

Name of Respondent Liberty Utilities (Granite State Electric) Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2018	Year/Period of Report End of 2017/Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Storm Costs	198,261	2,281,210	107,242	638,273	1,841,198
2	Asset Retirement Obligation	138,690	21,000	110,230	159,690	
3	FAS 158 Pension	14,071,246	3,918	926,228	2,122,155	11,953,009
4	Deferred Rate Case Expenses	371,391	184,569	407	179,617	376,343
5	Accumulated Deferred Income Taxes	481,514	57,807			539,321
6	Renewable Energy Credits	779,889	3,950,897	242	3,858,179	872,607
7	Phased in Revenue		1,162,517	440-444	465,007	697,510
8	Current Regulatory Asset - Pension	2,060,638		182	3,918	2,056,720
9	Current Regulatory Asset	772,557	2,405,374	242	3,169,567	8,364
10	A/R Under Collection Default/LRSV		43,107,362	242, 449	43,107,362	
11	Current Regulatory Asset - Special Audit	90,089		407	30,029	60,060
12	Transmission Over/Under Collection-Current		21,206,430	242	12,376,305	8,830,125
13	REP/VMP Provision - Current		1,427,773	242	445,907	981,866
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44	TOTAL	18,964,275	75,808,857		66,556,009	28,217,123

EXHIBIT

#4

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DE 18-057

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**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.  
 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.  
 3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	REP/MVP Provision		456,593,419,182	4,275,591	4,275,591	
2	Renewable Energy Credits	779,889	142,449	3,858,179	3,950,897	872,607
3	Rate Refund-C&LM (energy efficiency)	99,297	232,242,451,107	5,267,390	5,424,216	256,123
4	Current Regulatory Liability	5,807,413	451,142	24,074,929	25,476,451	7,208,935
5	Transmission Over/Under Collection	276,702	449	23,674,243	23,397,541	
6	System Benefits Charge	102,226	242,232	3,614,237	3,622,206	110,195
7	Cost of Removal (net of reclass to Plant)	5,727,214	232,107,108	275,693	1,205,736	6,657,257
8	RGGI Auction Proceeds	1,662,204	440-444	1,474,181	643,960	831,983
9	Excess Depreciation >1yr	1,009,361	403	781,434		227,927
10	Excess Depreciation <1yr	781,434				781,434
11	Border - Commodity Adj	12,746	440-444,431,182	62,344	49,598	
12	FAS 112	53,839				53,839
13	Current Regulatory Liability - Storm costs	3,108,962	182	112	1,660,385	4,769,235
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41	TOTAL	19,421,287		67,358,333	69,706,581	21,769,535