately classified. | aneou<br>the n      | us<br>un | General Expense<br>ber of items and | es" classifying s<br>the total for th | e group.      |                       |
|                | Title of Account  |                     |          |                                     |                                       |               | Amount                |
| Line           |   |                     |          |                                     |                                       |               | (b)                   |
| No.            | (a)   |                     |          |                                     |                                       |               |                       |
| 1              | Hydro Expense   |                     |          |                                     |                                       |               | 46,293                |
| 2              | Other Administration Expenses   |                     |          |                                     |                                       |               | 183,429               |
| 3              | Licenses, Permits & Fees/Regulatory Commission Exp  |                     |          |                                     |                                       |               | 429,410               |
| 4              | Meals & Entertainment   |                     |          |                                     |                                       |               | 189,495<br>27,256     |
| 5<br>6         | Postage/Courier   |                     |          |                                     |                                       |               | 241,974               |
| 7              | Travel Vehicle Rentals and Expense  |                     |          |                                     |                                       |               | 13,803                |
| 8              | Accomodation  |                     |          |                                     |                                       |               | 170,192               |
| 9              | Mileage/Parking - Office Staff  |                     |          |                                     |                                       |               | 8,737                 |
| 10             | Data Centre Expense   |                     |          |                                     |                                       |               | 446,670               |
| 11             | Computer Software   |                     |          |                                     |                                       |               | 882,970               |
| 12             | Communications  |                     |          |                                     |                                       |               | 393,061               |
| 13             | Cellular  |                     |          |                                     |                                       |               | 116,563               |
| 14             | Internet Expense  |                     |          |                                     |                                       |               | 17,612                |
| 15             | Payroll Processing Fees   |                     |          |                                     |                                       |               | 15,467                |
| 16             | Seminars & Courses  |                     |          |                                     |                                       |               | 195,907               |
| 17             | Employee Achievement Expense  |                     |          |                                     |                                       |               | 9,658                 |
| 18             | Dues and Memberships  |                     |          |                                     |                                       |               | 74,061                |
| 19             |   |                     |          |                                     |                                       |               |                       |
| 20             |   |                     |          |                                     |                                       |               |                       |
| 21             |   |                     |          |                                     |                                       |               |                       |
| 22<br>23       |   |                     |          |                                     |                                       |               |                       |
| 23             |   |                     |          |                                     |                                       |               |                       |
| 25             |   |                     |          |                                     |                                       |               |                       |
| 26             |   |                     |          |                                     |                                       |               |                       |
| 27             |   |                     |          |                                     |                                       |               |                       |
| 28             |   |                     |          |                                     |                                       |               |                       |
| 29             |   |                     |          |                                     |                                       |               |                       |
| 30             |   |                     |          |                                     |                                       |               |                       |
| 31             |   |                     |          |                                     |                                       |               |                       |
| 32             |   |                     |          |                                     |                                       |               |                       |
| 33             |   |                     |          |                                     |                                       |               |                       |
| 34             |   |                     |          |                                     |                                       |               |                       |
| 35             |   |                     |          |                                     |                                       |               |                       |
| 36<br>37       |   |                     |          |                                     |                                       |               |                       |
| 37             |   |                     |          |                                     |                                       |               |                       |
| 39             |   |                     |          |                                     |                                       |               |                       |
| 40             | Total   |                     |          |                                     |                                       |               | 3,462,558             |
|                |   |                     |          |                                     |                                       |               |                       |
|                |   |                     |          |                                     |                                       |               |                       |
|                | Schedu  | ule R               | E        | S-D-8                               |                                       |               |                       |
|                |   | $\frac{33/3}{33/3}$ |          |                                     |                                       | I             |                       |

| Name of Respondent               | This Report is:          | Resubmission Date | Year of Report |  |  |  |  |  |  |
|----------------------------------|--------------------------|-------------------|----------------|--|--|--|--|--|--|
|                                  | (1) <u>X</u> An Original | (Mo, Da, Yr)      |                |  |  |  |  |  |  |
| Liberty Utilities (Canada) Corp. | (2) A Resubmission       | / /               | 2018           |  |  |  |  |  |  |
| Schedule XX - Organization Chart |                          |                   |                |  |  |  |  |  |  |

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.



| Name of Respondent               | This Report is:                      | Resubmission Date | Year of Report |  |  |  |  |  |  |  |
|----------------------------------|--------------------------------------|-------------------|----------------|--|--|--|--|--|--|--|
|                                  | (1) <u>X</u> An Original             | (Mo, Da, Yr)      |                |  |  |  |  |  |  |  |
| Liberty Utilities (Canada) Corp. | (2) A Resubmission                   | 11                | 2018           |  |  |  |  |  |  |  |
|                                  | Schedule XXI - Methods of Allocation |                   |                |  |  |  |  |  |  |  |

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

2. Include any other allocation methods used to allocate costs.

| Service Department or Function   | Basis of Allocation   |  |  |
|--|---|--|--|
| Utility Four-Factor Methodology<br>Customer Count<br>Utility Net Plant<br>Non-Labor Expenses<br>Labor Expenses | 40%<br>20%<br>20%<br>20%  |  |  |
| Information Technology   | Number of Employees 90%<br>O&M 10%  |  |  |
| Human Resources  | Number of Employees 100%  |  |  |
| Training   | Number of Employees 100%  |  |  |
| Facilities and Building Rent   | Oakville Employees 100%   |  |  |
| Environment, Health, Safety and Security   | Number of Employees 100%  |  |  |
| Procurement  | O&M 50%<br>Capital Expenditures 50%   |  |  |
| Executive and Strategic Management   | Net Plant         33.3%           Revenue         33.3%           O&M         33.3% |  |  |
| Technical Services   | Net Plant         33.3%           Revenue         33.3%           O&M         33.3% |  |  |
| Utility Planning   | Net Plant         33.3%           Revenue         33.3%           O&M         33.3% |  |  |
| Risk Management  | Net Plant         33.3%           Revenue         33.3%           O&M         33.3% |  |  |
| Financial Reporting, Planning and Administration   | Net Plant         33.3%           Revenue         33.3%           O&M         33.3% |  |  |
| Treasury   | Capital Expenditures 25%<br>O&M 50%<br>Net Plant 25%                                |  |  |
| Internal Audit   | Net Plant 25%<br>O&M 75%  |  |  |
| External Communications  | Total Employees 100%  |  |  |
| Legal Costs  | Net Plant 33.3%   |  |  |
| FERC FORM 60 (NEW 12-05)   | 402.1   |  |  |

| Name of Respondent                   | This Report is:<br>(1) <u>X</u> An Original   | Resubmission Date<br>(Mo, Da, Yr) | Year of Report |  |
|--------------------------------------|---|-----------------------------------|----------------|--|
| Liberty Utilities (Canada) Corp.     | (2) A Resubmission  | 11                                | 2018           |  |
| Schedule XXI - Methods of Allocation |   |                                   |                |  |
|                                      | O&M 33.3%   | 3.3%                              |                |  |
| Compliance                           | Revenue         33.3%           O&M         33.3%           Net Plant         33.3% |                                   |                |  |