

EXHIBIT B



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December 18, 2017

VIA ELECTRONIC MAIL

Marcella Forck
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102
marcella.forck@psc.mo.gov

**RE: Case No. GR-2018-0013
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities'
Notice of Additional Time Required / Objections to Staff Data Requests**

Dear Marcie:

We are in receipt of Data Requests 0136 – 0169 and 0170 – 0180 submitted by the Staff to Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities (“Liberty Utilities”) in the above-referenced matter via electronic service on December 8 and December 12, 2017, respectively. This letter shall serve as Liberty Utilities’ notification, in accordance with Commission Rule 4 CSR 240-2.090(2), that Liberty Utilities is unable to answer the Data Requests within twenty (20) days due to the scope of the requests and their many subparts, the time-consuming review of information required and the intervening holiday periods. Liberty Utilities intends to answer the Data Requests (subject to those objected to below) by January 15, 2017; however, Liberty Utilities will attempt to provide its responses to the requests prior to that date as they become available.

In addition, this letter should be considered an objection on behalf of Liberty Utilities to the following identified data request, in accordance with Commission Rule 4 CSR 240-2.090(2), for the reasons described below.

Data Request 0136: For each officer and employee of Algonquin Power & Utilities Corp, please provide the following: a. Name and job title b. Job description and qualification for each position c. Time sheets for the period beginning July 2016 to date. Please continue to supplement this response throughout the discovery stage of this proceeding d. Wages, payroll taxes, benefits and any other labor-related costs for the twelve months ending June 30, 2015, June 30, 2016, June 30, 2017, and by month for the period beginning July 2016 to date, with a further breakdown of such cost into the following categories: i. Total direct- assigned cost to all entities (in total – not direct-assigned to each benefiting entity) by Type of Cost (i.e., CAM Table 1), and with a further breakout by FERC account for all direct-assigned costs ultimately charged to each regulated Missouri operation. ii. Total indirect costs allocated to all entities (in total – not allocated to each benefiting entity) by Type of Cost (i.e., CAM Table 1), with a further breakout by FERC account for any costs ultimately charged to each regulated Missouri operation. Please continue to update subpart (d) of this request throughout the discovery phase of this proceeding.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome.

Data Request 0137: Please provide Algonquin Power & Utilities Corp corporate/shared service costs other than labor and labor-related costs (i.e., payroll taxes, benefits and any other labor-related items) for the twelve months ending June 30, 2015, June 30, 2016, June 30, 2017, and by month for the period beginning July 2016 to date, with a further breakdown of such cost into the following categories: a. Total direct-assigned costs to all entities (in total – not direct-assigned to each benefiting entity) by Type of Cost (i.e., CAM Table 1), with a further breakout by FERC account for all costs ultimately charged to each regulated Missouri operation. b. Total indirect costs allocated to all entities (in total – not allocated to each benefiting entity) by Type of Cost (i.e., CAM Table 1), with a further breakout by FERC account for any costs ultimately charged to each regulated Missouri operation. Please continue to update subparts (a) and (b) of this request throughout the discovery phase of this proceeding.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome.

Data Request 0138: Please provide any annual budget variance reports that may have been prepared for calendar years 2015 and 2016 for Algonquin Power & Utilities Corp corporate/shared services costs, as well as any monthly or quarterly budget variance reports that may have been prepared for Algonquin Power & Utilities Corp corporate/shared services costs for the period July 2016 to date. Please continue to update this response as additional months of data becomes available throughout the discovery stage of this proceeding.

Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0139: Please provide budgeted 2016 and 2017 Algonquin Power & Utilities Corp corporate/shared services costs by Type of Cost, and budgeted 2018 Algonquin Power & Utilities Corp corporate/shared services costs by Type of Cost as soon as available.

Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0144: To the extent that not all Algonquin Power & Utilities Corp corporate/shared service costs were charged down to subsidiaries or affiliates (through direct assignment or indirect cost allocations) during the test year ending June 30, 2017, please: a. Discuss each event/transaction for which costs were retained at the Algonquin Power & Utilities Corp level b. State/discuss the reasons why the cost of such event/transaction was retained c. Provide the total cost retained by event/transaction.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome; the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0146: Please provide the following for each utility and utility asset acquired by Algonquin Power & Utilities Corp or any subsidiary of Algonquin Power & Utilities Corp for the period January 2015 to date. This request seeks information surrounding acquisitions of regulated and unregulated utilities and utility assets. This request only seeks information regarding utility assets not acquired to replace existing utility assets serving existing customers and/or acquired to serve an expanding but existing customer base. a. List and describe each acquisition noting its physical location, and as applicable, the regulatory jurisdiction wherein such utility/utility asset provides service b. Total cost of each acquisition c. Closing date of each acquisition d. Total costs incurred in researching, negotiating and closing the purchase – delineating total internal loaded labor cost versus external costs incurred. e. A breakout of total internal loaded labor costs by officer/employee, noting the name, title and Algonquin Power & Utilities Corp subsidiary or business unit where each officer/employee is employed f. The ultimate accounting for all costs incurred in researching, negotiating and closing the purchase, noting balance sheet and income statement accounts charged by company/subsidiary/affiliate/business unit as may be applicable.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome; the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0154: Please provide any annual budget variance reports that may have been prepared for calendar years 2015 and 2016 for LUC Business Services and/or Corporate Services costs, as well as any monthly or quarterly budget variance reports that may have been prepared for LUC Business Services and/or Corporate Services costs for the period July 2016 to date. Please continue to update this response as additional months of data becomes available throughout the discovery stage of this proceeding.

Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0155: Please provide budgeted 2016, 2017 and 2018 (when available) LUC costs by Type of Cost categories delineated within CAM Table 4a: Summary of Corporate Allocation Method of LUC Business Services Indirect Costs and Table 4b: Summary of Corporate Allocation Method of LUC Corporate Services Indirect Costs.

Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0159: To the extent that not all LUC Business Services or Corporate Services costs were charged down to subsidiaries or affiliates (through direct assignment or indirect cost allocations) during the test year ending June 30, 2017, please: a. Discuss each event/transaction for which costs were retained at the LUC level b. State/discuss the reasons why the cost of such event/transaction was retained. c. Provide the total cost retained by event/transaction.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome; the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0172: Please provide any annual budget variance reports that may have been prepared for calendar years 2015 and 2016 for LUSC Shared Services costs, as well as any monthly or quarterly budget variance reports that may have been prepared for LUSC Shared Services costs for the period July 2016 to date. Please continue to update this response as additional months of data becomes available throughout the discovery stage of this proceeding.

Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0173: Please provide budgeted 2016, 2017, and 2018 (when available) LUSC costs by categories delineated within CAM Table 5 – List of Shared Services provided by Liberty Utilities Service Corp.

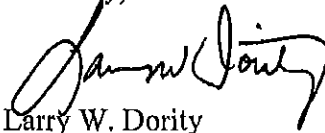
Liberty Utilities objects to this data request because the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

Data Request 0177: To the extent that not all LUSC Shared Services costs were charged down to subsidiaries or affiliates (through direct assignment or indirect cost allocations) during the test year ending June 30, 2017, please: a. Discuss each event/transaction for which costs were retained at the LUSC level. b. State/discuss the reasons why the cost of such event/transaction was retained. c. Provide the total cost retained by event/transaction.

Liberty Utilities objects to this data request because it is overly broad and unduly burdensome; the responsive information is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.

If you have any questions concerning this matter, please do not hesitate to contact me or Jim Fischer.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry W. Dority". The signature is fluid and cursive, with the first name "Larry" being the most prominent.

Larry W. Dority
Attorney for Liberty Utilities (Midstates Natural
Gas) Corp. d/b/a Liberty Utilities

cc: Jill Schwartz, Liberty Utilities