

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 60 Approved
OMB No. 1902-0215
Expires 05/31/2019



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.

Year of Report

Dec 31, 2018

Schedule RES-D-8

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. Accuratness

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 DataClearance@ferc.gov

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: oir_submission@omb.eop.gov

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**

IDENTIFICATION

01 Exact Legal Name of Respondent Liberty Utilities (Canada) Corp.		02 Year of Report Dec 31, <u>2018</u>
03 Previous Name (If name changed during the year)		04 Date of Name Change / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code)	06 Name of Contact Person Roshan Ranshinge	
07 Title of Contact Person Senior Regulatory Analyst	08 Address of Contact Person 354 Davis Road, Oakville, Ontario, Canada L6J 2X2	
09 Telephone Number of Contact Person (905) 465-6113	10 E-mail Address of Contact Person Roshan.Ranshinge@libertyutilities.com	
11 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Resubmission Date (Month, Day, Year) / /	
13 Date of Incorporation 10/29/2009	14 If Not Incorporated, Date of Organization / /	
15 State or Sovereign Power Under Which Incorporated or Organized		
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Algonquin Power & Utilities		

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer David Bronicheski	19 Signature of Signing Officer	20 Date Signed (Month, Day, Year)
18 Title of Signing Officer Chief Financial Officer	David Bronicheski	04/29/2019

List of Schedules and Accounts

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
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 Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	Not Applicable
7	Schedule VII - Stores Expense Undistributed	108	Not Applicable
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	Not Applicable
9	Schedule IX - Miscellaneous Deferred Debits	110	Not Applicable
10	Schedule X - Research, Development, or Demonstration Expenditures	111	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 Companies	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	

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		Service Company Property			
2	101	Service Company Property	103	11,954,570	12,386,757
3	101.1	Property Under Capital Leases	103		
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	17,235,303	13,230,404
6		Total Property (Total Of Lines 2-5)		29,189,873	25,617,161
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	7,843,608	6,842,718
8	111	Less: Accumulated Provision for Amortization of Service Company Property			
9		Net Service Company Property (Total of Lines 6-8)		21,346,265	18,774,443
10		Investments			
11	123	Investment In Associate Companies	105	1,408,779,156	1,535,078,115
12	124	Other Investments	105		
13	128	Other Special Funds	105		
14		Total Investments (Total of Lines 11-13)		1,408,779,156	1,535,078,115
15		Current And Accrued Assets			
16	131	Cash		727,054	685,250
17	134	Other Special Deposits			
18	135	Working Funds			
19	136	Temporary Cash Investments			
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		161,495	284,200
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	11,702,773	9,214,057
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies			
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		502,030	434,393
29	171	Interest And Dividends Receivable			
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	10,617,900
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	188	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	1,564,470,458

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Schedule I - Comparative Balance Sheet (continued)

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		Proprietary Capital			
49	201	Common Stock Issued	201	1,317,241,398	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	49,423,870
54	219	Accumulated Other Comprehensive Income	201	(10,333,378)	(6,833,534)
55		Total Proprietary Capital (Total of Lines 49-54)		1,402,792,286	1,517,960,627
56		Long-Term Debt			
57	223	Advances From Associate Companies	202	32,015,100	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	34,814,667
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		244,684	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	470,019
68		Current and Accrued Liabilities			
69	231	Notes Payable			
70	232	Accounts Payable		2,659,613	1,362,966
71	233	Notes Payable to Associate Companies	203		
72	234	Accounts Payable to Associate Companies	203	5,346,941	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	5,163,295
77	243	Obligations Under Capital Leases – Current		129,320	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	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)	2,804,241
88		Total Deferred Credits (Total of Lines 82-87)		(6,046,605)	2,804,241
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		1,443,413,742	1,564,470,458

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (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							
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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

Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant					
3	306	Leasehold Improvements	(1,043,850)	(165,734)		92,215	(1,117,369)
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment	(27,245)	(8,941)		2,638	(33,548)
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	(5,771,623)	(1,457,983)		536,915	(6,692,691)
13	398	Miscellaneous Equipment					
14	399	Other Tangible Property					
15	399.1	Asset Retirement Costs					
16		Total	(6,842,718)	(1,632,658)		631,768	(7,843,608)

Schedule V – Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
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
8		Blue GlanNua Co Ltd	2,307	3,883
9		Blue Duchess Co S.a.r.l.	1,470	2,711
10		Green GlanNua Co Ltd	2,210	3,786
11		Green Duchess Co S.a.r.l.	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 Utilities Energy Solutions Corp	20,337	20,594
32		Liberty Utilities Energy Solutions (CNG) Corp.	56,014	56,527
33		Liberty Utilities Energy Solutions (Solar) Corp	11,114	11,370
34		Liberty Utilities Energy Solutions (Solar1) Corp.	493	750
35		Liberty Utilities 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

Schedule VI – Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
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40	Total				

Schedule VII – Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					
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40	Total				

Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3				
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40	Total			

Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Items List:		
3				
4				
5				
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40	Total			

Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3			
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39			
40	Total		

Schedule XI - Proprietary Capital

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed 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.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	
2			Par or Stated Value per Share	
3			Outstanding Number of Shares	339,810,200
4			Close of Period Amount	1,317,241,398
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	Miscellaneous Paid-In Capital		
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		(10,333,379)
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

Schedule XII – Long Term Debt

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3		Note Payable to Algonquin Power Utilities Corp	Demand Loan		5.00000	34,814,667	34,814,667	(2,799,567)	32,015,100
4									
5									
6									
7									
8									
9									
10									
11									
12									
13		TOTAL					34,814,667	(2,799,567)	32,015,100
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
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21									
22									
23									
24									
25									
26									
27									
28		TOTAL							

Schedule XIII – Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
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.	1,755,186	4,456,969
27		Algonquin Power Fund Canada	44,955	
28		Liberty Utilities (Sub) Corp.	(2,378)	19,786
29		Liberty Energy Utilities (New Hampshire) Corp.	60,296	18,606
30		Algonquin Power Services Canada Inc	244,650	567,020
31		Liberty Utilities Co	2,275	
32		Liberty Utilities America Co		
33		Liberty Utilities (US Pref) Holdco Corp	6,855	6,855
34		Algonquin Power Fund America	801	801
35		Algonquin Power Income Fund	9,368	
36		Davis Road LLP	185,189	170,854
37		Algonquin Power Trust	106,494	
38		Blue Duchess Co Inc.	1,979	1,941
39		Blue Duchess SARL	1,249	1,287
40				
41	242	Miscellaneous Current and Accrued Liabilities		
42		Accrued Liabilities	1,511,629	1,234,428
43		Payroll & Benefits Clearing		
44		ESPP Clearing Account		
45		RRSP Clearing	52,442	
46		Accrued Payroll	616,239	795,535
47		Donations Clearing	395	
48		Accrued bonus	2,693,552	4,242,439
49		Sales Tax Payable	289,039	
50		(Total)	7,753,460	11,619,343

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Name of Respondent Liberty Utilities (Canada) Corp.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 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.

Schedule XV- Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		SERVICE COMPANY OPERATING REVENUES		
2	400	Service Company Operating Revenues	31,873,724	29,260,560
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	31,846,658	27,076,328
5	402	Maintenance Expenses		
6	403	Depreciation Expenses	1,769,540	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	176,936	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	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services	236,206	250,419
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	34,029,340	29,477,687
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	(2,155,616)	(217,127)
24		OTHER INCOME		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	48,545,041	39,313,458
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss	454,081	(15,261,073)
29	421.1	Gain on Disposition of Property		
30		TOTAL OTHER INCOME (Total of Lines 25-29)	48,999,122	24,052,385
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property		509,492
33	425	Miscellaneous Amortization		
34	426.1	Donations	10,421	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		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	10,421	513,370
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		

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Schedule XV- Comparative Income Statement (continued)

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (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 Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 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	1,684,884	1,682,463
52	431	Other Interest Expense	27,066	44,022
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	1,711,950	1,726,485
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	45,121,135	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	606,220	39
61		Extraordinary Items After Taxes (Line 59 less Line 60)	(606,220)	(39)
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)	44,514,915	21,595,364

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense		1,769,540	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		176,936	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						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services						
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income		995	995			
17	419.1	Allowance for Other Funds Used During 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						
25	426.4	Expenditures for Certain Civic, Political and Related Activities						
26	426.5	Other Deductions						
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies						
31	431	Other Interest Expense		27,066	27,066			
32	432	Allowance for Borrowed Funds Used During Construction						
33	500-509	Total Steam Power Generation Operation Expenses						
34	510-515	Total Steam Power Generation Maintenance Expenses						

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses						
36	528-532	Total Nuclear Power Generation Maintenance Expenses						
37	535-540.1	Total Hydraulic Power Generation Operation Expenses						
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses						
39	546-550.1	Total Other Power Generation Operation Expenses						
40	551-554.1	Total Other Power Generation Maintenance Expenses						
41	555-557	Total Other Power Supply Operation Expenses						
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
44	561.2	Load Dispatch-Monitor and Operate Transmission System						
45	561.3	Load Dispatch-Transmission Service and Scheduling						
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development						
48	561.6	Transmission Service Studies						
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	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)						
55	566	Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses						
59	568	Maintenance Supervision and Engineering (Major 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						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)						
66	571	Maintenance of Overhead Lines (Major Only)						
67	572	Maintenance of Underground Lines (Major Only)						
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)						

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor 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						
75		Total Electric Operation and Maintenance Expenses		1,972,547	1,972,547			
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses						
78	814-826	Total Underground Storage Operation Expenses						
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	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 Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	870-881	Total Distribution Operation Expenses						

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses						
106		Total Natural Gas Operation and Maintenance Expenses						
107	901	Supervision						
108	902	Meter reading expenses						
109	903	Customer records and collection expenses						
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses						
113	907	Supervision						
114	908	Customer assistance expenses						
115	909	Informational And Instructional Advertising Expenses						
116	910	Miscellaneous Customer Service And 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			
133		Total Administrative and General Operation Expenses	8,610,270	21,290,907	29,901,177			
134	935	Maintenance of Structures and Equipment						
135		Total Administrative and General Maintenance Expenses	8,610,270	21,290,907	29,901,177			
136		Total Cost of Service	8,610,270	23,263,454	31,873,724			

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense		1,769,540	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		176,936	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			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment			
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income		995	995
17	419.1	Allowance for Other Funds Used During 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			
25	426.4	Expenditures for Certain Civic, Political and Related Activities			
26	426.5	Other Deductions			
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies			
31	431	Other Interest Expense		27,066	27,066
32	432	Allowance for Borrowed Funds Used During Construction			
33	500-509	Total Steam Power Generation Operation Expenses			
34	510-515	Total Steam Power Generation Maintenance Expenses			

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses			
36	528-532	Total Nuclear Power Generation Maintenance Expenses			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			
39	546-550.1	Total Other Power Generation Operation Expenses			
40	551-554.1	Total Other Power Generation Maintenance Expenses			
41	555-557	Total Other Power Supply Operation Expenses			
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
44	561.2	Load Dispatch-Monitor and Operate Transmission System			
45	561.3	Load Dispatch-Transmission Service and Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	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)			
55	566	Miscellaneous Transmission Expenses (Major Only)			
56	567	Rents			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses			
59	568	Maintenance Supervision and Engineering (Major 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			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

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Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor 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			
75		Total Electric Operation and Maintenance Expenses		1,972,547	1,972,547
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses			
78	814-826	Total Underground Storage Operation Expenses			
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses			
81	843.1-843.9	Total Other Storage Maintenance Expenses			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	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 Equipment			
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses			
104	870-881	Total Distribution Operation Expenses			

Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses			
106		Total Natural Gas Operation and Maintenance Expenses			
107	901	Supervision			
108	902	Meter reading expenses			
109	903	Customer records and collection expenses			
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses			
113	907	Supervision			
114	908	Customer assistance expenses			
115	909	Informational And Instructional Advertising Expenses			
116	910	Miscellaneous Customer Service And 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
133		Total Administrative and General Operation Expenses	8,610,270	21,290,907	29,901,177
134	935	Maintenance of Structures and Equipment			
135		Total Administrative and General Maintenance Expenses	8,610,270	21,290,907	29,901,177
136		Total Cost of Service	8,610,270	23,263,454	31,873,724

Schedule XVII - Analysis of Billing – Associate Companies (Account 457)

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Liberty Utilities (CalPeco Electric) LLC	3,528,222	1,363,849		4,892,071
2	Liberty Utilities (Pine Bluff) Corp.	1,046,235	385,281		1,431,516
3	Liberty Utilities (Midstates Natural Gas) Corp.	3,530,055	1,528,159		5,058,214
4	Liberty Utilities (Peach State Natural Gas) Corp.	2,271,583	1,212,628		3,484,211
5	Liberty Utilities (Sub) Corp.	2,173,355	1,558,425		3,731,780
6	Liberty Energy Utilities (New Hampshire) Corp.	2,539,219			2,539,219
7	Liberty Utilities (Granite State Electric) Corp.	2,190,036	1,115,975		3,306,011
8	Liberty Utilities (EnergyNorth Natural Gas) Corp.	3,429,865	2,244,885		5,674,750
9	Liberty Utilities (New England Gas Co) Corp.	1,778,819	1,370,609		3,149,428
10	Liberty Utilities (White Hall Water) Corp.	73,692	42,388		116,080
11	Liberty Utilities (White Hall Sewer) Corp.	49,234	43,824		93,058
12	Algonquin Power & Utilities Corp.	199,838	(2,000)		197,838
13	Algonquin Power Trust	5,395,430	2,695,967		8,091,397
14	Liberty Utilities Co	482,964			482,964
15	Liberty Utilities (Pipeline & Transmission) Corp.	26,208			26,208
16	Liberty Utilities (Park Water) Corp	2,295,022	1,179,359		3,474,381
17	Davis Road LLP	117,770			117,770
18	Mountain Water Company	67,876			67,876
19	Liberty Utilities (Apple Valley Ranchos Water) Corp	132,898			132,898
20	Blue Duchess Co Inc	1,553			1,553
21	Blue Duchess Co S.a.r.l.	1,223			1,223
22	Green Duchess Co Inc	1,553			1,553
23	Green Duchess Co S.a.r.l.	1,223			1,223
24	Liberty Utilities Services Corp	505,032			505,032
25	Algonquin Power Tinker Transmission	157,005			157,005
26	Empire Electric District	11,591,429	8,772,589		20,364,018
27	Éoliennes Belle-Rivière inc.	12,348			12,348
28	Great Bay Solar I, LLC	11,804			11,804
29	Project Co (Odell Wind Farm, LLC)	3,471			3,471
30	Deerfield Wind Energy, LLC	511			511
31	SKIC 20 Solar LLC				
32	Windelectric Inc.	174,104			174,104
33	Liberty Utilities (Woodson-Hensley Water) Corp.	7,019	9,441		16,460
34	Liberty Utilities Missouri Water	10,981	35,372		46,353
35	Liberty Utilities Energy Solutions				
36					
37					
38					
39					
40	Total	43,807,577	23,556,751		67,364,328

Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation For Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1						
2						
3						
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39						
40	Total					

Schedule XIX - Miscellaneous General Expenses - Account 930.2

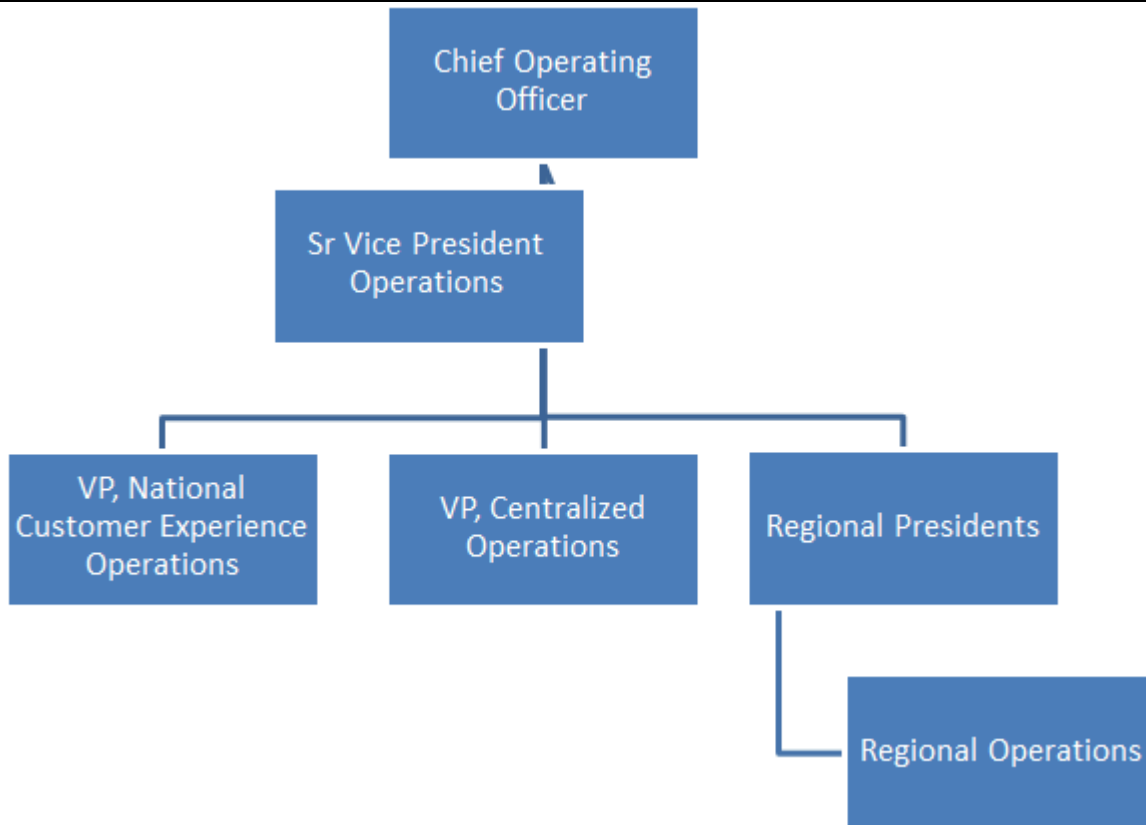
1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.

2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
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
5	Postage/Courier	27,256
6	Travel	241,974
7	Vehicle Rentals and Expense	13,803
8	Accommodation	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		
24		
25		
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36		
37		
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39		
40	Total	3,462,558

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 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 Liberty Utilities (Canada) Corp.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
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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	40%
Utility Net Plant	20%
Non-Labor Expenses	20%
Labor Expenses	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%

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2018
Schedule XXI - Methods of Allocation			

Compliance	Number of Employees	33.3%
	O&M	33.3%
	Revenue	33.3%
	O&M	33.3%
	Net Plant	33.3%