

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty
Docket No. DE 23-039
Distribution Service Rate Case

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

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Tab Number	Requirement
(a)	Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:
1	(1) The utility's internal financial reports for the following periods: <ol style="list-style-type: none"> 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;
2	(2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
3	(3) Federal income tax reconciliation for the test year;
4	(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;
5	(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: <ol style="list-style-type: none"> 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;

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6	(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; <ul style="list-style-type: none">a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; andb. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
7	(7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
8	(8) The utility's most recent construction budget;
9	(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;
10	(10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;
11	(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: <ul style="list-style-type: none">a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; andb. 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;
12	(12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
13	(13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

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14	(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;
15	(15) Copies of all officer and executive incentive plans;
16	(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;
17	(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.
18	(18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
19	(19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
20	(20) Quarterly income statements for the previous 2 years if not previously filed with the commission;
21	(21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

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22	(22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;
23	(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;
24	(24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
25	(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
26	(26) Support for figures appearing on written testimony and in accompanying exhibits.