

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;

RESPONSE:

- a. Please see attached Puc 1604.01(a)(1)(a) BS and Puc 1604.01(a)(1)(a) PL
- b. Please see attached Puc 1604.01(a)(1)(b) BS and Puc 1604.01(a)(1)(b) PL
- c. Please see attached Puc 1604.01(a)(1)(c) BS and Puc 1604.01(a)(1)(c) PL

Balance Sheet First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
UTILITY PLANT		
Utility Plant (101-106, 114)	\$ 317,908,984.85	\$ 349,877,081.52
Construction Work in Progress (107)	7,681,008.79	15,618,084.08
TOTAL Utility Plant	325,589,993.64	365,495,165.60
(Less) Accum. Prov. for Depr. Amort. Depl. (108,110,111,115)	(115,445,006.18)	(123,090,712.30)
Net Utility Plant	210,144,987.46	242,404,453.30
Nuclear Fuel in Process of Ref. Conv., Enrich., and Fab. (120.1)	-	-
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-	-
Nuclear Fuel Assemblies in Reactor (120.3)	-	-
Spent Nuclear Fuel (120.4)	-	-
Nuclear Fuel Under Capital Leases (120.6)	-	-
(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	-	-
Net Nuclear Fuel	-	-
Net Utility Plant	210,144,987.46	242,404,453.30
Utility Plant Adjustments (116)	-	-
Gas Stored Underground - Noncurrent (117)	-	-
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property (121)	21,466.06	21,466.06
(Less) Accum. Prov. for Depr. and Amort. (122)	-	-
Investments in Associated Companies (123)	-	-
Investment in Subsidiary Companies (123.1)	-	-
Noncurrent Portion of Allowances	-	-
Other Investments (124)	-	-
Sinking Funds (125)	-	-
Depreciation Fund (126)	-	-
Amortization Fund - Federal (127)	-	-
Other Special Funds (128)	-	-
Special Funds (Non Major Only) (129)	-	-
Long-Term Portion of Derivative Assets (175)	-	-
Long-Term Portion of Derivative Assets – Hedges (176)	-	-
TOTAL Other Property and Investments	21,466.06	21,466.06
CURRENT AND ACCRUED ASSETS		
Cash and Working Funds (Non-major Only) (130)	-	-
Cash (131)	-	43,238,109.80
Special Deposits (132-134)	32,225.34	32,759.31
Working Fund (135)	-	-
Temporary Cash Investments (136)	-	-
Notes Receivable (141)	-	-
Customer Accounts Receivable (142)	15,054,341.44	29,736,311.52
Other Accounts Receivable (143)	(32,082.98)	699,313.90
(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(731,099.57)	(970,048.80)
Notes Receivable from Associated Companies (145)	-	-
Accounts Receivable from Assoc. Companies (146)	-	964,071,908.63
Fuel Stock (151)	-	-
Fuel Stock Expenses Undistributed (152)	-	-
Residuals (Elec) and Extracted Products (153)	-	-

Balance Sheet First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
Plant Materials and Operating Supplies (154)	2,635,574.93	3,759,408.43
Merchandise (155)	-	-
Other Materials and Supplies (156)	-	-
Nuclear Materials Held for Sale (157)	-	-
Allowances (158.1 and 158.2)	-	-
(Less) Noncurrent Portion of Allowances	-	-
Stores Expense Undistributed (163)	0.01	-
Gas Stored Underground - Current (164.1)	-	-
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	-
Prepayments (165)	1,127,700.13	1,384,676.63
Advances for Gas (166-167)	-	-
Interest and Dividends Receivable (171)	-	-
Rents Receivable (172)	-	-
Accrued Utility Revenues (173)	2,356,517.00	3,002,393.83
Miscellaneous Current and Accrued Assets (174)	-	-
Derivative Instrument Assets (175)	-	-
(Less) Long-Term Portion of Derivative Instrument Assets (175)	-	-
Derivative Instrument Assets - Hedges (176)	-	-
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-	-
Total Current and Accrued Assets	20,443,176.30	1,044,954,833.25
DEFERRED DEBITS		
Unamortized Debt Expenses (181)	18,201.13	14,655.47
Extraordinary Property Losses (182.1)	-	-
Unrecovered Plant and Regulatory Study Costs (182.2)	-	-
Other Regulatory Assets (182.3)	17,666,279.30	5,721,011.63
Prelim. Survey and Investigation Charges (Electric) (183)	225,129.37	310,019.47
Preliminary Natural Gas Survey and Investigation Charges (183.1)	-	-
Other Preliminary Survey and Investigation Charges (183.2)	-	-
Clearing Accounts (184)	331,753.87	1,052,517.99
Temporary Facilities (185)	-	-
Miscellaneous Deferred Debits (186)	-	165,861.82
Def. Losses from Disposition of Utility Plt. (187)	-	-
Research, Devel. and Demonstration Expend. (188)	-	-
Unamortized Loss on Reaquired Debt (189)	-	-
Accumulated Deferred Income Taxes (190)	-	-
Unrecovered Purchased Gas Costs (191)	-	-
Total Deferred Debits	18,241,363.67	7,264,066.38
TOTAL ASSETS	\$ 248,850,993.49	\$ 1,294,644,818.99
PROPRIETARY CAPITAL		
Common Stock Issued (201)	\$ (99,024,902.71)	\$ (99,024,902.71)
Preferred Stock Issued (204)	-	-
Capital Stock Subscribed (202, 205)	-	-
Stock Liability for Conversion (203, 206)	-	-
Premium on Capital Stock (207)	-	-
Other Paid-In Capital (208-211)	-	-

Balance Sheet First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
Installments Received on Capital Stock (212)	-	-
(Less) Discount on Capital Stock (213)	-	-
(Less) Capital Stock Expense (214)	-	-
Retained Earnings (215, 215.1, 216)	(34,648,871.32)	(45,528,745.41)
Unappropriated Undistributed Subsidiary Earnings (216.1) 118-119	-	-
(Less) Reaquired Capital Stock (217)	-	-
Noncorporate Proprietorship (Non-major only) (218)	-	-
Accumulated Other Comprehensive Income (219)	1,201,966.49	(3,257,743.75)
Total Proprietary Capital	(132,471,807.54)	(147,811,391.87)
LONG-TERM DEBT		
Bonds (221)	-	-
(Less) Reaquired Bonds (222)	-	-
Advances from Associated Companies (223)	(17,000,000.00)	(17,000,000.00)
Other Long-Term Debt (224)	(15,000,000.00)	(15,000,000.00)
Unamortized Premium on Long-Term Debt (225)	-	-
(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	-
Total Long-Term Debt	(32,000,000.00)	(32,000,000.00)
OTHER NONCURRENT LIABILITIES		
Obligations Under Capital Leases - Noncurrent (227)	-	-
Accumulated Provision for Property Insurance (228.1)	-	-
Accumulated Provision for Injuries and Damages (228.2)	(10,997.64)	(10,997.64)
Accumulated Provision for Pensions and Benefits (228.3)	(14,566,601.63)	(7,293,206.94)
Accumulated Miscellaneous Operating Provisions (228.4)	-	-
Accumulated Provision for Rate Refunds (229)	-	-
Long-Term Portion of Derivative Instrument Liabilities	-	-
Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-
Asset Retirement Obligations (230)	-	-
Total Other Noncurrent Liabilities	(14,577,599.27)	(7,304,204.58)
CURRENT AND ACCRUED LIABILITIES		
Notes Payable (231)	-	-
Accounts Payable (232)	-	(4,513,652.24)
Notes Payable to Associated Companies (233)	-	-
Accounts Payable to Associated Companies (234)	(26,020,231.05)	(1,039,197,481.56)
Customer Deposits (235)	(1,183,374.16)	(1,333,411.59)
Taxes Accrued (236)	(2,301,015.52)	(4,330,176.00)
Interest Accrued (237)	(236,999.93)	(325,291.56)
Dividends Declared (238)	-	-
Matured Long-Term Debt (239)	-	-
Matured Interest (240)	-	-
Tax Collections Payable (241)	(13.69)	-
Miscellaneous Current and Accrued Liabilities (242)	(16,528,038.53)	(32,120,028.83)
Obligations Under Capital Leases-Current (243)	(90,383.33)	(101,750.00)
Derivative Instrument Liabilities (244)	-	-
(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-
Derivative Instrument Liabilities - Hedges (245)	-	-
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	-	-

Balance Sheet First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
Total Current and Accrued Liabilities	(46,360,056.21)	(1,081,921,791.78)
DEFERRED CREDITS		
Customer Advances for Construction (252)	-	-
Accumulated Deferred Investment Tax Credits (255)	-	-
Deferred Gains from Disposition of Utility Plant (256)	-	-
Other Deferred Credits (253)	(117,126.57)	(117,022.78)
Other Regulatory Liabilities (254)	(9,061,421.94)	(7,746,740.25)
Unamortized Gain on Required Debt (257)	-	-
Accum. Deferred Income Taxes-Accel. Amort.(281)	-	-
Accum. Deferred Income Taxes-Other Property (282)	-	-
Accum. Deferred Income Taxes-Other (283)	(14,262,981.96)	(17,743,667.73)
Total Deferred Credits	<u>(23,441,530.47)</u>	<u>(25,607,430.76)</u>
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	<u>\$ (248,850,993.49)</u>	<u>\$ (1,294,644,818.99)</u>

Income Statement First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
<u>UTILITY OPERATING INCOME</u>		
Operating Revenues (400)	\$ 12,109,847.37	\$ 141,545,194.50
<u>Operating Expenses</u>		
Operation Expenses (401)	8,485,637.30	104,435,221.33
Maintenance Expenses (402)	417,830.75	6,158,366.86
Depreciation Expense (403)	862,455.69	10,429,930.71
Depreciation Expense for Asset Retirement Costs (403.1)		
Amort. & Depl. of Utility Plant (404-405)	12,867.36	529,378.18
Amort. of Utility Plant Acq. Adj. (406)		
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		
Amort. of Conversion Expenses (407)		
Regulatory Debits (407.3)	24,021.32	(239,006.85)
(Less) Regulatory Credits (407.4)		
Taxes Other Than Income Taxes (408.1)	527,790.78	6,549,123.73
Income Taxes - Federal (409.1)	-	2,238,709.00
- Other (409.1)	-	873,455.00
Provision for Deferred Income Taxes (410.1)	-	1,054,365.00
(Less) Provision for Deferred Income Taxes-Cr. (411.1)		
Investment Tax Credit Adj. - Net (411.4)		
(Less) Gains from Disp. of Utility Plant (411.6)		
Losses from Disp. of Utility Plant (411.7)		
(Less) Gains from Disposition of Allowances (411.8)		
Losses from Disposition of Allowances (411.9)		
Accretion Expense (411.10)		
TOTAL Utility Operating Expenses	10,330,603.20	132,029,542.96
Net Utility Operating Income	1,779,244.17	9,515,651.54
<u>Other Income and Deductions</u>		
<u>Other Income</u>		
<u>Nonutility Operating Income</u>		
Revenues From Merchandising, Jobbing and Contract Work (415)		
(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		
Revenues From Nonutility Operations (417)		
(Less) Expenses of Nonutility Operations (417.1)		
Nonoperating Rental Income (418)		
Equity in Earnings of Subsidiary Companies (418.1)		
Interest and Dividend Income (419)	70,919.79	281,962.37
Allowance for Other Funds Used During Construction (419.1)	(15,144.73)	130,599.59
Miscellaneous Nonoperating Income (421)		
Gain on Disposition of Property (421.1)		
TOTAL Other Income	55,775.06	412,561.96
<u>Other Income Deductions</u>		
Loss on Disposition of Property (421.2)		
Miscellaneous Amortization (425)		
Donations (426.1)	3,971.72	18,840.71
Life Insurance (426.2)		

Income Statement First and Last Month of Test Year

	Granite State As of January 31 2022	Granite State As of December 31 2022
Penalties (426.3)	-	1,500.00
Exp. for Certain Civic, Political & Related Activities (426.4)	1,319.28	21,690.28
Other Deductions (426.5)	-	(207,374.81)
TOTAL Other Income Deductions	5,291.00	(165,343.82)
<u>Taxes Applicable to Other Income and Deductions</u>		
Taxes Other Than Income Taxes (408.2)		
Income Taxes-Federal (409.2)	-	-
Income Taxes-Other (409.2)	-	-
Provision for Deferred Inc. Taxes (410.2)	(16,335.00)	-
(Less) Provision for Deferred Income Taxes-Cr. (411.2)		
Investment Tax Credit Adj.-Net (411.5)		
(Less) Investment Tax Credits (420)		
TOTAL Taxes on Other Income and Deductions	(16,335.00)	-
Net Other Income and Deductions	66,819.06	577,905.78
<u>Interest Charges</u>		
Interest on Long-Term Debt (427)	94,208.33	1,130,499.96
Amort. of Debt Disc. and Expense (428)	218.26	2,182.60
Amortization of Loss on Reaquired Debt (428.1)		
(Less) Amort. of Premium on Debt-Credit (429)		
(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		
Interest on Debt to Assoc. Companies (430)	-	(4,075,337.29)
Other Interest Expense (431)	25,318.95	518,504.69
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	9,175.15	(79,309.27)
Net Interest Charges	128,920.69	(2,503,459.31)
Income Before Extraordinary Items	1,717,142.54	12,597,016.63
<u>Extraordinary Items</u>		
Extraordinary Income (434)		
(Less) Extraordinary Deductions (435)		
Net Extraordinary Items	-	-
Income Taxes-Federal and Other (409.3)		
Extraordinary Items After Taxes	-	-
Net Income	\$ 1,717,142.54	\$ 12,597,016.63

Balance Sheet Test Year by Quarter

	Granite State 2022 Q1 YTD	Granite State 2022 Q2 YTD	Granite State 2022 Q3 YTD	Granite State 2022 Q4 YTD
UTILITY PLANT				
Utility Plant (101-106, 114)	\$ 318,777,615.47	\$ 323,098,778.98	\$ 326,998,536.58	\$ 349,877,081.52
Construction Work in Progress (107)	8,672,962.66	8,604,590.42	10,866,552.63	15,618,084.08
TOTAL Utility Plant	327,450,578.13	331,703,369.40	337,865,089.21	365,495,165.60
(Less) Accum. Prov. for Depr. Amort. Depl. (108,110,111,115)	(117,012,113.57)	(119,270,983.23)	(121,457,672.22)	(123,090,712.30)
Net Utility Plant	210,438,464.56	212,432,386.17	216,407,416.99	242,404,453.30
Nuclear Fuel in Process of Ref. Conv., Enrich., and Fab. (120.1)	-	-	-	-
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-	-	-	-
Nuclear Fuel Assemblies in Reactor (120.3)	-	-	-	-
Spent Nuclear Fuel (120.4)	-	-	-	-
Nuclear Fuel Under Capital Leases (120.6)	-	-	-	-
(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	-	-	-	-
Net Nuclear Fuel	-	-	-	-
Net Utility Plant	210,438,464.56	212,432,386.17	216,407,416.99	242,404,453.30
Utility Plant Adjustments (116)	-	-	-	-
Gas Stored Underground - Noncurrent (117)	-	-	-	-
OTHER PROPERTY AND INVESTMENTS				
Nonutility Property (121)	21,466.06	21,466.06	21,466.06	21,466.06
(Less) Accum. Prov. for Depr. and Amort. (122)	-	-	-	-
Investments in Associated Companies (123)	-	-	-	-
Investment in Subsidiary Companies (123.1)	-	-	-	-
Noncurrent Portion of Allowances	-	-	-	-
Other Investments (124)	-	-	-	-
Sinking Funds (125)	-	-	-	-
Depreciation Fund (126)	-	-	-	-
Amortization Fund - Federal (127)	-	-	-	-
Other Special Funds (128)	-	-	-	-
Special Funds (Non Major Only) (129)	-	-	-	-
Long-Term Portion of Derivative Assets (175)	-	-	-	-
Long-Term Portion of Derivative Assets – Hedges (176)	-	-	-	-
TOTAL Other Property and Investments	21,466.06	21,466.06	21,466.06	21,466.06
CURRENT AND ACCRUED ASSETS				
Cash and Working Funds (Non-major Only) (130)	-	-	-	-
Cash (131)	(20,959.97)	(20,590.00)	(289,661.64)	43,238,109.80
Special Deposits (132-134)	32,221.63	32,276.03	32,455.93	32,759.31
Working Fund (135)	-	-	-	-
Temporary Cash Investments (136)	-	-	-	-
Notes Receivable (141)	-	-	-	-
Customer Accounts Receivable (142)	15,116,016.39	14,588,714.79	20,513,873.06	29,736,311.52
Other Accounts Receivable (143)	569,209.50	245,536.17	(326,826.03)	699,313.90
(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(860,176.11)	(728,183.74)	(873,859.15)	(970,048.80)
Notes Receivable from Associated Companies (145)	-	-	-	-
Accounts Receivable from Assoc. Companies (146)	-	-	-	964,071,908.63
Fuel Stock (151)	-	-	-	-
Fuel Stock Expenses Undistributed (152)	-	-	-	-
Residuals (Elec) and Extracted Products (153)	-	-	-	-
Plant Materials and Operating Supplies (154)	2,819,056.31	3,589,066.97	4,034,239.53	3,759,408.43
Merchandise (155)	-	-	-	-
Other Materials and Supplies (156)	-	-	-	-
Nuclear Materials Held for Sale (157)	-	-	-	-
Allowances (158.1 and 158.2)	-	-	-	-
(Less) Noncurrent Portion of Allowances	-	-	-	-
Stores Expense Undistributed (163)	0.01	0.01	-	-
Gas Stored Underground - Current (164.1)	-	-	-	-
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	-	-	-
Prepayments (165)	1,016,951.92	2,493,133.30	818,362.89	1,384,676.63
Advances for Gas (166-167)	-	-	-	-
Interest and Dividends Receivable (171)	-	-	-	-
Rents Receivable (172)	-	-	-	-
Accrued Utility Revenues (173)	1,870,776.35	1,984,759.54	1,748,164.16	3,002,393.83
Miscellaneous Current and Accrued Assets (174)	-	-	-	-
Derivative Instrument Assets (175)	-	-	-	-
(Less) Long-Term Portion of Derivative Instrument Assets (175)	-	-	-	-
Derivative Instrument Assets - Hedges (176)	-	-	-	-

Balance Sheet Test Year by Quarter

	Granite State 2022 Q1 YTD	Granite State 2022 Q2 YTD	Granite State 2022 Q3 YTD	Granite State 2022 Q4 YTD
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-	-	-	-
Total Current and Accrued Assets	20,543,096.03	22,184,713.07	25,656,748.75	1,044,954,833.25
DEFERRED DEBITS				
Unamortized Debt Expenses (181)	17,478.41	16,537.43	15,596.45	14,655.47
Extraordinary Property Losses (182.1)	-	-	-	-
Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-	-
Other Regulatory Assets (182.3)	19,928,364.69	15,535,905.31	15,219,059.34	5,721,011.63
Prelim. Survey and Investigation Charges (Electric) (183)	246,285.66	272,706.69	272,519.47	310,019.47
Preliminary Natural Gas Survey and Investigation Charges (183.1)	-	-	-	-
Other Preliminary Survey and Investigation Charges (183.2)	-	-	-	-
Clearing Accounts (184)	303,947.67	496,311.13	627,460.27	1,052,517.99
Temporary Facilities (185)	-	-	-	-
Miscellaneous Deferred Debits (186)	-	-	-	165,861.82
Def. Losses from Disposition of Utility Plt. (187)	-	-	-	-
Research, Devel. and Demonstration Expend. (188)	-	-	-	-
Unamortized Loss on Reaquired Debt (189)	-	-	-	-
Accumulated Deferred Income Taxes (190)	-	-	-	-
Unrecovered Purchased Gas Costs (191)	-	-	-	-
Total Deferred Debits	20,496,076.43	16,321,460.56	16,134,635.53	7,264,066.38
TOTAL ASSETS	\$ 251,499,103.08	\$ 250,960,025.86	\$ 258,220,267.33	\$ 1,294,644,818.99
PROPRIETARY CAPITAL				
Common Stock Issued (201)	\$ (99,024,902.71)	\$ (99,024,902.71)	\$ (99,024,902.71)	\$ (99,024,902.71)
Preferred Stock Issued (204)	-	-	-	-
Capital Stock Subscribed (202, 205)	-	-	-	-
Stock Liability for Conversion (203, 206)	-	-	-	-
Premium on Capital Stock (207)	-	-	-	-
Other Paid-In Capital (208-211)	-	-	-	-
Installments Received on Capital Stock (212)	-	-	-	-
(Less) Discount on Capital Stock (213)	-	-	-	-
(Less) Capital Stock Expense (214)	-	-	-	-
Retained Earnings (215, 215.1, 216)	(35,428,217.83)	(38,336,020.41)	(43,311,606.26)	(45,528,745.41)
Unappropriated Undistributed Subsidiary Earnings (216.1) 118-119	-	-	-	-
(Less) Reaquired Capital Stock (217)	-	-	-	-
Noncorporate Proprietorship (Non-major only) (218)	-	-	-	-
Accumulated Other Comprehensive Income (219)	1,201,966.49	1,210,600.07	1,217,999.40	(3,257,743.75)
Total Proprietary Capital	(133,251,154.05)	(136,150,323.05)	(141,118,509.57)	(147,811,391.87)
LONG-TERM DEBT				
Bonds (221)	-	-	-	-
(Less) Reaquired Bonds (222)	-	-	-	-
Advances from Associated Companies (223)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)
Other Long-Term Debt (224)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)
Unamortized Premium on Long-Term Debt (225)	-	-	-	-
(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	-	-	-
Total Long-Term Debt	(32,000,000.00)	(32,000,000.00)	(32,000,000.00)	(32,000,000.00)
OTHER NONCURRENT LIABILITIES				
Obligations Under Capital Leases - Noncurrent (227)	-	-	-	-
Accumulated Provision for Property Insurance (228.1)	-	-	-	-
Accumulated Provision for Injuries and Damages (228.2)	(10,997.64)	(10,997.64)	(10,997.64)	(10,997.64)
Accumulated Provision for Pensions and Benefits (228.3)	(14,526,755.21)	(14,226,643.36)	(13,554,298.39)	(7,293,206.94)
Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-	-
Accumulated Provision for Rate Refunds (229)	-	-	-	-
Long-Term Portion of Derivative Instrument Liabilities	-	-	-	-
Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-	-
Asset Retirement Obligations (230)	-	-	-	-
Total Other Noncurrent Liabilities	(14,537,752.85)	(14,237,641.00)	(13,565,296.03)	(7,304,204.58)
CURRENT AND ACCRUED LIABILITIES				
Notes Payable (231)	-	-	-	-
Accounts Payable (232)	-	-	-	(4,513,652.24)
Notes Payable to Associated Companies (233)	-	-	-	0.00
Accounts Payable to Associated Companies (234)	(26,238,082.65)	(23,577,390.83)	(19,460,181.16)	(1,039,197,481.56)
Customer Deposits (235)	(1,175,294.71)	(1,231,409.14)	(1,238,402.89)	(1,333,411.59)
Taxes Accrued (236)	(3,215,136.33)	(4,628,998.89)	(5,349,772.50)	(4,330,176.00)
Interest Accrued (237)	(425,416.59)	(142,791.58)	(425,416.57)	(325,291.56)

Balance Sheet Test Year by Quarter

	Granite State 2022	Granite State 2022	Granite State 2022	Granite State 2022
	Q1 YTD	Q2 YTD	Q3 YTD	Q4 YTD
Dividends Declared (238)	-	-	-	-
Matured Long-Term Debt (239)	-	-	-	-
Matured Interest (240)	-	-	-	-
Tax Collections Payable (241)	(13.69)	-	-	-
Miscellaneous Current and Accrued Liabilities (242)	(13,831,691.40)	(9,966,871.99)	(17,573,575.73)	(32,120,028.83)
Obligations Under Capital Leases-Current (243)	(101,800.00)	(101,750.00)	(101,750.00)	(101,750.00)
Derivative Instrument Liabilities (244)	-	-	-	-
(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-	-
Derivative Instrument Liabilities - Hedges (245)	-	-	-	-
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	-	-	-	-
Total Current and Accrued Liabilities	(44,987,435.37)	(39,649,212.43)	(44,149,098.85)	(1,081,921,791.78)
DEFERRED CREDITS				
Customer Advances for Construction (252)	-	-	-	-
Accumulated Deferred Investment Tax Credits (255)	-	-	-	-
Deferred Gains from Disposition of Utility Plant (256)	-	-	-	-
Other Deferred Credits (253)	(1,322,712.57)	(2,486,226.57)	(117,022.78)	(117,022.78)
Other Regulatory Liabilities (254)	(10,303,689.28)	(11,318,572.77)	(12,128,345.81)	(7,746,740.25)
Unamortized Gain on Reaquired Debt (257)	-	-	-	-
Accum. Deferred Income Taxes-Accel. Amort.(281)	-	-	-	-
Accum. Deferred Income Taxes-Other Property (282)	-	-	-	-
Accum. Deferred Income Taxes-Other (283)	(15,096,358.96)	(15,118,050.04)	(15,141,994.29)	(17,743,667.73)
Total Deferred Credits	(26,722,760.81)	(28,922,849.38)	(27,387,362.88)	(25,607,430.76)
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	\$ (251,499,103.08)	\$ (250,960,025.86)	\$ (258,220,267.33)	\$ (1,294,644,818.99)

Income Statement Test Year by Quarter

	Granite State 2022 Q1 YTD	Granite State 2022 Q2 YTD	Granite State 2022 Q3 YTD	Granite State 2022 Q4 YTD
<u>UTILITY OPERATING INCOME</u>				
Operating Revenues (400)	\$ 36,377,289.30	\$ 64,240,336.60	\$ 103,691,699.04	\$ 141,545,194.50
<u>Operating Expenses</u>				
Operation Expenses (401)	27,277,948.26	45,911,264.85	74,476,982.08	104,435,221.33
Maintenance Expenses (402)	1,202,146.89	2,356,617.10	3,522,397.81	6,158,366.86
Depreciation Expense (403)	2,612,169.33	5,148,074.40	7,689,158.13	10,429,930.71
Depreciation Expense for Asset Retirement Costs (403.1)	-	-	-	-
Amort. & Depl. of Utility Plant (404-405)	33,100.58	64,143.24	93,402.12	529,378.18
Amort. of Utility Plant Acq. Adj. (406)	-	-	-	-
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	-	-	-	-
Amort. of Conversion Expenses (407)	-	-	-	-
Regulatory Debits (407.3)	72,063.96	144,127.81	144,127.81	(239,006.85)
(Less) Regulatory Credits (407.4)	-	-	-	-
Taxes Other Than Income Taxes (408.1)	1,555,186.86	3,117,304.84	4,740,262.82	6,549,123.73
Income Taxes - Federal (409.1)	642,108.00	1,427,325.00	2,702,729.00	2,238,709.00
- Other (409.1)	251,495.00	559,042.00	1,058,582.00	873,455.00
Provision for Deferred Income Taxes (410.1)	2,622.00	5,315.00	8,104.00	1,054,365.00
(Less) Provision for Deferred Income Taxes-Cr. (411.1)	-	-	-	-
Investment Tax Credit Adj. - Net (411.4)	-	-	-	-
(Less) Gains from Disp. of Utility Plant (411.6)	-	-	-	-
Losses from Disp. of Utility Plant (411.7)	-	-	-	-
(Less) Gains from Disposition of Allowances (411.8)	-	-	-	-
Losses from Disposition of Allowances (411.9)	-	-	-	-
Accretion Expense (411.10)	-	-	-	-
TOTAL Utility Operating Expenses	33,648,840.88	58,733,214.24	94,435,745.77	132,029,542.96
Net Utility Operating Income	2,728,448.42	5,507,122.36	9,255,953.27	9,515,651.54
<u>Other Income and Deductions</u>				
Other Income				
<u>Nonutility Operating Income</u>				
Revenues From Merchandising, Jobbing and Contract Work (415)	-	-	-	-
(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)	-	-	-	-
Revenues From Nonutility Operations (417)	-	-	-	-
(Less) Expenses of Nonutility Operations (417.1)	-	-	-	-
Nonoperating Rental Income (418)	-	-	-	-
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-
Interest and Dividend Income (419)	221,208.87	853,022.60	2,386,025.33	281,962.37
Allowance for Other Funds Used During Construction (419.1)	43,374.34	64,330.70	90,238.05	130,599.59
Miscellaneous Nonoperating Income (421)	-	-	-	-
Gain on Disposition of Property (421.1)	-	-	-	-
TOTAL Other Income	264,583.21	917,353.30	2,476,263.38	412,561.96
<u>Other Income Deductions</u>				
Loss on Disposition of Property (421.2)	-	-	-	-
Miscellaneous Amortization (425)	-	-	-	-
Donations (426.1)	7,657.38	11,890.71	15,090.71	18,840.71
Life Insurance (426.2)	-	-	-	-
Penalties (426.3)	-	-	-	1,500.00
Exp. for Certain Civic, Political & Related Activities (426.4)	8,815.77	12,583.32	15,733.32	21,690.28
Other Deductions (426.5)	-	1,227.71	(207,374.81)	(207,374.81)
TOTAL Other Income Deductions	16,473.15	25,701.74	(176,550.78)	(165,343.82)
<u>Taxes Applicable to Other Income and Deductions</u>				
Taxes Other Than Income Taxes (408.2)	-	-	-	-
Income Taxes-Federal (409.2)	-	-	-	-
Income Taxes-Other (409.2)	-	-	-	-
Provision for Deferred Inc. Taxes (410.2)	(49,005.00)	(98,010.00)	(147,015.00)	-
(Less) Provision for Deferred Income Taxes-Cr. (411.2)	-	-	-	-
Investment Tax Credit Adj.-Net (411.5)	-	-	-	-
(Less) Investment Tax Credits (420)	-	-	-	-
TOTAL Taxes on Other Income and Deductions	(49,005.00)	(98,010.00)	(147,015.00)	-
Net Other Income and Deductions	297,115.06	989,661.56	2,799,829.16	577,905.78

Income Statement Test Year by Quarter

	Granite State 2022 Q1 YTD	Granite State 2022 Q2 YTD	Granite State 2022 Q3 YTD	Granite State 2022 Q4 YTD
Interest Charges				
Interest on Long-Term Debt (427)	282,624.99	565,249.98	847,874.97	1,130,499.96
Amort. of Debt Disc. and Expense (428)	654.78	1,309.56	1,964.34	2,182.60
Amortization of Loss on Reaquired Debt (428.1)	-	-	-	-
(Less) Amort. of Premium on Debt-Credit (429)	-	-	-	-
(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)	-	-	-	-
Interest on Debt to Assoc. Companies (430)	194,459.67	388,919.34	583,379.01	(4,075,337.29)
Other Interest Expense (431)	77,597.81	175,966.28	297,319.75	518,504.69
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	(26,262.82)	(38,952.87)	(54,633.12)	(79,309.27)
Net Interest Charges	529,074.43	1,092,492.29	1,675,904.95	(2,503,459.31)
Income Before Extraordinary Items	2,496,489.05	5,404,291.63	10,379,877.48	12,597,016.63
Extraordinary Items				
Extraordinary Income (434)	-	-	-	-
(Less) Extraordinary Deductions (435)	-	-	-	-
Net Extraordinary Items	-	-	-	-
Income Taxes-Federal and Other (409.3)	-	-	-	-
Extraordinary Items After Taxes	-	-	-	-
Net Income	\$ 2,496,489.05	\$ 5,404,291.63	\$ 10,379,877.48	\$ 12,597,016.63

Granite State	Granite State	Granite State	Granite State	Granite State
Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
2020	2021	2021	2021	2021

UTILITY PLANT

Utility Plant (101-106, 114)					
8830-2-0000-10-1610-1050 Plant Held for Future Use	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
8830-2-0000-10-1610-3600 Land and Land Rights	1,672,947.00	1,672,947.00	1,672,947.00	1,672,947.00	1,672,947.00
8830-2-0000-10-1615-1060 Plant in Service-not classified	28,627,622.43	29,966,646.52	36,923,952.86	41,235,846.31	47,946,417.55
8830-2-0000-10-1615-3610 Structures and Improvements	1,965,159.97	1,965,159.97	1,965,159.97	1,965,159.97	1,965,159.97
8830-2-0000-10-1615-3620 Stationing Equipment	28,283,273.38	30,481,177.46	30,481,177.46	30,481,177.46	30,481,177.46
8830-2-0000-10-1615-3640 Poles, Towers, and Fixtures	43,001,254.20	43,059,841.47	43,061,137.09	43,107,494.07	43,107,494.07
8830-2-0000-10-1615-3650 Overhead Conductors and Devices	65,517,055.20	66,573,960.35	66,573,960.35	67,008,519.70	67,008,519.70
8830-2-0000-10-1615-3660 Distn-Underground Conduit-Manholes	3,512,665.47	3,531,383.49	3,531,383.49	3,532,174.30	3,532,174.30
8830-2-0000-10-1615-3661 Underground Conduit	3,338,407.41	3,338,407.41	3,338,407.41	3,338,407.41	3,338,407.41
8830-2-0000-10-1615-3670 Underground Conductors and Devices	17,553,949.52	17,691,483.91	17,691,483.91	17,707,885.95	17,707,885.95
8830-2-0000-10-1615-3681 Line Transformers-cost	16,045,723.78	16,045,723.78	16,045,723.78	16,045,723.78	16,045,723.78
8830-2-0000-10-1615-3682 Line Transformers-Install	15,506,606.62	15,721,966.54	15,721,966.54	16,695,220.30	16,695,220.30
8830-2-0000-10-1615-3690 Services	9,020,730.35	9,020,730.35	9,020,730.35	9,022,351.63	9,022,351.63
8830-2-0000-10-1615-3691 Services -Conduit	159,716.53	159,716.53	159,716.53	159,716.53	159,716.53
8830-2-0000-10-1615-3692 Services -Cable	1,492,824.60	1,492,824.60	1,492,824.60	1,492,824.60	1,492,824.60
8830-2-0000-10-1615-3700 Meters	2,063,411.55	2,063,411.55	2,063,411.55	2,063,411.55	2,063,411.55
8830-2-0000-10-1615-3701 Meters-Install	1,574,489.00	1,574,489.00	1,574,489.00	1,574,489.00	1,574,489.00
8830-2-0000-10-1615-3702 LRG Meter-Cost	956,228.43	956,228.43	956,228.43	805,188.73	805,188.73
8830-2-0000-10-1615-3703 LRG Meter-Install	317,102.09	317,102.09	317,102.09	317,102.09	317,102.09
8830-2-0000-10-1615-3730 Street Lighting and Signal Systems	4,585,292.86	4,585,292.86	4,585,292.86	4,590,370.64	4,590,370.64
8830-2-0000-10-1615-3731 St Lighting & Signal Sys-UG	1,064,383.41	1,064,383.41	1,064,383.41	1,064,383.41	1,064,383.41
8830-2-0000-10-1615-3890 Land & Land Rights	1,620,371.60	1,620,371.60	1,620,371.60	1,620,371.60	1,620,371.60
8830-2-0000-10-1615-3900 General Structures & Improvmt	10,315,092.76	10,346,207.35	10,346,211.03	10,316,348.11	10,316,348.11
8830-2-0000-10-1615-3910 Office Furniture and Improvement	241,284.88	470,295.49	470,295.49	470,295.49	469,285.11
8830-2-0000-10-1615-3911 Gen. Office Equipment Computers	165,300.36	165,300.36	165,300.36	165,300.36	165,300.36
8830-2-0000-10-1615-3912 Gen. LapTop Computers	240,284.74	240,284.74	240,284.74	240,284.74	240,284.74
8830-2-0000-10-1615-3920 Transportation Equipment	3,776,028.82	4,693,145.10	4,695,237.05	4,666,492.45	4,666,492.45
8830-2-0000-10-1615-3930 Stores Equipment	161,336.02	200,814.20	200,814.20	200,814.20	200,814.20
8830-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	490,160.22	543,067.87	543,067.87	543,067.87	543,067.87
8830-2-0000-10-1615-3950 Laboratory Equipment	319,818.77	319,818.77	319,818.77	319,818.77	319,818.77
8830-2-0000-10-1615-3960 Power Operated Equipment	2,147,172.36	2,148,257.36	2,148,257.36	1,989,836.90	1,989,836.90
8830-2-0000-10-1615-3970 Communications Equipment	1,818,287.34	1,818,287.34	1,818,287.34	1,818,287.34	1,818,287.34
8830-2-0000-10-1615-3971 Comm Equip-site specific	54,351.75	54,351.75	54,351.75	54,351.75	54,351.75
8830-2-0000-10-1615-3980 Misc. Equipment	130,236.94	130,236.94	130,236.94	130,236.94	130,236.94
8830-2-0000-10-1616-1012 Right-of-use asset	6,280.29	4,706.42	3,243.67	1,767.83	583.33
8830-2-0000-10-1647-3010 Intangible Plant-Organization	24,808.42	24,808.42	24,808.42	24,808.42	24,808.42
8830-2-0000-10-1647-3030 Misc. Intangible Plant	12,393,676.92	12,431,899.70	12,432,739.70	12,432,739.70	12,432,739.70
Total Utility Plant (101-106, 114)	281,663,335.99	287,994,730.13	294,954,804.97	300,375,216.90	307,083,593.26
Construction Work in Progress (107)					
8830-2-0000-10-1618-1070 Construction Work In Progress	10,786,906.04	10,960,419.22	10,501,263.09	14,091,168.87	17,065,613.14
Total Construction Work in Progress (107)	10,786,906.04	10,960,419.22	10,501,263.09	14,091,168.87	17,065,613.14
TOTAL Utility Plant	292,450,242.03	298,955,149.35	305,456,068.06	314,466,385.77	324,149,206.40
(Less) Accum. Prov. for Depr. Amort. Depl. (108,110,111,115)					
8830-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(87,918,581.21)	(89,826,887.92)	(91,765,234.29)	(93,214,208.75)	(95,300,064.65)
8830-2-0000-10-1655-1081 RWIP Reclass	0.00	0.00	0.00	0.00	0.00
8830-2-0000-10-1655-1082 RWIP Salvage	0.00	0.00	0.00	0.00	0.00
8830-2-0000-10-1655-1084 Accum dep cost of removal	(6,921,860.28)	(7,084,917.32)	(7,195,692.45)	(7,384,291.65)	(7,619,431.15)
8830-2-0000-10-1655-1110 Accum Prov for Depn of Elect Utility Plant	(11,396,960.94)	(11,516,777.57)	(11,504,561.55)	(11,532,462.30)	(11,676,323.27)
8830-2-0000-20-2124-2420 Accrued cost of removal	0.00	0.00	0.00	0.00	0.00
Total (Less) Accum. Prov. for Depr. Amort. Depl. (108,110,111,115)	(106,237,402.43)	(108,428,582.81)	(110,465,488.29)	(112,130,962.70)	(114,595,819.07)
Net Utility Plant	186,212,839.60	190,526,566.54	194,990,579.77	202,335,423.07	209,553,387.33
Nuclear Fuel in Process of Ref. Conv., Enrich., and Fab. (120.1)					
Nuclear Fuel Materials and Assemblies-Stock Account (120.2)					
Nuclear Fuel Assemblies in Reactor (120.3)					
Spent Nuclear Fuel (120.4)					
Nuclear Fuel Under Capital Leases (120.6)					
(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)					
Net Nuclear Fuel					
Net Utility Plant	186,212,839.60	190,526,566.54	194,990,579.77	202,335,423.07	209,553,387.33
Utility Plant Adjustments (116)					
Gas Stored Underground - Noncurrent (117)					

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
OTHER PROPERTY AND INVESTMENTS					
Nonutility Property (121):					
8830-2-0000-10-1610-1210 Non Utility Property-Land	32,085.75	32,085.75	32,085.75	21,466.06	21,466.06
Total Nonutility Property (121)	32,085.75	32,085.75	32,085.75	21,466.06	21,466.06
(Less) Accum. Prov. for Depr. and Amort. (122)					
Investments in Associated Companies (123)					
Investment in Subsidiary Companies (123.1)					
Noncurrent Portion of Allowances					
Other Investments (124)					
Sinking Funds (125)					
Depreciation Fund (126)					
Amortization Fund - Federal (127)					
Other Special Funds (128)					
Special Funds (Non Major Only) (129)					
Long-Term Portion of Derivative Assets (175)					
Long-Term Portion of Derivative Assets – Hedges (176)					
TOTAL Other Property and Investments	32,085.75	32,085.75	32,085.75	21,466.06	21,466.06
CURRENT AND ACCRUED ASSETS					
Cash and Working Funds (Non-major Only) (130)					
Cash (131):					
8830-2-0000-10-1020-1310 Cash - JP Morgan	61,625.04	(2,211.30)	0.00	(4,275.00)	(2,074.11)
Total Cash (131)	61,625.04	(2,211.30)	0.00	(4,275.00)	(2,074.11)
Special Deposits (132-134):					
8830-2-0000-10-1060-1340 Other Special Deposits	227,162.33	227,175.97	227,189.02	1,227,194.54	5,227,213.34
Total Special Deposits (132-134)	227,162.33	227,175.97	227,189.02	1,227,194.54	5,227,213.34
Working Fund (135)					
Temporary Cash Investments (136)					
Notes Receivable (141)					
Customer Accounts Receivable (142):					
8830-2-0000-10-1101-1420 Customer Accounts Receivable	11,506,872.07	11,960,601.47	12,023,704.27	13,659,859.45	13,306,088.15
8830-2-0000-10-1101-1421 Customer AR-Misc Billing	1,381,067.88	1,402,433.11	1,797,163.28	1,466,413.73	1,485,854.91
8830-2-0000-20-2111-2420 Unapplied Payments	(375,439.79)	(558,722.65)	(617,602.37)	(615,452.09)	(661,315.90)
Total Customer Accounts Receivable (142)	12,512,500.16	12,804,311.93	13,203,265.18	14,510,821.09	14,130,627.16
Other Accounts Receivable (143):					
8830-2-0000-10-1160-1438 Other Accounts Receivable Grants	356,051.36	493,179.84	442,503.72	457,403.46	461,381.52
8830-2-0000-10-1160-1439 Other AR-Special Contracts Battery Storage	219,345.00	273,280.00	313,965.00	305,850.00	292,290.00
8830-2-0000-10-1163-1430 Income Tax Receivable	(127,554.00)	(1,256,071.00)	(2,214,292.00)	(2,827,045.00)	(947,389.00)
Total Other Accounts Receivable (143)	447,842.36	(489,611.16)	(1,457,823.28)	(2,063,791.54)	(193,717.48)
(Less) Accum. Prov. for Uncollectible Acct.-Credit (144):					
8830-2-0000-10-1102-1443 Reserve for Bad Debt Accrual	(752,496.74)	(772,282.53)	(741,592.13)	(741,360.93)	(734,291.72)
Total 42 (Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	(752,496.74)	(772,282.53)	(741,592.13)	(741,360.93)	(734,291.72)
Notes Receivable from Associated Companies (145)					
Accounts Receivable from Assoc. Companies (146):					
8830-2-0000-10-1121-1460 AR intercompany	59,984.12	54,756.52	0.00	0.00	0.00
Total Accounts Receivable from Assoc. Companies (146)	59,984.12	54,756.52	0.00	0.00	0.00
Fuel Stock (151)					
Fuel Stock Expenses Undistributed (152)					
Residuals (Elec) and Extracted Products (153)					
Plant Materials and Operating Supplies (154):					
8830-2-0000-10-1380-1540 Plant Materials and Operating Supplies	2,538,074.16	2,542,659.59	2,854,769.44	2,614,620.55	2,400,315.19
Total Plant Materials and Operating Supplies (154)	2,538,074.16	2,542,659.59	2,854,769.44	2,614,620.55	2,400,315.19
Merchandise (155)					
Other Materials and Supplies (156)					

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
Nuclear Materials Held for Sale (157)					
Allowances (158.1 and 158.2)					
(Less) Noncurrent Portion of Allowances					
Stores Expense Undistributed (163):					
8830-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	0.00	0.00	0.00	0.00
Total Stores Expense Undistributed (163)	0.00	0.00	0.00	0.00	0.00
Gas Stored Underground - Current (164.1)					
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)					
Prepayments (165):					
8830-2-0000-10-1240-1650 Prepaids	142,332.18	261,059.79	152,968.28	93,982.12	95,539.96
8830-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	1,259,438.07	852,037.97	2,439,022.41	699,520.11	1,137,713.63
Total Prepayments (165)	1,401,770.25	1,113,097.76	2,591,990.69	793,502.23	1,233,253.59
Advances for Gas (166-167)					
Interest and Dividends Receivable (171)					
Rents Receivable (172)					
Accrued Utility Revenues (173):					
8830-2-0000-10-1162-1730 Accrued Utility Revenue	2,170,928.66	1,752,178.21	2,120,720.34	1,708,683.47	2,248,595.81
Total Accrued Utility Revenues (173)	2,170,928.66	1,752,178.21	2,120,720.34	1,708,683.47	2,248,595.81
Miscellaneous Current and Accrued Assets (174)					
	0.00	0.00	0.00	0.00	0.00
Derivative Instrument Assets (175)					
(Less) Long-Term Portion of Derivative Instrument Assets (175)					
Derivative Instrument Assets - Hedges (176)					
(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)					
Total Current and Accrued Assets	18,667,390.34	17,230,074.99	18,798,519.26	18,045,394.41	24,309,921.78
DEFERRED DEBITS					
Unamortized Debt Expenses (181):					
8830-2-0000-10-1931-1810 Unamortized Debt Expense	8,445.99	7,791.21	7,136.43	6,481.65	5,826.87
8830-2-0000-10-1936-1000 Deferred Financing - Intercompany	13,737.32	13,451.12	13,164.92	12,878.72	12,592.52
Total Unamortized Debt Expenses (181)	22,183.31	21,242.33	20,301.35	19,360.37	18,419.39
Extraordinary Property Losses (182.1)					
	0.00	0.00	0.00	0.00	0.00
Unrecovered Plant and Regulatory Study Costs (182.2)					
	0.00	0.00	0.00	0.00	0.00
Other Regulatory Assets (182.3):					
8830-2-0000-10-1101-1423 A/R Undr Collect-Default/LR Sv	1,288,031.15	2,386,653.76	3,725,687.19	2,056,764.58	1,885,673.90
8830-2-0000-10-1101-1429 A/R REC Obligation	3,832,216.00	4,913,165.00	2,408,816.00	3,593,206.00	4,775,983.00
8830-2-0000-10-1168-1420 Phased in revenue	917,995.56	917,995.56	917,995.56	766,262.66	510,841.76
8830-2-0000-10-1168-1821 Current Regulatory Asset - Special Audit	0.00	0.00	1,019,883.00	1,236,878.00	559,665.00
8830-2-0000-10-1168-1825 Current Regulatory Asset - Pension	2,056,720.25	2,056,720.25	2,056,720.25	2,056,720.25	2,056,720.25
8830-2-0000-10-1169-1828 Deferral Decoupling Asset	0.00	0.00	0.00	439,166.00	852,838.00
8830-2-0000-10-1930-1420 Phased in revenue - Long Term	458,997.72	229,498.86	0.00	0.00	0.00
8830-2-0000-10-1930-1822 Battery Storage Program	105,753.22	115,719.47	126,444.22	135,694.22	147,450.42
8830-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	426,666.19	357,960.96	288,255.73	216,191.77	145,487.81
8830-2-0000-10-1930-1825 Storm Costs	1,276,079.27	1,243,905.38	1,258,217.50	1,839,444.31	808,490.15
8830-2-0000-10-1930-1826 FAS158-Pension	5,782,969.39	5,268,799.39	4,754,629.39	4,240,459.39	3,726,289.39
8830-2-0000-10-1930-1861 Deferred Regulatory Costs	94,003.13	310,999.13	94,002.13	96,630.02	96,630.02
8830-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset	400,334.83	423,928.83	434,406.83	454,930.83	487,722.83
Total Other Regulatory Assets (182.3)	16,639,766.71	18,225,346.59	17,085,057.80	17,132,348.03	16,053,792.53
Prelim. Survey and Investigation Charges (Electric) (183):					
8830-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	125,833.59	97,141.94	98,190.92	161,122.93	215,709.18
Total Prelim. Survey and Investigation Charges (Electric) (183)	125,833.59	97,141.94	98,190.92	161,122.93	215,709.18
Preliminary Natural Gas Survey and Investigation Charges (183.1)					
Other Preliminary Survey and Investigation Charges (183.2)					
Clearing Accounts (184):					
8830-2-0000-10-1250-0008 Misc.Bill Clearing - Pcards	0.00	0.00	0.00	0.00	36,691.36
8830-2-0000-10-1250-0009 Misc Bill Clearing - AR/Mutual Aid/Damages	0.00	0.00	0.00	0.00	328,076.97
8830-2-0000-10-1250-1840 Misc. Bill Clearing - Intercompany	255,482.42	330,174.47	330,007.88	641,719.30	(61,560.76)
8830-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	0.00	0.00	0.00	(0.01)	0.01
8830-2-0000-10-1310-2626 Due from Liberty Utilities America Co	0.00	0.00	0.00	0.00	0.00

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
Total Clearing Accounts (184)	255,482.42	330,174.47	330,007.88	641,719.29	303,207.58
Temporary Facilities (185)					
Miscellaneous Deferred Debits (186)	0.00	0.00	0.00	0.00	0.00
Def. Losses from Disposition of Utility Plt. (187)					
Research, Devel. and Demonstration Expend. (188)					
Unamortized Loss on Required Debt (189)					
Accumulated Deferred Income Taxes (190):					
8830-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	0.00	0.00	0.00	0.00	0.00
Total Accumulated Deferred Income Taxes (190)	0.00	0.00	0.00	0.00	0.00
Unrecovered Purchased Gas Costs (191)					
Total Deferred Debits	17,043,266.03	18,673,905.33	17,533,557.95	17,954,550.62	16,591,128.68
TOTAL ASSETS	221,955,581.72	226,462,632.61	231,354,742.73	238,356,834.16	250,475,903.85
PROPRIETARY CAPITAL					
Common Stock Issued (201):					
8830-2-0000-30-3045-4550 Interco APIC - Granite State	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)
8830-2-0000-30-3050-4550 Interco CS - Granite State	(82,024,902.71)	(82,024,902.71)	(82,024,902.71)	(82,024,902.71)	(82,024,902.71)
Total Common Stock Issued (201)	(99,024,902.71)	(99,024,902.71)	(99,024,902.71)	(99,024,902.71)	(99,024,902.71)
Preferred Stock Issued (204)					
Capital Stock Subscribed (202, 205)					
Stock Liability for Conversion (203, 206)					
Premium on Capital Stock (207)					
Other Paid-In Capital (208-211)					
Installments Received on Capital Stock (212)					
(Less) Discount on Capital Stock (213)					
(Less) Capital Stock Expense (214)					
Retained Earnings (215, 215.1, 216):					
8830-2-0000-30-3310-2160 Retained Earnings	(8,750,460.21)	(20,402,110.77)	(20,402,110.77)	(20,402,110.77)	(20,402,110.77)
8830-2-0000-40-4210-4510 Misc Service Revenues	(155,596.47)	(31,329.41)	(92,134.49)	(161,776.74)	(215,719.85)
8830-2-0000-40-4210-4511 Misc Ser Rev-Open Access DSM	(204,550.33)	(72,495.00)	(144,990.00)	(217,485.00)	(289,980.00)
8830-2-0000-40-4210-4520 Electricity Rev - Rate Increment	0.00	0.00	(1,019,882.00)	(1,236,878.00)	(559,665.00)
8830-2-0000-40-4210-4540 Rental Income	(334,088.55)	(84,494.14)	(192,564.49)	(294,929.35)	(341,515.30)
8830-2-0000-40-4210-4560 Other Electric Revenue	(12,905.07)	(216,996.00)	(1,417.50)	(5,287.38)	(10,850.38)
8830-2-0000-40-4210-4563 Other Elec Rev-Open Access Rev-Distribution	214,376.14	18,530.71	96,715.73	259,212.34	390,792.73
8830-2-0000-40-4290-4401 Residential Sales - Fixed Portion	(6,865,152.33)	(1,645,634.61)	(3,296,226.36)	(4,956,577.62)	(6,589,380.02)
8830-2-0000-40-4290-4402 Residential Sales - Variable Portion	(25,048,926.54)	(7,009,420.37)	(13,162,593.74)	(21,370,320.39)	(28,195,246.03)
8830-2-0000-40-4290-4403 Residential Sales - Energy Cost	(20,108,684.18)	(5,401,818.15)	(9,479,831.35)	(15,431,233.90)	(20,749,043.98)
8830-2-0000-40-4290-4423 Commercial Sales - Fixed Portion	(2,392,046.08)	(606,716.23)	(1,220,057.73)	(1,853,803.08)	(2,492,877.77)
8830-2-0000-40-4290-4424 Commercial Sales - Variable Portion	(25,297,939.34)	(6,201,870.53)	(13,158,400.08)	(21,601,348.29)	(29,124,004.43)
8830-2-0000-40-4290-4425 Commercial Sales - Energy Cost	(10,520,977.12)	(3,111,369.92)	(5,360,983.97)	(8,123,955.61)	(10,808,118.09)
8830-2-0000-40-4290-4426 Industrial Sales - Fixed Portion	(236,016.25)	(58,002.82)	(116,438.29)	(176,929.07)	(237,852.83)
8830-2-0000-40-4290-4427 Industrial Sales - Variable Portion	(6,111,849.42)	(1,321,100.55)	(2,955,553.56)	(4,832,745.12)	(6,574,811.02)
8830-2-0000-40-4290-4428 Industrial Sales - Energy Cost	(1,059,254.42)	(200,856.33)	(350,900.16)	(521,514.21)	(702,476.02)
8830-2-0000-40-4290-4441 Public Street & Highway Lighting - Fixed Portion	(979,358.54)	(232,961.57)	(430,390.51)	(645,867.48)	(848,081.46)
8830-2-0000-40-4290-4442 Public Street&Highway Lighting-Variable Portion	(110,873.40)	(40,290.64)	(82,277.31)	(125,744.72)	(167,771.29)
8830-2-0000-40-4290-4443 Public Street & Highway Lighting - Energy Cost	(107,417.54)	(18,482.49)	(36,542.46)	(57,965.54)	(82,391.45)
8830-2-0000-40-4290-4473 Sale for Resale - Fixed Portion	(361.47)	(93.30)	(186.68)	(281.44)	(376.69)
8830-2-0000-40-4290-4474 Sale for Resale - Variable Portion	(73,578.55)	(18,351.25)	(35,285.58)	(66,969.97)	(85,912.12)
8830-2-0000-40-4290-4475 Sale for Resale - Energy Cost	(67,515.38)	(15,135.61)	(27,917.45)	(52,285.50)	(69,234.17)
8830-2-0000-40-4290-4491 Prov for rate refunds	(4,593,484.68)	(1,108,899.33)	(3,364,570.91)	(99,392.05)	708,219.39
8830-2-0000-40-4400-4211 Gain on Disp of Property	0.00	0.00	0.00	(108,788.91)	(108,788.91)
8830-2-0000-40-4420-4190 Interest income	(262,376.03)	(89,614.97)	(204,627.78)	(342,567.76)	(482,430.17)
8830-2-0000-40-4460-4951 Decoupling Revenue	0.00	0.00	0.00	(439,166.00)	(852,838.00)
8830-2-0000-40-4700-4191 Allow for other funds used during constr	(207,168.21)	(71,669.88)	(108,488.50)	(173,339.94)	(278,305.43)
8830-2-0000-51-5010-5630 Overhead Lines-Labor	0.00	0.00	0.00	0.00	0.00
8830-2-0000-51-5010-5800 Operation supervision and engineering-Labour	0.00	0.00	131.69	1,009.62	0.00
8830-2-0000-51-5010-5830 Overhead line expenses - Labor	973.04	938.52	1,535.76	1,709.20	0.00
8830-2-0000-51-5010-5840 Underground line expenses - Labor	364.63	405.01	837.25	1,724.24	0.00
8830-2-0000-51-5010-5870 Customer installations expenses - Labor	85.32	0.00	0.00	0.00	0.00
8830-2-0000-51-5010-5880 Misc distribution expenses Labor	239.05	682.98	682.98	1,273.69	(590.72)
8830-2-0000-51-5410-5630 Overhead Lines	0.00	0.00	1,826.09	3,041.09	(3,041.09)
8830-2-0000-51-5410-5830 Overhead line expenses	24,648.98	0.00	431.56	431.56	0.00
8830-2-0000-51-5415-5840 Underground line expenses	380.00	57.48	57.48	57.48	487.50
8830-2-0000-51-5425-5860 Meter expenses	0.00	0.00	0.00	(174.30)	0.00

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-0000-51-5430-5870 Customer installations expenses	(1,000.00)	0.00	0.00	0.00	1,782.64
8830-2-0000-51-5435-5880 Misc distribution expenses	583.95	178.55	178.55	178.55	(125.94)
8830-2-0000-51-5440-5614 Sched, sys control & dispatch serv exp	561,141.59	136,864.91	269,764.38	453,307.39	617,507.52
8830-2-0000-51-5441-5650 Transmission of electricity by others	24,841,129.30	5,866,408.76	12,979,059.15	20,131,105.18	26,260,819.83
8830-2-0000-52-5455-5552 Purchased Power-Fixed & SO	33,722,838.57	9,769,994.50	17,654,485.24	24,842,086.28	33,118,180.18
8830-2-0000-52-5455-5553 PP-NEP-Access Charge-Elim	(745,797.44)	(166,791.09)	(327,348.74)	(530,598.47)	(695,059.34)
8830-2-0000-56-5010-5910 Maint of structures - Labor	0.00	0.00	0.00	694.58	0.00
8830-2-0000-56-5010-5930 Maint of overhead lines Labor	2,236.93	255.96	490.08	490.08	93.32
8830-2-0000-56-5010-5940 Maint of underground lines - Labor	2,412.01	3,108.82	4,027.33	5,431.07	(1,557.34)
8830-2-0000-56-5210-5910 Maint of structures	0.00	0.00	0.00	0.00	(67,301.77)
8830-2-0000-56-5210-5920 Maint of station equipment	0.00	31.27	0.00	24.00	(438.00)
8830-2-0000-56-5210-5930 Maint of overhead lines	509.60	365.01	365.01	365.01	0.00
8830-2-0000-56-5210-5931 Maint of overhead lines-Trouble	734,540.88	23,588.19	106,303.79	103,345.89	478,508.67
8830-2-0000-56-5210-5932 Maint of overhead lines-Veg Mgmt	1,621,865.82	155,368.86	302,547.88	896,516.72	96,417.06
8830-2-0000-56-5210-5940 Maint of underground lines	0.00	0.00	380.00	380.00	0.00
8830-2-0000-56-5210-5970 Maint of meters	0.00	0.00	0.00	0.00	0.00
8830-2-0000-56-5210-5980 Dist Maint-Misc Distr Plant	0.00	285.00	285.00	285.00	(260.00)
8830-2-0000-69-5010-9020 Meter reading expenses - labor	6,308.10	1,504.92	4,362.60	7,423.69	859.24
8830-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(18,711.16)	(4,592.83)	(7,253.20)	(29,536.21)	(29,536.21)
8830-2-0000-69-5010-9224 LABS Labour Capitil	(38,273.07)	(7,549.21)	(13,206.56)	(27,864.41)	(27,864.41)
8830-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	(39,459.73)	(9,500.61)	(17,462.74)	(29,202.76)	(29,202.76)
8830-2-0000-69-5010-9226 LABS US Bus labor capitalized	(16,027.04)	(2,741.24)	(4,926.04)	(6,471.20)	(6,471.20)
8830-2-0000-69-5010-9227 LABS US Corp labor capitalized	(6,717.51)	(2,162.54)	(5,237.17)	(6,372.09)	(6,372.09)
8830-2-0000-69-5010-9228 LU Corp US Lab capitalized	(96,019.14)	(21,766.18)	(40,369.63)	(44,028.28)	(44,028.28)
8830-2-0000-69-5010-9229 LU Region Lab capitalized	(97,785.22)	0.00	0.00	(17,682.94)	(17,682.94)
8830-2-0000-69-5044-9260 Group Benefits	0.00	0.00	51.60	51.60	(51.60)
8830-2-0000-69-5044-9266 Health Care	0.00	0.00	0.00	0.00	0.00
8830-2-0000-69-5044-9268 Group Life	0.00	9,949.55	14,069.89	14,069.89	9,728.65
8830-2-0000-69-5130-9210 Office supplies and expenses	0.00	75.45	0.00	0.00	0.00
8830-2-0000-69-5131-9212 Utilities	(61.41)	0.00	(14.99)	(14.99)	(20.94)
8830-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	0.00	0.00	(14.53)
8830-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(130,186.96)	(57,583.53)	(141,838.93)	(141,838.93)	(141,838.93)
8830-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(106,265.96)	0.00	0.00	0.00	0.00
8830-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(115,788.97)	(22,466.01)	(47,301.77)	(47,301.77)	(47,301.77)
8830-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	(166,746.57)	(46,469.24)	(95,045.57)	(95,045.57)	(95,045.57)
8830-2-0000-69-5200-9226 LABS US Bus admin capitalized	(30,925.67)	(5,606.11)	(11,782.59)	(11,782.59)	(11,782.59)
8830-2-0000-69-5200-9227 LABS US Corp admin capitalized	(37,623.13)	(12,179.42)	(25,749.60)	(25,749.60)	(25,749.60)
8830-2-0000-69-5200-9228 LU Corp US Admin capitalized	(58,084.40)	(16,121.03)	(32,393.10)	(32,393.10)	(32,393.10)
8830-2-0000-69-5200-9229 LU Region Admin capitalized	(286,316.05)	(101,242.73)	(197,902.18)	(197,902.18)	(197,902.18)
8830-2-0000-69-5200-9231 Outside services LU HO Allocations	204,185.87	74,375.33	142,266.63	204,006.90	248,292.20
8830-2-0000-69-5200-9232 Outside services APUC HO Allocations	634,656.12	105,124.41	299,874.63	401,132.00	555,814.19
8830-2-0000-69-5200-9234 LABS NonLabour Allocations	339,005.69	70,031.20	147,449.41	232,547.18	252,602.31
8830-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	525,792.89	144,854.23	296,276.72	414,639.83	512,237.09
8830-2-0000-69-5200-9236 LABS US Bus admin alloc	56,257.97	17,475.42	36,728.79	51,839.93	61,218.73
8830-2-0000-69-5200-9237 LABS US Corp admin alloc	133,095.80	37,965.76	79,266.18	101,480.50	117,745.68
8830-2-0000-69-5200-9238 LU Corp US Admin alloc	176,424.04	50,252.59	100,976.00	132,724.17	174,375.50
8830-2-0000-69-5200-9239 LU Region Admin alloc	834,853.10	219,137.01	451,778.94	614,417.85	743,926.56
8830-2-0000-69-5250-9020 Meter reading expenses	0.00	0.00	0.00	0.00	0.00
8830-2-0000-69-5250-9030 Customer records & collection expenses	3,914.03	223.68	519.69	935.09	0.00
8830-2-0000-69-5250-9050 Misc customer accounts expenses	36,479.10	4,740.00	10,740.00	16,740.00	8,980.40
8830-2-0000-69-5280-9250 Injuries and damages	672.03	300.00	600.00	600.00	0.00
8830-2-0000-69-5615-9302 Miscellaneous General Expense	2,453.77	0.00	0.00	2,132.28	0.00
8830-2-0000-69-5680-4080 Property taxes	0.00	0.00	0.00	0.00	0.00
8830-2-0000-69-6125-9310 Rental Expense - Intercompany	146,294.76	38,007.87	81,623.06	128,041.91	179,372.76
8830-2-0000-69-7100-9320 Maintenance of general plant-Elec	0.00	173.89	0.00	0.00	0.00
8830-2-0000-69-7450-4263 Penalties	0.00	962.12	962.12	962.12	962.12
8830-2-0000-69-7450-4264 Exp for certain civic, political and related act	0.00	0.00	0.00	0.00	3,000.00
8830-2-0000-69-7450-4265 Other Deductions	(247,371.35)	0.00	117,529.24	117,529.24	186,945.06
8830-2-0000-80-8541-4280 Amortize Debt Discount & Exp	2,619.12	654.78	1,309.56	1,964.34	2,619.12
8830-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.	784,267.10	194,459.67	388,919.34	583,379.01	777,838.68
8830-2-0000-80-8546-4270 Fixed Rate Interest Cost	1,130,500.04	282,624.99	565,249.98	847,874.97	1,130,499.96
8830-2-0000-80-8550-4310 Other Interest Expense	410,971.59	67,967.75	138,316.52	216,786.43	296,417.49
8830-2-0000-80-8550-4320 AFUDC - borrowed	(127,142.40)	(43,400.84)	(65,697.42)	(104,969.65)	(168,533.87)
8830-2-0000-80-8551-9261 Non-service pension costs	696,117.00	136,142.01	394,588.02	591,882.03	789,176.04
8830-2-0000-80-8551-9262 Non-service OPEB costs	741,522.00	177,717.00	355,434.00	546,432.03	728,576.04
8830-2-0000-80-8610-4030 Depreciation Exp	8,479,102.36	2,371,333.10	4,777,189.74	7,246,942.41	9,916,817.93
8830-2-0000-80-8610-4050 Amortization-Intangibles	357,131.00	119,816.63	107,600.61	135,501.36	167,550.33
8830-2-0000-80-8640-4073 Amortization - Regulatory debits	138,410.46	69,205.23	138,410.46	210,474.42	282,538.38
8830-2-0000-80-8660-9041 Bad Debt Expense - Commodity	(121,105.48)	(29,764.83)	(55,207.52)	(79,161.55)	(109,741.61)
8830-2-0000-80-8665-4265 Regulatory Asset Writedown	180,571.00	0.00	0.00	0.00	0.00

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-0000-80-8710-4090 Federal Income Tax	0.00	577,544.00	1,263,332.00	1,701,872.00	2,091,467.00
8830-2-0000-80-8720-4090 State Income Tax	121,623.00	229,432.00	501,865.00	676,078.00	819,835.00
8830-2-0000-80-8760-4104 Def FIT Expense-Debit	4,215,756.00	0.00	0.00	741,599.00	(346,351.53)
8830-2-0000-80-8760-4200 Deferred Income Tax- Amortization EADIT	(131,940.00)	(49,005.00)	(98,010.00)	(147,015.00)	(196,020.00)
8830-2-9800-69-5010-9200 A&G salaries - IT	19,559.86	5,219.07	10,515.04	15,620.36	20,519.41
8830-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	7,805.47	0.00	0.00	0.00	0.00
8830-2-9800-69-5010-9205 LABS CAN CORP IT LABOR	16,062.40	1,476.84	3,113.64	6,478.67	8,788.53
8830-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT	40,501.02	7,005.98	14,907.73	20,594.07	23,970.67
8830-2-9800-69-5010-9220 Admin Exp Tran CR - Credit IT	(3,779.47)	(497.36)	115.32	(361.36)	(437.84)
8830-2-9800-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(312.36)	(792.07)	(792.07)
8830-2-9800-69-5010-9226 LABS US Bus labor capitalized	0.00	0.00	(822.95)	(1,597.95)	(1,597.95)
8830-2-9800-69-5130-9210 Office Supplies-IT	132,846.52	11,789.16	17,126.32	32,193.34	79,977.38
8830-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	30,042.68	21,378.99	45,856.76	103,251.33	124,914.11
8830-2-9800-69-5130-9216 Meals & Entertain IT LU HO	305.47	0.00	0.00	0.00	0.00
8830-2-9800-69-5131-9211 Travel-IT	2,148.86	121.68	146.87	146.87	241.91
8830-2-9800-69-5131-9212 Utilities-IT	2,068.64	0.00	114.13	114.13	114.13
8830-2-9800-69-5131-9213 Communication-IT	698,081.72	170,158.44	358,908.48	565,137.65	789,248.73
8830-2-9800-69-5131-9215 Training	115.32	0.00	0.00	234.83	904.87
8830-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT	(8,762.94)	2,685.73	4,369.27	757.36	2,736.21
8830-2-9800-69-5200-9230 Outsided services-IT	34,043.19	0.00	22,558.13	26,696.85	40,111.34
8830-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	21,269.74	2,451.79	4,663.31	7,777.69	10,264.73
8830-2-9801-69-5010-9224 LABS Labour Capitil	0.00	0.00	(176.58)	(544.31)	(544.31)
8830-2-9810-69-5010-9200 A&G salaries - HR	188,859.39	59,015.77	116,756.84	173,293.54	226,569.96
8830-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	6,642.89	1,332.01	2,423.19	3,307.17	3,662.62
8830-2-9810-69-5010-9209 East Region Labor - HR	31,330.22	14,163.98	32,878.88	37,081.90	41,592.12
8830-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR	0.00	0.00	(25,662.86)	(25,662.86)	(25,662.86)
8830-2-9810-69-5010-9224 LABS Labour Capitil	0.00	0.00	(107.42)	(232.83)	(232.83)
8830-2-9810-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(3,425.99)	(3,519.06)	(3,519.06)
8830-2-9810-69-5040-4080 Social Security Taxes	568,946.12	135,121.49	319,883.30	463,876.50	659,083.24
8830-2-9810-69-5041-4080 Federal Unemployment Taxes	4,267.94	4,001.45	4,152.08	4,287.82	4,329.61
8830-2-9810-69-5041-4082 State Umemployment Taxes	7,111.25	24,381.22	26,065.20	26,911.51	27,248.11
8830-2-9810-69-5042-4080 Medicare	139,123.57	31,601.01	76,096.74	110,951.50	150,028.92
8830-2-9810-69-5043-9260 Employee Pension & Benefits - 401K	2,834.51	0.00	0.00	0.00	0.00
8830-2-9810-69-5043-9262 ESPP Expense	23,226.68	6,206.67	13,394.43	20,022.54	26,581.73
8830-2-9810-69-5043-9263 Opt-Out Expense	9,370.28	1,811.47	3,888.32	5,924.78	8,243.93
8830-2-9810-69-5043-9268 Pension Plan Expenses	13,190.99	0.00	0.00	0.00	(405.69)
8830-2-9810-69-5043-9269 401K Match	429,653.32	79,052.12	182,064.95	269,497.12	439,317.25
8830-2-9810-69-5044-9260 Group Benefits	(178,012.51)	48,310.74	96,621.48	118,375.84	(325,891.12)
8830-2-9810-69-5044-9266 Health Care	1,478,230.52	424,986.98	849,973.97	1,322,125.19	1,988,082.29
8830-2-9810-69-5044-9267 Dental/Vision	152,917.54	22,682.52	45,365.04	68,047.54	0.00
8830-2-9810-69-5044-9268 Group Life	28,840.64	7,710.09	15,420.18	9,496.52	24,384.46
8830-2-9810-69-5130-9210 Office Supplies-HR	11,775.75	265.71	624.20	1,373.63	2,716.67
8830-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	31.80	0.00	0.00	0.00	0.00
8830-2-9810-69-5130-9216 Meals	27.40	0.00	0.00	97.60	97.60
8830-2-9810-69-5131-9211 Travel-HR	897.60	328.23	343.05	686.08	837.84
8830-2-9810-69-5131-9213 Communication	24.49	0.00	0.00	0.00	0.00
8830-2-9810-69-5131-9214 Dues & Membership Fees	1,226.41	192.00	686.51	700.67	700.67
8830-2-9810-69-5131-9215 Training	1,597.00	0.00	0.00	621.71	2,873.81
8830-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR	(41,650.54)	(12,798.70)	(22,132.18)	(50,307.76)	(83,207.64)
8830-2-9810-69-5200-9230 Outsided services-HR	33,959.90	2,181.28	6,489.18	17,671.73	23,323.30
8830-2-9810-69-5200-9239 East Region Outside Services - HR	0.00	82.92	82.92	82.92	15,706.23
8830-2-9810-69-5615-9302 Miscellaneous General Expense	2,794.36	0.00	0.00	331.50	570.30
8830-2-9810-69-7030-9200 LTIP Expense	108,903.67	52,307.71	23,463.60	44,650.70	44,650.70
8830-2-9810-69-7100-9200 STIP Expense	638,015.68	167,650.81	294,176.70	533,036.85	722,734.28
8830-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	9,750.75	3,462.23	7,856.29	11,370.50	14,383.31
8830-2-9811-69-5010-9206 LABS US Bus lab alloc-Total Rewards	220.63	0.00	0.00	0.00	0.00
8830-2-9811-69-5010-9224 LABS Labour Capitil	0.00	0.00	(454.82)	(895.45)	(895.45)
8830-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	3,811.68	2,933.78	9,947.39	12,045.30	14,061.69
8830-2-9811-69-5200-9237 LABS US Corp Admin Allocations	600.17	0.00	988.33	988.33	988.33
8830-2-9812-69-5010-9200 L&D Salaries	13,853.05	2,538.07	1,820.76	1,802.21	(933.26)
8830-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	18,144.70	7,748.12	16,910.29	24,089.60	31,707.01
8830-2-9812-69-5010-9206 LABS US L&D Labor Allocation	0.00	0.00	170.38	170.38	170.38
8830-2-9812-69-5010-9224 LABS Labour Capitil	0.00	0.00	(1,003.83)	(1,964.66)	(1,964.66)
8830-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	0.00	1,751.70	1,751.70	1,751.70
8830-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development	0.00	0.00	0.00	0.00	0.00
8830-2-9812-69-5131-9210 L&D Office Supplies & Exp	1,870.72	88.90	171.32	275.39	275.39
8830-2-9812-69-5131-9211 Travel LABS Training&Development	0.00	0.00	0.00	101.94	101.94
8830-2-9812-69-5131-9215 L&D Training	16,740.26	7,209.79	8,604.16	10,555.39	14,589.85
8830-2-9812-69-5200-9230 L&D Outside Services	20,116.30	0.00	893.91	893.91	893.91
8830-2-9815-51-5010-5880 Misc distribution expenses Labor	0.00	0.00	0.00	0.00	590.71

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9815-51-5410-5630 Overhead Lines	0.00	0.00	0.00	0.00	3,041.09
8830-2-9815-51-5435-5880 Misc Distribution expenses	0.00	0.00	0.00	0.00	178.55
8830-2-9815-69-5010-9200 A&G salaries - Environmental/Health& Safety	129,777.01	34,475.49	77,198.29	112,415.74	149,138.85
8830-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	16,293.73	4,512.80	8,826.27	9,018.50	9,018.50
8830-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS	9,237.91	1,539.03	4,133.91	4,133.91	4,133.91
8830-2-9815-69-5010-9209 East Region Labor - EHS	2,092.29	674.60	797.00	2,095.11	3,549.91
8830-2-9815-69-5010-9210 Admin Exp Tran CR - Credit EH&S	(13,028.30)	(3,365.98)	(19,756.86)	(26,237.06)	(34,565.43)
8830-2-9815-69-5010-9224 LABS Labour Capitil	0.00	0.00	(322.46)	(384.13)	(384.13)
8830-2-9815-69-5010-9226 LABS US Bus labor capitalized	0.00	0.00	(414.24)	(414.24)	(414.24)
8830-2-9815-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(416.43)	(416.43)
8830-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	20,433.01	767.94	1,922.60	2,342.87	3,537.77
8830-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	1,155.90	3,764.41	3,764.41	3,764.41	3,764.41
8830-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	1,030.75	0.00	0.00	0.00	0.00
8830-2-9815-69-5131-9211 Travel-EHSS	2,075.16	0.00	0.00	215.78	258.65
8830-2-9815-69-5131-9213 Communication	154.16	0.00	0.00	0.00	0.00
8830-2-9815-69-5131-9214 Dues & Membership Fees	557.17	0.00	505.76	1,000.40	1,000.40
8830-2-9815-69-5131-9215 Training	4,451.14	3,976.41	3,976.41	4,230.62	4,789.58
8830-2-9815-69-5200-9220 Admin Expenses Transferred - Credit	(88,898.59)	(15,480.25)	(28,812.79)	(59,331.13)	(102,092.52)
8830-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	35,240.14	8,542.50	27,576.69	32,798.98	39,515.57
8830-2-9815-69-5615-9302 Miscellaneous General Expense	52,142.60	6,040.32	6,040.32	6,040.32	8,567.60
8830-2-9816-69-5010-9208 LU Corp US Governance labor	4,871.97	146.20	(2,937.57)	2,166.11	(8,595.15)
8830-2-9816-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	1,024.97	1,189.53	1,189.53
8830-2-9817-69-5010-9204 A&G Salaries - Comm LABS Head office	15,728.07	3,008.35	6,356.35	9,126.37	11,840.11
8830-2-9817-69-5010-9224 LABS Labour Capitil	0.00	0.00	(371.19)	(644.51)	(644.51)
8830-2-9820-69-5010-9200 A&G salaries - Finance and Admin	103,074.58	28,056.82	55,115.84	86,855.30	108,468.21
8830-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	61,203.93	15,399.77	32,189.51	47,428.23	58,877.28
8830-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance	11,524.54	0.00	0.00	0.00	0.00
8830-2-9820-69-5010-9209 East Region Labor - Finance	74,334.02	42,925.88	99,906.00	150,112.83	191,670.23
8830-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance	(4,955.21)	(1,083.31)	(47,506.76)	(48,326.59)	(51,109.58)
8830-2-9820-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(2,331.10)	(3,070.47)	(3,070.47)
8830-2-9820-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(7,356.99)	(14,439.89)	(14,439.89)
8830-2-9820-69-5043-9267 Pension	691,947.98	193,570.74	419,600.46	629,400.69	839,200.92
8830-2-9820-69-5044-9262 FAS 106 (Retiree Health Care)	161,857.00	42,131.01	84,262.02	137,211.75	182,949.00
8830-2-9820-69-5044-9268 Group Life	0.00	0.00	0.00	0.00	3,220.65
8830-2-9820-69-5130-9210 Office Supplies-Finance and Admin	17,781.57	34,476.29	44,548.23	55,911.08	67,189.59
8830-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	1,077.82	0.00	4,338.09	4,338.09	4,338.09
8830-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	235.62	0.00	0.00	0.00	0.00
8830-2-9820-69-5131-9211 Travel-Finance	556.23	0.00	0.00	(327.39)	290.80
8830-2-9820-69-5131-9213 Communication	39.86	0.00	0.00	0.00	21.87
8830-2-9820-69-5131-9214 Dues & Membership Fees	1,645.28	280.00	2,013.31	2,013.31	2,013.31
8830-2-9820-69-5131-9215 Training	1,492.60	0.00	0.00	0.00	0.00
8830-2-9820-69-5131-9216 Postage	0.00	0.00	29.60	29.60	29.60
8830-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance	(491,854.12)	(115,051.59)	(220,277.48)	(951,485.31)	(537,900.40)
8830-2-9820-69-5200-9230 Outsided services-Finance and Admin	122,435.14	25,516.50	60,112.98	92,139.90	135,477.65
8830-2-9820-69-5200-9239 East Region Outside Services - Finance	0.00	3.02	3.02	3.02	3.02
8830-2-9820-69-5280-9240 Insurance	1,500,861.57	371,125.31	788,676.20	1,180,452.29	1,572,228.38
8830-2-9820-69-5280-9250 Injuries and Damages	578,788.34	155,151.03	309,214.16	558,661.32	766,321.90
8830-2-9820-69-5680-4080 Property Tax	5,001,941.28	1,553,478.69	3,106,957.38	4,452,637.47	5,583,305.18
8830-2-9820-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00	93,482.55
8830-2-9821-69-5010-9204 LABS CAN ERM LABOR	3,127.94	911.18	1,964.00	2,375.72	2,371.17
8830-2-9821-69-5010-9207 LABS US Corp lab alloc-Insurance	0.00	485.54	4,610.54	4,780.63	5,064.13
8830-2-9821-69-5010-9224 LABS Labour Capitil	0.00	0.00	(110.24)	(225.42)	(225.42)
8830-2-9821-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9821-69-5200-9237 LABS US Corp Admin Allocations	0.00	0.00	12.29	12.29	12.29
8830-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	37,185.54	10,475.82	21,474.83	28,485.49	32,040.82
8830-2-9822-69-5010-9207 LABS US Corp lab alloc-Treasury	39.71	0.00	0.00	0.00	0.00
8830-2-9822-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(1,127.40)	(1,890.44)	(1,890.44)
8830-2-9823-69-5010-9200 A&G salaries - Legal	87,743.64	21,071.83	42,565.20	63,418.72	81,992.25
8830-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	1,185.32	0.00	0.00	0.00	0.00
8830-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal	2,952.78	0.00	0.00	1,869.36	2,444.76
8830-2-9823-69-5010-9209 East Region Labor - Legal	1,618.95	81.49	427.81	540.09	705.68
8830-2-9823-69-5010-9220 Admin Exp Tran CR - Credit Legal	(20,207.70)	(4,340.45)	(39,113.87)	(42,745.64)	(43,349.90)
8830-2-9823-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(42.66)	(491.51)	(491.51)
8830-2-9823-69-5110-9310 Rent Expense	7,279.98	2,138.70	3,678.85	5,091.34	6,503.83
8830-2-9823-69-5130-9210 Office Supplies-Legal	4,661.08	156.85	564.50	8,157.56	19,087.16
8830-2-9823-69-5131-9215 Training	0.00	0.00	0.00	31.40	31.40
8830-2-9823-69-5200-9220 Admin Expenses Transferred - Credit	(26,639.68)	(10,612.83)	(19,203.99)	(52,479.67)	(91,827.33)
8830-2-9823-69-5200-9230 Outsided services-Legal	29,765.15	24,504.64	34,532.36	60,699.44	85,427.46
8830-2-9823-69-5200-9239 East Region Outside Services - Legal	230.59	0.00	0.00	0.00	0.00
8830-2-9823-69-5250-9030 Customer records and collection expenses	0.00	0.00	183.08	183.08	183.08

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9823-69-5280-9250 Injuries & Damages	9,967.64	853.40	0.00	0.00	0.00
8830-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	72.56	203.36	4,825.63	8,440.95	10,261.98
8830-2-9824-69-5010-9207 LABS US Corp lab alloc-Internal Audit	0.00	0.00	267.64	267.64	1,050.73
8830-2-9824-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(362.52)	(892.06)	(892.06)
8830-2-9824-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	0.00	0.00	0.00	165.00
8830-2-9824-69-5131-9211 Travel - Internal Audit	0.00	73.00	73.00	73.00	73.00
8830-2-9824-69-5200-9230 Outside Services - Internal Audit	0.00	61.50	61.50	61.50	61.50
8830-2-9825-51-5010-5880 Misc Distribution Labor	60,482.26	17,514.32	31,418.40	40,426.97	50,544.61
8830-2-9825-51-5435-5880 Misc Distribution Expense	531,265.91	155,104.27	291,883.27	415,109.10	555,283.23
8830-2-9825-69-5010-9200 A&G Salaries - Purchasing	103,916.40	27,835.67	49,364.16	68,735.30	75,790.69
8830-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	694.17	0.00	0.00	21.65	21.65
8830-2-9825-69-5010-9209 East Region Labor - Supply Chain	6,836.78	0.00	0.00	1,004.98	2,069.57
8830-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing	(87,309.01)	(30,456.67)	(75,091.37)	(87,947.95)	(92,181.69)
8830-2-9825-69-5130-9210 Office Supplies-Purchasing	(2,873.86)	1,761.22	2,910.76	5,666.87	11,536.22
8830-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	0.00	57.29	(68.71)	206.51
8830-2-9825-69-5130-9216 Meals	43.83	0.00	0.00	0.00	0.00
8830-2-9825-69-5131-9211 Travel - Procurement	529.99	0.00	0.00	0.00	0.00
8830-2-9825-69-5131-9212 Utilities - Procurement	0.00	0.00	0.00	0.00	(14.99)
8830-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing	(252,002.14)	(72,800.13)	(116,040.03)	(208,232.81)	(338,289.66)
8830-2-9825-69-5200-9237 LABS US Corp Admin Allocations	0.00	0.00	0.00	0.00	0.00
8830-2-9825-69-5615-9302 Miscellaneous General Expense	51,190.89	6,807.57	7,184.42	7,353.90	8,736.82
8830-2-9827-69-5010-9204 LABS CAN LEGAL LABOR	2,818.75	0.00	0.00	0.00	4,921.71
8830-2-9827-69-5010-9205 LABS Corporate Service Labour allocation	5,661.33	2,059.57	6,707.41	8,107.53	8,349.77
8830-2-9827-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(318.05)	(565.35)	(565.35)
8830-2-9828-69-5010-9205 A&G Salaries-LABS Compliance	1,633.08	0.00	0.00	0.00	(0.55)
8830-2-9828-69-5010-9207 LABS US Corp lab alloc-Compliance	201.94	0.00	0.00	0.00	0.00
8830-2-9828-69-5200-9230 Outsided services- Treasury	542.99	0.00	0.00	0.00	0.00
8830-2-9830-69-5010-9200 A&G salaries - Regulatory	348,724.76	75,545.20	145,657.66	210,983.12	267,310.21
8830-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	22,843.65	5,125.32	10,392.41	11,991.05	14,155.59
8830-2-9830-69-5010-9209 Regional Labor - Regulatory	9,135.09	0.00	757.13	1,513.55	2,268.06
8830-2-9830-69-5010-9220 Admin Exp Tran CR - Credit Regulatory	(65,721.74)	(13,885.29)	(45,219.70)	(55,283.62)	(57,842.05)
8830-2-9830-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(787.13)	(952.48)	(952.48)
8830-2-9830-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(220.81)	(220.81)
8830-2-9830-69-5110-9310 Rent Expense	0.00	0.00	584.90	1,240.36	2,995.06
8830-2-9830-69-5130-9210 Office Supplies-Regulatory	8,700.48	0.00	1,995.00	11,465.57	11,465.57
8830-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	32.33	0.00	0.00	0.00	0.00
8830-2-9830-69-5131-9211 Travel-Regulatory	290.19	0.00	0.00	0.00	0.00
8830-2-9830-69-5131-9215 Training	931.60	0.00	0.00	0.00	0.00
8830-2-9830-69-5200-9220 Admin Expenses Transferred - Credit	(202,290.82)	(34,137.94)	(52,857.49)	(86,900.38)	(166,098.43)
8830-2-9830-69-5200-9230 Outsided services-Regulatory	0.00	0.00	0.00	0.00	0.00
8830-2-9830-69-5610-9280 Regulatory Commission Expense	519,161.00	139,008.00	278,016.00	417,024.00	547,366.00
8830-2-9830-69-5615-9302 Miscellaneous General Expense	0.00	77.72	77.70	77.70	77.70
8830-2-9831-69-5010-9207 LABS US Corp lab alloc-Business Risk	1,666.73	716.56	3,116.61	4,767.96	6,526.56
8830-2-9831-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	(416.74)	(539.72)	(539.72)
8830-2-9835-69-5010-9200 A&G salaries - Energy Procurement	0.00	0.00	0.00	0.00	487.36
8830-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement	5,978.68	471.72	1,231.30	1,679.38	1,679.38
8830-2-9835-69-5010-9208 LU Corp US Energy Procurement labor	114,057.83	22,079.56	53,373.24	77,681.64	105,270.42
8830-2-9835-69-5010-9209 East Region Labor - Energy Procurement	0.00	0.00	0.00	352.59	352.59
8830-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE	0.00	0.00	6.24	6.24	6.24
8830-2-9835-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(95.31)	(158.86)	(158.86)
8830-2-9835-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(2,886.77)	(5,873.08)	(5,873.08)
8830-2-9835-69-5130-9210 Office Supplies-Energy Procurement	5,766.98	170.12	170.56	170.89	180.44
8830-2-9835-69-5130-9216 Meals & Entertainment	0.00	0.00	14.91	14.91	14.91
8830-2-9835-69-5131-9211 Travel - Energy Procurement	300.00	0.00	0.00	0.00	0.00
8830-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE	(350,782.79)	(81,212.00)	(178,543.74)	(260,244.18)	(348,242.31)
8830-2-9835-69-5200-9230 Outsided services-Energy Procurement	32,077.50	0.00	17.94	17.94	17.94
8830-2-9835-69-5615-9302 Miscellaneous General Expense	0.00	0.00	0.00	662.90	2,030.75
8830-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	20,855.77	3,567.69	5,853.66	7,101.25	7,708.18
8830-2-9840-69-5010-9209 Regional Labor	1,894.08	0.00	345.14	2,158.06	13,052.45
8830-2-9840-69-5010-9220 Admin Exp Tran CR - Credit BD	(43,394.37)	(3,563.74)	(12,734.42)	(14,386.94)	(6,739.06)
8830-2-9840-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(265.73)	(265.73)
8830-2-9840-69-5110-9310 Rent Expense	3,376.45	1,768.40	2,776.38	3,147.72	3,519.06
8830-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD	(8,405.77)	(7,743.58)	(14,448.31)	(43,522.10)	(85,846.04)
8830-2-9840-69-5615-9302 Miscellaneous General Expense	0.00	25.91	25.91	25.91	25.91
8830-2-9850-51-5010-5800 Operations supervision and Engineering Labour	0.00	0.00	0.00	1,276.62	46,864.35
8830-2-9850-69-5010-9200 A&G salaries - Operations	0.00	0.00	13,419.37	22,312.20	18,362.88
8830-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	10,616.83	4,396.93	6,238.62	6,238.62	6,238.62
8830-2-9850-69-5010-9208 LU Corp US Operations labor	9,203.37	3,486.39	3,486.39	3,486.39	4,131.39
8830-2-9850-69-5010-9220 Admin Exp Tran CR - Credit Oper	0.00	(2,295.63)	(23,759.45)	(27,266.60)	(53,611.96)

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9850-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9850-69-5130-9210 Office Supplies-Operations	531.84	695.03	751.31	2,521.95	2,521.95
8830-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	2,472.77	0.00	0.00	0.00	0.00
8830-2-9850-69-5131-9211 Travel-Operations	1,661.13	0.00	0.00	1,919.95	4,610.71
8830-2-9850-69-5131-9215 Training	0.00	0.00	0.00	3,604.39	4,179.52
8830-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper	(131,658.66)	(378,115.77)	(487,466.22)	(557,808.60)	(483,534.24)
8830-2-9850-69-5200-9230 Outsided services-Operations	1,898.90	696.81	823.33	823.33	823.33
8830-2-9851-51-5010-5630 Overhead Lines	3,011.61	1,611.89	1,955.33	2,387.57	2,387.57
8830-2-9851-51-5010-5800 Operations Supervision & Engineering	726,846.65	207,026.71	384,422.55	613,729.88	821,285.96
8830-2-9851-51-5010-5810 Load Dispatching	597.64	3,775.69	8,052.04	11,873.09	15,797.78
8830-2-9851-51-5010-5820 Station Expenses	135,372.47	31,355.86	53,800.78	106,331.51	139,505.15
8830-2-9851-51-5010-5830 Overhead Line Expenses	294,403.01	52,556.16	138,148.96	211,023.60	288,595.24
8830-2-9851-51-5010-5840 Underground Line Expenses	422.96	0.00	0.00	0.00	2,852.11
8830-2-9851-51-5010-5850 Street Lighting & Signal Systems	28,215.37	9,975.88	18,813.90	22,311.53	26,030.52
8830-2-9851-51-5010-5860 Meter Expenses	(68,057.06)	(49,370.42)	38,413.66	97,324.55	159,000.15
8830-2-9851-51-5010-5870 Customer Installation Expenses	59,055.18	11,394.14	21,819.60	38,867.12	52,478.70
8830-2-9851-51-5010-5880 Misc Distribution expenses	234,205.72	35,575.05	83,422.63	119,935.03	181,618.90
8830-2-9851-51-5400-5810 Load Dispatching	67,957.99	12,351.96	43,609.82	65,458.74	87,307.53
8830-2-9851-51-5405-5820 Station Expenses	45,702.08	48,030.75	86,372.46	102,074.65	125,089.97
8830-2-9851-51-5410-5830 Overhead Line Expenses	268,917.62	128,992.98	281,093.20	406,332.86	605,848.74
8830-2-9851-51-5415-5840 Underground Line Expenses	87.81	0.00	0.00	0.00	57.48
8830-2-9851-51-5420-5850 Street Lighting & Signal Systems	111.02	0.00	0.00	197.40	217.52
8830-2-9851-51-5425-5860 Meter Expenses	75,393.62	10,934.03	17,113.28	25,760.98	34,470.86
8830-2-9851-51-5430-5870 Customer Installation Exp	31.78	0.00	0.00	0.00	0.00
8830-2-9851-51-5435-5800 Operation Supervision & Engineering	242,083.39	2,335.79	3,786.64	88,884.32	190,605.28
8830-2-9851-51-5435-5880 Misc Distribution expenses	234,469.06	132,071.10	250,239.64	356,465.18	442,445.55
8830-2-9851-56-5010-5910 Maint of Structures	106,733.49	46,021.17	77,063.70	102,298.34	137,303.79
8830-2-9851-56-5010-5920 Maint of Station Equipment	163,917.66	39,178.50	109,741.56	161,375.54	201,899.87
8830-2-9851-56-5010-5930 Maint of Overhead Lines	763,497.77	222,057.71	490,602.42	782,123.35	1,060,518.75
8830-2-9851-56-5010-5932 Maint of Overhead Lines - Veg Mgmt	114,826.61	32,130.51	60,006.36	112,404.16	120,385.91
8830-2-9851-56-5010-5940 Maint of Underground Lines	13,222.02	7,345.79	13,036.10	17,095.17	35,664.99
8830-2-9851-56-5010-5950 Maint of Line Transformers	48,560.29	6,264.38	20,332.89	21,542.49	34,183.95
8830-2-9851-56-5010-5960 Maint of Street Lighting & Signal Systems	59,735.83	13,234.46	22,144.58	28,821.13	41,868.54
8830-2-9851-56-5010-5970 Maint of Meters	23,740.36	7,078.69	20,162.09	22,680.81	24,974.86
8830-2-9851-56-5010-5980 Maint of Misc Distribution Plant	45,182.76	15,535.68	21,073.01	24,211.09	30,526.85
8830-2-9851-56-5210-5910 Maint of Structures	337.29	0.00	0.00	0.00	67,301.77
8830-2-9851-56-5210-5920 Maint of Station Equipment	53,834.97	24,074.66	47,970.93	62,735.96	97,085.31
8830-2-9851-56-5210-5930 Maint of Overhead Lines	106,589.67	253,873.43	377,606.99	494,867.75	882,456.35
8830-2-9851-56-5210-5931 Maint of Overhead Lines - Trouble	(40.04)	28.82	28.82	28.82	537,032.52
8830-2-9851-56-5210-5932 Maint of Overhead Lines - Veg Mgmt	(395,148.81)	508,757.24	907,265.51	1,028,722.31	1,443,979.13
8830-2-9851-56-5210-5940 Maint of Underground Lines	10,389.36	450.00	1,365.63	1,365.63	(12,220.11)
8830-2-9851-56-5210-5950 Maint of Line Transformers	5,592.25	735.00	2,460.81	2,840.81	3,902.81
8830-2-9851-56-5210-5960 Maint of Street Lighting & Signal Systems	7,557.06	168.59	826.59	826.59	826.59
8830-2-9851-56-5210-5970 Maint of Meters	34,625.50	275.00	918.97	918.97	20,189.96
8830-2-9851-56-5210-5980 Maint of Misc Distribution Plant	39,267.01	5,603.80	7,837.76	11,004.48	17,316.87
8830-2-9851-69-5010-9020 Meter Reading Expenses	186,244.25	44,079.38	94,472.49	147,280.32	211,742.03
8830-2-9851-69-5010-9030 Customer Records & Collections Expense	23,209.88	6,917.61	23,748.95	43,514.31	54,762.06
8830-2-9851-69-5010-9200 Admin & General Salaries	0.00	140,720.75	139,299.55	116,120.86	34,616.93
8830-2-9851-69-5010-9220 Admin Exp Transferred - Credit	(13,667.30)	(155.25)	(155.25)	(6,544.48)	(700.50)
8830-2-9851-69-5130-9210 Office Supplies	72,014.84	22,621.16	25,628.81	29,705.82	31,451.09
8830-2-9851-69-5130-9216 Meals	958.29	0.00	0.00	0.00	0.00
8830-2-9851-69-5131-9211 Travel	487.22	0.00	0.00	23.52	142.33
8830-2-9851-69-5131-9214 Dues & Membership Fees	335.00	0.00	0.00	0.00	0.00
8830-2-9851-69-5131-9215 Training	0.00	0.00	0.00	0.00	2,994.98
8830-2-9851-69-5200-9220 Admin Expenses Transferred - Credit	(4,511,969.24)	(909,507.33)	(2,030,469.68)	(2,997,610.91)	(4,814,151.73)
8830-2-9851-69-5250-9020 Meter Reading Expenses	13,345.92	8,399.67	8,399.67	8,399.67	8,399.67
8830-2-9851-69-5280-9250 Injuries & Damages	0.00	0.00	15,322.16	28,450.16	34,224.13
8830-2-9851-69-5615-9302 Miscellaneous General Expense	0.00	0.00	0.00	0.00	17,070.62
8830-2-9851-69-6125-9310 Rental Expense - Intercompany	2,517.90	0.00	0.00	0.00	0.00
8830-2-9852-51-5437-8780 Meter & House Regulator Expenses	0.00	21.10	0.00	0.00	0.00
8830-2-9852-56-5210-8860 Maint of Structures & Improvements	0.00	0.00	0.00	0.00	6.11
8830-2-9852-56-5210-8870 Maint of Mains	0.00	815.60	0.00	0.00	0.00
8830-2-9852-69-5130-9210 Office Supplies	(103.55)	0.00	0.00	0.00	0.00
8830-2-9852-69-5131-9215 Training	0.00	0.00	0.00	577.35	577.35
8830-2-9852-69-5200-9220 Admin Expenses Transferred - Credit	(6,231.14)	(6,720.28)	(10,379.69)	(16,925.95)	(32,571.10)
8830-2-9852-69-5615-9302 Miscellaneous General Expense	97,522.32	20,028.07	29,844.42	7,102.14	7,102.14
8830-2-9853-51-5010-5800 Operations Supervision & Engineering	209,699.47	54,845.96	106,699.09	134,208.40	170,640.00
8830-2-9853-51-5010-5810 Load Dispatching	178,881.31	52,087.11	77,574.90	77,574.88	77,574.88
8830-2-9853-51-5400-5810 Load Dispatching	240.53	0.00	0.00	0.00	0.00
8830-2-9853-51-5435-5880 Misc distribution expenses	81.15	0.00	0.00	0.00	0.00

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9853-69-5010-9208 Control/Dispatch LIBCORP US Labor	172,126.96	38,084.99	90,965.15	123,549.02	141,965.97
8830-2-9853-69-5010-9220 Admin Labor Exp Transferred	0.00	0.00	(2,157.78)	(2,157.78)	0.00
8830-2-9853-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(7,363.43)	(12,480.36)	(12,480.36)
8830-2-9853-69-5130-9210 Office Supplies	7,246.18	6.70	16.58	16.58	16.58
8830-2-9853-69-5131-9213 Communication	76,272.32	27,227.58	65,180.02	92,354.65	115,029.28
8830-2-9853-69-5200-9220 Admin Expense Transferred	(370,676.90)	(91,851.73)	(219,781.84)	(321,468.59)	(426,307.29)
8830-2-9853-69-5615-9302 Miscellaneous General Expense	1,586.16	4,675.17	5,790.78	9,833.11	9,833.10
8830-2-9854-51-5010-5800 Operation Supervision & Engineering	266,868.40	78,286.74	141,838.35	207,082.96	285,473.83
8830-2-9854-51-5010-5880 Misc distribution expenses Labor	0.00	0.00	0.00	0.00	682.98
8830-2-9854-51-5435-5800 Operation - Engineering	(18,035.74)	(1,992.09)	(3,992.09)	(7,535.37)	(11,257.27)
8830-2-9854-51-5435-5880 Misc. Distribution Expense	2,123.40	792.28	978.28	2,082.66	2,543.59
8830-2-9854-56-5010-5900 Maintenance Supervision & Engineering	16,490.20	4,307.64	7,581.50	11,316.50	14,741.66
8830-2-9854-69-5010-9200 Admin and General Salaries	8,752.69	12,402.80	22,094.15	22,707.68	7,023.47
8830-2-9854-69-5010-9220 Admin Exp Transferred - Credit	(6,292.14)	(23,254.67)	(68,602.92)	(93,086.87)	(75,580.35)
8830-2-9854-69-5130-9210 Office Supplies	9,487.88	1,673.98	2,718.25	4,689.38	4,973.62
8830-2-9854-69-5130-9216 Meals	2,887.36	37.59	178.30	224.68	224.68
8830-2-9854-69-5131-9211 Travel	2,765.32	75.40	267.56	325.80	325.80
8830-2-9854-69-5131-9213 Communication	2,205.00	0.00	8,394.70	8,394.70	10,901.25
8830-2-9854-69-5131-9214 Dues & Membership Fees	1,757.00	3,300.00	3,300.00	3,300.00	25,960.00
8830-2-9854-69-5131-9215 Training	6,520.52	8,347.00	8,641.45	8,744.60	19,212.92
8830-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering	(1,154,816.43)	(338,664.08)	(664,950.21)	(791,149.40)	(1,297,422.97)
8830-2-9854-69-5200-9230 Outside Services	153,300.86	740.00	5,857.00	6,012.00	7,966.50
8830-2-9854-69-5615-9302 Miscellaneous General Expense	993.50	230.00	601.00	601.00	601.00
8830-2-9854-69-7450-4265 Other Deductions	27,488.00	0.00	0.00	0.00	0.00
8830-2-9860-69-5010-9200 A&G salaries - Executive	185,718.85	48,802.15	110,923.19	163,495.26	191,177.33
8830-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	17,028.88	105.95	105.95	173.83	173.83
8830-2-9860-69-5010-9209 LU Region labor	70,878.78	6,150.30	13,869.71	19,626.80	9,956.15
8830-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec	(61,424.95)	(21,808.60)	(107,148.88)	(128,440.83)	(110,670.51)
8830-2-9860-69-5010-9224 LABS Labour Capitil	0.00	0.00	0.00	(21.78)	(21.78)
8830-2-9860-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(1,273.45)	(1,443.68)	(1,443.68)
8830-2-9860-69-5110-9310 Rent Expense	1,614.42	0.00	0.00	0.00	0.00
8830-2-9860-69-5130-9210 Office Supplies - Executive	18,583.79	23.58	28.66	892.80	1,079.25
8830-2-9860-69-5130-9216 Meals & Entertain. - Executive LU HO	190.72	30.70	58.23	1,510.75	1,510.75
8830-2-9860-69-5131-9211 Travel	2,401.35	0.00	697.38	1,302.77	1,302.77
8830-2-9860-69-5131-9214 Dues & Membership Fees	25,260.03	7,301.97	13,028.94	18,755.91	24,482.84
8830-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec	(514,722.37)	(115,627.66)	(193,346.85)	(300,161.70)	(418,124.30)
8830-2-9860-69-5615-9302 Miscellaneous General Expense	0.00	214.28	214.28	214.28	214.28
8830-2-9860-69-7450-4265 Other Deductions	0.00	0.00	104.17	104.17	104.17
8830-2-9865-69-5010-9010 Supervision	59,118.67	11,591.46	26,235.33	38,252.10	48,489.73
8830-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor	568,012.89	149,208.06	282,473.12	427,654.59	568,849.99
8830-2-9865-69-5010-9090 Info & Insr Advertising - Labor	25,256.71	6,184.63	11,095.71	28,933.72	50,701.51
8830-2-9865-69-5010-9100 Misc Customer Service & Info Exp Labor	0.00	0.00	0.00	2.91	2.91
8830-2-9865-69-5010-9200 Admin Labor	143.42	10,139.09	13,227.96	6,935.49	(1,361.72)
8830-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	17,294.07	4,322.85	9,225.23	12,707.50	16,704.44
8830-2-9865-69-5010-9208 CC LIBCORP US Labor	3,112.09	7.58	4,010.68	6,257.02	7,313.58
8830-2-9865-69-5010-9209 East Region Labor - Customer Service	51,480.61	32,375.35	68,164.35	80,805.42	95,887.45
8830-2-9865-69-5010-9220 Admin Exp Tran CR - Credit Customer Care	0.00	0.00	(14,305.60)	(14,305.60)	(14,305.60)
8830-2-9865-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(554.05)	(937.57)	(937.57)
8830-2-9865-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(252.18)	(831.15)	(831.15)
8830-2-9865-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(4,632.77)	(6,015.49)	(6,015.49)
8830-2-9865-69-5110-9310 Rent Expense	7,295.29	0.00	0.00	0.00	0.00
8830-2-9865-69-5130-9210 Office Supplies-Customer service	1,066.13	141.60	527.98	1,524.59	3,447.94
8830-2-9865-69-5130-9215 Office Supplies & Exp. - Customer Svc. LU OH	401.85	0.00	0.00	0.00	0.00
8830-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc. LU OH	257.48	0.00	0.00	0.00	0.00
8830-2-9865-69-5131-9211 Travel-Customer Service	695.94	0.00	0.00	0.00	0.00
8830-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care	(462,036.35)	(112,418.09)	(249,686.75)	(394,940.69)	(575,793.08)
8830-2-9865-69-5200-9230 Outsided services-Customer service	6,285.63	13,837.88	24,100.39	28,437.06	29,138.69
8830-2-9865-69-5200-9238 LU Corp US Admin Allocations	28,684.72	0.00	0.00	0.00	0.00
8830-2-9865-69-5200-9239 East Region Outside Services - Customer Service	1,638.05	0.00	47.83	1,572.06	3,221.20
8830-2-9865-69-5250-9030 Customer Records and Collection Expenses	471,954.11	137,706.94	237,392.90	349,130.46	505,583.87
8830-2-9865-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00	0.00	0.00	20,740.00
8830-2-9865-69-5390-9090 Information & Instructional Advertising Expenses	74,833.53	5,349.08	7,794.56	10,942.50	21,363.21
8830-2-9865-69-5390-9100 Misc Customer Service & Information Expenses	0.00	0.00	1,479.63	1,479.63	1,479.63
8830-2-9865-69-5390-9120 Demonstrating & Selling Exp	0.00	0.00	0.00	150.00	150.00
8830-2-9865-69-5390-9130 Advertising Expenses	0.00	0.00	251.88	251.88	251.88
8830-2-9865-69-5615-9302 Miscellaneous General Expense	11,487.40	(25.83)	650.72	821.42	6,496.34
8830-2-9865-69-7450-4265 Other Deductions	0.00	0.00	220.22	3,595.97	21,184.77
8830-2-9865-80-8660-9040 Uncollectible Accounts	354,419.70	131,308.71	152,049.40	254,880.70	391,389.08
8830-2-9866-69-5010-9020 Meter Reading Expenses - Labor	13,882.19	3,031.49	6,555.71	9,782.69	13,112.49
8830-2-9866-69-5010-9208 LDS LIBCORP US Labor	18,764.79	4,044.96	8,308.39	12,126.07	16,116.29

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
8830-2-9866-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(584.73)	(1,171.97)	(1,171.97)
8830-2-9866-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	0.00	(1,710.69)	(4,779.86)
8830-2-9866-69-5250-9020 Meter Reading Expenses	106,594.95	30,122.99	58,801.12	89,866.53	111,839.45
8830-2-9867-69-5010-9160 Misc Sales Expenses - Labor	190,393.03	53,189.69	103,057.42	155,127.65	206,469.29
8830-2-9867-69-5010-9207 Demonstrating & Selling Labor	6,189.07	5,539.02	12,697.64	12,697.64	12,697.64
8830-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales	(128,595.43)	(36,982.60)	(80,199.72)	(121,168.88)	(158,452.66)
8830-2-9867-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	(984.21)	(984.21)	(984.21)
8830-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales	(215,363.70)	(57,824.75)	(119,702.81)	(177,575.32)	(238,616.54)
8830-2-9867-69-5390-9160 Misc Sales Expenses	2,091.52	475.92	1,225.92	1,875.92	1,950.01
8830-2-9867-69-5615-9302 Miscellaneous General Expense	0.00	3.05	3.05	3.05	3.05
8830-2-9868-69-5010-9200 Admin & General Salaries	3,248.48	0.00	0.00	0.00	0.00
8830-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	1,593.30	0.00	0.00	0.00	0.00
8830-2-9868-69-5130-9210 Office Supplies Strategic Plan	119.77	(700.00)	(700.00)	(700.00)	(571.93)
8830-2-9868-69-5130-9216 Meals	84.00	0.00	0.00	450.00	450.00
8830-2-9868-69-5131-9211 Travel	538.00	0.00	0.00	0.00	0.00
8830-2-9868-69-5131-9214 Dues & Membership Fees	14,800.00	0.00	4,950.00	5,250.00	7,425.00
8830-2-9868-69-5131-9216 Postage Strategic plan	0.00	0.00	101.94	101.94	101.94
8830-2-9868-69-5200-9220 Admin Expenses Transferred - Credit	(31,264.09)	(15,454.84)	(30,249.80)	(30,249.80)	(30,249.80)
8830-2-9868-69-5200-9230 Outside Services	5,335.06	0.00	0.00	0.00	0.00
8830-2-9868-69-7450-4261 Charitable Donations	11,240.40	3,003.07	4,023.36	4,770.36	6,770.36
8830-2-9868-69-7450-4264 Political Contributions	9,172.73	5,700.34	8,963.60	12,113.60	16,959.52
Total Retained Earnings (215, 215.1, 216)	(20,391,600.77)	(22,688,753.09)	(25,351,092.68)	(29,107,171.38)	(32,931,728.78)
Unappropriated Undistributed Subsidiary Earnings (216.1) 118-119					
(Less) Required Capital Stock (217)					
Noncorporate Proprietorship (Non-major only) (218)					
Accumulated Other Comprehensive Income (219):					
8830-2-0000-30-3800-0002 AOCI - Pension	6,407,177.00	6,407,177.00	6,407,177.00	6,407,177.00	4,666,214.00
8830-2-0000-30-3800-0003 AOCI - OPEB	(1,646,360.00)	(1,646,360.00)	(1,646,360.00)	(1,646,360.00)	(2,613,808.00)
8830-2-0000-30-3800-0052 OCI-Pension-Taxes	0.00	14,831.07	54,949.50	82,424.25	844,718.00
8830-2-0000-30-3800-0153 AOCI - Pension - Taxes	(2,196,188.45)	(2,196,188.45)	(2,196,188.45)	(2,196,188.45)	(2,196,188.45)
8830-2-0000-30-3800-0154 AOCI - OPEB - Taxes	906,816.94	906,816.94	906,816.94	906,816.94	906,816.94
8830-2-0000-30-3800-2192 OCI FAS158-Pension	0.00	(54,761.49)	(202,893.00)	(304,339.50)	(405,786.00)
8830-2-0000-30-3800-2193 OCI FAS158-OPEB	0.00	0.00	0.00	0.00	0.00
Total Accumulated Other Comprehensive Income (219)	3,471,445.49	3,431,515.07	3,323,501.99	3,249,530.24	1,201,966.49
Total Proprietary Capital	(115,945,057.99)	(118,282,140.73)	(121,052,493.40)	(124,882,543.85)	(130,754,665.00)
LONG-TERM DEBT					
Bonds (221):					
8830-2-0000-20-2910-2240 Other Long-term Debt	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)
Total Bonds (221)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)	(15,000,000.00)
(Less) Required Bonds (222)					
Advances from Associated Companies (223):					
8830-2-0000-20-2840-2231 NP-LU and GS \$7.9M 10YR@4.49%	(7,898,989.90)	(7,898,989.90)	(7,898,989.90)	(7,898,989.90)	(7,898,989.90)
8830-2-0000-20-2840-2232 NP-LU and GS \$4.1M 15YR@4.89%	(4,121,212.12)	(4,121,212.12)	(4,121,212.12)	(4,121,212.12)	(4,121,212.12)
8830-2-0000-20-2840-2233 NP-LU and GS \$1.5M 15YR@4.89%	(1,545,454.55)	(1,545,454.55)	(1,545,454.55)	(1,545,454.55)	(1,545,454.55)
8830-2-0000-20-2840-2654 NP - LU and GS \$3.43M 15YR@4.22%	(3,434,343.43)	(3,434,343.43)	(3,434,343.43)	(3,434,343.43)	(3,434,343.43)
Total Advances from Associated Companies (223)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)	(17,000,000.00)
Other Long-Term Debt (224)					
Unamortized Premium on Long-Term Debt (225)					
(Less) Unamortized Discount on Long-Term Debt-Debit (226)					
Total Long-Term Debt	(32,000,000.00)	(32,000,000.00)	(32,000,000.00)	(32,000,000.00)	(32,000,000.00)
OTHER NONCURRENT LIABILITIES					
Obligations Under Capital Leases - Noncurrent (227):					
8830-2-0000-20-2960-2271 Lease liability-Long Term	(583.33)	0.00	0.00	0.00	0.00
Total Obligations Under Capital Leases - Noncurrent (227)	(583.33)	0.00	0.00	0.00	0.00
Accumulated Provision for Property Insurance (228.1)					
Accumulated Provision for Injuries and Damages (228.2):					
8830-2-0000-20-2930-2280 Accum Provision Injury & Damages	(11,347.47)	(11,347.47)	(10,997.64)	(10,997.64)	(10,997.64)
Total Accumulated Provision for Injuries and Damages (228.2)	(11,347.47)	(11,347.47)	(10,997.64)	(10,997.64)	(10,997.64)

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
Accumulated Provision for Pensions and Benefits (228.3):					
8830-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	(9,584,882.00)	(9,540,141.70)	(9,520,607.80)	(9,424,360.48)	(8,738,685.04)
8830-2-0000-20-2930-2285 Long Term Pension Obligation	(8,900,430.98)	(8,836,022.24)	(8,534,686.46)	(8,214,994.20)	(5,867,561.77)
Total Accumulated Provision for Pensions and Benefits (228.3)	(18,485,312.98)	(18,376,163.94)	(18,055,294.26)	(17,639,354.68)	(14,606,246.81)
Accumulated Miscellaneous Operating Provisions (228.4)					
Accumulated Provision for Rate Refunds (229)					
Long-Term Portion of Derivative Instrument Liabilities					
Long-Term Portion of Derivative Instrument Liabilities - Hedges					
Asset Retirement Obligations (230)	0.00	0.00	0.00	0.00	0.00
Total Other Noncurrent Liabilities	(18,497,243.78)	(18,387,511.41)	(18,066,291.90)	(17,650,352.32)	(14,617,244.45)
CURRENT AND ACCRUED LIABILITIES					
Notes Payable (231)	0.00	0.00	0.00	0.00	0.00
Accounts Payable (232)	0.00	0.00	0.00	0.00	0.00
Notes Payable to Associated Companies (233)					
Accounts Payable to Associated Companies (234):					
8830-2-0000-20-2170-2603 I/C Interest Payable - LU CO.	(323,622.31)	(129,448.81)	(323,622.28)	(129,448.78)	(323,622.25)
8830-2-0000-20-2810-2079 Due from Liberty Utilities Canada	(97,431.42)	(98,983.66)	(718,077.74)	(1,260,361.23)	(1,941,340.53)
8830-2-0000-20-2810-2596 Due to APUC	(33,462.06)	(55,558.35)	(250,308.57)	(85,744.42)	(313,486.15)
8830-2-0000-20-2810-2603 Due to LU Co.	8,832,772.83	33,146,168.76	64,782,696.47	99,555,368.81	124,178,108.18
8830-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	(29,450,413.84)	(61,450,233.70)	(91,842,499.29)	(124,922,420.96)	(158,453,586.52)
8830-2-0000-20-2810-2626 Due to Liberty Utilities America Co	(1,328,275.44)	(1,328,275.44)	(1,328,275.44)	(1,328,275.44)	(1,328,275.44)
8830-2-0000-20-2810-2635 Due to COGSDALE	1,717,554.97	8,426,082.70	5,884,586.15	5,130,892.72	8,341,693.23
8830-2-0000-20-2810-2639 Due from Liberty Utilities (Central) Services Corp	(313,692.14)	(638,522.92)	(1,342,403.78)	(1,713,105.02)	(2,123,215.81)
Total Accounts Payable to Associated Companies (234)	(20,996,569.41)	(22,128,771.42)	(25,137,904.48)	(24,753,094.32)	(31,963,725.29)
Customer Deposits (235):					
8830-2-0000-20-2113-2350 Customer Deposits	(1,175,621.27)	(1,177,685.46)	(1,175,614.49)	(1,144,685.22)	(1,206,777.48)
Total Customer Deposits (235)	(1,175,621.27)	(1,177,685.46)	(1,175,614.49)	(1,144,685.22)	(1,206,777.48)
Taxes Accrued (236):					
8830-2-0000-20-2510-2361 Federal Income Tax Payable	0.00	0.00	0.00	0.00	(2,091,467.00)
8830-2-0000-20-2530-2364 Tx Accr-Municipal Property	186,380.61	(701,440.73)	(1,402,881.45)	(759,398.16)	0.00
Total Taxes Accrued (236)	186,380.61	(701,440.73)	(1,402,881.45)	(759,398.16)	(2,091,467.00)
Interest Accrued (237):					
8830-2-0000-20-2116-2370 Interest Accrued from Customer Deposits	0.00	0.00	0.00	0.00	0.00
8830-2-0000-20-2116-2371 Int Accr-LTD	(325,291.64)	(425,416.63)	(142,791.62)	(425,416.61)	(142,791.60)
Total Interest Accrued (237)	(325,291.64)	(425,416.63)	(142,791.62)	(425,416.61)	(142,791.60)
Dividends Declared (238)					
Matured Long-Term Debt (239)					
Matured Interest (240)					
Tax Collections Payable (241):					
8830-2-0000-20-2550-2416 Tx Coll Pay-Consumption Tax	(13.70)	(13.69)	(13.69)	(13.69)	(13.69)
Total Tax Collections Payable (241)	(13.70)	(13.69)	(13.69)	(13.69)	(13.69)
Miscellaneous Current and Accrued Liabilities (242):					
8830-2-0000-20-2110-2420 Misc Accrued Liabilities	(691,399.76)	(580,377.57)	(1,214,413.80)	(689,561.87)	(569,605.23)
8830-2-0000-20-2110-2425 Gas/Power Purchases Accrual	(3,030,562.00)	(2,531,147.00)	(2,113,488.00)	(2,003,979.00)	(3,764,822.00)
8830-2-0000-20-2110-2426 ISO NE Accrual	(2,990,371.00)	(2,963,619.00)	(3,944,539.00)	(4,223,274.00)	(3,274,403.00)
8830-2-0000-20-2111-2422 Non Assoc Co Energy Supplier	(1,795,251.53)	(1,625,663.99)	(1,697,176.21)	(2,556,081.16)	(1,843,877.11)
8830-2-0000-20-2141-2420 Curr&Accr Liab-Pole Attch Rntl	(42,428.76)	0.00	(217,194.07)	(68,907.48)	(43,590.72)
8830-2-0000-20-2141-2425 RGGI Funds II - EE Financing	(883,233.57)	(898,167.62)	(884,127.62)	(840,374.70)	(726,181.94)
8830-2-0000-20-2210-2423 Current REC Obligation	0.00	(3,866,996.00)	0.00	(3,593,206.00)	(4,775,983.00)
Total Miscellaneous Current and Accrued Liabilities (242)	(9,433,246.62)	(12,465,971.18)	(10,070,938.70)	(13,975,384.21)	(14,998,463.00)
Obligations Under Capital Leases-Current (243):					
8830-2-0000-20-2141-2431 Battery Storage Offset	5,400.00	(54,600.00)	(42,600.00)	(42,600.00)	(12,650.00)
8830-2-0000-20-2750-2431 Lease liability-Short Term	(5,696.96)	(4,706.42)	(3,243.67)	(1,767.83)	(583.33)
Total Obligations Under Capital Leases-Current (243)	(296.96)	(59,306.42)	(45,843.67)	(44,367.83)	(13,233.33)
Derivative Instrument Liabilities (244)					

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
Less) Long-Term Portion of Derivative Instrument Liabilities					
Derivative Instrument Liabilities - Hedges (245)					
(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges					
Total Current and Accrued Liabilities	(31,744,658.99)	(36,958,605.53)	(37,975,988.10)	(41,102,360.04)	(50,416,471.39)
DEFERRED CREDITS					
Customer Advances for Construction (252)	0.00	0.00	0.00	0.00	0.00
Accumulated Deferred Investment Tax Credits (255)	0.00	0.00	0.00	0.00	0.00
Deferred Gains from Disposition of Utility Plant (256)					
Other Deferred Credits (253):					
8830-2-0000-20-2760-2531 Def Cr-Miscellaneous	(3,832,216.00)	(1,046,169.00)	(2,408,816.00)	0.00	0.00
8830-2-0000-20-2760-2534 Def Cr-Hazardous Waste	(117,468.35)	(117,333.09)	(117,333.09)	(117,333.09)	(117,126.57)
Total Other Deferred Credits (253)	(3,949,684.35)	(1,163,502.09)	(2,526,149.09)	(117,333.09)	(117,126.57)
Other Regulatory Liabilities (254):					
8830-2-0000-20-2141-2422 Curr&Accr REP/VMP Provision	776,502.15	445,298.47	66,164.10	(57,281.01)	88,680.50
8830-2-0000-20-2141-2423 Curr&Accr Liab-REC Obligation	0.00	0.00	0.00	0.00	0.00
8830-2-0000-20-2142-2423 Curr&Accr Liab-R Ref-C&LM	(1,390,556.96)	(924,387.18)	(997,459.89)	(1,170,904.46)	(1,012,290.31)
8830-2-0000-20-2142-2424 Curr&Accr Liab-Transm O/U	3,109,386.55	3,215,268.04	4,124,901.73	2,632,646.65	1,789,678.73
8830-2-0000-20-2142-2426 Current Regulatory Liabilities	152,709.06	153,936.11	155,186.76	156,461.49	157,746.70
8830-2-0000-20-2142-2428 RGGI-Auction Proceeds To All Dist. Customers	(579,490.71)	(616,435.09)	(727,558.59)	(667,775.03)	(798,810.57)
8830-2-0000-20-2142-2542 Systems Benefits Charge	(108,609.50)	(109,704.96)	(116,423.98)	(112,870.71)	(86,270.39)
8830-2-0000-20-2142-2543 EAP Marketer Discount	7,041.38	8,811.32	10,254.38	11,877.87	0.00
8830-2-0000-20-2142-2548 Current Regulatory Liability - Storm Costs	(2,926,980.09)	(3,327,352.00)	(3,730,985.76)	(4,137,907.92)	(3,470,968.14)
8830-2-0000-20-2142-2830 Excess ADIT Regulatory Liability - Short Term	(270,288.00)	(270,288.00)	(270,288.00)	(270,288.00)	(270,288.00)
8830-2-0000-20-2910-2830 Excess ADIT Regulatory Liability - Long Term	(4,964,350.00)	(4,896,778.00)	(4,829,206.00)	(4,761,634.00)	(4,711,082.00)
Total Other Regulatory Liabilities (254)	(6,194,636.12)	(6,321,631.29)	(6,315,415.25)	(8,377,675.12)	(8,313,603.48)
Unamortized Gain on Reaquired Debt (257)					
Accum. Deferred Income Taxes-Accel. Amort.(281)					
Accum. Deferred Income Taxes-Other Property (282)					
Accum. Deferred Income Taxes-Other (283):					
8830-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	(13,624,300.49)	(13,349,241.56)	(13,418,404.99)	(14,226,569.74)	(14,256,792.96)
Total Accum. Deferred Income Taxes-Other (283)	(13,624,300.49)	(13,349,241.56)	(13,418,404.99)	(14,226,569.74)	(14,256,792.96)
Total Deferred Credits	(23,768,620.96)	(20,834,374.94)	(22,259,969.33)	(22,721,577.95)	(22,687,523.01)
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	(221,955,581.72)	(226,462,632.61)	(231,354,742.73)	(238,356,834.16)	(250,475,903.85)

Granite State	Granite State	Granite State	Granite State	Granite State
Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
2020	2021	2021	2021	2021

UTILITY OPERATING INCOME

Operating Revenues (400)

8830-2-0000-40-4210-4510 Misc Service Revenues	155,596.47	31,329.41	92,134.49	161,776.74	215,719.85
8830-2-0000-40-4210-4511 Misc Ser Rev-Open Access DSM	204,550.33	72,495.00	144,990.00	217,485.00	289,980.00
8830-2-0000-40-4210-4520 Electricity Rev - Rate Increment	0.00	0.00	1,019,882.00	1,236,878.00	559,665.00
8830-2-0000-40-4210-4540 Rental Income	334,088.55	84,494.14	192,564.49	294,929.35	341,515.30
8830-2-0000-40-4210-4560 Other Electric Revenue	12,905.07	216,996.00	1,417.50	5,287.38	10,850.38
8830-2-0000-40-4290-4424 Commercial Sales - Variable Portion	(214,376.14)	(18,530.71)	(96,715.73)	(259,212.34)	(390,792.73)
8830-2-0000-40-4290-4401 Residential Sales - Fixed Portion	6,865,152.33	1,645,634.61	3,296,226.36	4,956,577.62	6,589,380.02
8830-2-0000-40-4290-4402 Residential Sales - Variable Portion	25,048,926.54	7,009,420.37	13,162,593.74	21,370,320.39	28,195,246.03
8830-2-0000-40-4290-4403 Residential Sales - Energy Cost	20,108,684.18	5,401,818.15	9,479,831.35	15,431,233.90	20,749,043.98
8830-2-0000-40-4290-4423 Commercial Sales - Fixed Portion	2,392,046.08	606,716.23	1,220,057.73	1,853,803.08	2,492,877.77
8830-2-0000-40-4290-4424 Commercial Sales - Variable Portion	25,297,939.34	6,201,870.53	13,158,400.08	21,601,348.29	29,124,004.43
8830-2-0000-40-4290-4425 Commercial Sales - Energy Cost	10,520,977.12	3,111,369.92	5,360,983.97	8,123,955.61	10,808,118.09
8830-2-0000-40-4290-4426 Industrial Sales - Fixed Portion	236,016.25	58,002.82	116,438.29	176,929.07	237,852.83
8830-2-0000-40-4290-4427 Industrial Sales - Variable Portion	6,111,849.42	1,321,100.55	2,955,553.56	4,832,745.12	6,574,811.02
8830-2-0000-40-4290-4428 Industrial Sales - Energy Cost	1,059,254.42	200,856.33	350,900.16	521,514.21	702,476.02
8830-2-0000-40-4290-4441 Public Street & Highway Lighting - Fixed Portion	979,358.54	232,961.57	430,390.51	645,867.48	848,081.46
8830-2-0000-40-4290-4442 Public Street&Highway Lighting-Variable Portion	110,873.40	40,290.64	82,277.31	125,744.72	167,771.29
8830-2-0000-40-4290-4443 Public Street & Highway Lighting - Energy Cost	107,417.54	18,482.49	36,542.46	57,965.54	82,391.45
8830-2-0000-40-4290-4473 Sale for Resale - Fixed Portion	361.47	93.30	186.68	281.44	376.69
8830-2-0000-40-4290-4474 Sale for Resale - Variable Portion	73,578.55	18,351.25	35,285.58	66,969.97	85,912.12
8830-2-0000-40-4290-4475 Sale for Resale - Energy Cost	67,515.38	15,135.61	27,917.45	52,285.50	69,234.17
8830-2-0000-40-4290-4491 Prov for rate refunds	4,593,484.68	1,108,899.33	3,364,570.91	99,392.05	(708,219.39)
8830-2-0000-40-4460-4951 Decoupling Revenue	0.00	0.00	0.00	439,166.00	852,838.00

Total Operating Revenues (400)

104,066,199.52 27,377,787.54 54,432,428.89 82,013,244.12 107,899,133.78

Operating Expenses

Operation Expenses (401):

8830-2-0000-51-5010-5630 Overhead Lines-Labor	0.00	0.00	0.00	0.00	0.00
8830-2-0000-51-5010-5800 Operation supervision and engineering-Labour	0.00	0.00	131.69	1,009.62	0.00
8830-2-0000-51-5010-5830 Overhead line expenses - Labor	973.04	938.52	1,535.76	1,709.20	0.00
8830-2-0000-51-5010-5840 Underground line expenses - Labor	364.63	405.01	837.25	1,724.24	0.00
8830-2-0000-51-5010-5870 Customer installations expenses - Labor	85.32	0.00	0.00	0.00	0.00
8830-2-0000-51-5010-5880 Misc distribution expenses Labor	239.05	682.98	682.98	1,273.69	(590.72)
8830-2-0000-51-5410-5630 Overhead Lines	0.00	0.00	1,826.09	3,041.09	(3,041.09)
8830-2-0000-51-5410-5830 Overhead line expenses	24,648.98	0.00	431.56	431.56	0.00
8830-2-0000-51-5415-5840 Underground line expenses	380.00	57.48	57.48	57.48	487.50
8830-2-0000-51-5425-5860 Meter expenses	0.00	0.00	0.00	(174.30)	0.00
8830-2-0000-51-5430-5870 Customer installations expenses	(1,000.00)	0.00	0.00	0.00	1,782.64
8830-2-0000-51-5435-5880 Misc distribution expenses	583.95	178.55	178.55	178.55	(125.94)
8830-2-0000-51-5440-5614 Sched, sys control & dispatch serv exp	561,141.59	136,864.91	269,764.38	453,307.39	617,507.52
8830-2-0000-51-5441-5650 Transmission of electricity by others	24,841,129.30	5,866,408.76	12,979,059.15	20,131,105.18	26,260,819.83
8830-2-0000-52-5455-5552 Purchased Power-Fixed & SO	33,722,838.57	9,769,994.50	17,654,485.24	24,842,086.28	33,118,180.18
8830-2-0000-52-5455-5553 PP-NEP-Access Charge-Elim	(745,797.44)	(166,791.09)	(327,348.74)	(530,598.47)	(695,059.34)
8830-2-0000-69-5010-9020 Meter reading expenses - labor	6,308.10	1,504.92	4,362.60	7,423.69	859.24
8830-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(18,711.16)	(4,592.83)	(7,253.20)	(29,536.21)	(29,536.21)
8830-2-0000-69-5010-9224 LABS Labour Captil	(38,273.07)	(7,549.21)	(13,206.56)	(27,864.41)	(27,864.41)
8830-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	(39,459.73)	(9,500.61)	(17,462.74)	(29,202.76)	(29,202.76)
8830-2-0000-69-5010-9226 LABS US Bus labor capitalized	(16,027.04)	(2,741.24)	(4,926.04)	(6,471.20)	(6,471.20)
8830-2-0000-69-5010-9227 LABS US Corp labor capitalized	(6,717.51)	(2,162.54)	(5,237.17)	(6,372.09)	(6,372.09)
8830-2-0000-69-5010-9228 LU Corp US Lab capitalized	(96,019.14)	(21,766.18)	(40,369.63)	(44,028.28)	(44,028.28)
8830-2-0000-69-5010-9229 LU Region Lab capitalized	(97,785.22)	0.00	0.00	(17,682.94)	(17,682.94)
8830-2-0000-69-5044-9260 Group Benefits	0.00	0.00	51.60	51.60	(51.60)
8830-2-0000-69-5044-9268 Group Life	0.00	9,949.55	14,069.89	14,069.89	9,728.65
8830-2-0000-69-5130-9210 Office supplies and expenses	0.00	75.45	0.00	0.00	0.00
8830-2-0000-69-5131-9212 Utilities	(61.41)	0.00	(14.99)	(14.99)	(20.94)
8830-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	0.00	0.00	(14.53)
8830-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(130,186.96)	(57,583.53)	(141,838.93)	(141,838.93)	(141,838.93)
8830-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(106,265.96)	0.00	0.00	0.00	0.00
8830-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(115,788.97)	(22,466.01)	(47,301.77)	(47,301.77)	(47,301.77)
8830-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	(166,746.57)	(46,469.24)	(95,045.57)	(95,045.57)	(95,045.57)
8830-2-0000-69-5200-9226 LABS US Bus admin capitalized	(30,925.67)	(5,606.11)	(11,782.59)	(11,782.59)	(11,782.59)
8830-2-0000-69-5200-9227 LABS US Corp admin capitalized	(37,623.13)	(12,179.42)	(25,749.60)	(25,749.60)	(25,749.60)
8830-2-0000-69-5200-9228 LU Corp US Admin capitalized	(58,084.40)	(16,121.03)	(32,393.10)	(32,393.10)	(32,393.10)
8830-2-0000-69-5200-9229 LU Region Admin capitalized	(286,316.05)	(101,242.73)	(197,902.18)	(197,902.18)	(197,902.18)
8830-2-0000-69-5200-9231 Outside services LU HO Allocations	204,185.87	74,375.33	142,266.63	204,006.90	248,292.20

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-0000-69-5200-9232 Outside services APUC HO Allocations	634,656.12	105,124.41	299,874.63	401,132.00	555,814.19
8830-2-0000-69-5200-9234 LABS NonLabour Allocations	339,005.69	70,031.20	147,449.41	232,547.18	252,602.31
8830-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	525,792.89	144,854.23	296,276.72	414,639.83	512,237.09
8830-2-0000-69-5200-9236 LABS US Bus admin alloc	56,257.97	17,475.42	36,728.79	51,839.93	61,218.73
8830-2-0000-69-5200-9237 LABS US Corp admin alloc	133,095.80	37,965.76	79,266.18	101,480.50	117,745.68
8830-2-0000-69-5200-9238 LU Corp US Admin alloc	176,424.04	50,252.59	100,976.00	132,724.17	174,375.50
8830-2-0000-69-5200-9239 LU Region Admin alloc	834,853.10	219,137.01	451,778.94	614,417.85	743,926.56
8830-2-0000-69-5250-9020 Meter reading expenses	0.00	0.00	0.00	0.00	0.00
8830-2-0000-69-5250-9030 Customer records & collection expenses	3,914.03	223.68	519.69	935.09	0.00
8830-2-0000-69-5250-9050 Misc customer accounts expenses	36,479.10	4,740.00	10,740.00	16,740.00	8,980.40
8830-2-0000-69-5280-9250 Injuries and damages	672.03	300.00	600.00	600.00	0.00
8830-2-0000-69-5615-9302 Miscellaneous General Expense	2,453.77	0.00	0.00	2,132.28	0.00
8830-2-0000-69-6125-9310 Rental Expense - Intercompany	146,294.76	38,007.87	81,623.06	128,041.91	179,372.76
8830-2-0000-80-8551-9261 Non-service pension costs	696,117.00	136,142.01	394,588.02	591,882.03	789,176.04
8830-2-0000-80-8551-9262 Non-service OPEB costs	741,522.00	177,717.00	355,434.00	546,432.03	728,576.04
8830-2-0000-80-8660-9041 Bad Debt Expense - Commodity	(121,105.48)	(29,764.83)	(55,207.52)	(79,161.55)	(109,741.61)
8830-2-9800-69-5010-9200 A&G salaries - IT	19,559.86	5,219.07	10,515.04	15,620.36	20,519.41
8830-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	7,805.47	0.00	0.00	0.00	0.00
8830-2-9800-69-5010-9205 LABS CAN CORP IT LABOR	16,062.40	1,476.84	3,113.64	6,478.67	8,788.53
8830-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT	40,501.02	7,005.98	14,907.73	20,594.07	23,970.67
8830-2-9800-69-5010-9220 Admin Exp Tran CR - Credit IT	(3,779.47)	(497.36)	115.32	(361.36)	(437.84)
8830-2-9800-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(312.36)	(792.07)	(792.07)
8830-2-9800-69-5010-9226 LABS US Bus labor capitalized	0.00	0.00	(822.95)	(1,597.95)	(1,597.95)
8830-2-9800-69-5130-9210 Office Supplies-IT	132,846.52	11,789.16	17,126.32	32,193.34	79,977.38
8830-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	30,042.68	21,378.99	45,856.76	103,251.33	124,914.11
8830-2-9800-69-5130-9216 Meals & Entertain IT LU HO	305.47	0.00	0.00	0.00	0.00
8830-2-9800-69-5131-9211 Travel-IT	2,148.86	121.68	146.87	146.87	241.91
8830-2-9800-69-5131-9212 Utilities-IT	2,068.64	0.00	114.13	114.13	114.13
8830-2-9800-69-5131-9213 Communication-IT	698,081.72	170,158.44	358,908.48	565,137.65	789,248.73
8830-2-9800-69-5131-9215 Training	115.32	0.00	0.00	234.83	904.87
8830-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT	(8,762.94)	2,685.73	4,369.27	757.36	2,736.21
8830-2-9800-69-5200-9230 Outsided services-IT	34,043.19	0.00	22,558.13	26,696.85	40,111.34
8830-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	21,269.74	2,451.79	4,663.31	7,777.69	10,264.73
8830-2-9801-69-5010-9224 LABS Labour Captil	0.00	0.00	(176.58)	(544.31)	(544.31)
8830-2-9810-69-5010-9200 A&G salaries - HR	188,859.39	59,015.77	116,756.84	173,293.54	226,569.96
8830-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	6,642.89	1,332.01	2,423.19	3,307.17	3,662.62
8830-2-9810-69-5010-9209 East Region Labor - HR	31,330.22	14,163.98	32,878.88	37,081.90	41,592.12
8830-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR	0.00	0.00	(25,662.86)	(25,662.86)	(25,662.86)
8830-2-9810-69-5010-9224 LABS Labour Captil	0.00	0.00	(107.42)	(232.83)	(232.83)
8830-2-9810-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(3,425.99)	(3,519.06)	(3,519.06)
8830-2-9810-69-5043-9260 Employee Pension & Benefits - 401K	2,834.51	0.00	0.00	0.00	0.00
8830-2-9810-69-5043-9262 ESPP Expense	23,226.68	6,206.67	13,394.43	20,022.54	26,581.73
8830-2-9810-69-5043-9263 Opt-Out Expense	9,370.28	1,811.47	3,888.32	5,924.78	8,243.93
8830-2-9810-69-5043-9268 Pension Plan Expenses	13,190.99	0.00	0.00	0.00	(405.69)
8830-2-9810-69-5043-9269 401K Match	429,653.32	79,052.12	182,064.95	269,497.12	439,317.25
8830-2-9810-69-5044-9260 Group Benefits	(178,012.51)	48,310.74	96,621.48	118,375.84	(325,891.12)
8830-2-9810-69-5044-9266 Health Care	1,478,230.52	424,986.98	849,973.97	1,322,125.19	1,988,082.29
8830-2-9810-69-5044-9267 Dental/Vision	152,917.54	22,682.52	45,365.04	68,047.54	0.00
8830-2-9810-69-5044-9268 Group Life	28,840.64	7,710.09	15,420.18	9,496.52	24,384.46
8830-2-9810-69-5130-9210 Office Supplies-HR	11,775.75	265.71	624.20	1,373.63	2,716.67
8830-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	31.80	0.00	0.00	0.00	0.00
8830-2-9810-69-5130-9216 Meals	27.40	0.00	0.00	97.60	97.60
8830-2-9810-69-5131-9211 Travel-HR	897.60	328.23	343.05	686.08	837.84
8830-2-9810-69-5131-9213 Communication	24.49	0.00	0.00	0.00	0.00
8830-2-9810-69-5131-9214 Dues & Membership Fees	1,226.41	192.00	686.51	700.67	700.67
8830-2-9810-69-5131-9215 Training	1,597.00	0.00	0.00	621.71	2,873.81
8830-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR	(41,650.54)	(12,798.70)	(22,132.18)	(50,307.76)	(83,207.64)
8830-2-9810-69-5200-9230 Outsided services-HR	33,959.90	2,181.28	6,489.18	17,671.73	23,323.30
8830-2-9810-69-5200-9239 East Region Outside Services - HR	0.00	82.92	82.92	82.92	15,706.23
8830-2-9810-69-5615-9302 Miscellaneous General Expense	2,794.36	0.00	0.00	331.50	570.30
8830-2-9810-69-7030-9200 LTIP Expense	108,903.67	52,307.71	23,463.60	44,650.70	44,650.70
8830-2-9810-69-7100-9200 STIP Expense	638,015.68	167,650.81	294,176.70	533,036.85	722,734.28
8830-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	9,750.75	3,462.23	7,856.29	11,370.50	14,383.31
8830-2-9811-69-5010-9206 LABS US Bus lab alloc-Total Rewards	220.63	0.00	0.00	0.00	0.00
8830-2-9811-69-5010-9224 LABS Labour Captil	0.00	0.00	(454.82)	(895.45)	(895.45)
8830-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	3,811.68	2,933.78	9,947.39	12,045.30	14,061.69
8830-2-9811-69-5200-9237 LABS US Corp Admin Allocations	600.17	0.00	988.33	988.33	988.33
8830-2-9812-69-5010-9200 L&D Salaries	13,853.05	2,538.07	1,820.76	1,802.21	(933.26)
8830-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	18,144.70	7,748.12	16,910.29	24,089.60	31,707.01

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9812-69-5010-9206 LABS US L&D Labor Allocation	0.00	0.00	170.38	170.38	170.38
8830-2-9812-69-5010-9224 LABS Labour Captil	0.00	0.00	(1,003.83)	(1,964.66)	(1,964.66)
8830-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	0.00	1,751.70	1,751.70	1,751.70
8830-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development	0.00	0.00	0.00	0.00	0.00
8830-2-9812-69-5131-9210 L&D Office Supplies & Exp	1,870.72	88.90	171.32	275.39	275.39
8830-2-9812-69-5131-9211 Travel LABS Training&Development	0.00	0.00	0.00	101.94	101.94
8830-2-9812-69-5131-9215 L&D Training	16,740.26	7,209.79	8,604.16	10,555.39	14,589.85
8830-2-9812-69-5200-9230 L&D Outside Services	20,116.30	0.00	893.91	893.91	893.91
8830-2-9815-51-5010-5880 Misc distribution expenses Labor	0.00	0.00	0.00	0.00	590.71
8830-2-9815-51-5410-5630 Overhead Lines	0.00	0.00	0.00	0.00	3,041.09
8830-2-9815-51-5435-5880 Misc Distribution expenses	0.00	0.00	0.00	0.00	178.55
8830-2-9815-69-5010-9200 A&G salaries - Environmental/Health& Safety	129,777.01	34,475.49	77,198.29	112,415.74	149,138.85
8830-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	16,293.73	4,512.80	8,826.27	9,018.50	9,018.50
8830-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS	9,237.91	1,539.03	4,133.91	4,133.91	4,133.91
8830-2-9815-69-5010-9209 East Region Labor - EHS	2,092.29	674.60	797.00	2,095.11	3,549.91
8830-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S	(13,028.30)	(3,365.98)	(19,756.86)	(26,237.06)	(34,565.43)
8830-2-9815-69-5010-9224 LABS Labour Captil	0.00	0.00	(322.46)	(384.13)	(384.13)
8830-2-9815-69-5010-9226 LABS US Bus labor capitalized	0.00	0.00	(414.24)	(414.24)	(414.24)
8830-2-9815-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(416.43)	(416.43)
8830-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	20,433.01	767.94	1,922.60	2,342.87	3,537.77
8830-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	1,155.90	3,764.41	3,764.41	3,764.41	3,764.41
8830-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	1,030.75	0.00	0.00	0.00	0.00
8830-2-9815-69-5131-9211 Travel-EHSS	2,075.16	0.00	0.00	215.78	258.65
8830-2-9815-69-5131-9213 Communication	154.16	0.00	0.00	0.00	0.00
8830-2-9815-69-5131-9214 Dues & Membership Fees	557.17	0.00	505.76	1,000.40	1,000.40
8830-2-9815-69-5131-9215 Training	4,451.14	3,976.41	3,976.41	4,230.62	4,789.58
8830-2-9815-69-5200-9220 Admin Expenses Transferred - Credit	(88,898.59)	(15,480.25)	(28,812.79)	(59,331.13)	(102,092.52)
8830-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	35,240.14	8,542.50	27,576.69	32,798.98	39,515.57
8830-2-9815-69-5615-9302 Miscellaneous General Expense	52,142.60	6,040.32	6,040.32	6,040.32	8,567.60
8830-2-9816-69-5010-9208 LU Corp US Governance labor	4,871.97	146.20	(2,937.57)	2,166.11	(8,595.15)
8830-2-9816-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	1,024.97	1,189.53	1,189.53
8830-2-9817-69-5010-9204 A&G Salaries - Comm LABS Head office	15,728.07	3,008.35	6,356.35	9,126.37	11,840.11
8830-2-9817-69-5010-9224 LABS Labour Captil	0.00	0.00	(371.19)	(644.51)	(644.51)
8830-2-9820-69-5010-9200 A&G salaries - Finance and Admin	103,074.58	28,056.82	55,115.84	86,855.30	108,468.21
8830-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	61,203.93	15,399.77	32,189.51	47,428.23	58,877.28
8830-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance	11,524.54	0.00	0.00	0.00	0.00
8830-2-9820-69-5010-9209 East Region Labor - Finance	74,334.02	42,925.88	99,906.00	150,112.83	191,670.23
8830-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance	(4,955.21)	(1,083.31)	(47,506.76)	(48,326.59)	(51,109.58)
8830-2-9820-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(2,331.10)	(3,070.47)	(3,070.47)
8830-2-9820-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(7,356.99)	(14,439.89)	(14,439.89)
8830-2-9820-69-5043-9267 Pension	691,947.98	193,570.74	419,600.46	629,400.69	839,200.92
8830-2-9820-69-5044-9262 FAS 106 (Retiree Health Care)	161,857.00	42,131.01	84,262.02	137,211.75	182,949.00
8830-2-9820-69-5044-9268 Group Life	0.00	0.00	0.00	0.00	3,220.65
8830-2-9820-69-5130-9210 Office Supplies-Finance and Admin	17,781.57	34,476.29	44,548.23	55,911.08	67,189.59
8830-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	1,077.82	0.00	4,338.09	4,338.09	4,338.09
8830-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	235.62				
8830-2-9820-69-5131-9211 Travel-Finance	556.23	0.00	0.00	(327.39)	290.80
8830-2-9820-69-5131-9213 Communication	39.86	0.00	0.00	0.00	21.87
8830-2-9820-69-5131-9214 Dues & Membership Fees	1,645.28	280.00	2,013.31	2,013.31	2,013.31
8830-2-9820-69-5131-9215 Training	1,492.60	0.00	0.00	0.00	0.00
8830-2-9820-69-5131-9216 Postage	0.00	0.00	29.60	29.60	29.60
8830-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance	(491,854.12)	(115,051.59)	(220,277.48)	(951,485.31)	(537,900.40)
8830-2-9820-69-5200-9230 Outsided services-Finance and Admin	122,435.14	25,516.50	60,112.98	92,139.90	135,477.65
8830-2-9820-69-5200-9239 East Region Outside Services - Finance	0.00	3.02	3.02	3.02	3.02
8830-2-9820-69-5280-9240 Insurance	1,500,861.57	371,125.31	788,676.20	1,180,452.29	1,572,228.38
8830-2-9820-69-5280-9250 Injuries and Damages	578,788.34	155,151.03	309,214.16	558,661.32	766,321.90
8830-2-9821-69-5010-9204 LABS CAN ERM LABOR	3,127.94	911.18	1,964.00	2,375.72	2,371.17
8830-2-9821-69-5010-9207 LABS US Corp lab alloc-Insurance	0.00	485.54	4,610.54	4,780.63	5,064.13
8830-2-9821-69-5010-9224 LABS Labour Captil	0.00	0.00	(110.24)	(225.42)	(225.42)
8830-2-9821-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9821-69-5200-9237 LABS US Corp Admin Allocations	0.00	0.00	12.29	12.29	12.29
8830-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	37,185.54	10,475.82	21,474.83	28,485.49	32,040.82
8830-2-9822-69-5010-9207 LABS US Corp lab alloc-Treasury	39.71	0.00	0.00	0.00	0.00
8830-2-9822-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(1,127.40)	(1,890.44)	(1,890.44)
8830-2-9823-69-5010-9200 A&G salaries - Legal	87,743.64	21,071.83	42,565.20	63,418.72	81,992.25
8830-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	1,185.32	0.00	0.00	0.00	0.00
8830-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal	2,952.78	0.00	0.00	1,869.36	2,444.76
8830-2-9823-69-5010-9209 East Region Labor - Legal	1,618.95	81.49	427.81	540.09	705.68
8830-2-9823-69-5010-9220 Admin Exp Tran CR - Credit Legal	(20,207.70)	(4,340.45)	(39,113.87)	(42,745.64)	(43,349.90)

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9823-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(42.66)	(491.51)	(491.51)
8830-2-9823-69-5110-9310 Rent Expense	7,279.98	2,138.70	3,678.85	5,091.34	6,503.83
8830-2-9823-69-5130-9210 Office Supplies-Legal	4,661.08	156.85	564.50	8,157.56	19,087.16
8830-2-9823-69-5131-9215 Training	0.00	0.00	0.00	31.40	31.40
8830-2-9823-69-5200-9220 Admin Expenses Transferred - Credit	(26,639.68)	(10,612.83)	(19,203.99)	(52,479.67)	(91,827.33)
8830-2-9823-69-5200-9230 Outsided services-Legal	29,765.15	24,504.64	34,532.36	60,699.44	85,427.46
8830-2-9823-69-5200-9239 East Region Outside Services - Legal	230.59	0.00	0.00	0.00	0.00
8830-2-9823-69-5250-9030 Customer records and collection expenses	0.00	0.00	183.08	183.08	183.08
8830-2-9823-69-5280-9250 Injuries & Damages	9,967.64	853.40	0.00	0.00	0.00
8830-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	72.56	203.36	4,825.63	8,440.95	10,261.98
8830-2-9824-69-5010-9207 LABS US Corp lab alloc-Internal Audit	0.00	0.00	267.64	267.64	1,050.73
8830-2-9824-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(362.52)	(892.06)	(892.06)
8830-2-9824-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	0.00	0.00	0.00	165.00
8830-2-9824-69-5131-9211 Travel - Internal Audit	0.00	73.00	73.00	73.00	73.00
8830-2-9824-69-5200-9230 Outside Services - Internal Audit	0.00	61.50	61.50	61.50	61.50
8830-2-9825-51-5010-5880 Misc Distribution Labor	60,482.26	17,514.32	31,418.40	40,426.97	50,544.61
8830-2-9825-51-5435-5880 Misc Distribution Expense	531,265.91	155,104.27	291,883.27	415,109.10	555,283.23
8830-2-9825-69-5010-9200 A&G Salaries - Purchasing	103,916.40	27,835.67	49,364.16	68,735.30	75,790.69
8830-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	694.17	0.00	0.00	21.65	21.65
8830-2-9825-69-5010-9209 East Region Labor - Supply Chain	6,836.78	0.00	0.00	1,004.98	2,069.57
8830-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing	(87,309.01)	(30,456.67)	(75,091.37)	(87,947.95)	(92,181.69)
8830-2-9825-69-5130-9210 Office Supplies-Purchasing	(2,873.86)	1,761.22	2,910.76	5,666.87	11,536.22
8830-2-9825-69-5130-9216 Meals	43.83	0.00	0.00	0.00	0.00
8830-2-9825-69-5131-9211 Travel - Procurement	529.99	0.00	0.00	0.00	0.00
8830-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	0.00	57.29	(68.71)	206.51
8830-2-9825-69-5131-9212 Utilities - Procurement	0.00	0.00	0.00	0.00	(14.99)
8830-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing	(252,002.14)	(72,800.13)	(116,040.03)	(208,232.81)	(338,289.66)
8830-2-9825-69-5200-9237 LABS US Corp Admin Allocations	0.00	0.00	0.00	0.00	0.00
8830-2-9825-69-5615-9302 Miscellaneous General Expense	51,190.89	6,807.57	7,184.42	7,353.90	8,736.82
8830-2-9827-69-5010-9204 LABS CAN LEGAL LABOR	2,818.75	0.00	0.00	0.00	4,921.71
8830-2-9827-69-5010-9205 LABS Corporate Service Labour allocation	5,661.33	2,059.57	6,707.41	8,107.53	8,349.77
8830-2-9827-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	0.00	(318.05)	(565.35)	(565.35)
8830-2-9828-69-5010-9205 A&G Salaries-LABS Compliance	1,633.08	0.00	0.00	0.00	(0.55)
8830-2-9828-69-5010-9207 LABS US Corp lab alloc-Compliance	201.94	0.00	0.00	0.00	0.00
8830-2-9828-69-5200-9230 Outsided services- Treasury	542.99	0.00	0.00	0.00	0.00
8830-2-9830-69-5010-9200 A&G salaries - Regulatory	348,724.76	75,545.20	145,657.66	210,983.12	267,310.21
8830-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	22,843.65	5,125.32	10,392.41	11,991.05	14,155.59
8830-2-9830-69-5010-9209 Regional Labor - Regulatory	9,135.09	0.00	757.13	1,513.55	2,268.06
8830-2-9830-69-5010-9220 Admin Exp Tran CR - Credit Regulatory	(65,721.74)	(13,885.29)	(45,219.70)	(55,283.62)	(57,842.05)
8830-2-9830-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(787.13)	(952.48)	(952.48)
8830-2-9830-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(220.81)	(220.81)
8830-2-9830-69-5110-9310 Rent Expense	0.00	0.00	584.90	1,240.36	2,995.06
8830-2-9830-69-5130-9210 Office Supplies-Regulatory	8,700.48	0.00	1,995.00	11,465.57	11,465.57
8830-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	32.33	0.00	0.00	0.00	0.00
8830-2-9830-69-5131-9211 Travel-Regulatory	290.19	0.00	0.00	0.00	0.00
8830-2-9830-69-5131-9215 Training	931.60	0.00	0.00	0.00	0.00
8830-2-9830-69-5200-9220 Admin Expenses Transferred - Credit	(202,290.82)	(34,137.94)	(52,857.49)	(86,900.38)	(166,098.43)
8830-2-9830-69-5200-9230 Outsided services-Regulatory	0.00	0.00	0.00	0.00	0.00
8830-2-9830-69-5610-9280 Regulatory Commission Expense	519,161.00	139,008.00	278,016.00	417,024.00	547,366.00
8830-2-9830-69-5615-9302 Miscellaneous General Expense	0.00	77.72	77.70	77.70	77.70
8830-2-9831-69-5010-9207 LABS US Corp lab alloc-Business Risk	1,666.73	716.56	3,116.61	4,767.96	6,526.56
8830-2-9831-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	(416.74)	(539.72)	(539.72)
8830-2-9835-69-5010-9200 A&G salaries - Energy Procurement	0.00	0.00	0.00	0.00	487.36
8830-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement	5,978.68	471.72	1,231.30	1,679.38	1,679.38
8830-2-9835-69-5010-9208 LU Corp US Energy Procurement labor	114,057.83	22,079.56	53,373.24	77,681.64	105,270.42
8830-2-9835-69-5010-9209 East Region Labor - Energy Procurement	0.00	0.00	0.00	352.59	352.59
8830-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE	0.00	0.00	6.24	6.24	6.24
8830-2-9835-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(95.31)	(158.86)	(158.86)
8830-2-9835-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(2,886.77)	(5,873.08)	(5,873.08)
8830-2-9835-69-5130-9210 Office Supplies-Energy Procurement	5,766.98	170.12	170.56	170.89	180.44
8830-2-9835-69-5131-9211 Travel - Energy Procurement	300.00	0.00	0.00	0.00	0.00
8830-2-9835-69-5130-9216 Meals & Entertainment	0.00	0.00	14.91	14.91	14.91
8830-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE	(350,782.79)	(81,212.00)	(178,543.74)	(260,244.18)	(348,242.31)
8830-2-9835-69-5200-9230 Outsided services-Energy Procurement	32,077.50	0.00	17.94	17.94	17.94
8830-2-9835-69-5615-9302 Miscellaneous General Expense	0.00	0.00	0.00	662.90	2,030.75
8830-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	20,855.77	3,567.69	5,853.66	7,101.25	7,708.18
8830-2-9840-69-5010-9209 Regional Labor	1,894.08	0.00	345.14	2,158.06	13,052.45
8830-2-9840-69-5010-9220 Admin Exp Tran CR - Credit BD	(43,394.37)	(3,563.74)	(12,734.42)	(14,386.94)	(6,739.06)

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9840-69-5010-9229 LU Region Lab capitalized	0.00	0.00	0.00	(265.73)	(265.73)
8830-2-9840-69-5110-9310 Rent Expense	3,376.45	1,768.40	2,776.38	3,147.72	3,519.06
8830-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD	(8,405.77)	(7,743.58)	(14,448.31)	(43,522.10)	(85,846.04)
8830-2-9840-69-5615-9302 Miscellaneous General Expense	0.00	25.91	25.91	25.91	25.91
8830-2-9850-51-5010-5800 Operations supervision and Engineering Labour	0.00	0.00	0.00	1,276.62	46,864.35
8830-2-9850-69-5010-9200 A&G salaries - Operations	0.00	0.00	13,419.37	22,312.20	18,362.88
8830-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	10,616.83	4,396.93	6,238.62	6,238.62	6,238.62
8830-2-9850-69-5010-9208 LU Corp US Operations labor	9,203.37	3,486.39	3,486.39	3,486.39	4,131.39
8830-2-9850-69-5010-9220 Admin Exp Tran CR - Credit Oper	0.00	(2,295.63)	(23,759.45)	(27,266.60)	(53,611.96)
8830-2-9850-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	0.00	0.00	0.00
8830-2-9850-69-5130-9210 Office Supplies-Operations	531.84	695.03	751.31	2,521.95	2,521.95
8830-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	2,472.77	0.00	0.00	0.00	0.00
8830-2-9850-69-5131-9211 Travel-Operations	1,661.13	0.00	0.00	1,919.95	4,610.71
8830-2-9850-69-5131-9215 Training	0.00	0.00	0.00	3,604.39	4,179.52
8830-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper	(131,658.66)	(378,115.77)	(487,466.22)	(557,808.60)	(483,534.24)
8830-2-9850-69-5200-9230 Outsided services-Operations	1,898.90	696.81	823.33	823.33	823.33
8830-2-9851-51-5010-5630 Overhead Lines	3,011.61	1,611.89	1,955.33	2,387.57	2,387.57
8830-2-9851-51-5010-5800 Operations Supervision & Engineering	726,846.65	207,026.71	384,422.55	613,729.88	821,285.96
8830-2-9851-51-5010-5810 Load Dispatching	597.64	3,775.69	8,052.04	11,873.09	15,797.78
8830-2-9851-51-5010-5820 Station Expenses	135,372.47	31,355.86	53,800.78	106,331.51	139,505.15
8830-2-9851-51-5010-5830 Overhead Line Expenses	294,403.01	52,556.16	138,148.96	211,023.60	288,595.24
8830-2-9851-51-5010-5840 Underground Line Expenses	422.96	0.00	0.00	0.00	2,852.11
8830-2-9851-51-5010-5850 Street Lighting & Signal Systems	28,215.37	9,975.88	18,813.90	22,311.53	26,030.52
8830-2-9851-51-5010-5860 Meter Expenses	(68,057.06)	(49,370.42)	38,413.66	97,324.55	159,000.15
8830-2-9851-51-5010-5870 Customer Installation Expenses	59,055.18	11,394.14	21,819.60	38,867.12	52,478.70
8830-2-9851-51-5010-5880 Misc Distribution expenses	234,205.72	35,575.05	83,422.63	119,935.03	181,618.90
8830-2-9851-51-5400-5810 Load Dispatching	67,957.99	12,351.96	43,609.82	65,458.74	87,307.53
8830-2-9851-51-5405-5820 Station Expenses	45,702.08	48,030.75	86,372.46	102,074.65	125,089.97
8830-2-9851-51-5410-5830 Overhead Line Expenses	268,917.62	128,992.98	281,093.20	406,332.86	605,848.74
8830-2-9851-51-5415-5840 Underground Line Expenses	87.81	0.00	0.00	0.00	57.48
8830-2-9851-51-5420-5850 Street Lighting & Signal Systems	111.02	0.00	0.00	197.40	217.52
8830-2-9851-51-5425-5860 Meter Expenses	75,393.62	10,934.03	17,113.28	25,760.98	34,470.86
8830-2-9851-51-5430-5870 Customer Installation Exp	31.78	0.00	0.00	0.00	0.00
8830-2-9851-51-5435-5800 Operation Supervision & Engineering	242,083.39	2,335.79	3,786.64	88,884.32	190,605.28
8830-2-9851-51-5435-5880 Misc Distribution expenses	234,469.06	132,071.10	250,239.64	356,465.18	442,445.55
8830-2-9851-69-5010-9020 Meter Reading Expenses	186,244.25	44,079.38	94,472.49	147,280.32	211,742.03
8830-2-9851-69-5010-9030 Customer Records & Collections Expense	23,209.88	6,917.61	23,748.95	43,514.31	54,762.06
8830-2-9851-69-5010-9200 Admin & General Salaries	0.00	140,720.75	139,299.55	116,120.86	34,616.93
8830-2-9851-69-5010-9220 Admin Exp Transferred - Credit	(13,667.30)	(155.25)	(155.25)	(6,544.48)	(700.50)
8830-2-9851-69-5130-9210 Office Supplies	72,014.84	22,621.16	25,628.81	29,705.82	31,451.09
8830-2-9851-69-5130-9216 Meals	958.29	0.00	0.00	0.00	0.00
8830-2-9851-69-5131-9211 Travel	487.22	0.00	0.00	23.52	142.33
8830-2-9851-69-5131-9214 Dues & Membership Fees	335.00	0.00	0.00	0.00	0.00
8830-2-9851-69-5131-9215 Training	0.00	0.00	0.00	0.00	2,994.98
8830-2-9851-69-5200-9220 Admin Expenses Transferred - Credit	(4,511,969.24)	(909,507.33)	(2,030,469.68)	(2,997,610.91)	(4,814,151.73)
8830-2-9851-69-5250-9020 Meter Reading Expenses	13,345.92	8,399.67	8,399.67	8,399.67	8,399.67
8830-2-9851-69-6125-9310 Rental Expense - Intercompany	2,517.90	0.00	0.00	0.00	0.00
8830-2-9852-69-5130-9210 Office Supplies	(103.55)	0.00	0.00	0.00	0.00
8830-2-9851-69-5280-9250 Injuries & Damages	0.00	0.00	15,322.16	28,450.16	34,224.13
8830-2-9851-69-5615-9302 Miscellaneous General Expense	0.00	0.00	0.00	0.00	17,070.62
8830-2-9852-69-5131-9215 Training	0.00	0.00	0.00	577.35	577.35
8830-2-9852-69-5200-9220 Admin Expenses Transferred - Credit	(6,231.14)	(6,720.28)	(10,379.69)	(16,925.95)	(32,571.10)
8830-2-9852-69-5615-9302 Miscellaneous General Expense	97,522.32	20,028.07	29,844.42	7,102.14	7,102.14
8830-2-9853-51-5010-5800 Operations Supervision & Engineering	209,699.47	54,845.96	106,699.09	134,208.40	170,640.00
8830-2-9853-51-5010-5810 Load Dispatching	178,881.31	52,087.11	77,574.90	77,574.88	77,574.88
8830-2-9853-51-5400-5810 Load Dispatching	240.53	0.00	0.00	0.00	0.00
8830-2-9853-51-5435-5880 Misc distribution expenses	81.15	0.00	0.00	0.00	0.00
8830-2-9853-69-5010-9208 Control/Dispatch LIBCORP US Labor	172,126.96	38,084.99	90,965.15	123,549.02	141,965.97
8830-2-9853-69-5010-9220 Admin Labor Exp Transferred	0.00	0.00	(2,157.78)	(2,157.78)	0.00
8830-2-9853-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(7,363.43)	(12,480.36)	(12,480.36)
8830-2-9853-69-5130-9210 Office Supplies	7,246.18	6.70	16.58	16.58	16.58
8830-2-9853-69-5131-9213 Communication	76,272.32	27,227.58	65,180.02	92,354.65	115,029.28
8830-2-9853-69-5200-9220 Admin Expense Transferred	(370,676.90)	(91,851.73)	(219,781.84)	(321,468.59)	(426,307.29)
8830-2-9853-69-5615-9302 Miscellaneous General Expense	1,586.16	4,675.17	5,790.78	9,833.11	9,833.10
8830-2-9854-51-5010-5800 Operation Supervision & Engineering	266,868.40	78,286.74	141,838.35	207,082.96	285,473.83
8830-2-9854-51-5010-5880 Misc distribution expenses Labor	0.00	0.00	0.00	0.00	682.98
8830-2-9854-51-5435-5800 Operation - Engineering	(18,035.74)	(1,992.09)	(3,992.09)	(7,535.37)	(11,257.27)
8830-2-9854-51-5435-5880 Misc. Distribution Expense	2,123.40	792.28	978.28	2,082.66	2,543.59
8830-2-9854-69-5010-9200 Admin and General Salaries	8,752.69	12,402.80	22,094.15	22,707.68	7,023.47

	Granite State	Granite State	Granite State	Granite State	Granite State
	Q4 Balance	Q1 Balance	Q2 Balance	Q3 Balance	Q4 Balance
	2020	2021	2021	2021	2021
8830-2-9854-69-5010-9220 Admin Exp Transferred - Credit	(6,292.14)	(23,254.67)	(68,602.92)	(93,086.87)	(75,580.35)
8830-2-9854-69-5130-9210 Office Supplies	9,487.88	1,673.98	2,718.25	4,689.38	4,973.62
8830-2-9854-69-5130-9216 Meals	2,887.36	37.59	178.30	224.68	224.68
8830-2-9854-69-5131-9211 Travel	2,765.32	75.40	267.56	325.80	325.80
8830-2-9854-69-5131-9213 Communication	2,205.00	0.00	8,394.70	8,394.70	10,901.25
8830-2-9854-69-5131-9214 Dues & Membership Fees	1,757.00	3,300.00	3,300.00	3,300.00	25,960.00
8830-2-9854-69-5131-9215 Training	6,520.52	8,347.00	8,641.45	8,744.60	19,212.92
8830-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering	(1,154,816.43)	(338,664.08)	(664,950.21)	(791,149.40)	(1,297,422.97)
8830-2-9854-69-5200-9230 Outside Services	153,300.86	740.00	5,857.00	6,012.00	7,966.50
8830-2-9854-69-5615-9302 Miscellaneous General Expense	993.50	230.00	601.00	601.00	601.00
8830-2-9860-69-5010-9200 A&G salaries - Executive	185,718.85	48,802.15	110,923.19	163,495.26	191,177.33
8830-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	17,028.88	105.95	105.95	173.83	173.83
8830-2-9860-69-5010-9209 LU Region labor	70,878.78	6,150.30	13,869.71	19,626.80	9,956.15
8830-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec	(61,424.95)	(21,808.60)	(107,148.88)	(128,440.83)	(110,670.51)
8830-2-9860-69-5110-9310 Rent Expense	1,614.42	0.00	0.00	0.00	0.00
8830-2-9860-69-5010-9224 LABS Labour Captil	0.00	0.00	0.00	(21.78)	(21.78)
8830-2-9860-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(1,273.45)	(1,443.68)	(1,443.68)
8830-2-9860-69-5130-9210 Office Supplies - Executive	18,583.79	23.58	28.66	892.80	1,079.25
8830-2-9860-69-5130-9216 Meals & Entertain. - Executive LU HO	190.72	30.70	58.23	1,510.75	1,510.75
8830-2-9860-69-5131-9211 Travel	2,401.35	0.00	697.38	1,302.77	1,302.77
8830-2-9860-69-5131-9214 Dues & Membership Fees	25,260.03	7,301.97	13,028.94	18,755.91	24,482.84
8830-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec	(514,722.37)	(115,627.66)	(193,346.85)	(300,161.70)	(418,124.30)
8830-2-9860-69-5615-9302 Miscellaneous General Expense	0.00	214.28	214.28	214.28	214.28
8830-2-9865-69-5010-9010 Supervision	59,118.67	11,591.46	26,235.33	38,252.10	48,489.73
8830-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor	568,012.89	149,208.06	282,473.12	427,654.59	568,849.99
8830-2-9865-69-5010-9090 Info & Insr Advertising - Labor	25,256.71	6,184.63	11,095.71	28,933.72	50,701.51
8830-2-9865-69-5010-9100 Misc Customer Service & Info Exp Labor	0.00	0.00	0.00	2.91	2.91
8830-2-9865-69-5010-9200 Admin Labor	143.42	10,139.09	13,227.96	6,935.49	(1,361.72)
8830-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	17,294.07	4,322.85	9,225.23	12,707.50	16,704.44
8830-2-9865-69-5010-9208 CC LIBCORP US Labor	3,112.09	7.58	4,010.68	6,257.02	7,313.58
8830-2-9865-69-5010-9209 East Region Labor - Customer Service	51,480.61	32,375.35	68,164.35	80,805.42	95,887.45
8830-2-9865-69-5110-9310 Rent Expense	7,295.29	0.00	0.00	0.00	0.00
8830-2-9865-69-5010-9220 Admin Exp Tran CR - Credit Customer Care	0.00	0.00	(14,305.60)	(14,305.60)	(14,305.60)
8830-2-9865-69-5010-9221 LU Labor Alloc Capitalized	0.00	0.00	(554.05)	(937.57)	(937.57)
8830-2-9865-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(252.18)	(831.15)	(831.15)
8830-2-9865-69-5010-9229 LU Region Lab capitalized	0.00	0.00	(4,632.77)	(6,015.49)	(6,015.49)
8830-2-9865-69-5130-9210 Office Supplies-Customer service	1,066.13	141.60	527.98	1,524.59	3,447.94
8830-2-9865-69-5130-9215 Office Supplies & Exp. - Customer Svc. LU OH	401.85	0.00	0.00	0.00	0.00
8830-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc. LU OH	257.48	0.00	0.00	0.00	0.00
8830-2-9865-69-5131-9211 Travel-Customer Service	695.94	0.00	0.00	0.00	0.00
8830-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care	(462,036.35)	(112,418.09)	(249,686.75)	(394,940.69)	(575,793.08)
8830-2-9865-69-5200-9230 Outsided services-Customer service	6,285.63	13,837.88	24,100.39	28,437.06	29,138.69
8830-2-9865-69-5200-9238 LU Corp US Admin Allocations	28,684.72	0.00	0.00	0.00	0.00
8830-2-9865-69-5200-9239 East Region Outside Services - Customer Service	1,638.05	0.00	47.83	1,572.06	3,221.20
8830-2-9865-69-5250-9030 Customer Records & Collections Expenses	471,954.11	137,706.94	237,392.90	349,130.46	505,583.87
8830-2-9865-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00	0.00	0.00	20,740.00
8830-2-9865-69-5390-9090 Information & Instructional Advertising Expenses	74,833.53	5,349.08	7,794.56	10,942.50	21,363.21
8830-2-9865-69-5390-9100 Misc Customer Service & Information Expenses	0.00	0.00	1,479.63	1,479.63	1,479.63
8830-2-9865-69-5390-9120 Demonstating & Selling Exp	0.00	0.00	0.00	150.00	150.00
8830-2-9865-69-5390-9130 Advertising Expenses	0.00	0.00	251.88	251.88	251.88
8830-2-9865-69-5615-9302 Miscellaneous General Expense	11,487.40	(25.83)	650.72	821.42	6,496.34
8830-2-9865-80-8660-9040 Uncollectible Accounts	354,419.70	131,308.71	152,049.40	254,880.70	391,389.08
8830-2-9866-69-5010-9020 Meter Reading Expenses - Labor	13,882.19	3,031.49	6,555.71	9,782.69	13,112.49
8830-2-9866-69-5010-9208 LDS LIBCORP US Labor	18,764.79	4,044.96	8,308.39	12,126.07	16,116.29
8830-2-9866-69-5010-9228 LU Corp US Lab capitalized	0.00	0.00	(584.73)	(1,171.97)	(1,171.97)
8830-2-9866-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	0.00	(1,710.69)	(4,779.86)
8830-2-9866-69-5250-9020 Meter Reading Expenses	106,594.95	30,122.99	58,801.12	89,866.53	111,839.45
8830-2-9867-69-5010-9160 Misc Sales Expenses - Labor	190,393.03	53,189.69	103,057.42	155,127.65	206,469.29
8830-2-9867-69-5010-9207 Demonstrating & Selling Labor	6,189.07	5,539.02	12,697.64	12,697.64	12,697.64
8830-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales	(128,595.43)	(36,982.60)	(80,199.72)	(121,168.88)	(158,452.66)
8830-2-9867-69-5010-9227 LABS US Corp labor capitalized	0.00	0.00	(984.21)	(984.21)	(984.21)
8830-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales	(215,363.70)	(57,824.75)	(119,702.81)	(177,575.32)	(238,616.54)
8830-2-9867-69-5390-9160 Misc Sales Expenses	2,091.52	475.92	1,225.92	1,875.92	1,950.01
8830-2-9867-69-5615-9302 Miscellaneous General Expense	0.00	3.05	3.05	3.05	3.05
8830-2-9868-69-5010-9200 Admin & General Salaries	3,248.48	0.00	0.00	0.00	0.00
8830-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	1,593.30	0.00	0.00	0.00	0.00
8830-2-9868-69-5130-9210 Office Supplies Strategic Plan	119.77	(700.00)	(700.00)	(700.00)	(571.93)
8830-2-9868-69-5130-9216 Meals	84.00	0.00	0.00	450.00	450.00
8830-2-9868-69-5131-9211 Travel	538.00	0.00	0.00	0.00	0.00

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
8830-2-9868-69-5131-9214 Dues & Membership Fees	14,800.00	0.00	4,950.00	5,250.00	7,425.00
8830-2-9868-69-5131-9216 Postage Strategic plan	0.00	0.00	101.94	101.94	101.94
8830-2-9868-69-5200-9220 Admin Expenses Transferred - Credit	(31,264.09)	(15,454.84)	(30,249.80)	(30,249.80)	(30,249.80)
8830-2-9868-69-5200-9230 Outside Services	5,335.06	0.00	0.00	0.00	0.00
Total Operation Expenses (401)	68,230,337.50	18,302,413.60	35,810,694.75	52,729,940.32	69,445,549.76
Maintenance Expenses (402)					
8830-2-0000-56-5010-5910 Maint of structures - Labor	0.00	0.00	0.00	694.58	0.00
8830-2-0000-56-5010-5930 Maint of overhead lines Labor	2,236.93	255.96	490.08	490.08	93.32
8830-2-0000-56-5010-5940 Maint of underground lines - Labor	2,412.01	3,108.82	4,027.33	5,431.07	(1,557.34)
8830-2-0000-56-5210-5910 Maint of structures	0.00	0.00	0.00	0.00	(67,301.77)
8830-2-0000-56-5210-5920 Maint of station equipment	0.00	31.27	0.00	24.00	(438.00)
8830-2-0000-56-5210-5930 Maint of overhead lines	509.60	365.01	365.01	365.01	0.00
8830-2-0000-56-5210-5931 Maint of overhead lines-Trouble	734,540.88	23,588.19	106,303.79	103,345.89	478,508.67
8830-2-0000-56-5210-5932 Maint of overhead lines-Veg Mgmt	1,621,865.82	155,368.86	302,547.88	896,516.72	96,417.06
8830-2-0000-56-5210-5940 Maint of underground lines	0.00	0.00	380.00	380.00	0.00
8830-2-0000-56-5210-5970 Maint of meters	0.00	0.00	0.00	0.00	0.00
8830-2-0000-56-5210-5980 Dist Maint-Misc Distr Plant	0.00	285.00	285.00	285.00	(260.00)
8830-2-0000-69-7100-9320 Maintenance of general plant-Elec	0.00	173.89	0.00	0.00	0.00
8830-2-9851-56-5010-5910 Maint of Structures	106,733.49	46,021.17	77,063.70	102,298.34	137,303.79
8830-2-9851-56-5010-5920 Maint of Station Equipment	163,917.66	39,178.50	109,741.56	161,375.54	201,899.87
8830-2-9851-56-5010-5930 Maint of Overhead Lines	763,497.77	222,057.71	490,602.42	782,123.35	1,060,518.75
8830-2-9851-56-5010-5932 Maint of Overhead Lines - Veg Mgmt	114,826.61	32,130.51	60,006.36	112,404.16	120,385.91
8830-2-9851-56-5010-5940 Maint of Underground Lines	13,222.02	7,345.79	13,036.10	17,095.17	35,664.99
8830-2-9851-56-5010-5950 Maint of Line Transformers	48,560.29	6,264.38	20,332.89	21,542.49	34,183.95
8830-2-9851-56-5010-5960 Maint of Street Lighting & Signal Systems	59,735.83	13,234.46	22,144.58	28,821.13	41,868.54
8830-2-9851-56-5010-5970 Maint of Meters	23,740.36	7,078.69	20,162.09	22,680.81	24,974.86
8830-2-9851-56-5010-5980 Maint of Misc Distribution Plant	45,182.76	15,535.68	21,073.01	24,211.09	30,526.85
8830-2-9851-56-5210-5910 Maint of Structures	337.29	0.00	0.00	0.00	67,301.77
8830-2-9851-56-5210-5920 Maint of Station Equipment	53,834.97	24,074.66	47,970.93	62,735.96	97,085.31
8830-2-9851-56-5210-5930 Maint of Overhead Lines	106,589.67	253,873.43	377,606.99	494,867.75	882,456.35
8830-2-9851-56-5210-5931 Maint of Overhead Lines - Trouble	(40.04)	28.82	28.82	28.82	537,032.52
8830-2-9851-56-5210-5932 Maint of Overhead Lines - Veg Mgmt	(395,148.81)	508,757.24	907,265.51	1,028,722.31	1,443,979.13
8830-2-9851-56-5210-5940 Maint of Underground Lines	10,389.36	450.00	1,365.63	1,365.63	(12,220.11)
8830-2-9851-56-5210-5950 Maint of Line Transformers	5,592.25	735.00	2,460.81	2,840.81	3,902.81
8830-2-9851-56-5210-5960 Maint of Street Lighting & Signal Systems	7,557.06	168.59	826.59	826.59	826.59
8830-2-9851-56-5210-5970 Maint of Meters	34,625.50	275.00	918.97	918.97	20,189.96
8830-2-9851-56-5210-5980 Maint of Misc Distribution Plant	39,267.01	5,603.80	7,837.76	11,004.48	17,316.87
8830-2-9852-51-5437-8780 Meter & House Regulator Expenses	0.00	21.10	0.00	0.00	0.00
8830-2-9852-56-5210-8860 Maint of Structures & Improvements	0.00	0.00	0.00	0.00	6.11
8830-2-9852-56-5210-8870 Maint of Mains	0.00	815.60	0.00	0.00	0.00
8830-2-9854-56-5010-5900 Maintenance Supervision & Engineering	16,490.20	4,307.64	7,581.50	11,316.50	14,741.66
Total Maintenance Expenses (402)	3,580,476.49	1,371,134.77	2,602,425.31	3,894,712.25	5,265,408.42
Depreciation Expense (403):					
8830-2-0000-80-8610-4030 Depreciation Exp	8,479,102.36	2,371,333.10	4,777,189.74	7,246,942.41	9,916,817.93
Total Depreciation Expense (403)	8,479,102.36	2,371,333.10	4,777,189.74	7,246,942.41	9,916,817.93
Depreciation Expense for Asset Retirement Costs (403.1)					
Amort. & Depl. of Utility Plant (404-405):					
8830-2-0000-80-8610-4050 Amortization-Intangibles	357,131.00	119,816.63	107,600.61	135,501.36	167,550.33
Total Amort. & Depl. of Utility Plant (404-405)	357,131.00	119,816.63	107,600.61	135,501.36	167,550.33
Amort. of Utility Plant Acq. Adj. (406)					
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
Amort. of Conversion Expenses (407)					
Regulatory Debits (407.3):					
8830-2-0000-80-8640-4073 Amortization - Regulatory debits	138,410.46	69,205.23	138,410.46	210,474.42	282,538.38
Total Regulatory Debits (407.3)	138,410.46	69,205.23	138,410.46	210,474.42	282,538.38
(Less) Regulatory Credits (407.4)					
Taxes Other Than Income Taxes (408.1):					
8830-2-9810-69-5040-4080 Social Security Taxes	568,946.12	135,121.49	319,883.30	463,876.50	659,083.24
8830-2-9810-69-5041-4080 Federal Unemployment Taxes	4,267.94	4,001.45	4,152.08	4,287.82	4,329.61

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
8830-2-9810-69-5041-4082 State Unemployment Taxes	7,111.25	24,381.22	26,065.20	26,911.51	27,248.11
8830-2-9810-69-5042-4080 Medicare	139,123.57	31,601.01	76,096.74	110,951.50	150,028.92
8830-2-9820-69-5680-4080 Property Tax	5,001,941.28	1,553,478.69	3,106,957.38	4,452,637.47	5,583,305.18
Total Taxes Other Than Income Taxes (408.1)	5,721,390.16	1,748,583.86	3,533,154.70	5,058,664.80	6,423,995.06
Income Taxes - Federal (409.1):					
8830-2-0000-80-8710-4090 Federal Income Tax	0.00	577,544.00	1,263,332.00	1,701,872.00	2,091,467.00
Total Income Taxes - Federal (409.1)	0.00	577,544.00	1,263,332.00	1,701,872.00	2,091,467.00
Other (409.1):					
8830-2-0000-80-8720-4090 State Income Tax	121,623.00	229,432.00	501,865.00	676,078.00	819,835.00
Total Other (409.1)	121,623.00	229,432.00	501,865.00	676,078.00	819,835.00
Provision for Deferred Income Taxes (410.1):					
8830-2-0000-80-8760-4104 Def FIT Expense-Debit	4,215,756.00	0.00	0.00	741,599.00	(346,351.53)
Total Provision for Deferred Income Taxes (410.1)	4,215,756.00	0.00	0.00	741,599.00	(346,351.53)
(Less) Provision for Deferred Income Taxes-Cr. (411.1)					
Investment Tax Credit Adj. - Net (411.4)					
(Less) Gains from Disp. of Utility Plant (411.6)					
Losses from Disp. of Utility Plant (411.7)					
(Less) Gains from Disposition of Allowances (411.8)					
Losses from Disposition of Allowances (411.9)					
Accretion Expense (411.10)					
TOTAL Utility Operating Expenses	90,844,226.97	24,789,463.19	48,734,672.57	72,395,784.56	94,066,810.35
Net Util Oper Inc	13,221,972.55	2,588,324.35	5,697,756.32	9,617,459.56	13,832,323.43
Net Utility Operating Income	13,221,972.55	2,588,324.35	5,697,756.32	9,617,459.56	13,832,323.43
Other Income and Deductions					
Other Income					
Nonutility Operating Income					
Revenues From Merchandising, Jobbing and Contract Work (415)					
(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
Revenues From Nonutility Operations (417)					
(Less) Expenses of Nonutility Operations (417.1)					
Nonoperating Rental Income (418)					
Equity in Earnings of Subsidiary Companies (418.1)					
Interest and Dividend Income (419):					
8830-2-0000-40-4420-4190 Interest income	262,376.03	89,614.97	204,627.78	342,567.76	482,430.17
Total Interest and Dividend Income (419)	262,376.03	89,614.97	204,627.78	342,567.76	482,430.17
Allowance for Other Funds Used During Construction (419.1):					
8830-2-0000-40-4700-4191 Allow for other funds used during constr	207,168.21	71,669.88	108,488.50	173,339.94	278,305.43
Total Allowance for Other Funds Used During Construction (419.1)	207,168.21	71,669.88	108,488.50	173,339.94	278,305.43
Miscellaneous Nonoperating Income (421)					
Gain on Disposition of Property (421.1):					
8830-2-0000-40-4400-4211 Gain on Disp of Property	0.00	0.00	0.00	108,788.91	108,788.91
Total Gain on Disposition of Property (421.1)	0.00	0.00	0.00	108,788.91	108,788.91
TOTAL Other Income	469,544.24	161,284.85	313,116.28	624,696.61	869,524.51
Other Income Deductions					
Loss on Disposition of Property (421.2)					
Miscellaneous Amortization (425)					
Donations (426.1):					
8830-2-9868-69-7450-4261 Charitable Donations	11,240.40	3,003.07	4,023.36	4,770.36	6,770.36
Total Donations (426.1)	11,240.40	3,003.07	4,023.36	4,770.36	6,770.36
Life Insurance (426.2)					
Penalties (426.3)					
Exp. for Certain Civic, Political & Related Activities (426.4):					
8830-2-0000-69-7450-4263 Penalties	0.00	962.12	962.12	962.12	962.12

	Granite State Q4 Balance 2020	Granite State Q1 Balance 2021	Granite State Q2 Balance 2021	Granite State Q3 Balance 2021	Granite State Q4 Balance 2021
8830-2-0000-69-7450-4264 Exp for certain civic, political and related act	0.00	0.00	0.00	0.00	3,000.00
8830-2-9868-69-7450-4264 Political Contributions	9,172.73	5,700.34	8,963.60	12,113.60	16,959.52
Total Exp. for Certain Civic, Political & Related Activities (426.4)	9,172.73	6,662.46	9,925.72	13,075.72	20,921.64
Other Deductions (426.5):					
8830-2-0000-69-7450-4265 Other Deductions	(247,371.35)	0.00	117,529.24	117,529.24	186,945.06
8830-2-0000-80-8665-4265 Regulatory Asset Writedown	180,571.00	0.00	0.00	0.00	0.00
8830-2-9820-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00	93,482.55
8830-2-9854-69-7450-4265 Other Deductions	27,488.00	0.00	0.00	0.00	0.00
8830-2-9860-69-7450-4265 Other Deductions	0.00	0.00	104.17	104.17	104.17
8830-2-9865-69-7450-4265 Other Deductions	0.00	0.00	220.22	3,595.97	21,184.77
Total Other Deductions (426.5)	(39,312.35)	0.00	117,853.63	121,229.38	301,716.55
TOTAL Other Income Deductions	(18,899.22)	9,665.53	131,802.71	139,075.46	329,408.55
Taxes Applic. to Other Income and Deductions					
Taxes Other Than Income Taxes (408.2)					
Income Taxes-Federal (409.2)	0.00	0.00	0.00	0.00	0.00
Income Taxes-Other (409.2)	0.00	0.00	0.00	0.00	0.00
Provision for Deferred Inc. Taxes (410.2):					
8830-2-0000-80-8760-4200 Deferred Income Tax- Amortization EADIT	(131,940.00)	(49,005.00)	(98,010.00)	(147,015.00)	(196,020.00)
Total Provision for Deferred Inc. Taxes (410.2)	(131,940.00)	(49,005.00)	(98,010.00)	(147,015.00)	(196,020.00)
(Less) Provision for Deferred Income Taxes-Cr. (411.2)					
Investment Tax Credit Adj.-Net (411.5)					
(Less) Investment Tax Credits (420)					
TOTAL Taxes on Other Income and Deductions	(131,940.00)	(49,005.00)	(98,010.00)	(147,015.00)	(196,020.00)
Net Other Income and Deductions	620,383.46	200,624.32	279,323.57	632,636.15	736,135.96
Interest Charges					
Interest on Long-Term Debt (427):					
8830-2-0000-80-8546-4270 Fixed Rate Interest Cost	1,130,500.04	282,624.99	565,249.98	847,874.97	1,130,499.96
Total Interest on Long-Term Debt (427)	1,130,500.04	282,624.99	565,249.98	847,874.97	1,130,499.96
Amort. of Debt Disc. and Expense (428):					
8830-2-0000-80-8541-4280 Amortize Debt Discount & Exp	2,619.12	654.78	1,309.56	1,964.34	2,619.12
Total Amort. of Debt Disc. and Expense (428)	2,619.12	654.78	1,309.56	1,964.34	2,619.12
Amortization of Loss on Reaquired Debt (428.1)					
(Less) Amort. of Premium on Debt-Credit (429)					
(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
Interest on Debt to Assoc. Companies (430):					
8830-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.	784,267.10	194,459.67	388,919.34	583,379.01	777,838.68
Total Interest on Debt to Assoc. Companies (430)	784,267.10	194,459.67	388,919.34	583,379.01	777,838.68
Other Interest Expense (431):					
8830-2-0000-80-8550-4310 Other Interest Expense	410,971.59	67,967.75	138,316.52	216,786.43	296,417.49
Total Other Interest Expense (431)	410,971.59	67,967.75	138,316.52	216,786.43	296,417.49
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432):					
8830-2-0000-80-8550-4320 AFUDC - borrowed	(127,142.40)	(43,400.84)	(65,697.42)	(104,969.65)	(168,533.87)
Total (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	(127,142.40)	(43,400.84)	(65,697.42)	(104,969.65)	(168,533.87)
Net Interest Charges	2,201,215.45	502,306.35	1,028,097.98	1,545,035.10	2,038,841.38
Income Before Extraordinary Items	11,641,140.56	2,286,642.32	4,948,981.91	8,705,060.61	12,529,618.01
Extraordinary Items					
Extraordinary Income (434)					
(Less) Extraordinary Deductions (435)					
Net Extraordinary Items	0.00	0.00	0.00	0.00	0.00
Income Taxes-Federal and Other (409.3)					
Extraordinary Items After Taxes	0.00	0.00	0.00	0.00	0.00
Net Income	11,641,140.56	2,286,642.32	4,948,981.91	8,705,060.61	12,529,618.01

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;

RESPONSE:

There are no annual reports to stockholders for Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty.

Please go to the following hyperlink for copies of the Algonquin Power & Utilities Corp. Annual Report to stockholders for the years 2020 through 2021.

<https://investors.algonquinpower.com/documents-and-filings/annual-reports/>

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(3) Federal income tax reconciliation for the test year;

RESPONSE:

Please see below for the federal income tax reconciliation for the test year.

	12 months ended 12/31/2022
Net income per books before taxes	\$ 15,915,399
Income Subject to tax not recorded on books	
CIAC Received	1,173,488
Regulatory Assets & Liabilities	3,670,441
Expenses recorded on books not deducted on tax return	
Accounting Depreciation	10,966,762
Allowance for Doubtful Accounts	235,757
50% Meals & Entertainment	69,631
Lobbying	15,733
Penalties	1,500
Pension Accrual	62,744
Income reported on books not included on tax return	
AFUDC Equity	(130,600)
Deductions on tax return not charged against book income	
Tax Depreciation	(11,208,430)
Repair Deduction	(4,784,052)
Accrued Liabilities & Other Liabilities	(27,370)
Pension OCI Amortization	(74,323)
Pension Contribution	(1,196,760)
Cost of Removal Paid	(1,472,496)
Section 174 Deduction	(3,076,195)
Tax Goodwill Amortization	(669,507)
Loss on Asset Disposition	(961)
State Tax Deduction	(719,778)
Taxable Income	8,750,982
Net Operating Loss Carryover	-
Federal Income after Net Operating Loss	\$ 8,750,982

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

RESPONSE:

The after-tax marginal tax rate effective January 1, 2023, January 1, 2024, January 1, 2025, and January 1, 2026, are as follows:

Gross-up factor for Income Taxes

Line No.	Description	1/1/2023	1/1/2024	1/1/2025	1/1/2026	Reference
1	Federal income tax rate	21.00%	21.00%	21.00%	21.00%	IRS
2	New Hampshire state income tax rate	7.50%	7.50%	7.50%	7.50%	NH DRA
3	Blended (statutory) tax rate	26.925%	26.925%	26.925%	26.925%	((Line 1 + Line 2) - (Line 1 x Line 2))
4	Gross-up Factor	1.3685	1.3685	1.3685	1.3685	1 / (1 - Line 3)

Sources:

Line 1: Federal Corporate Tax Rate: <https://www.irs.gov/publications/p542>

Line 2: New Hampshire Business Profits Tax Rate: <https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf>

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;

RESPONSE:

There were no charitable contributions of \$2,500 or more charged in the test year above the line.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;
- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

RESPONSE:

- a. Not applicable.
- b. Please see below for a list of advertising charged in the test year above the line for \$2,500 or more.

Media	Subject Matter	Vendor	Amount	Account
Print	Bill Inserts / Customer Newsletters	BENCHMARK GRAPHICS	\$ 15,428.04	909
Print	Service and Rate Information	BENCHMARK GRAPHICS	17,210.13	909
		Total	\$ 32,638.17	

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;

RESPONSE:

Please see the testimony and attachments of Melissa F. Bartos related to the Marginal Cost of Service study.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (8) The utility's most recent construction budget;

RESPONSE:

Please see attached Puc 1604.01(a)(8).

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
REPORT OF PROPOSED DISTRIBUTION EXPENDITURES FOR ADDITIONS, EXTENSIONS AND CAPITAL IMPROVEMENTS TO FIXED CAPITAL AND
OPERATION AND MAINTENANCE (O&M) EXPENSES

(In compliance with Puc 308.07)

Item No.	LOCATION	DESCRIPTION	EST. CONSTRUCTION DATE		ESTIMATED COST
			START	FINISH	
DNH.0000136	Salem	Rockingham Substation Transmission Supply	1/1/2019	9/31/2023	\$ 3,000,000
DNH.DAMFAIL	Various	Dist-Damage&Failure Blanket	1/1/2023	12/31/2023	\$ 1,903,730
DNH.0000873	Various	Transportation Fleet & Equip. Blanket	1/1/2023	12/31/2023	\$ 1,700,000
DNH.NEWBUSR	Various	GSE-Dist-New Bus-Resid Blanket	1/1/2023	12/31/2023	\$ 1,500,000
DNH.NEWBUSC	Various	GSE-Dist-New Bus-Comm Blanket	1/1/2023	12/31/2023	\$ 1,500,000
DNH.0000886	Various	01660 Granite St Transformer Purchases	1/1/2023	12/31/2023	\$ 1,030,221
DNH.0000796	Salem	Install Service to Tuscan Village South Line	1/1/2023	12/31/2026	\$ 1,000,000
DNH.RELIABL	Various	GSE-Dist-Reliability Blanket	1/1/2023	12/31/2023	\$ 500,000
DNH.PUBREQM	Various	GSE-Dist-Public Require Blanket	1/1/2023	12/31/2023	\$ 500,000
DNH.0000879	Various	01659 Granite St Meter Purchases	1/1/2023	12/31/2023	\$ 500,000
DNH.ASTRPL	Various	GSE-Dist-Asset Replace Blanket	1/1/2023	12/31/2023	\$ 400,000
DNH.0000199	Salem	GSE Facilities Capital Improvements	4/1/2023	12/31/2023	\$ 200,000
DNH.PARTYAT	Various	GSE-Dist-3rd Party Attach Blanket	1/1/2023	12/31/2023	\$ 200,000
DNH.OUTDLIT	Various	GSE-Dist-St Light Blanket	1/1/2023	12/31/2023	\$ 125,000
DNH.0000949	Various	IT Systems & Equipment Blanket	1/1/2023	12/31/2023	\$ 125,000
DNH.0001149	Various	GSE-Dist-Genl Equip Blanket	1/1/2023	12/31/2023	\$ 51,500
DNH.DISTGEN	Various	GSE Distributed Generation Blanket	1/1/2023	12/31/2023	\$ 50,000
TBD	Various	IT Systems Allocations - Corporate	4/1/2023	12/31/2023	\$ 50,000
TBD	Various	Corporate Communications	4/1/2023	12/31/2023	\$ 37,787
TBD	Various	Security Conversion GSE	4/1/2023	12/31/2023	\$ 25,000
TBD	Various	Total Rewards	4/1/2023	12/31/2023	\$ 18,579
TBD	Various	Talent Acquisition	4/1/2023	12/31/2023	\$ 3,149
TBD	Various	Customer Experience/Big Data	4/1/2023	12/31/2027	\$ 198,396
					\$ 14,618,361

Supervisor's Name / Title: Anthony Strabone, Senior Director, Electric Operations
 (please print)

Supervisor's Signature: Anthony Strabone

Date Submitted: 4/20/2023

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
REPORT OF PROPOSED DISTRIBUTION EXPENDITURES FOR ADDITIONS, EXTENSIONS AND CAPITAL IMPROVEMENTS TO FIXED CAPITAL AND
OPERATION AND MAINTENANCE (O&M) EXPENSES

(In compliance with Puc 308.07)

Item No.	LOCATION	DESCRIPTION	EST. CONSTRUCTION DATE		ESTIMATED COST
			START	FINISH	
5800	Various	Operation Supervision & Engineering	1/1/2023	12/31/2023	\$ 407,125
5810	Various	Load dispatching	1/1/2023	12/31/2023	\$ 211,928
5820	Various	Station expenses	1/1/2023	12/31/2023	\$ 240,896
5830	Various	Overhead line expenses	1/1/2023	12/31/2023	\$ 803,528
5840	Various	Underground line expenses	1/1/2023	12/31/2023	\$ 461,400
5850	Various	Street lighting and signal system expenses	1/1/2023	12/31/2023	\$ 209,544
5860	Various	Meter expenses	1/1/2023	12/31/2023	\$ 326,685
5870	Various	Customer installations expenses	1/1/2023	12/31/2023	\$ 21,771
5880	Various	Miscellaneous distribution expenses	1/1/2023	12/31/2023	\$ 2,180,900
5900	Various	Maintenance supervision and engineering	1/1/2023	12/31/2023	\$ 273,104
5910	Various	Maintenance of structures	1/1/2023	12/31/2023	\$ 3,883
5920	Various	Maintenance of station equipment	1/1/2023	12/31/2023	\$ 160,763
5930	Various	Maintenance of overhead lines	1/1/2023	12/31/2023	\$ 957,481
5931	Various	Maint of overhead lines-Trouble	1/1/2023	12/31/2023	\$ 17,474
5932	Various	Maint of overhead lines	1/1/2023	12/31/2023	\$ 2,445,460
5940	Various	Maintenance of underground lines	1/1/2023	12/31/2023	\$ 41,150
5950	Various	Maintenance of line transformers	1/1/2023	12/31/2023	\$ 85,836
5960	Various	Maintenance of street lighting and signal systems	1/1/2023	12/31/2023	\$ 38,984
5970	Various	Maintenance of meters	1/1/2023	12/31/2023	\$ 55,474
5980	Various	Maintenance of miscellaneous distribution plant	1/1/2023	12/31/2023	\$ 10,886
					\$ 8,954,272

Supervisor's Name / Title: **Anthony Strabone, Senior Director, Electric Operations**
 (please print)

Supervisor's Signature: Anthony Strabone

Date Submitted: 04/20/2023

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

RESPONSE:

Please see attached Puc 1604.01(a)(9)(a) for the Great Plains (GP) chart of accounts, Puc 1604.01(a)(9)(b) for a document detailing the GP general ledger account structure, Puc 1604.01(a)(9)(c) for the SAP chart of accounts, and Puc 1604.01(a)(9)(d) for a document detailing the mapping of GP general ledger accounts to SAP general ledger accounts.

Granite State Electric - Great Plains Chart of Accounts

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-10-1020-1310	Cash - JP Morgan
8830-2-0000-10-1020-1311	Bank of America #XXXX7844
8830-2-0000-10-1020-1312	Bank of America #XXXX7513
8830-2-0000-10-1020-1313	Cash Receipts Misc AR
8830-2-0000-10-1020-1314	Cash-Outstanding Checks
8830-2-0000-10-1020-1315	Cash Clearing CSS
8830-2-0000-10-1060-1340	Other Special Deposits
8830-2-0000-10-1101-1420	Customer Accounts Receivable
8830-2-0000-10-1101-1421	Customer AR-Misc Billing
8830-2-0000-10-1101-1422	Cust AR-Energy Non Assoc Co
8830-2-0000-10-1101-1423	A/R Undr Collect-Default/LR Sv
8830-2-0000-10-1101-1425	AR - CSS
8830-2-0000-10-1101-1426	A/R NSF Chargeback
8830-2-0000-10-1101-1427	A/R-Inter Co Rcpts-RI Gas
8830-2-0000-10-1101-1429	A/R REC Obligation
8830-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
8830-2-0000-10-1102-1441	Settlemnt Written-off Acct Exp
8830-2-0000-10-1102-1442	Bad Debt Exp - Misc Billing
8830-2-0000-10-1102-1443	Reserve for Bad Debt Accrual
8830-2-0000-10-1103-1423	Customer AR-Reserve
8830-2-0000-10-1121-1460	AR intercompany
8830-2-0000-10-1160-1430	Other Accounts Receivable
8830-2-0000-10-1160-1431	Misc AR-Hwy & Emp
8830-2-0000-10-1160-1432	Oth A/R-Depndnt Care Odd Yr
8830-2-0000-10-1160-1433	Oth A/R-Non Assoc
8830-2-0000-10-1160-1434	Oth A/R-Health Care Spend Acct
8830-2-0000-10-1160-1435	Transit&Park fund Legacy Grid
8830-2-0000-10-1160-1436	Energy Supply
8830-2-0000-10-1160-1437	A/R-Property Damage
8830-2-0000-10-1160-1438	Other Accounts Receivable Grants
8830-2-0000-10-1160-1439	Other AR-Special Contracts Battery Storage
8830-2-0000-10-1160-1440	Battery Storage Offset
8830-2-0000-10-1162-1730	Accrued Utility Revenue
8830-2-0000-10-1163-1430	Income Tax Receivable
8830-2-0000-10-1163-1740	Misc Current Accrued Assets
8830-2-0000-10-1166-1720	Rents Receivable
8830-2-0000-10-1168-1420	Phased in revenue
8830-2-0000-10-1168-1820	Current Regulatory Asset
8830-2-0000-10-1168-1821	Current Regulatory Asset - Special Audit
8830-2-0000-10-1168-1824	Current Regulatory Asset-Storm Costs
8830-2-0000-10-1168-1825	Current Regulatory Asset - Pension
8830-2-0000-10-1168-1826	Current Regulatory Asset-Transmission
8830-2-0000-10-1168-1827	Vegetation Management provision/ REP-current
8830-2-0000-10-1169-1828	Deferral Decoupling Asset
8830-2-0000-10-1230-1903	Accum Def Inc Taxes Asset (Current)
8830-2-0000-10-1240-1650	Prepays

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-10-1240-1651	Prepaid Employee Insurance
8830-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
8830-2-0000-10-1250-0008	Misc.Bill Clearing - Pcards
8830-2-0000-10-1250-0009	Misc Bill Clearing - AR/Mutual Aid/Damages
8830-2-0000-10-1250-1840	Misc. Bill Clearing - Intercompany
8830-2-0000-10-1250-1841	Communication Expenses-Debit
8830-2-0000-10-1250-1842	Communication Exp-Credit
8830-2-0000-10-1251-1843	Transp Exp-DR-Clearing Only
8830-2-0000-10-1251-1844	Transportation Exp-Debit
8830-2-0000-10-1251-1845	Transportation Exp-Credit
8830-2-0000-10-1251-1849	Operating Clearing
8830-2-0000-10-1310-2603	Due from Liberty Utilities Co
8830-2-0000-10-1310-2626	Due from Liberty Utilities America Co
8830-2-0000-10-1380-1540	Plant Materials and Operating Supplies
8830-2-0000-10-1380-1542	Obsolete Inventory Reserve
8830-2-0000-10-1380-1630	Stores Expense Undistributed
8830-2-0000-10-1380-1631	Stores Clearing Db Bill Pool
8830-2-0000-10-1380-1632	Stores Clearing-Credit
8830-2-0000-10-1610-1050	Plant Held for Future Use
8830-2-0000-10-1610-1210	Non Utility Property-Land
8830-2-0000-10-1610-3600	Land and Land Rights
8830-2-0000-10-1615-1010	Plant in Service
8830-2-0000-10-1615-1012	Plant in Service - ARO
8830-2-0000-10-1615-1020	Plant Purchased or Sold
8830-2-0000-10-1615-1060	Plant in Service-not classified
8830-2-0000-10-1615-1141	Goodwill NEES
8830-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
8830-2-0000-10-1615-3610	Structures and Improvements
8830-2-0000-10-1615-3620	Stationing Equipment
8830-2-0000-10-1615-3640	Poles, Towers, and Fixtures
8830-2-0000-10-1615-3650	Overhead Conductors and Devices
8830-2-0000-10-1615-3660	Distn-Underground Conduit-Manholes
8830-2-0000-10-1615-3661	Underground Conduit
8830-2-0000-10-1615-3670	Underground Conductors and Devices
8830-2-0000-10-1615-3680	Line Transformers
8830-2-0000-10-1615-3681	Line Transformers-cost
8830-2-0000-10-1615-3682	Line Transformers-Install
8830-2-0000-10-1615-3690	Services
8830-2-0000-10-1615-3691	Services -Conduit
8830-2-0000-10-1615-3692	Services -Cable
8830-2-0000-10-1615-3700	Meters
8830-2-0000-10-1615-3701	Meters-Install
8830-2-0000-10-1615-3702	LRG Meter-Cost
8830-2-0000-10-1615-3703	LRG Meter-Install
8830-2-0000-10-1615-3710	Installations on Customers' Premises
8830-2-0000-10-1615-3720	Leased Property on Customer Premises
8830-2-0000-10-1615-3730	Street Lighting and Signal Systems
8830-2-0000-10-1615-3731	St Lighting & Signal Sys-UG

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-10-1615-3890	Land & Land Rights
8830-2-0000-10-1615-3900	General Structures & Improvmt
8830-2-0000-10-1615-3901	General Structures Leasehold Improvements
8830-2-0000-10-1615-3910	Office Furniture and Improvement
8830-2-0000-10-1615-3911	Gen. Office Equipment Computers
8830-2-0000-10-1615-3912	Gen. LapTop Computers
8830-2-0000-10-1615-3920	Transportation Equipment
8830-2-0000-10-1615-3930	Stores Equipment
8830-2-0000-10-1615-3940	Tools, Shop, and Garage Equipment
8830-2-0000-10-1615-3950	Laboratory Equipment
8830-2-0000-10-1615-3960	Power Operated Equipment
8830-2-0000-10-1615-3970	Communications Equipment
8830-2-0000-10-1615-3971	Comm Equip-site specific
8830-2-0000-10-1615-3980	Misc. Equipment
8830-2-0000-10-1616-1012	Right-of-use asset
8830-2-0000-10-1618-1070	Construction Work In Progress
8830-2-0000-10-1618-1071	Capital Accrual CWIP-Additions
8830-2-0000-10-1618-1072	Construction Work-in-Process Clearing
8830-2-0000-10-1619-1020	Fixed assets clearing
8830-2-0000-10-1647-3010	Intangible Plant-Organization
8830-2-0000-10-1647-3030	Misc. Intangible Plant
8830-2-0000-10-1647-3031	Misc. Intangible Plant - 2020
8830-2-0000-10-1655-1080	Accum Prov for Depn of Elect Utility Plant
8830-2-0000-10-1655-1081	RWIP Reclass
8830-2-0000-10-1655-1082	RWIP Salvage
8830-2-0000-10-1655-1084	Accum dep cost of removal
8830-2-0000-10-1655-1087	Excess Accum Depreciation
8830-2-0000-10-1655-1100	Accum Prov for Amort of Elect Utility Plant (nonma
8830-2-0000-10-1655-1110	Accum Prov for Depn of Elect Utility Plant
8830-2-0000-10-1655-1220	Accum Depr Non Utility Property
8830-2-0000-10-1800-1901	ADFIT-Pension-OCI
8830-2-0000-10-1800-1902	ADFIT-OPEB-OCI
8830-2-0000-10-1800-1903	Accum Def Inc Taxes Asset long term
8830-2-0000-10-1801-1904	ADSIT-Pension-OCI
8830-2-0000-10-1801-1905	ADSIT-OPEB-OCI
8830-2-0000-10-1910-1141	Goodwill
8830-2-0000-10-1920-1741	Transmission over/under-current
8830-2-0000-10-1920-1830	Preliminary Survey Investigation Charges-DONT USE
8830-2-0000-10-1920-1860	Misc Deferred Debits
8830-2-0000-10-1920-1862	R/A-Energy Efficiency Prog
8830-2-0000-10-1921-1860	Def Dr-Cash Overs & Shorts
8830-2-0000-10-1921-1862	Suspense- EPM Mapping
8830-2-0000-10-1929-1820	Other Regulatory Asset - FAS 109
8830-2-0000-10-1930-1420	Phased in revenue - Long Term
8830-2-0000-10-1930-1822	Battery Storage Program
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case
8830-2-0000-10-1930-1825	Storm Costs
8830-2-0000-10-1930-1826	FAS158-Pension

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-10-1930-1827	Asset Ret Oblig Reg Asset
8830-2-0000-10-1930-1861	Deferred Regulatory Costs
8830-2-0000-10-1930-2830	Accum Def Inc Taxes-Other Reg Asset
8830-2-0000-10-1930-2831	Regulatory Assets Tax- Income taxes
8830-2-0000-10-1931-1810	Unamortized Debt Expense
8830-2-0000-10-1936-1000	Deferred Financing - Intercompany
8830-2-0000-20-2002-2320	A/P-Customer Refunds
8830-2-0000-20-2002-2321	A/P-Audited Vouchers
8830-2-0000-20-2002-2328	A/P-Unpaid Invoice Accrual
8830-2-0000-20-2003-2320	A/P-Bank Checks Outstanding
8830-2-0000-20-2003-2321	A/P Exceptional Payments-NGG
8830-2-0000-20-2003-2322	A/P-NonAssocCo-Energy Supplier
8830-2-0000-20-2003-2323	A/P-Purchased Power
8830-2-0000-20-2003-2324	A/P-Liab Control Acct for CSS
8830-2-0000-20-2003-2327	A/P-Empl Deduct-Thrift Plan
8830-2-0000-20-2003-2328	A/P-Empl Deduct - Life Insurance
8830-2-0000-20-2004-2321	A/P-Other Cash Receipts
8830-2-0000-20-2004-2323	A/P-Group Insurance
8830-2-0000-20-2004-2324	A/P-Work Comp Claims
8830-2-0000-20-2004-2325	A/P-Escheat-Msc Exp&Dr Trm Sls
8830-2-0000-20-2004-2328	ISO NE AP
8830-2-0000-20-2004-2329	A/P-Unpaid Legal Invoice Accr
8830-2-0000-20-2005-2320	A/P-System Benefit Charge
8830-2-0000-20-2110-2420	Misc Accrued Liabilities
8830-2-0000-20-2110-2425	Gas/Power Purchases Accrual
8830-2-0000-20-2110-2426	ISO NE Accrual
8830-2-0000-20-2111-2420	Unapplied Payments
8830-2-0000-20-2111-2421	Unpaid Invoice Accrual
8830-2-0000-20-2111-2422	Non Assoc Co Energy Supplier
8830-2-0000-20-2113-2350	Customer Deposits
8830-2-0000-20-2115-2420	Due to Vendor
8830-2-0000-20-2116-2370	Interest Accrued from Customer Deposits
8830-2-0000-20-2116-2371	Int Accr-LTD
8830-2-0000-20-2116-2372	Int Accr-Customer Deposits
8830-2-0000-20-2116-2373	Int Accr-M Pool-Assoc
8830-2-0000-20-2124-2420	Accrued cost of removal
8830-2-0000-20-2140-2426	Worker's Compensation Accrual
8830-2-0000-20-2141-2420	Curr&Accr Liab-Pole Attch Rntl
8830-2-0000-20-2141-2421	Curr&Accr Liab-Regul Comm Exps
8830-2-0000-20-2141-2422	Curr&Accr REP/VMP Provision
8830-2-0000-20-2141-2423	Curr&Accr Liab-REC Obligation
8830-2-0000-20-2141-2424	RGGI Funds I - General EE
8830-2-0000-20-2141-2425	RGGI Funds II - EE Financing
8830-2-0000-20-2141-2426	Curr&Accr Liab-Payroll
8830-2-0000-20-2141-2427	Curr&Accr Liab-Healthcare Accr
8830-2-0000-20-2141-2428	Curr&Accr Liab-Vac Accrual
8830-2-0000-20-2141-2429	Curr&Accr Liab-NGUSA Goals
8830-2-0000-20-2141-2430	RGGI Funds 2013

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-20-2141-2431	Battery Storage Offset
8830-2-0000-20-2142-1821	Current Regulatory Liability - ECAC
8830-2-0000-20-2142-1822	Current Reg. Liability Border-Commodity Price ADJ.
8830-2-0000-20-2142-1823	Excess Depreciation less than 1 year
8830-2-0000-20-2142-2420	Curr&Accr Liab-TDI Reimb
8830-2-0000-20-2142-2421	Curr&Accr Liab-Health Dental
8830-2-0000-20-2142-2422	Curr&Accr Liab-Acct Pay Accr1
8830-2-0000-20-2142-2423	Curr&Accr Liab-R Ref-C&LM
8830-2-0000-20-2142-2424	Curr&Accr Liab-Transm O/U
8830-2-0000-20-2142-2425	Curr&Accr Liab-Access Chrg O/U
8830-2-0000-20-2142-2426	Current Regulatory Liabilitiesá áááááááááá
8830-2-0000-20-2142-2427	Currt Reg Liab-RGI Auction Proceeds to default Cu
8830-2-0000-20-2142-2428	RGGI-Auction Proceeds To All Dist. Customers
8830-2-0000-20-2142-2429	A/R Undr Collect-Default/LR Sv
8830-2-0000-20-2142-2541	Current Regulatory Liability - NEES Pens OPEB
8830-2-0000-20-2142-2542	Systems Benefits Charge
8830-2-0000-20-2142-2543	EAP Marketer Discount
8830-2-0000-20-2142-2548	Current Regulatory Liability - Storm Costs
8830-2-0000-20-2142-2830	Excess ADIT Regulatory Liability - Short Term
8830-2-0000-20-2143-2421	Curr&Accr REP/VMP Provision
8830-2-0000-20-2143-2423	Energy Efficiency Funds - SBC Charge
8830-2-0000-20-2143-2426	A/R Undr Collect-Default/LR Sv
8830-2-0000-20-2170-2603	I/C Interest Payable - LU CO.
8830-2-0000-20-2210-2423	Current REC Obligation
8830-2-0000-20-2510-2361	Federal Income Tax Payable
8830-2-0000-20-2510-2364	Tx Accr-Fed Unempl Comp
8830-2-0000-20-2530-2364	Tx Accr-Municipal Property
8830-2-0000-20-2530-2365	Tx Accr-State Unemployment
8830-2-0000-20-2530-2366	Tx Accr-FICA Company Portion
8830-2-0000-20-2550-2411	Tx Coll Pay FICA
8830-2-0000-20-2550-2412	Tx Coll Pay MA Sales & Use Tax
8830-2-0000-20-2550-2414	Tx Coll Pay-Fed Inc Withholding
8830-2-0000-20-2550-2415	Tx Coll Pay-St Inc Withholding
8830-2-0000-20-2550-2416	Tx Coll Pay-Consumption Tax
8830-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current
8830-2-0000-20-2750-2431	Lease liability-Short Term
8830-2-0000-20-2760-2530	Other Deferred Credits
8830-2-0000-20-2760-2531	Def Cr-Miscellaneous
8830-2-0000-20-2760-2532	Def Cr-Highway Reloc Billed
8830-2-0000-20-2760-2533	Def Incentive Comp
8830-2-0000-20-2760-2534	Def Cr-Hazardous Waste
8830-2-0000-20-2760-2535	Pension Costs
8830-2-0000-20-2760-2536	Def Incentive Comp-Pensions
8830-2-0000-20-2760-2538	FAS 106 Recovery
8830-2-0000-20-2760-2539	FAS 112
8830-2-0000-20-2760-2550	Accum Deferred Investment Tax Credit
8830-2-0000-20-2761-2530	Long-Term Interest Payable
8830-2-0000-20-2770-2520	Customer Advances For Construction

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-20-2770-2521	CIAC Tax Gross Up
8830-2-0000-20-2810-2079	Due from Liberty Utilities Canada
8830-2-0000-20-2810-2596	Due to APUC
8830-2-0000-20-2810-2603	Due to LU Co.
8830-2-0000-20-2810-2605	Due to Service Co(DO NOT USE)
8830-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
8830-2-0000-20-2810-2626	Due to Liberty Utilities America Co
8830-2-0000-20-2810-2635	Due to COGSDALE
8830-2-0000-20-2810-2639	Due from Liberty Utilities (Central) Services Corp
8830-2-0000-20-2840-2230	NP-LU and GSá \$3.4M 5YR@3.51%
8830-2-0000-20-2840-2231	NP-LU and GS \$7.9M 10YR@4.49%
8830-2-0000-20-2840-2232	NP-LU and GS \$4.1M 15YR@4.89%
8830-2-0000-20-2840-2233	NP-LU and GS \$1.5M 15YR@4.89%
8830-2-0000-20-2840-2548	NP-LU and GSá \$3.4M 5YR@3.51%
8830-2-0000-20-2840-2549	NP-LU and GSá \$7.9M 10YR@4.49%
8830-2-0000-20-2840-2550	NP-LU and GSá \$4.1M 15YR@5.14%
8830-2-0000-20-2840-2551	NP- LU and GSá \$1.5M 15YR@5.14%
8830-2-0000-20-2840-2595	Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs
8830-2-0000-20-2840-2654	NP - LU and GS \$3.43M 15YR@4.22%
8830-2-0000-20-2910-1822	LT Reg. Liability Border-Commodity Price ADJ.
8830-2-0000-20-2910-1823	Excess Depreciation- Greater than 1 year
8830-2-0000-20-2910-2240	Other Long-term Debt
8830-2-0000-20-2910-2243	Other LTD - \$5M 7.37%
8830-2-0000-20-2910-2244	Other LTD - \$5M 7.94%
8830-2-0000-20-2910-2245	Other LTD - \$5M 7.30%
8830-2-0000-20-2910-2540	Other Regulatory Liabilities
8830-2-0000-20-2910-2541	NEES Pens OPEB-Purch Acct Adj
8830-2-0000-20-2910-2542	Service Quality Penalties
8830-2-0000-20-2910-2543	Excess Earnings
8830-2-0000-20-2910-2544	FAS 109
8830-2-0000-20-2910-2546	Deferral Decoupling Liability
8830-2-0000-20-2910-2548	Misc Def Cr Storm Costs
8830-2-0000-20-2910-2830	Excess ADIT Regulatory Liability - Long Term
8830-2-0000-20-2910-2831	Regulatory Liabilities - Income Taxes
8830-2-0000-20-2930-2280	Accum Provision Injury & Damages
8830-2-0000-20-2930-2283	OPEB/FAS 106 Benefit reserve
8830-2-0000-20-2930-2285	Long Term Pension Obligation
8830-2-0000-20-2930-2300	Asset Retirement Obligation
8830-2-0000-20-2960-2271	Lease liability-Long Term
8830-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)
8830-2-0000-20-2969-2830	ADSIT-Pensions
8830-2-0000-30-3010-2010	Common Stock Issued
8830-2-0000-30-3013-2110	Capital Contribution
8830-2-0000-30-3013-4589	Capital Distribution
8830-2-0000-30-3045-4550	Interco APIC - Granite State
8830-2-0000-30-3050-4550	Interco CS - Granite State
8830-2-0000-30-3310-2160	Retained Earnings
8830-2-0000-30-3700-4589	Dividend Paid - Granite State

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-30-3800-0002	AOCI - Pension
8830-2-0000-30-3800-0003	AOCI - OPEB
8830-2-0000-30-3800-0052	OCI-Pension-Taxes
8830-2-0000-30-3800-0153	AOCI - Pension - Taxes
8830-2-0000-30-3800-0154	AOCI - OPEB - Taxes
8830-2-0000-30-3800-2190	Accum Other Comprehensive Income
8830-2-0000-30-3800-2192	OCI FAS158-Pension
8830-2-0000-30-3800-2193	OCI FAS158-OPEB
8830-2-0000-40-4210-4500	Forfeited discounts - Electric
8830-2-0000-40-4210-4510	Misc Service Revenues
8830-2-0000-40-4210-4511	Misc Ser Rev-Open Access DSM
8830-2-0000-40-4210-4512	Misc Ser Rev-Open Access Cust Chg
8830-2-0000-40-4210-4520	Electricity Rev - Rate Increment
8830-2-0000-40-4210-4540	Rental Income
8830-2-0000-40-4210-4560	Other Electric Revenue
8830-2-0000-40-4210-4561	Other Electric Revenue - Decoupling
8830-2-0000-40-4210-4562	Other Elec Rev-Open Access Rev-Access Charge
8830-2-0000-40-4210-4563	Other Elec Rev-Open Access Rev-Distribution
8830-2-0000-40-4290-4400	Residential Sales
8830-2-0000-40-4290-4401	Residential Sales - Fixed Portion
8830-2-0000-40-4290-4402	Residential Sales - Variable Portion
8830-2-0000-40-4290-4403	Residential Sales - Energy Cost
8830-2-0000-40-4290-4420	Commercial & Industrial Sales
8830-2-0000-40-4290-4423	Commercial Sales - Fixed Portion
8830-2-0000-40-4290-4424	Commercial Sales - Variable Portion
8830-2-0000-40-4290-4425	Commercial Sales - Energy Cost
8830-2-0000-40-4290-4426	Industrial Sales - Fixed Portion
8830-2-0000-40-4290-4427	Industrial Sales - Variable Portion
8830-2-0000-40-4290-4428	Industrial Sales - Energy Cost
8830-2-0000-40-4290-4440	Public Street & Highway Lighting
8830-2-0000-40-4290-4441	Public Street & Highway Lighting - Fixed Portion
8830-2-0000-40-4290-4442	Public Street&Highway Lighting-Variable Portion
8830-2-0000-40-4290-4443	Public Street & Highway Lighting - Energy Cost
8830-2-0000-40-4290-4470	Sales for Resale- Electric
8830-2-0000-40-4290-4473	Sale for Resale - Fixed Portion
8830-2-0000-40-4290-4474	Sale for Resale - Variable Portion
8830-2-0000-40-4290-4475	Sale for Resale - Energy Cost
8830-2-0000-40-4290-4491	Prov for rate refunds
8830-2-0000-40-4310-4540	Rental Income - Intercompany
8830-2-0000-40-4400-4211	Gain on Disp of Property
8830-2-0000-40-4410-4191	Int&Div Inc-Other Interest
8830-2-0000-40-4410-4192	Interest & Dividend Income
8830-2-0000-40-4410-4195	Int&Div Inc-Temp Cash Invest
8830-2-0000-40-4420-4190	Interest income
8830-2-0000-40-4460-4210	Other Income
8830-2-0000-40-4460-4880	Misc Service Revenue
8830-2-0000-40-4460-4951	Decoupling Revenue
8830-2-0000-40-4700-4191	Allow for other funds used during constr

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-51-5010-5614	Sched, sys control & dispatch serv-Labor
8830-2-0000-51-5010-5630	Overhead Lines-Labor
8830-2-0000-51-5010-5660	Misc Transmission Expenses-Labor
8830-2-0000-51-5010-5800	Operation supervision and engineering-Labour
8830-2-0000-51-5010-5810	Load dispatching - Labor
8830-2-0000-51-5010-5820	Station expenses - Labor
8830-2-0000-51-5010-5830	Overhead line expenses - Labor
8830-2-0000-51-5010-5840	Underground line expenses - Labor
8830-2-0000-51-5010-5850	Maint of street lighting & signal systems - labor
8830-2-0000-51-5010-5860	Meter expenses - Labor
8830-2-0000-51-5010-5870	Customer installations expenses - Labor
8830-2-0000-51-5010-5880	Misc distribution expenses Labor
8830-2-0000-51-5400-5810	Load dispatching
8830-2-0000-51-5405-5620	Stations expenses
8830-2-0000-51-5405-5820	Station expenses
8830-2-0000-51-5410-5630	Overhead Lines
8830-2-0000-51-5410-5830	Overhead line expenses
8830-2-0000-51-5415-5640	Underground Lines
8830-2-0000-51-5415-5840	Underground line expenses
8830-2-0000-51-5420-5850	Maint of street lighting & signal systems
8830-2-0000-51-5425-5860	Meter expenses
8830-2-0000-51-5430-5870	Customer installations expenses
8830-2-0000-51-5435-5800	Operation Supervision & Engineering
8830-2-0000-51-5435-5880	Misc distribution expenses
8830-2-0000-51-5435-5887	Misc Distribution - S Expenses
8830-2-0000-51-5440-5614	Sched, sys control & dispatch serv exp
8830-2-0000-51-5441-5650	Transmission of electricity by others
8830-2-0000-51-5442-5651	Elec Rev Wheeling-Elim
8830-2-0000-51-5443-5660	Misc Transmission Expenses
8830-2-0000-52-5455-5550	Purchases power
8830-2-0000-52-5455-5551	Purchased Power-Variable
8830-2-0000-52-5455-5552	Purchased Power-Fixed & SO
8830-2-0000-52-5455-5553	PP-NEP-Access Charge-Elim
8830-2-0000-56-5010-5701	Trans Maint-Substation-Trouble-Labor
8830-2-0000-56-5010-5710	Maint of Overhead lines-Labor
8830-2-0000-56-5010-5900	Maint supervision and engineering
8830-2-0000-56-5010-5910	Maint of structures - Labor
8830-2-0000-56-5010-5920	Maint of station equipment - Labor
8830-2-0000-56-5010-5930	Maint of overhead lines Labor
8830-2-0000-56-5010-5932	Maint of overhead lines-Veg Mgmt-Labor
8830-2-0000-56-5010-5940	Maint of underground lines - Labor
8830-2-0000-56-5010-5950	Maint of line transformers - Labor
8830-2-0000-56-5010-5960	Maint of street lighting & signal systems - Labor
8830-2-0000-56-5010-5970	Maint of meters - Labor
8830-2-0000-56-5010-5980	Dist Maint-Misc Distr Plant - Labour
8830-2-0000-56-5210-5701	Trans Maint-Substation-Trouble-exp
8830-2-0000-56-5210-5910	Maint of structures
8830-2-0000-56-5210-5920	Maint of station equipment

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-56-5210-5930	Maint of overhead lines
8830-2-0000-56-5210-5931	Maint of overhead lines-Trouble
8830-2-0000-56-5210-5932	Maint of overhead lines-Veg Mgmt
8830-2-0000-56-5210-5940	Maint of underground lines
8830-2-0000-56-5210-5950	Maint of line transformers
8830-2-0000-56-5210-5960	Maint of street lighting & signal systems
8830-2-0000-56-5210-5970	Maint of meters
8830-2-0000-56-5210-5980	Dist Maint-Misc Distr Plant
8830-2-0000-69-5010-9010	Supervision
8830-2-0000-69-5010-9020	Meter reading expenses - labor
8830-2-0000-69-5010-9030	Customer records & collection expenses - labor
8830-2-0000-69-5010-9070	Supervision - labor
8830-2-0000-69-5010-9080	Customer assistance expenses - labor
8830-2-0000-69-5010-9100	Misc customer service and info exp-labor
8830-2-0000-69-5010-9120	Demonstrating and selling exp-Labor
8830-2-0000-69-5010-9160	Misc sales expenses (Major only)-Labor
8830-2-0000-69-5010-9220	Admin exp transferred-CR
8830-2-0000-69-5010-9221	LU Labor Alloc Capitalized
8830-2-0000-69-5010-9223	APUC Labour Alloc Capitalized
8830-2-0000-69-5010-9224	LABS Labour Captil
8830-2-0000-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-0000-69-5010-9226	LABS US Bus labor capitalized
8830-2-0000-69-5010-9227	LABS US Corp labor capitalized
8830-2-0000-69-5010-9228	LU Corp US Lab capitalized
8830-2-0000-69-5010-9229	LU Region Lab capitalized
8830-2-0000-69-5010-9234	LABS Labour Allocations
8830-2-0000-69-5040-4080	Social Security Taxes
8830-2-0000-69-5040-9261	Payroll Taxes
8830-2-0000-69-5041-4080	Federal Unemployment taxes
8830-2-0000-69-5041-4081	Tx Oth Inc Tx-FICA Co portion
8830-2-0000-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-0000-69-5042-4080	Medicare
8830-2-0000-69-5043-9260	Employee pensions and benefits - 401k
8830-2-0000-69-5043-9261	Cash Balance Pension
8830-2-0000-69-5043-9262	ESPP Expense
8830-2-0000-69-5043-9263	Opt-Out Credit
8830-2-0000-69-5043-9267	Pension
8830-2-0000-69-5043-9268	Pension Plan Expenses
8830-2-0000-69-5043-9269	401K Match
8830-2-0000-69-5044-9260	Group Benefits
8830-2-0000-69-5044-9261	Health Svc
8830-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)
8830-2-0000-69-5044-9263	Retiree Life Insurance
8830-2-0000-69-5044-9265	FAS 112 (Post-Employment Benefits)
8830-2-0000-69-5044-9266	Health Care
8830-2-0000-69-5044-9268	Group Life
8830-2-0000-69-5045-9260	Workers' Compensation
8830-2-0000-69-5045-9270	Franchise Requirements

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-69-5110-9310	Rents
8830-2-0000-69-5130-9210	Office supplies and expenses
8830-2-0000-69-5130-9216	Meals & Entertainment
8830-2-0000-69-5131-9212	Utilities
8830-2-0000-69-5131-9214	Dues & Memberships
8830-2-0000-69-5131-9215	Training
8830-2-0000-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-0000-69-5200-9222	LU Admin Alloc Capitalized
8830-2-0000-69-5200-9223	APUC Admin Alloc Capitalized
8830-2-0000-69-5200-9224	LABS Admin Alloc Capitalized
8830-2-0000-69-5200-9225	LABS Corp. Service admin Alloc Capitalized
8830-2-0000-69-5200-9226	LABS US Bus admin capitalized
8830-2-0000-69-5200-9227	LABS US Corp admin capitalized
8830-2-0000-69-5200-9228	LU Corp US Admin capitalized
8830-2-0000-69-5200-9229	LU Region Admin capitalized
8830-2-0000-69-5200-9230	Outside services employed - other
8830-2-0000-69-5200-9231	Outside services LU HO Allocations
8830-2-0000-69-5200-9232	Outside services APUC HO Allocations
8830-2-0000-69-5200-9233	Outside Services - APUC Labour Allocations
8830-2-0000-69-5200-9234	LABS NonLabour Allocations
8830-2-0000-69-5200-9235	LABS Corporate Service non-labour allocation
8830-2-0000-69-5200-9236	LABS US Bus admin alloc
8830-2-0000-69-5200-9237	LABS US Corp admin alloc
8830-2-0000-69-5200-9238	LU Corp US Admin alloc
8830-2-0000-69-5200-9239	LU Region Admin alloc
8830-2-0000-69-5250-9020	Meter reading expenses
8830-2-0000-69-5250-9030	Customer records & collection expenses
8830-2-0000-69-5250-9050	Misc customer accounts expenses
8830-2-0000-69-5280-9240	Property insurance
8830-2-0000-69-5280-9250	Injuries and damages
8830-2-0000-69-5390-9070	Supervision Expenses
8830-2-0000-69-5390-9080	Customer assistance expenses
8830-2-0000-69-5390-9090	Informational & instructional adv expenses
8830-2-0000-69-5390-9100	Misc customer service and informational expenses
8830-2-0000-69-5390-9120	Demonstrating and selling expenses (Major only)
8830-2-0000-69-5390-9130	Advertising Expenses
8830-2-0000-69-5610-9280	Regulatory commission expenses
8830-2-0000-69-5615-9302	Miscellaneous General Expense
8830-2-0000-69-5680-4080	Property taxes
8830-2-0000-69-6125-9310	Rental Expense - Intercompany
8830-2-0000-69-7030-9200	LTIP Expense
8830-2-0000-69-7100-9320	Maintenance of general plant-Elec
8830-2-0000-69-7450-4261	Donations
8830-2-0000-69-7450-4262	Def Comp Inv-Life Ins
8830-2-0000-69-7450-4263	Penalties
8830-2-0000-69-7450-4264	Exp for certain civic, political and related act
8830-2-0000-69-7450-4265	Other Deductions
8830-2-0000-69-7450-4266	Political Expenses Non deductible

<u>Account Number</u>	<u>Account Description</u>
8830-2-0000-75-7100-9350	Maintenance of general plant
8830-2-0000-75-7450-4261	Donations
8830-2-0000-75-7450-4262	Def Comp Inv-Life Ins
8830-2-0000-75-7450-4264	Exp for certain civic, political and related act
8830-2-0000-75-7450-4265	Other Deductions
8830-2-0000-75-7695-4080	Franchise taxes
8830-2-0000-80-8540-4270	Interest on Long-term Debt
8830-2-0000-80-8541-4280	Amortize Debt Discount & Exp
8830-2-0000-80-8543-2603	Intercompany - Interest Expense - LU Co.
8830-2-0000-80-8543-4300	Interest on debt to associated companies
8830-2-0000-80-8546-4270	Fixed Rate Interest Cost
8830-2-0000-80-8550-4191	AFUDC Borrowed-Equity portion
8830-2-0000-80-8550-4265	Other Deductions
8830-2-0000-80-8550-4310	Other Interest Expense
8830-2-0000-80-8550-4320	AFUDC - borrowed
8830-2-0000-80-8551-9261	Non-service pension costs
8830-2-0000-80-8551-9262	Non-service OPEB costs
8830-2-0000-80-8610-4030	Depreciation Exp
8830-2-0000-80-8610-4032	Depreciation Expense - LAB
8830-2-0000-80-8610-4033	Depreciation Expense - PAM
8830-2-0000-80-8610-4034	Depreciation Expense-AR Costs
8830-2-0000-80-8610-4050	Amortization-Intangibles
8830-2-0000-80-8640-4073	Amortization - Regulatory debits
8830-2-0000-80-8640-4074	Amortization - Regulatory Liabilities
8830-2-0000-80-8660-9040	Uncollectible accounts
8830-2-0000-80-8660-9041	Bad Debt Expense - Commodity
8830-2-0000-80-8665-4212	Loss on disposition of property
8830-2-0000-80-8665-4265	Regulatory Asset Writedown
8830-2-0000-80-8670-9210	Gain/Loss Foreign Exchange
8830-2-0000-80-8710-4090	Federal Income Tax
8830-2-0000-80-8710-4092	Inc Tax and Other Inc/Ded-Federal (BTL)
8830-2-0000-80-8720-4090	State Income Tax
8830-2-0000-80-8720-4092	Inc Tax and Other Inc/Ded-State (BTL)
8830-2-0000-80-8760-4101	Def SIT Expense-Debit
8830-2-0000-80-8760-4102	Prov for Def Inc Taxes Other Inc/Ded (BTL)
8830-2-0000-80-8760-4104	Def FIT Expense-Debit
8830-2-0000-80-8760-4200	Deferred Income Tax- Amortization EADIT
8830-2-0400-40-4434-2603	Intercompany Interest Income
8830-2-9800-69-5010-9200	A&G salaries - IT
8830-2-9800-69-5010-9201	A&G Salaries - IT LU Headoffice
8830-2-9800-69-5010-9204	A&G Salaries-IT LABS Head Office
8830-2-9800-69-5010-9205	LABS CAN CORP IT LABOR
8830-2-9800-69-5010-9206	LABS US Bus lab alloc-Corp IT
8830-2-9800-69-5010-9220	Admin Exp Tran CR - Credit IT
8830-2-9800-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-9800-69-5010-9226	LABS US Bus labor capitalized
8830-2-9800-69-5040-4080	Social Security Taxes
8830-2-9800-69-5041-4080	Federal Unemployment Taxes

<u>Account Number</u>	<u>Account Description</u>
8830-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT
8830-2-9800-69-5042-4080	Medicare
8830-2-9800-69-5130-9210	Office Supplies-IT
8830-2-9800-69-5130-9215	Office supplies & exp IT LU Headoffice
8830-2-9800-69-5130-9216	Meals & Entertain IT LU HO
8830-2-9800-69-5131-9211	Travel-IT
8830-2-9800-69-5131-9212	Utilities-IT
8830-2-9800-69-5131-9213	Communication-IT
8830-2-9800-69-5131-9215	Training
8830-2-9800-69-5200-9220	Admin Expenses Transferred - Credit IT
8830-2-9800-69-5200-9230	Outsided services-IT
8830-2-9800-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9800-69-5200-9238	LU Corp US Admin Allocations
8830-2-9801-69-5010-9204	A&G Salaries - Transition LABS Headoffice
8830-2-9801-69-5010-9206	LABS US Bus lab alloc-Bus IT
8830-2-9801-69-5010-9224	LABS Labour Captil
8830-2-9801-69-5130-9215	Office Supplies & exp - Transition LU HO
8830-2-9801-69-5200-9230	Outside Services - Transition-
8830-2-9810-69-5010-9200	A&G salaries - HR
8830-2-9810-69-5010-9201	A&G Salaries - HR LU Headoffice
8830-2-9810-69-5010-9204	A&G Salaries-HR LABS Head Office
8830-2-9810-69-5010-9209	East Region Labor - HR
8830-2-9810-69-5010-9220	Admin Exp Tran CR - Credit HR
8830-2-9810-69-5010-9224	LABS Labour Captil
8830-2-9810-69-5010-9229	LU Region Lab capitalized
8830-2-9810-69-5040-4080	Social Security Taxes
8830-2-9810-69-5041-4080	Federal Unemployment Taxes
8830-2-9810-69-5041-4082	State Umemployment Taxes
8830-2-9810-69-5042-4080	Medicare
8830-2-9810-69-5043-9260	Employee Pension & Benefits - 401K
8830-2-9810-69-5043-9262	ESPP Expense
8830-2-9810-69-5043-9263	Opt-Out Expense
8830-2-9810-69-5043-9267	Pension
8830-2-9810-69-5043-9268	Pension Plan Expenses
8830-2-9810-69-5043-9269	401K Match
8830-2-9810-69-5044-9260	Group Benefits
8830-2-9810-69-5044-9261	Health Services
8830-2-9810-69-5044-9262	FAS 106 Retiree Health Care
8830-2-9810-69-5044-9266	Health Care
8830-2-9810-69-5044-9267	Dental/Vision
8830-2-9810-69-5044-9268	Group Life
8830-2-9810-69-5045-9260	Workers Compensation
8830-2-9810-69-5130-9210	Office Supplies-HR
8830-2-9810-69-5130-9215	Office supplies & exp HR LU Headoffice
8830-2-9810-69-5130-9216	Meals
8830-2-9810-69-5131-9211	Travel-HR
8830-2-9810-69-5131-9212	Utilities-HR
8830-2-9810-69-5131-9213	Communication

<u>Account Number</u>	<u>Account Description</u>
8830-2-9810-69-5131-9214	Dues & Membership Fees
8830-2-9810-69-5131-9215	Training
8830-2-9810-69-5200-9220	Admin Expenses Transferred - Credit HR
8830-2-9810-69-5200-9230	Outsided services-HR
8830-2-9810-69-5200-9239	East Region Outside Services - HR
8830-2-9810-69-5615-9302	Miscellaneous General Expense
8830-2-9810-69-7030-9200	LTIP Expense
8830-2-9810-69-7100-9200	STIP Expense
8830-2-9811-69-5010-9204	A&G Salaries - Payroll&HRIS LABS Headoffice
8830-2-9811-69-5010-9206	LABS US Bus lab alloc-Total Rewards
8830-2-9811-69-5010-9224	LABS Labour Captil
8830-2-9811-69-5130-9215	Office Supplies & exp - Payroll&HRIS LU HO
8830-2-9811-69-5200-9236	LABS US Bus adm alloc-Total Rewards
8830-2-9811-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9812-69-5010-9200	L&D Salaries
8830-2-9812-69-5010-9204	A&G Salaries - Training&DevLABS Headoffice
8830-2-9812-69-5010-9206	LABS US L&D Labor Allocation
8830-2-9812-69-5010-9220	Admin Exp Transferred Credit- L&D
8830-2-9812-69-5010-9224	LABS Labour Captil
8830-2-9812-69-5010-9226	LABS US Bus labor capitalized
8830-2-9812-69-5130-9215	Office Supplies & exp - Executive LU HO
8830-2-9812-69-5130-9216	Meals & Entertain LABS Training&Development
8830-2-9812-69-5131-9210	L&D Office Supplies & Exp
8830-2-9812-69-5131-9211	Travel LABS Training&Development
8830-2-9812-69-5131-9213	L&D Communications
8830-2-9812-69-5131-9214	L&D Dues & Memberships
8830-2-9812-69-5131-9215	L&D Training
8830-2-9812-69-5200-9220	Admin Exp Transferred Credit- L&D
8830-2-9812-69-5200-9230	L&D Outside Services
8830-2-9812-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9815-51-5010-5880	Misc distribution expenses Labor
8830-2-9815-51-5410-5630	Overhead Lines
8830-2-9815-51-5435-5880	Misc Distribution expenses
8830-2-9815-69-5010-9200	A&G salaries - Environmental/Health& Safety
8830-2-9815-69-5010-9201	A&G Salaries - EHS&S LU Headoffice
8830-2-9815-69-5010-9204	EHSS LABS Labor Corp. Account
8830-2-9815-69-5010-9206	LABS US Bus lab alloc-EHSS
8830-2-9815-69-5010-9209	East Region Labor - EHS
8830-2-9815-69-5010-9220	Admin Exp Tran CR - Credit EH&S
8830-2-9815-69-5010-9224	LABS Labour Captil
8830-2-9815-69-5010-9226	LABS US Bus labor capitalized
8830-2-9815-69-5010-9229	LU Region Lab capitalized
8830-2-9815-69-5040-4080	Social Security Taxes
8830-2-9815-69-5041-4080	Federal Unemployment Taxes
8830-2-9815-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Environmental
8830-2-9815-69-5042-4080	Medicare
8830-2-9815-69-5130-9210	Office Supplies-Environmental/Health& Safety
8830-2-9815-69-5130-9215	Office Supplies & Expense EHSS LU Head Office

<u>Account Number</u>	<u>Account Description</u>
8830-2-9815-69-5130-9216	Meals & Entertain. EHSS LU Head Office
8830-2-9815-69-5131-9211	Travel-EHSS
8830-2-9815-69-5131-9212	Utilities-EHSS
8830-2-9815-69-5131-9213	Communication
8830-2-9815-69-5131-9214	Dues & Membership Fees
8830-2-9815-69-5131-9215	Training
8830-2-9815-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9815-69-5200-9230	Outsided services-Environmental/Health& Safety
8830-2-9815-69-5200-9239	East Region Outside Services - EHS
8830-2-9815-69-5615-9302	Miscellaneous General Expense
8830-2-9816-69-5010-9208	LU Corp US Governance labor
8830-2-9816-69-5010-9228	LU Corp US Lab capitalized
8830-2-9817-69-5010-9204	A&G Salaries - Comm LABS Head office
8830-2-9817-69-5010-9224	LABS Labour Captil
8830-2-9820-69-5010-9200	A&G salaries - Finance and Admin
8830-2-9820-69-5010-9201	A&G Salaries - Fin & Adm LU Headoffice
8830-2-9820-69-5010-9204	A&G Salaries-Fin & Admin LABS Head Office
8830-2-9820-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9820-69-5010-9207	LABS US Corp lab alloc-Finance
8830-2-9820-69-5010-9209	East Region Labor - Finance
8830-2-9820-69-5010-9220	Admin Exp Tran CR - Credit Finance
8830-2-9820-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-9820-69-5010-9229	LU Region Lab capitalized
8830-2-9820-69-5040-4080	Social Security Taxes
8830-2-9820-69-5041-4080	Federal Unemployment Taxes
8830-2-9820-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion
8830-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9820-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
8830-2-9820-69-5042-4080	Medicare
8830-2-9820-69-5043-9267	Pension
8830-2-9820-69-5044-9262	FAS 106 (Retiree Health Care)
8830-2-9820-69-5044-9268	Group Life
8830-2-9820-69-5130-9210	Office Supplies-Finance and Admin
8830-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice
8830-2-9820-69-5130-9216	Meals & Entertain Fin & Adm LU HO
8830-2-9820-69-5131-9211	Travel-Finance
8830-2-9820-69-5131-9212	Utilities-Finance
8830-2-9820-69-5131-9213	Communication
8830-2-9820-69-5131-9214	Dues & Membership Fees
8830-2-9820-69-5131-9215	Training
8830-2-9820-69-5131-9216	Postage
8830-2-9820-69-5200-9220	Admin Expenses Transferred - Credit Finance
8830-2-9820-69-5200-9230	Outsided services-Finance and Admin
8830-2-9820-69-5200-9238	LU Corp US Admin Allocations
8830-2-9820-69-5200-9239	East Region Outside Services - Finance
8830-2-9820-69-5280-9240	Insurance
8830-2-9820-69-5280-9250	Injuries and Damages
8830-2-9820-69-5615-9302	Miscellaneous General Expense

<u>Account Number</u>	<u>Account Description</u>
8830-2-9820-69-5680-4080	Property Tax
8830-2-9820-69-7030-9200	LTIP Expense
8830-2-9820-69-7450-4265	Other Deductions
8830-2-9821-69-5010-9204	LABS CAN ERM LABOR
8830-2-9821-69-5010-9207	LABS US Corp lab alloc-Insurance
8830-2-9821-69-5010-9224	LABS Labour Captil
8830-2-9821-69-5010-9227	LABS US Corp labor capitalized
8830-2-9821-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9822-69-5010-9204	A&G Salaries - Treasury LABS Headoffice
8830-2-9822-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9822-69-5010-9207	LABS US Corp lab alloc-Treasury
8830-2-9822-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-9822-69-5130-9210	Office Supplies-F Treasury
8830-2-9822-69-5130-9215	Office supplies & exp Treasury LU Headoffice
8830-2-9822-69-5130-9216	Meals & Entertain Treasury LU HO
8830-2-9822-69-5131-9211	Travel-Treasury
8830-2-9822-69-5131-9212	Utilities - Treasury
8830-2-9822-69-5131-9213	Communication - Treasury
8830-2-9822-69-5131-9214	Dues & Membership Fees - Treasury
8830-2-9822-69-5131-9215	Training - Treasury
8830-2-9822-69-5131-9216	Postage - Treasury
8830-2-9822-69-5200-9220	Admin Expenses Transferred - Credit Treasury
8830-2-9822-69-5200-9230	Outsided services- Treasury
8830-2-9822-69-5200-9238	LU Corp US Admin Allocations
8830-2-9823-69-5010-9200	A&G salaries - Legal
8830-2-9823-69-5010-9204	LABS CAN LEGAL LABOR
8830-2-9823-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9823-69-5010-9207	LABS US Corp lab alloc-Legal
8830-2-9823-69-5010-9209	East Region Labor - Legal
8830-2-9823-69-5010-9220	Admin Exp Tran CR - Credit Legal
8830-2-9823-69-5010-9229	LU Region Lab capitalized
8830-2-9823-69-5110-9310	Rent Expense
8830-2-9823-69-5130-9210	Office Supplies-Legal
8830-2-9823-69-5130-9216	Meals
8830-2-9823-69-5131-9211	Travel
8830-2-9823-69-5131-9212	Utilities - Legal
8830-2-9823-69-5131-9213	Communication
8830-2-9823-69-5131-9214	Dues & Membership Fees
8830-2-9823-69-5131-9215	Training
8830-2-9823-69-5131-9216	Postage
8830-2-9823-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9823-69-5200-9230	Outsided services-Legal
8830-2-9823-69-5200-9239	East Region Outside Services - Legal
8830-2-9823-69-5250-9030	Customer records and collection expenses
8830-2-9823-69-5280-9250	Injuries & Damages
8830-2-9823-69-5615-9302	Miscellaneous General Expense
8830-2-9823-69-7450-4265	Other Deductions
8830-2-9824-69-5010-9204	A&G Salaries - Internal Audit LABS Headoffice

<u>Account Number</u>	<u>Account Description</u>
8830-2-9824-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9824-69-5010-9207	LABS US Corp lab alloc-Internal Audit
8830-2-9824-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-9824-69-5010-9227	LABS US Corp labor capitalized
8830-2-9824-69-5130-9215	Office Supplies & Exp - Internal Audit LU HO
8830-2-9824-69-5130-9216	Meal &Entertain - Audit LU HO
8830-2-9824-69-5131-9211	Travel - Internal Audit
8830-2-9824-69-5200-9230	Outside Services - Internal Audit
8830-2-9824-69-5200-9238	LU Corp US Admin Allocations
8830-2-9825-51-5010-5880	Misc Distribution Labor
8830-2-9825-51-5435-5880	Misc Distribution Expense
8830-2-9825-69-5010-9200	A&G Salaries - Purchasing
8830-2-9825-69-5010-9204	A&G Salaries - Purchasing LABS Headoffice
8830-2-9825-69-5010-9209	East Region Labor - Supply Chain
8830-2-9825-69-5010-9220	Admin Exp Tran CR - Credit Purchasing
8830-2-9825-69-5130-9210	Office Supplies-Purchasing
8830-2-9825-69-5130-9215	Office Supplies & exp - Purchasing LU HO
8830-2-9825-69-5130-9216	Meals
8830-2-9825-69-5131-9211	Travel - Procurement
8830-2-9825-69-5131-9212	Utilities - Procurement
8830-2-9825-69-5131-9213	Communication
8830-2-9825-69-5131-9214	Dues & Membership Fees
8830-2-9825-69-5131-9215	Training
8830-2-9825-69-5200-9220	Admin Expenses Transferred - Credit Purchasing
8830-2-9825-69-5200-9230	Outsided services-Purchasing
8830-2-9825-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9825-69-5615-9302	Miscellaneous General Expense
8830-2-9825-69-7450-4265	Other Deductions
8830-2-9827-69-5010-9204	LABS CAN LEGAL LABOR
8830-2-9827-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9827-69-5010-9207	LABS US Corp lab alloc-FP&A
8830-2-9827-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8830-2-9827-69-5130-9216	Meals & Entertain - FPA
8830-2-9827-69-5131-9211	Travel - FPA
8830-2-9827-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9828-69-5010-9205	A&G Salaries-LABS Compliance
8830-2-9828-69-5010-9207	LABS US Corp lab alloc-Compliance
8830-2-9828-69-5130-9210	Office Supplies-F Treasury
8830-2-9828-69-5130-9215	Office supplies & exp Treasury LU Headoffice
8830-2-9828-69-5130-9216	Meals & Entertain Treasury LU HO
8830-2-9828-69-5131-9211	Travel-Treasury
8830-2-9828-69-5131-9212	Utilities - Treasury
8830-2-9828-69-5131-9213	Communication - Treasury
8830-2-9828-69-5131-9214	Dues & Membership Fees - Treasury
8830-2-9828-69-5131-9215	Training - Treasury
8830-2-9828-69-5131-9216	Postage - Treasury
8830-2-9828-69-5200-9220	Admin Expenses Transferred - Credit Treasury
8830-2-9828-69-5200-9230	Outsided services- Treasury

<u>Account Number</u>	<u>Account Description</u>
8830-2-9828-69-5200-9238	LU Corp US Admin Alloc
8830-2-9830-69-5010-9200	A&G salaries - Regulatory
8830-2-9830-69-5010-9201	A&G Salaries - Regulatory LU Headoffice
8830-2-9830-69-5010-9209	Regional Labor - Regulatory
8830-2-9830-69-5010-9220	Admin Exp Tran CR - Credit Regulatory
8830-2-9830-69-5010-9221	LU Labor Alloc Capitalized
8830-2-9830-69-5010-9229	LU Region Lab capitalized
8830-2-9830-69-5040-4080	Social Security Taxes
8830-2-9830-69-5041-4080	Federal Unemployment Taxes
8830-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9830-69-5042-4080	Medicare
8830-2-9830-69-5110-9310	Rent Expense
8830-2-9830-69-5130-9210	Office Supplies-Regulatory
8830-2-9830-69-5130-9215	Office supplies & exp Regulatory LU Headoffice
8830-2-9830-69-5130-9216	Meals & Entertain Regulatory LU HO
8830-2-9830-69-5131-9211	Travel-Regulatory
8830-2-9830-69-5131-9212	Utilities-Regulatory
8830-2-9830-69-5131-9215	Training
8830-2-9830-69-5131-9216	Postage
8830-2-9830-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9830-69-5200-9230	Outsided services-Regulatory
8830-2-9830-69-5610-9280	Regulatory Commission Expense
8830-2-9830-69-5615-9302	Miscellaneous General Expense
8830-2-9831-69-5010-9207	LABS US Corp lab alloc-Business Risk
8830-2-9831-69-5010-9227	LABS US Corp labor capitalized
8830-2-9835-69-5010-9200	A&G salaries - Energy Procurement
8830-2-9835-69-5010-9201	A&G Salaries LUC Energy procurement
8830-2-9835-69-5010-9208	LU Corp US Energy Procurement labor
8830-2-9835-69-5010-9209	East Region Labor - Energy Procurement
8830-2-9835-69-5010-9220	Admin Exp Tran CR - Credit EE
8830-2-9835-69-5010-9221	LU Labor Alloc Capitalized
8830-2-9835-69-5010-9228	LU Corp US Lab capitalized
8830-2-9835-69-5040-4080	Social Security Taxes
8830-2-9835-69-5041-4080	Federal Unemployment Taxes
8830-2-9835-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9835-69-5042-4080	Medicare
8830-2-9835-69-5130-9210	Office Supplies-Energy Procurement
8830-2-9835-69-5130-9216	Meals & Entertainment
8830-2-9835-69-5131-9211	Travel - Energy Procurement
8830-2-9835-69-5131-9212	Utilities - Energy Procurement
8830-2-9835-69-5131-9213	Communication
8830-2-9835-69-5131-9214	Dues & Membership Fees
8830-2-9835-69-5131-9215	Training
8830-2-9835-69-5200-9220	Admin Expenses Transferred - Credit EE
8830-2-9835-69-5200-9230	Outsided services-Energy Procurement
8830-2-9835-69-5200-9239	East Region Outside Services - Energy Procurement
8830-2-9835-69-5615-9302	Miscellaneous General Expense
8830-2-9840-69-5010-9200	A&G Salaries - Procurement/Supply Chain

<u>Account Number</u>	<u>Account Description</u>
8830-2-9840-69-5010-9209	Regional Labor
8830-2-9840-69-5010-9220	Admin Exp Tran CR - Credit BD
8830-2-9840-69-5010-9229	LU Region Lab capitalized
8830-2-9840-69-5040-4080	Social Security Taxes
8830-2-9840-69-5110-9310	Rent Expense
8830-2-9840-69-5130-9210	Office Supplies-Procurement/Supply Chain
8830-2-9840-69-5131-9211	Regional Travel
8830-2-9840-69-5200-9220	Admin Expenses Transferred - Credit BD
8830-2-9840-69-5200-9230	Outsided services-Procurement/Supply Chain
8830-2-9840-69-5615-9302	Miscellaneous General Expense
8830-2-9850-51-5010-5800	Operations supervision and Engineering Labour
8830-2-9850-51-5410-5830	Overhead line expenses
8830-2-9850-51-5435-5880	Miscellaneous Distribution expenses
8830-2-9850-69-5010-9200	A&G salaries - Operations
8830-2-9850-69-5010-9201	A&G Salaries - Operations LU Headoffice
8830-2-9850-69-5010-9208	LU Corp US Operations labor
8830-2-9850-69-5010-9220	Admin Exp Tran CR - Credit Oper
8830-2-9850-69-5010-9221	LU Labor Alloc Capitalized
8830-2-9850-69-5010-9228	LU Corp US Lab capitalized
8830-2-9850-69-5040-4080	Social Security Taxes
8830-2-9850-69-5041-4080	Federal Unemployment Taxes
8830-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9850-69-5042-4080	Medicare
8830-2-9850-69-5130-9210	Office Supplies-Operations
8830-2-9850-69-5130-9215	Office supplies & exp Operations LU Headoffice
8830-2-9850-69-5130-9216	Meals & Entertain Operations LU HO
8830-2-9850-69-5131-9211	Travel-Operations
8830-2-9850-69-5131-9213	Communication-Operations
8830-2-9850-69-5131-9214	Dues & Membership Fees
8830-2-9850-69-5131-9215	Training
8830-2-9850-69-5200-9220	Admin Expenses Transferred - Credit Oper
8830-2-9850-69-5200-9230	Outsided services-Operations
8830-2-9850-69-7450-4265	Other Deductions
8830-2-9851-51-5010-5630	Overhead Lines
8830-2-9851-51-5010-5660	Misc Transmission Expenses
8830-2-9851-51-5010-5800	Operations Supervision & Engineering
8830-2-9851-51-5010-5810	Load Dispatching
8830-2-9851-51-5010-5820	Station Expenses
8830-2-9851-51-5010-5830	Overhead Line Expenses
8830-2-9851-51-5010-5840	Underground Line Expenses
8830-2-9851-51-5010-5850	Street Lighting & Signal Systems
8830-2-9851-51-5010-5860	Meter Expenses
8830-2-9851-51-5010-5870	Customer Installation Expenses
8830-2-9851-51-5010-5880	Misc Distribution expenses
8830-2-9851-51-5400-5810	Load Dispatching
8830-2-9851-51-5405-5820	Station Expenses
8830-2-9851-51-5410-5830	Overhead Line Expenses
8830-2-9851-51-5415-5840	Underground Line Expenses

<u>Account Number</u>	<u>Account Description</u>
8830-2-9851-51-5420-5850	Street Lighting & Signal Systems
8830-2-9851-51-5425-5860	Meter Expenses
8830-2-9851-51-5430-5870	Customer Installation Exp
8830-2-9851-51-5435-5800	Operation Supervision & Engineering
8830-2-9851-51-5435-5880	Misc Distribution expenses
8830-2-9851-56-5010-5701	Trans Maint Substation Trouble
8830-2-9851-56-5010-5900	Maint Supervision & Engineering
8830-2-9851-56-5010-5910	Maint of Structures
8830-2-9851-56-5010-5920	Maint of Station Equipment
8830-2-9851-56-5010-5930	Maint of Overhead Lines
8830-2-9851-56-5010-5932	Maint of Overhead Lines - Veg Mgmt
8830-2-9851-56-5010-5940	Maint of Underground Lines
8830-2-9851-56-5010-5950	Maint of Line Transformers
8830-2-9851-56-5010-5960	Maint of Street Lighting & Signal Systems
8830-2-9851-56-5010-5970	Maint of Meters
8830-2-9851-56-5010-5980	Maint of Misc Distribution Plant
8830-2-9851-56-5210-5701	Trans Maint Substation Trouble
8830-2-9851-56-5210-5910	Maint of Structures
8830-2-9851-56-5210-5920	Maint of Station Equipment
8830-2-9851-56-5210-5930	Maint of Overhead Lines
8830-2-9851-56-5210-5931	Maint of Overhead Lines - Trouble
8830-2-9851-56-5210-5932	Maint of Overhead Lines - Veg Mgmt
8830-2-9851-56-5210-5940	Maint of Underground Lines
8830-2-9851-56-5210-5950	Maint of Line Transformers
8830-2-9851-56-5210-5960	Maint of Street Lighting & Signal Systems
8830-2-9851-56-5210-5970	Maint of Meters
8830-2-9851-56-5210-5980	Maint of Misc Distribution Plant
8830-2-9851-69-5010-9010	Supervision
8830-2-9851-69-5010-9020	Meter Reading Expenses
8830-2-9851-69-5010-9030	Customer Records & Collections Expense
8830-2-9851-69-5010-9070	Supervision - Labor
8830-2-9851-69-5010-9200	Admin & General Salaries
8830-2-9851-69-5010-9220	Admin Exp Transferred - Credit
8830-2-9851-69-5010-9302	Miscellaneous General Expense - Labor
8830-2-9851-69-5130-9210	Office Supplies
8830-2-9851-69-5130-9216	Meals
8830-2-9851-69-5131-9211	Travel
8830-2-9851-69-5131-9212	Utilities
8830-2-9851-69-5131-9213	Communication
8830-2-9851-69-5131-9214	Dues & Membership Fees
8830-2-9851-69-5131-9215	Training
8830-2-9851-69-5131-9216	Postage
8830-2-9851-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9851-69-5200-9230	Outside Services
8830-2-9851-69-5250-9020	Meter Reading Expenses
8830-2-9851-69-5250-9050	Misc Customer Accounts Expenses
8830-2-9851-69-5280-9250	Injuries & Damages
8830-2-9851-69-5615-9302	Miscellaneous General Expense

<u>Account Number</u>	<u>Account Description</u>
8830-2-9851-69-6125-9310	Rental Expense - Intercompany
8830-2-9851-69-7100-9320	Maint of General Plant
8830-2-9851-69-7450-4265	Other Deductions
8830-2-9852-51-5010-7170	LPG Labor
8830-2-9852-51-5010-7350	Misc Production Exp Labor
8830-2-9852-51-5010-8410	Operation Labor & Expenses - Labor
8830-2-9852-51-5010-8570	Measuring & Reg Stn Exp - Labor
8830-2-9852-51-5010-8710	Oper-Dist-Load Dispatching - Labor
8830-2-9852-51-5010-8740	Mains & Services - Labor
8830-2-9852-51-5010-8750	Distribution Measuring Labor
8830-2-9852-51-5010-8760	Oper Stat Exp Industrial Labor
8830-2-9852-51-5010-8780	Meter & House Regulator Labor
8830-2-9852-51-5010-8790	Customer Installations Expense Labor
8830-2-9852-51-5010-8800	Other Expenses Labor
8830-2-9852-51-5435-8800	Other Expenses
8830-2-9852-51-5435-8810	Distributions Rents
8830-2-9852-51-5436-8740	Mains & Services Exp
8830-2-9852-51-5437-8780	Meter & House Regulator Expenses
8830-2-9852-56-5010-8630	Transmission Maintenance
8830-2-9852-56-5010-8700	Operations Supervision & Engineering
8830-2-9852-56-5010-8850	Maint Supervision & Engineering Labor
8830-2-9852-56-5010-8860	Maint of Structures & Improvements Labor
8830-2-9852-56-5010-8870	Maint of Mains Labor
8830-2-9852-56-5010-8890	Maint of Meas & Reg Stn Eq't Labor
8830-2-9852-56-5010-8920	Maint of Services Exp Labor
8830-2-9852-56-5010-8930	Maint of Meters & House Regulators Labor
8830-2-9852-56-5010-8940	Maint of Other Eq't Labor
8830-2-9852-56-5210-8830	Maint of Transmission Mains
8830-2-9852-56-5210-8860	Maint of Structures & Improvements
8830-2-9852-56-5210-8870	Maint of Mains
8830-2-9852-56-5210-8920	Maint of Services Exp
8830-2-9852-56-5210-8930	Maint of Meters & House Regulators
8830-2-9852-69-5010-9010	Supervision
8830-2-9852-69-5010-9020	Meter Reading Expenses
8830-2-9852-69-5010-9030	Customer Records & Collections Expense
8830-2-9852-69-5010-9200	Admin & General Salaries
8830-2-9852-69-5010-9220	Admin Exp Transferred - Credit
8830-2-9852-69-5130-9210	Office Supplies
8830-2-9852-69-5130-9216	Meals
8830-2-9852-69-5131-9211	Travel
8830-2-9852-69-5131-9212	Utilities
8830-2-9852-69-5131-9213	Communication
8830-2-9852-69-5131-9214	Dues & Membership Fees
8830-2-9852-69-5131-9215	Training
8830-2-9852-69-5131-9216	Postage
8830-2-9852-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9852-69-5200-9230	Outside Services
8830-2-9852-69-5250-9020	Meter Reading Expenses

<u>Account Number</u>	<u>Account Description</u>
8830-2-9852-69-5280-9250	Injuries & Damages
8830-2-9852-69-5615-9302	Miscellaneous General Expense
8830-2-9852-69-7100-9320	Maint of General Plant
8830-2-9852-69-7450-4265	Other Deductions
8830-2-9853-51-5010-5800	Operations Supervision & Engineering
8830-2-9853-51-5010-5810	Load Dispatching
8830-2-9853-51-5010-5820	Station Expenses Labor
8830-2-9853-51-5010-5880	Misc Distributions Expenses Labor
8830-2-9853-51-5400-5810	Load Dispatching
8830-2-9853-51-5435-5880	Misc distribution expenses
8830-2-9853-51-5444-7350	Misc Production Expense
8830-2-9853-51-5540-7170	Liquefied Petroleum Gas
8830-2-9853-52-5540-7280	Liquefied Petroleum Gas
8830-2-9853-56-5010-5930	Maint of Overhead Lines Labor
8830-2-9853-56-5210-7420	Maint of Production Equipment
8830-2-9853-69-5010-9207	Operation Supervision & Engineering- Labor
8830-2-9853-69-5010-9208	Control/Dispatch LIBCORP US Labor
8830-2-9853-69-5010-9220	Admin Labor Exp Transferred
8830-2-9853-69-5010-9228	LU Corp US Lab capitalized
8830-2-9853-69-5130-9210	Office Supplies
8830-2-9853-69-5130-9216	Meals
8830-2-9853-69-5131-9211	Travel
8830-2-9853-69-5131-9212	Utilities
8830-2-9853-69-5131-9213	Communication
8830-2-9853-69-5131-9214	Dues & Membership Fees
8830-2-9853-69-5131-9215	Training
8830-2-9853-69-5131-9216	Postage
8830-2-9853-69-5200-9220	Admin Expense Transferred
8830-2-9853-69-5200-9230	Outside Services
8830-2-9853-69-5615-9302	Miscellaneous General Expense
8830-2-9853-69-7450-4265	Other Deductions
8830-2-9854-51-5010-5800	Operation Supervision & Engineering
8830-2-9854-51-5010-5880	Misc distribution expenses Labor
8830-2-9854-51-5435-5800	Operation - Engineering
8830-2-9854-51-5435-5880	Misc. Distribution Expense
8830-2-9854-56-5010-5900	Maintenance Supervision & Engineering
8830-2-9854-56-5010-5930	Maint of Overhead Lines Labor
8830-2-9854-56-5010-8700	Operation Supervision & Engineering
8830-2-9854-56-5010-8850	Maint Supervision & Engineering Labor
8830-2-9854-56-5010-8870	Maint of Mains Labor
8830-2-9854-56-5435-8700	Operation - Engineering
8830-2-9854-69-5010-9200	Admin and General Salaries
8830-2-9854-69-5010-9220	Admin Exp Transferred - Credit
8830-2-9854-69-5130-9210	Office Supplies
8830-2-9854-69-5130-9216	Meals
8830-2-9854-69-5131-9211	Travel
8830-2-9854-69-5131-9212	Utilities
8830-2-9854-69-5131-9213	Communication

<u>Account Number</u>	<u>Account Description</u>
8830-2-9854-69-5131-9214	Dues & Membership Fees
8830-2-9854-69-5131-9215	Training
8830-2-9854-69-5131-9216	Postage
8830-2-9854-69-5200-9220	Admin Expenses Transferred - Credit Engineering
8830-2-9854-69-5200-9230	Outside Services
8830-2-9854-69-5615-9302	Miscellaneous General Expense
8830-2-9854-69-7450-4265	Other Deductions
8830-2-9855-69-5010-9200	A&G salaries - Legal
8830-2-9855-69-5040-4080	Social Security Taxes
8830-2-9855-69-5041-4080	Federal Unemployment Taxes
8830-2-9855-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal
8830-2-9855-69-5042-4080	Medicare
8830-2-9855-69-5130-9210	Office Supplies-Legal
8830-2-9855-69-5200-9230	Outsided services-Legal
8830-2-9860-69-5010-9200	A&G salaries - Executive
8830-2-9860-69-5010-9202	A&G Salaries - Executive APUC Headoffice
8830-2-9860-69-5010-9204	A&G Salaries - Executive LABS Headoffice
8830-2-9860-69-5010-9209	LU Region labor
8830-2-9860-69-5010-9220	Admin Exp Tran CR - Credit Exec
8830-2-9860-69-5010-9224	LABS Labour Captil
8830-2-9860-69-5010-9229	LU Region Lab capitalized
8830-2-9860-69-5040-4080	Social Security Taxes
8830-2-9860-69-5041-4080	Federal Unemployment Taxes
8830-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9860-69-5042-4080	Medicare
8830-2-9860-69-5110-9310	Rent Expense
8830-2-9860-69-5130-9210	Office Supplies - Executive
8830-2-9860-69-5130-9215	Office Supplies & Exp.- Executive LU HO - - - - -
8830-2-9860-69-5130-9216	Meals & Entertain. - Executive LU HO
8830-2-9860-69-5130-9217	Office supplies & exp Executive APUC Headoffice
8830-2-9860-69-5131-9211	Travel
8830-2-9860-69-5131-9212	Utilities - Executive/ Business Development
8830-2-9860-69-5131-9213	Communication
8830-2-9860-69-5131-9214	Dues & Membership Fees
8830-2-9860-69-5131-9215	Training
8830-2-9860-69-5200-9220	Admin Expenses Transferred - Credit Exec
8830-2-9860-69-5200-9237	LABS US Corp Admin Allocations
8830-2-9860-69-5200-9239	LU Region Admin alloc
8830-2-9860-69-5615-9302	Miscellaneous General Expense
8830-2-9860-69-7450-4261	Donations
8830-2-9860-69-7450-4265	Other Deductions
8830-2-9865-51-5430-5870	Customer installations expenses
8830-2-9865-69-5010-9010	Supervision
8830-2-9865-69-5010-9030	Customer Records & Collections Expenses - Labor
8830-2-9865-69-5010-9090	Info & Insr Advertising - Labor
8830-2-9865-69-5010-9100	Misc Customer Service & Info Exp Labor
8830-2-9865-69-5010-9120	Demonstating & Selling Exp Labor
8830-2-9865-69-5010-9130	Advertising Expenses - Labor

<u>Account Number</u>	<u>Account Description</u>
8830-2-9865-69-5010-9200	Admin Labor
8830-2-9865-69-5010-9201	A&G Salaries - Customer Service LU Headoffice
8830-2-9865-69-5010-9208	CC LIBCORP US Labor
8830-2-9865-69-5010-9209	East Region Labor - Customer Service
8830-2-9865-69-5010-9220	Admin Exp Tran CR - Credit Customer Care
8830-2-9865-69-5010-9221	LU Labor Alloc Capitalized
8830-2-9865-69-5010-9228	LU Corp US Lab capitalized
8830-2-9865-69-5010-9229	LU Region Lab capitalized
8830-2-9865-69-5040-4080	Social Security Taxes
8830-2-9865-69-5041-4080	Federal Unemployment Taxes
8830-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
8830-2-9865-69-5042-4080	Medicare
8830-2-9865-69-5110-9310	Rent Expense
8830-2-9865-69-5130-9210	Office Supplies-Customer service
8830-2-9865-69-5130-9215	Office Supplies & Exp. - Customer Svc. LU OH
8830-2-9865-69-5130-9216	Meals & Entertainment - Customer Svc. LU OH
8830-2-9865-69-5131-9211	Travel-Customer Service
8830-2-9865-69-5200-9220	Admin Expenses Transferred - Credit Customer Care
8830-2-9865-69-5200-9230	Outsided services-Customer service
8830-2-9865-69-5200-9238	LU Corp US Admin Allocations
8830-2-9865-69-5200-9239	East Region Outside Services - Customer Service
8830-2-9865-69-5250-9010	Customer Care Supervision Expenses
8830-2-9865-69-5250-9030	Customer Records and Collection Expenses
8830-2-9865-69-5250-9050	Misc Customer Accounts Expenses
8830-2-9865-69-5390-9090	Information & Instructional Advertising Expenses
8830-2-9865-69-5390-9100	Misc Customer Service & Information Expenses
8830-2-9865-69-5390-9120	Demonstrating & Selling Exp
8830-2-9865-69-5390-9130	Advertising Expenses
8830-2-9865-69-5615-9302	Miscellaneous General Expense
8830-2-9865-69-7450-4265	Other Deductions
8830-2-9865-80-8660-9040	Uncollectible Accounts
8830-2-9866-69-5010-9020	Meter Reading Expenses - Labor
8830-2-9866-69-5010-9030	Customer Records & Collections Expenses - Labor
8830-2-9866-69-5010-9208	LDS LIBCORP US Labor
8830-2-9866-69-5010-9228	LU Corp US Lab capitalized
8830-2-9866-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9866-69-5250-9020	Meter Reading Expenses
8830-2-9866-69-5250-9030	Customer Records & Collections Expenses
8830-2-9866-69-5250-9050	Misc Customer Accounts Expenses
8830-2-9866-69-5615-9302	Miscellaneous General Expense
8830-2-9866-69-7450-4265	Other Deductions
8830-2-9867-69-5010-9160	Misc Sales Expenses - Labor
8830-2-9867-69-5010-9207	Demonstrating & Selling Labor
8830-2-9867-69-5010-9220	Admin Exp Tran CR - Credit Sales
8830-2-9867-69-5010-9227	LABS US Corp labor capitalized
8830-2-9867-69-5200-9220	Admin Expenses Transferred - Credit Sales
8830-2-9867-69-5390-9160	Misc Sales Expenses
8830-2-9867-69-5615-9302	Miscellaneous General Expense

<u>Account Number</u>	<u>Account Description</u>
8830-2-9867-69-7450-4264	Exp for certain civic, political & related act
8830-2-9867-75-7450-4261	Donations
8830-2-9868-69-5010-9200	Admin & General Salaries
8830-2-9868-69-5010-9201	A&G Salaries-LUC Strategic plan lab alloc
8830-2-9868-69-5010-9220	Admin Exp Transferred - Credit
8830-2-9868-69-5130-9210	Office Supplies Strategic Plan
8830-2-9868-69-5130-9215	Office Supplies & Exp LUC Strategic plan
8830-2-9868-69-5130-9216	Meals
8830-2-9868-69-5131-9211	Travel
8830-2-9868-69-5131-9213	Communication
8830-2-9868-69-5131-9214	Dues & Membership Fees
8830-2-9868-69-5131-9215	Training
8830-2-9868-69-5131-9216	Postage Strategic plan
8830-2-9868-69-5200-9220	Admin Expenses Transferred - Credit
8830-2-9868-69-5200-9230	Outside Services
8830-2-9868-69-5390-9120	Demonstrating & Selling Exp
8830-2-9868-69-5610-9280	Regulatory Comm Exp Strat Plan
8830-2-9868-69-5615-9302	Miscellaneous General Expense
8830-2-9868-69-7450-4261	Charitable Donations
8830-2-9868-69-7450-4264	Political Contributions
8830-2-9868-69-7450-4265	Other Deductions
8830-2-9868-69-7450-4266	Civic
8830-2-9870-69-5010-9204	A&G Salaries-Investor Relations LABS Head Office
8830-2-9870-69-5010-9205	LABS Corporate Service Labour allocation
8830-2-9870-69-5200-9238	LU Corp US Admin Allocations
8830-2-9875-69-5010-9207	East Region Labor-Credit Transformation
8830-2-9875-69-5200-9220	Admin Expenses transferred CR Trandformation
8830-2-9876-69-5010-9207	East Region Labor-Credit Transformation PMO/OH
8830-2-9876-69-5200-9220	Admin Expenses transferred CR Trandformation PMO/O
8830-2-9877-69-5010-9207	East Region Labor-Credit Transformation EAM
8830-2-9877-69-5200-9220	Admin Expenses transferred CR Trandformation EAM

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)	
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT	
XXXX	X	XXXX	XX	XXXX	XXXX	
Description	Description	Description	Description	Description	Description	
8810 Liberty NH	1	CDN	0000 Other	10 Assets	1010 Working Funds	0002 AOCI - Pension
8830 Granite State	2	US	0400 Gas	20 Liabilities	1020 Cash	0003 AOCI - OPEB
8840 Energy North			9282 LU Corp US Admin	30 Equity	1060 Other Special Deposits (Restricted Cash)	0052 OCI-Pension-Taxes
8843 NH Gas (Keene)			9800 IT	4(x) Revenue	1080 Temp Cash Investments	0153 AOCI - Pension - Taxes
8811 LU Energy NH Consolidation			9801 Transition	5(x) Costs (Ops, R&M)	1101 Accounts Receivable	0154 AOCI - OPEB - Taxes
8830 Granite State Electric			9810 HR/Payroll	51 Operations	1102 Bad Debt	0161 Cash - JP Morgan
8831 Granite State Electric - Pre Acquisition			9811 Payroll & HRIS	52 Fuel	1121 AR - Interco	1000 Deferred Financing - Intercompany
8832 Granite State Electric - Consolidation			9812 Training & Development	53 Generation Expenses	1160 Other AR	1010 Plant in Service
8840 EnergyNorth Natural Gas Inc			9815 Environmental, Health & Safety	56 Maintenance	1161 Int & Div Receivables	1010 Plant
8841 EnergyNorth Natural Gas Inc - Pre Acquisition			9816 Governance & Gov't Relations	69 Admin Costs	1162 Accrued Revenue	1012 Plant in Service - ARO
8842 EnergyNorth Natural Gas Inc - Consolidation			9817 LABS Head Office	75 Admin Costs (for APUC only)	1163 Misc Accrued Assets	1012 Utility Plant - ARO
8843 NH Gas (Keene)			9820 Finance & Administration	8(x) Depreciation & Other	1166 Rent Receivables	1020 Fixed assets clearing
8844 NH Gas (Keene) - Consolidation			9821 Risk Management		1168 Current Regulatory Asset	1020 Plant Purchased or Sold
			9822 Treasury		1169 Deferred RLIAP	1050 Plant Held for Future Use
			9823 Legal		1210 Notes Receivables (Current Portion)	1060 Plant in Service-not classified
			9824 Internal Audit		1230 Current deferred income tax asset	1070 Construction Work In Progress
			9825 Purchasing		1240 Prepays	1071 Capital Accrual CWIP-Additions
			9826 Building		1250 Deposits	1072 Construction Work-in-Process Clearing
			9827 FP&A		1251 Operating Clearing	1080 Accumulated Depreciation
			9828 Compliance		1310 Interco (Due from)	1080 Accum Prov for Depn of Utility Plant
			9830 Regulatory		1380 inventory	1080 Accum Prov for Depn of Elect Utility Plant
			9835 Energy Procurement		1510 investments	1081 RWIP Reclass
			9840 Business Development		1545 Interco Investment APIC	1082 COR Accrual
			9850 Operations		1550 Interco Investment CS	1082 RWIP Salvage
			9851 Operations - Electric		1610 Land and Other	1084 Accum dep cost of removal
			9852 Operations - Gas		1615 PPE	1087 Excess Accumulated Depreciation
			9853 Production, Dispatch & Control		1618 CWIP/PPE (South)	1087 Excess Accum Depreciation
			9854 Operations Engineering		1619 Fixed Asset Clearing	1100 Accum Prov for Amort of Utility Plant (nonma
			9855 Asset Management		1647 Intangibles	1100 Accumulated Depreciation-ARO
			9860 Executive		1655 Accum Amortization	1100 Accum Prov for Amort of Elect Utility Plant (nonma
			9865 Customer Care		1800 Long Term deferred income tax asset	1110 Accum Prov for Depn of Elect Utility Plant
			9866 Load Data Services		1910 Goodwill	1110 Accum Prov for Amort of Utility Plant
			9867 Sales & Marketing		1920 Misc Deferred Debits	1141 Goodwill NEES
			9868 Strategic Planning		1921 Suspense - EPM Mapping	1141 Other Assets - Goodwill
			9870 Investor Relations		1929 Deferred Costs/Regulatory Assets	1141 Goodwill KeySpan
					1930 Other Regulatory Asset	1141 Goodwill
					1931 Unamortized Debt Expense	1142 Goodwill Rollover
					1936 Deferred Financing - Intercompany	1151 GW Accum Amort
					2001 Accounts Payable	1210 Non Utility Property-Land
					2002 Accounts Payable	1210 OPI-Land Retained
					2003 Accounts Payable	1210 Non Utility Property
					2004 Accounts Payable	1211 OPI-Structures Retained
					2005 Accounts Payable	1220 Accum Depr Non Utility Property
					2011 Accrued Purchases	1231 Investment in Subsidiary Companies
					2021 AP - Interco	1240 Investments
					2110 Misc Accrued Costs	1241 Oth Inv-Cash Surr Val-Life Ins
					2111 Unapplied Payments/Accrued Water Fees	1241 Oth Inv-Miscellaneous
					2113 Customer Deposits	1242 Oth Inv-Cash Surr-Policy Loan
					2116 Interest Accruals	1280 Other Special Funds
					2124 Accrued Cost of Removal	1281 Rabbi Trust Investment
					2130 Accrued Payroll/Accrued Vacation	1282 EUA-Oth Splc Fnds-Mndon Rd Lit
					2140 Payroll clearing	1283 SERP Trust Account
					2141 On Bill Financing - Energy Efficiency	1300 Cash In Hand
					2142 Current & Accrued Liabilities	1310 Cash - JP Morgan
					2170 I/C Interest Payable	1311 Bank of America #XXXX7844
					2510 Accrued Federal Taxes	1311 Cash - Wells Fargo
					2530 Accrued Income Tax	1312 Cash-General Funds
					2550 Tax Collection Payables	1312 Bank of America #XXXX7513
					2605 Dividend Declared	1312 Cash - JP Morgan- Customer Refunds
					2710 Notes Payables	1313 Cash Receipts Misc AR
					2730 Current portion of deferred income tax liability	1314 Cash-Outstanding Checks
					2740 Commodity	1315 Cash Clearing CSS
					2750 Current Portion Capital Leases	1340 Other Special Deposits
					2760 Deferred Credit - Hazardous Waste	1350 Working Funds
					2770 AIAC	1420 Phased in revenue
					2810 Interco (Due to)	1420 Phased in revenue - Long Term
					2840 Intercompany Note Payables	1420 KS R/A-CGAC Working Capital
					2910 Long Term Debt	1420 Phased in Revenue - Short term
					2920 Derivative Instrument Payable	1420 Customer Accounts Receivable
					2930 - ARO/Long term liabilities	1421 Customer AR Misc Billing

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
				2960	Customer AR-Misc Billing
				2965	AR Under Collect-Access Charge
				3010	Deferred Working Capital - Winter
				3012	Cust AR-Energy Non Assoc Co
				3013	Deferred Billing
				3045	Customer AR-Reserve
				3050	A/R Undr Collect-Default/LR Sv
				3310	Deferred Working Capital - off - Peak
				3700	AR Under Collect-Transmission
				3800	Deferred Working Capital - Summer
				4210	A/R-Inter Co Rcpts-Nimo
				4290	Accounts Receivable-Pro Pack
				4295	AR - CSS
				4310	A/R - CRIS
				4400	AR Gift Certificates
				4410	A/R NSF Chargeback
				4420	A/R-Inter Co Rcpts-RI Gas
				4460	A/R-Cogsdale clearing
				4700	A/R-Inter Co Rcpts-Keyspan
				5010	A/R REC Obligation
				5040	Income Tax Receivable
				5041	Other Long Term Asset
				5042	Other Accounts Receivable
				5043	Oth A/R-COBRA Plan
				5044	Due from Vendor
				5045	Misc AR-Hwy & Emp
				5110	Oth A/R-Depndnt Care Odd Yr
				5130	Oth A/R-Non Assoc
				5131	Oth A/R-Health Care Spend Acct
				5200	Transit&Park fund Legacy Grid
				5210	Energy Supply
				5250	A/R-Property Damage
				5280	Commodity Settlement Rec <1Yr
				5390	Other Accounts Receivable Grants
				5400	Other Accounts Receivable - Special Contracts
				5405	A/R-Empl Home Conversion Loan
				5410	Accum Prov Uncollectable Accounts
				5415	Settlemt Written-off Acct Exp
				5420	Bad Debt Exp - Misc Billing
				5425	Reserve for Bad Debt Accrual
				5430	Notes Receivable from associated companies
				5431	AR Assoc Company
				5435	AR Associated Company
				5436	Due to/from AR Assoc Company
				5437	Due to/from associated company
				5438	Plant Materials and Operating Supplies
				5439	Inventory
				5440	Materials&Supplies In Transit
				5441	Obsolete Inventory Reserve
				5442	Stores Expense Undistributed
				5444	Stores Clearing Db Bill Pool
				5455	Stores Clearing-Credit
				5455	Gas Stored Underground-Current
				5540	Fuel Stock - Propane
				5540	Storage-Liquefied Nat Gas
				5541	UG Storage-Liquefied Nat Gas
				5541	Prepaid Expenses
				5541	Prepays
				5541	Prepaid Employee Insurance
				5541	Prepaid Taxes - Other
				5541	Prepaid Taxes-Mun-Property-Oper
				5542	Int Rec Assoc Co-MPool
				5542	Int & Div Rec-Non Assoc
				5542	Rents Receivable
				5542	Accrued Utility Revenue
				5543	Misc Current Accrued Assets
				5543	Current Reg Liability Deferred Gas Cost
				5610	R/A - COG Costs - Winter
				5615	R/A - COG Costs - Summer
				5680	Transmission over/under-current

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT	
XXXX	X	XXXX	XX	XXXX	XXXX	
Description	Description	Description	Description	Description	Description	
				6125	Rental Expense - Intercompany	
				7030	LTIP Expense	
				7100	Maintenance (Admin)	
				7360	Legal Expense	
				7450	Admin (below the line costs)	
				7695	Franchise Taxes	
				8540	Interest on Long-term Debt	
				8541	Amortize Debt Discount & Exp	
				8543	Intercompany - Interest Expense - LU Co.	
				8550	Other Interest Expense	
				8551	Non-service costs	
				8610	Depreciation Expense	
				8640	Amortization Expense	
				8641	Amortization of Regulatory Assets	
				8660	Uncollectible Accounts	
				8665	writedown of tangible assets	
				8710	Federal Income Tax	
				8720	State Income Tax	
				8760	Deferred Income Tax	
					1743	Deferred Bad Debt - Winter
					1744	Deferred Gas Cost-Unbundling
					1745	Current Reg Liability Deferred Rate Case Cost
					1745	Rate Case Recovery
					1750	Current Portion Derivative Asset
					1750	R/A-LDAC Costs
					1751	R/A-LDAC Costs
					1752	R/A-CGAC Costs - Off Peak
					1752	R/A-CGAC Costs - Peak
					1753	R/A-CGAC Costs - Off Peak
					1754	Deferred Bad Debt - Summer
					1755	Deferred Reserve EE
					1755	Current Reg Liability Deferred EE
					1756	Current Reg Liability Deferred Resi Adjustment
					1756	Lost Revenue Energy Efficiency Mechanism
					1756	Deferred RLIAF
					1757	Deferred NHDAS Special Contract
					1760	Derivative Instrument assets-Hedges
					1810	Unamortized Debt Expense
					1820	Other Regulatory Asset - FAS 109
					1820	Current Regulatory Asset
					1821	Current Regulatory Asset - Special Audit
					1821	Current Regulatory Liability - ECAC
					1821	AML Reg Asset
					1822	Battery Storage Program
					1822	LT Reg. Liability Border-Commodity Price ADJ.
					1822	Derivative MTM Reg Asset
					1822	Current Reg. Liability Border-Commodity Price ADJ.
					1822	KS-Derivative MTM Reg Asset
					1823	KS-Deriv Settlement Reg Asset
					1823	Other Regulatory Asset - Deferred Rate Case
					1823	Deferral Decoupling Asset
					1823	Excess Depreciation less than 1 year
					1823	Excess Depreciation- Greater than 1 year
					1824	KS-Deriv-Gas Contract-RegAsset
					1824	Current Regulatory Asset-Storm Costs
					1824	R/A Deferred Tilton Remediation
					1824	Deriv-Gas Contract-RegAsset
					1824	Environmental Response Fund
					1825	Storm Costs
					1825	KS-Interest on Def Reg Assets
					1825	Current Regulatory Asset - Pension
					1825	Interest on Def Reg Assets
					1826	FAS 158 - Pension
					1826	Current Regulatory Asset-Transmission
					1826	GSE DSIT Deficiency
					1826	FAS158-Pension
					1826	Reg asset other Pension related
					1827	Vegetation Management provision/ REP-current
					1827	Asset Ret Oblig Reg Asset
					1827	FAS158-OPEB
					1828	OPEB Expense Deferred-Gas
					1828	NEG & KeySpan CTA
					1829	Storm Recovery 2008 Ice Storm
					1829	Extraordinary Property Losses - FAS 109
					1830	Preliminary Survey Investigation Charges-DONT USE
					1830	Preliminary Survey & Investigation Charges
					1840	Misc Billing Clearing
					1840	Pymts TNW-Funeral
					1840	Payroll Clearing
					1841	Pymts TNW-Employ Related Injur
					1841	Communication Expenses-Debit
					1841	ESPP Clearing
					1842	Communication Exp-Credit
					1842	Payroll Benefit Clearing
					1842	TNW-Clearing Operating
					1843	Pymts TNW-Vacation
					1843	Employee Expense Reimbursement
					1843	Transp Exp-DR-Clearing Only
					1844	Transportation Exp-Debit

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					1844 Pymts TNW-Holiday
					1844 401K Clearing Account
					1845 Pymts TNW-Sickness
					1845 Transportation Exp-Credit
					1845 Payroll Tax Clearing
					1846 Pymts TNW-Personal
					1846 Utility Clearing
					1847 Payroll Clearing Stat
					1847 Pymts TNW-Jury Duty
					1848 LTIP Clearing
					1848 Pymts TNW-Rest Time
					1849 Pymts TNW-Weather
					1849 Operating Clearing
					1850 Temporary Facilities
					1860 Misc Deferred Debits
					1860 Def Dr-Cash Overs & Shorts
					1860 Flex Spending Clearing
					1861 Def Dr-Misc
					1862 R/A-Energy Efficiency Prog
					1862 KS R/A-Energy Efficiency Prog
					1862 Suspense- EPM Mapping
					1862 Suspense-KeySpan EPM Mapping
					1863 Regulatory Assets - FAS 109
					1863 KS R/A-Environmental-Materials
					1863 R/A-Environmental-Materials
					1863 R/A Environmental-Materials
					1863 Suspense-Inventory Management
					1864 KS R/A-Environmental-Purch Gas
					1864 R/A-Environmental-Purch Gas
					1865 KS R/A-FAS 109
					1865 Deferred Debit LCIRP
					1866 KS-Deriv Gas Cont-Reg-LT
					1867 KS-Deriv MTM Non Reg-LT
					1868 Reg Liability Rate Adjustment Mechanism
					1868 KS-Deriv MTM Regulated-LT
					1869 Deferred Charges - DDE
					1869 KS-Deferred Charges - DDE
					1900 ADFIT-CIAC
					1900 ADFIT-Other
					1900 ADFIT-Capitalized Office Suppl
					1900 ADSIT-Cont in Aid of Construct
					1900 ADSIT-Split Dollar
					1901 ADFIT-FAS 112
					1901 ADFIT-OPEB Liability
					1901 ADSIT-ITC Amortization
					1901 ADIT-FIT on SIT-OCI
					1901 ADFIT-Def Dir Comp
					1901 ADSIT-Pension Liability
					1901 ADFIT-Pension-OCI
					1902 ADFIT-Def Inc Comp
					1902 ADSIT-Reserve-Environmental
					1902 ADFIT-OPEB-OCI
					1902 ADFIT-Net Operating Loss
					1902 ADFIT-ARO Accretion Income
					1902 ADFIT-Reserve-State FIN 48
					1902 ADSIT-Storm Contingency
					1903 Accum Def Inc Taxes Asset long term
					1903 ADIT- FIT on SIT
					1903 FIT on SIT
					1903 Accum Def Inc Taxes Asset (Current)
					1903 ADSIT-Bonus Accruals
					1903 ADSIT-Deferred Incent Comp
					1903 ADFIT-Accrued Interest
					1903 ADFIT-Vacation Accrual
					1903 ADFIT-Workers' Compensation
					1904 ADFIT-FAS 109
					1904 ADSIT-Capitalized Office Suppl
					1904 ADSIT-Uninsured Claims
					1904 ADSIT-Deferred Compensation
					1904 ADFIT-Employee Comp & Benefits

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					1904 ADSIT-Pension-OCI
					1904 ADFIT-Materials & Supplies
					1905 ADSIT-FAS 112
					1905 ADSIT-Employee Comp & Benefits
					1905 ADSIT-Deerfield Licensing
					1905 ADSIT-OPEB-OCI
					1905 ADFIT-Reg Liability-Other
					1905 ADFIT-Bad Debt Reserve
					1905 ADFIT-Supplemental Pension
					1906 ADSIT-Dir Compensation
					1906 ADFIT-Unbilled Revenue
					1906 ADSIT-FAS 109
					1906 ADSIT-Reserve-Other
					1906 ADFIT-Reserves-Other
					1906 ADFIT-ITC Amortization
					1907 Deferred Tax Prov-Beg Balance
					1907 ADSIT-MA Unitary Def Tax Asset
					1907 ADSIT-OPEB Liability
					1907 ADSIT-Workers' Compensation
					1907 ADFIT-Pension Liability
					1907 ADFIT-Storm Contingency
					1907 ADSIT-Other
					1907 ADSIT-Reg Liability-Other
					1908 ADSIT-OPEB Liability
					1908 ADFIT-Reserve-Environmental
					1908 ADSIT-Bad Debt Reserve
					1908 ADSIT-Accrued Interest
					1908 ADFIT-Bonus Accruals
					1908 ADSIT-Other
					1908 ADSIT-Materials & Supplies
					1909 ADFIT-Uninsured Claims
					1909 ADFIT-Deferred Compensation
					1909 ADFIT-Rate Reserves
					1909 ADFIT-OCI-Investments
					1909 ADSIT-Supplemental Pension
					1909 ADSIT-Unbilled Revenue
					1910 ADFIT-Reserve-State FIN 48
					2010 Common Stock Issued
					2079 Due to Liberty Liberty Utilities Canada
					2079 Due from Liberty Utilities Canada
					2100 Gain on Required Cap Stock
					2110 Investment in Granite State
					2110 Misc. Paid In Capital
					2110 Misc Paid In Capital
					2110 Capital Contribution
					2110 Misc Paid in Capital
					2160 Retained Earnings
					2190 Accum Other Comprehensive Income
					2191 OCI Unreal Apprec on Inv-Elim
					2192 Retained Earnings OCI FAS 158-Pension
					2192 OCI FAS158-Pension
					2192 OCI FAS 158-Pension
					2193 OCI FAS 158-OPEB
					2193 OCI FAS158-OPEB
					2193 Retained Earnings OCI FAS 158-OPEB
					2194 OCI FAS158-Pension-Taxation
					2195 OCI FAS158-OPEB-Taxation
					2196 OCI Investments-Taxation
					2230 NotePayLUFInUS LLC and LU \$30M US for 5 yrs@3.86%
					2230 NP-LU and EN \$18.1M 5YR @ 3.51%
					2230 NP-LU and GS \$3.4M 5YR@3.51%
					2231 NP- LU and EN \$41.8M 10YR @ 4.49%
					2231 NP-LU and GS \$7.9M 10YR@4.49%
					2231 NotePayLU FinUS LLCandLU\$69MUS for 10 yrs at 4.84%
					2232 NotePayLUFInUS LLCandLU\$36M US for 15 yrs at 5.24%
					2232 NP-LU and GS \$4.1M 15YR@4.89%
					2232 NP-LU and EN \$21.8M 15YR @ 4.89%
					2233 NotePayLUFInUS LLCandLU\$13.5MUSfor15 yrs at 5.24%
					2233 NP-LU and GS \$1.5M 15YR@4.89%
					2233 NP-LU and EN \$8.2M 15YR @ 4.89%

Great Plains Account Structure
Liberty Utilities

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(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					2240 Other Long-term Debt
					2243 Other LTD - \$5M 7.37%
					2244 Other LTD - \$5M 7.94%
					2245 Other LTD - \$5M 7.30%
					2280 Accum Provision Injury & Damages
					2281 Pension/FAS106-Benefit Reserve
					2282 Misc Operating Reserves
					2282 Current Portion-Misc Operating Reserves
					2283 OPEB/FAS 106 Benefit reserve
					2285 Long Term Pension Obligation
					2300 Asset Retirement Obligation
					2320 A/P-System Benefit Charge
					2320 Accounts Payable
					2320 A/P-Empl Deduct-Stock Purchase
					2320 A/P - Customer Refunds
					2320 A/P-Customer Refunds
					2320 A/P-Bank Checks Outstanding
					2321 A/P-Audited Vouchers
					2321 A/P Exceptional Payments-NGG
					2321 A/P-Other Cash Receipts
					2321 SBC-GSE Energy Efficiency Prgm
					2322 A/P-Commit Fee-Line of Cr
					2322 A/P-NonAssocCo-Energy Supplier
					2322 A/P-M & S Receipts
					2322 A/P-Empl Deduct-Empl Assoc
					2323 A/P-Purchased Power
					2323 A/P-Audited Voucher-Payroll
					2323 A/P-Group Insurance
					2324 A/P-Liab Control Acct for CSS
					2324 A/P-Empl Deduct-Union Dues
					2324 A/P-Work Comp Claims
					2325 A/P-Empl Deduct-Charity Org
					2325 A/P-Esheat-Msc Exp&Dr Trm Sls
					2325 A/P-Empl Deduct-Savings Bonds
					2326 A/P-Misc Employee Withholding
					2326 A/P-Empl Deduct-Cred Union
					2326 A/P-Esheat-Unclaimed Cust Cr
					2327 A/P-Empl Deduct-Thrift Plan
					2327 A/P-Empl Deduct-Stock Purchase
					2327 A/P-Employee Expense Liab
					2328 A/P-Unpaid Invoice Accrual
					2328 A/P-Empl Deduct - Life Insurance
					2328 A/P-Empl Deduct-Auto Ins
					2328 A/P-Empl Deduct-Life Insurance
					2328 ISO NE AP
					2329 A/P-Thrift Loan
					2329 A/P-Unpaid Legal Invoice Accl
					2329 A/P Gas Purchases
					2330 Notes Payable Affiliated Companies
					2340 Accts Payable to Assoc Co's
					2340 Accounts Payable - Intercompany
					2341 Due to Payroll Ceridian
					2350 Customer Deposits
					2360 Accrued Self-assessed Sales Taxes Payable
					2360 Federal Accrued Income Taxes
					2360 State Accrued Income Taxes
					2361 Tx Accr-Personal Taxes-G&A
					2361 Taxes Accr-Federal Inc-Curr Yr
					2361 Tx Accr-St Franch-MA
					2362 Tx Accr-St Franch-NH
					2362 Taxes Accr-Federal Inc-Curr Yr
					2363 Tx Accr-Bus Profits Tax
					2363 Taxes Accr-Federal Inc-PriorYr
					2364 Tx Accr-Fed Unempl Comp
					2364 Tx Accr-Municipal Property
					2365 Tx Accr-State Unemployment
					2365 Tx Accr-NY State/Cnty/Town
					2366 Tx Accr-FICA Company Portion
					2367 Tx Accr-St Franch-NY
					2368 Tx Accr-Mass Medical

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Liberty Utilities

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(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					2369 Tx Accr-Misc
					2370 Interest Accrued from Customer Deposits
					2370 Interest Accrued
					2371 Int Accr-LTD
					2372 Int Accr-Customer Deposits
					2373 Int Accr-M Pool-Assoc
					2374 Int Accr-Tax
					2410 Tax Collections Medicare Payroll Tax
					2411 Tx Coll Pay FICA
					2412 Tx Coll Pay MA Sales & Use Tax
					2413 Tx Coll Pay RI Sales&Use Tax
					2414 Tx Coll Pay-Fed Inc Withholding
					2415 Tx Coll Pay-St inc Withholding
					2416 Tx Coll Pay-Consumption Tax
					2420 Misc Accrued Liabilities
					2420 Accrued cost of removal
					2420 Curr&Accr Liab-Pole Attch Rntl
					2420 Payroll Accrual
					2420 Due to Vendor
					2420 Curr&Accr Liab-TDI Reimb
					2420 Unapplied payments
					2421 Unpaid Invoice Accrual
					2421 Curr&Accr Liab-Health Dental
					2421 Curr&Accr Liab-Regul Comm Exps
					2421 Empl Deduct-Stock Purchase Accrual
					2421 Pension obligation accrual
					2422 Accrued Escheatment Liability
					2422 Empl Deduct-Charity Org Accrual
					2422 Non Assoc Co Energy Supplier
					2422 Curr&Accr REP/VMP Provision
					2422 Curr&Accr Liab-Acct Pay Acrl
					2423 Curr&Accr Liab-REC Obligation
					2423 Curr&Accr Liab-R Ref-C&LM
					2423 Misc Employee Withholding Accrual
					2424 Group Insurance Accrual
					2424 RGGI Funds I - General EE
					2424 Curr&Accr Liab-Transm O/U
					2425 Curr&Accr Liab-Access Chrg O/U
					2425 RGGI Funds II - EE Financing
					2425 Gas/Power Purchases Accrual
					2425 Empl Deduct-Union Dues Accrual
					2425 Bonus Accrual
					2425 On Bill Financing - Energy Efficiency
					2426 Cust Refund Prov-Comm Lg Dist
					2426 Current Regulatory Liabilities
					2426 Curr&Accr Liab-Payroll
					2426 LTIP Accrual
					2426 Worker's Compensation Accrual
					2426 ISO NE Accrual
					2427 Currt Reg Liab-RGI Auction Proceeds to default Cu
					2427 Curr&Accr Liab-Healthcare Accr
					2428 Curr&Accr Liab-Vac Accrual
					2428 RGGI-Auction Proceeds To All Dist. Customers
					2429 Curr&Accr Liab-NGUSA Goals
					2429 Short Term OPEB obligation accrual
					2430 RGGI Funds 2013
					2450 Derivative instrument liab-Hedges
					2450 Commodity Settlement Pay <1Yr
					2520 Customer Advances For Construction
					2521 CIAC Tax Gross Up
					2530 Long-Term Interest Payable
					2530 Other Deferred Credits
					2531 Def Cr-Miscellaneous
					2531 FIN48 FIT - Permanent Issues
					2532 Def Cr-Highway Reloc Billed
					2532 FIN48 SIT - Permanent Issues
					2533 Hazwaste Prov - Unwind Disc
					2533 Def Incentive Comp
					2534 R/L-FAS 109 Reg Liab DFIT
					2534 Def Cr-Hazardous Waste

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					2534
					Hazwaste Prov - Beg Bal
					2534
					KS R/L-FAS 109 Reg Liab DFIT
					2535
					KS R/L-Deferred RCS-Recov/Exp
					2535
					Pension Costs
					2535
					Pension Cost
					2536
					KS-Deriv Gas Cont-Reg-LT
					2536
					Deriv Gas Cont-Reg-LT
					2536
					Def Incentive Comp-Pensions
					2537
					Deferred Revenue
					2537
					KS-Deriv MTM Regulated-LT
					2538
					FAS 106 Recovery
					2538
					KS-Deriv Gas Cont-NonRegLT
					2538
					NotePayLUFinUS LLC and LU \$30M US for 5 yrsat3.86%
					2539
					NotePayLU FinUS LLCandLUS69MUS for 10 yrs at 4.84%
					2539
					FAS 112
					2540
					NotePayLUFinUS LLCandLUS36M US for 15 yrs at 5.24%
					2540
					Other Regulatory Liabilities
					2541
					Current Regulatory Liability - NEES Pens OPEB
					2541
					NotePayLUFinUS LLCandLUS13.5MUSfor15 yrs at 5.24%
					2541
					NEES Pens OPEB-Purch Acct Adj
					2542
					Deferral Decoupling Liability
					2542
					Service Quality Penalties
					2542
					Systems Benefits Charge
					2543
					Excess Earnings
					2543
					EAP Marketer Discount
					2544
					FAS 109
					2545
					Deriv-Gas-Contract-Reg Liab
					2545
					KS-Deriv-Gas-Contract-Reg Liab
					2546
					Derivative MTM-Reg Liab
					2546
					KS-Derivative MTM-Reg Liab
					2547
					KS-Revenue Recognition Reserve
					2548
					Current Regulatory Liability - Storm Costs
					2548
					NP-LU and GS \$3.4M 5YR@3.51%
					2548
					Misc Def Cr Storm Costs
					2549
					NP-LU and GS \$7.9M 10YR@4.49%
					2550
					Accum Deferred Investment Tax Credit
					2550
					NP-LU and GS \$4.1M 15YR@5.14%
					2551
					NP- LU and GS \$1.5M 15YR@5.14%
					2552
					NP-LU and EN \$18.1M 5YR @3.51%
					2553
					NP- LU and EN \$41.8M 10YR@ 4.49%
					2554
					NP-LU and EN \$21.8M 15YR@ 4.89%
					2555
					NP-LU and EN \$8.2M 15YR@ 4.89%
					2593
					Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs
					2595
					Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs
					2596
					Due to APUC
					2596
					Due to Algonquin Power & Utilities Corp
					2602
					Due to Liberty Energy Utilities Co.
					2603
					Due to LU Co
					2603
					Due to LU Co.
					2603
					Due from Liberty Utilities Co
					2603
					Intercompany - Interest Expense - LU Co.
					2603
					I/C Interest Payable - LU CO.
					2605
					Due from Granite State
					2605
					Due to Service Co(DO NOT USE)
					2605
					Due from/to Granite State
					2606
					Due to Liberty Energy New Hampshire
					2606
					Due from Granite State(DO NOT USE)
					2607
					Due from/to Energy North
					2607
					Due to Energy North
					2607
					Due from Energy North
					2626
					Due from Liberty Utilities America Co
					2626
					Due to Liberty Utilities America Co
					2635
					Due to Cogsdale New Hampshire
					2635
					Due to COGSDALE
					2639
					Due from Liberty Utilities (Central) Services Corp
					2639
					Due to/from LU Central Services Corp Main
					2641
					Due to New England
					2652
					NP - LU and EN \$87.8M 15YR@4.22%
					2653
					NP - LU and NH \$8.38M 15YR@4.1%
					2654
					NP - LU and GS \$3.43M 15YR@4.22%

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					2655 Due from/to NH Gas Co - Keene
					2655 Due from/to Keene
					2655 Due from NH Gas Co - Keene
					2655 Due from Keene
					2691 Due to LABS US
					2692 Due to Liberty East Region
					2693 Due to Liberty Central Region
					2695 Due to Liberty Corporate US
					2820 ADFIT-Construction Other
					2821 ADFIT-Cost of Removal
					2821 ADFIT-Property Related
					2822 ADFIT-ACRS Retirement
					2822 ADFIT-NY-Lib Depr Statutory Rt
					2823 ADFIT-Unfunded Tax Liab
					2823 ADFIT-FAS 109
					2824 ADSIT-Construction Other
					2824 ADSIT-Property Related
					2825 ADSIT-NY-Lib Depr Statutory Rt
					2825 ADSIT-Cost of Removal
					2826 ADSIT-FAS 109
					2826 ADSIT-ACRS Retirement
					2827 Deferred Tax Prov-Beg Balance
					2827 ADSIT-Unfunded Tax Liab
					2828 ADFIT-Construction Interest
					2829 ADSIT-Construction Interest
					2830 Accum Def Inc Taxes-Other Reg Asset
					2830 Excess ADIT Regulatory Liability - Short Term
					2830 ADSIT-FAS 109
					2830 Accum Def Inc Taxes Liability-(Long-term)
					2830 ADFIT-R/A-Pensions
					2830 Excess ADIT Regulatory Liability - Long Term
					2830 Accum Def Inc Taxes Liability-Current
					2830 ADSIT-Pensions
					2831 ADFIT-OCI-Investments
					2831 ADSIT-Investments-OCI
					2831 ADSIT-FAS 106 Contribution
					2831 Regulatory Assets Tax- Income taxes
					2831 Regulatory Liabilities - Income Taxes
					2831 ADFIT-R/A-OPEB
					2832 ADSIT-Early Retirement
					2832 ADSIT-R/A-Other
					2832 ADFIT-Unamrt Debt Disc or Prem
					2832 ADSIT-R/A-Pension
					2833 ADSIT-R/A-Environmental
					2833 ADSIT-R/A-Property Taxes
					2833 ADFIT-FAS 109
					2834 ADFIT-Other
					2834 ADSIT-R/A-Storm Cost
					2834 ADFIT-Investments-OCI
					2835 ADFIT-Pensions
					2835 ADFIT-R/A-Other
					2835 ADSIT-Reserve
					2836 ADFIT-R/A-Environmental
					2836 ADFIT-FAS 106 Contributions
					2836 ADSIT-R/A-OPEB
					2837 ADSIT-Unamrt Debt Disc or Prem
					2837 ADFIT-R/A-Storm Cost
					2837 ADFIT-Group Term Reserve
					2838 ADFIT-Char Contrib Limitations
					2838 ADSIT-Fin48-DSIT
					2838 ADFIT-Early Retirement
					2839 ADFIT-Fin48-DFIT
					2839 ADFIT-R/A-Property Taxes
					2839 ADFIT-NIMO-Oth Statutory Rate
					3010 Intangible Plant-Organization
					3020 Franchise and Consents
					3030 Misc. Intangible Plant
					3040 PRD-Land & Land Rights
					3050 PRD-Structures&Improvements
					3110 PRD-Structures&Improvements

Great Plains Account Structure
Liberty Utilities

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(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					3190 PRD-Gas Mixing Equipment
					3190 Property, Plant and Equipment
					3200 PRD-PROD Other Equipment
					3201 PRD-PROD-OTHER EQUIP
					3390 PRD-ARO
					3600 Land and Land Rights
					3610 Structures and Improvements
					3620 Stationing Equipment
					3620 Gas Holders
					3635 Other equipment
					3640 Poles, Towers, and Fixtures
					3643 LNG Processing Terminal Equipment
					3646 CNG Compressor Station Equipment
					3650 Overhead Conductors and Devices
					3650 Land & Land Rights
					3660 Distn-Underground Conduit-Manholes
					3661 Underground Conduit
					3662 T&D-STRUCT-IMPROV-M&R STA
					3663 T&D-STRUCT-IMPROV-OTHER
					3670 T&D-Mains-STL-PLST-CI-Mixed
					3670 Underground Conductors and Devices
					3680 Line Transformers
					3681 Line Transformers-cost
					3682 Line Transformers-Install
					3690 T&D-M&R Station Equipment
					3690 Services
					3691 Services -Conduit
					3692 Services -Cable
					3700 Meters
					3701 Meters-Install
					3702 LRG Meter-Cost
					3703 LRG Meter-Install
					3720 Transmission-ARO
					3720 Leased Property on Customer Premises
					3730 Street Lighting and Signal Systems
					3731 St Lighting & Signal Sys-UG
					3740 Dist-Land and land rights
					3750 Dist-Structures and improvements
					3760 Dist-Mains
					3760 T&D-Mains-STL
					3761 T&D-Mains-OTH
					3762 T&D-MainsPLST
					3763 T&D-Mains-CI
					3764 T&D-Mains-Valve >4"
					3770 Dist-Compressor station equipment
					3780 Dist-Measuring and regulating station equipment-Ge
					3780 T&D-M&R Equipment
					3790 Dist-Measuring and regulating station equipment-CI
					3800 Services
					3800 T&D-Gas Services-STL
					3801 T&D-Gas Services-OTH
					3801 Services - Stub
					3802 T&D-Gas Services-PLST
					3810 Meters
					3810 T&D-Gas Meters
					3811 T&D-Gas Meters-Instrument
					3811 T&D-GAS METERS - INSTRUMENT
					3812 T&D-GAS METERS - ERTS
					3812 T&D-Gas Meters-ERTS
					3820 Meters Installations
					3870 Other Equipment
					3870 T&D-Other Equipment
					3880 Distribution-ARO
					3890 Land & Land Rights
					3890 Land and Land Rights
					3900 General Structures & Improvement
					3900 General Structures & Improvmt
					3900 GEN-Structure Improvements
					3901 GEN-Structure Improvements-Boiler
					3910 GEN-Office Furniture-Equipment

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Liberty Utilities

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(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					3910 Office Furniture & Improvement
					3910 Office Furniture and Improvement
					3911 Gen. Office Equipment Computers
					3911 GEN-OFFICE EQUIPT-COMPUTERS
					3912 GEN-LAPTOP COMPUTERS
					3912 Gen. LapTop Computers
					3920 Transportation Equipment
					3921 Transportation Equip<12,000 LB
					3921 GEN-Pass/Trailer
					3922 GEN-Service Vans
					3930 Stores Equipment
					3940 GEN-Tools-Shop-Garage Equip
					3940 Tools, Shop, and Garage Equipment
					3941 Tools Shop Equip-CNG ST
					3950 Laboratory Equipment
					3960 GEN-Power Op Equip<=12,000lb
					3960 Power Operated Equipment
					3961 GEN-POWER OP EQPT>=12,000 LB
					3970 Communications Equipment
					3970 GEN-Communication Equipment
					3971 Comm Equip-site specific
					3980 Misc. Equipment
					3980 GEN-Miscellaneous Equipment
					4011 Tx Oth Inc Tx-NH Bus Profit Tx
					4030 Depreciation Exp
					4031 Depr Exp-Asset/Held/Sale
					4031 Depreciation Exp-Asset/Held/Sale
					4032 Depreciation Expense - LAB
					4033 Depreciation Expense - PAM
					4034 Depreciation Expense-AR Costs
					4041 Amort - limited-term gas plant
					4050 Amort - gas plant
					4050 Amortization-Intangibles
					4073 Amortization - Regulatory debits
					4073 Regulatory - debits
					4074 Amortization - Regulatory Liabilities
					4074 Amortization of Reg Assets
					4074 Amortization of Regulatory Assets
					4080 Federal Unemployment taxes
					4080 Franchise taxes
					4080 Medicare
					4080 Social Security Taxes
					4080 Property taxes
					4080 Tx Oth Inc Tx-Fed Unempl Comp
					4080 Property Tax
					4081 Tx Oth Inc Tx-Misc
					4081 Tx Oth Inc Tx-FICA Co portion
					4082 Tx Oth Inc Tx-St Unempl Tax - EHS
					4082 Tx Oth Inc Tx-St Unempl Tax - FIN
					4082 Tx Oth Inc Tx-St Unempl Tax - HR
					4082 Tx Oth Inc Tx-St Unempl Tax-Legal
					4082 Tx Oth Inc Tx-St Unempl Tax - Leg
					4082 Tx Oth Inc Tx St Unemployment Tax
					4082 Tx Oth Inc Tx-St Unempl Tax - ENPROC
					4082 Tx Oth Inc Tx-St Unempl Tax - REG
					4082 Tx Oth Inc Tx-St Unempl Tax-Environmental
					4082 Tx Oth Inc Tx-St Unempl Tax
					4082 State Unemployment Taxes
					4082 Tx Oth Inc Tx-St Unempl Tax - Exec
					4082 Tx Oth Inc Tx-St Unempl Tax - OPS
					4082 Tx Oth Inc Tx-St Unempl Tax - IT
					4082 Tx Oth Inc Tx-St Unempl Tax-Procurement
					4082 Tx Oth Inc Tx-Sales Use & Util
					4083 Tx Oth Inc Tx-Mun Op Prop
					4090 State Income Tax
					4090 Federal Income Tax
					4090 Current FIT expense - Federal
					4090 Current SIT expense - State
					4091 Inc Tx-St Fran MA
					4091 Fed Inc Tx-Prior Years

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					4092 Inc Tax and Other Inc/Ded-Federal (BTL)
					4092 Inc Tx-St Fran MA-Prior Year
					4092 Inc Tax and Other Inc/Ded-State (BTL)
					4092 Fed Inc Tx-Nonutility Oper
					4093 Inc Tx-St Fran-Prior Year
					4094 State Income Tax - Prior yr
					4094 St Inc Tx-Nonutility Oper
					4101 Deferred SIT expense - State
					4101 Def SIT Expense-Debit
					4101 Deferred SIT expense - State
					4102 Prov for Def Inc Taxes Other Inc/Ded (BTL)
					4102 Def SIT Expense-Prior Year
					4103 Def SIT Exp-Other Oper-Debit
					4104 Def FIT Expense-Debit
					4104 Deferred FIT expense - Federal
					4105 Def FIT Expense-Prior Year
					4106 Def FIT Exp-Other Oper-Debit
					4110 Deferred Income Tax - Credit
					4111 Def FIT Expense-Credit
					4114 Investment Tax Cr Adj-Amort
					4150 Revenue from merchandise, jobbing & contract work
					4160 Merch/Jobbing/Contract Labor
					4160 Merch/ jobbing/contract-non Labour
					4160 Merch/ jobbing/contract-Labour
					4170 Revenues from non-utility operations
					4171 Expenses from non-utility operations - labor
					4171 Expenses from non-utility operations
					4171 Expenses from Non-Utility Operations Labor
					4171 NGT Share Awards
					4180 Non-operating rental income
					4182 Non-operating rental income - Deprec
					4190 Interest income
					4190 Interest Income
					4190 Dividend Income
					4191 Investment Tax Credits
					4191 Allow for other funds used during constr
					4191 Int&Div Inc-Rabbi Trust
					4191 AFUDC Borrowed-Equity portion
					4191 Allow for other funds used during construction
					4191 Int&Div Inc-Other Interest
					4192 Interest & Dividend Income
					4193 M Pool Int Inc-Assoc Co
					4194 Rabbi Dividends
					4195 Int&Div Inc-Temp Cash Invest
					4196 Other Int Inc-Refunds
					4210 Misc non-operating income
					4211 Gain on Disp of Property
					4211 Realized Gn/Ls on Dfd Comp Inv
					4211 Gain on Disposition of Property
					4212 Loss on disposition of property
					4250 Miscellaneous Amortization
					4261 Donations
					4261 Charitable Donations
					4262 Def Comp Inv-Life Ins
					4263 Penalties
					4263 Penalties
					4264 Exp for certain civic, political & related act
					4264 Political Contributions
					4264 Exp for certain civic, political and related act
					4265 Finance Charges
					4265 Regulatory Asset Write Down
					4265 Other Deductions
					4266 Political Expenses Non deductible
					4266 Civic
					4270 Interest on Long-term Debt
					4280 Amortize Debt Discount & Exp
					4300 Interest on Debt to Associated Companies
					4310 Other Interest Expense
					4311 Oth Int Exp-Tax
					4311 Other Interest Expense - Tax

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					4320 AFUDC - borrowed
					4350 Exceptional Costs
					4400 Residential Sales
					4401 Residential Sales - Fixed Portion
					4402 Residential Sales - Variable Portion
					4403 Residential Sales - Energy Cost
					4420 Commercial & Industrial Sales
					4423 Commercial Sales - Fixed Portion
					4424 Commercial Sales - Variable Portion
					4425 Commercial Sales - Energy Cost
					4426 Industrial Sales - Fixed Portion
					4427 Industrial Sales - Variable Portion
					4428 Industrial Sales - Energy Cost
					4440 Public Street & Highway Lighting
					4441 Public Street & Highway Lighting - Fixed Portion
					4442 Public Street&Highway Lighting-Variable Portion
					4443 Public Street & Highway Lighting - Energy Cost
					4470 Sales for Resale- Electric
					4473 Sale for Resale - Fixed Portion
					4474 Sale for Resale - Variable Portion
					4475 Sale for Resale - Energy Cost
					4491 Prov for rate refunds
					4500 Forfeited discounts - Electric
					4500 Forfeited discounts
					4500 Forefieted discounts DO Not USE
					4510 Misc Service Revenues
					4511 Misc Ser Rev-Open Access DSM
					4512 Misc Ser Rev-Open Access Cust Chg
					4531 Interco CS - Liberty Energy (New Hampshire)
					4540 Rental Income
					4540 Rental Income - Intercompany
					4550 Interco APIC - Granite State
					4550 Interco CS - Granite State
					4550 Interco Investment APIC - Granite State
					4550 Interco Investment CS - Granite State
					4551 Interco Investment CS - Energy North
					4551 Interco CS - Energy North
					4552 Interco CS - Energy North
					4552 Interco Investment CS - Energy North
					4554 Interco APIC - NH Gas Keene
					4554 Interco Investment APIC - NH Gas Keene
					4560 Other Electric Revenue
					4561 Other Elec Rev-Open Access Rev-Transmission
					4562 Other Elec Rev-Open Access Rev-Access Charge
					4563 Other Elec Rev-Open Access Rev-Distribution
					4564 KS-I/C Rev-Ravenswood Inc 441
					4571 Non-Operating rental income - Intercompany
					4588 Dividends Paid by LE Utilities NH
					4588 Common Shares
					4589 Common Shares - Granite State
					4589 Dividend Paid - Granite State
					4589 Capital Contribution
					4589 Capital Distribution
					4589 Investment in Granite State
					4590 Investment in Energy North - Return on Capital
					4590 Investment in EnergyNorth
					4590 Common Shares - Return of Capital
					4590 Common Shares - EnergyNorth
					4800 Residential Sales
					4801 Metered Sales to Residential Customers - Fixed
					4801 Residential Sales - Fixed Portion
					4802 Metered sales to Residential Customers - Variable
					4802 Residential Sales - Variable Portion
					4803 Metered sales to Residential Customers- Pass throu
					4803 Residential Sales - Energy Cost
					4810 Commercial and industrial sales
					4813 Metered Sales to Commercial Customers - Fixed
					4813 Commercial Sales - Fixed Portion
					4814 Metered sales to Commercial Customers - Variable
					4814 Commercial Sales - Variable Portion

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					4815 Commercial Sales - Energy Cost
					4815 Metered sales to Commercial Customers- Pass through
					4816 Industrial Sales - Fixed Portion
					4817 Industrial Sales - Variable Portion
					4818 Industrial Sales - Energy Cost
					4821 Rental Income
					4830 Sales for resale
					4870 Forfeited discounts - Gas
					4880 Misc Service Revenue
					4880 Misc Service revenues
					4893 Rev-Transport of gas of others through distn fac
					4897 Metered Sales to Transportation - Fixed
					4898 Metered Sales to Transportation - Variable
					4899 Metered Sales to Transportation - Pass Through Gas
					4950 Other Gas revenues
					4951 Decoupling Revenue
					5550 Purchases power
					5551 Purchased Power-Variable
					5552 Purchased Power-Fixed & SO
					5553 PP-NEP-Access Charge-Elim
					5570 Other expenses
					5600 Trans Oper-Supervision & Eng
					5610 Trans Oper-Load Dispatching
					5614 Sched, sys control & dispatch serv exp
					5614 Sched, sys control & dispatch serv-Labor
					5620 Stations expenses-Labor
					5620 Stations expenses
					5630 Overhead Lines
					5630 Overhead Lines-Labor
					5640 Underground Lines
					5640 Underground Lines-Labor
					5650 Transmission of electricity by others
					5651 Elec Rev Wheeling-Elim
					5652 Sale for Resale-Tran CR-Elim
					5660 Misc Transmission Expenses
					5660 Misc Transmission Expenses-Labor
					5680 Maint Supervision & Eng
					5690 Trans Maint-Buildings
					5700 Maint of Station Eqt-Labor
					5701 Trans Maint-Substation-Trouble-exp
					5701 Trans Maint-Substation-Trouble-Labor
					5701 Trans Maint Substation Trouble
					5710 Maint of Overhead lines-Labor
					5711 Maint of Overhead lines-Right of Way-Labor
					5712 Maint-Switch-Unplanned
					5800 Operation supervision and engineering-Labour
					5800 Operations Supervision & Engineering
					5800 Operation Supervision & Engineering
					5800 Operation - Engineering
					5800 Operations supervision and Engineering Labour
					5800 Operation supervision and engineering
					5810 Load dispatching - Labor
					5810 Load dispatching
					5820 Station Expenses Labor
					5820 Station expenses
					5820 Station expenses - Labor
					5830 Overhead line expenses - Labor
					5830 Overhead line expenses
					5840 Underground line expenses
					5840 Underground line expenses - Labor
					5850 Maint of street lighting & signal systems
					5850 Maint of street lighting & signal systems - labor
					5850 Street Lighting & Signal Systems
					5860 Meter expenses
					5860 Meter expenses - Labor
					5870 Customer Installation Expenses
					5870 Customer Installation Exp
					5870 Customer installations expenses - Labor
					5870 Customer installations expenses
					5880 Misc distribution expenses

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					5880
					Miscellaneous Distribution expenses
					5880
					Misc distribution expenses Labor
					5880
					Misc Distribution Labor
					5880
					Misc Distributions Expenses Labor
					5880
					Misc Distribution Expense
					5880
					Misc. Distribution Expense
					5887
					Misc Distribution - S Expenses
					5890
					Rents
					5891
					Rents-Building-Dist-Elim
					5900
					Maintenance Supervision & Engineering
					5900
					Maint Supervision & Engineering
					5900
					Maint supervision and engineering
					5910
					Maint of structures - Labor
					5910
					Maint of structures
					5920
					Maint of station equipment - Labor
					5920
					Maint of station equipment
					5922
					Maint of station eqt-Trouble
					5930
					Maint of overhead lines
					5930
					Maint of overhead lines Labor
					5931
					Maint of overhead lines-Trouble
					5931
					Maint of Overhead Lines - Trouble
					5932
					Maint of overhead lines-Veg Mgmt-Labor
					5932
					Maint of overhead lines-Veg Mgmt
					5932
					Maint of Overhead Lines - Veg Mgmt
					5940
					Maint of underground lines - Labor
					5940
					Maint of underground lines
					5950
					Maint of line transformers
					5950
					Maint of line transformers - Labor
					5960
					Maint of street lighting & signal systems
					5960
					Maint of street lighting & signal systems - Labor
					5970
					Maint of meters - Labor
					5970
					Maint of meters
					5980
					Maint of Misc Distribution Plant
					5980
					Dist Maint-Misc Distr Plant
					5980
					Dist Maint-Misc Distr Plant - Labour
					6670
					Asset Write Down Expense
					6671
					Regulatory Asset Write Down
					7100
					Operation Supervision & Engineering
					7100
					Operation Supervision & Engineering - Labour
					7170
					LPG Labor
					7170
					Liquefied Petroleum Gas
					7170
					Liquefied Petroleum Gas - Labor
					7280
					Liquefied Petroleum Gas
					7280
					Liquefied Petroleum Gas - Labor
					7330
					Gas mixing expense - labor
					7330
					Gas Mixing Expense
					7330
					Gas Mixing Expense Labor
					7350
					Misc Production Exp Labor
					7350
					Misc Production Exp
					7350
					Misc Production Expense
					7350
					Misc. Production expense
					7350
					Misc Production Exp - Labour
					7360
					Production - Rents
					7420
					Maint of Production Eqt
					7420
					Maint of Production Equipment
					8040
					Natural Gas City Gate Purchases
					8041
					Natural Gas Demand Charges - Transportation
					8042
					Deferred Gas Costs
					8044
					Natural Gas Capacity Release
					8045
					Natural Gas Imbalances - Cashout
					8047
					Natural Gas Hedging - Derivative Settlements
					8050
					Other Gas Purchases
					8051
					PGA for Residential-PGA Recoveries
					8052
					PGA for Commercial-PGA Recoveries
					8053
					PGA for Industrial-PGA Recoveries
					8054
					PGA for Transportation-PGA Recoveries
					8081
					Natural Gas Withdrawn from Storage
					8081
					Gas Withdrawn From Storage - DR
					8082
					Natural Gas Delivered to Storage
					8130
					Other Gas Supply Exp

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					8410 Operation Labor & Expenses - Labour
					8410 Operation Labor & Expenses
					8410 Operation Labor & Expenses - Labor
					8462 Other Expenses - LNG
					8462 Other Expenses - LNG - Labor
					8478 LNG Term&Proc-Maint Oth Equip
					8570 Measuring & Regulating Station Exp
					8570 Measuring & Reg Stn Exp - Labor
					8600 Transmission - Rents
					8630 Transmission Maintenance
					8630 Maintenance of Transmission Mains - Labor
					8630 Maintenance of Transmission Mains
					8700 Operations Supervision & Engineering
					8700 Operation Supervision & Engineering
					8700 Operations Supervision & Engineering-Labor
					8700 Operation - Engineering
					8700 Operation supervision and engineering
					8700 Operation supervision and engineering-Labour
					8710 Oper-Dist-Load Dispatching - Labour
					8710 Oper-Dist-Load Dispatching - Labor
					8710 Oper-Dist-Load Dispatching
					8710 Oper Dist Load Dispatching
					8710 Oper-Dist-Load Dispatching -Dont use
					8740 Mains & Service Labor
					8740 Mains & Service Expenses-Labor
					8740 Mains & Service Expenses
					8740 Maint of Other Eqt Labor
					8740 Mains & Services - Labor
					8740 Mains & services - Labor
					8740 Mains & Services Exp
					8740 Mains & Services Expense
					8740 Mains & services expenses
					8740 Mains & Services Labor
					8750 Distribution Measuring Labor
					8750 Measuring and Regulating Station Expenses - labor
					8760 Oper Stat Exp Industrial Labor
					8760 Oper-Stat Exp-Industrial
					8760 Oper-Stat Exp-Industrial - Labour
					8780 Meter & house regulator - Labor
					8780 Meter & House Regulator Labor
					8780 Meter & House Regulator Expenses
					8780 Meter & House Regulator Expenses
					8790 Customer installations expenses - Labor
					8790 Customer Installations Expense Labor
					8790 Customer Installations - Labor
					8790 Customer installation expense
					8790 Customer Installations Expense
					8790 Customer installations expenses
					8800 Other expenses - Labor
					8800 Other Expenses Labor
					8800 Other Expenses
					8810 Rent
					8810 Distributions Rents
					8810 Distribution-Rents-Expense
					8810 Distribution-Rents-Labour
					8830 Maint of Transmission Mains
					8850 Maint Supervision & Engineering Labor
					8850 Maint supervision and engineering - Labor
					8860 Maint of structures & improvements - Labor
					8860 Maint of Structures & Improvements Labor
					8860 Maint of Structures & Improvements
					8870 Maint of Mains Labor
					8870 Maint of Mains
					8870 Maint of Mains-Exp
					8870 Maint of mains - Labor
					8870 Maint of Mains-Labor
					8870 Main of Mains Expense
					8890 Maint of meas & reg stn eqt-Gen Labor
					8890 Maint of Meas & Reg Stn Eqt Labor
					8890 Maint of Meas & Reg stn - Gen exp

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					8890
					Maint of meas & reg stn eqt-Gen exp
					8920
					Maint of Services Expense
					8920
					Maint of services - Labor
					8920
					Maint of Services Labor
					8920
					Maint of Services Exp Labor
					8920
					Maint of Services Exp
					8920
					Maint of Services
					8930
					Maint of Meters & House Regulators
					8930
					Maint of meters & house regulators - Labor
					8930
					Maint of Meters & House Regulators Labor
					8930
					Maint of meters & house regulators exp
					8940
					Maint of other equip - labor
					8940
					Maint of other equip - expenses
					8940
					Maint of other eqt exp
					8940
					Maint of other eqt - Labor
					8940
					Maint of Other Eqt Labor
					8940
					Maint of Other Equip
					8940
					Maint of other Equip Exp
					9010
					Supervision
					9010
					Customer Care Supervision Expenses
					9020
					Meter reading expenses - labor
					9020
					Meter Reading - Labor
					9020
					Meter reading expenses
					9020
					Meter Reading Expenses Labor
					9030
					Customer records and collection expenses
					9030
					Customer Records & Collections Expenses
					9030
					Customer records and collection expenses - labor
					9030
					Customer Records & Collections Expense
					9030
					Customer records & collection expenses
					9030
					Customer Records & Collections Expenses Labor
					9030
					Customer Records & Collections Expenses - Labor
					9030
					Customer Records & Collection Labor
					9030
					Customer records & collection expenses - labor
					9040
					Uncollectible accounts
					9041
					Bad Debt Expense - Commodity
					9050
					Miscellaneous customer accounts expenses
					9050
					Misc customer accounts expenses
					9070
					Supervision Expenses
					9070
					Supervision - labor
					9080
					Customer assistance expenses - labor
					9080
					Customer assistance expenses
					9090
					Informational & instructional adv expenses
					9090
					Informational & instructional advertising expenses
					9090
					Informational & Instructional Advertising Expense
					9090
					Info & Insr Advertising - Labor
					9090
					Info & Insr Advertising Expense
					9090
					Information & Instructional Advertising Expenses
					9100
					Misc customer service & informational expenses
					9100
					Misc customer service and informational expenses
					9100
					Misc Customer Service & Information Expenses
					9100
					Misc Customer Service & Info Exp Labor
					9100
					Misc customer service and info exp-labor
					9110
					Sales Expense-Supervision
					9120
					Demonstrating and selling expenses (Major only)
					9120
					Demonstrating & Selling Exp
					9120
					Demonstrating and selling exp-Labor
					9120
					Demonstrating & Selling Exp Labor
					9120
					Demonstrating & Selling Expense
					9120
					Demonstating & Selling Exp
					9120
					Demonstrating & selling exp (Major only)-Labor
					9120
					Demonstating & Selling Exp Labor
					9130
					Advertising Expenses - Labor
					9130
					Advertising Expenses
					9130
					Advertising expenses (Major only)-Labour
					9130
					Advertising expenses (Major only)
					9160
					Misc sales expenses (Major only)-Labor
					9160
					Misc Sales Expenses
					9160
					Misc Sales Expenses - Labor
					9160
					Miscellaneous sales expenses (Major only)
					9200
					A&G salaries - Legal

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					9200 A&G salaries - Operations
					9200 Admin and General Salaries
					9200 A&G salaries - HR
					9200 L&D Salaries
					9200 A&G salaries - Regulatory
					9200 A&G salaries
					9200 A&G salaries - Energy Procurement
					9200 A&G salaries - IT
					9200 A&G Salaries - Energy Procurement
					9200 A&G salaries - Executive
					9200 A&G Salaries - Purchasing
					9200 A&G salaries - OPS
					9200 A&G Salaries - Procurement/Supply Chain
					9200 Admin Labor
					9200 A&G salaries - Environmental/Health& Safety
					9200 A&G Salaries - Environmental/Health& Safety
					9200 Admin & General Salaries
					9200 A&G salaries - Finance and Admin
					9200 LTIP Expense
					9201 A&G Salaries - Customer Service LU Headoffice
					9201 A&G Salaries - EHS&S LU Headoffice
					9201 A&G Salaries - Fin & Adm LU Headoffice
					9201 A&G Salaries - Regulatory LU Headoffice
					9201 A&G Salaries - IT LU Headoffice
					9201 A&G Salaries LUC Energy procurement
					9201 A&G Salaries-LUC Strategic plan lab alloc
					9201 A&G Salaries - Operations LU Headoffice
					9201 A&G Salaries - HR LU Headoffice
					9202 A&G Salaries - Executive APUC Headoffice
					9204 A&G Salaries-Investor Relations LABS Head Office
					9204 A&G Salaries - Purchasing LABS Headoffice
					9204 A&G Salaries - Treasury LABS Headoffice
					9204 A&G Salaries - Internal Audit LABS Headoffice
					9204 A&G Salaries - Executive LABS Headoffice
					9204 A&G Salaries-HR LABS Head Office
					9204 A&G Salaries - Payroll&HRIS LABS Headoffice
					9204 LABS CAN LEGAL LABOR
					9204 A&G Salaries-IT LABS Head Office
					9204 A&G Salaries - Training&DevLABS Headoffice
					9204 LABS CAN ERM LABOR
					9204 A&G Salaries-Fin & Admin LABS Head Office
					9204 A&G Salaries - Comm LABS Head office
					9204 A&G Salaries - Transition LABS Headoffice
					9204 EHSS LABS Labor Corp. Account
					9205 A&G Salaries-LABS Compliance
					9205 LABS Corporate Service Labour allocation
					9205 LABS CAN CORP IT LABOR
					9206 LABS US L&D Labor Allocation
					9206 LABS US Bus lab alloc-Total Rewards
					9206 LABS US Bus lab alloc-Corp IT
					9206 LABS US Bus lab alloc-Bus IT
					9206 LABS US Bus lab alloc-EHSS
					9207 LABS US Corp lab alloc-Internal Audit
					9207 Operation Supervision & Engineering- Labor
					9207 LABS US Corp lab alloc-Compliance
					9207 LABS US Corp lab alloc-Finance
					9207 LABS US Corp lab alloc-Legal
					9207 Demonstrating & Selling Labor
					9207 LABS US Corp lab alloc-FP&A
					9208 LU Corp US Energy Procurement labor
					9208 LU Corp US Operations labor
					9208 LU Corp US Governance labor
					9209 East Region Labor - Customer Service
					9209 LU Region labor
					9209 Regional Labor
					9209 East Region Labor - Legal
					9209 East Region Labor - Energy Procurement
					9209 East Region Labor - Finance
					9209 East Region Labor - HR
					9209 East Region Labor -Energy Procurement

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					9209 East Region Labor - EHS
					9210 Office Supplies Strategic Plan
					9210 Office Supplies-Customer service
					9210 Office Supplies-Regulatory
					9210 Office Supplies-Finance and Admin
					9210 L&D Office Supplies & Exp
					9210 Office Supplies & Expenses
					9210 Office Supplies - Executive
					9210 Office Supplies-Procurement/Supply Chain
					9210 Office Supplies-Operations
					9210 Office Supplies-Energy Procurement
					9210 Office Supplies-IT
					9210 Office supplies and expenses
					9210 Office Supplies-Legal
					9210 Office Supplies
					9210 Office Supplies & Exp
					9210 Office Supplies-HR
					9210 Office Supplies-Environmental/Health& Safety
					9210 Gain/Loss Foreign Exchange
					9210 Office Supplies-Purchasing
					9211 Travel-HR
					9211 Travel-Customer Service
					9211 Regional Travel
					9211 Travel-IT
					9211 Travel-Regulatory
					9211 A&G Srv Co Deprec Exp PAM
					9211 Travel - Procurement
					9211 Travel-Finance
					9211 Travel-EHSS
					9211 Travel - FPA
					9211 Travel - Energy Procurement
					9211 Travel LABS Training&Development
					9211 Travel-Operations
					9211 Service Co Dep Exp PAM
					9211 Travel - Internal Audit
					9211 Travel
					9212 Utilities - HR
					9212 Utilities - Executive/ Business Development
					9212 Utilities - Regulatory
					9212 Utilities - EHSS
					9212 Utilities - Legal
					9212 Utilities-IT
					9212 Utilities
					9212 Utilities-HR
					9212 Utilities-EHSS
					9212 Utilities - IT
					9212 Utilities-Finance
					9212 Utilities - Finance
					9212 Utilities - Energy Procurement
					9212 Utilities - Procurement
					9212 A&G Srv Co Amort Ltd Elec Plnt
					9212 Utilities - Keene
					9212 Service Co Amort Ltd ELEc Plnt
					9212 Utilities-Regulatory
					9213 Communication-IT
					9213 Service Co Dep Exp LAB
					9213 Communication Expense
					9213 Communications - IT
					9213 Communication-Operations
					9213 L&D Communications
					9213 Communications
					9213 Communication
					9213 A&G Srv Co Deprec Exp LAB
					9214 Dues & Membership Fees
					9214 L&D Dues & Memberships
					9214 A&G Srv Co AFUDC Credit
					9214 Service Co AFUDC Credit
					9214 Dues & Memberships
					9215 Office Supplies & exp - Purchasing LU HO
					9215 Office supplies & exp Operations LU Headoffice

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					9215 Office Supplies & Exp - Customer Svc. LU OH
					9215 Office Supplies & exp - Payroll&HRIS LU HO
					9215 Office Supplies & Exp. - Executive LU HO - - - -
					9215 Office & Supplies & Expense - Executive LU HO
					9215 Training
					9215 Training-Engineering
					9215 Office Supplies & exp - Transition LU HO
					9215 Office Supplies & Exp - Internal Audit LU HO
					9215 Office Supplies & Expense EHSS LU Head Office
					9215 Office supplies & exp HR LU Headoffice
					9215 Office Supplies & exp - Transition LU HO
					9215 L&D Training
					9215 Office Supplies & Exp LUC Strategic plan
					9215 Office supplies & exp Fin & Adm LU Headoffice
					9215 Office supplies & exp Regulatory LU Headoffice
					9215 Office Supplies & Exp. - Customer Svc. LU OH
					9215 Office supplies & exp OPS Gas HO
					9215 Office supplies & exp IT LU Headoffice
					9215 Office Supplies & exp - Executive LU HO
					9215 Office Supplies & exp - Payroll&HRIS LU HO
					9216 Meals & Entertain. EHSS LU Head Office
					9216 Meals & Entertainment
					9216 Meals & Entertainment - Executive LU HO
					9216 Meals & Entertain Regulatory LU HO
					9216 Meals & Entertainment - Customer Svc. LU OH
					9216 Postage
					9216 Postage Strategic plan
					9216 Meals & Entertain Operations LU HO
					9216 Meal &Entertain - Audit LU HO
					9216 Meals & Entertain - FPA
					9216 Meals & Entertain IT LU HO
					9216 Meals & Entertainment - Customer Svc. LU OH
					9216 Meals&Entertain - Internal Audit LU HO
					9216 Meals & Entertain. - Executive LU HO
					9216 Meals & Entertain LABS Training&Development
					9216 Meals
					9216 Meals & Entertain Fin & Adm LU HO
					9217 Office supplies & exp Executive APUC Headoffice
					9220 Admin exp transferred-CR
					9220 Admin Expenses Transferred - Credit Purchasing
					9220 Admin Expenses Transferred - Credit Sales
					9220 Admin Labor Exp Transferred
					9220 Admin Exp Tran CR - Credit HR
					9220 Admin Exp Tran CR - Credit Purchasing
					9220 Admin Expenses Transferred - Credit Exec
					9220 Admin Expense Transferred
					9220 Admin Exp Tran CR - Credit Engineering
					9220 Admin Exp Tran CR - Credit Oper
					9220 Admin Exp Transferred - Credit
					9220 Admin Exp Tran CR - Credit Finance
					9220 Admin Expenses Transferred - Credit EE
					9220 Admin Expenses Transferred - Credit HR
					9220 Admin Exp Tran CR - Credit Regulatory
					9220 Admin Expenses Transferred - Credit Engineering
					9220 Admin Expenses Transferred - Credit IT
					9220 Admin Exp Tran CR - Credit EH&S
					9220 Admin Exp Tran CR - Credit Customer Care
					9220 Admin Expenses Transferred - Credit
					9220 Admin Expenses Transferred - Credit Oper
					9220 Admin Expenses Transferred - Credit
					9220 Admin Expenses Transferred - Credit Customer Care
					9220 Admin Credit
					9220 Admin Exp Tran CR - Credit BD
					9220 Admin Expenses Transferred - Credit BD
					9220 Admin Exp Transferred Credit- L&D
					9220 Admin Exp Tran CR - Credit EE
					9220 Admin Exp Tran CR - Credit Sales
					9220 Admin Exp Tran CR - Credit IT
					9220 Admin Exp Tran CR - Credit Exec
					9220 Admin Exp Transferred - CR

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1) COMPANY	(2) CURRENCY	(3) SITE	(4) CLASS	(5) NATURAL ACCT	(6) SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					9220 Admin Exp Tran CR - Credit Legal
					9220 Admin Expenses Transferred - Credit Finance
					9221 LU Labor Alloc Capitalized
					9222 LU Admin Alloc Capitalized
					9223 APUC Labour Alloc Capitalized
					9223 APUC Admin Alloc Capitalized
					9224 LABS Labour Captil
					9224 LABS Admin Alloc Capitalized
					9225 LABS Corp. Service Labor Alloc Capitalized
					9225 LABS Corp. Service admin Alloc Capitalized
					9226 LABS US Bus admin capitalized
					9226 LABS US Bus labor capitalized
					9227 LABS US Corp admin capitalized
					9227 LABS US Corp labor capitalized
					9228 LU Corp US Admin capitalized
					9228 LU Corp US Lab capitalized
					9229 LU Region Admin capitalized
					9229 LU Region Lab capitalized
					9230 Outsided services-Purchasing
					9230 Outsided services-Energy Procurement
					9230 Outsided services-Finance and Admin
					9230 Outside Services
					9230 Outsided services employed - other
					9230 Outside services employed - other
					9230 Outsided services-HR
					9230 Outside Services - Transition-
					9230 Outside Services - Internal Audit
					9230 Outsided services-Customer service
					9230 Outsided services-Legal
					9230 Outsided services-Procurement/Supply Chain
					9230 Outsided services employed
					9230 Outside Services - Transition
					9230 Outsided services-IT
					9230 Outsided services-Environmental/Health& Safety
					9230 Legal Expense
					9230 Legal Expense - Operations
					9230 Outsided services-Regulatory
					9230 Outsided services-Operations
					9230 I&D Outside Services
					9231 Outside services LU HO Allocations
					9232 Outside Services - APUC HO Allocations
					9232 Outside services APUC HO Allocations
					9233 Outside Services - APUC Labour Allocations
					9234 LABS Labour Allocations
					9234 LABS NonLabour Allocations
					9235 LABS Corporate Service non-labour allocation
					9236 LABS US Bus admin alloc
					9236 LABS US Bus adm alloc-Total Rewards
					9237 LABS US Corp Admin Allocations
					9237 LABS US Corp admin alloc
					9238 LU Corp US Admin alloc
					9238 LU Corp US Admin Allocations
					9239 East Region Outside Services - EHS
					9239 East Region Outside Services - Legal
					9239 LU Region Admin alloc
					9239 East Region Outside Services - Customer Service
					9239 East Region Outside Services - Energy Procurement
					9239 East Region Outside Services - Finance
					9239 East Region Outside Services - HR
					9240 Property insurance
					9240 Insurance
					9250 Injuries and damages
					9250 Injury and damages
					9250 Injuries & Damages
					9260 401K Plan Expenses
					9260 Employee pensions and benefits - 401k
					9260 Group Benefits
					9260 Workers' Compensation
					9260 Workers Comp
					9260 Workers Compensation

Great Plains Account Structure
Liberty Utilities

GL account consists of 6 segments:

(1)	(2)	(3)	(4)	(5)	(6)
COMPANY	CURRENCY	SITE	CLASS	NATURAL ACCT	SUB ACCT
XXXX	X	XXXX	XX	XXXX	XXXX
Description	Description	Description	Description	Description	Description
					9260 Employee Pension & Benefits - 401K
					9261 Payroll Taxes
					9261 Non-service pension costs
					9261 Health Services
					9261 Cash Balance Pension
					9261 Health Svc
					9262 FAS 106 Retiree Health Care
					9262 ESPP Expense
					9262 FAS 106 (Retiree Health Care)
					9262 FAS 106 (Retiree Health Care)
					9262 Non-service OPEB costs
					9263 Retiree Life Insurance
					9263 Opt-Out Expense
					9263 Opt-Out Credit
					9263 Opt-Out Credit
					9265 FAS 112 (Post-Employment Benefits)
					9266 Health Care
					9266 Car Allowance
					9267 Dental
					9267 Pension
					9268 Group Life
					9268 Pension Plan Expenses
					9269 401K Match
					9270 Franchise Requirements
					9280 Regulatory commission expenses
					9280 Regulatory Comm Exp Strat Plan
					9280 Regulatory Commission Expense
					9301 General advertising expenses
					9302 Miscellaneous general expenses
					9302 Misc. General Expenses
					9302 Misc General Expenses
					9302 Miscellaneous general expenses - Acquisition Costs
					9303 Misc gen exp-R&D
					9303 Research & Development
					9310 Rental Expense - Intercompany
					9310 Rents
					9310 Rent Expense
					9311 Airplane Rent Expense-Elim
					9312 NE Share CSS Costs-Elim
					9320 Maintenance of general plant-Elec
					9320 Maint of General Plant
					9320 Maintenance of general plant-Gas
					9350 Maintenance of general plant
					9999 Suspense Account
					9999 Suspense

Granite State Electric - Chart of Accounts - Mapping File - GP to SAP

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-0000-10-1020-1310	0	Other	10	Assets	Cash	Cash - JP Morgan	1020	1310	0L_3071_10167_100110_10131000	100110	10131000
8830-2-0000-10-1060-1340	0	Other	10	Assets	Cash	Other Special Deposits	1060	1340	0L_3071_10167_188010_10134000	188010	10134000
8830-2-0000-10-1101-1420	0	Other	10	Assets	Accounts Receivable	Customer Accounts Receivable	1101	1420	0L_3071_10167_110030_10142000	110030	10142000
8830-2-0000-10-1101-1421	0	Other	10	Assets	Accounts Receivable	Customer AR-Misc Billing	1101	1421	0L_3071_10167_110030_10142000	110030	10142000
8830-2-0000-10-1101-1423	0	Other	10	Assets	Accounts Receivable	A/R Undr Collect-Default/LR Sv	1101	1423	0L_3071_10167_130800_10142000	130800	10142000
8830-2-0000-10-1101-1429	0	Other	10	Assets	Accounts Receivable	A/R REC Obligation	1101	1429	0L_3071_10167_130800_10142000	130800	10142000
8830-2-0000-10-1102-1443	0	Other	10	Assets	Accounts Receivable	Reserve for Bad Debt Accrual	1102	1443	0L_3071_10167_110200_10144000	110200	10144000
8830-2-0000-10-1121-1460	0	Other	10	Assets	Accounts Receivable	AR Associated Company	1121	1460	0L_3071_10167_111030_10146000	111030	10146000
8830-2-0000-10-1160-1438	0	Other	10	Assets	Accounts Receivable	Other Accounts Receivable Grants	1160	1438	0L_3071_10167_113030_10143000	113030	10143000
8830-2-0000-10-1160-1439	0	Other	10	Assets	Accounts Receivable	Other AR-Special Contracts Battery Storage	1160	1439	0L_3071_10167_113030_10143000	113030	10143000
8830-2-0000-10-1162-1730	0	Other	10	Assets	Accounts Receivable	Accrued Utility Revenue	1162	1730	0L_3071_10167_110100_10173000	110100	10173000
8830-2-0000-10-1163-1430	0	Other	10	Assets	Accounts Receivable	Income Tax Receivable	1163	1430	0L_3071_10167_146010_10143000	146010	10143000
8830-2-0000-10-1168-1420	0	Other	10	Assets	Other Assets	Phased in revenue	1168	1420	0L_3071_10167_131100_10142000	131100	10142000
8830-2-0000-10-1168-1820	0	Other	10	Assets	Current Regulatory Asset	Current Regulatory Asset	1168	1820	0L_3071_10167_131600_10182100	131600	10182100
8830-2-0000-10-1168-1821	0	Other	10	Assets	Current Regulatory Asset	Current Regulatory Asset - Special Audit	1168	1821	0L_3071_10167_131600_10182100	131600	10182100
8830-2-0000-10-1168-1825	0	Other	10	Assets	Current Regulatory Asset	Current Regulatory Asset - Pension	1168	1825	0L_3071_10167_130100_10186000	130100	10186000
8830-2-0000-10-1168-1827	0	Other	10	Assets	Current Regulatory Asset	Vegetation Management provision/ REP-current	1168	1827	0L_3071_10167_131300_10182100	131300	10182100
8830-2-0000-10-1169-1828	0	Other	10	Assets	Current Portion of Regulatory Assets	Deferral Decoupling Asset	1169	1828	0L_3071_10167_131100_10182300	131100	10182300
8830-2-0000-10-1240-1650	0	Other	10	Assets	Prepaid Expenses	Prepays	1240	1650	0L_3071_10167_140900_10165000	140900	10165000
8830-2-0000-10-1240-1653	0	Other	10	Assets	Prepaid Expenses	Prepaid Taxes-Mun-Property-Oper	1240	1653	0L_3071_10167_140810_10165000	140810	10165000
8830-2-0000-10-1250-0008	0	Other	10	Assets		Misc.Bill Clearing - Pcards	1250	8	0L_3071_10167_110030_10184000	110030	10184000
8830-2-0000-10-1250-0009	0	Other	10	Assets		Misc Bill Clearing - AR/Mutual Aid/Damages	1250	9	0L_3071_10167_110030_10184000	110030	10184000
8830-2-0000-10-1250-1840	0	Other	10	Assets	Accounts Receivable	Misc. Billing Clearing	1250	1840	0L_3071_10167_110030_10184000	110030	10184000
8830-2-0000-10-1251-1843	0	Other	10	Assets	Other Assets	Transp Exp-DR-Clearing Only	1251	1843	0L_3071_10167_140200_10184000	140200	10184000
8830-2-0000-10-1310-2626	0	Other	10	Assets	Accounts Receivable	Due from Liberty Utilities America Co	1310	2626	0L_3071_10167_111030_10146000	111030	10146000
8830-2-0000-10-1380-1540	0	Other	10	Assets	Inventory	Plant Materials and Operating Supplies	1380	1540	0L_3071_10167_121015_10154000	121015	10154000
8830-2-0000-10-1380-1630	0	Other	10	Assets	Inventory	Stores Expense Undistributed	1380	1630	0L_3071_10167_121070_10163000	121070	10163000
8830-2-0000-10-1610-1050	0	Other	10	Assets	Property, Plant and Equipment	Plant Held for Future Use	1610	1050	0L_3071_10167_150400_10105000	150400	10105000
8830-2-0000-10-1610-1210	0	Other	10	Assets	Other Assets	Non Utility Property-Land	1610	1210	0L_3071_10167_150530_10121000	150530	10121000
8830-2-0000-10-1610-3600	0	Other	10	Assets	Intangible Assets	Land and Land Rights	1610	3600	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-1060	0	Other	10	Assets	Property, Plant and Equipment	Plant in Service-not classified	1615	1060	0L_3071_10167_150520_10106000	150520	10106000
8830-2-0000-10-1615-1830	0	Other	10	Assets	Property, Plant and Equipment	Preliminary Survey & Investigation Charges	1615	1830	0L_3071_10167_150500_10183000	150500	10183000
8830-2-0000-10-1615-3610	0	Other	10	Assets	Property, Plant and Equipment	Structures and Improvements	1615	3610	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3620	0	Other	10	Assets	Property, Plant and Equipment	Stationing Equipment	1615	3620	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3640	0	Other	10	Assets	Property, Plant and Equipment	Poles, Towers, and Fixtures	1615	3640	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3650	0	Other	10	Assets	Property, Plant and Equipment	Overhead Conductors and Devices	1615	3650	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3660	0	Other	10	Assets	Property, Plant and Equipment	Distn-Underground Conduit-Manholes	1615	3660	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3661	0	Other	10	Assets	Property, Plant and Equipment	Underground Conduit	1615	3661	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3670	0	Other	10	Assets	Property, Plant and Equipment	Underground Conductors and Devices	1615	3670	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3681	0	Other	10	Assets	Property, Plant and Equipment	Line Transformers-cost	1615	3681	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3682	0	Other	10	Assets	Property, Plant and Equipment	Line Transformers-Install	1615	3682	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3690	0	Other	10	Assets	Property, Plant and Equipment	Services	1615	3690	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3691	0	Other	10	Assets	Property, Plant and Equipment	Services -Conduit	1615	3691	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3692	0	Other	10	Assets	Property, Plant and Equipment	Services -Cable	1615	3692	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3700	0	Other	10	Assets	Property, Plant and Equipment	Meters	1615	3700	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3701	0	Other	10	Assets	Property, Plant and Equipment	Meters-Install	1615	3701	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3702	0	Other	10	Assets	Property, Plant and Equipment	LRG Meter-Cost	1615	3702	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3703	0	Other	10	Assets	Property, Plant and Equipment	LRG Meter-Install	1615	3703	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3720	0	Other	10	Assets	Accumulated Depreciation	Leased Property on Customer Premises	1615	3720	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3730	0	Other	10	Assets	Property, Plant and Equipment	Street Lighting and Signal Systems	1615	3730	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3731	0	Other	10	Assets	Property, Plant and Equipment	St Lighting & Signal Sys-UG	1615	3731	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3890	0	Other	10	Assets	Intangible Assets	Land & Land Rights	1615	3890	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3900	0	Other	10	Assets	Property, Plant and Equipment	General Structures & Improvmt	1615	3900	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3910	0	Other	10	Assets	Property, Plant and Equipment	Office Furniture and Improvement	1615	3910	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3911	0	Other	10	Assets	Property, Plant and Equipment	Gen. Office Equipment Computers	1615	3911	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3912	0	Other	10	Assets	Property, Plant and Equipment	Gen. LapTop Computers	1615	3912	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3920	0	Other	10	Assets	Property, Plant and Equipment	Transportation Equipment	1615	3920	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3930	0	Other	10	Assets	Property, Plant and Equipment	Stores Equipment	1615	3930	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3940	0	Other	10	Assets	Property, Plant and Equipment	Tools, Shop, and Garage Equipment	1615	3940	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3950	0	Other	10	Assets	Property, Plant and Equipment	Laboratory Equipment	1615	3950	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3960	0	Other	10	Assets	Property, Plant and Equipment	Power Operated Equipment	1615	3960	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3970	0	Other	10	Assets	Property, Plant and Equipment	Communications Equipment	1615	3970	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3971	0	Other	10	Assets	Property, Plant and Equipment	Comm Equip-site specific	1615	3971	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1615-3980	0	Other	10	Assets	Property, Plant and Equipment	Misc. Equipment	1615	3980	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1616-1012	0	Other	10	Assets	Property, Plant and Equipment	Right-of-use asset	1616	1012	0L_3071_10167_150810_10101200	150810	10101200
8830-2-0000-10-1618-1070	0	Other	10	Assets	Property, Plant and Equipment	Construction Work In Progress	1618	1070	0L_3071_10167_150110_10107000	150110	10107000
8830-2-0000-10-1647-3010	0	Other	10	Assets	Intangible Assets	Intangible Plant-Organization	1647	3010	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1647-3030	0	Other	10	Assets	Intangible Assets	Misc. Intangible Plant	1647	3030	0L_3071_10167_150500_10101000	150500	10101000
8830-2-0000-10-1655-1080	0	Other	10	Assets	Accumulated Depreciation	Accum Prov for Depn of Elect Utility Plant	1655	1080	0L_3071_10167_155200_10108000	155200	10108000
8830-2-0000-10-1655-1081	0	Other	10	Assets	Accumulated Depreciation	RWIP Reclass	1655	1081	0L_3071_10167_155510_10108100	155510	10108100
8830-2-0000-10-1655-1082	0	Other	10	Assets	Accumulated Depreciation	RWIP Salvage	1655	1082	0L_3071_10167_155200_10108000	155200	10108000
8830-2-0000-10-1655-1084	0	Other	10	Assets	Accumulated Depreciation	Accum dep cost of removal	1655	1084	0L_3071_10167_155200_10108000	155200	10108000
8830-2-0000-10-1655-1110	0	Other	10	Assets	Accumulated Depreciation	Accum Prov for Depn of Elect Utility Plant	1655	1110	0L_3071_10167_155200_10111000	155200	10111000

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-0000-10-1800-1903	0	Other	10	Assets	Other Assets	Accum Def Inc Taxes Asset long term	1800	1903	0L_3071_10167_186020_10190000	186020	10190000
8830-2-0000-10-1920-1741	0	Other	10	Assets	Other Long term asset	Transmission over/under-current	1920	1741	0L_3071_10167_130800_10174000	130800	10174000
8830-2-0000-10-1930-1420	0	Other	10	Assets	Other Assets	Phased in revenue - Long Term	1930	1420	0L_3071_10167_171100_10142000	171100	10142000
8830-2-0000-10-1930-1822	0	Other	10	Assets	Other Assets	Battery Storage Program	1930	1822	0L_3071_10167_171700_10182200	171700	10182200
8830-2-0000-10-1930-1823	0	Other	10	Assets	Other Assets	Other Regulatory Asset - Deferred Rate Case	1930	1823	0L_3071_10167_171200_10182300	171200	10182300
8830-2-0000-10-1930-1825	0	Other	10	Assets	Other Assets	Storm Costs	1930	1825	0L_3071_10167_171600_10182300	171600	10182300
8830-2-0000-10-1930-1826	0	Other	10	Assets	Other Assets	FAS158-Pension	1930	1826	0L_3071_10167_170100_10926000	170100	10926000
8830-2-0000-10-1930-1861	0	Other	10	Assets	Other Assets	Deferred Regulatory Costs	1930	1861	0L_3071_10167_171200_10186000	171200	10186000
8830-2-0000-10-1930-2830	0	Other	10	Assets	Other Assets	Accum Def Inc Taxes-Other Reg Asset	1930	2830	0L_3071_10167_170900_10283000	170900	10283000
8830-2-0000-10-1931-1810	0	Other	10	Assets	Other Assets	Unamortized Debt Expense	1931	1810	0L_3071_10167_189140_10181000	189140	10181000
8830-2-0000-10-1936-1000	0	Other	10	Assets	Other Assets	Deferred Financing - Intercompany	1936	1000	0L_3071_10167_189220_10186000	189220	10186000
8830-2-0000-20-2110-2420	0	Other	20	Liabilities	Other Current Liabilities	Misc Accrued Liabilities	2110	2420	0L_3071_10167_210300_10242000	210300	10242000
8830-2-0000-20-2110-2425	0	Other	20	Liabilities	Accounts Payable	Gas/Power Purchases Accrual	2110	2425	0L_3071_10167_210720_10242000	210720	10242000
8830-2-0000-20-2110-2426	0	Other	20	Liabilities	Accounts Payable	ISO NE Accrual	2110	2426	0L_3071_10167_210700_10242000	210700	10242000
8830-2-0000-20-2111-2420	0	Other	20	Liabilities	Other Assets	Unapplied Payments	2111	2420	0L_3071_10167_200035_10242000	200035	10242000
8830-2-0000-20-2111-2422	0	Other	20	Liabilities	Accounts Payable	Non Assoc Co Energy Supplier	2111	2422	0L_3071_10167_210700_10242000	210700	10242000
8830-2-0000-20-2113-2350	0	Other	20	Liabilities	Accounts Payable	Customer Deposits	2113	2350	0L_3071_10167_246400_10235000	246400	10235000
8830-2-0000-20-2116-2370	0	Other	20	Liabilities	Taxes Payable	Interest Accrued from Customer Deposits	2116	2370	0L_3071_10167_211010_10237000	211010	10237000
8830-2-0000-20-2116-2371	0	Other	20	Liabilities	Taxes Payable	Int Accr-LTD	2116	2371	0L_3071_10167_211010_10237000	211010	10237000
8830-2-0000-20-2124-2420	0	Other	20	Liabilities	Other Current Liabilities	Accrued cost of removal	2124	2420	0L_3071_10167_261500_10242000	261500	10242000
8830-2-0000-20-2141-2420	0	Other	20	Liabilities	Other Current Liabilities	Curr&Accr Liab-Pole Atch Rntl	2141	2420	0L_3071_10167_210300_10242000	210300	10242000
8830-2-0000-20-2141-2422	0	Other	20	Liabilities	Other Current Liabilities	Curr&Accr REP/VMP Provision	2141	2422	0L_3071_10167_241600_10242000	241600	10242000
8830-2-0000-20-2141-2423	0	Other	20	Liabilities	Current Portion of Regulatory Liabilities	Curr&Accr Liab-REC Obligation	2141	2423	0L_3071_10167_240800_10242000	240800	10242000
8830-2-0000-20-2141-2425	0	Other	20	Liabilities	Other Current Liabilities	RGI Funds II - EE Financing	2141	2425	0L_3071_10167_210300_10242000	210300	10242000
8830-2-0000-20-2141-2431	0	Other	20	Liabilities	Other Current Liabilities	Battery Storage Offset	2141	2431	0L_3071_10167_210300_10243000	210300	10243000
8830-2-0000-20-2142-1823	0	Other	20	Liabilities	Current Regulatory Liability	Excess Depreciation - less than 1 year	2142	1823	0L_3071_10167_241100_10182300	241100	10182300
8830-2-0000-20-2142-2423	0	Other	20	Liabilities	Other Current Liabilities	Curr&Accr Liab-R Ref-C&LM	2142	2423	0L_3071_10167_240800_10242000	240800	10242000
8830-2-0000-20-2142-2424	0	Other	20	Liabilities	Other Current Liabilities	Curr&Accr Liab-Transm O/U	2142	2424	0L_3071_10167_240800_10242000	240800	10242000
8830-2-0000-20-2142-2426	0	Other	20	Liabilities	Accounts Payable	Current Regulatory Liabilities	2142	2426	0L_3071_10167_241600_10242000	241600	10242000
8830-2-0000-20-2142-2428	0	Other	20	Liabilities	Other Current Liabilities	RGI-Auction Proceeds To All Dist. Customers	2142	2428	0L_3071_10167_240300_10242000	240300	10242000
8830-2-0000-20-2142-2542	0	Other	20	Liabilities	Accounts Payable	Systems Benefits Charge	2142	2542	0L_3071_10167_240300_10254000	240300	10254000
8830-2-0000-20-2142-2543	0	Other	20	Liabilities	Other Current Liabilities	EAP Marketer Discount	2142	2543	0L_3071_10167_241210_10254000	241210	10254000
8830-2-0000-20-2142-2548	0	Other	20	Liabilities	Current Portion of Regulatory Liabilities	Current Regulatory Liability - Storm Costs	2142	2548	0L_3071_10167_241400_10254000	241400	10254000
8830-2-0000-20-2142-2830	0	Other	20	Liabilities	Current Portion of Regulatory Liabilities	Excess ADIT Regulatory Liability - Short Term	2142	2830	0L_3071_10167_240900_10283000	240900	10283000
8830-2-0000-20-2170-2603	0	Other	20	Liabilities	Intercompany	I/C Interest Payable - LU CO.	2170	2603	0L_3071_10167_211610_10237000_3061	211610	10237000
8830-2-0000-20-2210-2423	0	Other	20	Liabilities	Other Current Liabilities	Current REC Obligation	2210	2423	0L_3071_10167_246720_10242000	246720	10242000
8830-2-0000-20-2510-2361	0	Other	20	Liabilities	Taxes Payable	Tx Accr-Municipal Property	2510	2361	0L_3071_10167_248100_10236000	248100	10236000
8830-2-0000-20-2530-2364	0	Other	20	Liabilities	Taxes Payable	Tx Coll Pay-Consumption Tax	2530	2364	0L_3071_10167_210200_10236000	210200	10236000
8830-2-0000-20-2550-2416	0	Other	20	Liabilities	Taxes Payable	Tx Coll Pay-Consumption Tax	2550	2416	0L_3071_10167_212060_10241000	212060	10241000
8830-2-0000-20-2750-2431	0	Other	20	Liabilities	Current Portion of Other Long-Term Liabilities	Lease liability-Short Term	2750	2431	0L_3071_10167_246610_10243000	246610	10243000
8830-2-0000-20-2760-2531	0	Other	20	Liabilities	Other Current Liabilities	Def Cr-Miscellaneous	2760	2531	0L_3071_10167_291000_10253000	291000	10253000
8830-2-0000-20-2760-2534	0	Other	20	Liabilities	Other Current Liabilities	Def Cr-Hazardous Waste	2760	2534	0L_3071_10167_291000_10253000	291000	10253000
8830-2-0000-20-2810-2079	0	Other	20	Liabilities	Intercompany	Due to Liberty Liberty Utilities Canada	2810	2079	0L_3071_10167_201020_10234000_1048	201020	10234000
8830-2-0000-20-2810-2596	0	Other	20	Liabilities	Intercompany	Due to APUC	2810	2596	0L_3071_10167_201020_10234000_1000	201020	10234000
8830-2-0000-20-2810-2603	0	Other	20	Liabilities	Accounts Payable	Due to LU Co.	2810	2603	0L_3071_10167_201020_10234000_3061	201020	10234000
8830-2-0000-20-2810-2606	0	Other	20	Liabilities	Accounts Payable	Due to Liberty Energy New Hampshire	2810	2606	0L_3071_10167_201020_10234000_3070	201020	10234000
8830-2-0000-20-2810-2626	0	Other	20	Liabilities	Accounts Payable	Due to Liberty Utilities America Co	2810	2626	0L_3071_10167_201020_10234000_3062	201020	10234000
8830-2-0000-20-2810-2635	0	Other	20	Liabilities	Accounts Payable	Due to COGSDALE	2810	2635	0L_3071_10167_201020_10234000_3071	201020	10234000
8830-2-0000-20-2810-2639	0	Other	20	Liabilities	Intercompany	Due from Liberty Utilities (Central) Services Corp	2810	2639	0L_3071_10167_201020_10234000_3060	201020	10234000
8830-2-0000-20-2840-2231	0	Other	20	Liabilities	Notes Payable	NP-LU and GS \$7.9M 10YR@4.49%	2840	2231	0L_3071_10167_251066_10223000_3061	251066	10223000
8830-2-0000-20-2840-2232	0	Other	20	Liabilities	Notes Payable	NP-LU and GS \$4.1M 15YR@4.89%	2840	2232	0L_3071_10167_251067_10223000_3061	251067	10223000
8830-2-0000-20-2840-2233	0	Other	20	Liabilities	Notes Payable	NP-LU and GS \$1.5M 15YR@4.89%	2840	2233	0L_3071_10167_251068_10223000_3061	251068	10223000
8830-2-0000-20-2840-2654	0	Other	20	Liabilities	Intercompany	NP - LU and GS \$3.43M 15YR@4.22%	2840	2654	0L_3071_10167_251116_10257000_3061	251116	10257000
8830-2-0000-20-2910-2240	0	Other	20	Liabilities	Long-Term Debt	Other Long-term Debt	2910	2240	0L_3071_10167_252010_10224000	252010	10224000
8830-2-0000-20-2910-2546	0	Other	20	Liabilities	Other Current Liabilities	Lease liability-Long Term	2910	2546	0L_3071_10167_241600_10254000	241600	10254000
8830-2-0000-20-2910-2830	0	Other	20	Liabilities	Long-Term Regulatory Liabilities	Excess ADIT Regulatory Liability - Long Term	2910	2830	0L_3071_10167_260900_10283000	260900	10283000
8830-2-0000-20-2930-2280	0	Other	20	Liabilities	Long-Term Debt	Accum Provision Injury & Damages	2930	2280	0L_3071_10167_291110_10925000	291110	10925000
8830-2-0000-20-2930-2283	0	Other	20	Liabilities	Accounts Payable	OPEB/FAS 106 Benefit reserve	2930	2283	0L_3071_10167_280120_10228300	280120	10228300
8830-2-0000-20-2930-2285	0	Other	20	Liabilities	Long-Term Debt	Long Term Pension Obligation	2930	2285	0L_3071_10167_280030_10228300	280030	10228300
8830-2-0000-20-2960-2271	0	Other	20	Liabilities	Long-Term Liabilities	Lease liability-Long Term	2960	2271	0L_3071_10167_290210_10227000	290210	10227000
8830-2-0000-20-2965-2830	0	Other	20	Liabilities	Other Current Liabilities	Accum Def Inc Taxes Liability-(Long-term)	2965	2830	0L_3071_10167_272100_10283000	272100	10283000
8830-2-0000-30-3045-4550	0	Other	30	Equity	Equity	Interco APIC - Granite State	3045	4550	0L_3071_10167_335000_10455000_3070	335000	10455000
8830-2-0000-30-3050-4550	0	Other	30	Equity	Equity	Interco CS - Granite State	3050	4550	0L_3071_10167_310100_10455000_3070	310100	10455000
8830-2-0000-30-3310-2160	0	Other	30	Equity	Common Stock	Retained Earnings	3310	2160	0L_3071_10167_341000_10216000	341000	10216000
8830-2-0000-30-3800-0002	0	Other	30	Equity	Retained Earnings	AOCI - Pension	3800	2	0L_3071_10167_362040_10228300	362040	10228300
8830-2-0000-30-3800-0003	0	Other	30	Equity	Retained Earnings	AOCI - OPEB	3800	3	0L_3071_10167_362070_10219000	362070	10219000
8830-2-0000-30-3800-0052	0	Other	30	Equity	OCI	OCI-Pension-Taxes	3800	52	0L_3071_10167_362090_10219000	362090	10219000
8830-2-0000-30-3800-0153	0	Other	30	Equity	AOCI	AOCI - Pension - Taxes	3800	153	0L_3071_10167_362010_10219000	362010	10219000
8830-2-0000-30-3800-0154	0	Other	30	Equity	AOCI	AOCI - OPEB - Taxes	3800	154	0L_3071_10167_362030_10219000	362030	10219000
8830-2-0000-30-3800-2192	0	Other	30	Equity	Common Stock	OCI FAS158-Pension	3800	2192	0L_3071_10167_362060_10219000	362060	10219000
8830-2-0000-30-3800-2193	0	Other	30	Equity	Common Stock	OCI FAS158-OPEB	3800	2193	0L_3071_10167_362080_10219000	362080	10219000
8830-2-0000-40-4210-4510	0	Other	40	Revenue	Sales	Misc Service Revenues	4210	4510	0L_3071_10167_1016795000_400330_10451000	400330	10451000
8830-2-0000-40-4210-4511	0	Other	40	Revenue	Sales	Misc Ser Rev-Open Access DSM	4210	4511	0L_3071_10167_1016795000_400330_10451000	400330	10451000
8830-2-0000-40-4210-4520	0	Other	40	Revenue	Sales	Electricity Rev - Rate Increment	4210	4520	0L_3071_10167_1016795000_400330_10456000	400330	10456000
8830-2-0000-40-4210-4540	0	Other	40	Revenue	Sales	Rental Income	4210	4540	0L_3071_10167_1016795000_400330_10454000	400330	10454000
8830-2-0000-40-4210-4560	0	Other	40	Revenue	Sales	Other Electric Revenue	4210	4560	0L_3071_10167_1016795000_400330_10456000	400330	10456000

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8830-2-0000-40-4210-4561	0	Other	40	Revenue			4210	4561	0L_3071_10167_1016795000_400300_10456100	400300	10456100
8830-2-0000-40-4210-4563	0	Other	40	Revenue	Sales	Other Elec Rev-Open Access Rev-Distribution	4210	4563	0L_3071_10167_1016795000_400300_10456000	400300	10456000
8830-2-0000-40-4290-4401	0	Other	40	Revenue	Sales	Residential Sales - Fixed Portion	4290	4401	0L_3071_10167_1016795000_400010_10440000	400010	10440000
8830-2-0000-40-4290-4402	0	Other	40	Revenue	Sales	Residential Sales - Variable Portion	4290	4402	0L_3071_10167_1016795000_400100_10440000	400100	10440000
8830-2-0000-40-4290-4403	0	Other	40	Revenue	Sales	Residential Sales - Energy Cost	4290	4403	0L_3071_10167_1016795000_400200_10440000	400200	10440000
8830-2-0000-40-4290-4423	0	Other	40	Revenue	Sales	Commercial Sales - Fixed Portion	4290	4423	0L_3071_10167_1016795000_400020_10442000	400020	10442000
8830-2-0000-40-4290-4424	0	Other	40	Revenue	Sales	Commercial Sales - Variable Portion	4290	4424	0L_3071_10167_1016795000_400110_10442000	400110	10442000
8830-2-0000-40-4290-4425	0	Other	40	Revenue	Sales	Commercial Sales - Energy Cost	4290	4425	0L_3071_10167_1016795000_400210_10442000	400210	10442000
8830-2-0000-40-4290-4426	0	Other	40	Revenue	Sales	Industrial Sales - Fixed Portion	4290	4426	0L_3071_10167_1016795000_400050_10442000	400050	10442000
8830-2-0000-40-4290-4427	0	Other	40	Revenue	Sales	Industrial Sales - Variable Portion	4290	4427	0L_3071_10167_1016795000_400120_10442000	400120	10442000
8830-2-0000-40-4290-4428	0	Other	40	Revenue	Sales	Industrial Sales - Energy Cost	4290	4428	0L_3071_10167_1016795000_400220_10442000	400220	10442000
8830-2-0000-40-4290-4441	0	Other	40	Revenue	Sales	Public Street & Highway Lighting - Fixed Portion	4290	4441	0L_3071_10167_1016795000_400060_10444000	400060	10444000
8830-2-0000-40-4290-4442	0	Other	40	Revenue	Sales	Public Street&Highway Lighting-Variable Portion	4290	4442	0L_3071_10167_1016795000_400130_10444000	400130	10444000
8830-2-0000-40-4290-4443	0	Other	40	Revenue	Sales	Public Street & Highway Lighting - Energy Cost	4290	4443	0L_3071_10167_1016795000_400230_10444000	400230	10444000
8830-2-0000-40-4290-4473	0	Other	40	Revenue	Sales	Sale for Resale - Fixed Portion	4290	4473	0L_3071_10167_1016795000_400320_10447000	400320	10447000
8830-2-0000-40-4290-4474	0	Other	40	Revenue	Sales	Sale for Resale - Variable Portion	4290	4474	0L_3071_10167_1016795000_400320_10447000	400320	10447000
8830-2-0000-40-4290-4475	0	Other	40	Revenue	Sales	Sale for Resale - Energy Cost	4290	4475	0L_3071_10167_1016795000_400320_10447000	400320	10447000
8830-2-0000-40-4290-4491	0	Other	40	Revenue	Sales	Prov for rate refunds	4290	4491	0L_3071_10167_1016795000_400330_10449100	400330	10449100
8830-2-0000-40-4400-4211	0	Other	40	Revenue	Revenue	Gain on Disp of Property	4400	4211	0L_3071_10167_1016795000_585010_10421100	585010	10421100
8830-2-0000-40-4420-4190	0	Other	40	Revenue	Other Expenses	Interest income	4420	4190	0L_3071_10167_1016795000_470300_10419000	470300	10419000
8830-2-0000-40-4460-4210	0	Other	40	Revenue	Other Income	Other Income	4460	4210	0L_3071_10167_1016795000_410640	410640	
8830-2-0000-40-4460-4951	0	Other	40	Revenue	Revenue	Decoupling Revenue	4460	4951	0L_3071_10167_1016795000_410620_10414000	410620	10414000
8830-2-0000-40-4700-4191	0	Other	40	Revenue	Other Expenses	Allow for other funds used during constr	4700	4191	0L_3071_10167_1016795000_470400_10419100	470400	10419100
8830-2-0000-51-5010-5630	0	Other	51	COGS		Overhead Lines-Labor	5010	5630	0L_3071_10167_1016760100_500000_10563000	500000	10563000
8830-2-0000-51-5010-5800	0	Other	51	COGS		Operation supervision and engineering-Labour	5010	5800	0L_3071_10167_1016760100_500000_10580000	500000	10580000
8830-2-0000-51-5010-5830	0	Other	51	COGS	Cost of Goods Sold	Overhead line expenses - Labor	5010	5830	0L_3071_10167_1016760100_500000_10583000	500000	10583000
8830-2-0000-51-5010-5840	0	Other	51	COGS	Cost of Goods Sold	Underground line expenses - Labor	5010	5840	0L_3071_10167_1016760100_500000_10584000	500000	10584000
8830-2-0000-51-5010-5860	0	Other	51	COGS			5010	5860	0L_3071_10167_1016760100_500000_10586000	500000	10586000
8830-2-0000-51-5010-5870	0	Other	51	COGS		Customer installations expenses - Labor	5010	5870	0L_3071_10167_1016760100_500000_10587000	500000	10587000
8830-2-0000-51-5010-5880	0	Other	51	COGS	Cost of Goods Sold	Misc distribution expenses Labor	5010	5880	0L_3071_10167_1016760100_500000_10588000	500000	10588000
8830-2-0000-51-5410-5630	0	Other	51	COGS	Cost of Goods Sold	Overhead Lines	5410	5630	0L_3071_10167_1016760100_500000_10563000	500000	10563000
8830-2-0000-51-5410-5830	0	Other	51	COGS	Cost of Goods Sold	Overhead line expenses	5410	5830	0L_3071_10167_1016760100_500000_10583000	500000	10583000
8830-2-0000-51-5415-5840	0	Other	51	COGS	Cost of Goods Sold	Underground line expenses	5415	5840	0L_3071_10167_1016760100_500000_10584000	500000	10584000
8830-2-0000-51-5425-5860	0	Other	51	COGS	Administrative Expense	Meter Expenses	5425	5860	0L_3071_10167_1016760100_500000_10586000	500000	10586000
8830-2-0000-51-5430-5870	0	Other	51	COGS	Customer installation expense	Customer installations expenses	5430	5870	0L_3071_10167_1016760100_500930_10587000	500930	10587000
8830-2-0000-51-5435-5800	0	Other	51	COGS	Customer installations expenses	Operation Supervision & Engineering	5435	5800	0L_3071_10167_1016760100_505000_10580000	505000	10580000
8830-2-0000-51-5435-5880	0	Other	51	COGS	Cost of Goods Sold	Misc distribution expenses	5435	5880	0L_3071_10167_1016760100_505000_10588000	505000	10588000
8830-2-0000-51-5440-5614	0	Other	51	COGS	Cost of Goods Sold	Sched, sys control & dispatch serv exp	5440	5614	0L_3071_10167_1016760100_520010_10561400	520010	10561400
8830-2-0000-51-5441-5650	0	Other	51	COGS	Cost of Goods Sold	Transmission of electricity by others	5441	5650	0L_3071_10167_1016760100_520010_10565000	520010	10565000
8830-2-0000-52-5455-5551	0	Other	52	COGS	Misc Pumping Water	Purchased Power-Variable	5455	5551	0L_3071_10167_1016760100_520010_10555100	520010	10555100
8830-2-0000-52-5455-5552	0	Other	52	COGS	Cost of Goods Sold	Purchased Power-Fixed & SO	5455	5552	0L_3071_10167_1016760100_520010_10555000	520010	10555000
8830-2-0000-52-5455-5553	0	Other	52	COGS	Cost of Goods Sold	PP-NEP-Access Charge-Elim	5455	5553	0L_3071_10167_1016760100_520010_10555000	520010	10555000
8830-2-0000-56-5010-5910	0	Other	56	COGS	Salaries Expense	Salaries Expense	5010	5910	0L_3071_10167_1016760100_500000_10591000	500000	10591000
8830-2-0000-56-5010-5930	0	Other	56	COGS	Cost of Goods Sold	Maint of overhead lines Labor	5010	5930	0L_3071_10167_1016760100_500000_10593000	500000	10593000
8830-2-0000-56-5010-5932	0	Other	56	COGS			5010	5932	0L_3071_10167_1016760100_500000_10593000	500000	10593000
8830-2-0000-56-5010-5940	0	Other	56	COGS	Cost of Goods Sold	Maint of underground lines - Labor	5010	5940	0L_3071_10167_1016760100_500000_10594000	500000	10594000
8830-2-0000-56-5210-5910	0	Other	56	COGS	Maint of structures	Maint of structures	5210	5910	0L_3071_10167_1016760100_505000_10591000	505000	10591000
8830-2-0000-56-5210-5920	0	Other	56	COGS	Cost of Goods Sold	Maint of station equipment	5210	5920	0L_3071_10167_1016760100_505000_10592000	505000	10592000
8830-2-0000-56-5210-5930	0	Other	56	COGS	Cost of Goods Sold	Maint of overhead lines	5210	5930	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-0000-56-5210-5931	0	Other	56	COGS	Cost of Goods Sold	Maint of overhead lines-Trouble	5210	5931	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-0000-56-5210-5932	0	Other	56	COGS	Cost of Goods Sold	Maint of overhead lines-Veg Mgmt	5210	5932	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-0000-56-5210-5940	0	Other	56	COGS	Operating Expenses	Maint of underground lines	5210	5940	0L_3071_10167_1016760100_505000_10594000	505000	10594000
8830-2-0000-56-5210-5970	0	Other	56	COGS			5210	5970	0L_3071_10167_1016760100_505000_10597000	505000	10597000
8830-2-0000-56-5210-5980	0	Other	56	COGS	Other Expenses	Dist Maint-Misc Distr Plant	5210	5980	0L_3071_10167_1016760100_505000_10598000	505000	10598000
8830-2-0000-69-5010-9020	0	Other	69	Expenses	Cost of Goods Sold	Meter reading expenses - labor	5010	9020	0L_3071_10167_1016760100_500000_10902000	500000	10902000
8830-2-0000-69-5010-9221	0	Other	69	Expenses	Other Expenses	LU Labor Alloc Capitalized	5010	9221	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9223	0	Other	69	Expenses	A&G Salaries	APUC Labour Alloc Capitalized	5010	9223	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9224	0	Other	69	Expenses	Other Expenses	LABS Labour Capitl	5010	9224	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9225	0	Other	69	Expenses	Administrative Expense	LABS Corp. Service Labor Alloc Capitalized	5010	9225	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9226	0	Other	69	Expenses	Administrative Expense	LABS US Bus labor capitalized	5010	9226	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9227	0	Other	69	Expenses	Administrative Expense	LABS US Corp labor capitalized	5010	9227	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-0000-69-5010-9228	0	Other	69	Expenses	Administrative Expense	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016760100_504010_10922000	504010	10922000
8830-2-0000-69-5010-9229	0	Other	69	Expenses	Administrative Expense	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016760100_504010_10922000	504010	10922000
8830-2-0000-69-5044-9260	0	Other	69	Expenses	Administrative Expense	Group Benefits	5044	9260	0L_3071_10167_1016760100_500170_10926000	500170	10926000
8830-2-0000-69-5044-9266	0	Other	69	Expenses	Other Expenses	Health Care	5044	9266	0L_3071_10167_1016760100_500150_10926000	500150	10926000
8830-2-0000-69-5044-9268	0	Other	69	Expenses	Administrative Expense	Group Life	5044	9268	0L_3071_10167_1016760100_500170_10926000	500170	10926000
8830-2-0000-69-5130-9210	0	Other	69	Expenses	Operating Expenses	Office supplies and expenses	5130	9210	0L_3071_10167_1016760100_502700_10921000	502700	10921000
8830-2-0000-69-5131-9212	0	Other	69	Expenses	Administrative Expense	Utilities	5131	9212	0L_3071_10167_1016760100_500920_10921000	500920	10921000

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-0000-69-5200-9229	0	Other	69	Expenses	Administrative Expense	LU Region Admin capitalized	5200	9229	0L_3071_10167_1016760100_504010_10922000	504010	10922000
8830-2-0000-69-5200-9231	0	Other	69	Expenses	Other Expenses	Outside services LU HO Allocations	5200	9231	0L_3071_10167_1016760100_500340_10923000	500340	10923000
8830-2-0000-69-5200-9232	0	Other	69	Expenses	Other Expenses	Outside services APUC HO Allocations	5200	9232	0L_3071_10167_1016760100_500340_10923000	500340	10923000
8830-2-0000-69-5200-9234	0	Other	69	Expenses	Administrative Expense	LABS NonLabour Allocations	5200	9234	0L_3071_10167_1016760100_505200_10923000	505200	10923000
8830-2-0000-69-5200-9235	0	Other	69	Expenses	Other Expenses	LABS Corporate Service non-labour allocation	5200	9235	0L_3071_10167_1016760100_505200_10923000	505200	10923000
8830-2-0000-69-5200-9236	0	Other	69	Expenses	Administrative Expense	LABS US Bus admin alloc	5200	9236	0L_3071_10167_1016760100_505200_10923000	505200	10923000
8830-2-0000-69-5200-9237	0	Other	69	Expenses	Administrative Expense	LABS US Corp admin alloc	5200	9237	0L_3071_10167_1016760100_505200_10923000	505200	10923000
8830-2-0000-69-5200-9238	0	Other	69	Expenses	Administrative Expense	LU Corp US Admin alloc	5200	9238	0L_3071_10167_1016760100_505210_10923000	505210	10923000
8830-2-0000-69-5200-9239	0	Other	69	Expenses	Administrative Expense	LU Region Admin alloc	5200	9239	0L_3071_10167_1016760100_505210_10923000	505210	10923000
8830-2-0000-69-5250-9020	0	Other	69	Expenses	Customer records and collection expenses	Meter reading expenses	5250	9020	0L_3071_10167_1016760100_500000_10902000	500000	10902000
8830-2-0000-69-5250-9030	0	Other	69	Expenses	Cost of Goods Sold	Customer records & collection expenses	5250	9030	0L_3071_10167_1016760100_505070_10903000	505070	10903000
8830-2-0000-69-5250-9050	0	Other	69	Expenses	Cost of Goods Sold	Misc customer accounts expenses	5250	9050	0L_3071_10167_1016760100_500000_10905000	500000	10905000
8830-2-0000-69-5280-9250	0	Other	69	Expenses	Administrative Expense	Injuries and damages	5280	9250	0L_3071_10167_1016760100_501050_10925000	501050	10925000
8830-2-0000-69-5615-9302	0	Other	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016760100_505000_10930200	505000	10930200
8830-2-0000-69-5680-4080	0	Other	69	Expenses	Property taxes	Property taxes	5680	4080	0L_3071_10167_1016760100_502600_10408000	502600	10408000
8830-2-0000-69-6125-9310	0	Other	69	Expenses	Cost of Goods Sold	Rental Expense - Intercompany	6125	9310	0L_3071_10167_1016760100_501300_10931000	501300	10931000
8830-2-0000-69-7100-9320	0	Other	69	Expenses	Administrative Expense	Maintenance of general plant-Elec	7100	9320	0L_3071_10167_1016760100_505000_10935000	505000	10935000
8830-2-0000-69-7450-4263	0	Other	69	Expenses	Administrative Expense	Penalties	7450	4263	0L_3071_10167_1016760100_505110_10426300	505110	10426300
8830-2-0000-69-7450-4264	0	Other	69	Expenses	Administrative Expense	Penalties	7450	4264	0L_3071_10167_1016760100_503320_10426400	503320	10426400
8830-2-0000-69-7450-4265	0	Other	69	Expenses	Charitable Donations	Other Deductions	7450	4265	0L_3071_10167_1016760100_503300_10426500	503300	10426500
8830-2-0000-80-8540-4270	0	Other	80	Expenses	Interest Expense	Interest on Long-term Debt	8540	4270	0L_3071_10167_1016760100_560400_10427000	560400	10427000
8830-2-0000-80-8541-4280	0	Other	80	Expenses	Administrative Expense	Amortize Debt Discount & Exp	8541	4280	0L_3071_10167_1016760100_561040_10428000	561040	10428000
8830-2-0000-80-8543-2603	0	Other	80	Expenses	Intercompany	Intercompany - Interest Expense - LU Co.	8543	2603	0L_3071_10167_1016760100_560510_10237000_3061	560510	10237000
8830-2-0000-80-8546-4270	0	Other	80	Expenses	Interest Expense	Fixed Rate Interest Cost	8546	4270	0L_3071_10167_1016760100_560300_10427000	560300	10427000
8830-2-0000-80-8550-4265	0	Other	80	Expenses	AFUDC - Borrowed	Other Deductions	8550	4265	0L_3071_10167_1016760100_562000_10426500	562000	10426500
8830-2-0000-80-8550-4310	0	Other	80	Expenses	Other Expenses	Other Interest Expense	8550	4310	0L_3071_10167_1016760100_563000_10431000	563000	10431000
8830-2-0000-80-8550-4320	0	Other	80	Expenses	Other Expenses	AFUDC - borrowed	8550	4320	0L_3071_10167_1016760100_562010_10432000	562010	10432000
8830-2-0000-80-8551-9261	0	Other	80	Expenses	Administrative Expense	Non-service pension costs	8551	9261	0L_3071_10167_1016760100_578020_10926000	578020	10926000
8830-2-0000-80-8551-9262	0	Other	80	Expenses	Administrative Expense	Non-service OPEB costs	8551	9262	0L_3071_10167_1016760100_578010_10926000	578010	10926000
8830-2-0000-80-8610-4030	0	Other	80	Expenses	Depreciation Expense	Depreciation Exp	8610	4030	0L_3071_10167_1016760100_550510_10403000	550510	10403000
8830-2-0000-80-8610-4050	0	Other	80	Expenses	Depreciation Expense	Amortization-Intangibles	8610	4050	0L_3071_10167_1016760100_550010_10405000	550010	10405000
8830-2-0000-80-8640-4073	0	Other	80	Expenses	Depreciation Expense	Amortization - Regulatory debits	8640	4073	0L_3071_10167_1016760100_550210_10407300	550210	10407300
8830-2-0000-80-8660-9040	0	Other	80	Expenses	Bad Debt Expense	Uncollectible accounts	8660	9040	0L_3071_10167_1016760100_502000_10904000	502000	10904000
8830-2-0000-80-8660-9041	0	Other	80	Expenses	Other Expenses	Bad Debt Expense - Commodity	8660	9041	0L_3071_10167_1016760100_502000_10904000	502000	10904000
8830-2-0000-80-8665-4265	0	Other	80	Expenses	Other Expenses	Regulatory Asset Writtendown	8665	4265	0L_3071_10167_1016760100_585320_10426500	585320	10426500
8830-2-0000-80-8710-4090	0	Other	80	Expenses	Current Federal Tax Expense	Federal Income Tax	8710	4090	0L_3071_10167_1016760100_590000_10409000	590000	10409000
8830-2-0000-80-8720-4090	0	Other	80	Expenses	Administrative Expense	State Income Tax	8720	4090	0L_3071_10167_1016760100_590010_10409000	590010	10409000
8830-2-0000-80-8760-4104	0	Other	80	Expenses	Administrative Expense	Def FIT Expense-Debit	8760	4104	0L_3071_10167_1016760100_590210_10410000	590210	10410000
8830-2-0000-80-8760-4200	0	Other	80	Expenses	Other Expenses	Deferred Income Tax- Amortization EADIT	8760	4200	0L_3071_10167_1016760100_590230_10420000	590230	10420000
8830-2-0400-40-4434-2603	400	Gas	40	Revenue	Interest Income	Intercompany Interest Income	4434	2603	0L_3071_10167_1016795000_450440	450440	
8830-2-9800-69-5010-9200	9800	Corporate IT	69	Expenses	Administrative Expense	A&G salaries - IT	5010	9200	0L_3071_10167_1016730100_500000_10920000	500000	10920000
8830-2-9800-69-5010-9204	9800	Corporate IT	69	Expenses	Administrative Expense	A&G Salaries-IT LABS Head Office	5010	9204	0L_3071_10167_1016730100_500050_10920000	500050	10920000
8830-2-9800-69-5010-9205	9800	Corporate IT	69	Expenses	Administrative Expense	LABS CAN CORP IT LABOR	5010	9205	0L_3071_10167_1016730100_500050_10920000	500050	10920000
8830-2-9800-69-5010-9206	9800	Corporate IT	69	Expenses	Administrative Expense	LABS US Bus lab alloc-Corp IT	5010	9206	0L_3071_10167_1016730100_500050_10920000	500050	10920000
8830-2-9800-69-5010-9220	9800	Corporate IT	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit IT	5010	9220	0L_3071_10167_1016730100_500000_10922000	500000	10922000
8830-2-9800-69-5010-9225	9800	Corporate IT	69	Expenses	Administrative Expense	LABS Corp. Service Labor Alloc Capitalized	5010	9225	0L_3071_10167_1016730100_504000_10922000	504000	10922000
8830-2-9800-69-5010-9226	9800	Corporate IT	69	Expenses	Administrative Expense	LABS US Bus labor capitalized	5010	9226	0L_3071_10167_1016730100_504000_10922000	504000	10922000
8830-2-9800-69-5130-9210	9800	Corporate IT	69	Expenses	Other Expenses	Office Supplies-IT	5130	9210	0L_3071_10167_1016730100_502700_10921000	502700	10921000
8830-2-9800-69-5130-9215	9800	Corporate IT	69	Expenses	Other Expenses	Office supplies & exp IT LU Headoffice	5130	9215	0L_3071_10167_1016730100_502700_10921000	502700	10921000
8830-2-9800-69-5130-9216	9800	Corporate IT	69	Expenses	Other Expenses	Meals & Entertain IT LU HO	5130	9216	0L_3071_10167_1016730100_501300_10921000	501300	10921000
8830-2-9800-69-5131-9211	9800	Corporate IT	69	Expenses	Administrative Expense	Travel-IT	5131	9211	0L_3071_10167_1016730100_501100_10921000	501100	10921000
8830-2-9800-69-5131-9212	9800	Corporate IT	69	Expenses	Administrative Expense	Utilities-IT	5131	9212	0L_3071_10167_1016730100_500920_10921000	500920	10921000
8830-2-9800-69-5131-9213	9800	Corporate IT	69	Expenses	Administrative Expense	Communication-IT	5131	9213	0L_3071_10167_1016730100_501400_10921000	501400	10921000
8830-2-9800-69-5131-9215	9800	Corporate IT	69	Expenses	Administrative Expense	Training	5131	9215	0L_3071_10167_1016730100_503110_10921000	503110	10921000
8830-2-9800-69-5200-9220	9800	Corporate IT	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit IT	5200	9220	0L_3071_10167_1016730100_505100_10922000	505100	10922000
8830-2-9800-69-5200-9230	9800	Corporate IT	69	Expenses	Other Expenses	Outsided services-IT	5200	9230	0L_3071_10167_1016730100_502540_10923000	502540	10923000
8830-2-9800-69-5200-9237	9800	Corporate IT	69	Expenses	Contractual Services Other	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016730100_505200_10923000	505200	10923000
8830-2-9801-69-5010-9204	9801	Business IT	69	Expenses	Administrative Expense	A&G Salaries - Transition LABS Headoffice	5010	9204	0L_3071_10167_1016730200_500050_10920000	500050	10920000
8830-2-9801-69-5010-9224	9801	Business IT	69	Expenses	Administrative Expense	LABS Labour Caplit	5010	9224	0L_3071_10167_1016730200_504000_10922000	504000	10922000
8830-2-9801-69-5200-9230	9801	Business IT	69	Expenses	Contractual Services Other	Outside Services - Transition-	5200	9230	0L_3071_10167_1016730200_502540_10923000	502540	10923000
8830-2-9810-69-5010-9200	9810	HR/Payroll	69	Expenses	Administrative Expense	A&G salaries - HR	5010	9200	0L_3071_10167_1016725100_500000_10920000	500000	10920000
8830-2-9810-69-5010-9204	9810	HR/Payroll	69	Expenses	Administrative Expense	A&G Salaries-HR LABS Head Office	5010	9204	0L_3071_10167_1016725100_500050_10920000	500050	10920000
8830-2-9810-69-5010-9209	9810	HR/Payroll	69	Expenses	Administrative Expense	East Region Labor - HR	5010	9209	0L_3071_10167_1016725100_500060_10920000	500060	10920000
8830-2-9810-69-5010-9220	9810	HR/Payroll	69	Expenses	A&G Salaries	Admin Exp Tran CR - Credit HR	5010	9220	0L_3071_10167_1016725100_500000_10922000	500000	10922000
8830-2-9810-69-5010-9224	9810	HR/Payroll	69	Expenses	Administrative Expense	LABS Labour Caplit	5010	9224	0L_3071_10167_1016725100_504000_10922000	504000	10922000
8830-2-9810-69-5010-9229	9810	HR/Payroll	69	Expenses	Administrative Expense	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016725100_504010_10922000	504010	10922000
8830-2-9810-69-5040-4080	9810	HR/Payroll	69	Expenses	Administrative Expense	Social Security Taxes	5040	4080	0L_3071_10167_1016725100_500110_10408000	500110	10408000
8830-2-9810-69-5041-4080	9810	HR/Payroll	69	Expenses	Administrative Expense	Federal Unemployment Taxes	5041	4080	0L_3071_10167_1016725100_500120_10408000	500120	10408000
8830-2-9810-69-5041-4082	9810	HR/Payroll	69	Expenses	Administrative Expense	State Unemployment Taxes	5041	4082	0L_3071_10167_1016725100_500120_10408200	500120	10408200
8830-2-9810-69-5042-4080	9810	HR/Payroll	69	Expenses	Administrative Expense	Medicare	5042	4080	0L_3071_10167_1016725100_500150_10408000	500150	10408000
8830-2-9810-69-5043-9260	9810	HR/Payroll	69	Expenses	Administrative Expense	Employee Pension & Benefits - 401K	5043	9260	0L_3071_10167_1016725100_500160_10926000	500160	10926000
8830-2-9810-69-5043-9262	9810	HR/Payroll	69	Expenses	Administrative Expense	ESPP Expense	5043	9262	0L_3071_10167_1016725100_500230_10926000	500230	10926000
8830-2-9810-69-5043-9263											

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-9810-69-5044-9260	9810	HR/Payroll	69	Expenses	Administrative Expense	Group Benefits	5044	9260	0L_3071_10167_1016725100_500170_10926000	500170	10926000
8830-2-9810-69-5044-9262	9810	HR/Payroll	69	Expenses	Group Benefits	FAS 106 Retiree Health Care	5044	9262	0L_3071_10167_1016725100_500150_10926000	500150	10926000
8830-2-9810-69-5044-9266	9810	HR/Payroll	69	Expenses	Salaries Expense	Health Care	5044	9266	0L_3071_10167_1016725100_500150_10926000	500150	10926000
8830-2-9810-69-5044-9267	9810	HR/Payroll	69	Expenses	Salaries Expense	Dental/Vision	5044	9267	0L_3071_10167_1016725100_500150_10926000	500150	10926000
8830-2-9810-69-5044-9268	9810	HR/Payroll	69	Expenses	Salaries Expense	Group Life	5044	9268	0L_3071_10167_1016725100_500170_10926000	500170	10926000
8830-2-9810-69-5130-9210	9810	HR/Payroll	69	Expenses	Other Expenses	Office Supplies-HR	5130	9210	0L_3071_10167_1016725100_502700_10921000	502700	10921000
8830-2-9810-69-5130-9215	9810	HR/Payroll	69	Expenses	Other Expenses	Office supplies & exp HR LU Headoffice	5130	9215	0L_3071_10167_1016725100_502700_10921000	502700	10921000
8830-2-9810-69-5130-9216	9810	HR/Payroll	69	Expenses	Administrative Expense	Meals	5130	9216	0L_3071_10167_1016725100_501300_10921000	501300	10921000
8830-2-9810-69-5131-9211	9810	HR/Payroll	69	Expenses	Administrative Expense	Travel-HR	5131	9211	0L_3071_10167_1016725100_501100_10921000	501100	10921000
8830-2-9810-69-5131-9212	9810	HR/Payroll	69	Expenses	Admin and office supplies	Utilities-HR	5131	9212	0L_3071_10167_1016725100_500920_10921000	500920	10921000
8830-2-9810-69-5131-9213	9810	HR/Payroll	69	Expenses	Administrative Expense	Communication	5131	9213	0L_3071_10167_1016725100_501400_10921000	501400	10921000
8830-2-9810-69-5131-9214	9810	HR/Payroll	69	Expenses	Admin and office supplies	Dues & Membership Fees	5131	9214	0L_3071_10167_1016725100_503200_10921000	503200	10921000
8830-2-9810-69-5131-9215	9810	HR/Payroll	69	Expenses	Administrative Expense	Training	5131	9215	0L_3071_10167_1016725100_503110_10921000	503110	10921000
8830-2-9810-69-5200-9220	9810	HR/Payroll	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit HR	5200	9220	0L_3071_10167_1016725100_500500_10922000	500500	10922000
8830-2-9810-69-5200-9230	9810	HR/Payroll	69	Expenses	Other Expenses	Outsided services-HR	5200	9230	0L_3071_10167_1016725100_502540_10923000	502540	10923000
8830-2-9810-69-5200-9239	9810	HR/Payroll	69	Expenses	Operating Expenses	East Region Outside Services - HR	5200	9239	0L_3071_10167_1016725100_505210_10923000	505210	10923000
8830-2-9810-69-5615-9302	9810	HR/Payroll	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016725100_505000_10930200	505000	10930200
8830-2-9810-69-7030-9200	9810	HR/Payroll	69	Expenses	Administrative Expense	LTIP Expense	7030	9200	0L_3071_10167_1016725100_500210_10920000	500210	10920000
8830-2-9810-69-7100-9200	9810	HR/Payroll	69	Expenses	Administrative Expense	STIP Expense	7100	9200	0L_3071_10167_1016725100_500220_10920000	500220	10920000
8830-2-9811-69-5010-9204	9811	Total Rewards	69	Expenses	Administrative Expense	A&G Salaries - Payroll&HRIS LABS Headoffice	5010	9204	0L_3071_10167_1016725200_500050_10920000	500050	10920000
8830-2-9811-69-5010-9206	9811	Total Rewards	69	Expenses	Administrative Expense	LABS US Bus lab alloc-Total Rewards	5010	9206	0L_3071_10167_1016725200_500050_10920000	500050	10920000
8830-2-9811-69-5010-9224	9811	Total Rewards	69	Expenses	Administrative Expense	LABS Labour Captl	5010	9224	0L_3071_10167_1016725200_504000_10922000	504000	10922000
8830-2-9811-69-5130-9215	9811	Total Rewards	69	Expenses	Administrative Expense	Office Supplies & exp - Payroll&HRIS LU HO	5130	9215	0L_3071_10167_1016725200_502700_10921000	502700	10921000
8830-2-9811-69-5200-9236	9811	Total Rewards	69	Expenses	Contractual Services Other	LABS US Bus adm alloc-Total Rewards	5200	9236	0L_3071_10167_1016725200_505200_10923000	505200	10923000
8830-2-9811-69-5200-9237	9811	Total Rewards	69	Expenses	Administrative Expense	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016725200_505200_10923000	505200	10923000
8830-2-9812-69-5010-9200	9812	Training & Development	69	Expenses	Administrative Expense	L&D Salaries	5010	9200	0L_3071_10167_1016725399_500000_10920000	500000	10920000
8830-2-9812-69-5010-9204	9812	Training & Development	69	Expenses	Administrative Expense	A&G Salaries - Training&DevLABS Headoffice	5010	9204	0L_3071_10167_1016725399_500050_10920000	500050	10920000
8830-2-9812-69-5010-9206	9812	Training & Development	69	Expenses	Administrative Expense	LABS L&D Labor Allocation	5010	9206	0L_3071_10167_1016725399_500050_10920000	500050	10920000
8830-2-9812-69-5010-9224	9812	Training & Development	69	Expenses	Administrative Expense	LABS Labour Captl	5010	9224	0L_3071_10167_1016725399_504000_10922000	504000	10922000
8830-2-9812-69-5010-9226	9812	Training & Development	69	Expenses	Administrative Expense	LABS Labour Captl	5010	9226	0L_3071_10167_1016725399_504000_10922000	504000	10922000
8830-2-9812-69-5130-9215	9812	Training & Development	69	Expenses	Administrative Expense	Office Supplies & exp - Executive LU HO	5130	9215	0L_3071_10167_1016725399_502700_10921000	502700	10921000
8830-2-9812-69-5130-9216	9812	Training & Development	69	Expenses	Employee Expenses	Meals & Entertain LABS Training&Development	5130	9216	0L_3071_10167_1016725399_501300_10921000	501300	10921000
8830-2-9812-69-5131-9210	9812	Training & Development	69	Expenses	Administrative Expense	L&D Office Supplies & Exp	5131	9210	0L_3071_10167_1016725399_501100_10921000	501100	10921000
8830-2-9812-69-5131-9211	9812	Training & Development	69	Expenses	Admin and office supplies	Travel LABS Training&Development	5131	9211	0L_3071_10167_1016725399_501100_10921000	501100	10921000
8830-2-9812-69-5131-9215	9812	Training & Development	69	Expenses	Administrative Expense	L&D Training	5131	9215	0L_3071_10167_1016725399_503110_10921000	503110	10921000
8830-2-9812-69-5200-9220	9812	Training & Development	69	Expenses	Contractual Services Other	Admin Exp Transferred Credit- L&D	5200	9220	0L_3071_10167_1016725399_505100_10922000	505100	10922000
8830-2-9812-69-5200-9230	9812	Training & Development	69	Expenses	Administrative Expense	L&D Outside Services	5200	9230	0L_3071_10167_1016725399_502540_10923000	502540	10923000
8830-2-9812-69-5200-9237	9812	Training & Development	69	Expenses	Contractual Services Other	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016725399_505200_10923000	505200	10923000
8830-2-9815-51-5010-5880	9815	Environmental/H&S	51	COGS	COGS		5010	5880	0L_3071_10167_1016745500_500000_10588000	500000	10588000
8830-2-9815-51-5410-5630	9815	Environmental/H&S	51	COGS	COGS		5410	5630	0L_3071_10167_1016745500_500000_10563000	500000	10563000
8830-2-9815-51-5435-5880	9815	Environmental/H&S	51	COGS	COGS		5435	5880	0L_3071_10167_1016745500_505000_10588000	505000	10588000
8830-2-9815-69-5010-9200	9815	Environmental/H&S	69	Expenses	Salaries Expense	A&G salaries - Environmental/Health& Safety	5010	9200	0L_3071_10167_1016745500_500000_10920000	500000	10920000
8830-2-9815-69-5010-9204	9815	Environmental/H&S	69	Expenses	Administrative Expense	EHSS LABS Labor Corp. Account	5010	9204	0L_3071_10167_1016745500_500050_10920000	500050	10920000
8830-2-9815-69-5010-9206	9815	Environmental/H&S	69	Expenses	Administrative Expense	LABS US Bus lab alloc-EHSS	5010	9206	0L_3071_10167_1016745500_500050_10920000	500050	10920000
8830-2-9815-69-5010-9209	9815	Environmental/H&S	69	Expenses	Administrative Expense	East Region Labor - EHS	5010	9209	0L_3071_10167_1016745500_500060_10920000	500060	10920000
8830-2-9815-69-5010-9220	9815	Environmental/H&S	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit EH&S	5010	9220	0L_3071_10167_1016745500_500000_10922000	500000	10922000
8830-2-9815-69-5010-9224	9815	Environmental/H&S	69	Expenses	Administrative Expense	LABS Labour Captl	5010	9224	0L_3071_10167_1016745500_504000_10922000	504000	10922000
8830-2-9815-69-5010-9226	9815	Environmental/H&S	69	Expenses	Administrative Expense	LABS US Bus labor capitalized	5010	9226	0L_3071_10167_1016745500_504000_10922000	504000	10922000
8830-2-9815-69-5010-9229	9815	Environmental/H&S	69	Expenses	Administrative Expense	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016745500_504010_10922000	504010	10922000
8830-2-9815-69-5130-9210	9815	Environmental/H&S	69	Expenses	Other Expenses	Office Supplies-Environmental/Health& Safety	5130	9210	0L_3071_10167_1016745500_502700_10921000	502700	10921000
8830-2-9815-69-5130-9215	9815	Environmental/H&S	69	Expenses	Employee Expenses	Office Supplies & exp - Executive LU HO	5130	9215	0L_3071_10167_1016745500_502700_10921000	502700	10921000
8830-2-9815-69-5130-9216	9815	Environmental/H&S	69	Expenses	Administrative Expense	Meals & Entertain. EHSS LU Head Office	5130	9216	0L_3071_10167_1016745500_501300_10921000	501300	10921000
8830-2-9815-69-5131-9211	9815	Environmental/H&S	69	Expenses	Administrative Expense	Travel-EHSS	5131	9211	0L_3071_10167_1016745500_501100_10921000	501100	10921000
8830-2-9815-69-5131-9212	9815	Environmental/H&S	69	Expenses	Admin and office supplies	Utilities-EHSS	5131	9212	0L_3071_10167_1016745500_500920_10921000	500920	10921000
8830-2-9815-69-5131-9213	9815	Environmental/H&S	69	Expenses	Administrative Expense	Communication	5131	9213	0L_3071_10167_1016745500_501400_10921000	501400	10921000
8830-2-9815-69-5131-9214	9815	Environmental/H&S	69	Expenses	Administrative Expense	Dues & Membership Fees	5131	9214	0L_3071_10167_1016745500_503200_10921000	503200	10921000
8830-2-9815-69-5131-9215	9815	Environmental/H&S	69	Expenses	Administrative Expense	Training	5131	9215	0L_3071_10167_1016745500_503110_10921000	503110	10921000
8830-2-9815-69-5200-9220	9815	Environmental/H&S	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016745500_505100_10922000	505100	10922000
8830-2-9815-69-5200-9230	9815	Environmental/H&S	69	Expenses	Other Expenses	Outsided services-Environmental/Health& Safety	5200	9230	0L_3071_10167_1016745500_502540_10923000	502540	10923000
8830-2-9815-69-5200-9239	9815	Environmental/H&S	69	Expenses	Administrative Expense	Miscellaneous General Expense	5200	9239	0L_3071_10167_1016745500_505210_10923000	505210	10923000
8830-2-9815-69-5615-9302	9815	Environmental/H&S	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016745500_505000_10930200	505000	10930200
8830-2-9816-69-5010-9208	9816	Governance and Government Relations	69	Expenses	Administrative Expense	LU Corp US Governance labor	5010	9208	0L_3071_10167_1016719199_500000_10920000	500000	10920000
8830-2-9816-69-5010-9228	9816	Governance and Government Relations	69	Expenses	Administrative Expense	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016719199_504010_10922000	504010	10922000
8830-2-9817-69-5010-9204	9817	ALGLU - LABS - Communications	69	Expenses	Administrative Expense	A&G Salaries - Comm LABS Head office	5010	9204	0L_3071_10167_1016725400_500050_10920000	500050	10920000
8830-2-9817-69-5010-9224	9817	ALGLU - LABS - Communications	69	Expenses	Administrative Expense	LABS Labour Captl	5010	9224	0L_3071_10167_1016725400_504000_109220		

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-9820-69-5130-9215	9820	Finance	69	Expenses	Other Expenses	Office supplies & exp Fin & Adm LU Headoffice	5130	9215	0L_3071_10167_1016740100_502700_10921000	502700	10921000
8830-2-9820-69-5130-9216	9820	Finance	69	Expenses	Other Expenses	Meals & Entertain Fin & Adm LU HO	5130	9216	0L_3071_10167_1016740100_501300_10921000	501300	10921000
8830-2-9820-69-5131-9211	9820	Finance	69	Expenses	Administrative Expense	Travel-Finance	5131	9211	0L_3071_10167_1016740100_501100_10921000	501100	10921000
8830-2-9820-69-5131-9212	9820	Finance	69	Expenses	Admin and office supplies	Utilities-Finance	5131	9212	0L_3071_10167_1016740100_500920_10921000	500920	10921000
8830-2-9820-69-5131-9213	9820	Finance	69	Expenses	Administrative Expense	Communication	5131	9213	0L_3071_10167_1016740100_501400_10921000	501400	10921000
8830-2-9820-69-5131-9214	9820	Finance	69	Expenses	Administrative Expense	Dues & Membership Fees	5131	9214	0L_3071_10167_1016740100_503200_10921000	503200	10921000
8830-2-9820-69-5131-9215	9820	Finance	69	Expenses	Administrative Expense	Training	5131	9215	0L_3071_10167_1016740100_503110_10921000	503110	10921000
8830-2-9820-69-5131-9216	9820	Finance	69	Expenses	Admin and office supplies	Postage	5131	9216	0L_3071_10167_1016740100_502710_10921000	502710	10921000
8830-2-9820-69-5200-9220	9820	Finance	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Finance	5200	9220	0L_3071_10167_1016740100_505100_10922000	505100	10922000
8830-2-9820-69-5200-9230	9820	Finance	69	Expenses	Other Expenses	Outsided services-Finance and Admin	5200	9230	0L_3071_10167_1016740100_502540_10923000	502540	10923000
8830-2-9820-69-5200-9238	9820	Finance	69	Expenses	Contractual Services Other	LU Corp US Admin Allocations	5200	9238	0L_3071_10167_1016740100_505210_10923000	505210	10923000
8830-2-9820-69-5200-9239	9820	Finance	69	Expenses	Operating Expenses	East Region Outside Services - Finance	5200	9239	0L_3071_10167_1016740100_505210_10923000	505210	10923000
8830-2-9820-69-5280-9240	9820	Finance	69	Expenses	Administrative Expense	Insurance	5280	9240	0L_3071_10167_1016740100_501010_10924000	501010	10924000
8830-2-9820-69-5280-9250	9820	Finance	69	Expenses	Other Expenses	Injuries and Damages	5280	9250	0L_3071_10167_1016740100_501050_10925000	501050	10925000
8830-2-9820-69-5680-4080	9820	Finance	69	Expenses	Administrative Expense	Property Tax	5680	4080	0L_3071_10167_1016740100_502600_10408000	502600	10408000
8830-2-9820-69-7450-4265	9820	Finance	69	Expenses	Administrative Expense	LABS CAN ERM LABOR	7450	4265	0L_3071_10167_1016740100_503300_10426500	503300	10426500
8830-2-9821-69-5010-9204	9821	Insurance	69	Expenses	Administrative Expense	LABS US Corp lab alloc-Insurance	5010	9204	0L_3071_10167_1016747000_500050_10920000	500050	10920000
8830-2-9821-69-5010-9207	9821	Insurance	69	Expenses	Salaries Expense	LABS Labour Caplit	5010	9207	0L_3071_10167_1016747000_500050_10920000	500050	10920000
8830-2-9821-69-5010-9224	9821	Insurance	69	Expenses	Administrative Expense	LABS US Corp labor capitalized	5010	9224	0L_3071_10167_1016747000_504000_10922000	504000	10922000
8830-2-9821-69-5010-9227	9821	Insurance	69	Expenses	Administrative Expense	LABS US Corp Admin Allocations	5010	9227	0L_3071_10167_1016747000_504000_10922000	504000	10922000
8830-2-9821-69-5200-9237	9821	Insurance	69	Expenses	Other Expenses	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016747000_505200_10923000	505200	10923000
8830-2-9822-69-5010-9205	9822	Treasury	69	Expenses	Other Expenses	LABS Corporate Service Labour allocation	5010	9205	0L_3071_10167_1016740599_500050_10920000	500050	10920000
8830-2-9822-69-5010-9207	9822	Treasury	69	Expenses	Other Expenses	LABS US Corp lab alloc-Treasury	5010	9207	0L_3071_10167_1016740599_500050_10920000	500050	10920000
8830-2-9822-69-5010-9225	9822	Treasury	69	Expenses	Contractual Services Other	LABS Corp. Service Labor Alloc Capitalized	5010	9225	0L_3071_10167_1016740599_504000_10922000	504000	10922000
8830-2-9822-69-5200-9238	9822	Treasury	69	Expenses	Contractual Services Other	LU Corp US Admin Allocations	5200	9238	0L_3071_10167_1016740599_505210_10923000	505210	10923000
8830-2-9823-69-5010-9200	9823	Legal	69	Expenses	Administrative Expense	A&G salaries - Legal	5010	9200	0L_3071_10167_1016722100_500000_10920000	500000	10920000
8830-2-9823-69-5010-9204	9823	Legal	69	Expenses	A&G Salaries	LABS CAN LEGAL LABOR	5010	9204	0L_3071_10167_1016722100_500050_10920000	500050	10920000
8830-2-9823-69-5010-9205	9823	Legal	69	Expenses	Other Expenses	LABS Corporate Service Labour allocation	5010	9205	0L_3071_10167_1016722100_500050_10920000	500050	10920000
8830-2-9823-69-5010-9207	9823	Legal	69	Expenses	Administrative Expense	LABS US Corp lab alloc-Legal	5010	9207	0L_3071_10167_1016722100_500050_10920000	500050	10920000
8830-2-9823-69-5010-9209	9823	Legal	69	Expenses	Administrative Expense	East Region Labor - Legal	5010	9209	0L_3071_10167_1016722100_500060_10920000	500060	10920000
8830-2-9823-69-5010-9220	9823	Legal	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Legal	5010	9220	0L_3071_10167_1016722100_500000_10922000	500000	10922000
8830-2-9823-69-5010-9229	9823	Legal	69	Expenses	Other Expenses	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016722100_504010_10922000	504010	10922000
8830-2-9823-69-5110-9310	9823	Legal	69	Expenses	Other Expenses	Rent Expense	5110	9310	0L_3071_10167_1016722100_503000_10931000	503000	10931000
8830-2-9823-69-5130-9210	9823	Legal	69	Expenses	Administrative Expense	Office Supplies-Legal	5130	9210	0L_3071_10167_1016722100_502700_10921000	502700	10921000
8830-2-9823-69-5130-9216	9823	Legal	69	Expenses	Employee Expenses	Meals	5130	9216	0L_3071_10167_1016722100_501300_10921000	501300	10921000
8830-2-9823-69-5131-9211	9823	Legal	69	Expenses	Admin and office supplies	Travel	5131	9211	0L_3071_10167_1016722100_501100_10921000	501100	10921000
8830-2-9823-69-5131-9212	9823	Legal	69	Expenses	Admin and office supplies	Utilities - Legal	5131	9212	0L_3071_10167_1016722100_500920_10921000	500920	10921000
8830-2-9823-69-5131-9215	9823	Legal	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016722100_503110_10921000	503110	10921000
8830-2-9823-69-5131-9216	9823	Legal	69	Expenses	Admin and office supplies	Postage	5131	9216	0L_3071_10167_1016722100_502710_10921000	502710	10921000
8830-2-9823-69-5200-9220	9823	Legal	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016722100_505100_10922000	505100	10922000
8830-2-9823-69-5200-9230	9823	Legal	69	Expenses	Administrative Expense	Outsided services-Legal	5200	9230	0L_3071_10167_1016722100_502540_10923000	502540	10923000
8830-2-9823-69-5200-9239	9823	Legal	69	Expenses	Administrative Expense	East Region Outside Services - Legal	5200	9239	0L_3071_10167_1016722100_505210_10923000	505210	10923000
8830-2-9823-69-5250-9030	9823	Legal	69	Expenses	Other Expenses	Ctomer records and collection expenses	5250	9030	0L_3071_10167_1016722100_505070_10903000	505070	10903000
8830-2-9823-69-5280-9250	9823	Legal	69	Expenses	Administrative Expense	Injuries & Damages	5280	9250	0L_3071_10167_1016722100_501050_10925000	501050	10925000
8830-2-9824-69-5010-9205	9824	Internal Audit	69	Expenses	Other Expenses	LABS Corporate Service Labour allocation	5010	9205	0L_3071_10167_1016746000_500050_10920000	500050	10920000
8830-2-9824-69-5010-9207	9824	Internal Audit	69	Expenses	A&G Salaries	LABS US Corp lab alloc-Internal Audit	5010	9207	0L_3071_10167_1016746000_500050_10920000	500050	10920000
8830-2-9824-69-5010-9225	9824	Internal Audit	69	Expenses	Contractual Services Other	LABS Corp. Service Labor Alloc Capitalized	5010	9225	0L_3071_10167_1016746000_504000_10922000	504000	10922000
8830-2-9824-69-5010-9227	9824	Internal Audit	69	Expenses	Contractual Services Other	LABS US Corp labor capitalized	5010	9227	0L_3071_10167_1016746000_504000_10922000	504000	10922000
8830-2-9824-69-5130-9215	9824	Internal Audit	69	Expenses	Employee Expenses	Meal &Entertain - Audit LU HO	5130	9215	0L_3071_10167_1016746000_502700_10921000	502700	10921000
8830-2-9824-69-5130-9216	9824	Internal Audit	69	Expenses	Admin and office supplies	Travel - Internal Audit	5130	9216	0L_3071_10167_1016746000_501300_10921000	501300	10921000
8830-2-9824-69-5131-9211	9824	Internal Audit	69	Expenses	Contractual Services Other	Outside Services - Internal Audit	5131	9211	0L_3071_10167_1016746000_501100_10921000	501100	10921000
8830-2-9824-69-5200-9230	9824	Internal Audit	69	Expenses	Contractual Services Other	Contractual Services Other	5200	9230	0L_3071_10167_1016746000_502540_10923000	502540	10923000
8830-2-9825-51-5010-5880	9825	Purchasing	51	COGS	Administrative Expense	Misc Distribution Labor	5010	5880	0L_3071_10167_1016755100_500000_10588000	500000	10588000
8830-2-9825-51-5435-5880	9825	Purchasing	51	COGS	Administrative Expense	Misc Distribution Expense	5435	5880	0L_3071_10167_1016755100_505000_10588000	505000	10588000
8830-2-9825-69-5010-9200	9825	Purchasing	69	Expenses	Administrative Expense	A&G Salaries - Purchasing LABS Headoffice	5010	9200	0L_3071_10167_1016755100_500000_10920000	500000	10920000
8830-2-9825-69-5010-9204	9825	Purchasing	69	Expenses	Administrative Expense	A&G Salaries - Purchasing LABS Headoffice	5010	9204	0L_3071_10167_1016755100_500050_10920000	500050	10920000
8830-2-9825-69-5010-9209	9825	Purchasing	69	Expenses	Administrative Expense	East Region Labor - Supply Chain	5010	9209	0L_3071_10167_1016755100_500060_10920000	500060	10920000
8830-2-9825-69-5010-9220	9825	Purchasing	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Purchasing	5010	9220	0L_3071_10167_1016755100_500000_10922000	500000	10922000
8830-2-9825-69-5130-9210	9825	Purchasing	69	Expenses	Administrative Expense	Office Supplies-Purchasing	5130	9210	0L_3071_10167_1016755100_502700_10921000	502700	10921000
8830-2-9825-69-5130-9215	9825	Purchasing	69	Expenses	Operating Expenses	Office Supplies & exp - Purchasing LU HO	5130	9215	0L_3071_10167_1016755100_502700_10921000	502700	10921000
8830-2-9825-69-5130-9216	9825	Purchasing	69	Expenses	Administrative Expense	Meals	5130	9216	0L_3071_10167_1016755100_501300_10921000	501300	10921000
8830-2-9825-69-5131-9211	9825	Purchasing	69	Expenses	Cost of Goods Sold	Travel - Procurement	5131	9211	0L_3071_10167_1016755100_501100_10921000	501100	10921000
8830-2-9825-69-5131-9212	9825	Purchasing	69	Expenses	Admin and office supplies	Utilities - Procurement	5131	9212	0L_3071_10167_1016755100_500920_10921000	500920	10921000
8830-2-9825-69-5200-9220	9825	Purchasing	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Purchasing	5200	9220	0L_3071_10167_1016755100_505100_10922000	505100	10922000
8830-2-9825-69-5200-9237	9825	Purchasing	69	Expenses	Contractual Services Other	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016755100_505200_10923000	505200	10923000
8830-2-9825-69-5615-9302	9825	Purchasing	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016755100_505000_10930200	505000	10930200
8830-2-9827-69-5010-9204	9827	Financial Planning and Analysis	69	Expenses	Administrative Expense	LABS CAN LEGAL LABOR	5010	9204	0L_3071_10167_1016740400_500050_10920000	500050	10920000
8830-2-9827-69-5010-9205	9827	Financial Planning and Analysis	69	Expenses	Salaries Expense	LABS Corporate Service Labour allocation	5010	9205	0L_3071_10167_1016740400_500050_10920000	500050	10920000
8830-2-9827-69-5010-9225	9827	Financial Planning and Analysis	69	Expenses	Contractual Services Other	LABS Corp. Service Labor Alloc Capitalized	5010	9225	0L_3071_10167_1016740400_504000_10922000	504000	10922000
8830-2-9827-69-5200-9237	9827	Financial Planning and Analysis	69	Expenses	Contractual Services Other	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016740400_505200_10923000	505200	10923000
8830-2-9828-69-5010-9205	9828	Compliance	69	Expenses	Salaries Expense	A&G Salaries-LABS Compliance	5010	9205	0L_3071_10167_1016745100_500050_10920000	500050	10920000
8830-2-9828-69-5010-9207	9828	Compliance	6								

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8830-2-9830-69-5010-9209	9830	Regulatory	69	Expenses	Administrative Expense	Regional Labor - Regulatory	5010	9209	0L_3071_10167_1016748199_500060_10920000	500060	10920000
8830-2-9830-69-5010-9220	9830	Regulatory	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Regulatory	5010	9220	0L_3071_10167_1016748199_500000_10922000	500000	10922000
8830-2-9830-69-5010-9221	9830	Regulatory	69	Expenses	Administrative Expense	LU Labor Alloc Capitalized	5010	9221	0L_3071_10167_1016748199_504000_10922000	504000	10922000
8830-2-9830-69-5010-9229	9830	Regulatory	69	Expenses	Administrative Expense	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016748199_504010_10922000	504010	10922000
8830-2-9830-69-5110-9310	9830	Regulatory	69	Expenses	Other Expenses	Rent Expense	5110	9310	0L_3071_10167_1016748199_503000_10931000	503000	10931000
8830-2-9830-69-5130-9210	9830	Regulatory	69	Expenses	Other Expenses	Office Supplies-Regulatory	5130	9210	0L_3071_10167_1016748199_502700_10921000	502700	10921000
8830-2-9830-69-5130-9215	9830	Regulatory	69	Expenses	Employee Expenses	Office supplies & exp Regulatory LU Headoffice	5130	9215	0L_3071_10167_1016748199_502700_10921000	502700	10921000
8830-2-9830-69-5130-9216	9830	Regulatory	69	Expenses	Other Expenses	Meals & Entertain Regulatory LU HO	5130	9216	0L_3071_10167_1016748199_501300_10921000	501300	10921000
8830-2-9830-69-5131-9211	9830	Regulatory	69	Expenses	Administrative Expense	Travel-Regulatory	5131	9211	0L_3071_10167_1016748199_501100_10921000	501100	10921000
8830-2-9830-69-5131-9212	9830	Regulatory	69	Expenses	Admin and office supplies	Utilities-Regulatory	5131	9212	0L_3071_10167_1016748199_500920_10921000	500920	10921000
8830-2-9830-69-5131-9215	9830	Regulatory	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016748199_503110_10921000	503110	10921000
8830-2-9830-69-5131-9216	9830	Regulatory	69	Expenses	Admin and office supplies	Postage	5131	9216	0L_3071_10167_1016748199_502710_10921000	502710	10921000
8830-2-9830-69-5200-9220	9830	Regulatory	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016748199_505100_10922000	505100	10922000
8830-2-9830-69-5200-9230	9830	Regulatory	69	Expenses	Contractual Services Other	Outsided services-Regulatory	5200	9230	0L_3071_10167_1016748199_502540_10923000	502540	10923000
8830-2-9830-69-5610-9280	9830	Regulatory	69	Expenses	Administrative Expense	Regulatory Commission Expense	5610	9280	0L_3071_10167_1016748199_505060_10928000	505060	10928000
8830-2-9830-69-5615-9302	9830	Regulatory	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016748199_505000_10930200	505000	10930200
8830-2-9831-69-5010-9207	9831	Business Risk & Resilience	69	Expenses	Administrative Expense	LABS US Corp lab alloc-Business Risk	5010	9207	0L_3071_10167_1016745200_500050_10920000	500050	10920000
8830-2-9831-69-5010-9227	9831	Business Risk & Resilience	69	Expenses	Administrative Expense	LABS US Corp lab capitalized	5010	9227	0L_3071_10167_1016745200_504000_10922000	504000	10922000
8830-2-9835-69-5010-9200	9835	Energy Procurement	69	Expenses	Salaries Expense	A&G Salaries LUC Energy procurement	5010	9200	0L_3071_10167_1016760699_500000_10920000	500000	10920000
8830-2-9835-69-5010-9201	9835	Energy Procurement	69	Expenses	Administrative Expense	LU Corp US Energy Procurement labor	5010	9201	0L_3071_10167_1016760699_500050_10920000	500050	10920000
8830-2-9835-69-5010-9208	9835	Energy Procurement	69	Expenses	Administrative Expense	LU Corp US Energy Procurement	5010	9208	0L_3071_10167_1016760699_500000_10920000	500000	10920000
8830-2-9835-69-5010-9209	9835	Energy Procurement	69	Expenses	A&G Salaries	East Region Labor - Energy Procurement	5010	9209	0L_3071_10167_1016760699_500060_10920000	500060	10920000
8830-2-9835-69-5010-9220	9835	Energy Procurement	69	Expenses	Salaries Expense	Admin Exp Tran CR - Credit EE	5010	9220	0L_3071_10167_1016760699_500000_10922000	500000	10922000
8830-2-9835-69-5010-9221	9835	Energy Procurement	69	Expenses	Administrative Expense	LU Labor Alloc Capitalized	5010	9221	0L_3071_10167_1016760699_504000_10922000	504000	10922000
8830-2-9835-69-5010-9228	9835	Energy Procurement	69	Expenses	Administrative Expense	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016760699_504010_10922000	504010	10922000
8830-2-9835-69-5130-9210	9835	Energy Procurement	69	Expenses	Other Expenses	Office Supplies-Energy Procurement	5130	9210	0L_3071_10167_1016760699_502700_10921000	502700	10921000
8830-2-9835-69-5130-9216	9835	Energy Procurement	69	Expenses	Employee Expenses	Meals & Entertainment	5130	9216	0L_3071_10167_1016760699_501300_10921000	501300	10921000
8830-2-9835-69-5131-9211	9835	Energy Procurement	69	Expenses	Cost of Goods Sold	Travel - Energy Procurement	5131	9211	0L_3071_10167_1016760699_501100_10921000	501100	10921000
8830-2-9835-69-5131-9212	9835	Energy Procurement	69	Expenses	Admin and office supplies	Utilities - Energy Procurement	5131	9212	0L_3071_10167_1016760699_500920_10921000	500920	10921000
8830-2-9835-69-5131-9215	9835	Energy Procurement	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016760699_503110_10921000	503110	10921000
8830-2-9835-69-5200-9220	9835	Energy Procurement	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit EE	5200	9220	0L_3071_10167_1016760699_505100_10922000	505100	10922000
8830-2-9835-69-5200-9230	9835	Energy Procurement	69	Expenses	Other Expenses	Outsided services-Energy Procurement	5200	9230	0L_3071_10167_1016760699_502540_10923000	502540	10923000
8830-2-9835-69-5615-9302	9835	Energy Procurement	69	Expenses	Other Expenses	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016760699_505000_10930200	505000	10930200
8830-2-9840-69-5010-9200	9840	Business Development	69	Expenses	Administrative Expense	A&G Salaries - Procurement/Supply Chain	5010	9200	0L_3071_10167_1016710100_500000_10920000	500000	10920000
8830-2-9840-69-5010-9209	9840	Business Development	69	Expenses	Administrative Expense	Regional Labor	5010	9209	0L_3071_10167_1016710100_500060_10920000	500060	10920000
8830-2-9840-69-5010-9220	9840	Business Development	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit BD	5010	9220	0L_3071_10167_1016710100_500000_10922000	500000	10922000
8830-2-9840-69-5010-9229	9840	Business Development	69	Expenses	Administrative Expense	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016710100_504010_10922000	504010	10922000
8830-2-9840-69-5110-9310	9840	Business Development	69	Expenses	Other Expenses	Rent Expense	5110	9310	0L_3071_10167_1016710100_503000_10931000	503000	10931000
8830-2-9840-69-5131-9211	9840	Business Development	69	Expenses	Admin and office supplies	Regional Travel	5131	9211	0L_3071_10167_1016710100_501100_10921000	501100	10921000
8830-2-9840-69-5200-9220	9840	Business Development	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit BD	5200	9220	0L_3071_10167_1016710100_505100_10922000	505100	10922000
8830-2-9840-69-5615-9302	9840	Business Development	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016710100_505000_10930200	505000	10930200
8830-2-9850-51-5010-5800	9850	Operations	51	COGS	Salaries Expense	Operations Supervision & Engineering	5010	5800	0L_3071_10167_1016760100_500000_10580000	500000	10580000
8830-2-9850-51-5410-5830	9850	Operations	51	COGS	Overhead line expenses - Labor	Overhead line expenses	5410	5830	0L_3071_10167_1016760100_500000_10583000	500000	10583000
8830-2-9850-51-5435-5880	9850	Operations	51	COGS	Customer installations expenses	Miscellaneous Distribution expenses	5435	5880	0L_3071_10167_1016760100_505000_10588000	505000	10588000
8830-2-9850-69-5010-9200	9850	Operations	69	Expenses	Other Expenses	A&G salaries - Operations	5010	9200	0L_3071_10167_1016760100_500000_10920000	500000	10920000
8830-2-9850-69-5010-9201	9850	Operations	69	Expenses	Other Expenses	A&G Salaries - Operations LU Headoffice	5010	9201	0L_3071_10167_1016760100_500050_10920000	500050	10920000
8830-2-9850-69-5010-9208	9850	Operations	69	Expenses	Administrative Expense	LU Corp US Operations labor	5010	9208	0L_3071_10167_1016760100_500000_10920000	500000	10920000
8830-2-9850-69-5010-9220	9850	Operations	69	Expenses	Salaries Expense	Admin Exp Tran CR - Credit Oper	5010	9220	0L_3071_10167_1016760100_500000_10922000	500000	10922000
8830-2-9850-69-5010-9221	9850	Operations	69	Expenses	Administrative Expense	LU Corp US Lab capitalized	5010	9221	0L_3071_10167_1016760100_504000_10922000	504000	10922000
8830-2-9850-69-5010-9228	9850	Operations	69	Expenses	Other Expenses	Office Supplies-Operations	5010	9228	0L_3071_10167_1016760100_504010_10922000	504010	10922000
8830-2-9850-69-5130-9210	9850	Operations	69	Expenses	Other Expenses	Office Supplies-Operations	5130	9210	0L_3071_10167_1016760100_502700_10921000	502700	10921000
8830-2-9850-69-5130-9215	9850	Operations	69	Expenses	Other Expenses	Meals & Entertain Operations LU HO	5130	9215	0L_3071_10167_1016760100_501300_10921000	501300	10921000
8830-2-9850-69-5131-9211	9850	Operations	69	Expenses	Administrative Expense	Travel-Operations	5131	9211	0L_3071_10167_1016760100_501100_10921000	501100	10921000
8830-2-9850-69-5131-9215	9850	Operations	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016760100_503110_10921000	503110	10921000
8830-2-9850-69-5200-9220	9850	Operations	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Oper	5200	9220	0L_3071_10167_1016760100_505100_10922000	505100	10922000
8830-2-9850-69-5200-9230	9850	Operations	69	Expenses	Other Expenses	Outsided services-Operations	5200	9230	0L_3071_10167_1016760100_502540_10923000	502540	10923000
8830-2-9851-51-5010-5630	9851	Operations Electric	51	COGS	Administrative Expense	Overhead Lines	5010	5630	0L_3071_10167_1016760100_500000_10563000	500000	10563000
8830-2-9851-51-5010-5800	9851	Operations Electric	51	COGS	Administrative Expense	Operations Supervision & Engineering	5010	5800	0L_3071_10167_1016760100_500000_10580000	500000	10580000
8830-2-9851-51-5010-5810	9851	Operations Electric	51	COGS	Administrative Expense	Load Dispatching	5010	5810	0L_3071_10167_1016760100_500000_10581000	500000	10581000
8830-2-9851-51-5010-5820	9851	Operations Electric	51	COGS	Administrative Expense	Station Expenses	5010	5820	0L_3071_10167_1016760100_500000_10582000	500000	10582000
8830-2-9851-51-5010-5830	9851	Operations Electric	51	COGS	Administrative Expense	Overhead Line Expenses	5010	5830	0L_3071_10167_1016760100_500000_10583000	500000	10583000
8830-2-9851-51-5010-5840	9851	Operations Electric	51	COGS	A&G Salaries	Underground Line Expenses	5010	5840	0L_3071_10167_1016760100_500000_10584000	500000	10584000
8830-2-9851-51-5010-5850	9851	Operations Electric	51	COGS	Administrative Expense	Street Lighting & Signal Systems	5010	5850	0L_3071_10167_1016760100_500000_10585000	500000	10585000
8830-2-9851-51-5010-5860	9851	Operations Electric	51	COGS	Administrative Expense	Meter Expenses	5010	5860	0L_3071_10167_1016760100_500000_10586000	500000	10586000
8830-2-9851-51-5010-5870	9851	Operations Electric	51	COGS	Administrative Expense	Customer Installation Expenses	5010	5870	0L_3071_10167_1016760100_500000_10587000	500000	10587000
8830-2-9851-51-5010-5880	9851	Operations Electric	51	COGS	Administrative Expense	Misc Distribution expenses	5010	5880	0L_3071_10167_1016760100_500000_10588000	500000	10588000
8830-2-9851-51-5400-5810	9851	Operations Electric	51	COGS	Administrative Expense	Load Dispatching	5400	5810	0L_3071_10167_1016760100_500000_10581000	500000	10581000
8830-2-9851-51-5405-5820	9851	Operations Electric	51	COGS	Administrative Expense	Station Expenses	5405	5820	0L_3071_10167_1016760100_500000_10582000	500000	10582000
8830-2-9851-51-5410-5830	9851	Operations Electric	51	COGS	Administrative Expense	Overhead Line Expenses	5410	5830	0L_3071_10167_1016760100_500000_10583000	500000	10583000
8830-2-9851-51-5415-5840	9851	Operations Electric	51	COGS	Administrative Expense	Underground Line Expenses	5415	5840	0L_3071_10167_1016760100_500000_10584000	500000	10584000
8830-2-9851-51-5420-5850	9851	Operations Electric	51	COGS	Maint of street lighting & signal systems	Street Lighting & Signal Systems	5420	5850	0L_3071_10167_1016760100_500000_10585000	500000	10585000
8830-2-9851-51-5425-5860	9851	Operations Electric	51	COGS							

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8830-2-9851-56-5010-5910	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Structures	5010	5910	0L_3071_10167_1016760100_500000_10591000	500000	10591000
8830-2-9851-56-5010-5920	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Station Equipment	5010	5920	0L_3071_10167_1016760100_500000_10592000	500000	10592000
8830-2-9851-56-5010-5930	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Overhead Lines	5010	5930	0L_3071_10167_1016760100_500000_10593000	500000	10593000
8830-2-9851-56-5010-5932	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Overhead Lines - Veg Mgmt	5010	5932	0L_3071_10167_1016760100_500000_10593000	500000	10593000
8830-2-9851-56-5010-5940	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Underground Lines	5010	5940	0L_3071_10167_1016760100_500000_10594000	500000	10594000
8830-2-9851-56-5010-5950	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Line Transformers	5010	5950	0L_3071_10167_1016760100_500000_10595000	500000	10595000
8830-2-9851-56-5010-5960	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Street Lighting & Signal Systems	5010	5960	0L_3071_10167_1016760100_500000_10596000	500000	10596000
8830-2-9851-56-5010-5970	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Meters	5010	5970	0L_3071_10167_1016760100_500000_10597000	500000	10597000
8830-2-9851-56-5010-5980	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Misc Distribution Plant	5010	5980	0L_3071_10167_1016760100_500000_10598000	500000	10598000
8830-2-9851-56-5210-5910	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Structures	5210	5910	0L_3071_10167_1016760100_505000_10591000	505000	10591000
8830-2-9851-56-5210-5920	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Station Equipment	5210	5920	0L_3071_10167_1016760100_505000_10592000	505000	10592000
8830-2-9851-56-5210-5930	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Overhead Lines	5210	5930	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-9851-56-5210-5931	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Overhead Lines - Trouble	5210	5931	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-9851-56-5210-5932	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Overhead Lines - Veg Mgmt	5210	5932	0L_3071_10167_1016760100_505000_10593000	505000	10593000
8830-2-9851-56-5210-5940	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Underground Lines	5210	5940	0L_3071_10167_1016760100_505000_10594000	505000	10594000
8830-2-9851-56-5210-5950	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Line Transformers	5210	5950	0L_3071_10167_1016760100_505000_10595000	505000	10595000
8830-2-9851-56-5210-5960	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Street Lighting & Signal Systems	5210	5960	0L_3071_10167_1016760100_505000_10596000	505000	10596000
8830-2-9851-56-5210-5970	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Meters	5210	5970	0L_3071_10167_1016760100_505000_10597000	505000	10597000
8830-2-9851-56-5210-5980	9851	Operations Electric	56	COGS	Administrative Expense	Maint of Misc Distribution Plant	5210	5980	0L_3071_10167_1016760100_505000_10598000	505000	10598000
8830-2-9851-69-5010-9020	9851	Operations Electric	69	Expenses	Administrative Expense	Meter Reading Expenses	5010	9020	0L_3071_10167_1016760100_500000_10902000	500000	10902000
8830-2-9851-69-5010-9030	9851	Operations Electric	69	Expenses	Administrative Expense	Customer Records & Collections Expense	5010	9030	0L_3071_10167_1016760100_500000_10903000	500000	10903000
8830-2-9851-69-5010-9200	9851	Operations Electric	69	Expenses	Salaries Expense	Admin & General Salaries	5010	9200	0L_3071_10167_1016760100_500000_10920000	500000	10920000
8830-2-9851-69-5010-9220	9851	Operations Electric	69	Expenses	Administrative Expense	Admin Exp Transfered - Credit	5010	9220	0L_3071_10167_1016760100_500000_10922000	500000	10922000
8830-2-9851-69-5100-9302	9851	Operations Electric	69	Expenses	Administrative Expense	Office Supplies	5010	9302	0L_3071_10167_1016760100_500060_10930200	500060	10930200
8830-2-9851-69-5130-9210	9851	Operations Electric	69	Expenses	Administrative Expense	Meals	5130	9210	0L_3071_10167_1016760100_502700_10921000	502700	10921000
8830-2-9851-69-5131-9211	9851	Operations Electric	69	Expenses	Administrative Expense	Travel	5131	9211	0L_3071_10167_1016760100_501100_10921000	501100	10921000
8830-2-9851-69-5131-9214	9851	Operations Electric	69	Expenses	Administrative Expense	Dues & Membership Fees	5131	9214	0L_3071_10167_1016760100_503200_10921000	503200	10921000
8830-2-9851-69-5131-9215	9851	Operations Electric	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016760100_503110_10921000	503110	10921000
8830-2-9851-69-5200-9220	9851	Operations Electric	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016760100_505100_10922000	505100	10922000
8830-2-9851-69-5200-9230	9851	Operations Electric	69	Expenses	Contractual Services Other	Outside Services	5200	9230	0L_3071_10167_1016760100_502540_10923000	502540	10923000
8830-2-9851-69-5250-9020	9851	Operations Electric	69	Expenses	Administrative Expense	Meter Reading Expenses	5250	9020	0L_3071_10167_1016760100_500000_10902000	500000	10902000
8830-2-9851-69-5280-9250	9851	Operations Electric	69	Expenses	Administrative Expense	Injuries & Damages	5280	9250	0L_3071_10167_1016760100_501050_10925000	501050	10925000
8830-2-9851-69-5615-9302	9851	Operations Electric	69	Expenses	Administrative Expense	Rental Expense - Intercompany	5615	9302	0L_3071_10167_1016760100_505000_10930200	505000	10930200
8830-2-9851-69-6125-9310	9851	Operations Electric	69	Expenses	Administrative Expense	Other Expenses	6125	9310	0L_3071_10167_1016760100_501300_10931000	501300	10931000
8830-2-9852-51-5435-8800	9852	Operations Gas	51	COGS	Customer installations expenses	Customer installations expenses	5435	8800	0L_3071_10167_1016760100_505000_10557000	505000	10557000
8830-2-9852-51-5437-8780	9852	Operations Gas	51	COGS	Cost of Goods Sold	Meter & House Regulator Expenses	5437	8780	0L_3071_10167_1016760100_505000_10401000	505000	10401000
8830-2-9852-56-5210-8860	9852	Operations Gas	56	Expenses	Operating Expenses	Maint of Mains	5210	8860	0L_3071_10167_1016760100_505000_10401000	505000	10401000
8830-2-9852-56-5210-8870	9852	Operations Gas	56	COGS	Operating Expenses	Office Supplies	5210	8870	0L_3071_10167_1016760100_505000_10401000	505000	10401000
8830-2-9852-69-5130-9210	9852	Operations Gas	69	Expenses	Administrative Expense	Office Supplies	5130	9210	0L_3071_10167_1016760100_502700_10921000	502700	10921000
8830-2-9852-69-5131-9215	9852	Operations Gas	69	Expenses	Administrative Expense	Office Supplies	5131	9215	0L_3071_10167_1016760100_503110_10921000	503110	10921000
8830-2-9852-69-5200-9220	9852	Operations Gas	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016760100_505100_10922000	505100	10922000
8830-2-9852-69-5615-9302	9852	Operations Gas	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016760100_505000_10930200	505000	10930200
8830-2-9853-51-5010-5800	9853	Production, dispatch and control	51	COGS	Administrative Expense	Operations Supervision & Engineering	5010	5800	0L_3071_10167_1016761099_500000_10580000	500000	10580000
8830-2-9853-51-5010-5810	9853	Production, dispatch and control	51	COGS	Administrative Expense	Load Dispatching	5010	5810	0L_3071_10167_1016761099_500000_10581000	500000	10581000
8830-2-9853-51-5010-5880	9853	Production, dispatch and control	51	COGS	A&G Salaries	Misc Distributions Expenses Labor	5010	5880	0L_3071_10167_1016761099_500000_10588000	500000	10588000
8830-2-9853-51-5400-5810	9853	Production, dispatch and control	51	COGS	Administrative Expense	Load Dispatching	5400	5810	0L_3071_10167_1016761099_500000_10581000	500000	10581000
8830-2-9853-51-5435-5880	9853	Production, dispatch and control	51	COGS	Operating Expenses	Misc distribution expenses	5435	5880	0L_3071_10167_1016761099_505000_10588000	505000	10588000
8830-2-9853-51-5444-7350	9853	Production, dispatch and control	51	COGS	Misc Production Exp	Misc Production Expense	5444	7350	0L_3071_10167_1016761099_505000_10566000	505000	10566000
8830-2-9853-69-5010-9208	9853	Production, dispatch and control	69	Expenses	Administrative Expense	Control/Dispatch LIBCOPR US Labor	5010	9208	0L_3071_10167_1016761099_500000_10920000	500000	10920000
8830-2-9853-69-5010-9220	9853	Production, dispatch and control	69	Expenses	Administrative Expense	Admin Labor Exp Transferred	5010	9220	0L_3071_10167_1016761099_500000_10922000	500000	10922000
8830-2-9853-69-5010-9228	9853	Production, dispatch and control	69	Expenses	Administrative Expense	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016761099_504010_10922000	504010	10922000
8830-2-9853-69-5130-9210	9853	Production, dispatch and control	69	Expenses	Administrative Expense	Office Supplies	5130	9210	0L_3071_10167_1016761099_502700_10921000	502700	10921000
8830-2-9853-69-5130-9216	9853	Production, dispatch and control	69	Expenses	Employee Expenses	Meals	5130	9216	0L_3071_10167_1016761099_501300_10921000	501300	10921000
8830-2-9853-69-5131-9211	9853	Production, dispatch and control	69	Expenses	Admin and office supplies	Travel	5131	9211	0L_3071_10167_1016761099_501100_10921000	501100	10921000
8830-2-9853-69-5131-9213	9853	Production, dispatch and control	69	Expenses	Other Expenses	Communication	5131	9213	0L_3071_10167_1016761099_501400_10921000	501400	10921000
8830-2-9853-69-5200-9220	9853	Production, dispatch and control	69	Expenses	Administrative Expense	Admin Expense Transferred	5200	9220	0L_3071_10167_1016761099_505100_10922000	505100	10922000
8830-2-9853-69-5200-9230	9853	Production, dispatch and control	69	Expenses	Contractual Services Other	Outside Services	5200	9230	0L_3071_10167_1016761099_502540_10923000	502540	10923000
8830-2-9853-69-5615-9302	9853	Production, dispatch and control	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016761099_505000_10930200	505000	10930200
8830-2-9854-51-5010-5800	9854	Operations engineering	51	COGS	Administrative Expense	Operation Supervision & Engineering	5010	5800	0L_3071_10167_1016760500_500000_10580000	500000	10580000
8830-2-9854-51-5010-5880	9854	Operations engineering	51	COGS	Administrative Expense	Operation Supervision & Engineering	5010	5880	0L_3071_10167_1016760500_500000_10588000	500000	10588000
8830-2-9854-51-5435-5800	9854	Operations engineering	51	COGS	Administrative Expense	Operation - Engineering	5435	5800	0L_3071_10167_1016760500_505000_10580000	505000	10580000
8830-2-9854-51-5435-5880	9854	Operations engineering	51	COGS	Administrative Expense	Misc. Distribution Expense	5435	5880	0L_3071_10167_1016760500_505000_10588000	505000	10588000
8830-2-9854-56-5010-5900	9854	Operations engineering	56	COGS	Administrative Expense	Maintenance Supervision & Engineering	5010	5900	0L_3071_10167_1016760500_500000_10590000	500000	10590000
8830-2-9854-56-5010-5930	9854	Operations engineering	56	COGS	Administrative Expense	Maintenance Supervision & Engineering	5010	5930	0L_3071_10167_1016760500_500000_10593000	500000	10593000
8830-2-9854-56-5435-8700	9854	Operations engineering	56	COGS	Customer installations expenses	Operation - Engineering	5435	8700	0L_3071_10167_1016760500_505000_10517000	505000	10517000
8830-2-9854-69-5010-9200	9854	Operations engineering	69	Expenses	Administrative Expense	Admin and General Salaries	5010	9200	0L_3071_10167_1016760500_500000_10920000	500000	10920000
8830-2-9854-69-5010-9220	9854	Operations engineering	69	Expenses	Administrative Expense	Admin Exp Transferred - Credit	5010	9220	0L_3071_10167_1016760500_500000_10922000	500000	10922000
8830-2-9854-69-5130-9210	9854	Operations engineering	69	Expenses	Administrative Expense	Office Supplies	5130	9210	0L_3071_10167_1016760500_502700_10921000	502700	10921000
8830-2-9854-69-5130-9216	9854	Operations engineering	69	Expenses	Administrative Expense	Meals	5130	9216	0L_3071_10167_1016760500_501300_10921000	501300	10921000
8830-2-9854-69-5131-9211	9854	Operations engineering	69	Expenses	Administrative Expense	Travel	5131	9211	0L_3071_10167_1016760500_501100_10921000	501100	10921000
8830-2-9854-69-5131-9213	9854	Operations engineering	69	Expenses	Administrative Expense	Communication	5131	9213	0L_3071_10167_1016760500_501400_10921000	501400	10921000
8830-2-9854-69-5131-9214	9854	Operations engineering	69	Expenses	Administrative Expense	Dues & Membership Fees	51				

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-9854-69-5615-9302	9854	Operations engineering	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016760500_505000_10930200	505000	10930200
8830-2-9854-69-7450-4265	9854	Operations engineering	69	Expenses	Administrative Expense	Other Deductions	7450	4265	0L_3071_10167_10167605000_503300_10426500	503300	10426500
8830-2-9860-69-5010-9200	9860	Executive	69	Expenses	Administrative Expense	A&G salaries - Executive	5010	9200	0L_3071_10167_1016720100_500000_10920000	500000	10920000
8830-2-9860-69-5010-9202	9860	Executive	69	Expenses	A& G Salaries	A&G Salaries - Executive APUC Headoffice	5010	9202	0L_3071_10167_1016720100_500050_10920000	500050	10920000
8830-2-9860-69-5010-9204	9860	Executive	69	Expenses	Administrative Expense	A&G Salaries - Executive LABS Headoffice	5010	9204	0L_3071_10167_1016720100_500050_10920000	500050	10920000
8830-2-9860-69-5010-9209	9860	Executive	69	Expenses	Administrative Expense	LU Region labor	5010	9209	0L_3071_10167_1016720100_500060_10920000	500060	10920000
8830-2-9860-69-5010-9220	9860	Executive	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Exec	5010	9220	0L_3071_10167_1016720100_500000_10922000	500000	10922000
8830-2-9860-69-5010-9224	9860	Executive	69	Expenses	Salaries Expense	LABS Labour Capitl	5010	9224	0L_3071_10167_1016720100_504000_10922000	504000	10922000
8830-2-9860-69-5010-9229	9860	Executive	69	Expenses	Expenses	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016720100_504010_10922000	504010	10922000
8830-2-9860-69-5110-9310	9860	Executive	69	Expenses	Other Expenses	Rent Expense	5110	9310	0L_3071_10167_1016720100_503000_10931000	503000	10931000
8830-2-9860-69-5130-9210	9860	Executive	69	Expenses	Administrative Expense	Office Supplies - Executive	5130	9210	0L_3071_10167_1016720100_502700_10921000	502700	10921000
8830-2-9860-69-5130-9216	9860	Executive	69	Expenses	Administrative Expense	Meals & Entertain. - Executive LU HO	5130	9216	0L_3071_10167_1016720100_501300_10921000	501300	10921000
8830-2-9860-69-5131-9211	9860	Executive	69	Expenses	Administrative Expense	Travel	5131	9211	0L_3071_10167_1016720100_501100_10921000	501100	10921000
8830-2-9860-69-5131-9212	9860	Executive	69	Expenses	Admin and office supplies	Utilities - Executive/ Business Development	5131	9212	0L_3071_10167_1016720100_500920_10921000	500920	10921000
8830-2-9860-69-5131-9214	9860	Executive	69	Expenses	Administrative Expense	Dues & Membership Fees	5131	9214	0L_3071_10167_1016720100_503200_10921000	503200	10921000
8830-2-9860-69-5131-9215	9860	Executive	69	Expenses	Admin and office supplies	Training	5131	9215	0L_3071_10167_1016720100_503110_10921000	503110	10921000
8830-2-9860-69-5200-9220	9860	Executive	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Exec	5200	9220	0L_3071_10167_1016720100_505100_10922000	505100	10922000
8830-2-9860-69-5200-9237	9860	Executive	69	Expenses	Contractual Services Other	LABS US Corp Admin Allocations	5200	9237	0L_3071_10167_1016720100_505200_10923000	505200	10923000
8830-2-9860-69-5615-9302	9860	Executive	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016720100_505000_10930200	505000	10930200
8830-2-9860-69-7450-4261	9860	Executive	69	Expenses	Expenses	Other Deductions	7450	4261	0L_3071_10167_1016720100_503310_10426100	503310	10426100
8830-2-9860-69-7450-4265	9860	Executive	69	Expenses	Charitable Donations	Other Deductions	7450	4265	0L_3071_10167_1016720100_503300_10426500	503300	10426500
8830-2-9865-69-5010-9010	9865	Customer Care	69	Expenses	Administrative Expense	Supervision	5010	9010	0L_3071_10167_1016750100_500000_10901000	500000	10901000
8830-2-9865-69-5010-9030	9865	Customer Care	69	Expenses	Administrative Expense	Customer Records & Collections Expenses - Labor	5010	9030	0L_3071_10167_1016750100_500000_10903000	500000	10903000
8830-2-9865-69-5010-9090	9865	Customer Care	69	Expenses	Administrative Expense	Info & Insr Advertising - Labor	5010	9090	0L_3071_10167_1016750100_500000_10909000	500000	10909000
8830-2-9865-69-5010-9100	9865	Customer Care	69	Expenses	Salaries Expense	Misc Customer Service & Info Exp Labor	5010	9100	0L_3071_10167_1016750100_500000_10916000	500000	10916000
8830-2-9865-69-5010-9200	9865	Customer Care	69	Expenses	Administrative Expense	Admin Labor	5010	9200	0L_3071_10167_1016750100_500000_10920000	500000	10920000
8830-2-9865-69-5010-9201	9865	Customer Care	69	Expenses	Salaries Expense	A&G Salaries - Customer Service LU Headoffice	5010	9201	0L_3071_10167_1016750100_500050_10920000	500050	10920000
8830-2-9865-69-5010-9208	9865	Customer Care	69	Expenses	Administrative Expense	CC LIBCOPR US Labor	5010	9208	0L_3071_10167_1016750100_500000_10920000	500000	10920000
8830-2-9865-69-5010-9209	9865	Customer Care	69	Expenses	Administrative Expense	East Region Labor - Customer Service	5010	9209	0L_3071_10167_1016750100_500060_10920000	500060	10920000
8830-2-9865-69-5010-9220	9865	Customer Care	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Customer Care	5010	9220	0L_3071_10167_1016750100_500000_10922000	500000	10922000
8830-2-9865-69-5010-9221	9865	Customer Care	69	Expenses	Expenses	LU Labor Alloc Capitalized	5010	9221	0L_3071_10167_1016750100_504000_10922000	504000	10922000
8830-2-9865-69-5010-9228	9865	Customer Care	69	Expenses	Expenses	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016750100_504010_10922000	504010	10922000
8830-2-9865-69-5010-9229	9865	Customer Care	69	Expenses	Expenses	LU Region Lab capitalized	5010	9229	0L_3071_10167_1016750100_504010_10922000	504010	10922000
8830-2-9865-69-5110-9310	9865	Customer Care	69	Expenses	Other Expenses	Rent Expense	5110	9310	0L_3071_10167_1016750100_503000_10931000	503000	10931000
8830-2-9865-69-5130-9210	9865	Customer Care	69	Expenses	Other Expenses	Office Supplies-Customer service	5130	9210	0L_3071_10167_1016750100_502700_10921000	502700	10921000
8830-2-9865-69-5130-9215	9865	Customer Care	69	Expenses	Employee Expenses	Office Supplies & Exp. - Customer Svc. LU OH	5130	9215	0L_3071_10167_1016750100_502700_10921000	502700	10921000
8830-2-9865-69-5130-9216	9865	Customer Care	69	Expenses	Administrative Expense	Meals & Entertainment - Customer Svc. LU OH	5130	9216	0L_3071_10167_1016750100_501300_10921000	501300	10921000
8830-2-9865-69-5131-9211	9865	Customer Care	69	Expenses	Administrative Expense	Travel-Customer Service	5131	9211	0L_3071_10167_1016750100_501100_10921000	501100	10921000
8830-2-9865-69-5200-9220	9865	Customer Care	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Customer Care	5200	9220	0L_3071_10167_1016750100_505100_10922000	505100	10922000
8830-2-9865-69-5200-9230	9865	Customer Care	69	Expenses	Other Expenses	Outsided services-Customer service	5200	9230	0L_3071_10167_1016750100_502540_10923000	502540	10923000
8830-2-9865-69-5200-9238	9865	Customer Care	69	Expenses	Administrative Expense	LU Corp US Admin Allocations	5200	9238	0L_3071_10167_1016750100_505210_10923000	505210	10923000
8830-2-9865-69-5200-9239	9865	Customer Care	69	Expenses	Administrative Expense	East Region Outside Services - Customer Service	5200	9239	0L_3071_10167_1016750100_505210_10923000	505210	10923000
8830-2-9865-69-5250-9030	9865	Customer Care	69	Expenses	Administrative Expense	Customer Records & Collections Expenses	5250	9030	0L_3071_10167_1016750100_505070_10903000	505070	10903000
8830-2-9865-69-5250-9050	9865	Customer Care	69	Expenses	Customer records and collection expenses	Misc Customer Accounts Expenses	5250	9050	0L_3071_10167_1016750100_500000_10905000	500000	10905000
8830-2-9865-69-5390-9090	9865	Customer Care	69	Expenses	Administrative Expense	Information & Instructional Advertising Expenses	5390	9090	0L_3071_10167_1016750100_501500_10909000	501500	10909000
8830-2-9865-69-5390-9100	9865	Customer Care	69	Expenses	Advertising	Misc Customer Service & Information Expenses	5390	9100	0L_3071_10167_1016750100_501500_10910000	501500	10910000
8830-2-9865-69-5390-9120	9865	Customer Care	69	Expenses	Advertising	Demonstrating & Selling Exp	5390	9120	0L_3071_10167_1016750100_501500_10912000	501500	10912000
8830-2-9865-69-5390-9130	9865	Customer Care	69	Expenses	Advertising	Advertising Expenses	5390	9130	0L_3071_10167_1016750100_501500_10913000	501500	10913000
8830-2-9865-69-5615-9302	9865	Customer Care	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016750100_505000_10930200	505000	10930200
8830-2-9865-69-7450-4265	9865	Customer Care	69	Expenses	Administrative Expense	Other Deductions	7450	4265	0L_3071_10167_1016750100_503300_10426500	503300	10426500
8830-2-9865-80-8660-9040	9865	Customer Care	80	Expenses	Administrative Expense	Uncollectible Accounts	8660	9040	0L_3071_10167_1016750100_502000_10904000	502000	10904000
8830-2-9866-69-5010-9020	9866	Load Data Services	69	Expenses	Administrative Expense	Meter Reading Expenses - Labor	5010	9020	0L_3071_10167_1016750899_500000_10902000	500000	10902000
8830-2-9866-69-5010-9030	9866	Load Data Services	69	Expenses	A& G Salaries	Customer Records & Collections Expenses - Labor	5010	9030	0L_3071_10167_1016750899_500000_10903000	500000	10903000
8830-2-9866-69-5010-9208	9866	Load Data Services	69	Expenses	Administrative Expense	LDS LIBCOPR US Labor	5010	9208	0L_3071_10167_1016750899_500000_10920000	500000	10920000
8830-2-9866-69-5010-9228	9866	Load Data Services	69	Expenses	Expenses	LU Corp US Lab capitalized	5010	9228	0L_3071_10167_1016750899_504010_10922000	504010	10922000
8830-2-9866-69-5200-9220	9866	Load Data Services	69	Expenses	Contractual Services Other	Admin Expenses Transferred - Credit	5200	9220	0L_3071_10167_1016750899_505100_10922000	505100	10922000
8830-2-9866-69-5250-9020	9866	Load Data Services	69	Expenses	Administrative Expense	Meter Reading Expenses	5250	9020	0L_3071_10167_1016750899_500000_10902000	500000	10902000
8830-2-9867-69-5010-9160	9867	Sales and Marketing	69	Expenses	Administrative Expense	Misc Sales Expenses - Labor	5010	9160	0L_3071_10167_1016750500_500000_10916000	500000	10916000
8830-2-9867-69-5010-9207	9867	Sales and Marketing	69	Expenses	Salaries Expense	Demonstrating & Selling Labor	5010	9207	0L_3071_10167_1016750500_500050_10920000	500050	10920000
8830-2-9867-69-5010-9220	9867	Sales and Marketing	69	Expenses	Administrative Expense	Admin Exp Tran CR - Credit Sales	5010	9220	0L_3071_10167_1016750500_500000_10922000	500000	10922000
8830-2-9867-69-5010-9227	9867	Sales and Marketing	69	Expenses	Expenses	LABS US Corp labor capitalized	5010	9227	0L_3071_10167_1016750500_504000_10922000	504000	10922000
8830-2-9867-69-5200-9220	9867	Sales and Marketing	69	Expenses	Administrative Expense	Admin Expenses Transferred - Credit Sales	5200	9220	0L_3071_10167_1016750500_505100_10922000	505100	10922000
8830-2-9867-69-5390-9160	9867	Sales and Marketing	69	Expenses	Administrative Expense	Misc Sales Expenses	5390	9160	0L_3071_10167_1016750500_501500_10916000	501500	10916000
8830-2-9867-69-5615-9302	9867	Sales and Marketing	69	Expenses	Administrative Expense	Miscellaneous General Expense	5615	9302	0L_3071_10167_1016750500_505000_10930200	505000	10930200
8830-2-9868-69-5010-9200	9868	Strategic Planning	69	Expenses	Administrative Expense	Admin & General Salaries	5010	9200	0L_3071_10167_1016710599_500000_10920000	500000	10920000
8830-2-9868-69-5010-9201	9868	Strategic Planning	69	Expenses	Salaries Expense	A&G Salaries-LUC Strategic plan lab alloc	5010	9201	0L_3071_10167_1016710599_500050_10920000	500050	10920000
8830-2-9868-69-5010-9220	9868	Strategic Planning	69	Expenses	A& G Salaries	Admin Exp Transferred - Credit	5010	9220	0L_3071_10167_1016710599_500000_10922000	500000	10922000
8830-2-9868-69-5130-9210	9868	Strategic Planning	69	Expenses	Other Expenses	Office Supplies Strategic Plan	5130	9210	0L_3071_10167_1016710599_502700_10921000	502700	10921000
8830-2-9868-69-5130-9215	9868	Strategic Planning	69	Expenses	Expenses	Meals	5130	9215	0L_3071_10167_1016710599_502700_10921000	502700	10921000
8830-2-9868-69-5130-9216	9868	Strategic Planning	69	Expenses	Administrative Expense	Travel	5130	9216	0L_3071_10167_1016710599_501300_10921000	501300	10921000
8830-2-9868-69-5131-9211	9868	Strategic Planning	69	Expenses	Administrative Expense	Travel	5131	9211	0L_3071_10167_1016710599_501100_10921000	501100	10921000
8830-2-9868-69-5131-9213	98										

GP / HFM GL Code	Site / Dept	Site / Dept Description	Category Code	Category Description	Account Category	GL Description	Natural Account	Sub Account	SAP GL Code	SAP Natural Account	SAP Regulatory Account
8830-2-9868-69-5200-9230	9868	Strategic Planning	69	Expenses	Administrative Expense	Outside Services	5200	9230	0L_3071_10167_1016710599_502540_10923000	502540	10923000
8830-2-9868-69-5610-9280	9868	Strategic Planning	69	Expenses			5610	9280	0L_3071_10167_1016710599_505060_10928000	505060	10928000
8830-2-9868-69-7450-4261	9868	Strategic Planning	69	Expenses	Administrative Expense	Charitable Donations	7450	4261	0L_3071_10167_1016710599_503310_10426100	503310	10426100
8830-2-9868-69-7450-4264	9868	Strategic Planning	69	Expenses	Administrative Expense	Political Contributions	7450	4264	0L_3071_10167_1016710599_503320_10426400	503320	10426400
8830-2-9868-69-7450-4266	9868	Strategic Planning	69	Expenses	Charitable Donations	Civic	7450	4266	0L_3071_10167_1016710599_505000_10920000	505000	10920000
8830-2-9870-69-5010-9205	9870	Investor Relations	69	Expenses	A& G Salaries	LABS Corporate Service Labour allocation	5010	9205	0L_3071_10167_1016742000_500050_10920000	500050	10920000
8830-2-9870-69-5200-9238	9870	Investor Relations	69	Expenses	Contractual Services Other	LU Corp US Admin Allocations	5200	9238	0L_3071_10167_1016742000_505210_10923000	505210	10923000
8830-2-9875-69-5200-9220	9875	C1 - CIS	69	Expenses	Operating Expense	Admin Expenses transferred- Credit Transformation	5200	9220	0L_3071_10167_1016732200_505100_10922000	505100	10922000
8830-2-9876-69-5200-9220	9876	C1 - EAM	69	Expenses	Operating Expense	Admin Expenses transferred- Credit Transformation PMO/OH	5200	9220	0L_3071_10167_1016732300_505100_10922000	505100	10922000
8830-2-9877-69-5200-9220	9877	C1 - Overhead (PMO/OCM/EXEC)	69	Expenses	Operating Expense	Admin Expenses transferred- Credit Transformation EAM	5200	9220	0L_3071_10167_1016732400_505100_10922000	505100	10922000

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

RESPONSE:

There are no 10K or 10Q forms for Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty.

Please go to the following hyperlink for Algonquin Power & Utilities Corp.'s annual and quarterly reports for the most recent two years as well as links to the Canadian Securities Administrators (CSA) and the System for Electronic Document Analysis and Retrieval (SEDAR).

<https://investors.algonquinpower.com/documents-and-filings/annual-reports/>

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;

RESPONSE:

- a. Not applicable.
- b. Membership fees, dues, lobbying expenses, or donations of \$5,000 or more booked above the line during the test year are listed below.

<u>Type of Expense</u>	<u>Vendor</u>	<u>Amount</u>	<u>Account</u>
Dues and Membership	Edison Electric Institute	\$ 27,265.80	921

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;

RESPONSE:

Please see the testimony and attachments of John Spanos related to the depreciation study.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

RESPONSE:

Please see attached Puc 1604.01(a)(13) for the audited financial statements of Liberty Utilities (Granite State Electric) Corp. for the years ended December 31, 2021, and 2020, including the opinion letter from Ernst & Young LLP, dated April 28, 2022.

**Financial Statements of
Liberty Utilities (Granite State Electric) Corp.
For the years ended December 31, 2021 and 2020**

Independent auditor's report

To the Board of Directors of
Algonquin Power & Utilities Corp.

Opinion

We have audited the financial statements of **Granite State Electric** [the "Company"], which comprise the balance sheet as at December 31, 2021, and the statement of comprehensive income, statement of shareholders' equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with United States generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ernst + Young LLP

Toronto, Ontario
April 28, 2022

Chartered Professional Accountants
Licensed Public Accountants



Liberty Utilities (Granite State Electric) Corp.
Statements of Comprehensive Income

<i>(thousands of U.S. dollars)</i>	Years ended December 31,	
	2021	2020
Revenue		
Electricity sales and distribution	\$ 107,046	\$ 104,066
Other electric revenue	853	—
	107,899	104,066
Expenses		
Energy purchased	59,301	58,379
Operations and maintenance	15,062	12,514
Depreciation of utility plant and amortization	10,367	8,974
Taxes other than income taxes	5,583	5,002
	90,313	84,869
Operating income	17,586	19,197
Interest expense	1,261	1,417
Interest on related-party debt (note 8)	778	784
Interest and other income	(870)	(289)
Pension and post-employment non-service costs (note 9)	1,518	1,438
	2,687	3,350
Earnings before income taxes	14,899	15,847
Income tax expense (note 12)		
Current	2,105	443
Deferred	264	3,752
	2,369	4,195
Net earnings	\$ 12,530	\$ 11,652
Other comprehensive income (loss):		
Change in unrealized pension and other post-employment benefits, net of tax expense of \$845 (2020 - net of tax recovery of \$1,121)	2,269	(3,018)
Comprehensive income	\$ 14,799	\$ 8,634

See accompanying notes to the financial statements

Liberty Utilities (Granite State Electric) Corp. Balance Sheets

<i>(thousands of U.S. dollars)</i>	December 31, 2021	December 31, 2020
Assets		
Utility plant		
Utility plant in service	\$ 278,821	\$ 246,345
Less: accumulated depreciation	(61,410)	(53,052)
Utility plant, net (note 4)	217,411	193,293
Regulatory assets (note 6)	4,607	7,271
Restricted cash	5,227	227
	9,834	7,498
Current assets		
Cash and cash equivalents	(2)	62
Supplies and consumables inventory	2,400	2,538
Accounts receivable, net (note 3)	17,363	15,135
Regulatory assets (note 6)	11,011	10,537
Intangible assets (note 5)	1,667	1,597
Prepaid expenses	1,233	1,402
	33,672	31,271
	\$ 260,917	\$ 232,062

See accompanying notes to the financial statements

**Liberty Utilities (Granite State Electric) Corp.
Balance Sheets (continued)**

<i>(thousands of U.S dollars)</i>	December 31, 2021	December 31, 2020
Liabilities and shareholder's equity		
Shareholder's equity		
Shareholder's capital (note 11)	\$ 99,025	\$ 99,025
Retained earnings	32,627	20,097
Accumulated other comprehensive loss	(1,202)	(3,471)
Total shareholder's equity	130,450	115,651
Long-term debt (note 7)	14,982	14,976
Related party notes payable (note 8)	17,000	17,000
Deferred income tax liabilities (note 12)	15,063	13,292
Regulatory liabilities (note 6)	12,330	11,886
Other long-term liabilities	128	130
Pension and post-employment benefits (note 9)	14,606	18,485
	74,109	75,769
Current liabilities		
Accounts payable and accrued liabilities	11,161	10,007
Due to related parties (note 8)	32,149	21,183
Energy credit purchase obligation (note 10)	4,776	3,832
Customer deposits	1,206	1,176
Regulatory liabilities (note 6)	4,834	3,995
Other liabilities	2,232	449
	56,358	40,642
Commitments and contingencies (note 13)		
Subsequent events (note 17)		
	\$ 260,917	\$ 232,062

See accompanying notes to the financial statements

Liberty Utilities (Granite State Electric) Corp.
Statement of Changes in Shareholder's Equity

<i>(thousands of U.S. dollars)</i>	Shareholder's capital	Retained earnings	Accumulated other comprehensive income (loss)	Total
Balance, December 31, 2019	\$ 99,025	\$ 8,445	\$ (453)	\$ 107,017
Net earnings	—	11,652	—	11,652
Other comprehensive loss:				
Change in unrealized pension and other post- employment benefits, net of income tax	—	—	(3,018)	(3,018)
Balance, December 31, 2020	\$ 99,025	\$ 20,097	\$ (3,471)	\$ 115,651
Net earnings	—	12,530	—	12,530
Other comprehensive loss:				
Change in unrealized pension and other post- employment benefits, net of income tax	—	—	2,269	2,269
Balance, December 31, 2021	\$ 99,025	\$ 32,627	\$ (1,202)	\$ 130,450

See accompanying notes to financial statements

Liberty Utilities (Granite State Electric) Corp.
Statements of Cash Flows

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<i>(thousands of U.S. dollars)</i>	Years ended December 31,	
	2021	2020
Cash provided by (used in):		
Operating activities		
Net earnings	\$ 12,530	\$ 11,652
Items not affecting cash:		
Depreciation of utility plant and amortization	10,367	8,974
Deferred taxes	264	3,752
Cost of equity funds used for construction purposes	(278)	(207)
Other amortization	3,030	2,520
Pension and post-employment benefits lower than contributions	(1,007)	(970)
Other losses (gains)	(109)	—
Changes in non-cash operating items (note 14)	12,957	(837)
Net change	37,754	24,884
Investing activities		
Additions to utility plant	(32,818)	(24,640)
	(32,818)	(24,640)
Increase in cash, cash equivalents and restricted cash	4,936	244
Cash, cash equivalents and restricted cash, beginning of the year	289	45
Cash, cash equivalents and restricted cash, end of the year	\$ 5,225	\$ 289

<i>(thousands of U.S. dollars)</i>	Years ended December 31,	
Supplemental disclosure of cash flow information:	2021	2020
Cash paid during the year for interest expense	\$ 1,131	\$ 1,342
Non-cash transactions: utility plant in accruals	\$ 1,390	\$ 560

See accompanying notes to the financial statements

Liberty Utilities (Granite State Electric) Corp. (the "Company"), formerly known as Granite State Electric Company, is an electric retail distribution company providing electric service to approximately 45,000 customers in 21 communities in the State of New Hampshire. The properties of the Company consist principally of substations and distribution lines.

The Company is owned by Liberty Energy Utilities (New Hampshire) Corp., which is a wholly owned subsidiary of Liberty Utilities Co. ("Liberty Utilities"), a holding company for water distribution and wastewater treatment assets, electric utility assets, and natural gas utility assets.

1. Significant accounting policies

(a) Basis of preparation

The accompanying financial statements and notes have been prepared in accordance with generally accepted accounting principles in the United States ("U.S. GAAP").

The Company's operating results are subject to seasonal fluctuations that could materially impact quarter-to-quarter operating results and, thus, one quarter's operating results are not necessarily indicative of a subsequent quarter's operating results. During the summer period, electrical distribution utilities can experience higher or lower demand in the summer or winter depending on the specific regional weather and industry characteristics.

(b) Accounting for rate regulated operations

The Company is subject to rate regulation overseen by the New Hampshire Public Utilities Commission ("NHPUC"). The NHPUC provides the final determination of the rates charged to customers. The Company's activities are accounted for under the principles of U.S. Financial Accounting Standards Board Accounting Standard Codification Topic 980, *Regulated Operations* ("ASC 980"). Under ASC 980, regulatory assets and liabilities that would not be recorded under U.S. GAAP for non-regulated entities are recorded to the extent that they represent probable future revenue or expenses associated with certain charges or credits that will be recovered from or refunded to customers through the rate making process. Included in note 6, *Regulatory matters*, are details of regulatory assets and liabilities, and their current regulatory treatment.

In the event the Company determines that its net regulatory assets are not probable of recovery, it would no longer apply the principles of the current accounting guidance for rate regulated enterprises and would be required to record an after-tax, non-cash charge or credit against earnings for any remaining regulatory assets or liabilities. The impact could be material to the Company's reported financial condition and results of operations.

The Company's accounts are maintained in accordance with the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission ("FERC"), the Regulator and National Association of Regulatory Utility Commissioners in the United States.

(c) Cash and cash equivalents

Cash and cash equivalents include all highly liquid instruments with an original maturity of three months or less.

(d) Restricted cash

Cash reserves segregated from the Company's cash balances are maintained in accounts administered by a separate agent and disclosed separately as restricted cash in these financial statements. The Company cannot access restricted cash without the prior authorization of parties not related to the Company.

(e) Accounts receivable

Trade accounts receivable are recorded at the invoiced amount and do not bear interest. The Company maintains an allowance for doubtful accounts for estimated losses inherent in its accounts receivable portfolio. In establishing the required allowance, management considers historical losses adjusted to take into account current market conditions and customers' financial condition, the amount of receivables in dispute, and the receivables aging and current payment patterns. Account balances are charged against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company does not have any off-balance sheet credit exposure related to its customers.

1. Significant accounting policies (continued)

(f) Supplies and consumables inventory

Supplies and consumables inventory (other than capital spares and rotatable spares, which are included in property, plant and equipment) are charged to inventory when purchased and then capitalized to plant or expensed, as appropriate, when installed, used or become obsolete. These items are stated at the lower of cost and replacement cost.

(g) Utility plant

Utility plant amounts are recorded at cost. Project development costs, including expenditures for preliminary surveys, plans, investigations, environmental studies, regulatory applications and other costs incurred for the purpose of determining the feasibility of capital expansion projects, are capitalized either as utility plant or regulatory asset when it is determined that recovery of such costs through regulated revenue of the completed project is probable.

The costs of acquiring or constructing utility plant include the following: materials, labour, contractor and professional services, construction overhead directly attributable to the capital project (where applicable), and allowance for funds used during construction ("AFUDC").

AFUDC represents the cost of borrowed funds and a return on other funds. Under ASC 980, an allowance for funds used during construction projects that are included in rate base is capitalized. This allowance is designed to enable a utility to capitalize financing costs during periods of construction of utility plant subject to rate regulation. The interest capitalized that relates to debt reduces interest expense on the statements of comprehensive income. The AFUDC capitalized that relates to equity funds is recorded as interest and other income on the statements of comprehensive income.

Improvements that increase or prolong the service life or capacity of an asset are capitalized. Costs incurred for major expenditures or overhauls that occur at regular intervals over the life of an asset are capitalized and depreciated over the related interval. Maintenance and repair costs are expensed as incurred.

Depreciation of utility plant in service is based on the estimated useful lives of the depreciable assets in each category and is determined using the straight-line method. The ranges of estimated useful lives and the weighted average useful lives are summarized below:

	Range of useful lives		Weighted average useful lives	
	2021	2020	2021	2020
Plant - electricity	3 - 62	3 - 62	29	29
Equipment, office furniture and improvements	5 - 33	5 - 33	17	18

In accordance with FERC approved accounting policies, when depreciable utility plant of the Company is replaced or retired, the original cost plus any removal costs incurred (net of salvage) are charged to accumulated depreciation with no gain or loss reflected in results of operations. Gains and losses will be charged to results of operations in the future through adjustments to depreciation expense.

(h) Intangible assets

Intangible assets acquired are recognized separately at fair value if they arise from contractual or other legal rights or are separable. Intangible assets include renewable energy credits that are purchased by the Company to satisfy renewable portfolio standard obligations. These intangibles are not amortized but are derecognized when remitted to the respective state authority to satisfy the compliance obligation.

(i) Impairment of long-lived assets

The Company reviews utility plant and intangible assets for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. Recoverability of assets expected to be held and used is measured by comparing the carrying amount of an asset to undiscounted expected future cash flows. If the carrying amount exceeds the recoverable amount, the asset is written down to its fair value.

1. Significant accounting policies (continued)**(j) Customer deposits**

Customer deposits result from the Company's obligation by the NHPUC to collect a deposit from customers of its facilities under certain circumstances when services are connected. The deposits are refundable as allowed under the facilities' regulatory agreement. The deposits bear monthly interest and are applied to the customer's account after 12 months if the customer is found to be creditworthy.

(k) Pension and other post-employment plans

The Company has established a defined benefit pension plan, and an other post-employment benefit ("OPEB") plan for its employees. The Company recognizes the funded status of its defined benefit pension plans and OPEB plans on the balance sheets. The Company's expenses and liabilities are determined by actuarial valuations, using assumptions that are evaluated annually as of December 31, including discount rates, mortality, assumed rates of return, compensation increases, turnover rates and healthcare cost trend rates. The impact of modifications to those assumptions and modifications to prior services are recorded as actuarial gains and losses in accumulated other comprehensive income ("AOCI") and amortized to net periodic cost over future periods using the corridor method. When settlements of the Company's pension plans occur, the Company recognizes associated gains or losses immediately in earnings if the cost of all settlements during the year is greater than the sum of the service cost and interest cost components of the pension plan for the year. The amount recognized is a pro rata portion of the gains and losses in AOCI equal to the percentage reduction in the projected benefit obligation as a result of the settlement. The costs of the Company's pension for employees are expensed over the periods during which employees render service and the service costs are recognized as part of administrative expenses in the statements of comprehensive income.

The costs of the Company's pension for employees are expensed over the periods during which employees render service and are recognized as part of operations and maintenance expenses in the statements of comprehensive income. The components of net periodic benefit cost other than the service cost component are included in pension and post-employment non-service costs in the statements of comprehensive income.

(l) Asset retirement obligations

The Company recognizes a liability for asset retirement obligations based on the fair value of the liability when incurred, which is generally upon acquisition, during construction or through the normal operation of the asset. Concurrently, the Company also capitalizes an asset retirement cost, equal to the estimated fair value of the asset retirement obligation, by increasing the carrying value of the related long-lived asset. The asset retirement costs are depreciated over the asset's estimated useful life and are included in depreciation and amortization expense on the statements of comprehensive income, or regulatory assets when the amount is recoverable through rates. Increases in the asset retirement obligation resulting from the passage of time are recorded as accretion of asset retirement obligation in the statements of comprehensive income, or regulatory assets when the amount is recoverable through rates. Actual expenditures incurred are charged against the obligation.

(m) Leases

The Company accounts for leases in accordance with ASC Topic 842, *Leases*. The Company leases office equipment for use in its day-to-day operations. The Company has options to extend the lease term of many of its lease agreements, with renewal periods ranging from one to five years. As of the balance sheet date, the Company is not reasonably certain that these renewal options will be exercised.

The right-of-use assets are included in utility plant while lease liabilities are included in other long-term liabilities on the balance sheets.

The Company's lease balances as of December 31, 2021 and its expected lease payments for the next five years and thereafter are not significant.

1. Significant accounting policies (continued)**(n) Recognition of revenue**

Revenue is recognized when control of the promised goods or services is transferred to the Company's customers in an amount that reflects the consideration the Company expects to be entitled to in exchange for those goods or services.

Revenue related to utility electricity distribution is recognized over time as the energy is delivered. At the end of each month, the electricity delivered to the customers from the date of their last meter read to the end of the month is estimated and the corresponding unbilled revenue is recorded. These estimates of unbilled revenue and sales are based on the ratio of billable days versus unbilled days, amount of electricity procured during that month, historical customer class usage patterns, weather, line loss, and current tariffs. Unbilled receivables are typically billed within the next month. Some customers elect to pay their bill on an equal monthly plan. As a result, in some months cash is received in advance of the delivery of electricity. Deferred revenue is recorded for that amount. The amount of revenue recognized in the period from the balance of deferred revenue is not significant.

On occasion, utility is permitted to implement new rates that have not been formally approved by the regulatory commission, which are subject to refund. The Company recognizes revenue based on the interim rate and if needed, establishes a reserve for amounts that could be refunded based on experience for the jurisdiction in which the rates were implemented.

Other revenue is subject to alternative revenue programs approved by the NHPUC. Under these programs, the Company charges approved annual delivery revenue on a systematic basis over the fiscal year. As a result, the difference between delivery revenue calculated based on metered consumption and approved delivery revenue is disclosed as alternative revenue and is recorded as a regulatory asset or liability to reflect future recovery or refund, respectively, from customers (note 6). The amount subsequently billed to customers is recorded as a recovery of the regulatory asset.

(o) Income taxes

The Company participates in the filing of a consolidated federal income tax return with Liberty Utilities (America) Co. and subsidiaries. The income tax provision of the Company, reflected in these financial statements, is based on a separate return method. Income taxes are accounted for using the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. A valuation allowance is recorded against deferred tax assets to the extent that it is considered more likely than not that the deferred tax asset will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in earnings in the period that includes the date of enactment (note 12). Income tax credits are treated as a reduction to income tax expense in the year the credit arises of future periods to the extent that realization of such benefit is more likely than not.

(p) Financial instruments and derivatives

Accounts receivable are measured at amortized cost. Long-term debt is measured at amortized cost using the effective interest method, adjusted for the amortization or accretion of premiums or discounts.

Transaction costs that are directly attributable to the acquisition of financial assets are accounted for as part of the asset's carrying value at inception. Transaction costs related to a recognized debt liability are presented in the balance sheets as a direct deduction from the carrying amount of that debt liability, consistent with debt discounts and premiums. Deferred financing costs, premiums and discounts on long-term debt are amortized using the effective interest method.

The Company enters into Power Purchase Agreements ("PPAs") for load serving requirements. These contracts meet the exemption for normal purchase and normal sales and as such, are not required to be recorded at fair value as derivatives and are accounted for on an accrual basis. Counterparties are evaluated on an ongoing basis for non-performance risk to ensure it does not impact the conclusion with respect to this exemption.

1. Significant accounting policies (continued)**(q) Fair value measurements**

The Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Company determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels:

- Level 1 Inputs: Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the reporting entity at the measurement date.
- Level 2 Inputs: Other than quoted prices included in level 1, inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.
- Level 3 Inputs: Unobservable inputs for the asset or liability used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date.

(r) Commitments and contingencies

Liabilities for loss contingencies arising from environmental remediation, claims, assessments, litigation, fines, penalties and other sources are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. Legal costs incurred in connection with loss contingencies are expensed as incurred.

(s) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. During the years presented, management has made a number of estimates and valuation assumptions, including the useful lives and recoverability of utility plant, intangible assets; the recoverability of notes receivable; the recoverability of deferred tax assets; assessments of unbilled revenue; pension and OPEB obligations; timing effect of regulated assets and liabilities; contingencies related to environmental matters and the fair value of financial instruments. These estimates and valuation assumptions are based on present conditions and management's planned course of action, as well as assumptions about future business and economic conditions. Should the underlying valuation assumptions and estimates change, the recorded amounts could change by a material amount.

(t) COVID-19 pandemic

The ongoing outbreak of the novel strain of coronavirus ("COVID-19") has resulted in business suspensions and shutdowns that have changed consumption patterns of residential, commercial and industrial customers of utility services, including decreased consumption among certain commercial and industrial customers.

The Company's business, financial condition, cash flows and results of operations are subject to actual and potential future impacts resulting from COVID-19, the full extent of which is not currently known. The extent of the future impact of the COVID-19 pandemic on the Company will depend on, among other things, the duration of the pandemic, the extent of the related public health response measures taken in response to the pandemic and the Company's efforts to mitigate the impact on its operations. The Company has made estimates of the impact of COVID-19 within its financial statements and there may be changes to those estimates in future periods.

2. Recently issued accounting pronouncements

The FASB issued ASU 2021-05, *Leases (Topic 842): Lessors — Certain Leases with Variable Lease Payments* to address concerns relating to day-one losses for sales-type or direct financing leases with variable payments that do not depend on a reference index or rate. The update amends the lease classification requirements for lessors to align them with past practice under Topic 840, *Leases*. The amendments in this update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Company is currently assessing the impact of this update, no material impact is expected on adoption.

The FASB issued ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*, which provides optional expedients and exceptions to ease the potential burden in accounting for reference rate reform. The amendments apply to contracts, hedging relationships, and other transactions that reference LIBOR or another reference rate expected to be discontinued because of the reference rate reform. The amendments in this Update are effective for all entities as of March 12, 2020 through December 31, 2022. The FASB issued an update to Topic 848 in ASU 2021-01 to clarify that the scope of Topic 848 includes derivatives affected by the discounting transition. The Company is currently assessing the impact of the reference rate reform and this Update.

3. Accounts receivable

Accounts receivable as of December 31, 2021 include unbilled revenue of \$2,249 (December 31, 2020 - \$2,171). Accounts receivable as of December 31, 2021 are presented net of allowance for doubtful accounts of \$734 (December 31, 2020 - \$752).

4. Utility plant

Utility plant consists of electricity distribution assets used to distribute electricity within a specific geographic service territory to end users of electricity. These assets include poles, towers and fixtures, low-voltage wires, transformers, overhead and underground conductors, street lighting, meters, metering equipment and other related equipment.

Utility plant consists of the following:

	2021	2020
Land and land rights	\$ 4,814	\$ 4,825
Utility plant and equipment	256,941	230,733
Construction work in progress	17,066	10,787
	278,821	246,345
Accumulated depreciation	(61,410)	(53,052)
Net utility plant	\$ 217,411	\$ 193,293

AFUDC capitalized to the cost of the assets in 2021 and 2020 are as follows:

	2021	2020
AFUDC capitalized on regulated property:		
Allowance for borrowed funds	\$ 169	\$ 127
Allowance for equity funds	278	207
Total	\$ 447	\$ 334

5. Intangible assets

Intangible assets as of December 31, 2021 include renewable energy credits of \$1,667 (2020 - \$1,597).

6. Regulatory matters

The Company is subject to rate regulation by the NHPUC, and the FERC in some instances. The NHPUC has jurisdiction with respect to rate, service, accounting procedures, issuance of securities, acquisitions and other matters. The Company operates under cost-of-service regulation as administered by NHPUC.

The Company is accounted for under the principles of ASC 980. Under ASC 980, regulatory assets and liabilities that would not be recorded under U.S. GAAP for non-regulated entities are recorded to the extent that they represent probable future revenue or expenses associated with certain charges or credits that will be recovered from or refunded to customers through the rate-setting process.

At any given time, the Company can have several regulatory proceedings underway. The financial effects of these proceedings are reflected in the financial statements based on regulatory approval obtained to the extent that there is a financial impact during the applicable reporting period.

Regulatory assets and liabilities consist of the following:

	December 31, 2021	December 31, 2020
Regulatory assets		
Pension and post-employment benefits (a)	\$ 5,783	\$ 7,840
Energy costs adjustment (b)	8,148	8,010
Property taxes (h)	560	—
Rate review costs (c)	242	521
Vegetation management (d)	89	777
Income taxes (e)	488	400
Other	308	260
Total regulatory assets	15,618	17,808
Less: current regulatory assets	(11,011)	(10,537)
Non-current regulatory assets	\$ 4,607	\$ 7,271
Regulatory liabilities		
Cost of removal (f)	\$ 7,620	\$ 6,922
Energy costs adjustment (b)	1,897	2,070
Storm costs (g)	2,666	1,654
Income taxes (e)	4,981	5,235
Total regulatory liabilities	17,164	15,881
Less: current regulatory liabilities	(4,834)	(3,995)
Non-current regulatory liabilities	\$ 12,330	\$ 11,886

(a) Pension and post-employment benefits

As part of certain business acquisitions, the NHPUC authorized a regulatory asset or liability being set up for the amounts of pension and post-employment benefits that have not yet been recognized in net periodic cost and were presented as AOCI prior to the acquisition by Liberty Utilities. The balance is recovered through rates over the future services years of the employees at the time the regulatory asset was set up (an average of 10 years).

6. Regulatory matters (continued)

(b) Energy costs adjustment

The Company's revenue includes a component that is designed to recover the cost of electricity through rates charged to customers. Under deferred energy accounting, to the extent actual purchased power costs differ from purchased power costs recoverable through current rates, that difference is deferred and recorded as a regulatory asset or liability on the balance sheets. These differences are reflected in adjustments to rates and recorded as an adjustment to cost of electricity in future periods, subject to regulatory review. The Company has written off \$416 (2020 - \$nil) of the energy cost adjustment regulatory asset.

(c) Rate review costs

The cost to file, prosecute and defend rate review applications is referred to as rate review costs. These costs are capitalized and amortized over the period of rate recovery granted by the regulator.

(d) Vegetation management

The regulatory asset for vegetation management includes spending related to a dead trees program, to prevent future forest fires and general vegetation management.

(e) Income taxes

The income taxes regulatory assets and liabilities represent income taxes recoverable through future revenues required to fund flow-through deferred income tax liabilities and amounts owed to customers for deferred taxes collected at a higher rate than the current statutory rates.

(f) Cost of removal

Rates charged to customers cover for costs that are expected to be incurred in the future to retire the utility plant. A regulatory liability tracks the amounts that have been collected from customers net of costs incurred to date.

(g) Storm costs

Incurred repair costs resulting from certain storms over or under amounts collected from customers, which are expected to be recovered or refunded through rates.

In April 2021, the Company received notice from NHPUC disallowing \$707 of storm costs, which were expected to be recovered through rates. The Company successfully sought reconsideration and the NHPUC agreed to address the merits of the Company's position at a hearing, which has not yet been scheduled. The Company intends to vigorously defend the position that storm costs have been appropriately and consistently determined and recorded. The financial impact remains undetermined pending the outcome of applicable dispute proceedings.

(h) Property taxes

In 2019, House Bill 700 established a new method for municipalities to assess utility property and provided for a new mechanism for utilities to adjust rates annually to recover (or refund) changes in property taxes.

7. Long-term debt

As of December 31, 2021 and 2020, the Company had outstanding \$15,000 of unsecured long-term notes. The interest rates on these unsecured notes range from 7.30% to 7.94%, and the maturity dates extend from November 2023 to June 2028. The notes have interest-only payments, payable semi-annually. These unsecured notes have certain restrictive covenants and acceleration clauses. These covenants stipulate that note holders may declare the debt to be due and payable if total debt becomes greater than 70% of total capitalization. The Company is in compliance with these covenants as at December 31, 2021.

As of December 31, 2021, the Company had accrued \$143 in interest expense (2020 - \$325). Interest paid on the long-term debt in 2021 was \$1,131 (2020 - \$1,131).

As of December 31, 2021, long-term debt is presented net of deferred financing costs of \$18 on the balance sheets (2020 - \$24).

8. Related party transactions

As of December 31, 2021, the Company had outstanding \$17,000 (December 31, 2020 - \$17,000) of unsecured promissory notes payable to Liberty Utilities. The notes consist of \$7,899 bearing interest at 4.49%, maturing on December 20, 2022; \$5,667 bearing interest at 4.89%, maturing on December 20, 2027; and \$3,434 bearing interest at 4.22%, maturing on December 20, 2032. Interest is payable semi-annually. Short-term obligations of \$7,899 that are expected to be refinanced through issuance of long-term related party financing are presented as long-term debt

Due to related parties represents advances for current operating costs and reimbursement for management and accounting services provided by Liberty Utilities, as well as other third-party costs incurred by Liberty Utilities on behalf of the Company. These amounts do not bear interest and have no fixed repayment terms. Total amounts allocated for year ended December 31, 2021 were \$2,050 (2020 - \$2,267).

Periodically, there are advances due to and from related parties to manage working capital. Such advances do not bear interest and are due on demand. As of December 31, 2021, the net amount payable to related parties amounts to \$32,149 (2020 - \$21,183).

9. Pension and other post-employment benefits

The Company has a non-contributory defined pension plan covering substantially all employees. Benefits are based on each employee's years of service and compensation. The Company also has an OPEB plan providing health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must cover a portion of the cost of their coverage.

(a) Net pension and OPEB obligation

The following table sets forth the projected benefit obligations, fair value of plan assets, and funded status of the Company's plans as of December 31:

	Pension benefits		OPEB	
	2021	2020	2021	2020
Change in projected benefit obligation				
Projected benefit obligation, beginning of	\$ 41,843	\$ 36,991	\$ 19,930	\$ 17,900
Service cost	839	692	183	162
Interest cost	1,056	1,195	501	571
Actuarial loss	(330)	4,288	(829)	2,017
Contributions from retirees	—	—	66	62
Transfer to other plan	111	222	—	—
Benefits paid	(1,555)	(1,545)	(879)	(782)
Projected benefit obligation, end of year	\$ 41,964	\$ 41,843	\$ 18,972	\$ 19,930
Change in plan assets				
Fair value of plan assets, beginning of year	\$ 32,943	29,884	\$ 10,345	\$ 9,897
Actual return on plan assets	3,441	3,378	610	1,167
Employer contributions	1,156	1,004	91	—
Contributions from retirees	—	—	66	62
Transfer to other plan	111	222	—	—
Benefits paid	(1,555)	(1,545)	(879)	(781)
Fair value of plan assets, end of year	\$ 36,096	\$ 32,943	\$ 10,233	\$ 10,345
Unfunded status	\$ (5,868)	\$ (8,900)	\$ (8,739)	\$ (9,585)
Amounts recognized in the balance sheets consist of:				
Non-current liabilities	\$ (5,868)	\$ (8,900)	\$ (8,739)	\$ (9,585)
Net amount recognized	\$ (5,868)	\$ (8,900)	\$ (8,739)	\$ (9,585)

Information for pension and OPEB plans with an accumulated benefit obligation in excess of plan assets is as follows:

	Pension		OPEB	
	2021	2020	2021	2020
Accumulated benefit obligation	\$ 41,964	\$ 41,843	\$ 18,972	\$ 19,930
Fair value of plan assets	\$ 36,096	\$ 32,943	\$ 10,233	\$ 10,345

9. Pension and other post-employment benefits (continued)

(a) Net pension and OPEB obligation (continued)

The amounts recognized in AOCI were as follows:

Change in AOCI (before tax)	Pension		OPEB	
	Actuarial losses (gains)	Past service gains	Actuarial losses (gains)	Past service gains
Balance, January 1, 2020	\$ 4,179	\$ (528)	\$ (2,995)	\$ —
Additions to AOCI	2,781	—	1,299	—
Amortization in current year	(100)	85	79	—
Balance, December 31, 2020	\$ 6,860	\$ (443)	\$ (1,617)	\$ —
Additions to AOCI	(1,741)	—	(967)	—
Amortization in current year	(490)	85	—	—
Balance, December 31, 2021	4,629	(358)	(2,584)	—

(b) Assumptions

Weighted average assumptions used to determine net benefit obligation for 2021 and 2020 were as follows:

	Pension benefits		OPEB	
	2021	2020	2021	2020
Discount rate	2.91 %	2.42 %	2.94 %	2.46 %
Rate of compensation increase	4.00 %	4.00 %	4.00 %	4.00 %
Health care cost trend rate				
Before age 65			5.875 %	6.000 %
Age 65 and after			5.875 %	6.000 %
Assumed ultimate medical inflation rate			4.75 %	4.75 %
Year in which ultimate rate is reached			2031	2031

The mortality assumption for December 31, 2021 uses the Pri-2012 mortality table and the projected generationally scale MP-2021, adjusted to reflect the ultimate improvement rates in the 2021 Social Security Administration intermediate assumptions for plans in the United States.

9. Pension and other post-employment benefits (continued)

(b) Assumptions (continued)

In selecting an assumed discount rate, the Company uses a modeling process that involves selecting a portfolio of high-quality corporate debt issuances (AA- or better) whose cash flows (via coupons or maturities) match the timing and amount of the Company's expected future benefit payments. The Company considers the results of this modeling process, as well as overall rates of return on high-quality corporate bonds and changes in such rates over time, to determine its assumed discount rate.

The rate of return assumptions are based on projected long-term market returns for the various asset classes in which the plans are invested, weighted by the target asset allocations.

Weighted average assumptions used to determine net benefit cost for 2021 and 2020 were as follows:

	Pension benefits		OPEB	
	2021	2020	2021	2020
Discount rate	2.42 %	3.19 %	2.46 %	3.21 %
Expected return on assets	6.85 %	6.89 %	5.50 %	5.50 %
Rate of compensation increase	4.00 %	4.00 %	4.00 %	4.00 %
Health care cost trend rate				
Before age 65			6.000 %	6.125 %
Age 65 and after			6.000 %	6.125 %
Assumed ultimate medical inflation rate			4.75 %	4.75 %
Year in which ultimate rate is reached			2031	2031

(c) Benefit costs

The following table lists the components of net benefit cost for the pension and OPEB plans. Service cost is recorded as part of operating expenses and non-service costs are recorded as part of other net losses in the statements of comprehensive income. The employee benefit costs related to businesses acquired are recorded in the statements of comprehensive income from the date of acquisition.

	Pension benefits		OPEB	
	2021	2020	2021	2020
Service cost	\$ 839	\$ 692	\$ 183	\$ 162
Non-service costs				
Interest cost	1,056	1,195	501	571
Expected return on plan assets	(2,030)	(1,872)	(472)	(450)
Amortization of net actuarial loss (gain)	491	100	—	(79)
Amortization of prior service credits	(85)	(85)	—	—
Amortization of regulatory accounts	1,358	1,358	699	699
	\$ 790	\$ 696	\$ 728	\$ 741
Net benefit cost	\$ 1,629	\$ 1,388	\$ 911	\$ 903

9. Pension and other post-employment benefits (continued)

(d) Plan assets

The Company's investment strategy for its pension and post-employment plan assets is to maintain a diversified portfolio of assets with the primary goal of meeting long-term cash requirements as they become due.

The Company's target asset allocation is as follows:

Asset class	Target (%)	Range (%)
Equity securities	48 %	40% - 45%
Debt securities	43 %	35% - 60%
Other	9 %	0% - 20%
	100 %	

The fair values of investments as of December 31, 2021, by asset class, are as follows:

Asset class	2021	Percentage
Equity securities	\$ 22,385	48 %
Debt securities	19,743	43 %
Other	4,201	9 %
	\$ 46,329	100 %

As of December 31, 2021, the funds do not hold any material investments in the parent company of Liberty Utilities, Algonquin Power & Utilities Corp.

(e) Cash flows

The Company expects to contribute \$1,191 to its pension plans and \$nil to its OPEB plans in 2022.

The expected benefit payments over the next ten years are as follows:

	2022	2023	2024	2025	2026	2027-2031
Pension plan	\$ 2,530	\$ 2,323	\$ 2,422	\$ 2,508	\$ 2,553	\$ 13,402
OPEB	850	870	866	874	862	4,587

10. Energy credit purchase obligation

The Company is required to meet a renewable portfolio standard compliance program in New Hampshire. This statute requires electricity provider to source a minimum portion of its resources from certain renewable or alternative energy resources. The Company incurs a compliance obligation throughout the year as electricity is sold to customers. To satisfy its compliance requirements, the Company periodically enters into stand-alone contracts to purchase renewable energy credits from third parties, and makes purchases throughout the year. As of December 31, 2021, the Company had an outstanding energy credit purchase obligation of \$4,776 (2020 - \$3,832).

11. Shareholder's capital

The Company is authorized to issue 60,400 common shares. As at December 31, 2021, 60,400 common shares are issued and outstanding, all held by Liberty Energy Utilities (New Hampshire) Corp. Par value is \$100.00 per share.

12. Income taxes

The Company files a consolidated tax return with its parent company, Liberty Utilities. Liberty Utilities pays all income taxes on behalf of the Company. The Company has a tax-sharing agreement with Liberty Utilities to pay an amount equal to the tax that would be paid if the Company filed tax returns on a stand-alone basis.

A valuation allowance against deferred tax assets is required if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. Based upon the level of historical taxable income and projections for future taxable income over the period in which the deferred tax assets are deductible, management believes it is more likely than not that the Company will realize the benefits related to the deferred tax assets, and therefore no valuation allowance is required.

For the year ended December 31, 2021, the Company's overall effective tax rate was different from the statutory rate of 27.08% (2020 - 27.08%). The differences are as follows:

	2021	2020
Expected income tax expense at enacted statutory rate	\$ 4,035	\$ 4,292
Increase (decrease) resulting from:		
Allowance for equity funds used during construction	(65)	(48)
Excess accumulated deferred income tax amortization	(196)	(132)
Adjustment relating to prior periods	(113)	78
Customer first implementation fixed assets true-up	(1,273)	—
State taxes	—	123
Tax credits	—	(122)
Other	(19)	4
Income tax expense	\$ 2,369	\$ 4,195

The tax effect of temporary differences between the financial statement carrying amounts of assets and liabilities and their respective tax bases that give rise to significant portions of the deferred tax assets and deferred tax liabilities as of December 31, 2021 and 2020 are presented below:

	2021	2020
Deferred tax assets:		
Intangible assets	\$ 1,397	\$ 1,599
Pension and other post-employment obligation	3,944	5,006
Tax credits	—	588
Other	399	365
Total deferred tax assets	\$ 5,740	\$ 7,558
Deferred tax liabilities:		
Property, plant and equipment	(20,002)	(19,067)
Regulatory accounts	(669)	(1,675)
Other	(132)	(108)
Total deferred tax liabilities	\$ (20,803)	\$ (20,850)
Total deferred tax liabilities	\$ (15,063)	\$ (13,292)

Deferred income taxes are classified in the financial statements as:

	2021	2020
Non-current deferred income tax liabilities	\$ (15,063)	\$ (13,292)

13. Commitments and contingencies**(a) Contingencies**

The Company is involved in various claims and litigation arising out of the ordinary course and conduct of its business. Although such matters cannot be predicted with certainty, management does not consider the Company's exposure to such litigation to be material to these financial statements. Accruals for any contingencies related to these items are recorded in the financial statements at the time it is concluded that its occurrence is probable and the related liability can be estimated.

The normal ongoing operations and historic activities of the Company are subject to various federal, state and local environmental laws and regulations and are regulated by agencies such as the United States Environmental Protection Agency and the New Hampshire Department of Environmental Services ("NHDES"). Like most other industrial companies, an electric distribution utility generates some hazardous wastes.

Under federal and state laws, potential liability for historic contamination of property may be imposed on responsible parties jointly and severally, without fault, even if the activities were lawful when they occurred. In the case of regulated utilities these costs are often allowed in rate case proceedings to be recovered from rate payers over a specified period.

As of December 31, 2021 and 2020, the Company had reserves related to its environmental obligations of \$117 and \$118, respectively, included as other long-term liabilities in the accompanying balance sheets, which represents management's best estimate of the future costs to investigate and remediate the sites as necessary. These environmental reserves are recorded on a discounted basis. Remediation costs for each site may be materially higher than noted, depending on changing technologies and regulatory standards, selected end use for each site, and actual environmental conditions encountered.

(b) Commitments

The Company has outstanding purchase commitments for the purchase of electric power.

Detailed below are estimates of future commitments under these agreements:

	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter	Total
Power purchase	\$28,169	\$ —	\$ —	\$ —	\$ —	\$ —	\$28,169

14. Non-cash operating items

The changes in non-cash operating items consist of the following:

	2021	2020
Accounts receivable	\$ (2,228)	\$ (1,535)
Prepaid expenses	169	(284)
Supplies and consumables inventory	138	412
Accounts payable and accrued liabilities	3,408	(18)
Due to / from related parties	10,966	8,108
Net regulatory assets and liabilities	504	(7,520)
	\$ 12,957	\$ (837)

15. Financial instruments

- (a) Fair value of financial instruments

	December 31, 2021		December 31, 2020	
	Carrying amount	Fair value	Carrying amount	Fair value
Long-term debt	\$ 14,982	\$ 18,335	\$ 14,976	\$ 19,787

The Company has determined that the carrying value of its short-term financial assets and liabilities approximates fair value as of December 31, 2021 and December 31, 2020 due to the short-term maturity of these instruments.

Long-term debt (Level 2 inputs) is at fixed interest rates. The estimated fair value is calculated using a discounted cash flow method and current interest rates.

- (b) Risk management

In the normal course of business, the Company is exposed to financial risks that potentially impact its operating results. The Company employs risk management strategies with a view of mitigating these risks to the extent possible on a cost effective basis.

Credit risk

Credit risk is the risk of an unexpected loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Company's financial instruments that are exposed to concentrations of credit risk are primarily cash and cash equivalents, accounts receivable, notes receivable and derivative instruments. The Company limits its exposure to credit risk with respect to cash equivalents by ensuring available cash is deposited with its senior lenders all of which have a credit rating of A or better.

Credit risk related to the accounts receivable balance of \$17 is spread over thousands of customers. The Company has processes in place to monitor and evaluate this risk on an ongoing basis including background credit checks and security deposits from new customers. In addition, the state regulators allow for a reasonable bad debt expense to be incorporated in the rates and therefore recovered from rate payers.

As of December 31, 2021, the Company's maximum exposure to credit risk for these financial instruments was as follows:

	2021
Cash and cash equivalents and restricted cash	5,225
Accounts receivable	18,097
Allowance for doubtful accounts	(734)
	\$ 22,588

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity risk is to ensure, to the extent possible, that it will always have sufficient liquidity to meet liabilities when due.

(b) Risk management (continued)

The Company's liabilities mature as follows:

	Due less than 1 year	Due 2-3 years	Due 4-5 years	Due after 5 years	Total
Long-term debt	\$ —	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
Long-term debt from related parties	—	—	—	17,000	17,000
Purchase obligations	43,310	—	—	—	43,310
Interest on long-term debt obligations	1,131	1,893	1,127	548	4,699
Other obligations	—	—	—	128	128
Total obligations	\$ 44,441	\$ 6,893	\$ 6,127	\$ 22,676	\$ 80,137

16. Comparative figures

Certain of the comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

17. Subsequent events

The Company has evaluated other subsequent events from the balance sheet date through April 29, 2022, the date at which the financial statements were available to be issued, and determined that there are no other items to be disclosed.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;

RESPONSE:

Please see attached Puc 1604.01(a)(14).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
 Officers and Directors, Calendar Year 2021

Name	Title	Begin Date	Base Salary	End Date	Incentive Award	Total Direct Compensation
Arun Banskota (1)	Director, Class I	1/1/2021		12/31/2021		
Anthony H Johnston (1)	Director, Class I	1/1/2021		12/31/2021		
Charles F. Bass	Director, Class II	1/1/2021		12/31/2021		
Julia R. Rose	Director, Class II	1/1/2021		12/31/2021		
Paul Vasington	Director, Class II	1/1/2021		12/31/2021		
Susan Fleck	President	1/1/2021		10/17/2021		
Neil Proudman	President	10/18/2021		12/31/2021		
James Sweeney	Secretary	1/1/2021		12/31/2021		
	Treasurer	1/1/2021		12/31/2021		

Officers and Directors, Calendar Year 2022

Name	Title	Begin Date	Base Salary	End Date	Incentive Award	Total Direct Compensation
Arun Banskota (1)	Director, Class I	1/1/2022		12/31/2022		
Anthony H Johnston (1)	Director, Class I	1/1/2022		12/31/2022		
Charles F. Bass	Director, Class II	1/1/2022		12/31/2022		
Julia R. Rose	Director, Class II	1/1/2022		12/31/2022		
Paul Vasington	Director, Class II	1/1/2022		12/31/2022		
Neil Proudman	President	1/1/2022		12/31/2022		
Vincent Gaeto	Secretary	10/1/2022		12/31/2022		
	Treasurer	10/1/2022		12/31/2022		
James Sweeney	Secretary	1/1/2022		9/30/2022		
	Treasurer	1/1/2022		9/30/2022		

(1) Canadian dollars have been converted to US dollars using the weighted average currency conversion rate for the year.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(15) Copies of all officer and executive incentive plans;

RESPONSE:

Please see the attached documents:

- Puc 1604.01(a)(15)(a) – Short Term Incentive Plan
- Puc 1604.01(a)(15)(b) – Shared Bonus Pool
- Puc 1604.01(a)(15)(c) – Performance and Restricted Share Unit Plan (a/k/a Long Term Incentive Plan)



Liberty Utilities Short Term Incentive Plan (“LU STIP”) Document

Compensation Philosophy

The Company’s compensation philosophy follows three underlying principles:

- To provide compensation that encourages and motivates performance
- To be competitive with other companies of similar size and scope in order to attract and retain talent
- To align the interests of our employees with the long term interests of the Company and its shareholders and customers

Purpose and Introduction

The LU STIP is a discretionary short term incentive cash bonus plan that provides the potential for eligible employees to receive cash awards based on their contributions to the success of the Company, in years (“Plan Period”) when the Company meets or exceeds its objectives.

The purpose of the LU STIP is to align compensation with corporate targets and results, and thereby promote behaviours which benefit the interests of the Company, its shareholders, and customers and to reward personal achievements which are linked directly to overall corporate performance.

An eligible employee’s contribution is determined by two factors: 1) the impact of that employee’s role on business results and 2) that employee’s achievement of individual performance objectives during the employee’s active service with the Company.

The actual award received by an employee will reflect 1) the employee’s job scope and responsibilities and that employee’s achievement during the Plan Period and 2) the Company’s performance as indicated by the business’ scorecard.

Eligibility

All management level employees (grades 10 and above) , regular full time and regular part time employees of the Company are eligible to participate in the LU STIP, with the exception of the following:

- Employees who are eligible for any other incentive plan of the Company (e.g., Shared Bonus Pool, Sales Incentive Programs or any other incentive/bonus arrangements which the Company may offer in lieu of the LU STIP)
- Individuals determined by the Company to be students, co-op students, interns, temporary, independent contractors, consultants or any other non-payroll workers.

The STIP award is based on two components each split by a weighting which varies by position level.

Component	Typical Manager Weighting	Typical Director Level	Typical VP Level
Balance Scorecard Achievement	80%	85%	90%
Individual Performance Achievement	20%	15%	10%



Balanced Scorecard Achievement

The Balanced Scorecard Achievement is linked to the Balanced Scorecard that is relevant to the employee's Business Unit and state/region, if applicable. The Balanced Scorecard measures results in 4 major business objectives:

1. Efficiency
2. Operations
3. Customer
4. Employees

The scorecard objectives are based on Liberty Utilities' business plan for the Plan Period and established performance targets for each objective. Each objective is allocated a weighting and together, the total allocation equals 100%. Note: in some cases the total allocation for a category may be greater than 100%.

Individual Performance Achievement

Individual Performance % is based on the employee's achievement of individual objectives. An eligible employee's Management Team will determine the Individual Performance % for that employee for each Plan Period based on the employee's contributions and achievements during the Plan Period.

Calculation under the LU STIP will be based on the following formula:

For Liberty Utilities Canada:

1. Business Unit Scorecard Performance Results % + Individual Performance Results % = **STIP Percent Achievement**
2. Target Bonus % x Eligible Annual Base Salary x Pro-ration Factor x STIP Percent Achievement = **STIP Payout \$**

For Liberty Utilities outside of Canada:

1. Scorecard Performance % (Business Unit Performance % + State Performance %) + Individual Performance % = **STIP Percent Achievement**
2. Target Bonus % x Eligible Annual Base Salary x Pro-Ration Factor x STIP Percent Achievement = **STIP Payout \$**

Calculation Steps

1. Balance scorecard results are determined for each of the Liberty State/Regions as required
2. Individual results are reviewed and determined for the Individual STIP Factor
3. The results of the 4 balance scorecard factors and the Individual factor are combined and calculated for each state using their assigned weightings, and the final STIP percent achievement is determined
4. The final STIP percent achievement is then multiplied by the employees target bonus, eligible base salary and prorated based on number of bonus eligible days



Definitions

Plan Period: (January – December)

Eligible Annual Base Salary means the base compensation paid to an eligible employee, excluding all other compensation such as but not limited to, bonuses, commissions, and allowances. The Eligible Annual Base Salary is determined at December 31 of the respective Plan Period.

Target Bonus % is the percentage of Eligible Annual Base Salary that is used to compute the LU STIP award for each eligible employee.

Pro-ration Factor: # days actively employed in LU STIP eligible position ÷ # days in Plan Period

Terms and Conditions

To be eligible for either a full or pro-rated award an eligible employee must have been:

- In a STIP eligible role on or before October 1 of the Plan Period (January – December)
- An employee will be considered to be actively employed for any calendar month in which the employee actually works at least one day
- Pro-rated awards may be made to eligible employees who transfer into or out of positions covered by other cash bonus plans, move from or to a job that is ineligible for the LU STIP or who are on a Company approved leave of absence, on “notice” of termination for part of the Plan Period, retire, or pass away during the Plan Period
- Pro-rated awards will be based on the number of days the employee is actively employed divided by the number of days in the Plan Period
- An employee that resigns before December 31 of the Plan Period is not eligible to receive a LU STIP plan award for that Plan Period.
- Employees terminated for cause are not eligible to receive an award
- An employee must be actively employed on date of payout to receive an award

Any award under the LU STIP is subject to the discretion of the eligible employee’s Management Team and Senior Management Team, the Compensation Committee and the Board of Directors. Specifically, an eligible employee’s recommended Award is subject to review, modification and approval by the Senior Management Team.

The total STIP award for all eligible employees for a Plan Period is recommended by the Senior Management Team for approval by the Compensation Committee and the Board of Directors after the Plan Period.

LU STIP award will be paid in a lump sum in the Plan Period following the Plan Period with respect to which the award is computed and will be subject to all applicable national, state/provincial, and/or local taxes. All appropriate taxes and other withholdings will be deducted from any such awards and payments as required by applicable law.



Interpretations and Amendments

This document, as amended from time to time, constitutes the Liberty Utilities Short Term Incentive Plan ("LU STIP"). In the event of any conflicts or inconsistencies between the provisions of the LU STIP and any other document or communication, written or oral, concerning the LU STIP, the provisions of this document, as amended from time to time, shall govern.

The Senior Vice-President, LABs, subject to the approval of the Compensation Committee and the Board of Directors in certain cases shall interpret the provisions of the LU STIP, which shall be final and binding on the Company and all LU STIP participants.

Nothing in this document shall create an employment contract or other contract concerning the subject matter contained herein. There is no guarantee that any amount shall be paid under the LU STIP and any payment made hereunder (including the amount of such payment) shall be determined at the sole discretion of LU and not pursuant to any prior contract, agreement, or promise causing any individual to expect such payment on a regular basis.

The Company, in its sole and absolute discretion, reserves the right to terminate or amend the LU STIP at any time and in any manner without notice.



Guidelines for the LU Discretionary Shared Bonus Pool

Compensation Philosophy

The Company's compensation philosophy follows three underlying principles:

- To provide compensation that encourages and motivates performance
- To be competitive with other companies of similar size and scope to attract and retain talent
- To align the interest of our employee with the long term interests of the Company, shareholders and customers.

Purpose and Introduction

The LU Shared Bonus Pool (SBP) is a discretionary benefit that provides Eligible Employees cash awards that align and recognize employee performance to the attainment of individual and business objectives.

An Eligible Employee's share of any discretionary bonus pool is generally determined by two factors, the:

1. Company's performance measured against a scorecard
2. Employee's achievement of individual performance objectives

Eligibility

All non-management level employees (grade levels 1 to 9), regular full time and regular part time employees of the Company are eligible to participate in the discretionary bonus pool with the exception of the following:

- Employees who are eligible for any other incentive plan of the Company (e.g., sales incentive plan or any other incentive/bonus arrangements which the Company may offer in lieu of the LU SBP) are not eligible to share in the discretionary bonus pool.
- Individuals determined by the Company to be students, co-op students, interns, temporary, independent contractors, consultants or any other non-payroll workers are not eligible to share in the discretionary bonus pool.

Determining the Pool

At the sole discretion of LU, a discretionary bonus pool may be created following the end of each year. The amount of the pool, if any, will be based on the achievement of the business' scorecard objectives and target levels. The scorecard objectives are based on LU' business plan for the year and established performance targets for each objective:

- Achievement of pre-determined Efficiency targets
- Achievement of pre-determined Operations targets
- Achievement of pre-determined Customer targets
- Achievement of pre-determined Employee Engagement targets

The discretionary bonus pool represents the total amount from which individual bonuses will be paid.

Determining Individual Awards

Individual awards for Eligible Employees are determined based on individual performance results and can range from 0 - 10% of an Eligible Employee's Annual Base Salary. Individual Performance is based on the employee's achievement of individual objectives and overall performance.



An Eligible Employee's Management Team will determine the Individual Performance Rating for that employee for each Plan Period based on the employee's contributions and achievements during the Plan Period.

The individual performance rating acts as a performance multiplier to the proposed cash bonus award so that it can either increase or decrease the proposed award as described below:

- 3 - Meets Expectations = 100% performance multiplier
- 4 - Exceeds Expectations = 110% performance multiplier
- 5 - Always Exceeds Expectations = 120% performance multiplier

Calculation formula for employees:

Eligible Earning X Individual Award Percentages X Individual Performance Multiplier X Pro-ration Factor X Scorecard Blended Performance = Shared Bonus Incentive

Definitions

Pro-ration factor: # days actively employed in a SBP position *divided by* # days in Plan Period

Eligible Earning: Annual Base Salary means the annualized regular compensation paid to an eligible Employee, excluding any other compensation such as but not limited to, bonuses, commissions, over- time, allowances or other discretionary earning. The Annual Base Salary is determined at December 31, of the respective Plan Period

Plan Period: January 1 to December 31

Terms and Conditions

To be eligible for either a full or pro-rated award an employee must have been:

- In an SBP eligible role on or before October 1 of the Plan Period
- An employee will be considered to be actively employed for any calendar month in which the employee actually works at least one day
- Pro-rated awards may be made to Eligible Employees who transfer into or out of positions covered by other cash bonus plans, move from or to a job that is ineligible for the LU SBP or who are on a Company approved leave of absence, on "notice" of termination for part of the Plan Period, retire, or pass away during the Plan Period

An employee is not eligible for a LU SBP award:

- For any period the employee is not actively employed. If an employee meets the eligibility requirements but is actively employed for less than the full Plan Period, the employee's LU SBP award will be based on the number of days the employee is actively employed.
- Employees must be employed on date of payout to be eligible for an award.
- An employee's whose performance is below a "3" rating may not be eligible for an award*
 - **(An employee who received a performance rating below a "3" rating may be eligible for an award only at the discretion and approval of the employee's senior management team)*

Special Rules for Employees Covered by Collective Bargaining Agreement:

Notwithstanding any provision in these guidelines to the contrary, employees covered by a collective bargaining agreement will only be eligible to participate in the discretionary bonus pool to the extent provided under the collective bargaining agreement. Further, the amount of any such bonus will not exceed the negotiated rate per the terms of the collective bargaining agreement.



Compliance with the U.S. Fair Labor Standards Act

Any bonus paid from the discretionary bonus pool is intended to be a discretionary bonus and therefore excluded for purposes of computing the regular rate of pay for overtime purposes. However, to the extent any bonus is considered in the regular rate of pay under the Fair Labor Standards Act (FLSA), the total amount paid hereunder shall include any overtime pay required to be taken into account under the FLSA so that the aggregate amount paid to the employee shall be equal to the sum of the bonus plus the overtime.

Interpretations and Amendments

These guidelines may be terminated or amended from time to time in the sole and absolute discretion of LU. In the event of any conflicts or inconsistencies between the provisions in these guidelines and any other document or communication, written or oral, concerning the LU discretionary bonus pool, the provisions of this document, as amended from time to time, shall govern.

The Senior Vice-President, LABs, subject to the approval of the Compensation Committee and the Board of Directors in certain cases, shall interpret the provisions of the LU discretionary bonus program, which shall be final and binding on the Company and all LU participants.

Nothing in this document shall create an employment contract or other contract concerning the subject matter contained herein. There is no guarantee that any bonus shall be paid under these guidelines and any payment made hereunder (including the amount of such payment) shall be determined at the sole discretion of LU and not pursuant to any prior contract, agreement, or promise causing any individual to expect such payment on a regular basis.

The Company, in its sole and absolute discretion, reserves the right to terminate or amend the Shared Bonus Pool at any time and in any manner without notice.

June 8, 2017 FINAL

**Performance and Restricted Share Unit Plan
for Employees of Algonquin Power & Utilities Corp.
and its Participating Affiliates**

Adopted with effect from January 1, 2011, as amended March 6, 2014 and June 8, 2017

1. PREAMBLE AND DEFINITIONS

1.1 Title and Conflict.

The Plan described in this document shall be called the “**Performance and Restricted Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates**”.

In the event of any conflict or inconsistency between the Plan described in this document and the Award Agreement (as defined below), the terms and conditions of the Award Agreement shall prevail.

The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario.

1.2 Purpose of the Plan.

The purposes of the Plan are:

- (i) to promote a significant alignment between employees of the Corporation and the participating Affiliates and the growth objectives of the Corporation and the participating Affiliates;
- (ii) to associate a portion of participating employees’ compensation with the performance of the Corporation and its participating Affiliates over the long term; and
- (iii) to attract and retain the critical employees to drive the business success of the Corporation and its participating Affiliates.

1.3 Definitions.

1.3.1 “**Account**” has the meaning set out in Section 5.1.

1.3.2 “**Affiliate**” means any corporation, partnership or other entity (i) in which the Corporation, directly or indirectly, has majority ownership interest or (ii) which the Corporation controls. For the purposes of this definition, the Corporation is deemed to “**control**” such corporation, partnership or other entity if the Corporation possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such corporation, partnership or other entity, whether through the ownership of voting securities, by contract or otherwise.

1.3.3 “**Applicable Law**” means any applicable provision of law, domestic or foreign, including, without limitation, applicable securities and tax legislation, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder, and Stock Exchange Rules.

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- 1.3.4 **“Award Agreement”** means the written or electronic agreement between the Corporation and a Participant under which the terms of an award are established, as contemplated by Section 4.1, together with such schedules, amendments, deletions or changes thereto as are permitted under the Plan.
- 1.3.5 **“Award Date”** means the effective date of a grant of PSUs or RSUs, as applicable, to a Participant as stated in the applicable Award Agreement.
- 1.3.6 **“Award PSUs”** means the number of PSUs awarded to a Participant in respect of a Performance Period and as stated in the applicable Award Agreement.
- 1.3.7 **“Award RSUs”** means the number of RSUs awarded to a Participant as stated in the applicable Award Agreement.
- 1.3.8 **“Award Value”** means the value, in dollars, of an award made to a Participant and as stated in the applicable Award Agreement, which is provided under the Plan in the form of PSUs or RSUs, as the case may be.
- 1.3.9 **“Board”** means the Board of Directors of the Corporation.
- 1.3.10 **“Change in Control”** shall be deemed to have occurred for purposes of this Plan if:
- (i) there is any change in the holding, directly or indirectly, of securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed) or of any voting rights attached to any securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed), as a result of which any corporation or other person, or a group of corporations or persons acting in concert, or corporations or persons associated with or affiliated with any such corporation, person or group within the meaning of the *Securities Act* (Ontario), would be entitled to cast 50% or more of the votes attached to all shares of the Corporation (or the participating Affiliate by which the applicable Participant is employed) that may be cast to elect directors of the Corporation (or the participating Affiliate by which the applicable Participant is employed), other than a transaction in which holders of the voting shares of the Corporation, or of an Affiliate, as applicable, prior to such transaction continue to control more than fifty percent (50%) of the Corporation’s or Affiliate’s voting power through a new ownership structure on completion of the transaction and provided that, for greater certainty, a Change in Control shall not include any transaction to which the parties consist only of the Corporation and its Affiliates;

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- (ii) Incumbent Directors cease to constitute a majority of the Board of the Corporation (for the purposes of this paragraph, an **“Incumbent Director”** shall mean any member of the Board who is a member of the Board immediately prior to the occurrence of a contested election of directors of the Corporation); or
- (iii) the Board adopts a resolution to the effect that, for the purposes of this Plan, a Change in Control of the Corporation (or the participating Affiliate by which the applicable Participant is employed) has occurred, or that such a Change in Control is imminent, in which case, the date of the Change in Control shall be deemed to be the date specified in such resolution, provided that the Change in Control actually occurs.

1.3.11 **“Change in Control Price”** means the per Share consideration paid in conjunction with any transaction resulting in a Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash) or in the event a Change in Control is determined by the Board to arise in connection with an asset sale, the per Share consideration paid for the assets sold pursuant to such Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash), net of any transaction expenses incurred in connection with such Change in Control to the extent not otherwise reflected in the per Share consideration (or cash value of such consideration as the case may be), plus or minus the residual assets and liabilities of the Corporation, each as determined by the Board in good faith on a per Share basis

1.3.12 **“Committee”** means, in relation to Awards to Participants other than members of the Senior Management Committee, the Senior Management Committee and, in relation to Awards to any member of the Senior Management Committee, the Board or such committee of the Board which may be designated by the Board as the **“Committee”** with respect to such Awards.

1.3.13 **“Corporation”** means Algonquin Power & Utilities Corp. and any successor corporation, whether by amalgamation, merger or otherwise.

1.3.14 **“Disability”** means a physical or mental incapacity of the Participant that has prevented the Participant from performing the duties customarily assigned to the Participant for one hundred and eighty (180) calendar days, whether or not consecutive, out of any twelve (12) consecutive months and that in the opinion of the Corporation, acting on the basis of advice

from a duly qualified medical practitioner, is likely to continue to a similar degree.

- 1.3.15 **“Dividend Equivalent Units”** has the meaning set out in Section 5.2.
- 1.3.16 **“Insider”** has the meaning ascribed to this term for the purposes of the Stock Exchange rules relating to Securities-Based Compensation Arrangements.
- 1.3.17 **“Market Value”** at any date in respect of the Shares means, subject to Section 1.3.11, the volume weighted average trading price of such Shares on the Toronto Stock Exchange (or, if such Shares are not then listed and posted for trading on the Toronto Stock Exchange, on such stock exchange in Canada on which such Shares are listed and posted for trading as may be selected for such purpose by the Committee) for the five (5) consecutive trading days immediately preceding such date, provided that in the event that such Shares did not trade on any of such trading days, the Market Value shall be the average of the bid and ask prices in respect of such Shares at the close of trading on all of such trading days and provided that in the event that such Shares are not listed and posted for trading on any stock exchange, the Market Value shall be the fair market value of such Shares as determined by the Committee in its sole discretion.
- 1.3.18 **“Participant”** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs or RSUs under the Plan pursuant to an Award Agreement.
- 1.3.19 **“Performance Adjustment Factor”** means the performance adjustment factor (either upwards or downwards) calculated following the end of the Performance Period in accordance with the Award Agreement.
- 1.3.20 **“Performance Criteria”** means, in respect of a grant of a PSU, such financial and/or personal performance criteria as may be determined by the Committee in respect of a grant of PSUs to any Employee or Employees and set out in an Award Agreement. Performance Criteria may apply to the Corporation, an Affiliate, the Corporation and its Affiliates as a whole, a business unit of the Corporation or group comprised of the Corporation and one or more Affiliates, either individually, alternatively or in any combination, and measured either in total, incrementally or cumulatively over a specified Performance Period, on an absolute basis or relative to a pre-established target, to previous years’ results or to a designated comparator group.
- 1.3.21 **“Performance Period”** means, in respect of a grant of a PSU, the particular designated time period(s) in respect of which the Performance Criteria are assessed and determined to be satisfied by the Committee in

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order for such PSU to become a Vested PSU as set forth in the Award Agreement applicable to such grant.

- 1.3.22 **“Period of Absence”** means, with respect to a Participant, a period of time that lasts for at least ninety (90) days throughout which the Participant is on a leave of absence from the Corporation or an Affiliate that has been approved by the Corporation or Affiliate, as applicable, a Statutory Leave, or is experiencing a Disability.
- 1.3.23 **“Plan”** means this Performance and Restricted Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates, including any schedules or appendices hereto, as such may be amended from time to time and as attached to an Award Agreement.
- 1.3.24 **“PSU Balance”** in respect of any particular date means the number of PSUs recorded in a Participant’s Account in respect of a particular Performance Period, which shall include the PSU Award plus all Dividend Equivalent Units in respect of such PSUs.
- 1.3.25 **“PSU”** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, subject to the attainment of certain Performance Criteria and satisfaction of such other conditions to Vesting, if any, as may be determined by the Committee.
- 1.3.26 **“RSU”** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, following a period of continuous employment of the Participant with the Corporation or an Affiliate.
- 1.3.27 **“RSU Balance”** in respect of any particular date means the number of RSUs recorded in a Participant’s Account in respect of a particular Vesting Period, which shall include the RSU Award plus all Dividend Equivalent Units in respect of such RSUs.
- 1.3.28 **“Securities-Based Compensation Arrangement”** means a stock option, stock option plan, employee stock purchase or ownership plan or any other compensation or incentive mechanism of the Corporation involving the issuance or potential issuance, from treasury, of Shares or other securities of the Corporation to employees, insiders or service providers, including a share purchase from treasury which is financially assisted by the Corporation by way of a loan, guarantee or otherwise.
- 1.3.29 **“Senior Management Committee”** means the Chief Executive Officer of the Corporation with the input of the Chief Financial Officer of the

Corporation and the President of the Corporation or, in relation to an Award to a Participant employed by a participating Affiliate, the President of such Affiliate, or such other committee or individuals which may be appointed by the Chief Executive Officer of the Corporation to, among other things, interpret, administer and implement the Plan in relation to Awards to Participants other than the members of the Senior Management Committee.

- 1.3.30 **“Share”** means a common share of the Corporation and such other share as may be substituted for it as a result of amendments to the articles of the Corporation, arrangement, reorganization or otherwise, including any rights that form a part of the common share or substituted share.
- 1.3.31 **“Statutory Leave”** means, with respect to a Participant, a period of time throughout which the Participant is on a leave of absence to which he or she is entitled under applicable legislation and following which he or she has the right, pursuant to such legislation, to return to active employment with the Corporation or an Affiliate.
- 1.3.32 **“Stock Exchange”** means the Toronto Stock Exchange, or if the Shares are not listed on the Toronto Stock Exchange, such other stock exchange on which the Shares are listed, or if the Shares are not listed on any stock exchange, then on the over-the-counter market.
- 1.3.33 **“Stock Exchange Rules”** means the applicable rules of the Stock Exchange.
- 1.3.34 **“Successor Entity”** shall have the meaning set out in Section 7.8.1(iii).
- 1.3.35 **“Vested”** means the applicable conditions for payment or other settlement in relation to a whole number, or a percentage (which may be more or less than 100%) of the number of Award PSUs or Award RSUs determined by the Committee, (i) have been met; or (ii) have been waived or deemed to be met pursuant to the terms of the Plan or the applicable Award Agreement, and **“Vest”** or **“Vesting”** have a corresponding meaning
- 1.3.36 **“Vesting Date”** means, with respect to a PSU or RSU, the date on which the applicable conditions for payment or other settlement of such PSU or RSU are met, deemed to have been met or waived as contemplated in Section 1.3.35.

2. CONSTRUCTION AND INTERPRETATION

- 2.1 **Gender, Singular, Plural.** In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require.

- 2.2 **Governing Law.** The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario and any actions, proceedings or claims in any way pertaining to the Plan shall be commenced in the courts of the Province of Ontario.
- 2.3 **Severability.** If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof.
- 2.4 **Headings, Sections.** Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.

3. **EFFECTIVE DATE AND EMPLOYMENT RIGHTS**

- 3.1 **Effective Date.** The Corporation established the Plan effective January 1, 2011. The Plan was subsequently amended and restated effective March 6, 2014, and is further amended and restated as set forth herein effective June 8, 2017.
- 3.2 **No Employment Rights.** Nothing contained in the Plan shall be deemed to give any person the right to be retained as an employee of the Corporation or of an Affiliate. For greater certainty, except as expressly required by applicable employment standards legislation, a period of notice, if any, or payment in lieu thereof, upon termination of employment, wrongful or otherwise, shall not be considered as extending the period of employment for the purposes of the Plan.

4. **PSU AND RSU GRANTS AND PERFORMANCE PERIODS**

- 4.1 **Awards of PSUs and RSUs.** The Plan shall be administered by the Committee.

The Committee shall have the authority in its sole and absolute discretion to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan subject to and not inconsistent with the express provisions of this Plan, including, without limitation, the authority to:

- 4.1.1 determine the Award Value for each award under an Award Agreement;
- 4.1.2 make grants of PSUs and RSUs in respect of any award under an Award Agreement;
- 4.1.3 determine the Award Date for grants of PSUs and RSUs, if not the date on which the Committee determines to make such grants under an Award Agreement;

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- 4.1.4 determine the Participants to whom, and the time or times at which, awards shall be made and PSUs and RSUs shall be granted under an Award Agreement;
- 4.1.5 approve or authorize the applicable form and terms of the related Award Agreements;
- 4.1.6 determine the terms and conditions of awards, and grants of PSUs and RSUs in respect thereof, to any Participant, including, without limitation the following, (A) the number of PSUs and RSUs to be granted; (B) the Performance Period(s) applicable to PSUs; (C) the Performance Criteria applicable to PSUs and any other conditions to the Vesting of any PSUs and RSUs granted hereunder; (D) the conditions, if any, upon which Vesting of any PSUs or RSUs will be waived or accelerated without any further action by the Committee; (E) the extent to which the Performance Criteria must be achieved in order for any PSUs to become Vested PSUs and the multiplier, if any, that will be applied to determine the number of PSUs that become Vested PSUs having regard to the achievement of the Performance Criteria; (F) the circumstances in which a PSU or RSU shall be forfeited, cancelled or expire; (G) the consequences of a termination of employment with respect to a PSU or RSU; (H) the manner of settlement of Vested PSUs and Vested RSUs, including whether particular Vested PSUs or Vested RSUs will be settled in cash, Shares issued from treasury or Shares bought on the open market; and (I) whether and the terms upon which any Shares delivered upon settlement of a PSU or RSU must continue to be held by a Participant for any specified period;
- 4.1.7 determine whether and the extent to which any Performance Criteria applicable to the Vesting of a PSU or other conditions applicable to the Vesting of a PSU or RSU have been satisfied or shall be waived or modified;
- 4.1.8 amend the terms of any outstanding Award Agreement provided, however, that no such amendment, shall be made at any time to the extent such action would materially adversely affect the existing rights of a Participant with respect to any then outstanding PSU or RSU related to such Award Agreement without his or her consent in writing and provided further, however, that the Committee may amend the terms of an Award Agreement without the consent of the Participant if complying with Applicable Law;
- 4.1.9 determine whether, and the extent to which, adjustments shall be made pursuant to Section 5.3 and the terms of any such adjustments;
- 4.1.10 interpret the Plan and Award Agreements;

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- 4.1.11 prescribe, amend and rescind such rules and regulations and make all determinations necessary or desirable for the administration and interpretation of the Plan and Award Agreements;
- 4.1.12 determine the terms and provisions of Award Agreements (which need not be identical) entered into in respect of awards hereunder; and
- 4.1.13 make all other determinations deemed necessary or advisable for the administration of the Plan.

4.2 **Eligibility and Award Determination.**

- 4.2.1 In determining the Participants to whom awards may be made and the Award Value (and accordingly the number of PSUs and RSUs to be granted) for each award (subject, in the case of PSUs, to adjustment based on achievement of Performance Criteria), the Committee may take into account such factors as it shall determine in its sole and absolute discretion.
- 4.2.2 The PSUs granted to a Participant for a Performance Period shall be determined by dividing the Award Value determined for the Participant for such Performance Period by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.3 The RSUs granted to a Participant shall be determined by dividing the Award Value of an award to be provided to the Participant in the form of RSUs by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.4 For greater certainty and without limiting the discretion conferred on the Committee pursuant to this Section, the Committee's decision to approve a grant of PSUs in any Performance Period, or any grant of RSUs shall not entitle any Participant to an award of PSUs in respect of any other Performance Period or any future grant of RSUs; nor shall the Committee's decision with respect to the size or terms and conditions of an award require it to approve an award of the same or similar size or with the same or similar terms and conditions to any Participant at any other time. No Participant has any claim or right to receive an award or any PSUs or RSUs.
- 4.2.5 An Award Agreement shall set forth, among other things, the following: the Award Date of the award evidenced thereby; the number of PSUs or RSUs, as applicable, granted in respect of such award; the Performance Criteria applicable to PSUs and any other conditions to the Vesting of the PSUs or RSUs, as applicable; in the case of PSUs, the applicable

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Performance Period; and may specify such other terms and conditions as the Committee shall determine or as shall be required under any other provision of the Plan. The Committee may include in an Award Agreement terms or conditions pertaining to confidentiality of information relating to the Corporation's operations or businesses which must be complied with by a Participant including as a condition of the grant or Vesting of PSUs or RSUs.

- 4.3 **PSUs and RSUs.** Each whole PSU and RSU will give a Participant the right to receive either a Share or a cash payment as determined by the Committee, in an amount determined in accordance with the terms of the Plan and the applicable Award Agreement. For greater certainty, a Participant shall have no right to receive Shares or a cash payment with respect to any PSUs or RSUs that do not become Vested PSUs or RSUs, as the case may be, under Article 7.
- 4.4 **Clawback.** Notwithstanding anything in the Plan to the contrary, but subject to the terms of any Award Agreement or any written employment agreement between the Participant and the Corporation or any Affiliate, all PSUs and RSUs granted under the Plan, any Shares issued or payments made under the Plan and any gains realized upon settlement of a PSU or an RSU shall be subject to clawback or recoupment as permitted or mandated by Applicable Law or any policy as enacted, adopted or modified from time to time by the Corporation or an Affiliate.

5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

- 5.1 **Account.** An account (“**Account**”) shall be maintained by the Corporation for each award made to each Participant pursuant to an Award Agreement and which will be credited with an opening balance equal to the Award PSUs and/or Award RSUs granted pursuant to such Award Agreement. PSUs or RSUs that fail to vest pursuant to Article 7, or that are paid out to the Participant or his legal representative, shall be cancelled and shall cease to be recorded in the Participant's Account as of the date on which such PSUs or RSUs, as applicable, are forfeited or cancelled under the Plan or are paid out, as the case may be.
- 5.2 **Dividend Equivalent Units.** Whenever cash dividends are paid on the Shares during the period from the Award Date under the Award Agreement to the date of settlement of the PSUs or RSUs granted thereunder, additional PSUs or RSUs, as applicable, will be credited to the Participant's Account in accordance with this Section 5.2 (“**Dividend Equivalent Units**”). The number of such additional PSUs or RSUs to be credited to the Participant's Account in respect of any particular dividend paid on the Shares will be calculated by dividing (i) the amount of the cash dividend that would have been paid to the Participant if each of the PSUs and RSUs recorded in the Participant's Account as at the record date for the cash dividend had been Shares by (ii) the Market Value on the date on which the dividend is paid on the Shares. Dividend Equivalent Units shall be Vested to the same extent and paid at the same time as the PSUs or RSUs, as applicable, to which they relate and shall

be considered to be designated as payable in Shares or in cash as the related PSUs or RSUs in the Participant's Account are so designated.

- 5.3 **Adjustments.** In the event of any stock dividend, stock split, combination or exchange of shares, capital reorganization, consolidation, spin-off or other distribution (other than normal cash dividends) of the Corporation's assets to shareholders, or any other similar changes affecting the Shares, proportionate adjustments to reflect such change or changes shall be made with respect to the number of PSUs and RSUs outstanding under the Plan, or securities into which the Shares are changed or are convertible or exchangeable and as may be substituted for Shares under this Plan, on a basis proportionate to the number of PSUs and RSUs in the Participant's Account or some other appropriate basis, all as determined by the Committee in its sole discretion.

6. FUNDING OF AWARDS BY SHARE PURCHASES OR ISSUANCES

- 6.1 **Maximum Number of Shares Issuable from Treasury.** The maximum number of Shares that are issuable under the Plan to pay awards under the Plan shall be an aggregate of 7,000,000 Shares.
- 6.2 **Purchases of Shares on Open Market.** Shares may be purchased to satisfy the settlement of Vested PSUs and Vested RSUs pursuant to the Plan by a trustee appointed by the Corporation for this purpose or by a broker designated by the Corporation who is independent of the Corporation in accordance with Stock Exchange Rules. Shares purchased pursuant to this Section 6.2 shall be purchased on the open market at prevailing market prices with amounts contributed by the Corporation or an Affiliate. The designation of a Trustee or broker may be changed from time to time.
- 6.3 **Issuances of Shares from Treasury.** Any issuances of Shares from treasury to pay awards as contemplated by Section 7.4 shall be issued at a price per Share equal to the Market Value on the date of issuance.
- 6.4 **Insider Participation Limit.** Awards under the Plan shall not be paid in Shares issued from treasury if, at the time of such issuance, such issuance could result, at any time, in:
- 6.4.1 the number of Shares reserved for issuance to Insiders under the Plan, together with Shares reserved for issuance to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares; or
 - 6.4.2 the issuance to Insiders, within a one year period, of a number of Shares under the Plan, together with Shares that may be issued to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares.

7. VESTING AND PAYMENT OF AWARDS

- 7.1 **Vesting of PSUs.** Upon the first day immediately following the end of the Performance Period, the PSUs represented by the PSU Balance as at such date shall vest, with the number of Vested PSUs being equal to the PSU Balance as at such date multiplied by the Performance Adjustment Factor as determined by the Committee in accordance with the Award Agreement. For certainty, in the event the Performance Adjustment Factor is equal to zero, no PSUs will vest. Except where the context requires otherwise, each PSU which vests pursuant to this Article 7 and each Dividend Equivalent Unit credited in respect of such PSUs after the end of the Performance Period shall be referred to herein as a Vested PSU. PSUs which do not become Vested PSUs in accordance with this Article 7 shall be forfeited by the Participant and the Participant will have no further right, title or interest in such PSUs. The Participant waives any and all right to compensation or damages in consequence of the termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as those rights arise or may arise from the Participant ceasing to have rights or be entitled to receive any Shares or cash payment under the Plan pursuant to this Section 7.1.
- 7.2 **Performance Criteria.** The PSUs granted to a Participant under an Award Agreement and Section 4.1 (and the related Dividend Equivalent Units credited on or before the end of the Performance Period specified in the Award Agreement) shall become Vested PSUs only upon the Committee's determination with respect to the Performance Adjustment Factor in accordance with the Award Agreement applicable to such PSUs or have been waived in accordance with Section 4.1.7.
- 7.3 **Vesting of RSUs.** Upon the Vesting Date(s) specified in the applicable Award Agreement, the RSUs comprising a Participant's RSU Balance shall Vest in such proportion as is may be determined in accordance with such Award Agreement. Except where the context requires otherwise, each RSU which vests pursuant to Article 7 and each Dividend Equivalent Unit credited in respect of such RSU after its Vesting Date shall be referred to herein as a Vested RSU. RSUs which do not become Vested RSUs in accordance with this Article 7 shall be forfeited by the Participant and the Participant will have no further right, title or interest in such RSUs. The Participant waives any and all right to compensation or damages in consequence of the termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as those rights arise or may arise from the Participant ceasing to have rights or be entitled to receive any Shares or cash payment under the Plan pursuant to this Section 7.3.
- 7.4 **Payment in Shares.** In the event that a Participant's Vested PSUs or Vested RSUs have been designated by the Committee for settlement in Shares, the Participant or his legal representative, as applicable, shall receive a number of Shares equal to the number of Vested PSUs or Vested RSUs, as the case may be, credited to the Participant's Account on the date fixed by the Committee for the delivery of the Shares in respect of such Vested PSUs or Vested RSUs (rounded

down to the nearest whole number of Shares). Subject to Section 10.10, in the event that such Vested PSUs or Vested RSUs have been designated by the Committee for settlement by way of issuance of Shares from treasury, such Shares shall be distributed to the Participant or his legal representative, as applicable, at such time or times as may be determined in accordance with such Award Agreement. Subject to Section 10.10, in the event that such Vested PSUs or Vested RSUs have been designated by the Committee for settlement by way of the delivery of Shares bought on the open market, such Shares shall be delivered no later than the earlier of (i) the date that is six (6) months following the last day of the Performance Period (or, in the event Vested RSUs are being settled in connection with the Participant's death, no later than six (6) months following the Participant's death); or (ii) December 31 of the third year following the year in which the Participant performed the services to which the Vested PSUs or Vested RSUs relate.

7.5 **Payment in Cash.**

7.5.1 In the event that a Participant's Vested PSUs or Vested RSUs have not been designated by the Committee for settlement in Shares, the Participant or his legal representative, as applicable, shall receive a cash payment equal to: (i) in the case of PSUs, the Market Value determined as of the last day of the Performance Period multiplied by the number of Vested PSUs credited to his PSU Account as of the last day of such Performance Period, (rounded down to the nearest whole number of PSUs); and (ii) in the case of RSUs, the Market Value determined as of the Vesting Date of such RSUs multiplied by the number of Vested RSUs credited to his Account as of the Vesting Date (rounded down to the nearest whole number of RSUs). Subject to Section 10.10, the cash payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum no later than the earlier of (i) the date that is six (6) months following the last day of the Performance Period (or, in the event Vested RSUs are being settled in connection with the Participant's death, no later than six (6) months following the Participant's date of death); or (ii) December 31 of the third year following the year in which the Participant performed the services to which the Vested PSUs or Vested RSUs relate.

7.6 **Death, Period of Absence.**

7.6.1 **Death.** Where the employment of a Participant terminates during a Performance Period in the case of PSUs or prior to a Vesting Date in the case of RSUs by reason of the Participant's death: (i) the PSUs credited to the Participant's Account as at December 31 of the year immediately preceding the Participant's date of death shall continue to be eligible to become Vested PSUs in accordance with Sections 7.1 and 7.2; and (ii) the RSUs credited to the Participant's Account as at December 31 of the year

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immediately preceding the Participant's date of death shall Vest as of the Participant's date of death. The Participant shall be entitled to receive cash or Shares (or a combination thereof), as specified by the Committee, determined in accordance with Sections 7.4 or 7.5. For greater clarity, the number of Vested PSUs used to calculate the value of the payment shall equal the number of Vested PSUs determined in accordance with Sections 7.1 and 7.2 as at December 31 of the year immediately preceding the Participant's date of death.

- 7.6.2 **Period of Absence.** In the event of a Participant's Period of Absence during a Performance Period for PSUs or prior to a Vesting Date for RSUs and subject to this Section 7.6.2 and Section 7.6.4, PSUs and RSUs credited to the Participant's Account immediately prior to the commencement of such Period of Absence (and any related Dividend Equivalent PSUs and RSUs) shall continue to be eligible to become Vested in accordance with the provisions of Sections 7.1 and 7.2 and the Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee in respect of such Vested PSUs and Vested RSUs determined in accordance with Section 7.4 or 7.5, as applicable, except that the number of Vested PSUs and Vested RSUs used to calculate the value of the payment shall equal the number of Vested PSUs or Vested RSUs, as applicable determined in accordance with Section 7.1 and 7.2 multiplied by a fraction, the numerator of which equals the number of whole and partial months in the Performance Period for which the Participant actively performed services for the Corporation or an Affiliate and the denominator of which equals the number of whole and partial months in the Performance Period; in the case of PSUs, or in the period from the Award Date to the Vesting Date of such RSUs.
- 7.6.3 For greater clarity, no additional PSUs or RSUs (whether pursuant to Section 4.1 or in the form of Dividend Equivalent Units) shall be granted to a Participant following his or her date of death or during his or her Period of Absence, including following his or her date of Disability.
- 7.6.4 Notwithstanding Section 7.6.2, where a Participant experiences a Period of Absence that extends beyond the end of a Performance Period for PSUs or a Vesting Date for RSUs and fails to return to active full-time employment with the Corporation or an Affiliate within one hundred and eighty (180) days following the end of such Performance Period or such Vesting Date, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise.

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7.7 **Other Terminations of Employment.** Except as otherwise provided in the Award Agreement governing the grant of PSUs or RSUs to a Participant or a written employment or other agreement between the Participant and the Corporation or any Affiliate, in the event that, during a Performance Period with respect to PSUs or prior to a Vesting Date with respect to RSUs, (i) the Participant's employment is terminated by the Corporation or an Affiliate of the Corporation for any reason, or (ii) a Participant voluntarily terminates his employment with the Corporation or an Affiliate of the Corporation, including due to retirement, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise; provided that any Vested PSUs and Vested RSUs will be settled in accordance with Sections 7.4 and 7.5.

7.8 **Change in Control.**

7.8.1 Unless otherwise determined by the Committee or otherwise provided in a written agreement between the Corporation and a Participant, the occurrence of a Change in Control will not result in the Vesting of PSUs or RSUs that have not previously Vested, provided that

- (i) such PSUs and RSUs that have not previously Vested will continue to Vest in accordance with the Plan and the Award
- (ii) in the case of PSUs, the Performance Adjustment Factor for fiscal years of the Corporation or other relevant periods, as determined in accordance with the Award Agreement for such PSUs, completed prior to the date of the Change in Control shall be based on the actual performance achieved to the date of the Change in Control and the Performance Adjustment Factor for periods following the date of the Change in Control shall be deemed to be 100%; and
- (iii) an entity that directly or indirectly acquires control of the Corporation (or the Affiliate that employs the Participant, as applicable) or otherwise becomes a successor to Algonquin Power & Utilities Corp. (or the Affiliate that employs the Participant, as applicable) (a "Successor Entity") agrees to assume the obligations of the Corporation in respect of the Participant's unvested RSUs and PSUs.

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- 7.8.2 Unless determined otherwise by the Committee or pursuant to the terms of a written agreement between the Corporation or a Successor Entity and the Participant, where a Participant's employment terminates following a Change in Control, the provisions of Section 7.6.1 or Section 7.7, as the case may be, shall apply.
- 7.8.3 Subject to the provisions of Section 7.8.4 or as otherwise provided in the Award Agreement, in the event of a Change in Control, the Committee shall have the discretion to unilaterally determine that all outstanding Awards shall be cancelled upon a Change in Control, and that the value of such Awards, as determined by the Committee in accordance with the terms of the Plan and the Award Agreements, shall be paid out in cash in an amount based on the Change in Control Price within a reasonable time subsequent to the Change in Control.
- 7.8.4 Notwithstanding Section 7.8.3, no cancellation, acceleration of vesting, lapsing of restrictions, payment of an Award, cash settlement or other payment shall occur with respect to any Award if the Committee reasonably determines in good faith prior to the occurrence of a Change in Control that such Award shall be honored or assumed, or new rights substituted therefor (with such honored, assumed or substituted Award hereinafter referred to as an "Alternative Award") by any Successor Entity; provided, however, that any such Alternative Award must:
- (i) be based on stock which is traded on the Toronto Stock Exchange and/or an established U.S. securities market;
 - (ii) provide such Participant with rights and entitlements substantially equivalent to or better than the rights, terms and conditions applicable under such Award, including, but not limited to, an identical or better Vesting conditions (including Vesting upon termination of employment) and identical or better timing and methods of payment;
 - (iii) recognize, for the purpose of Vesting provisions, the time that the Award was held prior to the Change in Control; and
 - (iv) have substantially equivalent economic value to such Award (determined immediately prior to the time of the Change in Control).

8. CURRENCY

- 8.1 **Currency.** All references in the Plan to currency refer to lawful Canadian or United States currency as indicated.

9. SHAREHOLDER RIGHTS

- 9.1 **No Rights to Shares.** PSUs and RSUs are not Shares and neither the grant of PSUs or RSUs nor the fact that Shares may be provided by the Corporation in satisfaction of Vested PSUs or Vested RSUs will entitle a Participant to any shareholder rights, including, without limitation, voting rights, dividend entitlement or rights on liquidation.

10. ADMINISTRATION

- 10.1 **Committee.** Unless otherwise determined by the Board, the Plan shall be administered by the Committee.

- 10.2 **Delegation and Administration.** The Committee may delegate to any one or more directors, officers or employees of the Corporation and/or its participating Affiliates such duties and powers relating to the Plan as it may see fit. The Committee may, in its discretion, delegate such of its powers, rights and duties under the Plan, in whole or in part, to any committee or any one or more directors, officers or employees of the Corporation and/or its participating Affiliates as it may determine from time to time, on terms and conditions as it may determine, except the Committee shall not, and shall not be permitted to, delegate any such powers, rights or duties to the extent such delegation is not consistent with Applicable Law. .

- 10.3 **Effects of Committee's Decision.** Any interpretation, rule, regulation, determination or other act of the Committee hereunder shall be made in its sole discretion and shall be conclusively binding upon all persons.

- 10.4 **Liability Limitation.** No member of the Committee, the Board or any officer, director or employee of the Corporation or any Affiliate shall be liable for any action or determination made in good faith pursuant to the Plan or any Award Agreement under the Plan. To the fullest extent permitted by law, the Corporation and its Affiliates shall indemnify and save harmless each person made, or threatened to be made, a party to any action or proceeding in respect of the Plan by reason of the fact that such person is or was a member of the Committee or the Board or is or was an officer, director or employee of the Corporation or an Affiliate.

- 10.5 **Compliance with Laws and Policies.** The Corporation's issuance of any PSUs and RSUs and its obligation to make any payments or discretion to provide any Shares hereunder is subject to compliance with Applicable Law. Each Participant shall acknowledge and agree (and shall be conclusively deemed to have so acknowledged and agreed by participating in the Plan) that the Participant will, at

all times, act in strict compliance with Applicable Law and all other laws and any policies of the Corporation applicable to the Participant in connection with the Plan including, without limitation, furnishing to the Corporation all information and undertakings as may be required to permit compliance with Applicable Law. Such laws, regulations, rules and policies shall include, without limitation, those governing “insiders” or “reporting issuers” as those terms are construed for the purposes of Applicable Laws.

- 10.6 **Withholdings.** So as to ensure that the Corporation or an Affiliate, as applicable, will be able to comply with the applicable provisions of any federal, provincial, state or local law relating to the withholding of tax or other required deductions, the Corporation, or an Affiliate may withhold or cause to be withheld from any amount payable to a Participant, either under this Plan, or otherwise, such amount, or may require the sale of such number of Shares, as may be necessary to permit the Corporation or the Affiliate, as applicable, to so comply. The Corporation and any Affiliate may also satisfy any liability for any such withholding obligations, on such terms and conditions as the Corporation may determine in its sole discretion, by (a) selling on such Participant’s behalf, or requiring such Participant to sell, any Shares, and retaining any amount payable which would otherwise be provided or paid to such Participant in connection with any such sale, or (b) requiring, as a condition to the delivery of Shares hereunder, that such Participant make such arrangements as the Corporation may require so that the Corporation and its Affiliates can satisfy such withholding obligations, including requiring such Participant to remit an amount to the Corporation or an Affiliate in advance, or reimburse the Corporation or any Affiliate for, any such withholding obligations.
- 10.7 **No Additional Rights.** Neither designation of an employee as a Participant nor the establishment of an Award Value for or grant of any PSUs or RSUs to any Participant entitles any person to the establishment of an Award Value, grant, or any additional grant, as the case may be, of any PSUs or RSUs under the Plan.
- 10.8 **Amendment, Termination.** The Plan may be amended or terminated at any time by the Committee in whole or in part, provided that:
- 10.8.1 no amendment of the Plan shall, without the consent of the Participants affected by the amendment, or unless required by Applicable Law, adversely affect the rights accrued to such Participants with respect to PSUs or RSUs granted prior to the date of the amendment;
 - 10.8.2 no amendment of the Plan shall be effective unless such amendment is approved by the Stock Exchange; and
 - 10.8.3 approval by a majority of the votes cast by shareholders present and voting in person or by proxy at a meeting of shareholders of the Corporation shall be obtained for any:

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- 10.8.3.1 amendment for which, under the requirements of the Stock Exchange or any applicable law, shareholder approval is required;
 - 10.8.3.2 reduction of the purchase price of Shares issued or purchased to pay awards granted under the Plan or the cancellation and reissuance of awards under the Plan;
 - 10.8.3.3 extension of the term of an award under the Plan beyond the original expiry date of the award;
 - 10.8.3.4 any amendment to remove or exceed the insider participation limit set out in Section 6.4;
 - 10.8.3.5 an increase to the maximum number of Shares issuable from treasury under the Plan;
 - 10.8.3.6 amendments to eligible Participants that may permit the introduction or non-employee directors on a discretionary basis;
 - 10.8.3.7 allowance of awards granted under the Plan to be transferable or assignable other than for estate settlement purposes; or
 - 10.8.3.8 amendment to this Section 10.8.
- 10.9 **Administration Costs.** The Corporation will be responsible for all costs relating to the administration of the Plan. For greater certainty and unless otherwise determined by the Committee, a Participant shall be responsible for brokerage fees and other administration or transaction costs relating to the transfer, sale or other disposition of Shares on behalf of the Participant that have been previously distributed to or provided to the Participant pursuant to the Plan.
- 10.10 **Compliance with Section 409A of the U.S. Internal Revenue Code.** Notwithstanding any provision in this Plan or an Award Agreement to the contrary, to the extent a Participant is subject to taxation under the U.S. Internal Revenue Code of 1986, as amended (the “U.S. Tax Code”), then any PSUs and RSUs awarded to such Participant shall be interpreted and administered so that any amount payable with respect to such awards shall be paid in a manner that is either exempt from or compliant with the requirements of Section 409A of the U.S. Tax Code and the applicable regulatory and other guidance issued thereunder (“Section 409A”). In furtherance of the foregoing, and notwithstanding Section 7.4 or 7.5 to the contrary, if any PSU or RSU awarded under this Plan would constitute non-exempt “deferred compensation” for purposes of Section 409A, then payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum, less any applicable statutory withholdings or deductions, either (1) during the immediately following calendar year if the last day of the Performance Period or the

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Vesting Date, as applicable, is December 31, or (2) if (1) does not apply, no later than 90 days following the last day of the Performance Period or Vesting Date, as applicable (or, in the event of the Participant's death, no later than 90 days following the date of the Participant's death), provided that the Participant does not have a right to designate the year of the payment. Neither the Committee, the Corporation nor its directors, officers or employees make any representations or warranties regarding the tax treatment of any payments under the Plan and none of them shall be held liable for any taxes, interest, penalties or other monetary amounts owed by a Participant as a result of the application of Section 409A.

11. ASSIGNMENT

- 11.1 **Assignment.** The assignment or transfer of the PSUs or RSUs, or any other benefits under this Plan, shall not be permitted, other than by operation of law.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;

RESPONSE:

Not applicable. The Company's stock is 100% owned by Liberty Energy Utilities (New Hampshire) Corp.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

RESPONSE:

- a. Not applicable.
- b. Not applicable.
- c. Please see attached Puc 1604.01(a)(17) for a list of all payments to individuals or corporations for contractual services in the test year in excess of \$100,000.
- d. Please refer to the response to part c.

Company	Total Expenditure	Total Items for Expenditure	Purpose of Service
NEXTERA ENERGY POWER MARKETING, LLC	\$40,738,378	14	Energy Supply
ISO NEW ENGLAND INC	\$20,774,187	48	Energy Supply
EXELON GENERATION COMPANY, LLC	\$8,014,484	7	Energy Supply
VISTRA ENERGY CORP DBA DYNEGY MARKETING AND TRADE, LLC	\$7,198,022	12	Energy Service
NEW ENGLAND POWER CO	\$6,626,555	12	Transmission
CONSTELLATION NEW ENERGY INC	\$3,414,952	199	Energy Service
ASPLUNDH TREE EXPERT CO	\$2,913,711	652	Vegetation Management
TOWN OF SALEM TAX COLLECTOR	\$1,781,968	25	Property Taxes
FIRST POINT POWER, LLC	\$1,673,777	196	Energy Service
STATE OF NH - DEPARTMENT OF REVENUE	\$1,447,081	6	Property Taxes/Interest on Debt
STUART C IRBY CO	\$1,301,413	445	Materials and Supplies
JCR CONSTRUCTION CO INC	\$1,259,583	30	Line Crews and Equipment
ENGIE NORTH AMERICA INC DBA ENGIE RESOURCES INC.	\$1,236,463	193	Energy Service
MARMON UTILITY, LLC	\$1,229,371	13	Materials and Supplies
NORTH AMERICAN POWER & GAS, LLC	\$1,222,751	202	Energy Service
BENEFIT TRUST COMPANY	\$1,194,090	6	Professional Services
CITY OF LEBANON	\$1,175,724	18	Property Taxes/Facilities Services/Traffic Detail
ARTHUR J. HURLEY CO., INC.	\$1,016,776	25	Materials and Supplies
UTILITY SERVICE & ASSISTANCE INC	\$827,047	66	Line Crews and Equipment
GRANITE STATE CABLE SPLICING & TESTING LLC	\$809,333	64	Professional Services
NH DEPARTMENT OF ENERGY	\$760,309	42	Professional Services/Regulatory Assessment
SURVEILLANCE SPECIALTIES DBA ALLIED UNIVERSAL TECHNOLOGY	\$713,059	12	Facilities Services
DIRECT ENERGY BUSINESS, LLC	\$707,140	135	Energy Service
CONTROLPOINT TECHNOLOGIES INC	\$661,480	429	Professional Services
ELECTRICITY NH, LLC D/B/A ENH POWER	\$652,640	202	Energy Service
WRIGHT TREE SERVICE, INC	\$612,227	44	Vegetation Management
E.S. BOULOS COMPANY	\$594,255	5	Professional Services
PERFORMANCE PIPE .	\$574,983	15	Materials and Supplies
ELEMENT FLEET	\$557,526	41	Fleet Services
TOWN OF PELHAM, NH	\$548,080	37	Property Taxes/Facilities Services/Traffic Detail
STATE OF NH EAP	\$546,332	11	Electric Assistance Program Overcollected Funds
NEXTERA ENERGY SERVICES NEW HAMPSHIRE, LLC	\$495,481	164	Energy Service
BALANCE PROFESSIONAL INC	\$479,344	722	Professional Services
FRANKLIN ENERGY SERVICES LLC	\$473,682	57	Energy Efficiency
RESILIENT BUILDINGS GROUP, INC.	\$472,533	22	Energy Efficiency
PERMACAST, LLC	\$460,497	2	Professional Services/Facilities Services
HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	\$455,364	58	Energy Efficiency
THOMAS KEOUGH JR. DBA ENVIRO ARBOR SOLUTIONS, LLC	\$430,394	28	Vegetation Management
F W WEBB CO	\$399,847	137	Materials and Supplies
ELSTER PERFECTION	\$361,430	63	Materials and Supplies
EDGEN MURRAY CORPORATION	\$357,237	27	Materials and Supplies
EDF ENERGY SERVICES, LLC	\$346,907	46	Energy Service
SOFTCHOICE CORPORATION	\$312,693	71	IT Equipment
NORTHEAST TRANSFORMER SERVICES LLC	\$310,578	58	Materials and Supplies
NEW ENGLAND CONTROLS	\$308,834	27	Traffic Detail
TOWN OF SALEM, NH	\$304,309	143	Property Taxes/Facilities Services/Traffic Detail
TOWN OF CHARLESTOWN, NH	\$303,069	12	Property Taxes/Facilities Services/Traffic Detail
UNITED POWER GROUP, INC.	\$297,190	30	Professional Services/Facilities Services
D R KEY CORP	\$277,661	30	Professional Services/Facilities Services
TOWN OF HANOVER, NH	\$277,239	5	Property Taxes/Facilities Services/Traffic Detail
GRAYBAR ELECTRIC COMPANY INC	\$274,009	16	Materials and Supplies
POWELL CONTROLS INC	\$263,532	12	Materials and Supplies
LEIGHTON A. WHITE INC.	\$256,933	7	Professional Services/Facilities Services
BENESTAR/HARTFORD-6795	\$247,352	24	Professional Services
VERIZON WIRELESS	\$245,916	20	IT Equipment/Professional Services
LAKESIDE ENVIRONMENTAL CONSULTANTS INC	\$245,465	162	Vegetation Management
AON RISK SERVICES CENTRAL, INC	\$235,009	2	Facilities Services
PPI GAS DISTRIBUTION INC	\$228,962	48	Materials and Supplies
RADIAN RESEARCH INC	\$220,837	2	Professional Services
TRI COUNTY COMMUNITY ACTION	\$217,492	12	Electric Assistance Program
FULCRUM ASSOCIATES, INC.	\$209,980	2	Professional Services
TOWN OF ENFIELD, NH	\$202,645	5	Property Taxes/Facilities Services/Traffic Detail
M.T. DEASON CO- A DIVISION OF ISCO INDUSTRIES, INC.	\$197,136	30	Materials and Supplies
HUBBELL POWER SYSTEMS, INC.	\$191,947	16	Professional Services/Facilities Services
HUNTER NORTH ASSOCIATES LLC	\$190,946	348	Traffic Detail
CHIPPERS	\$186,094	32	Vegetation Management
ARCA RECYCLING, INC.	\$180,032	9	Facilities Services
UNITED STEELWORKERS OF AMERICA	\$177,899	36	Professional Services
SOUTHERN NEW HAMPSHIRE SERVICE INC	\$175,009	13	Electric Assistance Program
ENERGY FEDERATION INC	\$174,497	76	Energy Efficiency
JP MORGAN CHASE BANK	\$174,280	10	Professional Services
MULCARE PIPELINE SOLUTIONS INC	\$171,607	33	Materials and Supplies
HARP SERVICES	\$169,561	15	Materials and Supplies
CUSTOM TRUCK ONE SOURCE, L.P.	\$167,847	3	Fleet Services

Company	Total Expenditure	Total Items for Expenditure	Purpose of Service
STELLA-JONES CORPORATION	\$164,468	24	Materials and Supplies
G & W ELECTRIC	\$161,749	5	Materials and Supplies
LDV, INC	\$155,414	2	Fleet Services
CHAPPELL TRACTOR SALES, INC.	\$148,080	2	Fleet Services
AVCOM INC	\$144,720	7	Professional Services
CLEARVIEW ELECTRIC, INC. D/B/A CLEARVIEW ENERGY	\$144,093	198	Energy Service
TRC ENVIRONMENTAL CORPORATION	\$141,319	230	Professional Services/Engineering Services
LEBANON FORD LLC	\$136,611	5	Fleet Services
BELKNAP-MERRIMACK COUNTIES, INC.	\$135,194	13	Electric Assistance Program
CGI TECHNOLOGIES & SOLUTIONS INC	\$129,470	14	IT Equipment
NGS NORTH AMERICA, LLC - DRESSER PIPELINE SOLUTIONS	\$129,400	44	Materials and Supplies
DTN, LLC.	\$128,330	10	IT Equipment
FIVE M'S AUTOGROUP INC. DBA FORD OF LONDONDERRY	\$127,909	3	Fleet Services
COHEN VENTURES INC. DBA ENERGY SOLUTIONS	\$126,541	5	Energy Efficiency
LED CONVERSIONS INC.	\$125,043	9	Energy Efficiency
MIDWAY FORD TRUCK CENTER INC.	\$122,913	3	Fleet Services
AMBIT NORTHEAST	\$122,721	188	Energy Service
ITRON INC	\$122,196	3	Materials and Supplies
TOWN OF WALPOLE, NH	\$121,260	4	Property Taxes/Facilities Services/Traffic Detail
EQUIPMENT DEPOT NORTHEAST	\$119,101	15	Materials and Supplies/Facilities Services
ORACLE AMERICA INC.	\$116,079	5	IT Equipment/Professional Services
NORTHERN TREE	\$113,609	21	Vegetation Management
ABB ENTERPRISE SOFTWARE INC	\$110,145	4	IT Equipment/Facilities Services
ENVIRO ARBOR SOLUTIONS	\$109,297	7	Facilities Services/Professional Services/Vegetation Management
USIC LOCATING SERVICES LLC	\$108,274	18	Facilities Services
TOWN OF CANAAN	\$106,683	3	Property Taxes/Facilities Services/Traffic Detail
MORGAN ELECTRIC LLC	\$104,859	5	Materials and Supplies
TOWN OF ALSTEAD	\$102,675	3	Property Taxes/Facilities Services/Traffic Detail
S&C ELECTRIC COMPANY	\$102,605	4	Materials and Supplies

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

RESPONSE:

Please see below for a list of non-utility assets.

Asset ID		Asset Description	Asset Class ID	Location ID	Place in Service Date	Cost Basis	LTD Depreciation Amount	Net Book Value	YTD Depreciation Amount	Acquisition Date	Depreciated to Date
8830-11378159	1	1976000004	8830-1210	SALEM	1/6/1976	21,466.06	-	21,466.06	-	7/2/2012	1/6/1976
						<u>21,466.06</u>		<u>21,466.06</u>			

(A) There has been no activity in this account in the test year.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;

RESPONSE:

The Company refers the NHPUC to the Company's previously filed FERC Financial Reports on FERC Forms No. 1 (Annual Report of Major Electric Utilities) and 3-Q (Quarterly Financial Report).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission;

RESPONSE:

The Company refers the NHPUC to the Company's previously filed FERC Financial Reports on FERC Forms No. 1 (Annual Report of Major Electric Utilities) and 3-Q (Quarterly Financial Report).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

RESPONSE:

The Company refers the NHPUC to the Company's previously filed FERC Financial Reports on FERC Forms No. 1 (Annual Report of Major Electric Utilities) and 3-Q (Quarterly Financial Report).

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

RESPONSE:

Sources of capital will be derived from cash generated from ongoing operations during the two-year period with any shortfalls funded through the money pool and if required intercompany long-term debt issued to Liberty Utilities Co (LUCo) to maintain its desired capital structure. Long-term debt that matures over the two-year period is also expected to be refinanced with intercompany long-term debt issued to LUCo with similar tenors to the long-term debt being replaced and at the prevailing market rates that LUCo could issue long-term debt to external investors.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;

RESPONSE:

Please see attached Puc 1604.01(a)(23).

Regarding sources of funds, please refer to the response to Puc 1604.01(a)(22).

Priority	Project	Project Name	Total 2023	Total 2024
2_Mandated	NH_00002	01659 Granite St Meter Purchases	500,000	515,000
2_Mandated	NH_00003	01660 Granite St Transformer Purchases	1,030,221	1,030,221
2_Mandated	NH_00004	GS Storm Program Proj		300,000
2_Mandated	NH_00005	GSE-Dist-Substation Blanket		523,023
2_Mandated	NH_00007	Dist-Damage&Failure Blanket	1,903,730	2,260,000
2_Mandated	NH_00008	Distribution Feeder Power Factor Correction		50,000
2_Mandated	NH_00010	GSE Distributed Generation Blanket	50,000	50,000
2_Mandated	NH_00011	GSE-Dist-3rd Party Attach Blanket	200,000	206,000
2_Mandated	NH_00012	GSE-Dist-Asset Replace Blanket	400,000	463,500
2_Mandated	NH_00013	GSE-Dist-Land/Land Rights Blanket		2,060
2_Mandated	NH_00014	GSE-Dist-Load Relief Blanket		209,090
2_Mandated	NH_00015	GSE-Dist-Meter Blanket		5,150
2_Mandated	NH_00016	GSE-Dist-Public Require Blanket	500,000	568,218
2_Mandated	NH_00017	GSE-Dist-Reliability Blanket	500,000	778,305
2_Mandated	NH_00018	GSE-Dist-St Light Blanket	125,000	125,000
2_Mandated	NH_00019	GSE-Dist-Telecomm Blanket		2,575
2_Mandated	NH_00024	NN D-Line Work Found by Insp.		50,000
2_Mandated	NH_00048	GSE-Dist-Genl Equip Blanket	51,500	51,500
2_Mandated	NH_00025	Security Conversion GSE	25,000	
2_Mandated Total			5,285,451	7,189,642
3_Growth	NH_00026	GSE-Dist-New Bus-Commercial Blanket	1,500,000	1,822,984
3_Growth	NH_00027	GSE-Dist-New Bus-Residential Blanket	1,500,000	2,228,730
3_Growth	NH_00030	Install Service to Tuscan Village South Line	1,000,000	1,000,000
3_Growth	NH_00032	Reserve for New Business Commercial		159,135
3_Growth	NH_00033	Reserve for New Business Residential		159,135
3_Growth	NH_00064	Reliability Projects	3,790,000	6,210,000
3_Growth Total			7,790,000	11,579,983
4_Regulatory	NH_00038	Bare Conductor Replacement Program		2,500,000
4_Regulatory Total				2,500,000
5_Discretionary	NH_00001	Air Break Switch Upgrade Program		150,000
5_Discretionary	NH_00006	Add on to Garage in Salem		82,400
5_Discretionary	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield		75,000
5_Discretionary	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie		345,000
5_Discretionary	NH_00031	PS&I Activity - New Hampshire		100,000
5_Discretionary	NH_00037	SCADA and Distribution Automation		50,000
5_Discretionary	NH_00042	23kV Cable Inspection and Replacement Program		50,000
5_Discretionary	NH_00045	Feeder Getaway Cable Replacement		250,000
5_Discretionary	NH_00046	Finance Unalloc Burden		200,000
5_Discretionary	NH_00047	GSE Facilities Capital Improvements	200,000	600,000
5_Discretionary	NH_00049	IE-NN UG Structures and Equipment		150,000
5_Discretionary	NH_00050	IE-NN URD Cable Replacement		1,600,000
5_Discretionary	NH_00051	IT Systems & Equipment Blanket	125,000	125,000
5_Discretionary	NH_00052	IT Systems Allocations - Corporate	50,000	50,000
5_Discretionary	NH_00058	SCADA Data center upgrades		100,000
5_Discretionary	NH_00059	Transportation Fleet & Equipment. Blanket	1,700,000	1,000,000
5_Discretionary	GSE_00006	Corporate: Customer Experience/Big Data	198,396	371,055
5_Discretionary	GSE_00007	Corporate: Total Rewards	18,579	33,063
5_Discretionary	GSE_00008	Corporate: Corporate Communications	37,787	20,468
5_Discretionary	GSE_00010	Cybersecurity	1,292,125	2,063,334
5_Discretionary	NH_00061	Rockingham West Circuit	3,000,000	
5_Discretionary	GSE_00009	Talent Acquisition	3,148	
5_Discretionary Total			6,625,035	7,415,320
Total			19,700,486	28,684,945

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;

RESPONSE:

Please see attached Puc 1604.01(a)(24).

Intercompany Interest Payable - LU Co.

	<u>Month</u>	<u>Activity</u>	<u>Balance</u>
Beginning Balance			\$ (323,622.25)
	January 2022	\$ -	(323,622.25)
	February 2022	(129,448.98)	(453,071.23)
	March 2022	(64,724.49)	(517,795.72)
	April 2022	323,622.45	(194,173.27)
	May 2022	(64,724.49)	(258,897.76)
	June 2022	(64,724.49)	(323,622.25)
	July 2022	(64,724.49)	(388,346.74)
	August 2022	(64,724.49)	(453,071.23)
	September 2022	(64,724.49)	(517,795.72)
	October 2022	(64,724.49)	(582,520.21)
	November 2022	(64,724.49)	(647,244.70)
	December 2022	(64,724.49)	(711,969.19)
Total Activity		<u>\$ (388,346.94)</u>	
Ending Balance			<u>\$ (711,969.19)</u>

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and

RESPONSE:

Please see attached 1604.01(a)(25)(a) for the required certification and Puc 1604.01(a)(25)(b) for details of the expenses.

Attestation

I affirm, based on my personal knowledge, information, and belief that: (1) the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities (the "Company"), do in fact set forth the results shown by such books and records and that all differences between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year have been expressly noted; and (2) the proper amounts have been allocated to the Company from its parent and that those amounts have been included in the Company's cost of service as set forth in 1604.01(a)(25).

April 21, 2023



Peter Dawes
Vice President Finance and Administration
Liberty Utilities Service Corp.

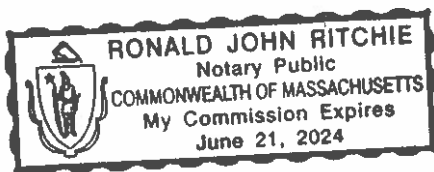
I, Peter Dawes, Vice President Finance and Administration, Liberty Energy Utilities (New Hampshire) Corp., being first duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: April 24, 2023

Sworn to and subscribed before me this 24th day of April 2023.



Ronald John Ritchie



GSE YEAR 2022		Vendor ID		
FERC Account No.	Account Name	8810-LUSC (1)	8810-LUC & 8810- LABS (2)	Total
107	Construction Work in Progress	\$ 317,510.69	268,762.85	\$ 586,273.54
142	A/R Under Collection	68,114.00	-	68,114.00
165	Prepayments	55,841.50	2,509,065.65	2,564,907.15
184	Clearing Accounts	(290.92)	-	(290.92)
228	OPEB/FAS 106 Benefit reserve	3,535.23	34,420.82	37,956.05
242	Current & Accrued Liabilities	(78,086.76)	40,670.68	(37,416.08)
408	Payroll Taxes	22,652.93	5,575.77	28,228.70
426	Expenditures for Certain Civic, Political and Related Activities	3,859.25	-	3,859.25
580	Operations supervision and Engineering	-	124.11	124.11
581	Load Dispatching	432.08	-	432.08
588	Misc. Distribution Expenses	2,608.49	-	2,608.49
593	Maint of Overhead Lines	498.90	-	498.90
903	Customer Records & Collection Expenses	272.65	224,847.06	225,119.71
909	Info & Insr Advertising	19,529.05	703.03	20,232.08
916	Misc Sales Expenses	18,816.69	-	18,816.69
920	A&G Salaries	953,434.52	1,185,836.69	2,139,271.21
921	Office Supplies & Expenses	171,013.53	603,316.55	774,330.08
922	Admin Expenses Transferrred	(1,646,267.22)	114.76	(1,646,152.46)
923	Outside Services & Expenses	(3,682.71)	830,305.77	826,623.06
924	Property Insurance	77.90	-	77.90
926	Employee Pensions n Bnfts	266,261.28	206,657.76	472,919.04
930	Misc. General Expense	390.18	55.48	445.66
Total		\$ 176,521.26	\$ 5,910,456.98	\$ 6,086,978.24

(1) 8810-LUSC = Liberty Utilities Services Corp

(2) 8810-LUC & 8810-LABS= Liberty Utilities Canada

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
DE 23-039

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(26) Support for figures appearing on written testimony and in accompanying exhibits.

RESPONSE:

Please refer to testimony and attachments.