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 Liberty Utilities (Canada) Corp.		02 Ye	ear of Report 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 (Street, City, State, Zip Code)	06 Name of Co 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 (905) 465-6113		ess of Contact Person shinge@libertyutilities.co	m		
11 This Report is: (1)	12 Resubmissio (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 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 this report are correct statements of the business a 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: An Original	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
Libe	rty Utilities (Canada) Corp.	(1) (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 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 6	Schedule V - Accounts Receivable from Associate Companies				106	Not Applicable
7	Schedule VI - Fuel Stock Expenses Undistributed Schedule VII - Stores Expense Undistributed				107	Not Applicable
8	Schedule VIII - Stoles Expense Onusributed 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	
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Nam	e of Res	pondent	This Report Is:		ubmission Date	Year/Period of Report
Libe	rty Utiliti	es (Canada) Corp.	(1) X An Original (2) A Resubmissi		(Mo, Da, Yr) / /	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 Other Created Descrite			727,054	685,25
17	134	Other Special Deposits				
18	135 136	Working Funds				
19		Temporary Cash Investments Notes Receivable				
20 21		Customer Accounts Receivable				
21 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 4 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 (2) A Resubmissio		Mo, Da, Yr) / /	Dec 31, <u>2018</u>
		Schedule I - Comparative				
	Account	Description		Reference	As of Dec 31	As of Dec 31
Line No.	Number (a)	(b)		Page No. (c)	Current (d)	Prior (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			
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		spondent		This Report Is (1) X An C		Resi (I	ubmission Date 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 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 No.	# (a)	(b)	of Year (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 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
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		pondent		This Report Is (1) X An C	s: Driginal	Resubmission Date (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)	403-403.1 404-405	(*)	(Deductions)	
	(a)	(b)		404-405 (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 (Mo, Da, Yr)	Year/Period of Report			
Libe	erty Utiliti	es (Canada) Corp.	(1) (2)	X An Original	(MO, Da, TT) / /	Dec 31, <u>2018</u>			
		Schedule IV							
des 2.	 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. For temporary cash investments (Account 136), list each investment separately in a footnote. Investments less than \$50,000 may be grouped, showing the number of items in each group. 								
Line No.	Account Number				Balance at Beginning of Year (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 5	136	Temporary Cash Investments (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 (2) A Resubm		(Mo, Da, Yr) / /	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 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 Number	Intie of Account		Balance	e at Beginning of Year (c)	Balance at Close of Year (d)
Line 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 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			
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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) (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 (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 No.	Number (a)	(b)		(c)	(d)	(e)	
1	152	Fuel Stock Expenses Undistributed					
2		Associate Company:					
3 4							
4 5							
6							
7							
8 9							
10							
11							
12 13							
14							
15							
16							
17 18							
19							
20							
21 22							
22							
24							
25							
26 27							
28							
29							
30							
31 32							
33							
34							
35 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) (2)	A Resubmission	Dec 31, <u>2018</u>						
		Schedule VII – Stores	Expen	se Undistributed							
		nount of labor in Column (c) and expenses in Column (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 Number	The of Account		Labor	Expenses	lotai					
No.	(a)	(b)		(c)	(d)	(e)					
1	163	Stores Expense Undistributed									
2		Associate Company:									
3 4											
5											
6											
7											
8 9											
10											
11											
12 13											
13											
15											
16											
17											
18 19											
20											
21											
22 23											
23 24											
25											
26											
27 28											
20											
30											
31											
32 33											
33											
35											
36											
37 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 5								
6								
7								
8								
9								
10 11								
12								
13								
14								
15								
16 17								
17								
19								
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21								
22								
23 24								
25								
26								
27								
28								
29 30								
30 31								
32								
33								
34								
35 36								
36 37								
38								
39								
40	Total							
		~ · ·	1 5					
		Sched		ES-D-8				
			14/36	`				

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.	
			,	5 -				J	
					1				
	Account	Title of Account			Balance	e at Beginning of Year	Balance at Close of Year		
Line No.	Number (a)	(b)				(c)		(d)	
	(4)								
1	186	Miscellaneous Deferred Debits							
2		Items List:							
3									
4									
5									
6 7									
8									
9									
10									
11									
12									
13									
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16 17									
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31									
32									
33									
34									
35 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 (Mo, Da, Yr)	e Year/Period of Repor
Libe	ty Utilities	(Canada) Corp.	(1) (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 5						
6						
7						
8						
9						
10						
11						
12 13						
14						
15						
16						
17						
18						
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20 21						
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25						
26 27						
28						
29						
30						
31						
32						
33 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 exervations of the Uniform System of Accounts. For dividend paid during the year in cash or otherwise, provide rate we have been also an application of the use of applied weed or net loss remaining from servicing nonassociales per the exervations of the Uniform System of Accounts. For dividend paid during the year in cash or otherwise, provide rate 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 (1) XA	rt ls: n Original	Resubmissio (Mo, Da,	n Date Y Yr)	ear/Period of Report
Libe	erty Utili	ties (Canada) Corp.				Resubmission	/ /	D	ec 31, <u>2018</u>
					Long Term			•	
acc in C 2. F	counts. Column For the	advances from associate companies Names of associate companies from (c). deductions in Column (h), please giver er long-term debt (Account 224), list	which advar	nces we ation in a	re receivec a footnote.	l shall be show	n under the cla	ass and seri	
	Account Number	Title of Account	Term of Obligation Class & Series of	Date of	Interest Rate		Balance at Beginning of Year		tions Balance at Close of Year
Line No.		(5)	Obligation (c)		(-)	(f)	(g)	(h)	
	(a)	(b)		(d)	(e)				(i)
1		Advances from Associate Companies							
3		Associate Company: 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 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 18									
19									
20									
21									
22									
23									
24									
25 26									
26 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 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 F 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) (2)	X An Original	(Mo, Da, Yr) / /	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(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) (2)	X An Original	(Mo, Da, Yr) / /	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(Page 3	2		

Nan	Name of Respondent				This Rep		Resubmissio (Mo, Da,	on Date	Year/	Period of Report
Libe	erty Utilit	es (Canada) Corp.		`	· _	An Original 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 Number	Title of Account	Associate Company Direct Cost		e Company ect Cost	Associate Company Total Cost	Nonassociate Company Direct Cost	Nonasso Comp Indirect	any	Nonassociate Company 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								
			G -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.	 (1) X An Original (2) A Resubmission 	(Mo, Da, Yr) / /	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 Total Cost
No.	(a)	(b)	(c)	(d)	(e)	Direct Cost (f)	Indirect Cost (g)	l otal Cost (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 Transmission Service Studies						
48 49	561.6 561.7	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 52		Maintenance of Computer Hardware Maintenance of Computer Software						
62		Maintenance of Computer Software Maintenance of Communication Equipment						
63		Maintenance of Communication Equipment 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							

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

								1
ine	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company Direct Cost	Nonassociate Company Indirect Cost	Nonassociate Company Total Cost
۱o.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
9		Maintenance of Transmission Plant (Nonmajor 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 Liberty Utilities (Canada) Corp.	This Report Is: (1) X An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>
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	Access	Tills of Approximit	According Comment	Appopiate Commen	Appopieto Como	Norsessiet	Noncess -!-!-	Nenecostat
ine	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company Direct Cost	Nonassociate Company Indirect Cost	Nonassociate Company 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 Informational Expenses						
17		Total Service and Informational Operation 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	923 924	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		.				
33	025	Expenses Maintenance of Structures and Equipment	8,610,270	21,290,907	29,901,177			
134	935	Total Administrative and General Maintenance						
125								
135		Expenses Total Cost of Service	8,610,270		29,901,177 31,873,724			
136								

Name of Respondent				This Rep	oort Is:	Resubmiss (Mo, Da		Year/Period of Report
Libe	erty Utilit	ies (Canada) Corp.		(1) X (2) X	An Original 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			•	.	,
	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			
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Name of Respondent				This Re		Resubmissi (Mo, Da		Year/Period of Report
Lib	erty Utilit	es (Canada) Corp.		(1) X (2)	An Original A Resubmission	(IVIO, Da / /	, 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 Services						
	562	Services 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	σ-D -0			

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Name of Respondent				This Rep (1) X	oort Is: An Original	Resubmissi (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 Number	Title of Account	Total Charges for Se Direct Cost	rvices	Total Charges fo Indirect C		Tota	l Charges for Services 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 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 87	852 853	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 Maintenance of Communication Equipment						
101 102	866 867	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			
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Nam	ne of Res	spondent		This Rep		Resubmissi		Year/Period of Report
Libe	erty Utiliti	es (Canada) Corp.			An Original A Resubmission	(Mo, Da / /	. ,	Dec 31, 2018
		Schedule XVI- Analysis of Cha	rges for Service- A			Companies ((continued	l 1)
						•	.	
			Γ				1	
Line	Account Number	Title of Account	Total Charges for S Direct Cost	ervices	Total Charges fo Indirect C		Tota	al Charges for Services 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 Expenses						
		Miscellaneous Customer Service And						
116		Informational Expenses						
117		Total Service and Informational Operation 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) (2) alysis of Billing – Asso account 457), list all of Account 457. 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 3,429 1,776 3,429 1,776 3,429 1,776 3,429 1,776 3,429 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,776 1,777 1,	ciate Com the associate the associate rged Indire 3,222 5,235 0,055 1,583 3,335 0,055 1,583 3,335 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,234 0,235 0,235 0,235 0,235 0,235 0,235 0,235 0,235 0,236 0,26	ubmission Ipanies (Accour	Account 457.3 Compensation For Use of Capital (d)	Dec 31, <u>2018</u> Total Amount Billed (e) 4,892,071 1,431,516 5,058,214 3,484,211 3,731,780 2,539,219 3,306,011 5,674,750 3,149,428 116,080 93,058 197,838 8,091,397 482,964 26,209
(a) (a) (a) ilities (CalPeco Electric) LLC ilities (Pine Bluff) Corp. ilities (Midstates Natural Gas) Corp. ilities (Midstates Natural Gas) Corp. ilities (Sub) Corp. ergy Utilities (New Hampshire) Corp. ilities (Granite State Electric) Corp. ilities (Granite State Electric) Corp. ilities (New England Gas Co) Corp. ilities (New England Gas Co) Corp. ilities (New England Gas Co) Corp. ilities (White Hall Water) Corp. ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power 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 Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / 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 the associate the associate rged Indire 3,222 5,235 0,055 1,583 3,335 0,055 1,583 3,335 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,219 0,036 0,234 0,235 0,235 0,235 0,235 0,235 0,235 0,235 0,235 0,236 0,26	Account 457.2 ect Costs Charged (c) 1,363,849 385,281 1,528,159 1,212,628 1,558,425 1,115,975 2,244,885 1,370,609 42,388 43,824 (2,000) 2,695,967	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e) 4,892,071 1,431,516 5,058,214 3,484,211 3,731,780 2,539,219 3,306,011 5,674,750 3,149,428 116,080 93,058 197,838 8,091,397 482,964
(a) (a) (a) ilities (CalPeco Electric) LLC ilities (Pine Bluff) Corp. ilities (Midstates Natural Gas) Corp. ilities (Midstates Natural Gas) Corp. ilities (Sub) Corp. ergy Utilities (New Hampshire) Corp. ilities (Granite State Electric) Corp. ilities (Granite State Electric) Corp. ilities (New England Gas Co) Corp. ilities (New England Gas Co) Corp. ilities (New England Gas Co) Corp. ilities (White Hall Water) Corp. ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power 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 Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	Account 457), list all of Account 457, list all of (b) (b) (b) (c) (b) (c) (c) (c) (c) (c) (c) (c) (c	the association of the associati	Ciate companie Account 457.2 ect Costs Charged (c) 1,363,849 385,281 1,528,159 1,212,628 1,558,425 1,115,975 2,244,885 1,370,609 42,388 43,824 (2,000) 2,695,967	S. Account 457.3 Compensation For Use of Capital (d)	(e) 4,892,071 1,431,516 5,058,214 3,484,211 3,731,780 2,539,219 3,306,011 5,674,750 3,149,428 116,080 93,058 197,838 8,091,397 482,964
(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 ect Costs Charged (c) 1,363,849 385,281 1,528,159 1,212,628 1,558,425 1,115,975 2,244,885 1,370,609 42,388 43,824 (2,000) 2,695,967	Account 457.3 Compensation For Use of Capital (d)	(e) 4,892,071 1,431,516 5,058,214 3,484,211 3,731,780 2,539,219 3,306,011 5,674,750 3,149,428 116,080 93,058 197,838 8,091,397 482,964
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(a) ilities (CalPeco Electric) LLC ilities (Pine Bluff) Corp. ilities (Midstates Natural Gas) Corp. ilities (Sub) Corp. nergy Utilities (New Hampshire) Corp. ilities (Granite State Electric) Corp. ilities (Granite State Electric) Corp. ilities (EnergyNorth Natural Gas) Corp. ilities (New England Gas Co) Corp. ilities (New England Gas Co) Corp. ilities (White Hall Water) Corp. ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power 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 Power Tinker Transmission ectric District Belle-Rivière inc. / 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 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) 1,363,849 385,281 1,528,159 1,212,628 1,558,425 1,115,975 2,244,885 1,370,609 42,388 43,824 (2,000) 2,695,967	of Capital (d)	4,892,071 1,431,516 5,058,214 3,484,211 3,731,780 2,539,219 3,306,011 5,674,750 3,149,428 116,080 93,058 197,838 8,091,397 482,964
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ilities (New England Gas Co) Corp. ilities (White Hall Water) Corp. ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power Trust ilities Co 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. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	1,778 73 49 199 5,395 482 26 2,295 117 67 132	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 42,388 43,824 (2,000) 2,695,967		3,149,428 116,080 93,058 197,838 8,091,397 482,964
ilities (White Hall Water) Corp. ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power Trust ilities Co 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 Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	73 49 199 5,395 482 2,295 2,295 117 67 132 132	3,692 9,234 9,838 5,430 2,964 3,208 5,022 7,770 7,876 2,898 1,553	42,388 43,824 (2,000) 2,695,967		116,080 93,058 197,838 8,091,397 482,964
ilities (White Hall Sewer) Corp. Power & Utilities Corp. Power Trust ilities Co ilities (Pipeline &Transmission) Corp. ilities (Pipeline &Transmission) Corp. ad LLP Water Company ilities (Apple Valley Ranchos Water) Corp ness Co Inc ness Co S.a.r.I. chess Co Inc chess Co S.a.r.I. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	49 199 5,395 482 26 2,295 117 67 132 132	9,234 9,838 5,430 2,964 5,208 5,022 7,770 7,876 2,898 1,553	43,824 (2,000) 2,695,967		93,058 197,838 8,091,397 482,964
Power & Utilities Corp. Power Trust ilities Co ilities (Pipeline &Transmission) Corp. ilities (Park Water) Corp ad LLP Water Company ilities (Apple Valley Ranchos Water) Corp mess Co Inc mess Co S.a.r.I. chess Co S.a.r.I. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	199 5,395 482 26 2,295 117 67 132 132	9,838 5,430 2,964 5,208 5,022 7,770 7,876 2,898 1,553	(2,000) 2,695,967		197,838 8,091,397 482,964
Power Trust ilities Co 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 Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	5,395 482 26 2,295 117 67 132 132	5,430 2,964 3,208 5,022 7,770 7,876 2,898 1,553	2,695,967		8,091,397 482,964
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 Inc chess Co S.a.r.I. ilities Services Corp n Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	2,295 2,295 117 67 132 132	5,208 5,022 7,770 7,876 2,898 1,553	1,179,359		
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. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	2,295 117 67 132 132	5,022 7,770 7,876 2,898 1,553	1,179,359		00.000
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. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	117 67 132 1 1 1 1	7,770 7,876 2,898 1,553	1,179,359		26,208
Water Company ilities (Apple Valley Ranchos Water) Corp ness Co Inc ness Co S.a.r.I. chess Co Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. y Solar I, LLC	67 132 1 1 1 1	7,876 2,898 1,553			3,474,381
ilities (Apple Valley Ranchos Water) Corp ness Co Inc ness Co S.a.r.I. chess Co Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	132 132 1 1 1	2,898 1,553			117,770
ness Co Inc ness Co S.a.r.I. chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	1	1,553			67,876
hess Co S.a.r.I. chess Co Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	1				132,898
chess Co Inc chess Co S.a.r.I. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	1				1,553
chess Co S.a.r.l. ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC	1	1,223			1,223
ilities Services Corp Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC		1,553			1,553
Power Tinker Transmission ectric District Belle-Rivière inc. / Solar I, LLC		1,223			1,223
ectric District Belle-Rivière inc. / Solar I, LLC		5,032			505,032
Belle-Rivière inc. / Solar I, LLC		7,005	0 770 500		157,005
/ Solar I, LLC	11,591		8,772,589		20,364,018
		2,348 1,804			12,348 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 ilitie ilitie	Inc. es (Woodson-Hensley Water) Corp. es Missouri Water	Inc. 174 es (Woodson-Hensley Water) Corp. 7 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: (1) X An Orig	leair	Resu	omission Date 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 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 Direct Costs	Account 458.2 Indirect Costs	Accour Compens		Account 458. Excess or Deficier		Total Amount Billed
Line No.		Charged	Charged	Use of		Servicing Non-ass		
						Utility Compan		
	(a)	(b)	(c)	(0	d)	(e)		(f)
1				_				
2								
3 4								
5								
6								
7								
8								
9								
10								
11 12								
12								
14								
15								
16								
17								
18								
19								
20								
21 22								
22								
24								
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26								
27								
28								
29								
30								
31 32			+					
33								
34						1		
35								
36								
37								
38								
39								
40	Total		1					
		Schee	dule RES-D-8					
			32/36	_I		1		L

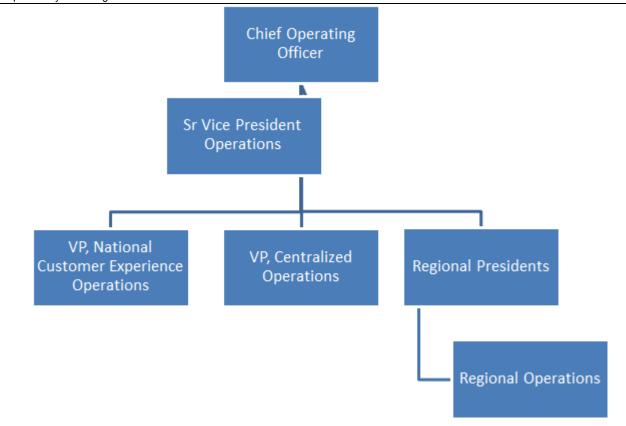
FERC FORM NO. 60 (REVISED 12-07)

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	e of Respondent			port Is:	Resubmissio (Mo, Da,	n Date Yr)	Year/Period of Report
Libe	rty Utilities (Canada) Corp.	(1) (2)	P	An Original A Resubmission	(WO, DA,	,	Dec 31, <u>2018</u>
	Schedule XIX - Miscellaneous G		I F		nt 930 2		
to th 2. Pa	rovide a listing of the amount included in Account 930.2, "Miscell eir nature. Amounts less than \$50,000 may be grouped showing ayments and expenses permitted by Section 321 (b)(2) of the Fe 6 (2 U.S.C. 441(b)(2)) shall be separately classified.	aneou the n	us un	General Expense ber of items and	es" classifying s 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 27,256
5 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 23							
23							
25							
26							
27							
28							
29							
30							
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32							
33							
34							
35							
36 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 Customer Count Utility Net Plant Non-Labor Expenses Labor Expenses	40% 20% 20% 20%		
Information Technology	Number of Employees 90% 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% 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% O&M 50% Net Plant 25%		
Internal Audit	Net Plant 25% 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: (1) <u>X</u> An Original	Resubmission Date (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%			