

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Cost Allocation Template
 Algonquin Power and Utilities Corp. ("APUC")
 Docket 14-0269
 2015 Actual Data [1]

	Employees		O&M		Revenue		Net Plant		Oakville Employees	
	Headcount	%	CAD \$	%	CAD \$	%	CAD \$	%	Headcount	%
Algonquin Power Co. [2]	170	12%	63,601	23%	216,761	33%	1,895,617	50%	78	36%
Liberty Utilities (Canada) Corp. [3]	1,269	88%	209,492	77%	431,982	67%	1,913,986	50%	138	64%
Total	1,439	100%	273,093	100%	648,743	100%	3,809,603	100%	216	100%

Legal Costs	33.333%	33.333%		33.333%
Tax Services		33.333%		33.333%
Audit		33.333%		33.333%
Investor Relations		33.333%		33.333%
Director Fee & Insurance		33.333%		33.333%
Licenses & Fees		33.333%		33.333%
Escrow transfer Agent		33.333%		33.333%
Other Professional		33.333%		33.333%
Travel		33.333%		33.333%
Executive Salaries		33.333%		33.333%
Office Administration	50%			50%

Summary [4]	APCO	LUC [5]	Total
Legal Costs	28.3%	71.7%	100.00%
Tax Services	35.5%	64.5%	100.00%
Audit	35.5%	64.5%	100.00%
Investor Relations	35.5%	64.5%	100.00%
Director Fee & Insurance	35.5%	64.5%	100.00%
Licenses & Fees	35.5%	64.5%	100.00%
Escrow transfer Agent	35.5%	64.5%	100.00%
Other Professional	35.5%	64.5%	100.00%
Travel	35.5%	64.5%	100.00%
Executive Salaries	35.5%	64.5%	100.00%
Office Administration	24.0%	76.0%	100.00%

Note: For services that benefit less than all of the listed companies, percentages will be re-calculated by excluding entities that do not benefit from the service.

[1] All data is derived from 2015 year end financial statements.

[2] Algonquin Power Co. ("APCo") generally owns non-regulated power generation assets such as solar generation facilities and wind farms.

[3] Liberty Utilities (Canada) Corp. ("LUC") generally owns regulated utilities such as Liberty Midstates and related businesses.

[4] Corresponds to Attachment A, Chart A-1 in Affiliate Services Agreement.

[5] Following allocation to LUC, further allocated to Liberty Midstates and other LUC subsidiaries pursuant to four factor allocation.

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Cost Allocation Template
 Liberty Utilities (Canada) Corp. ("LUC")
 Docket 14-0269
 2015 Actual Data [1]

	Customer Count		Labour Expense		Non Labour Expense		Net Plant	
	#	%	USD \$	%	USD \$	%	USD \$	%
Liberty Water [2]	82,800	15%	9,553,651	9%	13,966,458	14%	215,551,246	13%
Calpeco [3]	48,500	9%	7,220,259	7%	10,201,339	10%	209,520,240	13%
Granite State [4]	44,800	8%	11,714,165	11%	8,427,602	8%	134,239,381	8%
Energy North [5]	89,900	16%	22,588,936	22%	14,794,928	15%	341,827,564	21%
Liberty Midstates [6]	84,000	15%	7,756,171	7%	10,132,059	10%	170,928,227	10%
Arkansas [7]	18,000	3%	3,188,756	3%	2,849,396	3%	34,454,145	2%
Georgia [8]	64,300	11%	5,758,062	6%	10,929,363	11%	167,853,254	10%
New England Gas [9]	54,300	10%	16,341,057	16%	7,986,115	8%	103,702,858	6%
Whitehall - Water [10]	1,900	0%	224,305	0%	461,681	0%	2,165,971	0%
Whitehall - Sewer [11]	1,800	0%	173,536	0%	478,974	0%	2,698,777	0%
Park Water [12]	74,400	13%	19,775,371	19%	20,626,616	20%	256,312,890	16%
Total	564,700	100%	104,294,269	100%	100,854,530	100%	1,639,254,554	100%

Liberty Water	25.00%	25.00%	25.00%	25.00%
Calpeco	25.00%	25.00%	25.00%	25.00%
Granite State	25.00%	25.00%	25.00%	25.00%
Energy North	25.00%	25.00%	25.00%	25.00%
Midstates	25.00%	25.00%	25.00%	25.00%
Arkansas	25.00%	25.00%	25.00%	25.00%
Georgia	25.00%	25.00%	25.00%	25.00%
New England Gas	25.00%	25.00%	25.00%	25.00%
Whitehall - Water	25.00%	25.00%	25.00%	25.00%
Whitehall - Sewer	25.00%	25.00%	25.00%	25.00%
Park Water	25.00%	25.00%	25.00%	25.00%

Summary	Total
Liberty Water	12.71%
Calpeco	9.60%
Granite State	8.93%
Energy North	18.28%
Midstates	10.70%
Arkansas	2.79%
Georgia	9.50%
New England Gas	9.88%
Whitehall - Water	0.29%
Whitehall - Sewer	0.28%
Park Water	17.06%
Total	100.00%

Note: For services that benefit less than all of the listed companies, percentages will be re-calculated by excluding entities that do not benefit from the service.

[1] All data is derived from 2015 year end financial statements.

[2] Liberty Water generally refers to the water and wastewater operating assets located in Arizona, Texas, Missouri and Illinois.

[3] Calpeco refers to Liberty Utilities (CalPeco Electric) LLC which provides electric services in California.

[4] Granite State refers Liberty Utilities (Granite State Electric) Corp. which provides electric services in New Hampshire, Granite State is subsidiary of Liberty Energy Utilities (New Hampshire) Corp. ("Liberty NH").

[5] Energy North refers Liberty Utilities (EnergyNorth Natural Gas) Corp. which provides natural gas services in New Hampshire, Granite State is subsidiary of Liberty Energy Utilities (New Hampshire) Corp. ("Liberty NH").

[6] Liberty Midstates refers to Liberty Utilities (Midstates Natural Gas) Corp. which provides natural gas services in Missouri, Illinois and Iowa.

[7] Arkansas refers to Liberty Utilities (Pine Bluff Water) Inc. which provides water services in Arkansas.

[8] Georgia refers to Liberty Utilities (Peach State Natural Gas Corp.) which provides natural gas services in Georgia.

[9] New England Gas refers to Liberty Utilities (New England Natural Gas Company) Corp. which provides natural gas services in Massachusetts.

[10], [11] Whitehall refers to Liberty Utilities (Whitehall Sewer) Corp. and Liberty Utilities (Whitehall Water) Corp. which provide water and wastewater services in Arkansas.

[12] Park Water refers to Liberty Utilities (Park Water) Corp which provides water services in California and Montana.

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Liberty Utilities Co. ("LU Co")
Docket 14-0269

As per Section 2.2 of the Affiliate Services Agreement, Financing Charges are charged based on the stand-alone credit agreements/prmossitory notes, which have been separately approved.

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Cost Allocation Template
 Liberty Utilities Service Corp. ("LUSC")
 Docket 14-0269
 2015 Actual Data [1]

	Number of Employees		O&M		CapEx		Net Plant		Net Plant [13]		Customer Count	
	Headcount	%	USD \$	%	USD \$	%	USD \$	%	USD \$	%		%
Liberty Water [2]	126	11%	13,966,458	14%	27,785,715	14%	215,551,246	13%	-	0%	82,800	15%
Calpeco [3]	87	8%	10,201,339	10%	29,111,467	15%	209,520,240	13%	209,520,240	19%	48,500	9%
Granite State [4]	164	14%	8,427,602	8%	15,406,000	8%	134,239,381	8%	134,239,381	12%	44,800	8%
Energy North [5]	164	14%	14,794,928	15%	48,396,000	24%	341,827,564	21%	341,827,564	30%	89,900	16%
Liberty Midstates [6]	161	14%	10,132,059	10%	12,610,459	6%	170,928,227	10%	170,928,227	15%	84,000	15%
Arkansas [7]	42	4%	2,849,396	3%	2,032,250	1%	34,454,145	2%	-	0%	18,000	3%
Georgia [8]	105	9%	10,929,363	11%	12,702,330	6%	167,853,254	10%	167,853,254	15%	64,300	11%
New England Gas [9]	144	13%	7,986,115	8%	21,331,505	11%	103,702,858	6%	103,702,858	9%	54,300	10%
Whitehall - Water [10]	1	0%	461,681	0%	1,162,000	1%	2,165,971	0%	-	0%	1,900	0%
Whitehall - Sewer [11]	1	0%	478,974	0%	1,251,000	1%	2,698,777	0%	-	0%	1,800	0%
Park Water [12]	146	13%	20,626,616	20%	27,172,712	14%	256,312,890	16%	-	0%	74,400	13%
Total	1,141	100%	100,854,530	100%	198,961,438	100%	1,639,254,554	100%	1,128,071,525	100%	564,700	100%

Customer Care and Billing												100%
IT / Tech Support	100%											
Human Resources	100%											
Gas Control									100%			
Legal	33.33%		33.33%				33.33%					
Regulatory	33.33%		33.33%				33.33%					
Environment, Health, Safety and Security	100%											
Procurement			50%		50%							

Summary	Liberty Water	Calpeco	Granite State	Energy North	Liberty Midstates	Arkansas	Georgia	New England Gas	N/A	N/A	Whitehall-Water	Whitehall-Sewer	Park Water	Total
Customer Care and Billing	14.7%	8.6%	7.9%	15.9%	14.9%	3.2%	11.4%	9.6%			0.3%	0.3%	13.2%	100.0%
IT / Tech Support	11.0%	7.6%	14.4%	14.4%	14.1%	3.7%	9.2%	12.6%			0.1%	0.1%	12.8%	100.0%
Human Resources	11.0%	7.6%	14.4%	14.4%	14.1%	3.7%	9.2%	12.6%			0.1%	0.1%	12.8%	100.0%
Gas Control	0.0%	18.6%	11.9%	30.3%	15.2%	0.0%	14.9%	9.2%			0.0%	0.0%	0.0%	100.0%
Legal	12.7%	10.2%	10.3%	16.6%	11.5%	2.9%	10.1%	9.0%			0.2%	0.2%	16.3%	100.0%
Regulatory	12.7%	10.2%	10.3%	16.6%	11.5%	2.9%	10.1%	9.0%			0.2%	0.2%	16.3%	100.0%
Environment, Health, Safety and Security	11.0%	7.6%	14.4%	14.4%	14.1%	3.7%	9.2%	12.6%			0.1%	0.1%	12.8%	100.0%
Procurement	13.9%	12.4%	8.0%	19.5%	8.2%	1.9%	8.6%	9.3%			0.5%	0.6%	17.1%	100.0%

Note: For services that benefit less than all of the listed companies, percentages will be re-calculated by excluding entities that do not benefit from the service.

[1] All data is derived from 2015 year end financial statements except for CapEx which is based on the 2016 budget.

[2] Liberty Water generally refers to the water and wastewater operating assets located in Arizona, Texas, Missouri and Illinois.

[3] Calpeco refers to Liberty Utilities (Calpeco Electric) LLC which provides electric services in California.

[4] Granite State refers Liberty Utilities (Granite State Electric) Corp. which provides electric services in New Hampshire. Granite State is subsidiary of Liberty Energy Utilities (New Hampshire) Corp. ("Liberty NH").

[5] Energy North refers Liberty Utilities (EnergyNorth Natural Gas) Corp. which provides natural gas services in New Hampshire. Granite State is subsidiary of Liberty Energy Utilities (New Hampshire) Corp. ("Liberty NH").

[6] Liberty Midstates refers to Liberty Utilities (Midstates Natural Gas) Corp. which provides natural gas services in Missouri, Illinois and Iowa.

[7] Arkansas refers to Liberty Utilities (Pine Bluff Water) Inc. which provides water services in Arkansas.

[8] Georgia refers to Liberty Utilities (Peach State Natural Gas Corp.) which provides natural gas services in Georgia.

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[10], [11] Whitehall refers to Liberty Utilities (Whitehall Sewer) Corp. and Liberty Utilities (Whitehall Water) Corp. which provide water and wastewater services in Arkansas.

[12] Park Water refers to Liberty Utilities (Park Water) Corp which provides water services in California and Montana.

[13] Water/wastewater utilities are excluded from Gas Control calculation as the water/wastewater utilities do not use gas/electric procurement services.