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November 27, 2023

***Via Electronic Mail Only***

**Re: Docket No. DE 23-039; Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Request for Change in Distribution Rates**

To the Discovery Service List:

As agreed during the most recent technical sessions and related conversations, and as the Commission confirmed in its November 21, 2023, Procedural Order, attached on behalf of Liberty Utilities (Granite State Electric) Corp., are the updated revenue requirement models. Specifically, the Company is providing an update to Attachment KMJ/DSD-1 (i.e., the revenue requirements model) to reflect updates to the revenue requirement that the Company identified during the discovery and audit processes.

The Company added a tab titled "TrackRRUpdates" that provides:

- (1) the data response or audit issue in which the Company identified the revenue requirement update;
- (2) the test year and rate year "Total (Increase)/Decrease Requested" reflecting the update (note: the test year and rate year "Total (Increase)/Decrease Requested" are presented on a cumulative basis and include the flow-through impacts of the updates to income tax expense and uncollectibles expense);
- (3) the schedule(s) that was modified to incorporate the update;
- (4) a list of other revenue requirement schedules affected by the update; and
- (5) a description of each update. In addition, within the schedule(s) in which updates were incorporated, the Company has highlighted the affected cell or cells in blue for ease of reference.

Note that although the Company is copying the Commission Clerk's Office with this cover letter to confirm compliance with the November 21 Procedural Order, the Company is not filing this with the Commission because it is providing this updated model as part of the

Daniel Goldner, Chair  
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discovery process. However, the Commission will see an updated model later in this proceeding that will reflect these updates as well as any further changes that result from DOE, OCA, and intervenor testimony, from Liberty's rebuttal testimony, and/or from settlement conversations.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Sheehan", written in a cursive style.

Michael J. Sheehan

Cc: Discovery Service List  
Clerk's Office NH PUC

Reference	Adjustment	Total (Increase)/Decrease Requested (Cumul		
		Test Year	Rate Year	Rate Year
		Pro Forma	2023/2024	2024/2025
1	Filed	\$ (8,557,623)	\$ (15,487,002)	\$ (18,124,498)
2	DOE 4-7	(8,557,505)	(15,486,869)	(18,124,365)
3	DOE 4-8	(8,563,989)	(15,494,164)	(18,131,694)
4	DOE 4-25	(8,569,515)	(15,499,932)	(18,137,926)
5	DOE 4-44	(8,571,945)	(15,502,434)	(18,140,148)
6	DOE 4-48	(8,708,372)	(15,648,157)	(18,289,107)
7	OCA 3-35	(8,708,372)	(15,573,174)	(18,139,137)
8	OCA 3-66	(8,712,149)	(15,577,100)	(18,143,150)
9	OCA 3-97	(8,704,744)	(15,568,769)	(18,134,780)
10	OCA 5-22	(8,682,447)	(15,546,472)	(18,112,483)
11	OCA 5-33	(8,682,447)	(15,921,961)	(18,454,406)
12	AI-2	(8,682,314)	(15,921,812)	(18,454,256)
13	AI-3	(8,682,314)	(15,727,264)	(18,235,912)
14	AI-12	(8,682,314)	(15,727,264)	(18,235,912)
15	AI-17	(8,682,314)	(15,727,167)	(18,234,452)
16	AI-18	(8,562,818)	(15,602,919)	(18,106,973)
17	AI-19	(8,509,532)	(15,547,529)	(18,050,353)
18	AI-22	(8,462,912)	(15,547,146)	(17,995,742)
19	AI-23	(8,462,912)	(15,549,036)	(17,997,673)
20	AI-26	(8,462,912)	(15,452,704)	(17,901,334)
21	DOE 10-21	(8,462,912)	(15,421,111)	(17,867,374)
22	TS 2-20	(8,469,002)	(15,427,442)	(17,873,845)

23	OCA TS 1-8	(8,469,002)	(15,366,916)	(17,786,830)
24	OCA 3-76	(8,308,520)	(15,206,434)	(17,626,348)
25	AI-16	(8,303,111)	(15,200,801)	(17,620,262)
26	AI-21	(8,302,870)	(15,200,551)	(17,620,007)

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<b>Total Change</b>		<b>(254,753)</b>	<b>(286,451)</b>	<b>(504,492)</b>
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[1] Each line represents the cumulative total increase requested, inclusive of changes reflected in the rate schedule. The cumulative total increase requested includes flow-through impacts to income taxes and uncaptured revenue.

The following Data Responses do not impact the revenue requirement and were excluded from the rate schedule.

Reference	Adjustment	Test Year	Rate Year	Rate Year
		Pro Forma	2023/2024	2024/2025
27	FAR 112	N/A	N/A	N/A
28	Supplemental OCA 3-85	N/A	N/A	N/A
29	AI-4	N/A	N/A	N/A
30	AI-7	N/A	N/A	N/A
31	AI-11	N/A	N/A	N/A
32	AI-24	N/A	N/A	N/A
33	AI-28	N/A	N/A	N/A

lative)[1]

**Rate Year**

<b>2025/2026</b>	<b>Schedule(s) Modified</b>
\$ (21,099,676)	N/A
(21,099,545)	RR-4.1 Line 7
(21,106,780)	RR-4.1 Line 6
(21,113,239)	RR-3 Line 47
(21,115,412)	RR-3 Line 48
(21,267,513)	RR-3 Line 36
(21,117,554)	RR-3.7 Line 5 & 6
(21,121,652)	RR-3 Line 36
(21,113,389)	RR-4.1 Line 7
(21,091,091)	RR-3 Line 49
(21,392,289)	RR-3.12 Line 29
(21,392,141)	RR-4.1 Line 2
(21,152,137)	RR-6.6 and RR-2.12 Line 5
(21,152,137)	RR-3 Line 50
(21,150,260)	RR-3 Line 51 & 52
(21,019,959)	RR-3 Line 53 & 54
(20,962,145)	RR-3 Line 55 & 56
(20,906,382)	RR-3 Line 57 and RR-4.4 Line 3
(20,908,354)	RR-3 Line 58 & 59
(20,812,037)	RR-3.6 Line 9
(20,777,382)	RR-4.3 Page 2 Line 1
(20,783,989)	RR-3 Line 60



**Schedule(s) Impacted**

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N/A

RR-4, RR-1.2, RR-1.1, RR-1

RR-4, RR-1.2, RR-1.1, RR-1

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2.8, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-3.8, RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-3.8, RR-3.1, RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-4, RR-1.2, RR-1.1, RR-1

RR-2.3, RR-1.2, RR-1.1, RR-1

RR-3.1, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-4, RR-1.2, RR-1.1, RR-1

RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

N/A

RR-2.10, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-4.1, RR-4, RR-2.10, RR-2.6, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-4.1, RR-4, RR-1.2, RR-1.1, RR-1, RR-4.3

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2, RR-1.2, RR-1.1, RR-1

RR-2, RR-1.2, RR-1.1, RR-1

RR-2.10, RR-2.11, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

RR-2.10, RR-2.1, RR-2, RR-1.2, RR-1.1, RR-1, RR-4.3, RR-4

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**Schedule(s) Impacted**

N/A

N/A

N/A

N/A

N/A

N/A

N/A



## Notes

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As filed

Adjust FERC 165 Prepaid Expenses to reduce rate base by \$1,255 each period by entering an amount in "Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. Superseded by Adjust FERC 154 Supplies and Inventory to increase rate base by \$69,101 each period by entering an amount in "Other Adjustments". The increase in rate base increases the revenue deficiency in each rate year.

Adjust O&M expense to include \$5,472.44 of ESPP allocated from LUNH in FERC 926 escalated by the Labor Escalator for the Rate Years. The increase in expense increases the revenue deficiency in each rate year.

Adjust O&M expense to include \$2,406.48 of advertising expense in FERC 909 escalated by the General Escalator for the Rate Years. The increase in expense increases the revenue deficiency in each rate year.

Adjust O&M expense to include \$138,823 of rental expense in FERC 931. The increase in expense increases the Adjust O&M expense for updated NHPUC Assessment in FERC 928 by specifically forecasting the expense in each of the rate years adjusted for the amount recovered through the Energy Service Rate. Rate Year 1 is an average of the 2023 & 2024 assessments while RY 2 & RY 3 are kept constant at the 2024 assessment. The decrease in

Adjust O&M expense to include \$3,740 of rental expense in FERC 931. The increase in expense increases the Adjust FERC 165 Prepaid Expenses to reflect corrected prepaid balances in OCA 3-97 by entering an amount in

"Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. Supersedes Adjust Revenue to include \$22,217 in FERC 454 for additional tower rental revenues. The increase in revenues

Update Vegetation Management expense in FERC 593 to reflect forecast in OCA 5-33. The increase in expenses Adjust FERC 108 to include legacy accumulated depreciation of \$1,413 each period by entering an amount in

"Other Adjustments". The reduction in rate base reduces the revenue deficiency in each rate year. AI-2 obviates Adjust depreciation expense in FERC 403 for fleet depreciation expense capitalization by applying 45.19% to

depreciation expense in FERC 392 and 396. The reduction in depreciation expense reduces the revenue Adjust revenue to include \$383,134.66 in FERC 449 that was originally booked in FERC 407 and a matching

adjustment to remove \$383,134.66 from FERC 449 as a normalization adjustment. The adjustments net to zero Reclass expense from FERC 920 to FERC 580. Different escalation rates were applied to these accounts. The net reduction in expense reduces the revenue deficiency in each rate year.

Remove certain non-recurring expenses in FERC 920 and 930. The decrease in expense reduces the revenue

Normalize certain expenses in FERC 593 and 598. The decrease in expense reduces the revenue deficiency in

Transfer expense from FERC 923 to Battery Storage regulatory asset FERC 182. The expense transferred to the regulatory asset gets amortized over rate year 1. The net impact is a reduction to the revenue deficiency in each

Reclass expense from FERC 928 to FERC 921. There is a difference in how each expense is forecasted in the rate years which causes a net increase to expense. The increase in expense increases the revenue deficiency in each

Adjust FERC 408 for municipal property tax. The reduction in the effective municipal property tax rate reduces expense and reduces the revenue deficiency in each rate year.

Update Lead/Lag days to align with Company testimony. The change in Lead/Lag days results in a net reduction to Cash Working Capital and reduces the revenue deficiency in each of the rate years.

Adjust O&M expense to include \$6,030.45 of dues in FERC 921 that was incorrectly booked below the line to FERC 426. The increase in expense increases the revenue deficiency in each rate year.

Adjust revenue in FERC 454 for forecasted pole attachment and tower rental revenues to include anticipated pole attachment revenue changes and general escalation. The increase in revenue decreases the revenue In updating the Revenue Requirement, the company identified certain additional adjustments to remove Other Revenues related to revenues collected through non-base rate mechanisms (e.g., energy efficiency incentives, vegetation management over/under collections, and PTAM over/under collections). The net increase in revenue Reclass expense from FERC 920 to FERC 408. In updating the Revenue Requirement for this entry, the Company also adjusted the formula in RR-2.10 Line 14 & 52 to reflect the test year labor pro forma adjustment impact. Remove overage of expense in FERC 921. The net decrease in expense decreases the revenue deficiency in each

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#### **Notes**

AI-2 obviates the need to make the update in FAR112.

The position referred to in this DR has 0% allocated to GSE so there is no impact to the revenue requirement. The related asset identified in AI-4 had a zero book value as of 12/31/22 and thus, no adjustment is needed.

DOE 4-8 obviates the need to make the update in AI-7.

OCA 5-22 obviates the need to make the update in AI-11.

OCA 3-66 obviates the need to make the update in AI-24.

No changes are required to the Revenue Requirement for FERC 922 and 926 because they were reflected

**Incremental Impact to the Revenue Deficiency  
for Each Update**

<b>Test Year</b>	<b>Rate Year</b>	<b>Rate Year</b>	<b>Rate Year</b>
<b>Pro Forma</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
(118)	(133)	(133)	(131)
6,484	7,294	7,328	7,235
5,526	5,769	6,233	6,460
2,430	2,502	2,221	2,173
136,427	145,722	148,959	152,101
-	(74,983)	(149,970)	(149,959)
3,777	3,926	4,013	4,098
(7,405)	(8,331)	(8,370)	(8,264)
(22,297)	(22,297)	(22,297)	(22,297)
-	375,490	341,923	301,198
(133)	(149)	(150)	(148)
-	(194,548)	(218,344)	(240,004)
-	-	-	0
-	(98)	(1,460)	(1,877)
(119,496)	(124,248)	(127,479)	(130,301)
(53,286)	(55,390)	(56,620)	(57,814)
(46,620)	(383)	(54,611)	(55,763)
-	1,889	1,931	1,972
-	(96,331)	(96,339)	(96,317)
-	(31,593)	(33,959)	(34,655)
6,090	6,330	6,471	6,607

- (60,526) (87,015) (97,005)

(160,482) (160,482) (160,482) (160,482)

(5,409) (5,633) (6,086) (6,308)

(241) (250) (256) (261)

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**(254,753) (286,451) (504,492) (579,742)**

Company: Liberty Utilities (Granite State Electric) Corp.  
Docket: Docket No. DE 23-039

Attachment: Attachment KMJ/DSD-1 Rev 1

Test Year	2022
Interim Period (Annualized)	2022/2023
RY_1	2023/2024
RY_2	2024/2025
RY_3	2025/2026

Test Year 2022 and Rate Year 2023/2024	Global Header 1
Interim Period (Annualized)	Global Header Interim
Rate Year 2023/2024	Global Header RY1
Rate Year 2024/2025	Global Header RY2
Rate Year 2025/2026	Global Header RY3

Amounts may not add due to rounding. Test Year 2022 and Rate Years 2023/2024 - 2025/2026

**Index to Revenue Requirement Schedules**  
**Docket No. DE 23-039**

Line	Title	Reference	Tab Name
1	<b>Summary Schedules</b>		
2	Index to Revenue Requirement Schedules	<a href="#">Index</a>	Index
3	Assumptions	<a href="#">Assumptions</a>	Assumptions
4	Computation of Revenue Deficiency	<a href="#">Schedule RR-1</a>	RR-1
5	Operating Income Statement at Proposed Rates	<a href="#">Schedule RR-1.1</a>	RR-1.1
6	Levelized Revenue Increase Summary	<a href="#">Schedule RR-1.2</a>	RR-1.2
7	Operating Income Statement at Current Rates	<a href="#">Schedule RR-2</a>	RR-2
8	Operating Income Statement - Labor and Non-Labor Expense	<a href="#">Schedule RR-2.1</a>	RR-2.1
9	Sales of Electricity Workpaper	<a href="#">Schedule RR-2.2</a>	RR-2.2
10	Other Operating Revenue Workpaper	<a href="#">Schedule RR-2.3</a>	RR-2.3
11	Power Production Expense Workpaper	<a href="#">Schedule RR-2.4</a>	RR-2.4
12	Transmission Expense Workpaper	<a href="#">Schedule RR-2.5</a>	RR-2.5
13	Distribution Expense Workpaper	<a href="#">Schedule RR-2.6</a>	RR-2.6
14	Customer Account Expense Workpaper	<a href="#">Schedule RR-2.7</a>	RR-2.7
15	Customer Service Expense Workpaper	<a href="#">Schedule RR-2.8</a>	RR-2.8
16	Sales Expense Workpaper	<a href="#">Schedule RR-2.9</a>	RR-2.9
17	Administrative and General Expense Workpaper	<a href="#">Schedule RR-2.10</a>	RR-2.10
18	Taxes Other Than Income (TOTI) Workpaper	<a href="#">Schedule RR-2.11</a>	RR-2.11
19	Depreciation and Amortization Workpaper	<a href="#">Schedule RR-2.12</a>	RR-2.12
20	Income Taxes Workpaper	<a href="#">Schedule RR-2.13</a>	RR-2.13
21	Pro Forma Adjustment Income or Expense - Test Period	<a href="#">Schedule RR-3</a>	RR-3
22	Pro Forma Adjustment Income or Expense - Rate Period	<a href="#">Schedule RR-3.1</a>	RR-3.1
23	Gross-up Factor for Income Taxes Workpaper	<a href="#">Schedule RR-3.2</a>	RR-3.2
24	General Expense Escalator Workpaper	<a href="#">Schedule RR-3.3</a>	RR-3.3
25	Payroll Test Period	<a href="#">Schedule RR-3.4</a>	RR-3.4
26	Payroll Rate Period	<a href="#">Schedule RR-3.5</a>	RR-3.5
27	Property Taxes	<a href="#">Schedule RR-3.6</a>	RR-3.6
28	Specifically Forecasted DOE Assessment Workpaper	<a href="#">Schedule RR-3.7</a>	RR-3.7
29	Specifically Forecasted Intercompany Rent Workpaper	<a href="#">Schedule RR-3.8</a>	RR-3.8
30	Specifically Forecasted Insurance Expense Workpaper	<a href="#">Schedule RR-3.9</a>	RR-3.9
31	Uncollectible Expense Factor Workpaper	<a href="#">Schedule RR-3.10</a>	RR-3.10
32	Specifically Forecasted New Customer Programs Workpaper	<a href="#">Schedule RR-3.11</a>	RR-3.11
33	Specifically Forecasted Vegetation Management Expense Workpaper	<a href="#">Schedule RR-3.12</a>	RR-3.12
34	Specifically Forecasted Customer First Operating Expense Workpaper	<a href="#">Schedule RR-3.13</a>	RR-3.13
35	Specifically Forecasted CyberSecurity Operating Expense Workpaper	<a href="#">Schedule RR-3.14</a>	RR-3.14
36	Specifically Forecasted Benefits Expense Workpaper	<a href="#">Schedule RR-3.15</a>	RR-3.15
37	Rate Base Summary	<a href="#">Schedule RR-4</a>	RR-4
38	Rate Base Detail	<a href="#">Schedule RR-4.1</a>	RR-4.1
39	Other Rate Base	<a href="#">Schedule RR-4.2</a>	RR-4.2
40	Working Capital	<a href="#">Schedule RR-4.3</a>	RR-4.3
41	Regulatory Assets and Liabilities	<a href="#">Schedule RR-4.4</a>	RR-4.4
42	Accumulated Deferred Income Tax	<a href="#">Schedule RR-4.5</a>	RR-4.5
43	Rate Base Offset Adjustment	<a href="#">Schedule RR-4.6</a>	RR-4.6
44	Overall Rate of Return	<a href="#">Schedule RR-5</a>	RR-5
45	Weighted Average Cost of Long Term Debt	<a href="#">Schedule RR-5.1</a>	RR-5.1

Line No.	Description	Assumption	
1	Requested Return on Equity	10.35%	
2	Equity Thickness	55.00%	
3	Composite Rate Gross-Up Factor (2022)	136.99%	
4	Composite Rate Gross-Up Factor Interim Period (2022/20	136.92%	
5	Composite Rate Gross-Up Factor Rate Year 1 (2023/2024	136.85%	
6	Composite Rate Gross-Up Factor Rate Year 2 (2024/2025	136.85%	
7	Composite Rate Gross-Up Factor Rate Year 3 (2025/2026	136.85%	
8			
9			
10	<b>O&amp;M General Escalator</b>		
11	General Pro Forma	0.000%	
12	General 2022/2023 Interim Period	1.506%	Blue Chip Financial Forecast, GDP Chained Price Index. March 1, 2023, at 5. BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.
13	General 2023/2024	2.447%	Blue Chip Financial Forecast, GDP Chained Price Index. March 1, 2023, at 5. BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.
14	General 2024/2025	2.218%	Blue Chip Financial Forecast, GDP Chained Price Index. March 1, 2023, at 5. BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.
15	General 2025/2026	2.117%	Blue Chip Financial Forecast, GDP Chained Price Index. March 1, 2023, at 5. BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.
16			
17			
18	<b>O&amp;M Labor Escalator</b>		
19	Labor Pro Forma	17.966%	
20	Labor 2022/2023 Interim Period	2.200%	
21	Labor 2023/2024	2.179%	
22	Labor 2024/2025	8.047%	
23	Labor 2025/2026	3.645%	

Liberty Utilities (Granite State Electric) Corp.  
Computation of Revenue Deficiency  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-1

Line No.	Description	Year End		Year End and 13-Month Average	13-Month Average	13-Month Average	13-Month Average	
		Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized)		Rate Year	
					2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1	Rate Base	195,208,545	(7,230,958)	187,977,587	179,209,664	195,631,191	209,948,885	222,830,759
2	Operating Income at Present Rates	9,369,212	(1,124,828)	8,244,384	7,178,913	5,380,348	4,925,067	3,603,681
3								
4	Earned Rate of Return	4.80%		4.39%	4.01%	2.75%	2.35%	1.62%
5								
6	Requested Rate of Return/Cost of Capital	7.60%		7.60%		8.41%	8.46%	8.32%
7	Required Operating Income	14,832,798		14,283,358		16,448,218	17,754,597	18,544,714
8	Operating Income (Deficiency)/Excess	(5,463,586)		(6,038,974)		(11,067,869)	(12,829,530)	(14,941,034)
9								
10	Gross Revenue Conversion Factor	1.3699		1.3699		1.3685	1.3685	1.3685
11								
12	Revenue (Increase)/Decrease Requested	(7,484,774)		(8,273,021)		(15,145,904)	(17,556,661)	(20,446,163)
13	Incremental Revenue (Increase)/Decrease Requested			(8,273,021)		(15,145,904)	(2,410,757)	(2,889,502)
14								
15	Uncollectible Adjustment			1.0036		1.0036	1.0036	1.0036
16								
17	<b>Total (Increase)/Decrease Requested</b>			<b>(8,302,870)</b>		<b>(15,200,551)</b>	<b>(17,620,007)</b>	<b>(20,519,934)</b>
18	<b>Incremental Total (Increase)/Decrease Requested</b>			<b>(8,302,870)</b>		<b>(15,200,551)</b>	<b>(2,419,455)</b>	<b>(2,899,927)</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Proposed Rates**  
**Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-1.1

Line No.	Description	Rate Year		Uncollectible Adjustment	Rate Year
		2023/2024	Required Increase		2023/2024
		at Current Rates			at Proposed Rates
1	Operating Revenues				
2	Sales of Electricity	46,060,084	15,145,904	54,647	61,260,636
3	Other Operating Revenue	639,238	-	-	639,238
<b>4</b>	<b>Total Operating Revenues</b>	<b>46,699,322</b>	<b>15,145,904</b>	<b>54,647</b>	<b>61,899,873</b>
5					
6	Operating Expenses				
7	O&M Expense	22,280,249	-	54,647	22,334,896
8	Depreciation and Amortization	12,207,808	-	-	12,207,808
9	Other Taxes	7,065,305	-	-	7,065,305
<b>10</b>	<b>Total Operating Expenses</b>	<b>41,553,362</b>	<b>-</b>	<b>54,647</b>	<b>41,608,009</b>
11					
12	Income Taxes	(234,388)	4,078,035	-	3,843,646
13					
<b>14</b>	<b>Operating Income</b>	<b>5,380,348</b>	<b>11,067,869</b>	<b>-</b>	<b>16,448,218</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Operating Income Statement at Proposed Rates**  
**Rate Year 2024/2025**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-1.1

Line No.	Description	Rate Year		Uncollectible Adjustment	Rate Year	
		2024/2025 at Current Rates	Required Increase		2024/2025 at Proposed Rates	
1	Operating Revenues					
2	Sales of Electricity	46,060,084	17,556,661	63,345		63,680,091
3	Other Operating Revenue	665,632	-	-		665,632
4	<b>Total Operating Revenues</b>	<b>46,725,716</b>	<b>17,556,661</b>	<b>63,345</b>		<b>64,345,723</b>
5						
6	Operating Expenses					
7	O&M Expense	22,160,634	-	63,345		22,223,979
8	Depreciation and Amortization	12,993,964	-	-		12,993,964
9	Other Taxes	7,228,632	-	-		7,228,632
10	<b>Total Operating Expenses</b>	<b>42,383,230</b>	<b>-</b>	<b>63,345</b>		<b>42,446,575</b>
11						
12	Income Taxes	(582,581)	4,727,131	-		4,144,550
13						
14	<b>Operating Income</b>	<b>4,925,067</b>	<b>12,829,530</b>	<b>-</b>		<b>17,754,597</b>

**Liberty Utilities (Granite State Electric) Corp.  
Operating Income Statement at Proposed Rates  
Rate Year 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-1.1

Line No.	Description	Rate Year		Uncollectible Adjustment	Rate Year	
		2025/2026 at Current Rates	Required Increase		2025/2026 at Proposed Rates	
1	Operating Revenues					
2	Sales of Electricity	46,060,084	20,446,163	73,771		66,580,018
3	Other Operating Revenue	675,586	-	-		675,586
4	<b>Total Operating Revenues</b>	<b>46,735,670</b>	<b>20,446,163</b>	<b>73,771</b>		<b>67,255,604</b>
5						
6	Operating Expenses					
7	O&M Expense	22,688,657	-	73,771		22,762,428
8	Depreciation and Amortization	14,186,191	-	-		14,186,191
9	Other Taxes	7,346,947	-	-		7,346,947
10	<b>Total Operating Expenses</b>	<b>44,221,795</b>	<b>-</b>	<b>73,771</b>		<b>44,295,566</b>
11						
12	Income Taxes	(1,089,805)	5,505,129	-		4,415,324
13						
14	<b>Operating Income</b>	<b>3,603,681</b>	<b>14,941,034</b>	<b>-</b>		<b>18,544,714</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Levelized Revenue Increase Summary**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-1.2

Line No.	Description	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1	Revenue (Increase)/Decrease Requested	(15,200,551)	(17,620,007)	(20,519,934)
2	Incremental Revenue (Increase)/Decrease Requested	(15,200,551)	(2,419,455)	(2,899,927)
3				
4	<b>Incremental Revenue (Increase)/Decrease Requested - Post Levelization</b>	<b>(9,016,461)</b>	<b>(9,016,461)</b>	<b>(9,016,461)</b>
5	Period Levelization Deferral	(6,184,090)	6,597,006	6,116,534
6				
7	Carrying Costs Calculation			
8	Starting Levelization Deferral	-	(6,374,064)	(6,342,287)
9	Levelization Deferral	(6,184,090)	412,916	6,529,450
10	Accrued Carrying Costs	(189,975)	(381,138)	(187,163)
11	Ending Levelization Deferral	(6,374,064)	(6,342,287)	0
12				
13	Average Levelization Deferral	(3,092,045)	(6,167,606)	(3,077,562)
14	x 1 - Effective Tax Rate	73.08%	73.08%	73.08%
15	Post-Tax Levelization Deferral	(2,259,512)	(4,506,978)	(2,248,928)
16	Weighted Average Cost of Capital	8.41%	8.46%	8.32%
17	Accrued Carrying Costs	(189,975)	(381,138)	(187,163)
18				
19	Unlevelized Revenue Requirement			
20	Rate Year 1 Increase	(15,200,551)	(15,200,551)	(15,200,551)
21	Rate Year 2 Increase		(2,419,455)	(2,419,455)
22	Rate Year 3 Increase			(2,899,927)
23				
24	Total Unlevelized Revenue Requirement			(53,340,492)
25				
26	Levelized Revenue Requirement			
27	Rate Year 1 Increase	(9,016,461)	(9,016,461)	(9,016,461)
28	Rate Year 2 Increase		(9,016,461)	(9,016,461)
29	Rate Year 3 Increase			(9,016,461)
30				
31	Total Levelized Revenue Requirement			(54,098,768)
32				
33	Difference (equal to total carrying charges on deferred revenue requirements)			(758,276)

Liberty Utilities (Granite State Electric) Corp.  
Operating Income Statement at Current Rates  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2

Line No.	Description	FERC Account	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
1									
2	Operating Revenue								
3	Residential Sales	440	77,521,597	(54,010,045)	23,511,552	23,511,552	23,511,552	23,511,552	23,511,552
4	Commercial and Industrial Sales	442	61,123,082	(39,711,067)	21,412,015	21,412,015	21,412,015	21,412,015	21,412,015
5	Public Street and Highway Lighting Sales	444	1,168,888	(202,048)	966,840	966,840	966,840	966,840	966,840
6	Sales for Resale	447	169,677	-	169,677	169,677	169,677	169,677	169,677
7	Other Sales	449	(1,018,212)	1,018,212	-	-	-	-	-
8									
9	<b>Total Revenue to Ultimate Customers</b>		<b>138,965,031</b>	<b>(92,904,947)</b>	<b>46,060,084</b>	<b>46,060,084</b>	<b>46,060,084</b>	<b>46,060,084</b>	<b>46,060,084</b>
10									
11	Misc. service Revenue	451	536,454	(346,476)	189,978	189,978	189,978	189,978	189,978
12	Electricity Revenue Rate Increment	452	-	-	-	-	-	-	-
13	Rent from Electric property	454	361,375	22,217	383,592	435,626	443,900	470,294	480,248
14	Other Electric Revenues	456	1,682,335	(1,676,975)	5,360	5,360	5,360	5,360	5,360
15	Decoupling Revenue	495	-	-	-	-	-	-	-
16									
17	<b>Total Other Revenue</b>		<b>2,580,163</b>	<b>(2,001,234)</b>	<b>578,930</b>	<b>630,964</b>	<b>639,238</b>	<b>665,632</b>	<b>675,586</b>
18									
19	<b>Total Revenue</b>		<b>141,545,195</b>	<b>(94,906,181)</b>	<b>46,639,014</b>	<b>46,691,048</b>	<b>46,699,322</b>	<b>46,725,716</b>	<b>46,735,670</b>
20									
21	<b>O&amp;M Expense</b>								
22	Purchased Power	555	72,139,166	(72,139,166)	-	-	-	-	-
23									
24	<b>Total Purchased Power</b>		<b>72,139,166</b>	<b>(72,139,166)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
25									
26	Transmission Expense								
27	Load Dispatching	561	427,346	(427,346)	-	-	-	-	-
28	Overhead Line Expenses	563	4,498	(4,498)	-	-	-	-	-
29	Transmission of Electricity by Others	565	19,502,455	(19,502,455)	-	-	-	-	-
30									
31	<b>Total Transmission Expense</b>		<b>19,934,299</b>	<b>(19,934,299)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
32									
33	Distribution Expenses								
34	Operation								
35	Supervision & Eng	580	1,224,031	196,618	1,420,649	1,449,994	1,482,335	1,584,947	1,638,254
36	Load Dispatching	581	126,630	26,001	152,632	156,115	159,467	173,396	180,011
37	Substations	582	152,948	26,975	179,923	183,862	187,876	202,824	210,172
38	Overhead Lines	583	1,170,626	161,286	1,331,912	1,359,320	1,389,679	1,484,965	1,534,661
39	Underground Lines	584	14,326	101	14,427	14,649	15,005	15,379	15,716
40	Outdoor Lighting	585	39,132	7,030	46,162	47,178	48,206	52,085	53,983
41	Electric Meters	586	315,949	52,939	368,888	376,856	385,125	414,826	429,601
42	Customer Installation	587	48,988	8,573	57,561	58,818	60,103	64,863	67,206
43	Misc. Expenses	588	1,613,700	72,114	1,685,814	1,714,484	1,755,141	1,822,895	1,869,645
44	<b>Total Operation</b>		<b>4,706,329</b>	<b>551,639</b>	<b>5,257,968</b>	<b>5,361,276</b>	<b>5,482,937</b>	<b>5,816,179</b>	<b>5,999,250</b>
45									
46	Maintenance								
47	Supervision & Eng	590	13,943	2,505	16,448	16,809	17,176	18,558	19,234
48	Structures	591	129,865	19,483	149,348	152,485	155,865	167,110	172,853
49	Substations	592	238,334	28,894	267,228	272,569	278,719	296,449	305,996
50	Overhead Lines	593	5,452,702	(841,722)	4,610,980	4,877,926	6,564,616	6,991,081	7,325,449
51	Underground Lines	594	167,310	6,350	173,661	176,565	180,771	187,319	192,003
52	Line Transformers	595	3,701	665	4,365	4,462	4,559	4,926	5,105
53	Outdoor Lighting	596	39,278	6,699	45,977	46,975	48,004	51,746	53,600
54	Maint of meters	597	53,762	7,646	61,408	62,681	64,078	68,555	70,872
55	Main Misc. Dist. Plant	598	59,472	4,890	64,362	65,576	67,084	70,712	72,815
56	<b>Total Maintenance</b>		<b>6,158,367</b>	<b>(764,589)</b>	<b>5,393,778</b>	<b>5,676,048</b>	<b>7,380,872</b>	<b>7,856,456</b>	<b>8,217,927</b>
57									
58	<b>Total Distribution Expenses</b>		<b>10,864,696</b>	<b>(212,950)</b>	<b>10,651,746</b>	<b>11,037,324</b>	<b>12,863,809</b>	<b>13,672,635</b>	<b>14,217,178</b>
59									
60	Customer Accounts Expenses								
61	Supervision	901	45,592	8,191	53,783	54,966	56,164	60,683	62,895
62	Meter Reading	902	353,272	54,686	407,958	416,594	425,803	457,104	472,973
63	Customer Records & Collection	903	1,049,339	120,571	1,169,910	1,268,350	1,295,374	1,370,624	1,411,695
64	Uncollectible Accounts	904	272,932	-	272,932	165,589	165,589	165,589	165,589
65	Uncollectible Accounts- Commodity	904	-	-	-	-	-	-	-
66	Misc. Expenses	905	20,000	2,875	22,875	23,350	23,870	25,548	26,414
67									
68	<b>Total Customer Accounts Expense</b>		<b>1,741,134</b>	<b>186,323</b>	<b>1,927,457</b>	<b>1,928,850</b>	<b>1,966,800</b>	<b>2,079,549</b>	<b>2,139,567</b>

Liberty Utilities (Granite State Electric) Corp.  
Operating Income Statement at Current Rates  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2

Line No.	Description	FERC Account	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim Period (Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026
69									
70	Customer Service & Inform. Expenses								
71	Informational and Instructional Expenses.	909	97,960	6,998	104,958	211,747	214,277	218,536	221,459
72	Miscellaneous Customer Service and Informational Expenses		-	-	-	-	-	-	-
73	Maint of Structures & Improvements	886	-	-	-	-	-	-	-
74									
<b>75</b>	<b>Total Customer Service &amp; Inform. Expenses</b>		<b>97,960</b>	<b>6,998</b>	<b>104,958</b>	<b>211,747</b>	<b>214,277</b>	<b>218,536</b>	<b>221,459</b>
76									
77	Sales Expense								
78	Demonstrating and Selling Expenses.	912	(10,827)	5,157	(5,670)	(5,520)	(5,748)	(3,815)	(3,311)
80	Advertising Expenses		-	-	-	-	-	-	-
81	Miscellaneous Sales Expenses	916	170,411	30,034	200,445	204,832	209,304	225,950	234,134
82									
<b>83</b>	<b>Total Sales Expense</b>		<b>159,584</b>	<b>35,191</b>	<b>194,775</b>	<b>199,312</b>	<b>203,556</b>	<b>222,136</b>	<b>230,823</b>
84									
85	Administrative and General Expenses								
86	A&G-Salaries	920	2,859,282	476,034	3,335,316	3,408,694	3,482,962	3,763,235	3,900,415
87	A&G-Office Supplies	921	1,600,180	(111,469)	1,488,712	1,511,225	1,548,167	1,583,381	1,617,142
88	A&G-Transferred	922	(8,501,412)	(70,295)	(8,571,707)	(8,703,967)	(8,915,698)	(9,141,561)	(9,343,011)
89	A&G-Outside Services	923	2,381,415	(101,265)	2,280,150	2,314,550	2,371,162	2,424,379	2,475,868
90	Property Insurance	924	1,589,317	53	1,589,370	1,590,717	1,592,937	1,595,019	1,597,036
91	Injuries & Damages Insurance	925	927,599	(1,500)	926,099	919,284	1,033,103	1,161,015	1,304,764
92	Employee Pensions & Benefits	926	4,053,502	464,543	4,518,045	4,526,528	4,531,733	3,304,795	2,895,586
93	Regulatory Comm Expenses	928	643,455	(1,800)	641,655	618,226	543,944	469,661	469,661
94	A&G-Misc. Expenses	930	(115,412)	627,239	511,827	506,587	470,726	426,688	572,900
95	Rent	931	205,469	142,563	348,032	354,242	364,819	372,911	380,804
96	Maintenance of General Plant	935	7,322	317	7,639	7,768	7,953	8,255	8,466
97									
<b>98</b>	<b>Total Administrative and General Expenses</b>		<b>5,650,717</b>	<b>1,424,419</b>	<b>7,075,137</b>	<b>7,053,856</b>	<b>7,031,807</b>	<b>5,967,779</b>	<b>5,879,631</b>
99									
<b>100</b>	<b>Total Operation and Maintenance Expenses</b>		<b>110,587,557</b>	<b>(90,633,484)</b>	<b>19,954,073</b>	<b>20,431,089</b>	<b>22,280,249</b>	<b>22,160,634</b>	<b>22,688,657</b>
101									
102	Depreciation and Amortization Expense								
103	Depreciation Expense	403	10,429,931	-	10,429,931	9,612,277	10,018,882	10,725,141	11,489,987
104	Amortization of Limited Term Electric Plant	404	435,976	-	435,976	1,975,760	2,147,577	2,268,823	2,696,204
105	Amortization of Other Electric Plant	405	93,402	-	93,402	-	-	-	-
106	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	407	(239,007)	239,007	-	-	41,349	-	-
107									
<b>108</b>	<b>Total Depreciation and Amortization Expense</b>		<b>10,720,302</b>	<b>239,007</b>	<b>10,959,309</b>	<b>11,588,037</b>	<b>12,207,808</b>	<b>12,993,964</b>	<b>14,186,191</b>
109									
110	Taxes Other Than Income								
111	Taxes Other Than Income	408	6,549,124	118,012	6,667,135	6,931,099	7,065,305	7,228,632	7,346,947
112									
<b>113</b>	<b>Total Taxes other than income tax</b>		<b>6,549,124</b>	<b>118,012</b>	<b>6,667,135</b>	<b>6,931,099</b>	<b>7,065,305</b>	<b>7,228,632</b>	<b>7,346,947</b>
114									
<b>115</b>	<b>Total Operating Expense</b>		<b>127,856,983</b>	<b>(90,276,466)</b>	<b>37,580,517</b>	<b>38,950,224</b>	<b>41,553,362</b>	<b>42,383,230</b>	<b>44,221,795</b>
117									
118	Utility Operating Income before Income Tax		13,688,212	(4,629,715)	9,058,497	7,740,824	5,145,960	4,342,486	2,513,875
119									
120	Income Taxes								
121	Income Taxes	409	2,651,781	(2,651,781)	-	-	-	-	-
122	Provision for Deferred Income Tax	410	1,667,219	(853,106)	814,113	561,911	(234,388)	(582,581)	(1,089,805)
123									
<b>124</b>	<b>Total Income Tax</b>		<b>4,318,999</b>	<b>(3,504,886)</b>	<b>814,113</b>	<b>561,911</b>	<b>(234,388)</b>	<b>(582,581)</b>	<b>(1,089,805)</b>
125									
<b>126</b>	<b>Operating Income</b>		<b>9,369,212</b>	<b>(1,124,828)</b>	<b>8,244,384</b>	<b>7,178,913</b>	<b>5,380,348</b>	<b>4,925,067</b>	<b>3,603,681</b>

Liberty Utilities (Granite State Electric) Corp.  
Operating Income Statement - Labor and Non-Labor Expense  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2.1

Line No.	Description	Expense Type	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
			2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1									
2	O&M Expense								
3	Purchased Power	Labor (Payroll)	-	-	-	-	-	-	-
4	Purchased Power	Non Labor	72,139,166	(72,139,166)	-	-	-	-	-
5									
6	<b>Total Purchased Power</b>		<b>72,139,166</b>	<b>(72,139,166)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7									
8	Transmission Expense	Labor (Payroll)	148	(148)	-	-	-	-	-
9	Transmission Expense	Non Labor	19,934,151	(19,934,151)	-	-	-	-	-
10									
11	<b>Total Transmission Expense</b>		<b>19,934,299</b>	<b>(19,934,299)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12									
13									
14	Distribution Expense	Labor (Payroll)	3,683,086	661,710	4,344,796	4,440,384	4,537,129	4,902,231	5,080,931
15	Distribution Expense	Non Labor	7,181,610	(874,660)	6,306,950	6,596,940	8,326,680	8,770,404	9,136,247
16									
17	<b>Total Distribution Expenses</b>		<b>10,864,696</b>	<b>(212,950)</b>	<b>10,651,746</b>	<b>11,037,324</b>	<b>12,863,809</b>	<b>13,672,635</b>	<b>14,217,178</b>
18									
19	Customer Accounts Expense	Labor (Payroll)	825,445	148,301	973,746	995,168	1,016,851	1,098,677	1,138,726
20	Customer Accounts Expense	Non Labor	915,690	38,022	953,711	933,681	949,949	980,873	1,000,841
21									
22	<b>Total Customer Accounts Expense</b>		<b>1,741,134</b>	<b>186,323</b>	<b>1,927,457</b>	<b>1,928,850</b>	<b>1,966,800</b>	<b>2,079,549</b>	<b>2,139,567</b>
23									
24	Customer Service & Inform. Expense	Labor (Payroll)	24,257	4,358	28,615	29,245	29,882	32,287	33,464
25	Customer Service & Inform. Expense	Non Labor	73,703	2,639	76,342	182,502	184,395	186,249	187,995
26									
27	<b>Total Customer Service &amp; Inform. Expenses</b>		<b>97,960</b>	<b>6,998</b>	<b>104,958</b>	<b>211,747</b>	<b>214,277</b>	<b>218,536</b>	<b>221,459</b>
28									
29									
30	Sales Expense	Labor (Payroll)	183,149	32,905	216,053	220,807	225,618	243,773	252,659
31	Sales Expense	Non Labor	(23,564)	2,286	(21,278)	(21,494)	(22,061)	(21,637)	(21,836)
32									
33	<b>Total Sales Expense</b>		<b>159,584</b>	<b>35,191</b>	<b>194,775</b>	<b>199,312</b>	<b>203,556</b>	<b>222,136</b>	<b>230,823</b>
34									
35	Administrative and General Expense	Labor (Payroll)	966,633	173,667	1,140,300	1,165,387	1,190,778	1,286,600	1,333,500
36	Administrative and General Expense	Non Labor	4,684,084	1,250,752	5,934,836	5,888,468	5,841,029	4,681,179	4,546,131
37									
38	<b>Total Administrative and General Expenses</b>		<b>5,650,717</b>	<b>1,424,419</b>	<b>7,075,137</b>	<b>7,053,856</b>	<b>7,031,807</b>	<b>5,967,779</b>	<b>5,879,631</b>
39									
40	<b>Total Operation and Maintenance Expenses</b>		<b>5,682,718</b>	<b>1,020,794</b>	<b>6,703,511</b>	<b>6,850,991</b>	<b>7,000,258</b>	<b>7,563,567</b>	<b>7,839,280</b>
41	<b>Total Operation and Maintenance Expenses</b>	Non Labor	<b>104,904,839</b>	<b>(91,654,278)</b>	<b>13,250,561</b>	<b>13,580,097</b>	<b>15,279,991</b>	<b>14,597,067</b>	<b>14,849,377</b>
42									
43	<b>Total Operation and Maintenance Expenses</b>		<b>110,587,557</b>	<b>(90,633,484)</b>	<b>19,954,073</b>	<b>20,431,089</b>	<b>22,280,249</b>	<b>22,160,634</b>	<b>22,688,657</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Sales of Electricity Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.2

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026	
1													
2													
3	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	6,867,775	(6,867,775)	-	-	-	-	-	
4	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	29,611,815	(29,611,815)	-	-	-	-	-	
5	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	Specifically Forecasted	41,042,007	(17,530,455)	23,511,552	23,511,552	23,511,552	23,511,552	23,511,552	
6	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	2,680,242	(2,680,242)	-	-	-	-	-	
7	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	191,266	(191,266)	-	-	-	-	-	
8	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	30,729,090	(9,317,074)	21,412,015	21,412,015	21,412,015	21,412,015	21,412,015	
9	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	5,390,375	(5,390,375)	-	-	-	-	-	
10	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	21,133,809	(21,133,809)	-	-	-	-	-	
11	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	Specifically Forecasted	998,299	(998,299)	-	-	-	-	-	
12	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	806,159	160,681	966,840	966,840	966,840	966,840	966,840	
13	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	177,278	(177,278)	-	-	-	-	-	
14	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	Specifically Forecasted	185,450	(185,450)	-	-	-	-	-	
15	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	Constant to TY	169,677	-	169,677	169,677	169,677	169,677	169,677	
16	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	Specifically Forecasted	(1,018,212)	1,018,212	-	-	-	-	-	
17													
18	<b>Total Sales of Electricity</b>						<b>\$ 138,965,031</b>	<b>\$ (92,904,947)</b>	<b>\$ 46,060,084</b>	<b>\$ 46,060,084</b>	<b>\$ 46,060,084</b>	<b>\$ 46,060,084</b>	<b>\$ 46,060,084</b>



Liberty Utilities (Granite State Electric) Corp.  
**Other Operating Revenue Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2.3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026	
1													
2													
3	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—SlS of Electv—FERCE	Specifically Forecasted	478,839	(288,861)	189,978	189,978	189,978	189,978	189,978	
4	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	Specifically Forecasted	57,615	(57,615)	-	-	-	-	-	
5	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	Specifically Forecasted	361,375	22,217	383,592	435,626	443,900	470,294	480,248	
6	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—SlS of Electy—FERCE	Specifically Forecasted	(653,317)	658,677	5,360	5,360	5,360	5,360	5,360	
7	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—SlS of Electy—FERCE	Specifically Forecasted	(313,650)	313,650	-	-	-	-	-	
8	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	Specifically Forecasted	228,258	(228,258)	-	-	-	-	-	
9	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	Specifically Forecasted	2,420,829	(2,420,829)	-	-	-	-	-	
10	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	Specifically Forecasted	215	(215)	-	-	-	-	-	
11													
12	<b>Total Other Operating Revenue</b>						<b>\$ 2,580,163</b>	<b>\$ (2,001,234)</b>	<b>\$ 578,930</b>	<b>\$ 630,964</b>	<b>\$ 639,238</b>	<b>\$ 665,632</b>	<b>\$ 675,586</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Power Production Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2.4

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	General Escalator	61,368,863	\$ (61,368,863)	\$ -	\$ -	\$ -	\$ -	\$ -
4	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr—Othr Pwr SpEx—Purchased Power—Fixed & S	General Escalator	10,860,546	\$ (10,860,546)	\$ -	\$ -	\$ -	\$ -	\$ -
5	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr—Othr Pwr SpEx—NEP—Access Charge—Elim	General Escalator	(90,243)	\$ 90,243	\$ -	\$ -	\$ -	\$ -	\$ -
6												
7	<b>Total Power Production Expense</b>					<b>\$ 72,139,166</b>	<b>\$ (72,139,166)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Transmission Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.5

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2	COCA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	General Escalator	427,346	\$ (427,346)	\$ -	\$ -	\$ -	\$ -	\$ -
3	COCA/500000	Salaries and Wages	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	Labor Escalator	148	\$ (148)	\$ -	\$ -	\$ -	\$ -	\$ -
4	COCA/500300	Outside Svs	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	General Escalator	2,475	\$ (2,475)	\$ -	\$ -	\$ -	\$ -	\$ -
5	COCA/505000	Other Operating Exp	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	COCA/800000	Lbr Alloc	10563000	Overhead Line Exp MjO—Tnmsn OpEx—FERCE	Labor Escalator	1,875	\$ (1,875)	\$ -	\$ -	\$ -	\$ -	\$ -
7	COCA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MjO—Tnmsn OpEx—FERCE	General Escalator	19,502,455	\$ (19,502,455)	\$ -	\$ -	\$ -	\$ -	\$ -
8												
9	<b>Total Transmission Expense</b>					<b>\$ 19,934,299</b>	<b>\$ (19,934,299)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2	OCOA/500000	Salaries and Wages	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	995,037	\$ 178,770	\$ 1,173,808	\$ 1,199,632	\$ 1,225,769	\$ 1,324,406	\$ 1,372,685
3	OCOA/500010	Overtime	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	1,717	\$ 308	\$ 2,025	\$ 2,070	\$ 2,115	\$ 2,285	\$ 2,368
4	OCOA/500050	AllocCorp Lbr Leg	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(97,201)	\$ (17,463)	\$ (114,665)	\$ (117,187)	\$ (119,741)	\$ (129,376)	\$ (134,092)
5	OCOA/500100	Vacation & Other TO	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	6,173	\$ 1,109	\$ 7,282	\$ 7,442	\$ 7,605	\$ 8,217	\$ 8,516
6	OCOA/501210	Fleet-Fuel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	(13,459)	\$ -	\$ (13,459)	\$ (13,661)	\$ (13,996)	\$ (14,306)	\$ (14,609)
7	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	250,934	\$ 22,141	\$ 273,075	\$ 277,186	\$ 283,969	\$ 290,268	\$ 296,412
8	OCOA/505010	Current Exchg Fees	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	5	\$ -	\$ 5	\$ 5	\$ 6	\$ 6	\$ 6
9	OCOA/505300	Clr CIAC CWIP P&L	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	OCOA/800000	Lbr Alloc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	5,955	\$ 1,070	\$ 7,024	\$ 7,179	\$ 7,335	\$ 7,926	\$ 8,215
11	OCOA/803000	Assess Lbr	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(28,690)	\$ (5,155)	\$ (33,845)	\$ (34,590)	\$ (35,343)	\$ (38,187)	\$ (39,579)
12	OCOA/803020	Assess Material	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	155	\$ -	\$ 155	\$ 157	\$ 161	\$ 165	\$ 168
13	OCOA/803040	Assess Other	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	819	\$ -	\$ 819	\$ 831	\$ 852	\$ 871	\$ 889
14	OCOA/803050	Assess Fleet - Asses	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	15	\$ -	\$ 15	\$ 16	\$ 16	\$ 16	\$ 17
15	OCOA/803080	Assess Meals	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,412	\$ -	\$ 2,412	\$ 2,448	\$ 2,508	\$ 2,563	\$ 2,618
16	OCOA/803085	Assess Travel	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,861	\$ -	\$ 2,861	\$ 2,904	\$ 2,975	\$ 3,041	\$ 3,105
17	OCOA/803110	Assess OH Benefit	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	97	\$ 18	\$ 115	\$ 117	\$ 120	\$ 130	\$ 134
18	OCOA/853000	Assess Lbr-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	90,045	\$ 16,178	\$ 106,223	\$ 108,560	\$ 110,925	\$ 119,851	\$ 124,220
19	OCOA/853040	Assess Other-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	1,721	\$ -	\$ 1,721	\$ 1,747	\$ 1,789	\$ 1,829	\$ 1,868
20	OCOA/853050	As Fleet - Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	162	\$ -	\$ 162	\$ 164	\$ 168	\$ 172	\$ 175
21	OCOA/853080	Assess Meals -Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	4,616	\$ -	\$ 4,616	\$ 4,686	\$ 4,800	\$ 4,907	\$ 5,011
22	OCOA/853085	Assess Travel-Intrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	General Escalator	2,651	\$ -	\$ 2,651	\$ 2,691	\$ 2,756	\$ 2,818	\$ 2,877
23	OCOA/853110	As OH Benintrc	10580000	Optn Supvsn n Engrng—Disbn OpEx—FERCE	Labor Escalator	(1,993)	\$ (358)	\$ (2,351)	\$ (2,402)	\$ (2,455)	\$ (2,652)	\$ (2,749)
24	OCOA/500000	Salaries and Wages	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	129,067	\$ 23,188	\$ 152,255	\$ 155,605	\$ 158,995	\$ 171,789	\$ 178,052
25	OCOA/500010	Overtime	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	(592)	\$ (106)	\$ (699)	\$ (714)	\$ (730)	\$ (788)	\$ (817)
26	OCOA/500050	AllocCorp Lbr Leg	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	1,149	\$ 206	\$ 1,355	\$ 1,385	\$ 1,415	\$ 1,529	\$ 1,585
27	OCOA/500100	Vacation & Other TO	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	2,331	\$ 419	\$ 2,750	\$ 2,810	\$ 2,872	\$ 3,103	\$ 3,216
28	OCOA/505000	Other Operating Exp	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	General Escalator	(8,202)	\$ -	\$ (8,202)	\$ (8,325)	\$ (8,529)	\$ (8,718)	\$ (8,903)
29	OCOA/505100	Cost Alloc to Cap	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	General Escalator	(9,891)	\$ -	\$ (9,891)	\$ (10,040)	\$ (10,286)	\$ (10,514)	\$ (10,737)
30	OCOA/702000	BS Lbr Offset	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	5,114	\$ 919	\$ 6,032	\$ 6,165	\$ 6,299	\$ 6,806	\$ 7,054
31	OCOA/803000	Assess Lbr	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	8,597	\$ 1,545	\$ 10,142	\$ 10,365	\$ 10,591	\$ 11,443	\$ 11,860
32	OCOA/803110	Assess OH Benefit	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	207	\$ 37	\$ 244	\$ 250	\$ 255	\$ 275	\$ 286
33	OCOA/853000	Assess Lbr-Intrc	10581000	Load Dspcpg MjO—Disbn OpEx—FERCE	Labor Escalator	(1,149)	\$ (206)	\$ (1,355)	\$ (1,385)	\$ (1,415)	\$ (1,529)	\$ (1,585)
34	OCOA/500000	Salaries and Wages	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	137,514	\$ 24,706	\$ 162,221	\$ 165,789	\$ 169,402	\$ 183,033	\$ 189,705
35	OCOA/500300	Outside Svs	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	1,986	\$ -	\$ 1,986	\$ 2,016	\$ 2,066	\$ 2,112	\$ 2,156
36	OCOA/505000	Other Operating Exp	10582000	Stn Exps MjO—Disbn OpEx—FERCE	General Escalator	816	\$ -	\$ 816	\$ 828	\$ 848	\$ 867	\$ 886
37	OCOA/800000	Lbr Alloc	10582000	Stn Exps MjO—Disbn OpEx—FERCE	Labor Escalator	12,631	\$ 2,269	\$ 14,901	\$ 15,228	\$ 15,560	\$ 16,812	\$ 17,425
38	OCOA/500000	Salaries and Wages	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	705,708	\$ 126,789	\$ 832,497	\$ 850,812	\$ 869,350	\$ 939,306	\$ 973,546
39	OCOA/500010	Overtime	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	5,965	\$ 1,072	\$ 7,036	\$ 7,191	\$ 7,348	\$ 7,939	\$ 8,228
40	OCOA/500050	AllocCorp Lbr Leg	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(14,727)	\$ (2,646)	\$ (17,373)	\$ (17,755)	\$ (18,142)	\$ (19,602)	\$ (20,316)
41	OCOA/500100	Vacation & Other TO	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	3,649	\$ 656	\$ 4,305	\$ 4,399	\$ 4,495	\$ 4,857	\$ 5,034
42	OCOA/500300	Outside Svs	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	135,552	\$ -	\$ 135,552	\$ 137,592	\$ 140,960	\$ 144,086	\$ 147,136
43	OCOA/505000	Other Operating Exp	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	137,355	\$ -	\$ 137,355	\$ 139,423	\$ 142,835	\$ 146,004	\$ 149,094
44	OCOA/505300	Clr CIAC CWIP P&L	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	OCOA/800000	Lbr Alloc	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	189,247	\$ 34,000	\$ 223,247	\$ 228,159	\$ 233,130	\$ 251,890	\$ 261,072
46	OCOA/803000	Assess Lbr	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(6,850)	\$ (1,231)	\$ (8,080)	\$ (8,258)	\$ (8,438)	\$ (9,117)	\$ (9,449)
47	OCOA/853000	Assess Lbr-Intrc	10583000	Overhead Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	14,727	\$ 2,646	\$ 17,373	\$ 17,755	\$ 18,142	\$ 19,602	\$ 20,316
48	OCOA/500000	Salaries and Wages	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	(272)	\$ (49)	\$ (320)	\$ (328)	\$ (335)	\$ (362)	\$ (375)
49	OCOA/500010	Overtime	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	378	\$ 68	\$ 446	\$ 456	\$ 466	\$ 504	\$ 522

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
50	OCOA/500300	Outside Svs	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	General Escalator	13,764	\$ -	\$ 13,764	\$ 13,971	\$ 14,313	\$ 14,630	\$ 14,940
51	OCOA/505000	Other Operating Exp	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	OCOA/800000	Lbr Alloc	10584000	Undgd Line Exps MjO—Disbn OpEx—FERCE	Labor Escalator	455	\$ 82	\$ 537	\$ 549	\$ 561	\$ 606	\$ 628
53	OCOA/500000	Salaries and Wages	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	Labor Escalator	30,738	\$ 5,523	\$ 36,261	\$ 37,059	\$ 37,866	\$ 40,913	\$ 42,405
54	OCOA/505000	Other Operating Exp	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	OCOA/800000	Lbr Alloc	10585000	Str Lgtg n Signal System Exps—Disbn OpEx—FERCE	Labor Escalator	8,393	\$ 1,508	\$ 9,901	\$ 10,119	\$ 10,340	\$ 11,172	\$ 11,579
56	OCOA/500000	Salaries and Wages	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	302,977	\$ 54,433	\$ 357,411	\$ 365,274	\$ 373,232	\$ 403,266	\$ 417,967
57	OCOA/500010	Overtime	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	84,758	\$ 15,228	\$ 99,986	\$ 102,186	\$ 104,412	\$ 112,814	\$ 116,927
58	OCOA/500050	AllocCorp Lbr Leg	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(124,879)	\$ (22,436)	\$ (147,315)	\$ (150,556)	\$ (153,836)	\$ (166,215)	\$ (172,274)
59	OCOA/500100	Vacation & Other TO	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(12,832)	\$ (2,305)	\$ (15,138)	\$ (15,471)	\$ (15,808)	\$ (17,080)	\$ (17,703)
60	OCOA/500500	Equip & Machin Rents	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	1,034	\$ -	\$ 1,034	\$ 1,050	\$ 1,075	\$ 1,099	\$ 1,123
61	OCOA/503300	Misc Other Deduction	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,214	\$ -	\$ 2,214	\$ 2,247	\$ 2,302	\$ 2,353	\$ 2,403
62	OCOA/505000	Other Operating Exp	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	OCOA/800000	Lbr Alloc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	22,156	\$ 3,981	\$ 26,137	\$ 26,712	\$ 27,294	\$ 29,490	\$ 30,565
64	OCOA/803000	Assess Lbr	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(96,505)	\$ (17,338)	\$ (113,843)	\$ (116,348)	\$ (118,883)	\$ (128,449)	\$ (133,131)
65	OCOA/803020	Assess Material	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	2,315	\$ -	\$ 2,315	\$ 2,350	\$ 2,407	\$ 2,461	\$ 2,513
66	OCOA/803040	Assess Other	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	363	\$ -	\$ 363	\$ 369	\$ 378	\$ 386	\$ 394
67	OCOA/803050	Assess Fleet - Asses	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	118	\$ -	\$ 118	\$ 120	\$ 123	\$ 126	\$ 128
68	OCOA/803080	Assess Meals	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	3,987	\$ -	\$ 3,987	\$ 4,047	\$ 4,146	\$ 4,238	\$ 4,328
69	OCOA/803085	Assess Travel	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	4,846	\$ -	\$ 4,846	\$ 4,919	\$ 5,040	\$ 5,151	\$ 5,260
70	OCOA/803110	Assess OH Benefit	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	516	\$ 93	\$ 609	\$ 622	\$ 636	\$ 687	\$ 712
71	OCOA/853000	Assess Lbr-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	145,345	\$ 26,113	\$ 171,457	\$ 175,230	\$ 179,047	\$ 193,455	\$ 200,507
72	OCOA/853080	Assess Meals -Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	637	\$ -	\$ 637	\$ 647	\$ 662	\$ 677	\$ 691
73	OCOA/853085	Assess Travel-Intrc	10586000	Mt Exps—Disbn OpEx—FERCE	General Escalator	5,774	\$ -	\$ 5,774	\$ 5,861	\$ 6,004	\$ 6,137	\$ 6,267
74	OCOA/853110	As OH Benintrc	10586000	Mt Exps—Disbn OpEx—FERCE	Labor Escalator	(26,876)	\$ (4,829)	\$ (31,705)	\$ (32,403)	\$ (33,109)	\$ (35,773)	\$ (37,077)
75	OCOA/500000	Salaries and Wages	10587000	Cust Instlltns Exps—FERCE	Labor Escalator	45,670	\$ 8,205	\$ 53,876	\$ 55,061	\$ 56,261	\$ 60,788	\$ 63,004
76	OCOA/500300	Outside Svs	10587000	Cust Instlltns Exps—FERCE	General Escalator	1,050	\$ -	\$ 1,050	\$ 1,066	\$ 1,092	\$ 1,116	\$ 1,140
77	OCOA/500930	Util Exp-Cust Instal	10587000	Cust Instlltns Exps—FERCE	General Escalator	220	\$ -	\$ 220	\$ 223	\$ 228	\$ 233	\$ 238
78	OCOA/505000	Other Operating Exp	10587000	Cust Instlltns Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	OCOA/800000	Lbr Alloc	10587000	Cust Instlltns Exps—FERCE	Labor Escalator	2,047	\$ 368	\$ 2,415	\$ 2,468	\$ 2,522	\$ 2,725	\$ 2,824
80	OCOA/500000	Salaries and Wages	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	290,215	\$ 52,141	\$ 342,355	\$ 349,887	\$ 357,511	\$ 386,279	\$ 400,360
81	OCOA/500010	Overtime	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	8,733	\$ 1,569	\$ 10,302	\$ 10,528	\$ 10,758	\$ 11,623	\$ 12,047
82	OCOA/500050	AllocCorp Lbr Leg	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(27,090)	\$ (4,867)	\$ (31,957)	\$ (32,660)	\$ (33,371)	\$ (36,057)	\$ (37,371)
83	OCOA/500100	Vacation & Other TO	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	3,589	\$ 645	\$ 4,234	\$ 4,327	\$ 4,421	\$ 4,777	\$ 4,951
84	OCOA/500300	Outside Svs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	91,348	\$ -	\$ 91,348	\$ 92,724	\$ 94,993	\$ 97,100	\$ 99,155
85	OCOA/500700	Land&Property Rents	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	4,354	\$ -	\$ 4,354	\$ 4,419	\$ 4,527	\$ 4,628	\$ 4,726
86	OCOA/501210	Fleet-Fuel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(28,299)	\$ -	\$ (28,299)	\$ (28,725)	\$ (29,428)	\$ (30,080)	\$ (30,717)
87	OCOA/502300	Facility Costs	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	93,201	\$ -	\$ 93,201	\$ 94,605	\$ 96,920	\$ 99,070	\$ 101,167
88	OCOA/502310	Facility Costs-Maint	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,128	\$ -	\$ 1,128	\$ 1,145	\$ 1,173	\$ 1,199	\$ 1,225
89	OCOA/502320	Facility Costs-Secur	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	90	\$ -	\$ 90	\$ 91	\$ 94	\$ 96	\$ 98
90	OCOA/505000	Other Operating Exp	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	1,038,432	\$ -	\$ 1,038,432	\$ 1,054,067	\$ 1,079,861	\$ 1,103,815	\$ 1,127,178
91	OCOA/505100	Cost Alloc to Cap	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	(3,315)	\$ -	\$ (3,315)	\$ (3,364)	\$ (3,447)	\$ (3,523)	\$ (3,598)
92	OCOA/702000	BS Lbr Offset	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(5,093)	\$ (915)	\$ (6,008)	\$ (6,140)	\$ (6,274)	\$ (6,778)	\$ (7,025)
93	OCOA/800000	Lbr Alloc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	111,641	\$ 20,058	\$ 131,699	\$ 134,596	\$ 137,529	\$ 148,595	\$ 154,012
94	OCOA/803000	Assess Lbr	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	265	\$ 48	\$ 312	\$ 319	\$ 326	\$ 352	\$ 365
95	OCOA/803020	Assess Material	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	2,630	\$ -	\$ 2,630	\$ 2,670	\$ 2,735	\$ 2,796	\$ 2,855
96	OCOA/803040	Assess Other	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	865	\$ -	\$ 865	\$ 878	\$ 900	\$ 920	\$ 939
97	OCOA/803050	Assess Fleet - Asses	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	63	\$ -	\$ 63	\$ 64	\$ 66	\$ 67	\$ 69
98	OCOA/803080	Assess Meals	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	828	\$ -	\$ 828	\$ 840	\$ 861	\$ 880	\$ 899

**Liberty Utilities (Granite State Electric) Corp.**  
**Distribution Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.6

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026	
99	OCOA/803085	Assess Travel	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	3,022	\$ -	\$ 3,022	\$ 3,068	\$ 3,143	\$ 3,213	\$ 3,281	
100	OCOA/853000	Assess Lbr-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	20,946	\$ 3,763	\$ 24,709	\$ 25,253	\$ 25,803	\$ 27,879	\$ 28,896	
101	OCOA/853030	As Serv-Intrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	General Escalator	7,960	\$ -	\$ 7,960	\$ 8,080	\$ 8,278	\$ 8,461	\$ 8,640	
102	OCOA/853110	As OH BenIntrc	10588000	Misc Disbn Exps—Disbn OpEx—FERCE	Labor Escalator	(1,816)	\$ (326)	\$ (2,143)	\$ (2,190)	\$ (2,238)	\$ (2,418)	\$ (2,506)	
103	OCOA/500000	Salaries and Wages	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	13,469	\$ 2,420	\$ 15,889	\$ 16,238	\$ 16,592	\$ 17,927	\$ 18,581	
104	OCOA/500100	Vacation & Other TO	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	175	\$ 31	\$ 206	\$ 211	\$ 216	\$ 233	\$ 241	
105	OCOA/505000	Other Operating Exp	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	OCOA/800000	Lbr Alloc	10590000	Mntc Supvsn n Engrng MjO—Disbn Exps—FERCE	Labor Escalator	299	\$ 54	\$ 352	\$ 360	\$ 368	\$ 398	\$ 412	
107	OCOA/500000	Salaries and Wages	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	105,704	\$ 18,991	\$ 124,695	\$ 127,439	\$ 130,215	\$ 140,694	\$ 145,822	
108	OCOA/500100	Vacation & Other TO	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	41	\$ 7	\$ 49	\$ 50	\$ 51	\$ 55	\$ 57	
109	OCOA/500300	Outside Svs	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	790	\$ -	\$ 790	\$ 802	\$ 822	\$ 840	\$ 858	
110	OCOA/505000	Other Operating Exp	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	General Escalator	20,630	\$ -	\$ 20,630	\$ 20,941	\$ 21,453	\$ 21,929	\$ 22,393	
111	OCOA/800000	Lbr Alloc	10591000	Mntc of Struct MjO—Disbn Exps—FERCE	Labor Escalator	2,699	\$ 485	\$ 3,184	\$ 3,254	\$ 3,325	\$ 3,592	\$ 3,723	
112	OCOA/500000	Salaries and Wages	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	131,559	\$ 23,636	\$ 155,195	\$ 158,609	\$ 162,065	\$ 175,106	\$ 181,489	
113	OCOA/500010	Overtime	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	1,411	\$ 253	\$ 1,664	\$ 1,701	\$ 1,738	\$ 1,878	\$ 1,946	
114	OCOA/505000	Other Operating Exp	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	General Escalator	77,511	\$ -	\$ 77,511	\$ 78,678	\$ 80,603	\$ 82,391	\$ 84,135	
115	OCOA/800000	Lbr Alloc	10592000	Mntc of Stn Eqp MjO—Disbn Exps—FERCE	Labor Escalator	27,854	\$ 5,004	\$ 32,858	\$ 33,581	\$ 34,313	\$ 37,074	\$ 38,425	
116	OCOA/500000	Salaries and Wages	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	568,816	\$ 102,195	\$ 671,011	\$ 685,774	\$ 700,715	\$ 757,101	\$ 784,700	
117	OCOA/500010	Overtime	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	4,282	\$ 769	\$ 5,051	\$ 5,162	\$ 5,275	\$ 5,699	\$ 5,907	
118	OCOA/500100	Vacation & Other TO	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	7,374	\$ 1,325	\$ 8,699	\$ 8,890	\$ 9,084	\$ 9,815	\$ 10,172	
119	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	604,998	\$ (52,302)	\$ 552,696	\$ 561,017	\$ 574,746	\$ 587,495	\$ 599,930	
120	OCOA/501230	Fleet-Permit/Inspect	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
121	OCOA/503300	Misc Other Deduction	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	2,424	\$ -	\$ 2,424	\$ 2,460	\$ 2,521	\$ 2,577	\$ 2,631	
122	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	General Escalator	3,510,154	\$ (3,229,291)	\$ 280,863	\$ 285,092	\$ 292,068	\$ 298,547	\$ 304,866	
123	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Specifically Forecasted	-	\$ 2,200,000	\$ 2,200,000	\$ 2,419,709	\$ 4,050,563	\$ 4,325,394	\$ 4,576,174	
124	OCOA/800000	Lbr Alloc	10593000	Mntc of Overhead Lines MjO—Disbn Exps—FERCE	Labor Escalator	754,654	\$ 135,583	\$ 890,237	\$ 909,822	\$ 929,645	\$ 1,004,454	\$ 1,041,069	
125	OCOA/500000	Salaries and Wages	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	22,178	\$ 3,985	\$ 26,162	\$ 26,738	\$ 27,321	\$ 29,519	\$ 30,595	
126	OCOA/500300	Outside Svs	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	124,713	\$ -	\$ 124,713	\$ 126,591	\$ 129,689	\$ 132,566	\$ 135,372	
127	OCOA/505000	Other Operating Exp	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	General Escalator	7,250	\$ -	\$ 7,250	\$ 7,359	\$ 7,539	\$ 7,706	\$ 7,870	
128	OCOA/800000	Lbr Alloc	10594000	Mntc of Undgd Lines MjO—Disbn Exps—FERCE	Labor Escalator	13,169	\$ 2,366	\$ 15,535	\$ 15,877	\$ 16,223	\$ 17,528	\$ 18,167	
129	OCOA/500000	Salaries and Wages	10595000	Mntc of Line Transformers—Disbn Exps—FERCE	Labor Escalator	3,701	\$ 665	\$ 4,365	\$ 4,462	\$ 4,559	\$ 4,926	\$ 5,105	
130	OCOA/500000	Salaries and Wages	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	27,115	\$ 4,871	\$ 31,986	\$ 32,690	\$ 33,402	\$ 36,090	\$ 37,406	
131	OCOA/500100	Vacation & Other TO	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	31	\$ 6	\$ 37	\$ 37	\$ 38	\$ 41	\$ 43	
132	OCOA/505000	Other Operating Exp	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	General Escalator	1,992	\$ -	\$ 1,992	\$ 2,022	\$ 2,071	\$ 2,117	\$ 2,162	
133	OCOA/800000	Lbr Alloc	10596000	Mntc of Str Lgtg n Signal Systems—Disbn Exps—FERCE	Labor Escalator	10,141	\$ 1,822	\$ 11,963	\$ 12,226	\$ 12,492	\$ 13,497	\$ 13,989	
134	OCOA/500000	Salaries and Wages	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	26,823	\$ 4,819	\$ 31,642	\$ 32,338	\$ 33,043	\$ 35,701	\$ 37,003	
135	OCOA/500010	Overtime	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	78	\$ 14	\$ 92	\$ 94	\$ 96	\$ 103	\$ 107	
136	OCOA/505000	Other Operating Exp	10597000	Mntc of Mts—Disbn Exps—FERCE	General Escalator	11,202	\$ -	\$ 11,202	\$ 11,371	\$ 11,649	\$ 11,908	\$ 12,160	
137	OCOA/800000	Lbr Alloc	10597000	Mntc of Mts—Disbn Exps—FERCE	Labor Escalator	15,659	\$ 2,813	\$ 18,472	\$ 18,879	\$ 19,290	\$ 20,842	\$ 21,602	
138	OCOA/500000	Salaries and Wages	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	Labor Escalator	29,806	\$ 5,355	\$ 35,161	\$ 35,935	\$ 36,718	\$ 39,673	\$ 41,119	
139	OCOA/500300	Outside Svs	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	4,545	\$ -	\$ 4,545	\$ 4,613	\$ 4,726	\$ 4,831	\$ 4,933	
140	OCOA/503300	Misc Other Deduction	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	341	\$ -	\$ 341	\$ 346	\$ 355	\$ 362	\$ 370	
141	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	General Escalator	24,780	\$ (465)	\$ 24,315	\$ 24,681	\$ 25,285	\$ 25,846	\$ 26,393	
142													
143	<b>Total Distribution Expense</b>						<b>\$ 10,864,696</b>	<b>\$ (212,950)</b>	<b>\$ 10,651,746</b>	<b>\$ 11,037,324</b>	<b>\$ 12,863,809</b>	<b>\$ 13,672,635</b>	<b>\$ 14,217,178</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Customer Account Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.7

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year	
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026	
1													
2	OCOA/500000	Salaries and Wages	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	Labor Escalator	36,259	\$ 6,514	\$ 42,774	\$ 43,715	\$ 44,667	\$ 48,262	\$ 50,021	
3	OCOA/500010	Overtime	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	Labor Escalator	(170)	\$ (30)	\$ (200)	\$ (205)	\$ (209)	\$ (226)	\$ (234)	
4	OCOA/505000	Other Operating Exp	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	OCOA/800000	Lbr Alloc	10901000	Supvsn MjO—Cust A/cs OpEx—FERCE	Labor Escalator	9,502	\$ 1,707	\$ 11,209	\$ 11,456	\$ 11,705	\$ 12,647	\$ 13,108	
6	OCOA/500000	Salaries and Wages	10902000	Mt Reading Exps—FERCE	Labor Escalator	260,785	\$ 46,853	\$ 307,638	\$ 314,407	\$ 321,257	\$ 347,108	\$ 359,761	
7	OCOA/500010	Overtime	10902000	Mt Reading Exps—FERCE	Labor Escalator	83	\$ 15	\$ 98	\$ 100	\$ 102	\$ 111	\$ 115	
8	OCOA/500300	Outside Svs	10902000	Mt Reading Exps—FERCE	General Escalator	47,149	\$ -	\$ 47,149	\$ 47,859	\$ 49,030	\$ 50,118	\$ 51,178	
9	OCOA/505000	Other Operating Exp	10902000	Mt Reading Exps—FERCE	General Escalator	1,740	\$ -	\$ 1,740	\$ 1,766	\$ 1,809	\$ 1,849	\$ 1,889	
10	OCOA/800000	Lbr Alloc	10902000	Mt Reading Exps—FERCE	Labor Escalator	43,515	\$ 7,818	\$ 51,333	\$ 52,462	\$ 53,605	\$ 57,919	\$ 60,030	
11	OCOA/500000	Salaries and Wages	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	503,920	\$ 90,535	\$ 594,455	\$ 607,533	\$ 620,770	\$ 670,723	\$ 695,173	
12	OCOA/500010	Overtime	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	8,966	\$ 1,611	\$ 10,577	\$ 10,810	\$ 11,045	\$ 11,934	\$ 12,369	
13	OCOA/500050	AllocCorp Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(17,824)	\$ (3,202)	\$ (21,027)	\$ (21,489)	\$ (21,957)	\$ (23,724)	\$ (24,589)	
14	OCOA/500060	AllocReg Lbr Leg	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	7,604	\$ 1,366	\$ 8,971	\$ 9,168	\$ 9,368	\$ 10,121	\$ 10,490	
15	OCOA/500100	Vacation & Other TO	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(399)	\$ (72)	\$ (471)	\$ (481)	\$ (492)	\$ (531)	\$ (551)	
16	OCOA/500300	Outside Svs	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	17,750	\$ -	\$ 17,750	\$ 18,017	\$ 18,458	\$ 18,868	\$ 19,267	
17	OCOA/501500	Advertising Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	1,977	\$ -	\$ 1,977	\$ 2,006	\$ 2,055	\$ 2,101	\$ 2,145	
18	OCOA/502400	Legal Expenses	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	41	\$ -	\$ 41	\$ 41	\$ 42	\$ 43	\$ 44	
19	OCOA/505000	Other Operating Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(1,590)	\$ -	\$ (1,590)	\$ (1,614)	\$ (1,654)	\$ (1,690)	\$ (1,726)	
20	OCOA/505070	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	421,546	\$ -	\$ 421,546	\$ 427,893	\$ 438,364	\$ 448,088	\$ 457,572	
21	OCOA/505070(Adj)	Cust Rec&Cltn Exp	10903000	Cust Records n Clctn Exps—FERCE	Specifically Forecasted	-	\$ -	\$ -	\$ 75,329	\$ 75,329	\$ 75,329	\$ 75,329	
22	OCOA/505100	Cost Alloc to Cap	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	(63,231)	\$ -	\$ (63,231)	\$ (64,183)	\$ (65,753)	\$ (67,212)	\$ (68,635)	
23	OCOA/702000	BS Lbr Offset	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(1,083)	\$ (195)	\$ (1,277)	\$ (1,305)	\$ (1,334)	\$ (1,441)	\$ (1,494)	
24	OCOA/800000	Lbr Alloc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	162,461	\$ 29,188	\$ 191,649	\$ 195,865	\$ 200,133	\$ 216,237	\$ 224,120	
25	OCOA/803000	Assess Lbr	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(10,376)	\$ (1,864)	\$ (12,240)	\$ (12,509)	\$ (12,781)	\$ (13,810)	\$ (14,313)	
26	OCOA/803040	Assess Other	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	521	\$ -	\$ 521	\$ 529	\$ 542	\$ 554	\$ 565	
27	OCOA/803080	Assess Meals	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	346	\$ -	\$ 346	\$ 351	\$ 360	\$ 368	\$ 375	
28	OCOA/803085	Assess Travel	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	824	\$ -	\$ 824	\$ 836	\$ 857	\$ 876	\$ 894	
29	OCOA/803110	Assess OH Benefit	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	63	\$ 11	\$ 74	\$ 75	\$ 77	\$ 83	\$ 86	
30	OCOA/853000	Assess Lbr-Intrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	20,176	\$ 3,625	\$ 23,801	\$ 24,325	\$ 24,855	\$ 26,855	\$ 27,834	
31	OCOA/853040	Assess Other-Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	8	\$ -	\$ 8	\$ 8	\$ 8	\$ 9	\$ 9	
32	OCOA/853080	Assess Meals -Intrc	10903000	Cust Records n Clctn Exps—FERCE	General Escalator	49	\$ -	\$ 49	\$ 50	\$ 51	\$ 52	\$ 53	
33	OCOA/853110	As OH BenIntrc	10903000	Cust Records n Clctn Exps—FERCE	Labor Escalator	(2,409)	\$ (433)	\$ (2,842)	\$ (2,904)	\$ (2,968)	\$ (3,206)	\$ (3,323)	
34	OCOA/502000	Bad Debt Write-off	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	188,737	\$ -	\$ 188,737	\$ -	\$ -	\$ -	\$ -	
35	OCOA/502010	Bad Debt IVA	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	1,391,495	\$ -	\$ 1,391,495	\$ 165,589	\$ 165,589	\$ 165,589	\$ 165,589	
36	OCOA/502020	Bad Debt Manual Adj	10904000	Uncoll A/cs—FERCE	Specifically Forecasted	(1,307,301)	\$ -	\$ (1,307,301)	\$ -	\$ -	\$ -	\$ -	
37	OCOA/500000	Salaries and Wages	10905000	Misc Cust A/cs Exps MjO—Cust A/cs Opi	Labor Escalator	16,000	\$ 2,875	\$ 18,875	\$ 19,290	\$ 19,710	\$ 21,296	\$ 22,072	
38	OCOA/500300	Outside Svs	10905000	Misc Cust A/cs Exps MjO—Cust A/cs Opi	General Escalator	4,000	\$ -	\$ 4,000	\$ 4,060	\$ 4,160	\$ 4,252	\$ 4,342	
39	OCOA/505000	Other Operating Exp	10905000	Misc Cust A/cs Exps MjO—Cust A/cs Opi	General Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40													
41	<b>Total Customer Account Expense</b>						<b>\$ 1,741,134</b>	<b>\$ 186,323</b>	<b>\$ 1,927,457</b>	<b>\$ 1,928,850</b>	<b>\$ 1,966,800</b>	<b>\$ 2,079,549</b>	<b>\$ 2,139,567</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Customer Service Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.8

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500000	Salaries and Wages	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Labor Escalator	24,257	\$ 4,358	\$ 28,615	\$ 29,245	\$ 29,882	\$ 32,287	\$ 33,464
4	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	61,558	\$ 2,406	\$ 63,964	\$ 64,927	\$ 66,516	\$ 67,992	\$ 69,431
5	OCOA/501500 (Adj)	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Specifically Forecasted	-	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
6	OCOA/505000	Other Operating Exp	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	10,688	\$ -	\$ 10,688	\$ 10,849	\$ 11,114	\$ 11,361	\$ 11,601
7	OCOA/854000	WBS ST Lbr-Intrc	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	Labor Escalator	1,297	\$ 233	\$ 1,530	\$ 1,563	\$ 1,597	\$ 1,726	\$ 1,789
8	OCOA/854040	WBS ST Other-Intrc	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	General Escalator	161	\$ -	\$ 161	\$ 163	\$ 167	\$ 171	\$ 174
9												
10	<b>Total Customer Service Expense</b>					<b>\$ 97,960</b>	<b>\$ 6,998</b>	<b>\$ 104,958</b>	<b>\$ 211,747</b>	<b>\$ 214,277</b>	<b>\$ 218,536</b>	<b>\$ 221,459</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Sales Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2.9

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500000	Salaries and Wages	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	12,609 \$	2,265 \$	14,874 \$	15,201 \$	15,533 \$	16,783 \$	17,394 \$
4	OCOA/500050	AllocCorp Lbr Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(4,283) \$	(770) \$	(5,053) \$	(5,164) \$	(5,276) \$	(5,701) \$	(5,909) \$
5	OCOA/500100	Vacation & Other TO	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	3,370 \$	605 \$	3,975 \$	4,063 \$	4,151 \$	4,485 \$	4,649 \$
6	OCOA/501500	Advertising Expenses	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	882 \$	- \$	882 \$	895 \$	917 \$	938 \$	958 \$
7	OCOA/504000	AllocCorp Cap Leg	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	318 \$	- \$	318 \$	323 \$	331 \$	338 \$	345 \$
8	OCOA/505000	Other Operating Exp	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(18,568) \$	- \$	(18,568) \$	(18,847) \$	(19,308) \$	(19,737) \$	(20,154) \$
9	OCOA/505100	Cost Alloc to Cap	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	(22,392) \$	- \$	(22,392) \$	(22,730) \$	(23,286) \$	(23,802) \$	(24,306) \$
10	OCOA/702000	BS Lbr Offset	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(3,222) \$	(579) \$	(3,801) \$	(3,885) \$	(3,969) \$	(4,289) \$	(4,445) \$
11	OCOA/800000	Lbr Alloc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	26,080 \$	4,686 \$	30,766 \$	31,443 \$	32,128 \$	34,713 \$	35,978 \$
12	OCOA/803000	Assess Lbr	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(10,134) \$	(1,821) \$	(11,955) \$	(12,218) \$	(12,484) \$	(13,488) \$	(13,980) \$
13	OCOA/803085	Assess Travel	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	General Escalator	231 \$	- \$	231 \$	234 \$	240 \$	245 \$	250 \$
14	OCOA/853000	Assess Lbr-Intrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	4,561 \$	819 \$	5,380 \$	5,499 \$	5,619 \$	6,071 \$	6,292 \$
15	OCOA/853110	As OH BenIntrc	10912000	Demonstrating n Selling Exps MjO—Sls OpEx—FERCE	Labor Escalator	(278) \$	(50) \$	(328) \$	(335) \$	(342) \$	(370) \$	(383) \$
16	OCOA/500000	Salaries and Wages	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	Labor Escalator	167,170 \$	30,034 \$	197,204 \$	201,543 \$	205,934 \$	222,505 \$	230,616 \$
17	OCOA/501500	Advertising Expenses	10916000	Misc Sls Exps MjO—Sls OpEx—FERCE	General Escalator	3,241 \$	- \$	3,241 \$	3,290 \$	3,370 \$	3,445 \$	3,518 \$
18												
19	<b>Total Sales Expense</b>					<b>\$ 159,584</b>	<b>\$ 35,191</b>	<b>\$ 194,775</b>	<b>\$ 199,312</b>	<b>\$ 203,556</b>	<b>\$ 222,136</b>	<b>\$ 230,823</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
1												
2	OCOA/500000	Salaries and Wages	10920000	Admin n Gen Sly—FERCE	Labor Escalator	725,045	\$ 130,263	\$ 855,308	\$ 874,125	\$ 893,170	\$ 965,044	\$ 1,000,222
3	OCOA/500010	Overtime	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,942	\$ 349	\$ 2,291	\$ 2,342	\$ 2,393	\$ 2,585	\$ 2,679
4	OCOA/500050	AllocCorp Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	211,156	\$ 37,937	\$ 249,093	\$ 254,573	\$ 260,119	\$ 281,051	\$ 291,296
5	OCOA/500060	AllocReg Lbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	219,794	\$ 39,489	\$ 259,283	\$ 264,987	\$ 270,760	\$ 292,549	\$ 303,213
6	OCOA/500100	Vacation & Other TO	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(135,238)	\$ (24,297)	\$ (159,535)	\$ (163,045)	\$ (166,597)	\$ (180,003)	\$ (186,565)
7	OCOA/500110	SS/PPP/Emp Pension	10920000	Admin n Gen Sly—FERCE	Labor Escalator	175	\$ 31	\$ 207	\$ 211	\$ 216	\$ 233	\$ 242
8	OCOA/500115	Ben Offst	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(69,746)	\$ (12,531)	\$ (82,276)	\$ (84,086)	\$ (85,919)	\$ (92,832)	\$ (96,216)
9	OCOA/500120	Unemp/Emp Insurance	10920000	Admin n Gen Sly—FERCE	Labor Escalator	289	\$ 52	\$ 341	\$ 348	\$ 356	\$ 385	\$ 399
10	OCOA/500150	Medicare/Healthcare	10920000	Admin n Gen Sly—FERCE	Labor Escalator	732,171	\$ 131,543	\$ 863,714	\$ 882,716	\$ 901,948	\$ 974,528	\$ 1,010,052
11	OCOA/500170	Group/Emp Ben	10920000	Admin n Gen Sly—FERCE	Labor Escalator	9,792	\$ 1,759	\$ 11,551	\$ 11,805	\$ 12,062	\$ 13,033	\$ 13,508
12	OCOA/500210	LTIP	10920000	Admin n Gen Sly—FERCE	Labor Escalator	48,551	\$ 8,723	\$ 57,273	\$ 58,533	\$ 59,809	\$ 64,621	\$ 66,977
13	OCOA/500220	Bonuses	10920000	Admin n Gen Sly—FERCE	Labor Escalator	600,096	\$ 107,814	\$ 707,910	\$ 723,485	\$ 739,248	\$ 798,735	\$ 827,851
14	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,493	\$ (8,603)	\$ (6,110)	\$ (6,245)	\$ (6,381)	\$ (6,894)	\$ (7,145)
15	OCOA/501220	Fleet-Repair/Main	10920000	Admin n Gen Sly—FERCE	Labor Escalator	34,388	\$ 6,178	\$ 40,566	\$ 41,458	\$ 42,362	\$ 45,771	\$ 47,439
16	OCOA/501230	Fleet-Permit/Inspect	10920000	Admin n Gen Sly—FERCE	Labor Escalator	6,096	\$ 1,095	\$ 7,192	\$ 7,350	\$ 7,510	\$ 8,114	\$ 8,410
17	OCOA/502540	Prof Svs-Other	10920000	Admin n Gen Sly—FERCE	Labor Escalator	10,781	\$ 1,937	\$ 12,718	\$ 12,998	\$ 13,281	\$ 14,349	\$ 14,873
18	OCOA/503300	Misc Other Deduction	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,155)	\$ (747)	\$ (4,902)	\$ (5,010)	\$ (5,119)	\$ (5,531)	\$ (5,732)
19	OCOA/505000	Other Operating Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	248,278	\$ 44,606	\$ 292,884	\$ 299,328	\$ 305,850	\$ 330,461	\$ 342,507
20	OCOA/505100	Cost Alloc to Cap	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(688,081)	\$ (123,622)	\$ (811,703)	\$ (829,561)	\$ (847,635)	\$ (915,844)	\$ (949,229)
21	OCOA/505200	AllocCorp NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(2,097)	\$ (377)	\$ (2,474)	\$ (2,528)	\$ (2,583)	\$ (2,791)	\$ (2,893)
22	OCOA/505210	AllocReg NonLbr Leg	10920000	Admin n Gen Sly—FERCE	Labor Escalator	164,053	\$ 29,474	\$ 193,528	\$ 197,785	\$ 202,095	\$ 218,357	\$ 226,317
23	OCOA/505500	Collection System	10920000	Admin n Gen Sly—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	OCOA/561040	Amrt Fn Cst-Debt Dis	10920000	Admin n Gen Sly—FERCE	Labor Escalator	437	\$ 78	\$ 515	\$ 526	\$ 538	\$ 581	\$ 602
25	OCOA/590000	Current FIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	OCOA/590010	Current SIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	OCOA/590210	Deferred FIT Exp	10920000	Admin n Gen Sly—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	OCOA/590230	Deferred Amrt EADIT	10920000	Admin n Gen Sly—FERCE	Labor Escalator	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	OCOA/702000	BS Lbr Offset	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(8,392)	\$ (1,508)	\$ (9,900)	\$ (10,118)	\$ (10,338)	\$ (11,170)	\$ (11,578)
30	OCOA/702110	BS Ops OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(64,341)	\$ (11,560)	\$ (75,901)	\$ (77,571)	\$ (79,261)	\$ (85,639)	\$ (88,761)
31	OCOA/800000	Lbr Alloc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	247,749	\$ 44,511	\$ 292,260	\$ 298,690	\$ 305,197	\$ 329,757	\$ 341,777
32	OCOA/802000	Settle Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(29,403)	\$ (5,283)	\$ (34,686)	\$ (35,449)	\$ (36,221)	\$ (39,136)	\$ (40,563)
33	OCOA/802020	Settle Material	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(4,800)	\$ (862)	\$ (5,663)	\$ (5,787)	\$ (5,913)	\$ (6,389)	\$ (6,622)
34	OCOA/802030	Settle Services	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(656,848)	\$ (118,011)	\$ (774,859)	\$ (791,906)	\$ (809,160)	\$ (874,272)	\$ (906,142)
35	OCOA/803000	Assess Lbr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	8,392	\$ 1,508	\$ 9,900	\$ 10,118	\$ 10,338	\$ 11,170	\$ 11,578
36	OCOA/803110	Assess OH Benefit	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(127,914)	\$ (22,981)	\$ (150,895)	\$ (154,215)	\$ (157,575)	\$ (170,255)	\$ (176,461)
37	OCOA/803112	Assess Payroll Tax	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(9,140)	\$ (1,642)	\$ (10,782)	\$ (11,019)	\$ (11,259)	\$ (12,165)	\$ (12,609)
38	OCOA/803113	Assess Pension/OPEB	10920000	Admin n Gen Sly—FERCE	Labor Escalator	361	\$ 65	\$ 426	\$ 435	\$ 444	\$ 480	\$ 498
39	OCOA/803114	Assess Prop Ins	10920000	Admin n Gen Sly—FERCE	Labor Escalator	648	\$ 116	\$ 764	\$ 781	\$ 798	\$ 862	\$ 894
40	OCOA/853000	Assess Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	185,464	\$ 33,321	\$ 218,785	\$ 223,598	\$ 228,470	\$ 246,855	\$ 255,854
41	OCOA/853020	As Mat -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,231	\$ 221	\$ 1,452	\$ 1,484	\$ 1,517	\$ 1,639	\$ 1,699
42	OCOA/853030	As Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	11,406	\$ 2,049	\$ 13,455	\$ 13,751	\$ 14,050	\$ 15,181	\$ 15,734
43	OCOA/853040	Assess Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	15,766	\$ 2,833	\$ 18,599	\$ 19,008	\$ 19,422	\$ 20,985	\$ 21,750
44	OCOA/853080	Assess Meals -Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	83	\$ 15	\$ 98	\$ 100	\$ 103	\$ 111	\$ 115
45	OCOA/853085	Assess Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	259	\$ 47	\$ 306	\$ 313	\$ 319	\$ 345	\$ 358
46	OCOA/853110	As OH BenIntrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	12,223	\$ 2,196	\$ 14,418	\$ 14,736	\$ 15,057	\$ 16,268	\$ 16,861
47	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,120	\$ (2,120)	\$ -	\$ -	\$ -	\$ -	\$ -
48	OCOA/854000	WBS ST Lbr-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	(45,843)	\$ (8,236)	\$ (54,079)	\$ (55,269)	\$ (56,473)	\$ (61,017)	\$ (63,242)
49	OCOA/854020	WBS ST Mat-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	531	\$ 95	\$ 627	\$ 640	\$ 654	\$ 707	\$ 733
50	OCOA/854030	WBS ST Serv-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	487,794	\$ 87,638	\$ 575,432	\$ 588,092	\$ 600,905	\$ 649,260	\$ 672,927
51	OCOA/854040	WBS ST Other-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	524,241	\$ 94,186	\$ 618,427	\$ 632,033	\$ 645,803	\$ 697,771	\$ 723,207
52	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	27	\$ (26,114)	\$ (26,087)	\$ (26,661)	\$ (27,241)	\$ (29,434)	\$ (30,506)
53	OCOA/854080	WBS ST Meals-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	277	\$ 50	\$ 327	\$ 334	\$ 341	\$ 368	\$ 382
54	OCOA/854085	WBS ST Travel-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	776	\$ 139	\$ 915	\$ 935	\$ 955	\$ 1,032	\$ 1,070

**Liberty Utilities (Granite State Electric) Corp.**  
**Administrative and General Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	(Annualized)	2023/2024	2024/2025	2025/2026
55	OCOA/854110	WBS ST OH Ben-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	184,638 \$	33,172 \$	217,810 \$	222,602 \$	227,452 \$	245,755 \$	254,713 \$
56	OCOA/854112	WBS ST OH PrITx-intr	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,270 \$	228 \$	1,499 \$	1,531 \$	1,565 \$	1,691 \$	1,752 \$
57	OCOA/854113	WBS ST OH Pn/OPEB-i	10920000	Admin n Gen Sly—FERCE	Labor Escalator	2,329 \$	419 \$	2,748 \$	2,808 \$	2,870 \$	3,100 \$	3,213 \$
58	OCOA/854114	WBS ST OH Prin-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	191 \$	34 \$	226 \$	230 \$	235 \$	254 \$	264 \$
59	OCOA/854116	WBS ST Vaca-Intrc	10920000	Admin n Gen Sly—FERCE	Labor Escalator	1,968 \$	354 \$	2,322 \$	2,373 \$	2,425 \$	2,620 \$	2,715 \$
60	OCOA/500300	Outside Svs	10921000	Office Splys n Exps—FERCE	General Escalator	7,125 \$	- \$	7,125 \$	7,233 \$	7,410 \$	7,574 \$	7,734 \$
61	OCOA/500400	Materials & Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	9,908 \$	- \$	9,908 \$	10,057 \$	10,303 \$	10,531 \$	10,754 \$
62	OCOA/500405	M&C-NonStck Cntrl	10921000	Office Splys n Exps—FERCE	General Escalator	9,668 \$	- \$	9,668 \$	9,814 \$	10,054 \$	10,277 \$	10,494 \$
63	OCOA/500410	M&C-Small Tools	10921000	Office Splys n Exps—FERCE	General Escalator	66 \$	- \$	66 \$	67 \$	69 \$	70 \$	72 \$
64	OCOA/500420	M&C-Safety Supplies	10921000	Office Splys n Exps—FERCE	General Escalator	4,791 \$	- \$	4,791 \$	4,863 \$	4,982 \$	5,092 \$	5,200 \$
65	OCOA/500430	M&C-Main Parts	10921000	Office Splys n Exps—FERCE	General Escalator	102 \$	- \$	102 \$	103 \$	106 \$	108 \$	110 \$
66	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	General Escalator	121,244 \$	(121,244) \$	- \$	- \$	- \$	- \$	- \$
67	OCOA/500900	Util Exp-Water & Sew	10921000	Office Splys n Exps—FERCE	General Escalator	3,376 \$	- \$	3,376 \$	3,427 \$	3,511 \$	3,589 \$	3,665 \$
68	OCOA/500920	Util Exp-Heat & Elec	10921000	Office Splys n Exps—FERCE	General Escalator	11,026 \$	- \$	11,026 \$	11,192 \$	11,466 \$	11,721 \$	11,969 \$
69	OCOA/501100	Trvl Exp	10921000	Office Splys n Exps—FERCE	General Escalator	33,833 \$	- \$	33,833 \$	34,343 \$	35,183 \$	35,964 \$	36,725 \$
70	OCOA/501110	Trvl Exp-Accomm	10921000	Office Splys n Exps—FERCE	General Escalator	2,532 \$	- \$	2,532 \$	2,570 \$	2,633 \$	2,692 \$	2,749 \$
71	OCOA/501120	Trvl Exp-Airfare	10921000	Office Splys n Exps—FERCE	General Escalator	3,629 \$	- \$	3,629 \$	3,684 \$	3,774 \$	3,858 \$	3,940 \$
72	OCOA/501130	Trvl Exp-Rental	10921000	Office Splys n Exps—FERCE	General Escalator	2,554 \$	- \$	2,554 \$	2,593 \$	2,656 \$	2,715 \$	2,773 \$
73	OCOA/501140	Trvl Exp-Mileage	10921000	Office Splys n Exps—FERCE	General Escalator	1,539 \$	- \$	1,539 \$	1,562 \$	1,600 \$	1,635 \$	1,670 \$
74	OCOA/501220	Fleet-Repair/Main	10921000	Office Splys n Exps—FERCE	General Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
75	OCOA/501300	Meals & Ent	10921000	Office Splys n Exps—FERCE	General Escalator	8,082 \$	- \$	8,082 \$	8,203 \$	8,404 \$	8,590 \$	8,772 \$
76	OCOA/501400	Comm Exp-Telephone	10921000	Office Splys n Exps—FERCE	General Escalator	754,437 \$	- \$	754,437 \$	765,796 \$	784,536 \$	801,938 \$	818,912 \$
77	OCOA/501410	Comm Exp-Cellular	10921000	Office Splys n Exps—FERCE	General Escalator	79 \$	- \$	79 \$	80 \$	82 \$	84 \$	86 \$
78	OCOA/501420	Comm Exp-Internet	10921000	Office Splys n Exps—FERCE	General Escalator	347 \$	- \$	347 \$	352 \$	361 \$	369 \$	377 \$
79	OCOA/502100	Comp Exp	10921000	Office Splys n Exps—FERCE	General Escalator	1,356 \$	- \$	1,356 \$	1,376 \$	1,410 \$	1,441 \$	1,472 \$
80	OCOA/502110	Comp Exp-Repair	10921000	Office Splys n Exps—FERCE	General Escalator	15,477 \$	- \$	15,477 \$	15,710 \$	16,094 \$	16,451 \$	16,799 \$
81	OCOA/502130	Comp Exp-Software	10921000	Office Splys n Exps—FERCE	General Escalator	(36,569) \$	- \$	(36,569) \$	(37,120) \$	(38,028) \$	(38,872) \$	(39,695) \$
82	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	General Escalator	318,867 \$	(238) \$	318,629 \$	323,426 \$	331,340 \$	338,690 \$	345,859 \$
83	OCOA/502710	Postage	10921000	Office Splys n Exps—FERCE	General Escalator	13 \$	- \$	13 \$	13 \$	13 \$	13 \$	14 \$
84	OCOA/503000	Rental Expense	10921000	Office Splys n Exps—FERCE	General Escalator	9,872 \$	- \$	9,872 \$	10,021 \$	10,266 \$	10,494 \$	10,716 \$
85	OCOA/503110	Training	10921000	Office Splys n Exps—FERCE	General Escalator	38,256 \$	- \$	38,256 \$	38,832 \$	39,782 \$	40,665 \$	41,526 \$
86	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	General Escalator	40,465 \$	7,830 \$	48,296 \$	49,023 \$	50,223 \$	51,337 \$	52,423 \$
87	OCOA/505000	Other Operating Exp	10921000	Office Splys n Exps—FERCE	General Escalator	2,322 \$	- \$	2,322 \$	2,357 \$	2,414 \$	2,468 \$	2,520 \$
88	OCOA/550570	Cap Depr-Fleet	10921000	Office Splys n Exps—FERCE	General Escalator	(35,407) \$	- \$	(35,407) \$	(35,940) \$	(36,819) \$	(37,636) \$	(38,433) \$
89	OCOA/551100	Unrealized Gns/Lss	10921000	Office Splys n Exps—FERCE	General Escalator	(1,985) \$	- \$	(1,985) \$	(2,014) \$	(2,064) \$	(2,109) \$	(2,154) \$
90	OCOA/560010	Bank Charges	10921000	Office Splys n Exps—FERCE	General Escalator	429 \$	- \$	429 \$	435 \$	446 \$	456 \$	465 \$
91	OCOA/800000	Lbr Alloc	10921000	Office Splys n Exps—FERCE	Labor Escalator	1,264 \$	227 \$	1,492 \$	1,524 \$	1,558 \$	1,683 \$	1,744 \$
92	OCOA/853020	As Mat -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	3,656 \$	- \$	3,656 \$	3,711 \$	3,802 \$	3,887 \$	3,969 \$
93	OCOA/853040	Assess Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	271,503 \$	- \$	271,503 \$	275,591 \$	282,335 \$	288,597 \$	294,706 \$
94	OCOA/853050	As Fleet - Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(21) \$	- \$	(21) \$	(21) \$	(22) \$	(22) \$	(23) \$
95	OCOA/853080	Assess Meals -Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	4,224 \$	- \$	4,224 \$	4,287 \$	4,392 \$	4,489 \$	4,584 \$
96	OCOA/853085	Assess Travel-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	11,427 \$	- \$	11,427 \$	11,599 \$	11,883 \$	12,147 \$	12,404 \$
97	OCOA/854000	WBS ST Lbr-Intrc	10921000	Office Splys n Exps—FERCE	Labor Escalator	10,888 \$	1,956 \$	12,844 \$	13,126 \$	13,412 \$	14,492 \$	15,020 \$
98	OCOA/854030	WBS ST Serv-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(1,260) \$	- \$	(1,260) \$	(1,279) \$	(1,310) \$	(1,339) \$	(1,368) \$
99	OCOA/854040	WBS ST Other-Intrc	10921000	Office Splys n Exps—FERCE	General Escalator	(28,934) \$	- \$	(28,934) \$	(29,370) \$	(30,089) \$	(30,756) \$	(31,407) \$
100	OCOA/500000	Salaries and Wages	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(283,886) \$	(51,004) \$	(334,890) \$	(342,258) \$	(349,715) \$	(377,856) \$	(391,630) \$
101	OCOA/504000	AllocCorp Cap Leg	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	1,728 \$	- \$	1,728 \$	1,754 \$	1,797 \$	1,837 \$	1,876 \$
102	OCOA/505000	Other Operating Exp	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
103	OCOA/505100	Cost Alloc to Cap	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	(8,053,384) \$	- \$	(8,053,384) \$	(8,174,636) \$	(8,374,679) \$	(8,560,447) \$	(8,741,637) \$
104	OCOA/800000	Lbr Alloc	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	2,373 \$	426 \$	2,799 \$	2,861 \$	2,923 \$	3,158 \$	3,274 \$
105	OCOA/803000	Assess Lbr	10922000	Admin Exps Tfrd—Cr—FERCE	Labor Escalator	(109,749) \$	(19,718) \$	(129,467) \$	(132,315) \$	(135,198) \$	(146,077) \$	(151,402) \$
106	OCOA/803020	Assess Material	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	376 \$	- \$	376 \$	381 \$	391 \$	399 \$	408 \$
107	OCOA/803040	Assess Other	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	(64,327) \$	- \$	(64,327) \$	(65,296) \$	(66,894) \$	(68,377) \$	(69,825) \$
108	OCOA/803050	Assess Fleet - Asses	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	22 \$	- \$	22 \$	22 \$	23 \$	23 \$	24 \$

Liberty Utilities (Granite State Electric) Corp.  
 Administrative and General Expense Worksheet  
 Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
 Attachment KMI/DSD-1 Rev 1  
 Schedule RR-2.10

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
109	OCOA/803080	Assess Meals	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	533 \$	- \$	533 \$	541 \$	554 \$	566 \$	578 \$
110	OCOA/803085	Assess Travel	10922000	Admin Exps Tfrd—Cr—FERCE	General Escalator	4,904 \$	- \$	4,904 \$	4,978 \$	5,107 \$	5,213 \$	5,323 \$
111	OCOA/500000	Salaries and Wages	10923000	Outside Servs Empld—FERCE	Labor Escalator	8,440 \$	1,516 \$	9,956 \$	10,175 \$	10,397 \$	11,233 \$	11,643 \$
112	OCOA/500300	Outside Svcs	10923000	Outside Servs Empld—FERCE	General Escalator	(171,989) \$	(51,919) \$	(223,908) \$	(227,279) \$	(232,841) \$	(238,006) \$	(243,043) \$
113	OCOA/500340	AllocCorp OutSvs Leg	10923000	Outside Servs Empld—FERCE	General Escalator	525,273 \$	- \$	525,273 \$	533,181 \$	546,229 \$	558,346 \$	570,163 \$
114	OCOA/502400	Legal Expenses	10923000	Outside Servs Empld—FERCE	General Escalator	27,132 \$	- \$	27,132 \$	27,541 \$	28,215 \$	28,841 \$	29,451 \$
115	OCOA/502520	Prof Svcs-Acct/Audit	10923000	Outside Servs Empld—FERCE	General Escalator	(25,584) \$	- \$	(25,584) \$	(25,969) \$	(26,604) \$	(27,194) \$	(27,770) \$
116	OCOA/502540	Prof Svcs-Other	10923000	Outside Servs Empld—FERCE	General Escalator	488,550 \$	(50,895) \$	437,655 \$	444,244 \$	455,115 \$	465,210 \$	475,057 \$
117	OCOA/505000	Other Operating Exp	10923000	Outside Servs Empld—FERCE	General Escalator	11,594 \$	- \$	11,594 \$	11,768 \$	12,056 \$	12,324 \$	12,585 \$
118	OCOA/505200	AllocCorp NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	784,967 \$	- \$	784,967 \$	796,786 \$	816,284 \$	834,391 \$	852,052 \$
119	OCOA/505210	AllocReg NonLbr Leg	10923000	Outside Servs Empld—FERCE	General Escalator	648,863 \$	- \$	648,863 \$	658,632 \$	674,750 \$	689,717 \$	704,315 \$
120	OCOA/800000	Lbr Alloc	10923000	Outside Servs Empld—FERCE	Labor Escalator	183 \$	33 \$	216 \$	221 \$	226 \$	244 \$	253 \$
121	OCOA/803030	Assess Services	10923000	Outside Servs Empld—FERCE	General Escalator	1,397 \$	- \$	1,397 \$	1,418 \$	1,453 \$	1,485 \$	1,516 \$
122	OCOA/853030	As Serv-Intrc	10923000	Outside Servs Empld—FERCE	General Escalator	82,588 \$	- \$	82,588 \$	83,832 \$	85,883 \$	87,788 \$	89,646 \$
123	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	General Escalator	1,589,024 \$	(1,500,000) \$	89,024 \$	90,365 \$	92,576 \$	94,629 \$	96,632 \$
124	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	Specifically Forecasted	- \$	1,500,000 \$	1,500,000 \$	1,500,000 \$	1,500,000 \$	1,500,000 \$	1,500,000 \$
125	OCOA/853114	As Prop Ins-Intrc	10924000	Ppty Ins—FERCE	Labor Escalator	293 \$	53 \$	345 \$	353 \$	361 \$	390 \$	404 \$
126	OCOA/500300	Outside Svcs	10925000	Injuries n Dmg—FERCE	General Escalator	1,500 \$	(1,500) \$	- \$	- \$	- \$	- \$	- \$
127	OCOA/501050	Inj & Damages Inscrce	10925000	Injuries n Dmg—FERCE	Specifically Forecasted	926,099 \$	- \$	926,099 \$	919,284 \$	1,033,103 \$	1,161,015 \$	1,304,764 \$
128	OCOA/505000	Other Operating Exp	10925000	Injuries n Dmg—FERCE	General Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
129	OCOA/170100	LTRA Pen&PostEmp Bt	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
130	OCOA/500140	Opt Out Cr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	6,963 \$	1,251 \$	8,214 \$	8,395 \$	8,578 \$	9,268 \$	9,606 \$
131	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,499,628 \$	242,373 \$	1,742,001 \$	1,745,750 \$	1,752,702 \$	1,889,534 \$	2,033,962 \$
132	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	1,287,680 \$	208,636 \$	1,496,315 \$	1,402,925 \$	1,296,035 \$	1,325,671 \$	1,364,815 \$
133	OCOA/500170	Group/Emp Ben	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	(299,212) \$	(53,757) \$	(352,969) \$	(360,735) \$	(368,594) \$	(398,255) \$	(412,773) \$
134	OCOA/500230	StkPurPlns Emp Cntr	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	20,424 \$	3,669 \$	24,093 \$	24,623 \$	25,160 \$	27,184 \$	28,175 \$
135	OCOA/500270	Car Allowance	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	249 \$	45 \$	294 \$	300 \$	307 \$	332 \$	344 \$
136	OCOA/505100	Cost Alloc to Cap	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	356,000 \$	- \$	356,000 \$	361,360 \$	370,203 \$	378,415 \$	386,424 \$
137	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	847,595 \$	- \$	847,595 \$	824,031 \$	833,384 \$	331,307 \$	139,581 \$
138	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	Specifically Forecasted	198,075 \$	- \$	198,075 \$	315,834 \$	405,961 \$	(494,329) \$	(901,739) \$
139	OCOA/702110	BS Ops OH Benefit	10926000	Employee Pensions n Bnfts—FERCE	General Escalator	(180,351) \$	- \$	(180,351) \$	(183,066) \$	(187,546) \$	(191,706) \$	(195,764) \$
140	OCOA/702117	BS OH PenOPEB Nonse	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	86,197 \$	15,486 \$	101,684 \$	103,921 \$	106,185 \$	114,729 \$	118,912 \$
141	OCOA/853110	As OH BenIntrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	229,618 \$	41,254 \$	270,872 \$	276,831 \$	282,862 \$	305,624 \$	316,765 \$
142	OCOA/853113	As Pnsn/OPEB-Intrc	10926000	Employee Pensions n Bnfts—FERCE	Labor Escalator	635 \$	114 \$	750 \$	766 \$	783 \$	846 \$	877 \$
143	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	Specifically Forecasted	643,455 \$	(1,800) \$	641,655 \$	618,226 \$	543,944 \$	469,661 \$	469,661 \$
144	OCOA/500300	Outside Svcs	10930200	Misc Gen Exps—FERCE	General Escalator	4,040 \$	- \$	4,040 \$	4,101 \$	4,201 \$	4,294 \$	4,385 \$
145	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	General Escalator	(119,826) \$	(232,848) \$	(352,673) \$	(357,983) \$	(366,744) \$	(374,879) \$	(382,813) \$
146	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	Specifically Forecasted	- \$	860,020 \$	860,020 \$	860,020 \$	832,809 \$	796,776 \$	950,813 \$
147	OCOA/800000	Lbr Alloc	10930200	Misc Gen Exps—FERCE	Labor Escalator	373 \$	67 \$	440 \$	450 \$	460 \$	497 \$	515 \$
148	OCOA/501300	Meals & Ent	10931000	Rents—Admin—FERCE	General Escalator	132,786 \$	- \$	132,786 \$	134,786 \$	138,084 \$	141,147 \$	144,134 \$
149	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	Specifically Forecasted	71,285 \$	142,563 \$	213,848 \$	218,038 \$	225,281 \$	230,279 \$	235,153 \$
150	OCOA/503040	Lease Exp	10931000	Rents—Admin—FERCE	General Escalator	1,398 \$	- \$	1,398 \$	1,419 \$	1,453 \$	1,485 \$	1,517 \$
151	OCOA/505000	Other Operating Exp	10931000	Rents—Admin—FERCE	General Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
152	OCOA/500000	Salaries and Wages	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	1,579 \$	284 \$	1,863 \$	1,904 \$	1,945 \$	2,102 \$	2,178 \$
153	OCOA/500010	Overtime	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	105 \$	19 \$	124 \$	127 \$	129 \$	140 \$	145 \$
154	OCOA/500300	Outside Svcs	10935000	Mntc of Gen Plt—FERCE	General Escalator	113 \$	- \$	113 \$	114 \$	117 \$	120 \$	122 \$
155	OCOA/500700	Land&Property Rents	10935000	Mntc of Gen Plt—FERCE	General Escalator	- \$	- \$	- \$	- \$	- \$	- \$	- \$
156	OCOA/503000	Rental Expense	10935000	Mntc of Gen Plt—FERCE	General Escalator	5,229 \$	- \$	5,229 \$	5,308 \$	5,438 \$	5,558 \$	5,676 \$
157	OCOA/505000	Other Operating Exp	10935000	Mntc of Gen Plt—FERCE	General Escalator	219 \$	- \$	219 \$	222 \$	227 \$	232 \$	237 \$
158	OCOA/800000	Lbr Alloc	10935000	Mntc of Gen Plt—FERCE	Labor Escalator	78 \$	14 \$	92 \$	94 \$	96 \$	103 \$	107 \$
159	OCOA/500240		10926000	Employee Pensions n Bnfts—FERCE	General Escalator	- \$	5,472 \$	5,472 \$	5,593 \$	5,715 \$	6,175 \$	6,400 \$
<b>160</b>	<b>Total Administrative and General Expense</b>					<b>\$ 5,650,717</b>	<b>\$ 1,424,419</b>	<b>\$ 7,075,137</b>	<b>\$ 7,053,856</b>	<b>\$ 7,031,807</b>	<b>\$ 5,967,779</b>	<b>\$ 5,879,631</b>













**Liberty Utilities (Granite State Electric) Corp.**  
**Taxes Other Than Income (TOTI) Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.11

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/500110	SS/CPP/Emp Pension	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	457,573	\$ 82,208	\$ 539,781	\$ 551,657	\$ 563,676	\$ 609,035	\$ 631,236
4	OCOA/500120	Unemp/Emp Insurance	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	4,267	\$ 767	\$ 5,034	\$ 5,144	\$ 5,256	\$ 5,679	\$ 5,886
5	OCOA/500120	Unemp/Emp Insurance	10408200	Txs Othr Than Inc Txs,Othr Inc-	Labor Escalator	26,441	\$ 4,751	\$ 31,192	\$ 31,878	\$ 32,573	\$ 35,194	\$ 36,477
6	OCOA/500130	FICA Taxes	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	237	\$ 43	\$ 279	\$ 285	\$ 292	\$ 315	\$ 327
7	OCOA/500150	Medicare/Healthcare	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	125,786	\$ 22,599	\$ 148,385	\$ 151,649	\$ 154,953	\$ 167,422	\$ 173,526
8	OCOA/502600	Property Taxes	10408000	[Rsvd]—Ut Op—FERCE	Specifically Foreca:	5,906,188	\$ -	\$ 5,906,188	\$ 6,153,411	\$ 6,270,673	\$ 6,370,056	\$ 6,457,073
9	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	Labor Escalator	28,632	\$ 7,645	\$ 36,276	\$ 37,074	\$ 37,882	\$ 40,930	\$ 42,423
10												
11	<b>Total Taxes Other Than Income</b>					<b>\$ 6,549,124</b>	<b>\$ 118,012</b>	<b>\$ 6,667,135</b>	<b>\$ 6,931,099</b>	<b>\$ 7,065,305</b>	<b>\$ 7,228,632</b>	<b>\$ 7,346,947</b>

Liberty Utilities (Granite State Electric) Corp.  
**Depreciation and Amortization Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.12

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	Forecast Method	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
						2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1												
2												
3	OCOA/550510	Depr-PP&E	10403000	Dep Exp—FERCE	Plant Model	10,403,054	\$ -	\$ 10,403,054	\$ 9,780,262	\$ 10,212,730	\$ 10,942,701	\$ 11,729,128
4	OCOA/550560	Cap Depr-Equip	10403000	Dep Exp—FERCE	Plant Model	(52,491)	\$ -	\$ (52,491)				
5	OCOA/550570	Cap Depr-Fleet	10403000	Dep Exp—FERCE	Plant Model	79,367	\$ -	\$ 79,367	\$ (167,985)	\$ (193,848)	\$ (217,559)	\$ (239,142)
6	OCOA/550510	Depr-PP&E	10404000	Amor of ST Elec Plt—Ut OpIn—FERCE	Plant Model	435,976	\$ -	\$ 435,976	\$ 1,975,760	\$ 2,147,577	\$ 2,268,823	\$ 2,696,204
7	OCOA/550010	Amort-Intangibles	10405000	Amor of Othr Elec Plt—Ut OpIn—FERCE	Plant Model	93,402	\$ -	\$ 93,402				
8	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	Plant Model	(383,135)	\$ 383,135	\$ -				
9	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	Plant Model	144,128	\$ (144,128)	\$ -				
10	OCOA/550210(ADJ)	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	Specifically Forecasted	-	\$ -	\$ -	\$ -	\$ 41,349	\$ -	\$ -
11												
12	<b>Total Depreciation and Amortization</b>					<b>\$ 10,720,302</b>	<b>\$ 239,007</b>	<b>\$ 10,959,309</b>	<b>\$ 11,588,037</b>	<b>\$ 12,207,808</b>	<b>\$ 12,993,964</b>	<b>\$ 14,186,191</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Income Taxes Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-2.13

Line No.	Description	Test Year	Pro Forma	Test Year	Interim Period	Rate Year 1	Rate Year 2	Rate Year 3
		2022	Adjustment	Pro Forma	2022/2023 (Annualized)	2023/2024	2024/2025	2025/2026
1	Operating Income Before Interest and Income Taxes	16,763,546	(7,705,049)	9,058,497	7,740,824	5,145,960	4,342,486	2,513,875
2								
3	Rate Base	195,208,545	(7,230,958)	187,977,587	179,209,664	195,631,191	209,948,885	222,830,759
4	Weighted Cost of Debt	2.87%	2.87%	2.87%	2.79%	2.72%	2.76%	2.63%
5	Imputed Interest Expense on Rate Base (Interest Synchronization)			5,388,259	5,001,478	5,311,912	5,803,257	5,860,073
6								
7	<b>Operating Income Before Tax Adjustments</b>	<b>16,763,546</b>	<b>(13,093,308)</b>	<b>3,670,238</b>	<b>2,739,346</b>	<b>(165,952)</b>	<b>(1,460,771)</b>	<b>(3,346,198)</b>
8								
9	Flow Through Items							
10	AFUDC Equity	(130,600)	130,600	-	-	-	-	-
11	OCOA/501300	69,631	803	70,434	71,494	73,244	74,869	76,453
12	OCOA/505110	1,500	(1,500)	-	-	-	-	-
13	OCOA/503320	15,733	(15,733)	-	-	-	-	-
14	<b>Total Flow Through and Perm Items</b>	<b>(43,736)</b>	<b>114,170</b>	<b>70,434</b>	<b>71,494</b>	<b>73,244</b>	<b>74,869</b>	<b>76,453</b>
15								
16	Taxable income after Perm adjustments	16,719,810	(12,979,138)	3,740,672	2,810,841	(92,708)	(1,385,902)	(3,269,745)
17	Combined Tax Rate	27.004%	27.004%	27.004%	26.965%	26.925%	26.925%	26.925%
18	<b>Current Current &amp; Deferred Income Tax Expenses</b>	<b>4,515,017</b>	<b>(3,504,886)</b>	<b>1,010,131</b>	<b>757,929</b>	<b>(24,962)</b>	<b>(373,154)</b>	<b>(880,379)</b>
19								
20	Book Depreciation addback	10,959,309	-	10,959,309	11,756,022	12,360,307	13,211,524	14,425,333
21	Tax Depreciation	(12,508,512)	1,300,082	(11,208,430)	(13,215,136)	(15,807,904)	(17,095,884)	(18,668,057)
22	Tax Repairs deduction	(4,784,052)	-	(4,784,052)	(3,264,091)	(2,977,275)	(4,855,871)	(3,490,164)
23	Beginning Reg Assets/Liability	-	41,349	41,349	41,349	41,349	(0)	(0)
24	Ending Reg Assets/Liability	-	(41,349)	(41,349)	(41,349)	0	0	0
25	Other Temporary differences including post accounting adjustments	(566,599)	566,599	-	-	-	-	-
26	<b>Total Temporary Differences</b>	<b>(6,899,854)</b>	<b>1,866,681</b>	<b>(5,033,173)</b>	<b>(4,723,205)</b>	<b>(6,383,523)</b>	<b>(8,740,232)</b>	<b>(7,732,888)</b>
27								
28	Taxable Income	9,819,956	(11,112,457)	(1,292,501)	(1,912,364)	(6,476,231)	(10,126,134)	(11,002,633)
29	State Tax Factor	7.60%	7.60%	7.60%	7.55%	7.50%	7.50%	7.50%
30	Current State Income Tax Expense	746,317	(746,317)	-	-	-	-	-
31								
32	Federal Taxable Income	9,073,639	(10,366,140)	(1,292,501)	(1,912,364)	(6,476,231)	(10,126,134)	(11,002,633)
33	Federal Tax Factor	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
34	Current Federal Income Tax	1,905,464	(1,905,464)	-	-	-	-	-
35								
36	Total Current Income Tax	2,651,781	(2,651,781)	-	-	-	-	-
37	Total Deferred Income Tax	1,863,237	(853,106)	1,010,131	757,929	(24,962)	(373,154)	(880,379)
38								
39	Federal EADIT Amortization	196,018	-	196,018	196,018	196,018	196,018	196,018
40	State EADIT Amortization	-	-	-	-	13,409	13,409	13,409
41	Total Deferred Income Tax after EADIT Amortization	1,667,219	(853,106)	814,113	561,911	(234,388)	(582,581)	(1,089,805)
42								
43	Total Income Tax Expense	4,318,999	(3,504,886)	814,113	561,911	(234,388)	(582,581)	(1,089,805)
44								
45	Current Vs Deferred Tax Expense							
46	Current	2,651,781	(2,651,781)	-	-	-	-	-
47	Deferred	1,667,219	(853,106)	814,113	561,911	(234,388)	(582,581)	(1,089,805)
48	<b>Total</b>	<b>4,318,999</b>	<b>(3,504,886)</b>	<b>814,113</b>	<b>561,911</b>	<b>(234,388)</b>	<b>(582,581)</b>	<b>(1,089,805)</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 1 Adjustments to Normalize Revenue	Adjustment 2 Remove Electric Purchase Power Expense	Adjustment 3 Remove Transmission Expense	Adjustment 4 Adjustment for inventory difference expense	Adjustment 5 Storm Expense Adjustment
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440	(6,867,775)				
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440	(29,611,815)				
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440	(17,530,455)				
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442	(2,680,242)				
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442	(191,266)				
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442	(9,317,074)				
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442	(5,390,375)				
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442	(21,133,809)				
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442	(998,299)				
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444	160,681				
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444	(177,278)				
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444	(185,450)				
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447	-				
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449	1,018,212				
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451	(288,861)				
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451	(57,615)				
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454	-				
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456	658,677				
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456	313,650				
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456	(228,258)				
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456	(2,420,829)				
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456	(215)				
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555		(61,368,863)			
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555		(10,860,546)			
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555		90,243			
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561			(427,346)		
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565		(19,502,455)			
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921				(121,244)	
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					(1,500,000)
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					1,500,000
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563					
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563					
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563					
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407					
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407					
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931					
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593					
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593					
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925					
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926					
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926					
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926					
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926					
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923					
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926					
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	501500	909					
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454					
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449	(383,135)				

**Liberty Utilities (Granite State Electric) Corp.**  
**Pro Forma Adjustment Income or Expense - Test Period**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 1 Adjustments to Normalize Revenue	Adjustment 2 Remove Electric Purchase Power Expense	Adjustment 3 Remove Transmission Expense	Adjustment 4 Adjustment for inventory difference expense	Adjustment 5 Storm Expense Adjustment
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920					
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580					
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920					
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593					
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598					
57	OCOA/502540	Prof Svs-Other	10923000	Outside Svs Empld—FERCE	502540	923					
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928					
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920					
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408					
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921					
64											
65	<b>Total</b>						<b>(95,311,532)</b>	<b>(72,139,166)</b>	<b>(19,929,801)</b>	<b>(121,244)</b>	<b>-</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 6 Removal of other Transmission Costs	Adjustment 7 Depreciation Amortization Adjustment	Adjustment 8 Intercompany Rent	Adjustment 9 Vegetation Management	Adjustment 10 Remove other Membership, Dues, Lobbying, Donations
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440					
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440					
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440					
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442					
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442					
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442					
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442					
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442					
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442					
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444					
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444					
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444					
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447					
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449					
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451					
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451					
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454					
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456					
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456					
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456					
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456					
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456					
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555					
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555					
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555					
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctr n Dspc Servs—Tnmsn OpEx	520010	561					
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565					
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921					
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563					
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563	(148)				
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563	(1,875)				
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407					
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407		383,135			
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931		(144,128)			
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593			3,724		
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593				(3,229,291)	
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925				2,200,000	
40	OCOA/500160	RRSP/DPS/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926					(1,500)
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926					
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926					
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926					
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923					
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926					
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtgp Exps MJO—Cust Serv n Info OpEx	501500	909					
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454					
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449					

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment 6 Removal of other Transmission Costs	Adjustment 7 Depreciation Amortization Adjustment	Adjustment 8 Intercompany Rent	Adjustment 9 Vegetation Management	Adjustment 10 Remove other Membership, Dues, Lobbying, Donations
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920					
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580					
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920					
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593					
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598					
57	OCOA/502540	Prof Svs-Other	10923000	Outside Servs Empldy—FERCE	502540	923					
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928					
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920					
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408					
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921					
64											
65	<b>Total</b>						<b>(4,498)</b>	<b>239,007</b>	<b>3,724</b>	<b>(1,029,291)</b>	<b>(1,500)</b>



Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Benefits Adjustment	Reclass Expense to Regulatory Asset	Customer First Normalization	Adjustment DOE 4-	
										25	44
									ESPP	Advertising Expense	
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400010	440					
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400100	440					
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400200	440					
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400020	442					
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400050	442					
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400110	442					
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400120	442					
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400210	442					
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400220	442					
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400060	444					
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400130	444					
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400230	444					
13	OCOA/400320	Elec Rev For Resale	10447000	SlS fr Rsl—SlS of Electy—FERCE	400320	447					
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—SlS of Electy—FERCE	400330	449					
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—SlS of Electy—FERCE	400330	451					
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451					
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	400330	454					
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—SlS of Electy—FERCE	400300	456					
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—SlS of Electy—FERCE	400330	456					
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456					
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	400300	456					
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	400390	456					
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555					
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555					
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555					
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctr n Dspc Servs—Tnmsn OpEx	520010	561					
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565					
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921					
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924					
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563					
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563					
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563					
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407					
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407					
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931					
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593					
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593					
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925					
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926	208,636				
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926	-				
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926	-				
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926	242,373				
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923		(51,919)			
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			(122,187)		
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			860,020		
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926				5,472	
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	501500	909					2,406
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	400330	454					
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—SlS of Electy—FERCE	400330	449					

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

							Adjustment 11	Adjustment 12	Adjustment 13	Adjustment DOE 4-25	Adjustment DOE 4-44
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Benefits Adjustment	Reclass Expense to Regulatory Asset	Customer First Normalization	ESPP	Advertising Expense
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920					
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580					
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920					
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930					
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593					
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598					
57	OCOA/502540	Prof Svs-Other	10923000	Outside Svs Empld—FERCE	502540	923					
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928					
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921					
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920					
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408					
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921					
64											
65	<b>Total</b>						<b>451,009</b>	<b>(51,919)</b>	<b>737,832</b>	<b>5,472</b>	<b>2,406</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

						Adjustment DOE 4-48	Adjustment OCA 3-66	Adjustment OCA 5-22	Audit Issue #12	
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Rental Expense	Rental Expense	Tower Rental Revenue	Electric Revenue
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440				
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440				
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440				
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442				
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442				
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442				
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442				
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442				
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442				
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444				
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444				
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444				
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447				
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449				
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451				
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451				
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454				
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456				
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456				
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456				
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456				
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456				
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555				
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555				
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555				
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561				
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565				
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921				
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563				
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563				
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563				
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407				
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407				
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931	135,099	3,740		
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593				
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593				
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925				
40	OCOA/500160	RRSP/DPS/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926				
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926				
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926				
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926				
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923				
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930				
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930				
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926				
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	501500	909				
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454			22,217	
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449				383,135

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Adjustment DOE 4-	Adjustment OCA 3-	Adjustment OCA 5-	Audit Issue #12	Tower Rental Revenue	Electric Revenue
							48	66	22			
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920						
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580						
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920						
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930						
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593						
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598						
57	OCOA/502540	Prof Svs-Other	10923000	Outside Svs Empldy—FERCE	502540	923						
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928						
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921						
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921						
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920						
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408						
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921						
64												
65	<b>Total</b>						<b>135,099</b>	<b>3,740</b>	<b>22,217</b>		<b>22,217</b>	<b>383,135</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Audit Issue #17	Audit Issue #18	Audit Issue #19	Audit Issue #22
							Reclass Expense from FERC 920 to FERC 520	Remove Non-Recurring Charges	Normalize Expense	Deferral Account Correction
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440				
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440				
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440				
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442				
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442				
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442				
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442				
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442				
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442				
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444				
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444				
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444				
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447				
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449				
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451				
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451				
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454				
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456				
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456				
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456				
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456				
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456				
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555				
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555				
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555				
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Cntrl n Dspc Servs—Tnmsn OpEx	520010	561				
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565				
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921				
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924				
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563				
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563				
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563				
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407				
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407				
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931				
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593				
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593				
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925				
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926				
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926				
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926				
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926				
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923				
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930				
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930				
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926				
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	501500	909				
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454				
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449				

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Audit Issue #17	Audit Issue #18	Audit Issue #19	Audit Issue #22
							Reclass Expense from FERC 920 to FERC 520	Remove Non-Recurring Charges	Normalize Expense	Deferral Account Correction
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920	(22,141)			
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580	22,141			
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920		(7,673)		
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930		(110,661)		
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593			(52,302)	
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598			(465)	
57	OCOA/502540	Prof Svs-Other	10923000	Outside Servs Empldy—FERCE	502540	923				(50,895)
58	OCOA/505060	Reg Commisions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928				
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921				
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921				
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920				
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408				
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921				
64										
65	<b>Total</b>						-	(118,333)	(52,767)	(50,895)

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Audit Issue #23	TS 2-20	Audit Issue #16
							Dues and Membership adjustment	Dues booked to FERC 426	Reclass Payroll Tax Expense from FERC 920 to FERC 408
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400010	440			
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400100	440			
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential SlS—SlS of Electy—FERCE	400200	440			
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400020	442			
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400050	442			
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400110	442			
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400120	442			
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400210	442			
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial SlS—SlS of Electy—FERCE	400220	442			
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400060	444			
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400130	444			
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—SlS of Electy—FERCE	400230	444			
13	OCOA/400320	Elec Rev For Resale	10447000	SlS fr Rsl—SlS of Electy—FERCE	400320	447			
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—SlS of Electy—FERCE	400330	449			
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—SlS of Electy—FERCE	400330	451			
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451			
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	400330	454			
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—SlS of Electy—FERCE	400300	456			
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—SlS of Electy—FERCE	400330	456			
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456			
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	400300	456			
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—SlS of Electy	400390	456			
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555			
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555			
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555			
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561			
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565			
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921			
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924			
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924			
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563			
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563			
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563			
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407			
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407			
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931			
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593			
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593			
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925			
40	OCOA/500160	RRSP/DPSP/401K	10926000	Employee Pensions n Brfts—FERCE	500160	926			
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926			
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926			
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926			
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldy—FERCE	500300	923			
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930			
47	OCOA/500240		10926000	Employee Pensions n Brfts—FERCE	500240	926			
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtgp Exps MJO—Cust Serv n Info OpEx	501500	909			
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—SlS of Electy—FERCE	400330	454			
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—SlS of Electy—FERCE	400330	449			

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Audit Issue #23	TS 2-20	Audit Issue #16	
							Dues and Membership adjustment	Dues booked to FERC 426	Reclass Payroll Tax Expense from FERC 920 to FERC 408	
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920				
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580				
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920				
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930				
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593				
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598				
57	OCOA/502540	Prof Svs-Other	10923000	Outside Servs Empldy—FERCE	502540	923				
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928	(1,800)			
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921	1,800			
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921		6,030		
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920			(2,120)	
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408			2,120	
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921			(238)	
64										
65	<b>Total</b>						-	6,030	-	(238)



Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Total
1	OCOA/400010	Elec Rev Fx Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400010	440	(6,867,775)
2	OCOA/400100	Elec Rev Us Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400100	440	(29,611,815)
3	OCOA/400200	Elec Rev Pt Mtr Res	10440000	Residential Sls—Sls of Electy—FERCE	400200	440	(17,530,455)
4	OCOA/400020	Elec Rev Fx Mtr ComL	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400020	442	(2,680,242)
5	OCOA/400050	Elec Rev Fx Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400050	442	(191,266)
6	OCOA/400110	Elec Rev Us Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400110	442	(9,317,074)
7	OCOA/400120	Elec Rev Us Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400120	442	(5,390,375)
8	OCOA/400210	Elec Rev Pt Mtr Com	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400210	442	(21,133,809)
9	OCOA/400220	Elec Rev Pt Mtr Ind	10442000	Commercial n Industrial Sls—Sls of Electy—FERCE	400220	442	(998,299)
10	OCOA/400060	Elec Rev Fx Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400060	444	160,681
11	OCOA/400130	Elec Rev Us Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400130	444	(177,278)
12	OCOA/400230	Elec Rev Pt Mtr Pub	10444000	Pblc Str n Highway Lgtg—Sls of Electy—FERCE	400230	444	(185,450)
13	OCOA/400320	Elec Rev For Resale	10447000	Sls fr Rsl—Sls of Electy—FERCE	400320	447	-
14	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449	1,018,212
15	OCOA/400330	Elec Rev Other	10451000	Misc Serv Revs—Sls of Electy—FERCE	400330	451	(288,861)
16	OCOA/400330	Elec Rev Other	10451002	Misc Ser Rev-Sales of Electricity-Open Access DSM	400330	451	(57,615)
17	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454	-
18	OCOA/400300	Elec Rev Dis Cap Chg	10456000	Othr Elec Revs—Sls of Electy—FERCE	400300	456	658,677
19	OCOA/400330	Elec Rev Other	10456000	Othr Elec Revs—Sls of Electy—FERCE	400330	456	313,650
20	OCOA/400330	Elec Rev Other	10456001	Oth Elec Rev-SOE Rate Increment	400330	456	(228,258)
21	OCOA/400300	Elec Rev Dis Cap Chg	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400300	456	(2,420,829)
22	OCOA/400390	Ener Rev Other Res	10456100	Revs fm Tnmsn of Electy of Othrs—Sls of Electy	400390	456	(215)
23	OCOA/520010	Elec Pur Power Misc	10555000	Prchsd Pwr—Othr Pwr SpEx—FERCE	520010	555	(61,368,863)
24	OCOA/520010	Elec Pur Power Misc	10555001	Prchsd Pwr-Othr Pwr SpEx-Purchased Power-Fixed & S	520010	555	(10,860,546)
25	OCOA/520010	Elec Pur Power Misc	10555002	Prchsd Pwr-Othr Pwr SpEx-NEP-Access Charge-Elim	520010	555	90,243
26	OCOA/520010	Elec Pur Power Misc	10561400	Scheduling, System Ctrl n Dspc Servs—Tnmsn OpEx	520010	561	(427,346)
27	OCOA/520010	Elec Pur Power Misc	10565000	Tnmsn of Electy By Othrs MJO—Tnmsn OpEx—FERCE	520010	565	(19,502,455)
28	OCOA/500495	M&C-Inventory Diff	10921000	Office Splys n Exps—FERCE	500495	921	(121,244)
29	OCOA/501010	Property Insurance	10924000	Ppty Ins—FERCE	501010	924	(1,500,000)
30	OCOA/501010(Adj)	Property Insurance	10924000	Ppty Ins—FERCE	501010	924	1,500,000
31	OCOA/500000	Salaries and Wages	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500000	563	(148)
32	OCOA/500300	Outside Svs	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	500300	563	(2,475)
33	OCOA/800000	Lbr Alloc	10563000	Overhead Line Exp MJO—Tnmsn OpEx—FERCE	800000	563	(1,875)
34	OCOA/400330	Elec Rev Other	10407300	Reg Drs—FERCE	400330	407	383,135
35	OCOA/550210	Amort-Rate Bse Offst	10407300	Reg Drs—FERCE	550210	407	(144,128)
36	OCOA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931	142,563
37	OCOA/505000	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593	(3,229,291)
38	OCOA/505000(Adj)	Other Operating Exp	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	505000	593	2,200,000
39	OCOA/500300	Outside Svs	10925000	Injuries n Dmg—FERCE	500300	925	(1,500)
40	OCOA/500160	RRSP/DPS/401K	10926000	Employee Pensions n Bnfts—FERCE	500160	926	208,636
41	OCOA/578020	Pension Nn-Srv Costs	10926000	Employee Pensions n Bnfts—FERCE	578020	926	-
42	OCOA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Bnfts—FERCE	578010	926	-
43	OCOA/500150	Medicare/Healthcare	10926000	Employee Pensions n Bnfts—FERCE	500150	926	242,373
44	OCOA/500300	Outside Svs	10923000	Outside Servs Empldyd—FERCE	500300	923	(51,919)
45	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930	(122,187)
46	OCOA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930	860,020
47	OCOA/500240		10926000	Employee Pensions n Bnfts—FERCE	500240	926	5,472
48	OCOA/501500	Advertising Expenses	10909000	Info n Instl Advtg Exps MJO—Cust Serv n Info OpEx	501500	909	2,406
49	OCOA/400330	Elec Rev Other	10454000	Rent fm Elec Ppty—Sls of Electy—FERCE	400330	454	22,217
50	OCOA/400330	Elec Rev Other	10449100	Prvn fr Rte Refunds—Sls of Electy—FERCE	400330	449	-

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Test Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Total
51	OCOA/854050	WBS ST Fleet-Intrc	10920000	Admin n Gen Sly—FERCE	854050	920	(22,141)
52	OCOA/505000	Other Operating Exp	10580000	Optn Supvsn n Engnrg—Disbn OpEx—FERCE	505000	580	22,141
53	OCOA/500500	Equip & Machin Rents	10920000	Admin n Gen Sly—FERCE	500500	920	(7,673)
54	OCOA/505000	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930	(110,661)
55	OCOA/500300	Outside Svs	10593000	Mntc of Overhead Lines MJO—Disbn Exps—FERCE	500300	593	(52,302)
56	OCOA/505000	Other Operating Exp	10598000	Mntc of Misc Disbn Plt—Disbn Exps—FERCE	505000	598	(465)
57	OCOA/502540	Prof Svs-Other	10923000	Outside Svs Empld—FERCE	502540	923	(50,895)
58	OCOA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928	(1,800)
59	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921	1,800
60	OCOA/503200	Dues & Memberships	10921000	Office Splys n Exps—FERCE	503200	921	6,030
61	OCOA/853112	As Prl Tx-Intrc	10920000	Admin n Gen Sly—FERCE	853112	920	(2,120)
62	OCOA/853112	As Prl Tx-Intrc	10408000	[Rsvd]—Ut Op—FERCE	853112	408	2,120
63	OCOA/502700	Office Related Exp	10921000	Office Splys n Exps—FERCE	502700	921	(238)
64							
65	<b>Total</b>						<b>(186,821,513)</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Rate Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMAJ/DSD-1 Rev 1  
Schedule RR 3.1

		2022/2023													Total						
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Property Tax	Commissio n Expenses	Rental Expense	I&D Insurance	Uncollectible Expense	Fee Free Credit Card Expense	TOU Rate Education and Outreach	Vegetation Management 1	Storm Fund	Customer First Expense	Cyber Security Expense	Benefits Expense	Regulatory Asset/Liability Amortization	2022/2023	
1	OCDA/502600	Property Taxes	10408000	[Rovd]-Ut Op-FERCE	502600	408	6,153,411													6,153,411	
2	OCDA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps-FERCE	505060	928		618,226												618,226	
3	OCDA/503000	Rental Expense	10931000	Rents-Admin-FERCE	503000	931			218,038											218,038	
4	OCDA/501050	Inj & Damages Insurce	10925000	Injuries n Dmg-FERCE	501050	925				919,284										919,284	
5	OCDA/502010	Bad Debt IVA	10904000	Uncoll A/cs-FERCE	502010	904					165,589									165,589	
6	OCDA/505070(AdJ)	Cust Rec&Chn Exp	10903000	Cust Records n Chn Exps-FERCE	505070	903						75,329								75,329	
7	OCDA/501500 (AdJ)	Advertising Expenses	10909000	Info n Instl Advtg Exps MID-Cust Serv n Info OpEx	501500	909							105,000							105,000	
8	OCDA/505000(AdJ)	Other Operating Exp	10593000	Mntc of Overhead Lines MID-Disbn Exps-FERCE	505000	593								2,419,709						2,419,709	
9	OCDA/501010(AdJ)	Property Insurance	10924000	Prty Ins-FERCE	501010	924									1,500,000					1,500,000	
10	OCDA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps-FERCE	505000	930										860,020				860,020	
11	OCDA/505000(ADJ)	Other Operating Exp	10930200	Misc Gen Exps-FERCE	505000	930											0			-	
12	OCDA/500160	RSP/DPS/P/ADJK	10926000	Employee Pensions n Brfts-FERCE	500160	926												1,402,925		1,402,925	
13	OCDA/578020	Pension Non-Srv Costs	10926000	Employee Pensions n Brfts-FERCE	578020	926													315,834	315,834	
14	OCDA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts-FERCE	578010	926													824,031	824,031	
15	OCDA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts-FERCE	500150	926													1,745,750	1,745,750	
16	OCDA/550210(ADJ)	Amort-Rate Bse Offts	10407300	Rezc Drc-FERCE	550210	407														-	
17																				-	
18					Total		6,153,411	618,226	218,038	919,284	165,589	75,329	105,000	2,419,709	1,500,000	860,020	-	-	4,288,540	-	#####

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Rate Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

		2023/2024															Total				
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Property Tax	Commissio n Expenses	Rental Expense	IBD Insurance	Uncollectible Expense	Fee Free Credit Card Expense	TOU Rate Education and Outreach	Vegetation Management	Storm Fund	Customer First Expense	Cyber Security Expense	Benefits Expense	Regulatory Asset/ Liability Amortization	2023/2024	
1	OCDA/502600	Property Taxes	10408000	[Rovd]—Ut Op—FERCE	502600	408	6,270,673													6,270,673	
2	OCDA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exp—FERCE	505060	928		543,944												543,944	
3	OCDA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931			225,281											225,281	
4	OCDA/501050	Inj & Damages Insurce	10925000	Injuries n Dmg—FERCE	501050	925				1,033,103										1,033,103	
5	OCDA/502010	Bad Debt IVA	10904000	Uncoll A/cs—FERCE	502010	904					165,589									165,589	
6	OCDA/505070(A4)	Cust Rec&Chn Exp	10903000	Cust Records n Chn Exp—FERCE	505070	903						75,329								75,329	
7	OCDA/501500 (A4)	Advertising Expenses	10909000	Info n Inst'd Advtg Exps MID—Cust Serv n Info OpEx	501500	909							105,000							105,000	
8	OCDA/505000(A4)	Other Operating Exp	10593000	Mntc of Overhead Lines MID—Disbn Exps—FERCE	505000	593								4,050,563						4,050,563	
9	OCDA/501010(A4)	Property Insurance	10924000	Prty Ins—FERCE	501010	924									1,500,000					1,500,000	
10	OCDA/505000(A4)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930										832,809				832,809	
11	OCDA/505000(A4)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930											0			-	
12	OCDA/500160	RSP/DPS/P/ADJK	10926000	Employee Pensions n Brfts—FERCE	500160	926												1,296,035		1,296,035	
13	OCDA/578020	Pension Non-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926												405,961		405,961	
14	OCDA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926												833,384		833,384	
15	OCDA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926												1,752,702		1,752,702	
16	OCDA/550210(A4)	Amort-Rate Bse Offs	10407300	Rez Drc—FERCE	550210	407													41,349	41,349	
17																				-	
18																				#####	
<b>Total</b>							<b>6,270,673</b>	<b>543,944</b>	<b>225,281</b>	<b>1,033,103</b>	<b>165,589</b>	<b>75,329</b>	<b>105,000</b>	<b>4,050,563</b>	<b>1,500,000</b>	<b>832,809</b>			<b>4,288,081</b>	<b>41,349</b>	<b>#####</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Rate Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

		2024/2025														Total					
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SAP GL Account	FERC Account	Property Tax	Commissio n Expenses	Rental Expense	IBD Insurance	Uncollectible Expense	Fee Free Credit Card Expense	TOU Rate Education and Outreach	Vegetation Managemen t	Storm Fund	Customer First Expense	Cyber Security Expense	Benefits Expense	Regulatory Asset/Liability Amortization	2024/2025	
1	OCDA/502600	Property Taxes	10408000	[Rovd]—Ut Op—FERCE	502600	408	6,370,056													6,370,056	
2	OCDA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exps—FERCE	505060	928		469,661												469,661	
3	OCDA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931			230,279											230,279	
4	OCDA/501050	Inj & Damages Insurce	10925000	Injuries n Dmg—FERCE	501050	925				1,161,015										1,161,015	
5	OCDA/502010	Bad Debt IVA	10904000	Uncoll A/c's —FERCE	502010	904					165,589									165,589	
6	OCDA/505070(AdJ)	Cust Rec&Chn Exp	10903000	Cust Records n Chn Exps—FERCE	505070	903						75,329								75,329	
7	OCDA/501500 (AdJ)	Advertising Expenses	10909000	Info n Inst'd Advtg Exps MID—Cust Serv n Info OpEx	501500	909							105,000							105,000	
8	OCDA/505000(AdJ)	Other Operating Exp	10593000	Mntc of Overhead Lines MID—Disbn Exps—FERCE	505000	593								4,325,394						4,325,394	
9	OCDA/501010(AdJ)	Property Insurance	10924000	Prty Ins—FERCE	501010	924									1,500,000					1,500,000	
10	OCDA/505000(AdJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930										796,776				796,776	
11	OCDA/505000(AdJ)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930											0			-	
12	OCDA/500160	RSP/DPS/P/ADJK	10926000	Employee Pensions n Brfts—FERCE	500160	926												1,325,671		1,325,671	
13	OCDA/578020	Pension Non-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926												(494,328)		(494,328)	
14	OCDA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926													331,307	331,307	
15	OCDA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926												1,889,534		1,889,534	
16	OCDA/550210(AdJ)	Amort-Rate Bse Offs	10407300	Rez Drc—FERCE	550210	407														-	
17																					
18							<b>Total</b>	<b>6,370,056</b>	<b>469,661</b>	<b>230,279</b>	<b>1,161,015</b>	<b>165,589</b>	<b>75,329</b>	<b>105,000</b>	<b>4,325,394</b>	<b>1,500,000</b>	<b>796,776</b>	<b>-</b>	<b>3,052,183</b>	<b>-</b>	<b>*****</b>

Liberty Utilities (Granite State Electric) Corp.  
Pro Forma Adjustment Income or Expense - Rate Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

		2025/2026															Total				
Line No.	G/L Account	G/L Account	Regulatory Acc	Regulatory Acc	SMP GL Account	FERC Account	Property Tax	Commissio n Expenses	Rental Expense	IBD Insurance	Uncollectible Expense	Fee Free Credit Card Expense	TOU Rate Education and Outreach	Vegetation Management	Storm Fund	Customer First Expense	Cyber Security Expense	Benefits Expense	Regulatory Asset/ Liability Amortization	2025/2026	
1	OCDA/502600	Property Taxes	10408000	[Rovd]—Ut Op—FERCE	502600	408	6,457,073													6,457,073	
2	OCDA/505060	Reg Commissions Exp	10928000	Reg Cmmsn Exp—FERCE	505060	928		469,661												469,661	
3	OCDA/503000	Rental Expense	10931000	Rents—Admin—FERCE	503000	931			235,153											235,153	
4	OCDA/501050	Inj & Damages Insurce	10925000	Injuries n Dmg—FERCE	501050	925				1,304,764										1,304,764	
5	OCDA/502010	Bad Debt IVA	10904000	Uncoll A/c's —FERCE	502010	904					165,589									165,589	
6	OCDA/505070(A4)	Cust Rec&Chn Exp	10903000	Cust Records n Chn Exp—FERCE	505070	903						75,329								75,329	
7	OCDA/501500 (A4)	Advertising Expenses	10909000	Info n Inst'd Advtg Exps MID—Cust Serv n Info OpEx	501500	909							105,000							105,000	
8	OCDA/505000(A4)	Other Operating Exp	10593000	Mntc of Overhead Lines MID—Disbn Exps—FERCE	505000	593								4,576,174						4,576,174	
9	OCDA/501010(A4)	Property Insurance	10924000	Prty Ins—FERCE	501010	924									1,500,000					1,500,000	
10	OCDA/505000(A4)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930										728,576				728,576	
11	OCDA/505000(A4)	Other Operating Exp	10930200	Misc Gen Exps—FERCE	505000	930											222,237.5			222,237	
12	OCDA/500160	RSP/DPS/P/ADJK	10926000	Employee Pensions n Brfts—FERCE	500160	926												1,364,815		1,364,815	
13	OCDA/578020	Pension Non-Srv Costs	10926000	Employee Pensions n Brfts—FERCE	578020	926												(901,739)		(901,739)	
14	OCDA/578010	OPEB Non-Srv Cst	10926000	Employee Pensions n Brfts—FERCE	578010	926													139,581	139,581	
15	OCDA/500150	Medicare/Healthcare	10926000	Employee Pensions n Brfts—FERCE	500150	926												2,033,962		2,033,962	
16	OCDA/550210(A4)	Amort-Rate Bse Offts	10407300	Rezc Drcs—FERCE	550210	407														-	
17																					
18							<b>Total</b>	<b>6,457,073</b>	<b>469,661</b>	<b>235,153</b>	<b>1,304,764</b>	<b>165,589</b>	<b>75,329</b>	<b>105,000</b>	<b>4,576,174</b>	<b>1,500,000</b>	<b>728,576</b>	<b>222,237</b>	<b>2,636,620</b>	<b>-</b>	<b>18,476,176</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Gross-up Factor for Income Taxes Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.2

<b>Line No.</b>	<b>Description</b>	<b>1/1/2022</b>	<b>1/1/2023</b>	<b>1/1/2024</b>	<b>1/1/2025</b>	<b>1/1/2026</b>	<b>Reference</b>
1	Federal income tax rate (1)	21.00%	21.00%	21.00%	21.00%	21.00%	IRS
2	New Hampshire state income tax rate (2)	7.60%	7.50%	7.50%	7.50%	7.50%	NH DRA
3	Federal Income Tax Net of State	19.40%	19.43%	19.43%	19.43%	19.43%	((Line 1) - (Line 1 x Line 2))
4	Blended (statutory) tax rate	27.004%	26.925%	26.925%	26.925%	26.925%	((Line 1 + Line 2) - (Line 1 x Line 2))
5	Gross-up Factor	1.3699	1.3685	1.3685	1.3685	1.3685	1 / (1 - Line 4)
6							
7	<b>Notes:</b>						
8	(1) Federal Corporate Tax Rate: <a href="https://www.irs.gov/publications/p542">https://www.irs.gov/publications/p542</a>						
9	(2) New Hampshire Business Profits Tax Rate: <a href="https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf">https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf</a>						

**Liberty Utilities (Granite State Electric) Corp.**  
**General Expense Escalator Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.3

Line No.		Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026
1	GDP Price Index (1), Quarterly Rate	3.2%	2.8%	2.6%	2.5%										
2	GDP Price Index (2), Annual Rate					2.3%	2.3%	2.3%	2.3%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
3	Quarterly Rate	0.8%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
4	Monthly Rate	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
5	Interim Period - RY1 Inflation Rate	1.0080	1.0151												
6	RY1 - RY2 Inflation Rate			1.0065	1.0128	1.0186	1.0245								
7	RY2 - RY3 Inflation Rate							1.0058	1.0115	1.0168	1.0222				
8	RY3 - RY4 Inflation Rate											1.0053	1.0105	1.0158	1.0212

9  
10 **Notes:**

- 11 (1) Blue Chip Financial Forecast, GDP Price Index. March 1, 2023, at 2.  
12 (2) BCFF Long-Range Consensus US Economic Projections, GDP Chained Price Index. December 2, 2022, at 14.

<b>General Inflation Calculation</b>	
Interim Period - RY1 Inflation Rate	1.506%
RY1-RY2 Inflation Rate	2.447%
RY2-RY3 Inflation Rate	2.218%
RY3-RY4 Inflation Rate	2.117%



**Liberty Utilities (Granite State Electric) Corp.**  
**Payroll Test Period**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.4

Line No.	FERC Account	2022 Test Year	2022 Test Year
		Salaries and Wages OCOA/500000	Vacation & Other TO OCOA/500100
1	555	-	-
2	561	-	-
3	563	148	-
4	565	-	-
5	580	995,037	6,173
6	581	129,067	2,331
7	582	137,514	-
8	583	705,708	3,649
9	584	(272)	-
10	585	30,738	-
11	586	302,977	(12,832)
12	587	45,670	-
13	588	290,215	3,589
14	590	13,469	175
15	591	105,704	41
16	592	131,559	-
17	593	568,816	7,374
18	594	22,178	-
19	595	3,701	-
20	596	27,115	31
21	597	26,823	-
22	598	29,806	-
23	901	36,259	-
24	902	260,785	-
25	903	503,920	(399)
26	904	-	-
27	904.1	-	-
28	905	16,000	-
29	909	24,257	-
30	912	12,609	3,370
31	916	167,170	-
32	920	725,045	(135,238)
33	921	-	-
34	922	(283,886)	-
35	923	8,440	-
36	924	-	-
37	925	-	-
38	926	-	-
39	928	-	-
40	930	-	-
41	931	-	-
42	935	1,579	-
43			
44	<b>Total in Test Year</b>	<b>5,038,152</b>	<b>(121,737)</b>
45			
46			
47	<b>Total Salaries and Wages in Test Year</b>	<b>4,916,416</b>	
48			
49	Normalize Test period employment and salaries at 12/31/2022	5,799,708.56	
50			
51	<b>Base Period Labor Adjustment</b>	<b>17.97%</b>	
52			
53	<b>Total Variance from Test Period</b>	<b>883,292.91</b>	

Liberty Utilities (Granite State Electric) Corp.  
Payroll Rate Period  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.5

Line No.	Union	Dept.	Eff. Month	Merit	Merit	Merit	Merit	Normalized Annual Wage	Weight
				Percentage 2023	Percentage 2024	Percentage 2025	Percentage 2026	Expense Full Employment at 12/31/2022	
1	Liberty - New Hampshire - IBEW 486	NH Electric Ops	March	2.30%	5.00%	4.00%	4.00%	1,415,490	24.41%
2	Liberty - New Hampshire - USW 12012_09	NH Customer Care (Billing & CSR)	January	2.70%	2.70%	2.70%	2.70%	443,783	7.65%
3	Liberty - New Hampshire - UWUA 369	NH Engineering - Electric	May	3.00%	3.00%	3.00%	3.00%	243,954	4.21%
4	Liberty - New Hampshire - IBEW 326	NH Electric Ops	March	2.30%	5.00%	4.00%	4.00%	1,181,477	20.37%
5	Non Union		February	3.50%	3.50%	3.50%	3.50%	2,515,005	43.36%
6									
7	Annualized Wage Expense							5,799,708.56	

Line No.	Labor Escalator Period	Average Annualized Wage		
		Expense	Escalator	Escalator
1	Interim Period	5,927,305	102.20%	2.200%
2	RY 1	6,056,446	102.18%	2.179%
3	RY 2	6,543,808	108.05%	8.047%
4	RY 3	6,782,347	103.65%	3.645%



Line No.	Union	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.050	1.050	1.050	1.050	1.000	1.000	1.000	1.000	1.000
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027	1.000	1.000	1.000	1.000	1.000
3	Liberty - New Hampshire - UWUA 369	1.000	1.000	1.000	1.000	1.030	1.030	1.000	1.000	1.000	1.000	1.000
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.050	1.050	1.050	1.050	1.000	1.000	1.000	1.000	1.000
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035	1.000	1.000	1.000	1.000	1.000
6												
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0396	1.0396	1.0409	1.0409	1.0000	1.0000	1.0000	1.0000	1.0000
8	Annualized Wage Pre New Positions	5,979,092	6,069,653	6,203,241	6,203,241	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771	6,210,771
9												
10	2 Additional FTE Non Union Positions							129,043	129,043	129,043	129,043	129,043
11	2 Additional FTE IBEW 486 Positions							116,480	116,480	116,480	116,480	116,480
12												
13	Total Annualized Wage	5,979,092	6,069,653	6,203,241	6,203,241	6,210,771	6,210,771	6,456,294	6,456,294	6,456,294	6,456,294	6,456,294



Line No.	Union	2026					
		Jan	Feb	Mar	Apr	May	Jun
1	Liberty - New Hampshire - IBEW 486	1.000	1.000	1.040	1.040	1.040	1.040
2	Liberty - New Hampshire - USW 12012_09	1.027	1.027	1.027	1.027	1.027	1.027
3	Liberty - New Hampshire - UAWA 369	1.000	1.000	1.000	1.000	1.030	1.030
4	Liberty - New Hampshire - IBEW 326	1.000	1.000	1.040	1.040	1.040	1.040
5	Non Union	1.000	1.035	1.035	1.035	1.035	1.035
6							
7	Monthly Weighted Effective rate	1.0021	1.0172	1.0352	1.0352	1.0364	1.0364
8	Annualized Wage Pre New Positions	6,450,243	6,547,940	6,663,232	6,663,232	6,671,355	6,671,355
9							
10	2 Additional FTE Non Union Positions	133,560	138,234	138,234	138,234	138,234	138,234
11	2 Additional FTE IBEW 486 Positions	121,139	121,139	125,985	125,985	125,985	125,985
12							
13	Total Annualized Wage	6,704,942	6,807,313	6,927,451	6,927,451	6,935,574	6,935,574

**Liberty Utilities (Granite State Electric) Corp.**  
**Property Taxes**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.6

Year	2022	2023	2024	2025	2026
Month	12	6	6	6	6
First of Month	12/1/2022	6/1/2023	6/1/2024	6/1/2025	6/1/2026
End of Month	12/31/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026

Line No.	Description	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	13 Month Average Net Plant Balance	204,423,872	216,481,670	235,083,936	250,849,821	264,654,157
2						
3	Total Municipal Property Tax	4,788,786	4,788,786	4,788,786	4,788,786	4,788,786
4	Total State Property Tax	1,288,617	1,364,625	1,481,887	1,581,270	1,668,288
5	<b>Total Property tax</b>	<b>6,077,403</b>	<b>6,153,411</b>	<b>6,270,673</b>	<b>6,370,056</b>	<b>6,457,073</b>
6						
7	<b>Description</b>					
8	Test Period Actual Property Tax Expense					
9	Total Municipal Property Tax	4,788,786				
10	Total State Property Tax	1,288,617				
11						
12	Total Property Tax	6,077,403				
13	13 - Month Average 2022 Net Plant Balance	204,423,872				
14						
15	Total Municipal Property Tax Percent	2.343%				
16	Total State Property Tax Percent	0.630%				
17	Total Property tax	2.973%				

Liberty Utilities (Granite State Electric) Corp.  
Property Taxes  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.6

Line	Municipality	Parcel	Tax Year 2022		Total Due
			Installment #1	Installment #2	
1	Acworth	999-00000-00999-000	10,975	13,406	24,381
2	Alstead	999-UTIL-001	51,397	51,268	102,665
3	Atkinson	00UTIL-000001-000000	1,035	1,048	2,083
4	Bath	00-GSE	827	749	1,576
5	Canaan	00UTIL-00ELEC-000001	51,719	54,324	106,043
6	Charlestown	119-033	1,575	1,737	3,312
7	Charlestown	000-003	151,229	122,542	273,771
8	Charlestown	103-050	1,168	1,287	2,455
9	Charlestown	103-051	6	7	13
10	Charlestown	107-001	23	25	48
11	Cornish	000UTL - 000UTL - 00ELE	3,092	3,744	6,836
12	Derry	11-100	2,728	2,689	5,417
13	Enfield	0033-0034-00000-00000	1,000	1,099	2,100
14	Enfield	0UTL-0001-00000-00000	107,888	92,448	200,336
15	Grafton	000UTL-00001-00000	709	335	1,044
16	Goffstown	99-4-3	116	93	209
17	Hanover	0-0-11	109,174	163,753	272,927
18	Hanover	23-1-1	-	-	-
19	Langdon	1-00000-0	14,950	17,154	32,104
20	Lebanon	103-14	462,237	540,349	1,002,586
21	Lebanon	105-105	2,010	1,321	3,331
22	Lebanon	116-4	43	71	114
23	Lebanon	117-17	737	1,116	1,853
24	Lebanon	157/1	13,136	39,640	52,776
25	Lebanon	157/2	3,861	9,437	13,298
26	Lebanon	6-1	2,667	811	3,478
27	Lebanon	999-2	54,952	39,656	94,608
28	Londonderry	81-14-1	4,949	4,480	9,430
29	Londonderry	81-14-0	7,130	5,163	12,294
30	Marlow	U7C-000-000	608	374	982
31	Monroe	000000-000002-000000	4,438	2,931	7,369
32	Nashua	0041-00011	8	9	17
33	Orange	00UTLS-000GSE-000000	-	1,653	1,653
34	Pelham	0-14-3	89,721	349,245	438,966
35	Pelham	29-7-114-1-UBO	31,149	67,889	99,038
36	Plainfield	000233-000020-000000	27,945	21,931	49,876
37	Salem	67-9809	1,416	1,527	2,943
38	Salem	68-10101	236	257	493
39	Salem	68-10102	277	299	576
40	Salem	68-10103	151	160	311
41	Salem	89-1099	594	639	1,233
42	Salem	89-10115	925	995	1,920
43	Salem	99-12572	8,449	6,303	14,752
44	Salem	114-10116	-	-	-
45	Salem	116-9915	9,011	9,712	18,723
46	Salem	116-9915-2	672	723	1,395
47	Salem	136-9903	1,360	1,465	2,825
48	Salem	157-9715	50,812	49,465	100,277
49	Salem	157/9715/1	654,151	981,409	1,635,560
50	Salem	157/9715/2	-	-	-
51	Springfield	000000-000000-000003	105	92	197
52	Surry	000UTL-000003-000GSE	1,355	458	1,813
53	Tilton	00UTL-000LIB-000GSE	118	158	276
54	Walpole	00UTIL-00UTIL-000018	85,535	77,092	162,627
55	Walpole	00UTIL-00UTIL-00001A	26,318	23,737	50,055
56	Windham	00B-00000-02795	34,035	23,351	57,386
57	Windham	00A-00000-23658	347	347	694
58	<b>Total Municipal</b>		<b>2,091,070</b>	<b>2,791,973</b>	<b>4,883,044</b>
59	State of NH	TRUE UP		49,027	49,027
60	State of NH	NH DRA 1-3	309,897	309,897	619,795
61	State of NH	NH DRA 2-4	309,897	309,897	619,795
62	<b>Total State</b>		<b>619,795</b>	<b>668,822</b>	<b>1,288,617</b>
63	<b>Total Property Tax</b>		<b>2,710,865</b>	<b>3,460,796</b>	<b>6,171,661</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted DOE Assessment Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.7

<b>Line No.</b>	<b>Description</b>	<b>From Assessment Invoice</b>
1	DOE Assessment (2023)	628,226
2	Recovered through Energy Service Rate	10,000
3		
<b>4</b>	<b>Total DOE Assessment in Distribution Base Rates</b>	<b>618,226</b>
5	DOE Assessment (2024)	479,661
6	Recovered through Energy Service Rate	10,000
7		
<b>8</b>	<b>Total DOE Assessment in Distribution Base Rates</b>	<b>469,661</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Intercompany Rent Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.8

Line No.	Description	G/L Account	FERC Account	2022 Lease Expense	2023 Lease Expense	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
						2022/2023	2023/2024	2024/2025	2025/2026
1	Intercompany Rental Expense Granite State annual lease			59,236	62,960	61,098	64,501	65,932	67,327
2	Other Rental Expense			12,049	12,139	12,230	12,529	12,807	13,078
3	Other Rental Expense DOE 4-48			138,823	139,868	140,913	144,362	147,564	150,687
4	Other Rental Expense OCA 3-66			3,740	3,768	3,797	3,890	3,976	4,060
5									
6	<b>Total Rental Expense</b>	<b>OCOA/503000 931</b>		<b>213,848</b>	<b>218,736</b>	<b>218,038</b>	<b>225,281</b>	<b>230,279</b>	<b>235,153</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Insurance Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.9

Line No.	Coverage	GS Premium Allocation 21-22	Beginning Term	Ending Term	GS Premium Allocation 22-23	Beginning Term	Ending Term	Increase Expected at 2023 Renewal	Interim Period	Rate Year	Rate Year	Rate Year
									(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Primary Liability	\$ 51,741	7/1/2021	7/1/2022	\$ 50,259	7/1/2022	7/1/2023	12.5%				
2	1st Ex Liab	\$ 425,359	7/1/2021	7/1/2022	\$ 392,819	7/1/2022	7/1/2023	12.5%				
3	2nd Ex Liab	\$ 78,563	7/1/2021	7/1/2022	\$ 66,460	7/1/2022	7/1/2023	12.5%				
4	3rd Ex Liab	\$ 16,683	7/1/2021	7/1/2022	\$ 11,787	7/1/2022	7/1/2023	12.5%				
5	4th Ex Liab	\$ 13,713	7/1/2021	7/1/2022	\$ 9,687	7/1/2022	7/1/2023	12.5%				
6	5th Ex Liab	\$ 35,894	7/1/2021	7/1/2022	\$ 25,415	7/1/2022	7/1/2023	12.5%				
7	6th Ex Liab	\$ 18,021	7/1/2021	7/1/2022	\$ 11,634	7/1/2022	7/1/2023	12.5%				
8	7th Ex Liab	\$ 15,318	7/1/2021	7/1/2022	\$ 9,889	7/1/2022	7/1/2023	12.5%				
9	8th Ex Liab	\$ 10,435	7/1/2021	7/1/2022	\$ 6,748	7/1/2022	7/1/2023	12.5%				
10	9th Ex Liab	\$ 16,768	7/1/2021	7/1/2022	\$ 10,893	7/1/2022	7/1/2023	12.5%				
11	10th Ex Liab	\$ 1,730	7/1/2021	7/1/2022	\$ 1,118	7/1/2022	7/1/2023	12.5%				
12	Punitive Liab	\$ 7,892	7/1/2021	7/1/2022	\$ 4,621	7/1/2022	7/1/2023	12.5%				
13	Cyber Liab	\$ 12,390	4/1/2021	4/1/2022	\$ 20,689	4/1/2022	4/1/2023	20.0%				
14	Ex Cyber Liab	\$ 9,494	4/1/2021	4/1/2022								
15	Terrorism	\$ 535	4/1/2021	4/1/2022	\$ 468	4/1/2022	4/1/2023	5.0%				
16	Auto	\$ 50,317	7/1/2021	7/1/2022	\$ 58,867	7/1/2022	7/1/2023	15.0%				
17	Placement Fee1	\$ 9,685	7/1/2021	7/1/2022	\$ 9,074	7/1/2022	7/1/2023	0.0%				
18	Placement Fee2	\$ 8,474	7/1/2021	7/1/2022	\$ 7,940	7/1/2022	7/1/2023	0.0%				
19	Placement Fee3	\$ 16,705	12/1/2021	12/1/2022	\$ 15,652	12/1/2022	12/1/2023	0.0%				
20	Primary Fiduciary	\$ 1,075	4/1/2021	4/1/2022	\$ 900	4/1/2022	4/1/2023	10.0%				
21	1st Ex Fiduciary	\$ 1,193	4/1/2021	4/1/2022	\$ 1,000	4/1/2022	4/1/2023	10.0%				
22	2nd Ex Fiduciary	\$ 994	4/1/2021	4/1/2022	\$ 833	4/1/2022	4/1/2023	10.0%				
23	Employment Practices Liab	\$ 4,957	4/1/2021	4/1/2022	\$ 3,999	4/1/2022	4/1/2023	10.0%				
24	Crime	\$ 2,128	4/1/2021	4/1/2022	\$ 1,687	4/1/2022	4/1/2023	10.0%				
25	Property FM 70%	\$ 46,279	4/1/2021	4/1/2022	\$ 71,879	4/1/2022	4/1/2023	15.0%				
26	Property Aegis 30%	\$ 20,825	4/1/2021	4/1/2022	\$ 30,829	4/1/2022	4/1/2023	15.0%				
27	Work Comp	\$ 175,030	7/1/2021	7/1/2022	\$ 94,137	7/1/2022	7/1/2023	10.0%				
28												
<b>29</b>	<b>Total Insurance Expense</b>	<b>\$ 1,052,198</b>			<b>\$ 919,284</b>			<b>12.4%</b>	<b>\$ 919,284</b>	<b>\$ 1,033,103</b>	<b>\$ 1,161,015</b>	<b>\$ 1,304,764</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Uncollectible Expense Factor Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.10

<b>Line No.</b>	<b>Description</b>	<b>2021</b>	<b>2022</b>
1	Total Sales of Electricity	106,019,358	138,965,031
2	Uncollectible Expense	391,389	486,165
3			
4	Uncollectible Expense as Percent of Sales of Electricity	0.369%	0.350%
5			
6	<b>Average Historical Uncollectible Expense Percent</b>	<b>0.360%</b>	

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted New Customer Programs Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.11

**Fee Free Credit/Debit Cards**

<b>Line No.</b>		<b>Customer Count</b>	<b>Estimated Participation</b>	<b>Cost per Monthly Transaction</b>	<b>Annual Cost</b>
1	Residential	38,200	7%	\$ 1.35	\$ 43,319
2	Commercial	9,700	5%	\$ 5.50	\$ 32,010
3					
4	<b>Total</b>				<b>\$ 75,329</b>
5					
6					
7					
8		<b>TOU Rates</b>			
9					
10					<b>Annual cost</b>
11	Customer Education/Outreach				\$ 105,000
12					
13	<b>Total</b>				<b>\$ 105,000</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Vegetation Management Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket N  
Attachment KMJ/  
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Line No.	Description	Escalator			Interim Period		Rate Year 1		
		2023 Plan	5 Yr	Inflation	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024
1									
2	Vegetation Management								
3	# Miles	165.09	175.00		41.27	41.27	43.75	43.75	43.75
	Type of Work Attachment 23-039 DOE 3-5	2023 Budget (\$2.4M)	2023 Budget (Full Services)	Annual Escalator	2023 Q1 Budget	2023 Q2 Budget	2023 Q3 Budget	2023 Q4 Budget	2024 Q1 Budget
4									
5									
6	Work Planners for Veg Plan	\$220,000	\$375,000	5%	\$55,000	\$55,000	\$93,750	\$93,750	\$98,438
7	Spot Tree Trimming	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$15,152	\$15,152	\$15,910
8	Trouble and Restoration Maintenance	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$15,152	\$15,152	\$15,910
9	Interim Trimming	\$46,500	\$60,610	5%	\$11,625	\$11,625	\$15,152	\$15,152	\$15,910
10	Planned Cycle Trimming	\$1,435,663	\$1,418,025	10%	\$358,916	\$358,916	\$354,506	\$354,506	\$389,957
11	Police Detail Expenses - Cycle Trimming & Other	\$324,836	\$607,099	5%	\$81,209	\$81,209	\$151,775	\$151,775	\$159,363
12	Hazard Tree Removal	\$50,000	\$437,500	5%	\$12,500	\$12,500	\$109,375	\$109,375	\$114,844
13	Hazard Tree Removal - Catch up	\$0	\$437,500	5%	\$0	\$0	\$109,375	\$109,375	\$114,844
14	Brush & Limb Lead Removal	\$0	\$135,200	5%	\$0	\$0	\$33,800	\$33,800	\$35,490
15	Tree Planting	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250
16	IVM/ Herbicide in ROW	\$69,210	\$69,210	Specific	\$17,303	\$17,303	\$17,303	\$17,303	\$15,000
17	Polinator Education/Habitat	\$5,000	\$5,000	5%	\$1,250	\$1,250	\$1,250	\$1,250	\$1,313
18	Monarch Butterfly Conservation	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250
19	AI- Dash Software	\$42,000	\$42,000	5%	\$10,500	\$10,500	\$10,500	\$10,500	\$11,025
20	Mailers/ Permissions	\$3,500	\$5,000	5%	\$875	\$875	\$1,250	\$1,250	\$1,313
21	Permit Fees	\$25,000	\$25,000	5%	\$6,250	\$6,250	\$6,250	\$6,250	\$6,563
22	Terra Spectrum	\$25,000	\$25,000	5%	\$6,250	\$6,250	\$6,250	\$6,250	\$6,563
23	Training	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250
24	Sub-Transmission Right of Way Clearing	\$0	\$80,000	5%	\$0	\$0	\$20,000	\$20,000	\$21,000
25	Make Safe Removals	\$20,000	\$20,000	5%	\$5,000	\$5,000	\$5,000	\$5,000	\$5,250
26		\$0	\$0	5%	\$0	\$0	\$0	\$0	\$0
27									
28	<b>Total VMP O&amp;M Expenses</b>	<b>\$2,419,709</b>	<b>\$3,923,363</b>		<b>\$604,927</b>	<b>\$604,927</b>	<b>\$980,841</b>	<b>\$980,841</b>	<b>\$1,044,441</b>

- Notes:
- 31 Bridge period spending = 50% of allowed rates (\$2.2M) + 10% overage = \$1.21M
  - 32 Assumes a reset of trim cycles - no catch up of deferred miles
  - 33 Assumes a 5 year trim cycle consistent with Puc 307.10
  - 34 Assumes full reconciliation of vegetation management costs in a separate tracker - actuals compared to forecasted rate year

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Vegetation Management Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

o. DE 23-039  
/DSD-1 Rev 1  
dule RR-3.12

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.12

Line No.	Description	Rate Year 2					Rate Year 3			
		Q2 2024	Q3 2024	Q4 2024	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026
1										
2	Vegetation Management									
3	# Miles	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75	43.75
	Type of Work	2024 Q2	2024 Q3	2024 Q4	2025 Q1	2025 Q2	2025 Q3	2025 Q4	2026 Q1	2026 Q2
	Attachment 23-039 DOE 3-5	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
4										
5										
6	Work Planners for Veg Plan	\$98,438	\$98,438	\$98,438	\$103,359	\$103,359	\$103,359	\$103,359	\$108,527	\$108,527
7	Spot Tree Trimming	\$15,910	\$15,910	\$15,910	\$16,706	\$16,706	\$16,706	\$16,706	\$17,541	\$17,541
8	Trouble and Restoration Maintenance	\$15,910	\$15,910	\$15,910	\$16,706	\$16,706	\$16,706	\$16,706	\$17,541	\$17,541
9	Interim Trimming	\$15,910	\$15,910	\$15,910	\$16,706	\$16,706	\$16,706	\$16,706	\$17,541	\$17,541
10	Planned Cycle Trimming	\$389,957	\$389,957	\$389,957	\$428,953	\$428,953	\$428,953	\$428,953	\$471,848	\$471,848
11	Police Detail Expenses - Cycle Trimming & Other	\$159,363	\$159,363	\$159,363	\$167,332	\$167,332	\$167,332	\$167,332	\$175,698	\$175,698
12	Hazard Tree Removal	\$114,844	\$114,844	\$114,844	\$120,586	\$120,586	\$120,586	\$120,586	\$126,615	\$126,615
13	Hazard Tree Removal - Catch up	\$114,844	\$114,844	\$114,844	\$120,586	\$120,586	\$120,586	\$120,586	\$126,615	\$126,615
14	Brush & Limb Lead Removal	\$35,490	\$35,490	\$35,490	\$37,265	\$37,265	\$37,265	\$37,265	\$39,128	\$39,128
15	Tree Planting	\$5,250	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
16	IVM/ Herbicide in ROW	\$15,000	\$15,000	\$15,000	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
17	Polinator Education/Habitat	\$1,313	\$1,313	\$1,313	\$1,378	\$1,378	\$1,378	\$1,378	\$1,447	\$1,447
18	Monarch Butterfly Conservation	\$5,250	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
19	AI- Dash Software	\$11,025	\$11,025	\$11,025	\$11,576	\$11,576	\$11,576	\$11,576	\$12,155	\$12,155
20	Mailers/ Permissions	\$1,313	\$1,313	\$1,313	\$1,378	\$1,378	\$1,378	\$1,378	\$1,447	\$1,447
21	Permit Fees	\$6,563	\$6,563	\$6,563	\$6,891	\$6,891	\$6,891	\$6,891	\$7,235	\$7,235
22	Terra Spectrum	\$6,563	\$6,563	\$6,563	\$6,891	\$6,891	\$6,891	\$6,891	\$7,235	\$7,235
23	Training	\$5,250	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
24	Sub-Transmission Right of Way Clearing	\$21,000	\$21,000	\$21,000	\$22,050	\$22,050	\$22,050	\$22,050	\$23,153	\$23,153
25	Make Safe Removals	\$5,250	\$5,250	\$5,250	\$5,513	\$5,513	\$5,513	\$5,513	\$5,788	\$5,788
26		\$0	\$0	\$0	\$16,596	\$16,596	\$16,596	\$0	\$0	\$0
27										
28	<b>Total VMP O&amp;M Expenses</b>	<b>\$1,044,441</b>	<b>\$1,044,441</b>	<b>\$1,044,441</b>	<b>\$1,118,256</b>	<b>\$1,118,256</b>	<b>\$1,118,256</b>	<b>\$1,101,660</b>	<b>\$1,178,129</b>	<b>\$1,178,129</b>

**Notes:**

- 31 Bridge period spending = 50% of allowed rates (\$2.2M) + 10% overage = \$1.21M
- 32 Assumes a reset of trim cycles - no catch up of deferred miles
- 33 Assumes a 5 year trim cycle consistent with Puc 307.10
- 34 Assumes full reconciliation of vegetation management costs in a separate tracker - actuals compared to forecasted rate year

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Customer First Operating Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.13

Line No.	Description	G/L Account	FERC Account	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
				2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1										
2	<b>Total Customer First Expense</b>	<b>OCO/505000(ADJ)</b>	<b>930</b>	<b>122,187</b>	<b>737,832</b>	<b>860,020</b>	<b>860,020</b>	<b>832,809</b>	<b>796,776</b>	<b>728,576</b>
3										
4										
5										
6										
7	<b>Annual Post-Implementation Costs (Opex)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>				
8	Foundations	\$ -	\$ 684,015	\$ 646,017	\$ 641,482	\$ 520,919				
9	Ecustomer	\$ 11,738	\$ 12,032	\$ 12,322	\$ 12,322	\$ 12,322				
10	Employee Central	\$ 22,686	\$ 22,103	\$ 20,751	\$ 20,969	\$ 21,191				
11	Procure-to-Pay	\$ 15,019	\$ 13,257	\$ 9,691	\$ 9,691	\$ 9,691				
12	Network Design	\$ 72,744	\$ 128,612	\$ 116,817	\$ 103,489	\$ 105,076				
13										
14	<b>Total</b>	<b>\$ 122,187</b>	<b>\$ 860,020</b>	<b>\$ 805,598</b>	<b>\$ 787,953</b>	<b>\$ 669,200</b>				



**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted CyberSecurity Operating Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.14

Line No.	Description	G/L Account	FERC Account	Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Interim	Rate Year	Rate Year	Rate Year
							Period (Annualized)	2023/2024	2024/2025	2025/2026
1										
2	<b>Total Cyber Security Expense</b>	<b>OCOA/505000(ADJ)</b>	<b>930</b>	-	-	-	-	-	-	<b>222,237</b>
3										
4										
5	<b>Enterprise Sustainment costs (Estimate)</b>									
6							<b>\$M/annual</b>			
7	Enterprise (Capex & Opex)									17.5
8	70% Opex Allocation									12.25
9	Enterprise Monthly Expense									\$ 1.02
10	LU Allocation									89.44%
11	GSE Allocation									4.40%
12							<b>\$M/month</b>			
13							Percentage Ramp Up	GSE	GSE (\$)	
14	Sep-25						10%	\$ 0.0040	\$ 4,019	
15	Oct						15%	\$ 0.0060	\$ 6,028	
16	Nov						18%	\$ 0.0072	\$ 7,234	
17	Dec						25%	\$ 0.0100	\$ 10,047	
18	Jan-26						45%	\$ 0.0181	\$ 18,084	
19	Feb						60%	\$ 0.0241	\$ 24,112	
20	Mar						80%	\$ 0.0321	\$ 32,150	
21	April						100%	\$ 0.0402	\$ 40,187	
22	May						100%	\$ 0.0402	\$ 40,187	
23	June						100%	\$ 0.0402	\$ 40,187	

**Liberty Utilities (Granite State Electric) Corp.**  
**Specifically Forecasted Benefits Expense Workpaper**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-3.15

Line No.	Description	GL Account	GL Account	FERC Account	Test Year	Pro Forma	Test Year	Interim Period (Annualized)	Rate Year	Rate Year	Rate Year
					2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
1	Pension Service Expense at labor escalator				848,056	152,363	1,000,419	1,022,429	1,044,705	1,128,773	1,219,605
2	401K Expense at labor escalator				439,624	78,984	518,607	530,017	541,565	585,144	632,231
3	Total Unadjusted RRSP/DPSP/401k	OCOA/500160	RRSP/DPSP/401K	926	1,287,680	231,347	1,519,027	1,552,446	1,586,270	1,713,917	1,851,836
4											
5	Existing 401K Matching Percentage				4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
6	Proposed 401K Matching Percentage				4.00%	4.00%	5.00%	5.00%	5.00%	5.00%	5.00%
7	Adjustment for increase in 401K matching Percentage				100.00%	100.00%	125.00%	125.00%	125.00%	125.00%	125.00%
8											
9	Pension Service Expense Specifically Forecasted				848,056	-	848,056	740,404	619,079	594,241	574,527
10	Specifically Forecasted 401K Expense				439,624	208,636	648,259	662,521	676,956	731,431	790,289
11	<b>Total Adjusted RRSP/DPSP/401k Expense</b>	<b>OCOA/500160</b>	<b>RRSP/DPSP/401K</b>	<b>926</b>	<b>1,287,680</b>	<b>208,636</b>	<b>1,496,315</b>	<b>1,402,925</b>	<b>1,296,035</b>	<b>1,325,671</b>	<b>1,364,815</b>
12											
13											
14											
15											
16	Pension Non Service Cost				(1,046,245)	-	(1,046,245)	(928,486)	(838,359)	(889,082)	(901,739)
17	FAS 158 Reg Asset Amortization				1,244,320	-	1,244,320	1,244,320	1,244,320	394,753	-
18	<b>Total Pension Non Service Expense</b>	<b>OCOA/578020</b>	<b>Pension Nn-Srv Costs</b>	<b>926</b>	<b>198,075</b>	<b>-</b>	<b>198,075</b>	<b>315,834</b>	<b>405,961</b>	<b>(494,329)</b>	<b>(901,739)</b>
19											
20											
21											
22											
23	OPEB Non Service Cost				35,235	-	35,235	11,671	21,024	84,751	139,581
24	FAS 158 Reg Asset Amortization				812,360	-	812,360	812,360	812,360	246,557	-
25	<b>Total OPEB Non Service Expense</b>	<b>OCOA/578010</b>	<b>OPEB Non-Srv Cst</b>	<b>926</b>	<b>847,595</b>	<b>-</b>	<b>847,595</b>	<b>824,031</b>	<b>833,384</b>	<b>331,307</b>	<b>139,581</b>
26											
27											
28	OPEB Service Cost				150,578	-	150,578	119,315	90,831	93,932	93,869
29	Other Healthcare Benefits at labor escalator				1,349,050	242,373	1,591,423	1,626,435	1,661,871	1,795,602	1,940,094
30	<b>Total Medicare/Healthcare Expense</b>	<b>OCOA/500150</b>	<b>Medicare/Healthcare</b>	<b>926</b>	<b>1,499,628</b>	<b>242,373</b>	<b>1,742,001</b>	<b>1,745,750</b>	<b>1,752,702</b>	<b>1,889,534</b>	<b>2,033,962</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Summary**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-4

Line No.	Description	FERC	Year End		Year End and	13-Month	13-Month	13-Month	13-Month	13-Month
			Test Year 2022	Pro Forma Adjustment	Test Year Pro Forma	Average	Average	Average	Average	Average
					Interim Period					
					Test Year 2022	(Annualized) 2022/2023	Rate Year 2023/2024	Rate Year 2024/2025	Rate Year 2025/2026	Rate Year 2025/2026
1	Gross Plant	101	349,877,082	-	349,877,082	340,263,596	369,349,793	396,690,139	423,081,651	
2	Accumulated Depreciation	108	123,210,870	1,413	123,212,283	123,783,339	134,267,270	145,841,731	158,428,907	
3	Net Plant		226,666,212	(1,413)	226,664,799	216,480,257	235,082,523	250,848,408	264,652,744	
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,759,408	(214,904)	3,544,504	3,544,504	3,544,504	3,544,504	3,544,504	
7	Prepaid Expenses	165	1,915,251	(938,633)	976,618	976,618	976,618	976,618	976,618	
8	Cash Working Capital		7,942,139	(6,177,117)	1,765,023	2,043,074	2,194,757	2,194,854	2,241,124	
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,333,412)	101,109	(1,232,303)	(1,232,303)	(1,232,303)	(1,232,303)	(1,232,303)	
12	Regulatory Liabilities	254	41,349	-	41,349	62,979	20,675	(0)	(0)	
13	ADIT	254/282/283	(22,782,403)	-	(22,782,403)	(21,665,465)	(23,955,582)	(25,844,735)	(27,813,466)	
14	Rate Base Offset		(21,000,000)	-	(21,000,000)	(21,000,000)	(21,000,000)	(20,538,462)	(19,538,462)	
15										
16	<b>Total Rate Base</b>		<b>195,208,545</b>	<b>(7,230,958)</b>	<b>187,977,587</b>	<b>179,209,664</b>	<b>195,631,191</b>	<b>209,948,885</b>	<b>222,830,759</b>	

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Detail**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-4.1

Line No.	Description	FERC	Test Year 2022			Interim Year 2022/2023				
			Ending Balance	13-Month Average Adjustment	Other Adjustments	Total	Ending Balance	13-Month Average Adjustment	Other Adjustments	Total
1	Gross Plant	101	349,877,082	-	-	349,877,082	355,778,660	(15,515,063)	-	340,263,596
2	Accumulated Depreciation	108	123,210,870	-	1,413	123,212,283	128,788,097	(5,006,171)	1,413	123,783,339
3	Net Plant		226,666,212	-	(1,413)	226,664,799	226,990,563	(10,508,893)	(1,413)	216,480,257
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,759,408	(284,005)	69,101	3,544,504	3,589,067	(113,664)	69,101	3,544,504
7	Prepaid Expenses	165	1,915,251	(858,453)	(80,180)	976,618	2,493,133	(1,436,336)	(80,180)	976,618
8	Cash Working Capital		7,942,139	-	(6,177,117)	1,765,023	2,043,074	-	-	2,043,074
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,333,412)	101,109	-	(1,232,303)	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	41,349	-	-	41,349	41,349	21,630	-	62,979
13	ADIT	254/282/283	(22,782,403)	-	-	(22,782,403)	(23,221,893)	1,556,428	-	(21,665,465)
14	Rate Base Offset		(21,000,000)	-	-	(21,000,000)	(21,000,000)	-	-	(21,000,000)
15										
16	<b>Total Rate Base</b>		<b>195,208,545</b>	<b>(1,041,350)</b>	<b>(6,189,608)</b>	<b>187,977,587</b>	<b>189,703,883</b>	<b>(10,481,728)</b>	<b>(12,491)</b>	<b>179,209,664</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Detail**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Line No.	Description	FERC	Rate Year 1 2023/2024				Rate Year 2 2024/2025			
			Ending Balance	13-month Average			Ending Balance	13-month Average		
				Adjustment	Other Adjustments	Total		Adjustment	Other Adjustments	Total
1	Gross Plant	101	382,956,562	(13,606,769)	-	369,349,793	410,329,520	(13,639,381)	-	396,690,139
2	Accumulated Depreciation	108	139,927,984	(5,662,127)	1,413	134,267,270	151,932,879	(6,092,562)	1,413	145,841,731
3	Net Plant		243,028,578	(7,944,642)	(1,413)	235,082,523	258,396,640	(7,546,820)	(1,413)	250,848,408
4										
5	Additions to Rate Base									
6	Supplies and Inventory	154	3,589,067	(113,664)	69,101	3,544,504	3,589,067	(113,664)	69,101	3,544,504
7	Prepaid Expenses	165	2,493,133	(1,436,336)	(80,180)	976,618	2,493,133	(1,436,336)	(80,180)	976,618
8	Cash Working Capital		2,194,757	-	-	2,194,757	2,194,854	-	-	2,194,854
9										
10	Subtractions to Rate Base									
11	Customer Deposits	235	(1,231,409)	(894)	-	(1,232,303)	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	(0)	20,675	-	20,675	(0)	-	-	(0)
13	ADIT	254/282/283	(24,731,230)	775,648	-	(23,955,582)	(26,875,111)	1,030,376	-	(25,844,735)
14	Rate Base Offset		(21,000,000)	-	-	(21,000,000)	(20,000,000)	(538,462)	-	(20,538,462)
15										
16	<b>Total Rate Base</b>		<b>204,342,896</b>	<b>(8,699,213)</b>	<b>(12,491)</b>	<b>195,631,191</b>	<b>218,567,175</b>	<b>(8,605,799)</b>	<b>(12,491)</b>	<b>209,948,885</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Detail**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Line No.	Description	FERC	Rate Year 3 2025/2026			Total
			Ending Balance	13-month		
				Average Adjustment	Other Adjustments	
1	Gross Plant	101	442,948,657	(19,867,006)	-	423,081,651
2	Accumulated Depreciation	108	164,491,990	(6,064,496)	1,413	158,428,907
3	Net Plant		278,456,667	(13,802,511)	(1,413)	264,652,744
4						
5	Additions to Rate Base					
6	Supplies and Inventory	154	3,589,067	(113,664)	69,101	3,544,504
7	Prepaid Expenses	165	2,493,133	(1,436,336)	(80,180)	976,618
8	Cash Working Capital		2,241,124	-	-	2,241,124
9						
10	Subtractions to Rate Base					
11	Customer Deposits	235	(1,231,409)	(894)	-	(1,232,303)
12	Regulatory Liabilities	254	(0)	-	-	(0)
13	ADIT	254/282/283	(28,747,764)	934,298	-	(27,813,466)
14	Rate Base Offset		(19,000,000)	(538,462)	-	(19,538,462)
15						
16	<b>Total Rate Base</b>		<b>237,800,818</b>	<b>(14,957,568)</b>	<b>(12,491)</b>	<b>222,830,759</b>

Liberty Utilities (Granite State Electric) Corp.  
Other Rate Base  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-4.2

Line No.	Description	FERC	December-21	January-22	February-22	March-22	April-22	May-22	June-22	July-22	August-22	September-22	October-22	November-22	December-22	13-Month Average
1	Supplies and Inventory	154	2,400,315	2,635,575	2,735,550	2,819,056	3,114,855	3,610,797	3,585,067	3,675,254	3,718,323	4,034,340	4,508,492	4,569,307	3,759,408	3,475,403
2	Prepaid Expenses	165	1,233,254	1,127,700	820,838	1,016,952	701,143	385,534	2,493,133	1,020,671	1,063,718	818,363	412,379	729,431	1,915,251	1,056,797
3	Customer Deposits	235	(1,206,777)	(1,183,374)	(1,163,074)	(1,175,295)	(1,183,967)	(1,199,267)	(1,231,409)	(1,216,140)	(1,269,174)	(1,238,403)	(1,294,391)	(1,325,256)	(1,333,412)	(1,232,303)
4																
5	<b>Total Other Rate Base Items</b>		<b>2,426,791</b>	<b>2,579,901</b>	<b>2,393,314</b>	<b>2,660,714</b>	<b>2,642,030</b>	<b>2,797,064</b>	<b>4,850,791</b>	<b>3,479,785</b>	<b>3,512,867</b>	<b>3,614,200</b>	<b>3,626,481</b>	<b>3,973,482</b>	<b>4,341,247</b>	<b>3,299,898</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Expense Factors**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-4.3

Line No.	Expense Description	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Labor & Operations and Maintenance Expenses							
2	Labor (Payroll)	5,682,718	1,020,794	6,703,511	6,850,991	7,000,258	7,563,567	7,839,280
3	Non-Labor O&M	104,904,839	(91,654,278)	13,250,561	13,580,097	15,279,991	14,597,067	14,849,377
4	<b>Total Labor &amp; Non-Labor Expenses</b>	<b>110,587,557</b>	<b>(90,633,484)</b>	<b>19,954,073</b>	<b>20,431,089</b>	<b>22,280,249</b>	<b>22,160,634</b>	<b>22,688,657</b>
5								
6	Income Taxes							
7	Federal & State Income Taxes	2,651,781	(2,651,781)	-	3,212,899	3,843,646	4,144,550	4,415,324
8	<b>Total Federal Income Taxes</b>	<b>2,651,781</b>	<b>(2,651,781)</b>	<b>-</b>	<b>3,212,899</b>	<b>3,843,646</b>	<b>4,144,550</b>	<b>4,415,324</b>
9								
10	Taxes Other Than Income Taxes							
11	Payroll Taxes	642,935	118,012	760,947	777,688	794,632	858,576	889,874
12	Property Taxes	5,906,188	-	5,906,188	6,153,411	6,270,673	6,370,056	6,457,073
13	<b>Taxes Other Than Income Taxes</b>	<b>6,549,124</b>	<b>118,012</b>	<b>6,667,135</b>	<b>6,931,099</b>	<b>7,065,305</b>	<b>7,228,632</b>	<b>7,346,947</b>
14								
15	<b>Total</b>	<b>119,788,461</b>	<b>(93,167,253)</b>	<b>26,621,208</b>	<b>30,575,086</b>	<b>33,189,200</b>	<b>33,533,816</b>	<b>34,450,928</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Net (Lead)/Lag Days**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-4.3

Line No.	Net (Lead)/Lag Days	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
		2022	Adjustment	Pro Forma	(Annualized) 2022/2023	2023/2024	2024/2025	2025/2026
1	Labor & Operations and Maintenance Expenses							
2	Labor (Payroll)	24.20	24.20	24.20	(2.41)	(2.41)	(2.41)	(2.41)
3	Non-Labor O&M	24.20	24.20	24.20	20.12	20.12	20.12	20.12
4	Total Labor & Non-Labor Expenses	24.20	24.20	24.20	12.57	13.04	12.43	12.34
5								
6	Income Taxes							
7	Federal & State Income Taxes	24.20	24.20	24.20	21.28	21.28	21.28	21.28
8	Total Federal Income Taxes	24.20			21.28	21.28	21.28	21.28
9								
10	Taxes Other Than Income Taxes							
11	Payroll Taxes	24.20	24.20	24.20	37.71	37.71	37.71	37.71
12	Property Taxes	24.20	24.20	24.20	63.59	63.59	63.59	63.59
13	Taxes Other Than Income Taxes	24.20	24.20	24.20	60.68	60.68	60.51	60.45
14								
15	Total	24.20	24.20	24.20	24.39	24.14	23.89	23.74

**Liberty Utilities (Granite State Electric) Corp.**  
**Working Capital**  
**Working Capital Requirement**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-4.3

	Test Year	Pro Forma	Test Year	Interim Period	Rate Year	Rate Year	Rate Year
				(Annualized)			
Line No.	2022	Adjustment	Pro Forma	2022/2023	2023/2024	2024/2025	2025/2026
<b>Working Capital Requirement</b>							
1	Labor & Operations and Maintenance Expenses						
2	Labor (Payroll)	376,772	67,680	444,452	(45,228)	(46,213)	(51,752)
3	Non-Labor O&M	6,955,335	(6,076,804)	878,530	748,653	842,366	818,627
4	<b>Total Labor &amp; Non-Labor Expenses</b>	<b>7,332,107</b>	<b>(6,009,124)</b>	<b>1,322,982</b>	<b>703,425</b>	<b>796,152</b>	<b>754,785</b>
5							
6	Income Taxes						
7	Federal & State Income Taxes	175,817	(175,817)	-	187,336	224,114	241,659
8	<b>Total Federal Income Taxes</b>	<b>175,817</b>	<b>(175,817)</b>	<b>-</b>	<b>187,336</b>	<b>224,114</b>	<b>241,659</b>
9							
10	Taxes Other Than Income Taxes						
11	Payroll Taxes	42,628	7,824	50,452	80,350	82,100	91,940
12	Property Taxes	391,588	-	391,588	1,071,963	1,092,391	1,109,704
13	Taxes Other Than Income Taxes	434,216	7,824	442,040	1,152,312	1,174,491	1,198,410
14							
15	<b>Total</b>	<b>7,942,139</b>	<b>(6,177,117)</b>	<b>1,765,023</b>	<b>2,043,074</b>	<b>2,194,757</b>	<b>2,194,854</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

		Year	2023	2023	2023	2023	2023	2024	2024
		Month	8	9	10	11	12	1	2
		First of Month	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024
		End of Month	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024
Line No.	Description	FERC	August-23	September-23	October-23	November-23	December-23	January-24	February-24
1	Battery Storage Regulatory Asset Beginning Balance	182	257,084	233,713	210,341	186,970	163,599	140,228	116,856
2	Battery Storage Regulatory Asset Amortization	182	(23,371)	(23,371)	(23,371)	(23,371)	(23,371)	(23,371)	(23,371)
3	Ending Balance	182	233,713	210,341	186,970	163,599	140,228	116,856	93,485
4									
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	202,567	184,152	165,736	147,321	128,906	110,491	92,076
6	DOE OCA Consultants Regulatory Asset Amortization	182/186	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)
7	Ending Balance	182/186	184,152	165,736	147,321	128,906	110,491	92,076	73,661
8									
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		(421,747)	(383,406)	(345,066)	(306,725)	(268,385)	(230,044)	(191,703)
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization		38,341	38,341	38,341	38,341	38,341	38,341	38,341
11	Ending Balance	254	(383,406)	(345,066)	(306,725)	(268,385)	(230,044)	(191,703)	(153,363)
12									
13	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>34,458</b>	<b>31,012</b>	<b>27,566</b>	<b>24,120</b>	<b>20,675</b>	<b>17,229</b>	<b>13,783</b>
14	<b>Total Amortization</b>	<b>407</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>
15									
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	(9,278)	(8,350)	(7,422)	(6,494)	(5,567)	(4,639)	(3,711)

**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

	Year	2024	2024	2024	2024	2024	2024	2024	2024	
	Month	3	4	5	6	7	8	9	10	
	First of Month	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	
	End of Month	3/31/2024	#####	#####	#####	#####	8/31/2024	9/30/2024	10/31/2024	
<b>Line No.</b>	<b>Description</b>	<b>FERC</b>	<b>March-24</b>	<b>April-24</b>	<b>May-24</b>	<b>June-24</b>	<b>July-24</b>	<b>August-24</b>	<b>September-24</b>	<b>October-24</b>
1	Battery Storage Regulatory Asset Beginning Balance	182	93,485	70,114	46,743	23,371	(0)	(0)	(0)	(0)
2	Battery Storage Regulatory Asset Amortization	182	(23,371)	(23,371)	(23,371)	(23,371)				
3	Ending Balance	182	70,114	46,743	23,371	(0)	(0)	(0)	(0)	(0)
4										
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	73,661	55,245	36,830	18,415	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186	(18,415)	(18,415)	(18,415)	(18,415)				
7	Ending Balance	182/186	55,245	36,830	18,415	(0)	(0)	(0)	(0)	(0)
8										
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		(153,363)	(115,022)	(76,681)	(38,341)	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization		38,341	38,341	38,341	38,341				
11	Ending Balance	254	(115,022)	(76,681)	(38,341)	-	-	-	-	-
12										
<b>13</b>	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>10,337</b>	<b>6,892</b>	<b>3,446</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>14</b>	<b>Total Amortization</b>	<b>407</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>(3,446)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15										
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	(2,783)	(1,856)	(928)	0	0	0	0	0

**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

		Year	2024	2024	2025	2025	2025	2025	2025
		Month	11	12	1	2	3	4	5
		First of Month	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
		End of Month	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
Line No.	Description	FERC	November-24	December-24	January-25	February-25	March-25	April-25	May-25
1	Battery Storage Regulatory Asset Beginning Balance	182	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2	Battery Storage Regulatory Asset Amortization	182							
3	Ending Balance	182	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4									
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186							
7	Ending Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8									
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		-	-	-	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization								
11	Ending Balance	254	-	-	-	-	-	-	-
12									
13	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
14	<b>Total Amortization</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15									
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	0	0	0	0	0	0	0

**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

		Year	2025	2025	2025	2025	2025	2025	2025
		Month	6	7	8	9	10	11	12
		First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025
		End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025
Line No.	Description	FERC	June-25	July-25	August-25	September-25	October-25	November-25	December-25
1	Battery Storage Regulatory Asset Beginning Balance	182	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2	Battery Storage Regulatory Asset Amortization	182							
3	Ending Balance	182	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4									
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186							
7	Ending Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8									
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		-	-	-	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization								
11	Ending Balance	254	-	-	-	-	-	-	-
12									
13	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
14	<b>Total Amortization</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15									
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	0	0	0	0	0	0	0

**Liberty Utilities (Granite State Electric) Corp.**  
**Regulatory Assets and Liabilities**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

		Year	2026	2026	2026	2026	2026	2026
		Month	1	2	3	4	5	6
		First of Month	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026
		End of Month	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026
Line No.	Description	FERC	January-26	February-26	March-26	April-26	May-26	June-26
1	Battery Storage Regulatory Asset Beginning Balance	182	(0)	(0)	(0)	(0)	(0)	(0)
2	Battery Storage Regulatory Asset Amortization	182						
3	Ending Balance	182	(0)	(0)	(0)	(0)	(0)	(0)
4								
5	DOE OCA Consultants Regulatory Asset Beginning Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)
6	DOE OCA Consultants Regulatory Asset Amortization	182/186						
7	Ending Balance	182/186	(0)	(0)	(0)	(0)	(0)	(0)
8								
9	Lost Revenue Adjustment Mechanism Regulatory Liability Beginning Balance		-	-	-	-	-	-
10	Lost Revenue Adjustment Mechanism Regulatory Liability Amortization							
11	Ending Balance	254	-	-	-	-	-	-
12								
13	<b>Total Ending Regulatory Asset/Liability Balance</b>	<b>182/186/254</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
14	<b>Total Amortization</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15								
16	Period Composite Tax Rate		26.93%	26.93%	26.93%	26.93%	26.93%	26.93%
17	Deferred Tax on Regulatory Assets/Liabilities	283	0	0	0	0	0	0













**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Deferred Income Tax**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Line No.	Description	FERC	Year	2026	2026	2026
			Month	4	5	6
			First of Month	4/1/2026	5/1/2026	6/1/2026
			End of Month	4/30/2026	5/31/2026	6/30/2026
1	Excess ADIT - Federal tax reform	254		(2,750,836)	(2,734,501)	(2,718,166)
2	Excess ADIT - State rate change	254		(241,847)	(240,729)	(239,612)
3	Deferred Tax Liability	282		(25,472,236)	(25,588,143)	(25,789,986)
4	Deferred Tax on Regulatory Assets	283		0	0	0
5	<b>Total Accumulated Deferred Income Taxes</b>	<b>254/282/283</b>		<b>(28,464,918)</b>	<b>(28,563,373)</b>	<b>(28,747,764)</b>
6						
7	Amortization of Excess Deferred Federal Income Tax			16,335	16,335	16,335
8						
9	Amortization of Excess Deferred State Income Tax			1,117	1,117	1,117







**Liberty Utilities (Granite State Electric) Corp.**  
**Rate Base Offset Adjustment**  
**Test Year 2022 and Rate Years 2023/2024 - 2025/2026**

Line No.	Description	FERC	Year	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025
			Month	6	7	8	9	10	11	12	1	2	
			First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	12/1/2024	1/1/2025	2/1/2025
			End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	12/31/2024	1/31/2025	2/28/2025
1	Rate Base Offset Adjustment			(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(21,000,000)	(20,000,000)	(20,000,000)
2													
3	<b>Total Rate Base Offset Adjustment</b>			<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(21,000,000)</b>	<b>(20,000,000)</b>	<b>(20,000,000)</b>





**Liberty Utilities (Granite State Electric) Corp.**  
**Overall Rate of Return**  
**2022**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.		Rate Year 2022 Average Capitalization	Percent of Total	Cost	Rate Year 2022 Weighted Cost
1					
2	Long-Term Debt	\$ 32,000,000	48.00%	5.97%	2.87%
3	Common Equity (Pro forma)	34,666,667	52.00%	9.10%	4.73%
4					
5	<b>Total Capital</b>	<b>\$ 66,666,667</b>	<b>100.00%</b>		<b>7.60%</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Overall Rate of Return**  
**Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.		Rate Year 2023/2024 Average Capitalization	Percent of Total	Cost	Rate Year 2023/2024 Weighted Cost
1					
2	Long-Term Debt	\$ 32,000,000	45.00%	6.03%	2.72%
3	Common Equity (Pro forma)	39,111,111	55.00%	10.35%	5.69%
4					
5	<b>Total Capital</b>	<b>\$ 71,111,111</b>	<b>100.00%</b>		<b>8.41%</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Overall Rate of Return**  
**Rate Year 2024/2025**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.		Rate Year 2024/2025 Average Capitalization	Percent of Total	Cost	Rate Year 2024/2025 Weighted Cost
1					
2	Long-Term Debt	\$ 32,000,000	45.00%	6.14%	2.76%
3	Common Equity (Pro forma)	39,111,111	55.00%	10.35%	5.69%
4					
5	<b>Total Capital</b>	<b>\$ 71,111,111</b>	<b>100.00%</b>		<b>8.46%</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Overall Rate of Return**  
**Rate Year 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5

The Company is using a ratemaking capital structure as calculated below:

Line No.	Rate Year 2025/2026 Average Capitalization	Percent of Total	Cost	Rate Year 2025/2026 Weighted Cost
1				
2	\$ 32,000,000	45.00%	5.84%	2.63%
3	39,111,111	55.00%	10.35%	5.69%
4				
5	<b>\$ 71,111,111</b>	<b>100.00%</b>		<b>8.32%</b>

**Liberty Utilities (Granite State Electric) Corp.  
Weighted Average Cost of Long Term Debt  
Year End 2022**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	12/31/2022 BALANCE	WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	5,000,000	5,000,000	397,000		397,000
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	5,000,000	5,000,000	368,500		368,500
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	7,898,990	7,898,990	354,665		354,665
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8											
9		Deferred financing costs-2021	18,419.00								
10		Deferred financing costs-2022	14,655.00							3,764	3,764
11											
12											
13											
14	<b>TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT</b>										<b>5.972%</b>
							<b>\$ 32,000,000</b>	<b>\$ 32,000,000</b>	<b>\$ 1,907,194</b>	<b>\$ 3,764</b>	<b>\$ 1,910,958</b>





**Liberty Utilities (Granite State Electric) Corp.**  
**Weighted Average Cost of Long Term Debt**  
**Rate Year 2024/2025**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	6/30/2025 BALANCE	2024/2025 WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	5,000,000	5,000,000	397,000		397,000
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	-	-	-		-
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	-	-	-		-
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8	Fixed	Refinance External-Unsecured (Series 1)	11/1/2023	11/1/2033	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
9	Fixed	Refinance External-Unsecured (Series 2)	7/1/2025	7/1/2035	5.95%	5,000,000	-	-	-	-	-
10	Fixed	Refinance Intercompany	12/20/2023	12/20/2033	5.95%	7,898,990	7,898,990	7,898,990	469,990	6,319	476,309
11											
12		Deferred financing costs-July 2024	9,009								
13		Deferred financing costs-June 2025	5,245							3,764	3,764
14											
15											
16											
17	<b>TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT</b>										<b>6.143%</b>
							\$ 32,000,000	\$ 32,000,000	\$ 1,951,519	\$ 14,083	\$ 1,965,602

**Liberty Utilities (Granite State Electric) Corp.**  
**Weighted Average Cost of Long Term Debt**  
**Rate Year 2025/2026**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-5.1

Line No.	DEBT TYPE	SERIES	DATE ISSUED	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	6/30/2026 BALANCE	2025/2026 WEIGHTED AVERAGE BALANCE	INTEREST EXPENSE	AMORTIZATION OF FINANCING COSTS	ANNUAL INTEREST COST
1	Fixed	External-Unsecured (Series 3)	6/15/1998	6/15/2028	7.30%	5,000,000	5,000,000	5,000,000	365,000		365,000
2	Fixed	External-Unsecured (Series 2)	7/1/1995	7/1/2025	7.94%	5,000,000	-	-	-		-
3	Fixed	External-Unsecured (Series 1)	11/1/1993	11/1/2023	7.37%	5,000,000	-	-	-		-
4	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	1,545,455	1,545,455	1,545,455	75,573		75,573
5	Fixed	Intercompany	12/21/2012	12/20/2027	4.89%	4,121,212	4,121,212	4,121,212	201,527		201,527
6	Fixed	Intercompany*	12/21/2012	12/20/2023	4.49%	7,898,990	-	-	-		-
7	Fixed	Intercompany	12/20/2017	12/20/2032	4.22%	3,434,343	3,434,343	3,434,343	144,929		144,929
8	Fixed	Refinance External-Unsecured (Series 1)	11/1/2023	11/1/2033	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
9	Fixed	Refinance External-Unsecured (Series 2)	7/1/2025	7/1/2035	5.95%	5,000,000	5,000,000	5,000,000	297,500	4,000	301,500
10	Fixed	Refinance Intercompany	12/20/2023	12/20/2033	5.95%	7,898,990	7,898,990	7,898,990	469,990	6,319	476,309
11											
12		Deferred financing costs-July 2025	5,245								
13		Deferred financing costs-June 2026	1,481							3,764	3,764
14											
15											
16											
17	<b>TOTAL COMPANY EMBEDDED COST OF LONG-TERM DEBT</b>										<b>5.844%</b>
							\$ 32,000,000	\$ 32,000,000	\$ 1,852,019	\$ 18,083	\$ 1,870,102

		Jan-20	Feb-20
<b>Software</b>			
	Itron	-	24,181.12
	Itron-2021	-	-
	Telvent USA	37,230.10	33,845.54
	Altivon	-	-
	ARCOS - 2021	-	-
	ESRI	10,416.69	8,333.36
	Softchoice	-	-
	BDO	-	-
	Oracle	-	-
	Microsoft	-	-
	Cogsdale	43,911.72	39,919.75
	Workiva	-	-
	SAP	-	-
	SAP-Canada	-	-
	Schneider Electric	-	-
	Schneider Electric	-	-
	Schneider-Scada	-	-
	Schneider-Maint	-	-
	ARCOS - 2022	-	-
	Schneider-Smart	-	-
	AON-Insurance	-	-
	Converge One	-	-
<b>Total Software</b>		<b>91,558.51</b>	<b>106,279.77</b>
PUC Assessments			
	PUC Assessment-1	88,644.00	44,322.00
	PUC Assessment-2	-	-
<b>Total PUC Assessments</b>		<b>88,644.00</b>	<b>44,322.00</b>
Membership Dues			
	EEl	-	20,648.14
<b>Total Membership Dues</b>		<b>-</b>	<b>20,648.14</b>
Total of above		180,202.51	171,249.91
Check to TB		180,202.51	171,249.91
		-	-
<b>Taxes</b>		<b>878,058.59</b>	<b>652,491.62</b>

**Clearing Account Entries**

**Reconciling Items to RR-4.2**

<b>Total</b>	<b>1,058,261.10</b>	<b>823,741.53</b>
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Mar-20	Apr-20	May-20	Jun-20	Jul-20
21,982.84	19,784.56	17,586.28	15,388.00	13,189.72
-	-	-	-	-
30,460.98	27,076.42	23,691.86	20,307.30	16,922.74
-	-	-	-	-
-	-	-	-	-
6,250.03	4,166.70	2,083.37	0.04	0.04
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
35,927.78	31,935.81	27,943.84	23,951.87	19,959.90
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	24,606.85	21,530.99	18,455.13	15,379.27
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>94,621.63</b>	<b>107,570.34</b>	<b>92,836.34</b>	<b>78,102.34</b>	<b>65,451.67</b>
-	88,644.00	44,322.00	-	-
-	-	-	-	-
-	<b>88,644.00</b>	<b>44,322.00</b>	-	-
18,583.32	16,518.50	14,453.68	12,388.86	10,324.04
<b>18,583.32</b>	<b>16,518.50</b>	<b>14,453.68</b>	<b>12,388.86</b>	<b>10,324.04</b>
113,204.95	212,732.84	151,612.02	90,491.20	75,775.71
113,204.95	212,732.84	151,612.02	90,491.20	75,775.71
-	-	-	-	-
<b>676,768.22</b>	<b>451,133.94</b>	<b>475,343.22</b>	<b>2,201,438.59</b>	<b>1,979,448.29</b>

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**789,973.17**

**663,866.78**

**626,955.24**

**2,291,929.79**

**2,055,224.00**

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Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
10,991.44	8,793.16	6,594.88	4,396.60	2,198.32
-	-	-	-	-
13,538.18	10,153.62	6,769.06	3,384.50	-
-	-	-	-	-
-	-	-	-	-
0.04	0.04	0.04	14,583.39	12,500.06
16,701.08	16,701.08	15,309.32	13,917.56	12,525.80
-	36,865.18	33,513.80	30,162.42	26,811.04
-	-	-	-	12,790.18
-	-	-	-	-
15,967.93	11,975.96	7,983.99	3,992.02	48,545.53
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
12,303.41	9,227.55	6,151.69	3,075.83	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>69,502.08</b>	<b>93,716.59</b>	<b>76,322.78</b>	<b>73,512.32</b>	<b>115,370.93</b>
38,073.00	-	92,672.00	46,336.00	-
-	-	-	-	-
<b>38,073.00</b>	-	<b>92,672.00</b>	<b>46,336.00</b>	-
8,259.22	6,194.40	4,129.58	2,064.76	26,961.25
<b>8,259.22</b>	<b>6,194.40</b>	<b>4,129.58</b>	<b>2,064.76</b>	<b>26,961.25</b>
115,834.30	99,910.99	173,124.36	121,913.08	142,332.18
115,834.30	99,910.99	173,124.36	121,913.08	142,332.18
-	-	-	-	-
<b>2,005,886.47</b>	<b>1,783,896.17</b>	<b>1,561,905.89</b>	<b>2,767,164.49</b>	<b>1,259,438.07</b>



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**2,121,720.77**

**1,883,807.16**

**1,735,030.25**

**2,889,077.57**

**1,401,770.25**

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Jan-21	Feb-21	Mar-21	Apr-21	May-21
0.04	0.04	0.04	0.04	0.04
-	-	-	-	18,289.70
-	-	-	12,897.41	11,285.23
-	-	-	-	10,329.34
-	-	-	-	13,839.58
10,416.73	8,333.40	6,250.07	4,166.74	2,083.41
11,134.04	9,742.28	8,350.52	6,958.76	5,567.00
23,459.66	20,108.28	16,756.90	13,405.52	10,054.14
11,627.44	10,464.70	9,301.96	8,139.22	6,976.48
-	9,532.75	7,149.56	4,766.37	2,383.18
44,500.07	40,454.61	36,409.15	32,363.69	28,318.23
-	22,947.47	20,652.72	18,357.97	16,063.22
-	-	-	-	-
-	-	-	-	-
-	-	-	21,533.67	-
-	-	-	25,394.00	22,219.75
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>101,137.98</b>	<b>121,583.53</b>	<b>104,870.92</b>	<b>147,983.39</b>	<b>147,409.30</b>
92,672.00	46,336.00	139,008.00	92,672.00	46,336.00
-	-	-	-	-
<b>92,672.00</b>	<b>46,336.00</b>	<b>139,008.00</b>	<b>92,672.00</b>	<b>46,336.00</b>
20,998.85	19,089.86	17,180.87	15,271.88	13,362.89
<b>20,998.85</b>	<b>19,089.86</b>	<b>17,180.87</b>	<b>15,271.88</b>	<b>13,362.89</b>
214,808.83	187,009.39	261,059.79	255,927.27	207,108.19
214,808.83	187,009.39	261,059.79	255,927.27	207,108.19
-	-	-	-	-
<b>1,161,806.02</b>	<b>877,793.37</b>	<b>852,037.97</b>	<b>568,025.32</b>	<b>284,012.67</b>

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**1,376,614.85**

**1,064,802.76**

**1,113,097.76**

**823,952.59**

**491,120.86**

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Jun-21	Jul-21	Aug-21	Sep-21	Oct-21
0.04	-	-	-	-
16,003.48	13,717.26	11,431.04	9,144.86	6,858.64
9,673.05	8,060.87	6,448.69	4,836.51	3,224.33
9,296.41	8,263.48	7,230.55	6,197.62	5,164.69
12,455.62	11,071.66	9,687.70	8,303.74	6,919.78
-	-	-	18,750.00	16,666.67
4,175.24	2,783.48	1,391.72	(0.04)	(0.04)
6,702.76	3,351.38	-	-	-
5,813.74	4,651.00	3,488.26	2,325.52	1,162.78
-	-	-	-	-
24,272.77	20,227.31	16,181.85	12,136.39	8,090.93
13,768.47	11,473.72	9,178.97	6,884.22	4,589.47
-	-	-	-	-
-	-	-	-	-
20,307.30	16,922.74	13,538.18	10,153.62	6,769.06
19,045.50	15,871.25	12,697.00	9,522.75	6,348.50
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>141,514.38</b>	<b>116,394.15</b>	<b>91,273.96</b>	<b>88,255.19</b>	<b>65,794.81</b>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,453.90	9,544.91	7,635.92	5,726.93	3,817.94
<b>11,453.90</b>	<b>9,544.91</b>	<b>7,635.92</b>	<b>5,726.93</b>	<b>3,817.94</b>
152,968.28	125,939.06	98,909.88	93,982.12	69,612.75
152,968.28	125,939.06	98,909.88	93,982.12	69,612.75
-	-	-	-	-
<b>2,439,022.41</b>	<b>2,196,933.72</b>	<b>2,221,698.45</b>	<b>699,520.11</b>	<b>466,027.59</b>

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2,591,990.69

2,322,872.78

2,320,608.33

793,502.23

535,640.34

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Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22
-	2,286	-	-	-	-
4,572.42	-	-	-	-	-
1,612.15	-	-	-	-	-
4,131.76	3,099	2,066	1,033	-	-
5,535.82	4,152	2,768	1,384	-	-
14,583.34	12,500	10,417	8,333	6,250	4,167
26,112.40	23,501	20,890	18,279	15,667	13,056
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,045.47	50,002	45,835	41,668	37,501	33,335
2,294.72	-	30,451	27,198	24,478	21,758
-	-	-	11,730	10,557	9,384
-	-	-	-	-	-
3,384.50	-	-	-	-	-
3,174.25	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>69,446.83</b>	<b>95,540</b>	<b>112,426</b>	<b>109,625</b>	<b>94,454</b>	<b>81,700</b>
59,415.00	-	118,829	59,414	178,243	118,829
-	-	-	-	-	-
<b>59,415.00</b>	<b>-</b>	<b>118,829</b>	<b>59,414</b>	<b>178,243</b>	<b>118,829</b>
1,908.95	-	-	-	20,449	18,177
<b>1,908.95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,449</b>	<b>18,177</b>
130,770.78	95,540	231,255	169,040	293,146	218,706
130,770.78	95,540	231,255	169,040	293,146	218,706
-	0	(0)	(1)	0	(0)
<b>1,968,940.71</b>	<b>1,137,714</b>	<b>896,445</b>	<b>655,177</b>	<b>723,806</b>	<b>482,437</b>

1 (3,379) (0) 0

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2,099,711.49	1,233,254	1,127,700	820,838	1,016,952	701,143
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May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,083	-	-	-	-	-
10,445	7,834	5,222	2,611	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,211	7,038	20,834	16,667	12,500	8,334
29,168	25,001	13,599	10,879	8,159	5,440
19,038	16,319	5,865	4,692	3,519	2,346
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	19,617	16,348	13,078	9,809	6,539
-	-	18,080	14,464	10,848	7,232
-	-	11,072	9,688	8,304	6,920
-	-	-	-	21,495	14,330
-	-	-	-	-	-
-	-	-	-	-	-
<b>68,946</b>	<b>75,808</b>	<b>91,020</b>	<b>72,079</b>	<b>74,634</b>	<b>51,140</b>
59,415	-	-	-	-	-
-	-	-	-	-	-
<b>59,415</b>	-	-	-	-	-
15,905	13,633	11,361	9,089	6,816	4,544
<b>15,905</b>	<b>13,633</b>	<b>11,361</b>	<b>9,089</b>	<b>6,816</b>	<b>4,544</b>
144,266	89,441	102,380	81,168	81,450	55,684
144,266	89,441	102,380	81,168	81,450	55,684
-	(0)	0	(0)	0	0
<b>241,269</b>	<b>2,403,692</b>	<b>918,291</b>	<b>982,550</b>	<b>736,913</b>	<b>491,275</b>
					<b>(134,580)</b>



-                      0                      (0)                      0                      (0)                      (0)

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385,534	2,493,133	1,020,671	1,063,718	818,363	412,379
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Nov-22	Dec-22
-	-
-	-
-	-
-	-
-	-
-	12,500
-	57,029
-	-
-	-
-	-
4,167	-
2,720	-
1,173	-
-	8,730
-	-
-	-
3,270	-
3,616	-
5,536	4,152
7,165	-
-	21,333
-	4,145
<b>27,646</b>	<b>107,889</b>
<hr/>	
55,509	-
-	-
<b>55,509</b>	<b>-</b>
<hr/>	
2,272	-
<b>2,272</b>	<b>-</b>
<hr/>	
85,427	107,889
85,427	107,888
0	1
<hr/>	
<b>711,684</b>	<b>1,276,789</b>
<hr/>	
<b>(55,996)</b>	<b>530,574</b>

(11,684)

(1)

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729,431

1,915,251

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Liberty Utilities (Granite State Electric) Corp.  
Other Rate Base  
Test Year 2022 and Rate Years 2023/2024 - 2025/2026



Liberty Utilities (Granite State Electric) Corp.  
Docket No. DE 23-039

Company:	Liberty Utilities (Granite State Electric) Corp.
Docket:	Docket No. DE 23-039
Attachment:	Attachment KMJ/DSD-1 Rev 1

Test Year 2022 and Rate Year 2023/2024  
Interim Period (Annualized)  
Rate Year 2023/2024  
Rate Year 2024/2025  
Rate Year 2025/2026

**Index to Plant Model Schedules****Docket No. DE 23-039**

<b>Line</b>	<b>Title</b>	<b>Reference</b>	<b>Tab</b>
1	Index to Plant Model Schedules	<a href="#">Index</a>	Index
2	Plant Model Summary	<a href="#">Schedule RR-6</a>	RR-6
3	Plant Additions by Investment	<a href="#">Schedule RR-6.1</a>	RR-6.1
4	Plant Additions by FERC Account	<a href="#">Schedule RR-6.2</a>	RR-6.2
5	Plant Retirement by Investment Account	<a href="#">Schedule RR-6.3</a>	RR-6.3
6	Plant Retirement by FERC Account	<a href="#">Schedule RR-6.4</a>	RR-6.4
7	Gross Plant by FERC Account	<a href="#">Schedule RR-6.5</a>	RR-6.5
8	Depreciation Expense by FERC Account	<a href="#">Schedule RR-6.6</a>	RR-6.6
9	Accumulated Depreciation by FERC Account	<a href="#">Schedule RR-6.7</a>	RR-6.7
10	Net Plant by FERC Account	<a href="#">Schedule RR-6.8</a>	RR-6.8
11	Depreciation Rates	<a href="#">Depreciation Rates</a>	DepreciationRates
12	Beginning Plant Balance	<a href="#">Beginning Plant Balance</a>	BeginningPlantBalance
13	CAPEX and Additions	<a href="#">CAPEX and Additions</a>	CAPEXandAdditions
14	Retirement Assumptions	<a href="#">Retirement Assumptions</a>	RetirementAssumption
15	Test Year Rate Base	<a href="#">Test Year Rate Base</a>	TestYearRateBase
16	303 Depreciation Expense	<a href="#">303 Depreciation Workpaper</a>	303DepreciationExp

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Model Summary**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-6

	<b>Rate Year 2023/2024</b>	<b>Rate Year 2024/2025</b>	<b>Rate Year 2025/2026</b>
<b>Beginning of Test Year</b>	<b>7/1/2023</b>	<b>7/1/2024</b>	<b>7/1/2025</b>
<b>End of Test Year</b>	<b>6/1/2024</b>	<b>6/1/2025</b>	<b>6/1/2026</b>
Annual Amounts			
Capex	26,141,332	28,821,863	33,700,305
Additions	28,398,322	28,579,586	34,485,359
Retirements	1,220,420	1,206,628	1,866,222
Amortization Expense	2,147,577	2,268,823	2,696,204
Depreciation Expense	10,212,730	10,942,701	11,729,128
<b>Total D&amp;A Expense</b>	<b>12,360,307</b>	<b>13,211,524</b>	<b>14,425,333</b>

	<b>13-Month Average Rate Year 2023/2024</b>	<b>13-Month Average Rate Year 2024/2025</b>	<b>13-Month Average Rate Year 2025/2026</b>
<b>Beginning of Test Year</b>	<b>7/1/2023</b>	<b>7/1/2024</b>	<b>7/1/2025</b>
<b>End of Test Year</b>	<b>6/1/2024</b>	<b>6/1/2025</b>	<b>6/1/2026</b>
13-Month Average			
Gross Plant	369,349,793	396,690,139	423,081,651
Accum Depreciation	134,265,857	145,840,318	158,427,494
Net Plant	235,083,936	250,849,821	264,654,157



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-6.1

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
<b>Additions by Investment</b>	<b>FERC</b>						
01659 Granite St Meter Purchases	370		41,667	41,667	41,667	41,667	41,667
01660 Granite St Transformer Purchases	368		85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365		-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362		-	-	-	-	-
12L1-12L2 Battery Storage	362		-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303		-	-	-	-	-
23kV Cable Inspection and Replacement Program	366		-	-	-	-	-
Add on to Garage in Salem	390		-	-	-	-	-
Air Break Switch Upgrade Program	362		-	-	-	-	-
AMI - Head-end	397		-	-	-	-	-
AMI - Meters	370		-	-	-	-	-
Bare Conductor Replacement Program	365		-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365		-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365		-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362		-	-	-	-	-
Dist-Damage&Failure Blanket	365		158,644	158,644	158,644	158,644	158,644
Distribution Feeder Power Factor Correction	365		-	-	-	-	-
Feeder Getaway Cable Replacement	365		-	-	-	-	-
Finance Unalloc Burden	364		-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362		-	-	-	-	-
GSE Distributed Generation Blanket	365		4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390		-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364		16,667	16,667	16,667	16,667	16,667
GSE-Dist-Asset Replace Blanket	365		33,333	33,333	33,333	33,333	33,333
GSE-Dist-Genl Equip Blanket	394		4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360		-	-	-	-	-
GSE-Dist-Load Relief Blanket	365		-	-	-	-	-
GSE-Dist-Meter Blanket	370		-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364		125,000	125,000	125,000	125,000	125,000
GSE-Dist-New Bus-Resid Blanket	364		125,000	125,000	125,000	125,000	125,000
GSE-Dist-Public Require Blanket	364		41,667	41,667	41,667	41,667	41,667
GSE-Dist-Reliability Blanket	364		41,667	41,667	41,667	41,667	41,667
GSE-Dist-St Light Blanket	373		10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397		-	-	-	-	-

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
IE-NN UG Structures and Equipment		366	-	-	-	-	-
IE-NN URD Cable Replacement		366	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres		366	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley		366	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield		364	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie		364	-	-	-	-	-
Install Service to Tuscan Village South Line		364	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie		364	-	-	-	-	-
IT Systems & Equipment Blanket		303	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate		303	-	-	-	-	-
Lebanon Area Low Voltage Mitigation		364	-	-	-	-	-
Lebanon New Building		390	-	-	-	-	-
NN D-Line Work Found by Insp.		365	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.)		364	-	-	-	-	-
PS&I Activity - New Hampshire		365	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1		365	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.		365	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC		364	-	-	-	-	-
Reserve for New Business Residential		364	-	-	-	-	-
Rockingham West Circuit		362	-	-	-	-	-
Salem Depot Substation- Decomission & Removal		362	-	-	-	-	-
SAP Placeholder - GSE		303	-	-	-	-	-
SCADA and Distribution Automation		391.1	-	-	-	-	-
SCADA Data center upgrades		303	-	-	-	-	-
Security Conversion GSE		390	-	-	-	-	-
Transportation Fleet & Equip. Blanket		392	141,667	141,667	141,667	141,667	141,667
Underperforming Feeder Program		365	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data		303	-	-	-	-	-
Corporate: Total Rewards		303	-	-	-	-	-
Corporate: Corporate Communications		303	-	-	-	-	-
Corporate: Talent Acquisition		303	-	-	-	-	-
IT Other Projects		391.1	-	-	4,604	817	6,140
IT Other Projects		303	-	-	179,560	31,848	239,441
<b>Total</b>			<b>923,788</b>	<b>923,788</b>	<b>1,107,952</b>	<b>956,453</b>	<b>1,169,369</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
<b>Additions by Investment</b>	<b>FERC</b>						
01659 Granite St Meter Purchases	370	41,667	41,667	41,667	41,667	41,667	41,667
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	-	-	-	-	-	-
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	-	-	-	-	-	-
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	158,644	158,644	158,644	158,644	158,644	158,644
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE-Dist-Asset Replace Blanket	365	33,333	33,333	33,333	33,333	33,333	33,333
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	-	-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	-	-	-	-	-	-
GSE-Dist-Meter Blanket	370	-	-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	125,000	125,000	125,000	125,000	125,000	125,000
GSE-Dist-New Bus-Resid Blanket	364	125,000	125,000	125,000	125,000	125,000	125,000
GSE-Dist-Public Require Blanket	364	41,667	41,667	41,667	41,667	41,667	41,667
GSE-Dist-Reliability Blanket	364	41,667	41,667	41,667	41,667	41,667	41,667
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	-	-	-	-	-	-

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
IE-NN UG Structures and Equipment	366	-	-	-	-	-	-
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	-	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	-	-	-	-	-	-
Reserve for New Business Residential	364	-	-	-	-	-	-
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	141,667	141,667	141,667	141,667	141,667	141,667
Underperforming Feeder Program	365	-	-	-	-	-	-
0	0	-	-	-	-	-	-
0	0	-	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
IT Other Projects	391.1	4,931	-	1,639	1,425	-	1,690
IT Other Projects	303	192,296	-	63,928	55,566	-	65,905
<b>Total</b>		<b>1,121,014</b>	<b>923,788</b>	<b>989,354</b>	<b>980,778</b>	<b>923,788</b>	<b>991,383</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
<b>Additions by Investment</b>							
	<b>FERC</b>						
01659 Granite St Meter Purchases	370	41,667	42,917	42,917	42,917	42,917	42,917
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	-	43,585	43,585	43,585	43,585	43,585
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	-	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	158,644	188,334	188,334	188,334	188,334	188,334
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	-	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	200,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	16,667	17,167	17,167	17,167	17,167	17,167
GSE-Dist-Asset Replace Blanket	365	33,333	38,625	38,625	38,625	38,625	38,625
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	-	172	172	172	172	172
GSE-Dist-Load Relief Blanket	365	-	17,424	17,424	17,424	17,424	17,424
GSE-Dist-Meter Blanket	370	-	429	429	429	429	429
GSE-Dist-New Bus-Comm Blanket	364	125,000	151,915	151,915	151,915	151,915	151,915
GSE-Dist-New Bus-Resid Blanket	364	125,000	185,727	185,727	185,727	185,727	185,727
GSE-Dist-Public Require Blanket	364	41,667	47,352	47,352	47,352	47,352	47,352
GSE-Dist-Reliability Blanket	364	41,667	64,859	64,859	64,859	64,859	64,859
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	-	215	215	215	215	215

	Year	2023	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
IE-NN UG Structures and Equipment	366	-	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	-	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	3,790,000	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	-	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	-	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	9,900,000	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	25,000	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	141,667	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	18,579	-	-	-	-	-
Corporate: Corporate Communications	303	37,787	-	-	-	-	-
Corporate: Talent Acquisition	303	3,149	-	-	-	-	-
IT Other Projects	391.1	16,843	-	9,176	3,619	-	-
IT Other Projects	303	656,874	-	357,862	141,127	-	-
<b>Total</b>		<b>15,622,020</b>	<b>1,144,552</b>	<b>1,511,590</b>	<b>1,289,298</b>	<b>1,144,552</b>	<b>1,144,552</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2024	2024	2024	2024
	Month	6	7	8	9	10	11
	First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
<b>Additions by Investment</b>	<b>FERC</b>						
01659 Granite St Meter Purchases	370	42,917	42,917	42,917	42,917	42,917	42,917
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	150,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	43,585	43,585	43,585	43,585	43,585	43,585
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	150,000	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	188,334	188,334	188,334	188,334	188,334	188,334
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,167	17,167	17,167	17,167	17,167	17,167
GSE-Dist-Asset Replace Blanket	365	38,625	38,625	38,625	38,625	38,625	38,625
GSE-Dist-Genl Equip Blanket	394	4,292	4,292	4,292	4,292	4,292	4,292
GSE-Dist-Land/Land Rights Blanket	360	172	172	172	172	172	172
GSE-Dist-Load Relief Blanket	365	17,424	17,424	17,424	17,424	17,424	17,424
GSE-Dist-Meter Blanket	370	429	429	429	429	429	429
GSE-Dist-New Bus-Comm Blanket	364	151,915	151,915	151,915	151,915	151,915	151,915
GSE-Dist-New Bus-Resid Blanket	364	185,727	185,727	185,727	185,727	185,727	185,727
GSE-Dist-Public Require Blanket	364	47,352	47,352	47,352	47,352	47,352	47,352
GSE-Dist-Reliability Blanket	364	64,859	64,859	64,859	64,859	64,859	64,859
GSE-Dist-St Light Blanket	373	10,417	10,417	10,417	10,417	10,417	10,417
GSE-Dist-Telecomm Blanket	397	215	215	215	215	215	215

	Year	2024	2024	2024	2024	2024	2024
	Month	6	7	8	9	10	11
	First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	83,333	83,333	83,333	83,333	83,333
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,417	10,417	10,417	10,417	10,417
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	438,115	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
IT Other Projects	391.1	-	-	-	-	-	1,319
IT Other Projects	303	-	-	-	-	-	51,450
<b>Total</b>		<b>1,732,667</b>	<b>1,144,552</b>	<b>1,144,552</b>	<b>1,294,552</b>	<b>1,144,552</b>	<b>1,197,321</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2025	2025	2025	2025	2025
	Month	12	1	2	3	4	5
	First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
	End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
<b>Additions by Investment</b>							
	<b>FERC</b>						
01659 Granite St Meter Purchases	370	42,917	44,204	44,204	44,204	44,204	44,204
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	150,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	43,585	44,589	44,589	44,589	44,589	44,589
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	82,400	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	2,500,000	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	188,330	176,817	176,817	176,817	176,817	176,817
Distribution Feeder Power Factor Correction	365	50,000	-	-	-	-	-
Feeder Getaway Cable Replacement	365	250,000	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	375,000	375,000	375,000	375,000
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	600,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,167	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Asset Replace Blanket	365	38,625	39,784	39,784	39,784	39,784	39,784
GSE-Dist-Genl Equip Blanket	394	4,292	4,420	4,420	4,420	4,420	4,420
GSE-Dist-Land/Land Rights Blanket	360	172	177	177	177	177	177
GSE-Dist-Load Relief Blanket	365	17,424	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Meter Blanket	370	429	442	442	442	442	442
GSE-Dist-New Bus-Comm Blanket	364	151,915	139,306	139,306	139,306	139,306	139,306
GSE-Dist-New Bus-Resid Blanket	364	185,727	174,133	174,133	174,133	174,133	174,133
GSE-Dist-Public Require Blanket	364	47,352	48,772	48,772	48,772	48,772	48,772
GSE-Dist-Reliability Blanket	364	64,859	66,547	66,547	66,547	66,547	66,547
GSE-Dist-St Light Blanket	373	10,417	10,729	10,729	10,729	10,729	10,729
GSE-Dist-Telecomm Blanket	397	215	221	221	221	221	221

	Year	2024	2025	2025	2025	2025	2025
	Month	12	1	2	3	4	5
	First of Month	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025
	End of Month	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	1,600,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	345,000	-	-	-	-	-
Install Service to Tuscan Village South Line	364	83,333	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,417	10,729	10,729	10,729	10,729	10,729
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	6,210,000	-	-	-	-	-
PS&I Activity - New Hampshire	365	100,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	100,000	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	33,064	-	-	-	-	-
Corporate: Corporate Communications	303	20,468	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
IT Other Projects	391.1	17,399	837	4,884	6,717	-	74
IT Other Projects	303	678,554	32,643	190,476	261,965	-	2,898
<b>Total</b>		<b>13,931,434</b>	<b>1,067,088</b>	<b>1,603,968</b>	<b>1,677,289</b>	<b>1,408,608</b>	<b>1,411,580</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2025	2025	2025	2025
	Month	6	7	8	9	10	11
	First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
	End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
<b>Additions by Investment</b>	<b>FERC</b>						
01659 Granite St Meter Purchases	370	44,204	44,204	44,204	44,204	44,204	44,204
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	154,500	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	44,589	44,589	44,589	44,589	44,589	44,589
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,167	4,167	4,167	4,167	4,167
Add on to Garage in Salem	390	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	500,000	-	-
Dist-Damage&Failure Blanket	365	176,817	176,817	176,817	176,817	176,817	176,817
Distribution Feeder Power Factor Correction	365	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	16,667	16,667	16,667	16,667	16,667
GSE Backup Battery Program (Phase 2)	362	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,682	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Asset Replace Blanket	365	39,784	39,784	39,784	39,784	39,784	39,784
GSE-Dist-Genl Equip Blanket	394	4,420	4,420	4,420	4,420	4,420	4,420
GSE-Dist-Land/Land Rights Blanket	360	177	177	177	177	177	177
GSE-Dist-Load Relief Blanket	365	17,682	17,682	17,682	17,682	17,682	17,682
GSE-Dist-Meter Blanket	370	442	442	442	442	442	442
GSE-Dist-New Bus-Comm Blanket	364	139,306	139,306	139,306	139,306	139,306	139,306
GSE-Dist-New Bus-Resid Blanket	364	174,133	174,133	174,133	174,133	174,133	174,133
GSE-Dist-Public Require Blanket	364	48,772	48,772	48,772	48,772	48,772	48,772
GSE-Dist-Reliability Blanket	364	66,547	66,547	66,547	66,547	66,547	66,547
GSE-Dist-St Light Blanket	373	10,729	10,729	10,729	10,729	10,729	10,729
GSE-Dist-Telecomm Blanket	397	221	221	221	221	221	221

	Year	2025	2025	2025	2025	2025	2025
	Month	6	7	8	9	10	11
	First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
	End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
IE-NN UG Structures and Equipment	366	12,500	12,500	12,500	12,500	12,500	12,500
IE-NN URD Cable Replacement	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,729	10,729	10,729	10,729	10,729	10,729
IT Systems Allocations - Corporate	303	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,167	4,167	4,167	4,167	4,167
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	13,261	13,261	13,261	13,261	13,261
Reserve for New Business Residential	364	13,261	13,261	13,261	13,261	13,261	13,261
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	500,000	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	-	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	83,333	83,333	83,333	83,333	83,333
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	365,981	-	-	-	-	-
Corporate: Total Rewards	303	-	-	-	-	-	-
Corporate: Corporate Communications	303	-	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
IT Other Projects	391.1	-	-	-	20,720	-	777
IT Other Projects	303	-	-	-	808,069	-	30,322
<b>Total</b>		<b>1,554,089</b>	<b>1,033,608</b>	<b>1,033,608</b>	<b>2,862,396</b>	<b>1,033,608</b>	<b>1,064,707</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2026	2026	2026	2026	2026
	Month	12	1	2	3	4	5
	First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
	End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
<b>Additions by Investment</b>							
	<b>FERC</b>						
01659 Granite St Meter Purchases	370	44,204	45,530	45,530	45,530	45,530	45,530
01660 Granite St Transformer Purchases	368	85,852	85,852	85,852	85,852	85,852	85,852
01663 GS Storm Program Proj	365	154,500	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	44,589	45,927	45,927	45,927	45,927	45,927
12L1-12L2 Battery Storage	362	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshire Operations	303	-	-	-	-	-	-
23kV Cable Inspection and Replacement Program	366	4,167	4,292	4,292	4,292	4,292	4,292
Add on to Garage in Salem	390	82,400	-	-	-	-	-
Air Break Switch Upgrade Program	362	-	-	-	-	-	-
AMI - Head-end	397	-	-	-	-	-	-
AMI - Meters	370	-	-	-	-	-	-
Bare Conductor Replacement Program	365	2,575,000	-	-	-	-	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-	-	-	-	-	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-	-	-	-	-	-
Barron Ave Substation- Decomission & Removal	362	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	176,817	182,121	182,121	182,121	182,121	182,121
Distribution Feeder Power Factor Correction	365	50,000	-	-	-	-	-
Feeder Getaway Cable Replacement	365	-	-	-	-	-	-
Finance Unalloc Burden	364	16,667	-	-	-	-	-
GSE Backup Battery Program (Phase 2)	362	-	-	375,000	375,000	375,000	375,000
GSE Distributed Generation Blanket	365	4,167	4,167	4,167	4,167	4,167	4,167
GSE Facilities Capital Improvements	390	600,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	17,682	18,212	18,212	18,212	18,212	18,212
GSE-Dist-Asset Replace Blanket	365	39,784	40,977	40,977	40,977	40,977	40,977
GSE-Dist-Genl Equip Blanket	394	4,420	4,553	4,553	4,553	4,553	4,553
GSE-Dist-Land/Land Rights Blanket	360	177	182	182	182	182	182
GSE-Dist-Load Relief Blanket	365	17,682	18,212	18,212	18,212	18,212	18,212
GSE-Dist-Meter Blanket	370	442	455	455	455	455	455
GSE-Dist-New Bus-Comm Blanket	364	139,306	143,485	143,485	143,485	143,485	143,485
GSE-Dist-New Bus-Resid Blanket	364	174,133	179,357	179,357	179,357	179,357	179,357
GSE-Dist-Public Require Blanket	364	48,772	50,235	50,235	50,235	50,235	50,235
GSE-Dist-Reliability Blanket	364	66,547	68,543	68,543	68,543	68,543	68,543
GSE-Dist-St Light Blanket	373	10,729	11,051	11,051	11,051	11,051	11,051
GSE-Dist-Telecomm Blanket	397	221	228	228	228	228	228

	Year	2025	2026	2026	2026	2026	2026
	Month	12	1	2	3	4	5
	First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
	End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
IE-NN UG Structures and Equipment	366	12,500	12,875	12,875	12,875	12,875	12,875
IE-NN URD Cable Replacement	366	1,648,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Acres	366	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidden Valley	366	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	1,575,000	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-	-	-	-	-	-
Install Service to Tuscan Village South Line	364	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	10,729	11,051	11,051	11,051	11,051	11,051
IT Systems Allocations - Corporate	303	50,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	-	-	-	-	-	-
Lebanon New Building	390	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4,167	4,292	4,292	4,292	4,292	4,292
Reliability Projects (Bellows Falls, etc.)	364	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	100,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction to Sachem Jct.	365	-	-	-	-	-	-
Reserve for New Business Commercial Unident specific & SC	364	13,261	-	-	-	-	-
Reserve for New Business Residential	364	13,261	-	-	-	-	-
Rockingham West Circuit	362	-	-	-	-	-	-
Salem Depot Substation- Decomission & Removal	362	-	-	-	-	-	-
SAP Placeholder - GSE	303	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	1,050,000	-	-	-	-	-
SCADA Data center upgrades	303	-	-	-	-	-	-
Security Conversion GSE	390	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	83,333	85,833	85,833	85,833	85,833	85,833
Underperforming Feeder Program	365	-	-	-	-	-	-
	0	0	-	-	-	-	-
	0	0	-	-	-	-	-
Corporate: Customer Experience/Big Data	303	-	-	-	-	-	-
Corporate: Total Rewards	303	11,021	-	-	-	-	-
Corporate: Corporate Communications	303	25,192	-	-	-	-	-
Corporate: Talent Acquisition	303	-	-	-	-	-	-
IT Other Projects	391.1	7,571	431	5,266	5,114	431	431
IT Other Projects	303	295,252	16,793	205,367	199,439	16,793	16,793
<b>Total</b>		<b>9,257,543</b>	<b>1,034,654</b>	<b>1,603,063</b>	<b>1,596,983</b>	<b>1,409,654</b>	<b>1,409,654</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by Investment**  
**Test Year 2022 and Rate Year 2023/2024**

	<b>Year</b>	<b>2026</b>
	<b>Month</b>	<b>6</b>
	<b>First of Month</b>	<b>6/1/2026</b>
	<b>End of Month</b>	<b>6/30/2026</b>
<b>Additions by Investment</b>	<b>FERC</b>	
01659 Granite St Meter Purchases	370	45,530
01660 Granite St Transformer Purchases	368	85,852
01663 GS Storm Program Proj	365	159,135
01737 GSE-Dist-Subs Blanket	362	45,927
12L1-12L2 Battery Storage	362	-
2022 Cloud-Analytics – New Hampshire Operations	303	-
23kV Cable Inspection and Replacement Program	366	4,292
Add on to Garage in Salem	390	-
Air Break Switch Upgrade Program	362	-
AMI - Head-end	397	9,500,000
AMI - Meters	370	-
Bare Conductor Replacement Program	365	-
Bare Conductor Replacement Program- Acworth Rd, Alstead	365	-
Bare Conductor Replacement Program- Prospect Hill, Walpole	365	-
Barron Ave Substation- Decomission & Removal	362	-
Dist-Damage&Failure Blanket	365	182,121
Distribution Feeder Power Factor Correction	365	-
Feeder Getaway Cable Replacement	365	-
Finance Unalloc Burden	364	-
GSE Backup Battery Program (Phase 2)	362	-
GSE Distributed Generation Blanket	365	4,167
GSE Facilities Capital Improvements	390	-
GSE-Dist-3rd Party Attach Blanket	364	18,212
GSE-Dist-Asset Replace Blanket	365	40,977
GSE-Dist-Genl Equip Blanket	394	4,553
GSE-Dist-Land/Land Rights Blanket	360	182
GSE-Dist-Load Relief Blanket	365	18,212
GSE-Dist-Meter Blanket	370	455
GSE-Dist-New Bus-Comm Blanket	364	143,485
GSE-Dist-New Bus-Resid Blanket	364	179,357
GSE-Dist-Public Require Blanket	364	50,235
GSE-Dist-Reliability Blanket	364	68,543
GSE-Dist-St Light Blanket	373	11,051
GSE-Dist-Telecomm Blanket	397	228

	Year	2026
	Month	6
	First of Month	6/1/2026
	End of Month	6/30/2026
IE-NN UG Structures and Equipment	366	12,875
IE-NN URD Cable Replacement	366	-
IE-NN URD Cable Replacement- Hidden Acres	366	-
IE-NN URD Cable Replacement- Hidden Valley	366	-
Install Lebanon 1L2 Feeder Tie - Plainfield	364	-
Install Lebanon 1L2-1L3 Feeder Tie	364	-
Install Service to Tuscan Village South Line	364	-
Install Vilas Bridge 12L1-12L2 Feeder Tie	364	-
IT Systems & Equipment Blanket	303	11,051
IT Systems Allocations - Corporate	303	-
Lebanon Area Low Voltage Mitigation	364	-
Lebanon New Building	390	-
NN D-Line Work Found by Insp.	365	4,292
Reliability Projects (Bellows Falls, etc.)	364	-
PS&I Activity - New Hampshire	365	-
Rebuild Lockhaven Rd Enfield Phase 1	365	-
Remove 1303 Line - Wilder Junction to Schem Jct.	365	-
Reserve for New Business Commercial Unident specific & SC	364	-
Reserve for New Business Residential	364	-
Rockingham West Circuit	362	-
Salem Depot Substation- Decomission & Removal	362	-
SAP Placeholder - GSE	303	-
SCADA and Distribution Automation	391.1	-
SCADA Data center upgrades	303	-
Security Conversion GSE	390	-
Transportation Fleet & Equip. Blanket	392	85,833
Underperforming Feeder Program	365	-
	0	0
	0	0
Corporate: Customer Experience/Big Data	303	452,094
Corporate: Total Rewards	303	-
Corporate: Corporate Communications	303	-
Corporate: Talent Acquisition	303	-
IT Other Projects	391.1	431
IT Other Projects	303	16,793
<b>Total</b>		<b>11,145,883</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-6.2

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
<b>Beginning Balances</b>	<b>FERC</b>						
ORGANIZATION	301.0		-	-	-	-	-
Other Intangible assets	303.0		10,417	10,417	189,977	42,265	249,858
Land and land rights	360.0		-	-	-	-	-
Structures and improvements	361.0		-	-	-	-	-
Station equipment	362.0		-	-	-	-	-
Poles, towers and fixtures	364.0		433,333	433,333	433,333	433,333	433,333
Overhead conductors, devices	365.0		196,144	196,144	196,144	196,144	196,144
Underground conduit	366.0		-	-	-	-	-
Underground conductors, device	367.0		-	-	-	-	-
Line transformers	368.0		85,852	85,852	85,852	85,852	85,852
Services	369.0		-	-	-	-	-
Meters	370.0		41,667	41,667	41,667	41,667	41,667
INSTALTN ON CUST PREM	371.0		-	-	-	-	-
Leased Prop on Customers' Prem	372.0		-	-	-	-	-
Street lighting, signal system	373.0		10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1		-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0		-	-	-	-	-
Land	389.0		-	-	-	-	-
Structures and Improvements	390.0		-	-	-	-	-
Office Furniture and Improvement	391.0		-	-	-	-	-
ELECT DATA PROCESS EQ	391.1		-	-	4,604	817	6,140
LAPTOP COMPUTERS	391.2		-	-	-	-	-
Transportation Equipment	392.0		141,667	141,667	141,667	141,667	141,667
Stores Equipment	393.0		-	-	-	-	-
Tools Shop and Garage Equipment	394.0		4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0		-	-	-	-	-
Power Equipment	396.0		-	-	-	-	-
Communication Equipment	397.0		-	-	-	-	-
COMM EQP-SITE SPECIFC	397.1		-	-	-	-	-
Miscellaneous Equipment	398.0		-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0		-	-	-	-	-
LAND AND LAND RIGHTS	601.0		-	-	-	-	-
<b>Total</b>			<b>923,788</b>	<b>923,788</b>	<b>1,107,952</b>	<b>956,453</b>	<b>1,169,369</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2023	2023	2023	2023	2023
	Month	6	7	8	9	10	11
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
<b>Beginning Balances</b>	<b>FERC</b>						
ORGANIZATION	301.0	-	-	-	-	-	-
Other Intangible assets	303.0	202,713	10,417	74,344	65,982	10,417	76,322
Land and land rights	360.0	-	-	-	-	-	-
Structures and improvements	361.0	-	-	-	-	-	-
Station equipment	362.0	-	-	-	-	-	-
Poles, towers and fixtures	364.0	433,333	433,333	433,333	433,333	433,333	433,333
Overhead conductors, devices	365.0	196,144	196,144	196,144	196,144	196,144	196,144
Underground conduit	366.0	-	-	-	-	-	-
Underground conductors, device	367.0	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-
Meters	370.0	41,667	41,667	41,667	41,667	41,667	41,667
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	4,931	-	1,639	1,425	-	1,690
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-
Transportation Equipment	392.0	141,667	141,667	141,667	141,667	141,667	141,667
Stores Equipment	393.0	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-
Communication Equipment	397.0	-	-	-	-	-	-
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-
<b>Total</b>		<b>1,121,014</b>	<b>923,788</b>	<b>989,354</b>	<b>980,778</b>	<b>923,788</b>	<b>991,383</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2024	2024	2024	2024	2024	2024
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024
	End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024
<b>Beginning Balances</b>	<b>FERC</b>							
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	776,806	10,417	368,278	151,543	10,417	10,417	448,532
Land and land rights	360.0	-	172	172	172	172	172	172
Structures and improvements	361.0	-	-	-	-	-	-	-
Station equipment	362.0	9,900,000	43,585	43,585	43,585	43,585	43,585	43,585
Poles, towers and fixtures	364.0	4,223,333	593,542	593,542	593,542	593,542	593,542	593,542
Overhead conductors, devices	365.0	196,144	252,716	252,716	252,716	252,716	252,716	402,716
Underground conduit	366.0	-	16,667	16,667	16,667	16,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-
Meters	370.0	41,667	43,346	43,346	43,346	43,346	43,346	43,346
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417	10,417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	225,000	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	16,843	-	9,176	3,619	-	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-
Transportation Equipment	392.0	141,667	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292	4,292
Laboratory Equipment	395.0	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-
Communication Equipment	397.0	-	215	215	215	215	215	215
COMM EQ-SITE SPECIFIC	397.1	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
<b>Total</b>		<b>15,622,020</b>	<b>1,144,552</b>	<b>1,511,590</b>	<b>1,289,298</b>	<b>1,144,552</b>	<b>1,144,552</b>	<b>1,732,667</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2024	2024	2024	2024	2025	2025
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025
	End of Month	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025
<b>Beginning Balances</b>	<b>FERC</b>								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	10,417	10,417	10,417	10,417	61,866	892,503	43,373	201,206
Land and land rights	360.0	172	172	172	172	172	172	177	177
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	43,585	43,585	193,585	43,585	43,585	43,585	44,589	419,589
Poles, towers and fixtures	364.0	593,542	593,542	593,542	593,542	593,542	7,148,542	489,629	489,629
Overhead conductors, devices	365.0	252,716	252,716	252,716	252,716	252,716	3,302,713	242,615	242,615
Underground conduit	366.0	16,667	16,667	16,667	16,667	16,667	1,616,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	43,346	43,346	43,346	43,346	43,346	43,346	44,646	44,646
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,417	10,417	10,417	10,417	10,417	10,417	10,729	10,729
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	682,400	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	-	-	-	1,319	17,399	837	4,884
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,292	4,292	4,292	4,292	4,292	4,292	4,420	4,420
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	215	215	215	215	215	215	221	221
COMM EQ-SITE SPECIFIC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,144,552</b>	<b>1,144,552</b>	<b>1,294,552</b>	<b>1,144,552</b>	<b>1,197,321</b>	<b>13,931,434</b>	<b>1,067,088</b>	<b>1,603,968</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2025	2025	2025	2025	2025	2025
	Month	3	4	5	6	7	8	9	10
	First of Month	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025
	End of Month	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025
<b>Beginning Balances</b>	<b>FERC</b>								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	272,694	10,729	13,628	376,710	10,729	10,729	818,798	10,729
Land and land rights	360.0	177	177	177	177	177	177	177	177
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	419,589	419,589	419,589	44,589	44,589	44,589	1,044,589	44,589
Poles, towers and fixtures	364.0	489,629	489,629	489,629	489,629	489,629	489,629	489,629	489,629
Overhead conductors, devices	365.0	242,615	242,615	242,615	397,115	242,615	242,615	242,615	242,615
Underground conduit	366.0	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	44,646	44,646	44,646	44,646	44,646	44,646	44,646	44,646
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,729	10,729	10,729	10,729	10,729	10,729	10,729	10,729
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	6,717	-	74	-	-	-	20,720	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,420	4,420	4,420	4,420	4,420	4,420	4,420	4,420
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	221	221	221	221	221	221	221	221
COMM EQ-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,677,289</b>	<b>1,408,608</b>	<b>1,411,580</b>	<b>1,554,089</b>	<b>1,033,608</b>	<b>1,033,608</b>	<b>2,862,396</b>	<b>1,033,608</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Additions by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2026	2026	2026	2026	2026	2026
	Month	11	12	1	2	3	4	5	6
	First of Month	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026
<b>Beginning Balances</b>	<b>FERC</b>								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	41,051	392,194	27,844	216,418	210,490	27,844	27,844	479,938
Land and land rights	360.0	177	177	182	182	182	182	182	182
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	44,589	44,589	45,927	420,927	420,927	420,927	420,927	45,927
Poles, towers and fixtures	364.0	489,629	2,064,629	459,833	459,833	459,833	459,833	459,833	459,833
Overhead conductors, devices	365.0	242,615	3,122,115	249,769	249,769	249,769	249,769	249,769	408,904
Underground conduit	366.0	16,667	1,664,667	17,167	17,167	17,167	17,167	17,167	17,167
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	85,852	85,852	85,852	85,852	85,852	85,852	85,852	85,852
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	44,646	44,646	45,986	45,986	45,986	45,986	45,986	45,986
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	10,729	10,729	11,051	11,051	11,051	11,051	11,051	11,051
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	682,400	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	777	1,057,571	431	5,266	5,114	431	431	431
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	83,333	83,333	85,833	85,833	85,833	85,833	85,833	85,833
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	4,420	4,420	4,553	4,553	4,553	4,553	4,553	4,553
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	221	221	228	228	228	228	228	9,500,228
COMM EQP-SITE SPECIFIC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,064,707</b>	<b>9,257,543</b>	<b>1,034,654</b>	<b>1,603,063</b>	<b>1,596,983</b>	<b>1,409,654</b>	<b>1,409,654</b>	<b>11,145,883</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-6.3

Retirement	FERC	Retirement Assumption	Year	2022	2023	2023	2023	2023	2023
			Month	12	1	2	3	4	5
			<i>First of Month</i>	<i>12/1/2022</i>	<i>1/1/2023</i>	<i>2/1/2023</i>	<i>3/1/2023</i>	<i>4/1/2023</i>	<i>5/1/2023</i>
			<i>End of Month</i>	<i>12/31/2022</i>	<i>1/31/2023</i>	<i>2/28/2023</i>	<i>3/31/2023</i>	<i>4/30/2023</i>	<i>5/31/2023</i>
01659 Granite St Meter Purchases	370	4.00%			1,667	1,667	1,667	1,667	1,667
01660 Granite St Transformer Purch	368	4.00%			3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%			-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%			-	-	-	-	-
12L1-12L2 Battery Storage	362	4.00%			-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%			-	-	-	-	-
23kV Cable Inspection and Replacem	366	4.00%			-	-	-	-	-
Add on to Garage in Salem	390	4.00%			-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%			-	-	-	-	-
AMI - Head-end	397	8.00%			-	-	-	-	-
AMI - Meters	370	4.00%			-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%			-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%			-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%			-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%			-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%			6,346	6,346	6,346	6,346	6,346
Distribution Feeder Power Factor Cor	365	4.00%			-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%			-	-	-	-	-
Finance Unalloc Burden	364	4.00%			-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%			-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%			167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%			-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%			667	667	667	667	667
GSE-Dist-Asset Replace Blanket	365	4.00%			1,333	1,333	1,333	1,333	1,333
GSE-Dist-Genl Equip Blanket	394	8.00%			343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%			-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	4.00%			-	-	-	-	-
GSE-Dist-Meter Blanket	370	4.00%			-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	4.00%			5,000	5,000	5,000	5,000	5,000
GSE-Dist-New Bus-Resid Blanket	364	4.00%			5,000	5,000	5,000	5,000	5,000
GSE-Dist-Public Require Blanket	364	4.00%			1,667	1,667	1,667	1,667	1,667
GSE-Dist-Reliability Blanket	364	4.00%			1,667	1,667	1,667	1,667	1,667
GSE-Dist-St Light Blanket	373	4.00%			417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%			-	-	-	-	-

	Year		2022	2023	2023	2023	2023	2023
	Month		12	1	2	3	4	5
	First of Month		12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month		12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
IE-NN UG Structures and Equipment	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	-	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	-	-	-	-	-	-
Reserve for New Business Residential	364	4.00%	-	-	-	-	-	-
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	14,167	14,167	14,167	14,167	14,167	14,167
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	-	-	368	65	491	
IT Other Projects	303	4.00%	-	-	7,182	1,274	9,578	
<b>Total Retirement by Month</b>			<b>45,623</b>	<b>45,623</b>	<b>53,174</b>	<b>46,962</b>	<b>55,692</b>	



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Retirement	FERC	Retirement Assumption	Year	2023	2023	2023	2023	2023	2023
			Month	6	7	8	9	10	11
			First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
			End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
01659 Granite St Meter Purchases	370	4.00%	1,667	1,667	1,667	1,667	1,667	1,667	1,667
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	-	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	-	-	-	-	-	-	-
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	-	-	-	-	-	-	-
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Progar	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	6,346	6,346	6,346	6,346	6,346	6,346	6,346
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	-	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	667	667	667	667	667	667	667
GSE-Dist-Asset Replace Blanket	365	4.00%	1,333	1,333	1,333	1,333	1,333	1,333	1,333
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	-	-	-	-	-	-	-
GSE-Dist-Load Relief Blanket	365	4.00%	-	-	-	-	-	-	-
GSE-Dist-Meter Blanket	370	4.00%	-	-	-	-	-	-	-
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,000	5,000	5,000	5,000	5,000	5,000	5,000
GSE-Dist-New Bus-Resid Blanket	364	4.00%	5,000	5,000	5,000	5,000	5,000	5,000	5,000
GSE-Dist-Public Require Blanket	364	4.00%	1,667	1,667	1,667	1,667	1,667	1,667	1,667
GSE-Dist-Reliability Blanket	364	4.00%	1,667	1,667	1,667	1,667	1,667	1,667	1,667
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	-	-	-	-	-	-	-

	Year		2023	2023	2023	2023	2023	2023
	Month		6	7	8	9	10	11
	First of Month		6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023
	End of Month		6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023
IE-NN UG Structures and Equipment	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	-	-	-	-	-	-
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	-	-	-	-	-	-
Reserve for New Business Residential	364	4.00%	-	-	-	-	-	-
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	14,167	14,167	14,167	14,167	14,167	14,167
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	394	-	131	114	-	135
IT Other Projects	303	4.00%	7,692	-	2,557	2,223	-	2,636
<b>Total Retirement by Month</b>			<b>53,709</b>	<b>45,623</b>	<b>48,311</b>	<b>47,960</b>	<b>45,623</b>	<b>48,395</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Retirement	FERC	Retirement Assumption	Year	2023	2024	2024	2024	2024	2024
			Month	12	1	2	3	4	5
			First of Month	12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
			End of Month	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
01659 Granite St Meter Purchases	370	4.00%	1,667	1,717	1,717	1,717	1,717	1,717	1,717
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	-	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	-	1,743	1,743	1,743	1,743	1,743	1,743
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	-	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	6,346	7,533	7,533	7,533	7,533	7,533	7,533
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	-	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	8,000	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	667	687	687	687	687	687	687
GSE-Dist-Asset Replace Blanket	365	4.00%	1,333	1,545	1,545	1,545	1,545	1,545	1,545
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	-	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	-	697	697	697	697	697	697
GSE-Dist-Meter Blanket	370	4.00%	-	17	17	17	17	17	17
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,000	6,077	6,077	6,077	6,077	6,077	6,077
GSE-Dist-New Bus-Resid Blanket	364	4.00%	5,000	7,429	7,429	7,429	7,429	7,429	7,429
GSE-Dist-Public Require Blanket	364	4.00%	1,667	1,894	1,894	1,894	1,894	1,894	1,894
GSE-Dist-Reliability Blanket	364	4.00%	1,667	2,594	2,594	2,594	2,594	2,594	2,594
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	-	17	17	17	17	17	17

	Year		2023	2024	2024	2024	2024	2024
	Month		12	1	2	3	4	5
	First of Month		12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024
	End of Month		12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024
IE-NN UG Structures and Equipment	366	4.00%	-	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	-	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	151,600	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	-	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	-	530	530	530	530	530
Rockingham West Circuit	362	4.00%	396,000	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	1,000	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	14,167	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	743	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	1,511	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	126	-	-	-	-	-
IT Other Projects	391.1	8.00%	1,347	-	734	289	-	-
IT Other Projects	303	4.00%	26,275	-	14,314	5,645	-	-
<b>Total Retirement by Month</b>			<b>634,226</b>	<b>50,962</b>	<b>66,011</b>	<b>56,897</b>	<b>50,962</b>	<b>50,962</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Retirement	FERC	Retirement Assumption	Year	2024	2024	2024	2024	2024	2024
			Month	6	7	8	9	10	11
			First of Month	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
			End of Month	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
01659 Granite St Meter Purchases	370	4.00%	1,717	1,717	1,717	1,717	1,717	1,717	1,717
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,000	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,743	1,743	1,743	1,743	1,743	1,743	1,743
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	6,000	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,533	7,533	7,533	7,533	7,533	7,533	7,533
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	687	687	687	687	687	687	687
GSE-Dist-Asset Replace Blanket	365	4.00%	1,545	1,545	1,545	1,545	1,545	1,545	1,545
GSE-Dist-Genl Equip Blanket	394	8.00%	343	343	343	343	343	343	343
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	697	697	697	697	697	697	697
GSE-Dist-Meter Blanket	370	4.00%	17	17	17	17	17	17	17
GSE-Dist-New Bus-Comm Blanket	364	4.00%	6,077	6,077	6,077	6,077	6,077	6,077	6,077
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,429	7,429	7,429	7,429	7,429	7,429	7,429
GSE-Dist-Public Require Blanket	364	4.00%	1,894	1,894	1,894	1,894	1,894	1,894	1,894
GSE-Dist-Reliability Blanket	364	4.00%	2,594	2,594	2,594	2,594	2,594	2,594	2,594
GSE-Dist-St Light Blanket	373	4.00%	417	417	417	417	417	417	417
GSE-Dist-Telecomm Blanket	397	8.00%	17	17	17	17	17	17	17

	Year		2024	2024	2024	2024	2024	2024
	Month		6	7	8	9	10	11
	First of Month		6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024
	End of Month		6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	3,333	3,333	3,333	3,333	3,333
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	417	417	417	417	417
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	17,525	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	-	-	-	-	-	106
IT Other Projects	303	4.00%	-	-	-	-	-	2,058
<b>Total Retirement by Month</b>			<b>74,487</b>	<b>50,962</b>	<b>50,962</b>	<b>56,962</b>	<b>50,962</b>	<b>53,126</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

			<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
		<b>Year</b>						
		<b>Month</b>	<b>12</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
		<b>First of Month</b>	<b>12/1/2024</b>	<b>1/1/2025</b>	<b>2/1/2025</b>	<b>3/1/2025</b>	<b>4/1/2025</b>	<b>5/1/2025</b>
		<b>End of Month</b>	<b>12/31/2024</b>	<b>1/31/2025</b>	<b>2/28/2025</b>	<b>3/31/2025</b>	<b>4/30/2025</b>	<b>5/31/2025</b>
<b>Retirement</b>	<b>FERC</b>	<b>Retirement Assumption</b>						
01659 Granite St Meter Purchases	370	4.00%	1,717	1,768	1,768	1,768	1,768	1,768
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,000	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,743	1,784	1,784	1,784	1,784	1,784
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	3,296	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	100,000	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,533	7,073	7,073	7,073	7,073	7,073
Distribution Feeder Power Factor Cor	365	4.00%	2,000	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	10,000	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	15,000	15,000	15,000	15,000
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	24,000	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	687	707	707	707	707	707
GSE-Dist-Asset Replace Blanket	365	4.00%	1,545	1,591	1,591	1,591	1,591	1,591
GSE-Dist-Genl Equip Blanket	394	8.00%	343	354	354	354	354	354
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	697	707	707	707	707	707
GSE-Dist-Meter Blanket	370	4.00%	17	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	6,077	5,572	5,572	5,572	5,572	5,572
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,429	6,965	6,965	6,965	6,965	6,965
GSE-Dist-Public Require Blanket	364	4.00%	1,894	1,951	1,951	1,951	1,951	1,951
GSE-Dist-Reliability Blanket	364	4.00%	2,594	2,662	2,662	2,662	2,662	2,662
GSE-Dist-St Light Blanket	373	4.00%	417	429	429	429	429	429
GSE-Dist-Telecomm Blanket	397	8.00%	17	18	18	18	18	18

	<b>Year</b>		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
	<b>Month</b>		<b>12</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	<i>First of Month</i>		<i>12/1/2024</i>	<i>1/1/2025</i>	<i>2/1/2025</i>	<i>3/1/2025</i>	<i>4/1/2025</i>	<i>5/1/2025</i>
	<i>End of Month</i>		<i>12/31/2024</i>	<i>1/31/2025</i>	<i>2/28/2025</i>	<i>3/31/2025</i>	<i>4/30/2025</i>	<i>5/31/2025</i>
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	64,000	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	13,800	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	3,333	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	417	429	429	429	429	429
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	248,400	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	4,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	4,000	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	1,323	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	819	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	1,392	67	391	537	-	6
IT Other Projects	303	4.00%	27,142	1,306	7,619	10,479	-	116
<b>Total Retirement by Month</b>			<b>563,134</b>	<b>47,903</b>	<b>69,540</b>	<b>72,546</b>	<b>61,530</b>	<b>61,652</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Retirement	FERC	Retirement Assumption	Year	2025	2025	2025	2025	2025	2025
			Month	6	7	8	9	10	11
			First of Month	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025
			End of Month	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025
01659 Granite St Meter Purchases	370	4.00%	1,768	1,768	1,768	1,768	1,768	1,768	1,768
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,180	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,784	1,784	1,784	1,784	1,784	1,784	1,784
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	167	167	167	167	167	167
Add on to Garage in Salem	390	4.00%	-	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Program	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Program	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Program	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	20,000	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,073	7,073	7,073	7,073	7,073	7,073	7,073
Distribution Feeder Power Factor Cor	365	4.00%	-	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	667	667	667	667	667	667
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	-	-	-	-	-
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	-	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	707	707	707	707	707	707	707
GSE-Dist-Asset Replace Blanket	365	4.00%	1,591	1,591	1,591	1,591	1,591	1,591	1,591
GSE-Dist-Genl Equip Blanket	394	8.00%	354	354	354	354	354	354	354
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	707	707	707	707	707	707	707
GSE-Dist-Meter Blanket	370	4.00%	18	18	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,572	5,572	5,572	5,572	5,572	5,572	5,572
GSE-Dist-New Bus-Resid Blanket	364	4.00%	6,965	6,965	6,965	6,965	6,965	6,965	6,965
GSE-Dist-Public Require Blanket	364	4.00%	1,951	1,951	1,951	1,951	1,951	1,951	1,951
GSE-Dist-Reliability Blanket	364	4.00%	2,662	2,662	2,662	2,662	2,662	2,662	2,662
GSE-Dist-St Light Blanket	373	4.00%	429	429	429	429	429	429	429
GSE-Dist-Telecomm Blanket	397	8.00%	18	18	18	18	18	18	18

	<b>Year</b>		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
	<b>Month</b>		<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
	<i>First of Month</i>		<i>6/1/2025</i>	<i>7/1/2025</i>	<i>8/1/2025</i>	<i>9/1/2025</i>	<i>10/1/2025</i>	<i>11/1/2025</i>
	<i>End of Month</i>		<i>6/30/2025</i>	<i>7/31/2025</i>	<i>8/31/2025</i>	<i>9/30/2025</i>	<i>10/31/2025</i>	<i>11/30/2025</i>
IE-NN UG Structures and Equipment	366	4.00%	500	500	500	500	500	500
IE-NN URD Cable Replacement	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	429	429	429	429	429	429
IT Systems Allocations - Corporate	303	4.00%	-	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	167	167	167	167	167
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	-	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	530	530	530	530	530
Reserve for New Business Residential	364	4.00%	530	530	530	530	530	530
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	20,000	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	-	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,333	8,333	8,333	8,333	8,333
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	14,639	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	-	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	-	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	-	-	-	1,658	-	62
IT Other Projects	303	4.00%	-	-	-	32,323	-	1,213
<b>Total Retirement by Month</b>			<b>67,349</b>	<b>46,530</b>	<b>46,530</b>	<b>120,510</b>	<b>46,530</b>	<b>47,805</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

Retirement	FERC	Retirement Assumption	Year	2025	2026	2026	2026	2026	2026
			Month	12	1	2	3	4	5
			First of Month	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
			End of Month	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
01659 Granite St Meter Purchases	370	4.00%	1,768	1,821	1,821	1,821	1,821	1,821	1,821
01660 Granite St Transformer Purcha	368	4.00%	3,434	3,434	3,434	3,434	3,434	3,434	3,434
01663 GS Storm Program Proj	365	4.00%	6,180	-	-	-	-	-	-
01737 GSE-Dist-Subs Blanket	362	4.00%	1,784	1,837	1,837	1,837	1,837	1,837	1,837
12L1-12L2 Battery Storage	362	4.00%	-	-	-	-	-	-	-
2022 Cloud-Analytics – New Hampshi	303	4.00%	-	-	-	-	-	-	-
23kV Cable Inspection and Replaceme	366	4.00%	167	172	172	172	172	172	172
Add on to Garage in Salem	390	4.00%	3,296	-	-	-	-	-	-
Air Break Switch Upgrade Program	362	4.00%	-	-	-	-	-	-	-
AMI - Head-end	397	8.00%	-	-	-	-	-	-	-
AMI - Meters	370	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	103,000	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Bare Conductor Replacement Prograr	365	4.00%	-	-	-	-	-	-	-
Barron Ave Substation- Decomission i	362	4.00%	-	-	-	-	-	-	-
Dist-Damage&Failure Blanket	365	4.00%	7,073	7,285	7,285	7,285	7,285	7,285	7,285
Distribution Feeder Power Factor Cor	365	4.00%	2,000	-	-	-	-	-	-
Feeder Getaway Cable Replacement	365	4.00%	-	-	-	-	-	-	-
Finance Unalloc Burden	364	4.00%	667	-	-	-	-	-	-
GSE Backup Battery Program (Phase 2	362	4.00%	-	-	15,000	15,000	15,000	15,000	15,000
GSE Distributed Generation Blanket	365	4.00%	167	167	167	167	167	167	167
GSE Facilities Capital Improvements	390	4.00%	24,000	-	-	-	-	-	-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	707	728	728	728	728	728	728
GSE-Dist-Asset Replace Blanket	365	4.00%	1,591	1,639	1,639	1,639	1,639	1,639	1,639
GSE-Dist-Genl Equip Blanket	394	8.00%	354	364	364	364	364	364	364
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	7	7	7	7	7	7
GSE-Dist-Load Relief Blanket	365	4.00%	707	728	728	728	728	728	728
GSE-Dist-Meter Blanket	370	4.00%	18	18	18	18	18	18	18
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,572	5,739	5,739	5,739	5,739	5,739	5,739
GSE-Dist-New Bus-Resid Blanket	364	4.00%	6,965	7,174	7,174	7,174	7,174	7,174	7,174
GSE-Dist-Public Require Blanket	364	4.00%	1,951	2,009	2,009	2,009	2,009	2,009	2,009
GSE-Dist-Reliability Blanket	364	4.00%	2,662	2,742	2,742	2,742	2,742	2,742	2,742
GSE-Dist-St Light Blanket	373	4.00%	429	442	442	442	442	442	442
GSE-Dist-Telecomm Blanket	397	8.00%	18	18	18	18	18	18	18

	<b>Year</b>		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>
	<b>Month</b>		<b>12</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	<i>First of Month</i>		<i>12/1/2025</i>	<i>1/1/2026</i>	<i>2/1/2026</i>	<i>3/1/2026</i>	<i>4/1/2026</i>	<i>5/1/2026</i>
	<i>End of Month</i>		<i>12/31/2025</i>	<i>1/31/2026</i>	<i>2/28/2026</i>	<i>3/31/2026</i>	<i>4/30/2026</i>	<i>5/31/2026</i>
IE-NN UG Structures and Equipment	366	4.00%	500	515	515	515	515	515
IE-NN URD Cable Replacement	366	4.00%	65,920	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-	-	-	-	-	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	63,000	-	-	-	-	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-	-	-	-	-	-
Install Service to Tuscan Village South	364	4.00%	-	-	-	-	-	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-	-	-	-	-	-
IT Systems & Equipment Blanket	303	4.00%	429	442	442	442	442	442
IT Systems Allocations - Corporate	303	4.00%	2,000	-	-	-	-	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-	-	-	-	-	-
Lebanon New Building	390	4.00%	-	-	-	-	-	-
NN D-Line Work Found by Insp.	365	4.00%	167	172	172	172	172	172
Reliability Projects (Bellows Falls, etc.	364	4.00%	-	-	-	-	-	-
PS&I Activity - New Hampshire	365	4.00%	4,000	-	-	-	-	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-	-	-	-	-	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-	-	-	-	-	-
Reserve for New Business Commercial	364	4.00%	530	-	-	-	-	-
Reserve for New Business Residential	364	4.00%	530	-	-	-	-	-
Rockingham West Circuit	362	4.00%	-	-	-	-	-	-
Salem Depot Substation- Decomission	362	4.00%	-	-	-	-	-	-
SAP Placeholder - GSE	303	4.00%	-	-	-	-	-	-
SCADA and Distribution Automation	391.1	8.00%	84,000	-	-	-	-	-
SCADA Data center upgrades	303	4.00%	-	-	-	-	-	-
Security Conversion GSE	390	4.00%	-	-	-	-	-	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,333	8,583	8,583	8,583	8,583	8,583
Underperforming Feeder Program	365	4.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
0	0	0.00%	-	-	-	-	-	-
Corporate: Customer Experience/Big	303	4.00%	-	-	-	-	-	-
Corporate: Total Rewards	303	4.00%	441	-	-	-	-	-
Corporate: Corporate Communicator	303	4.00%	1,008	-	-	-	-	-
Corporate: Talent Acquisition	303	4.00%	-	-	-	-	-	-
IT Other Projects	391.1	8.00%	606	34	421	409	34	34
IT Other Projects	303	4.00%	11,810	672	8,215	7,978	672	672
<b>Total Retirement by Month</b>			<b>417,790</b>	<b>46,745</b>	<b>69,674</b>	<b>69,425</b>	<b>61,745</b>	<b>61,745</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by Investment Account**  
**Test Year 2022 and Rate Year 2023/2024**

**Year** **2026**  
**Month** **6**  
**First of Month** **6/1/2026**  
**End of Month** **6/30/2026**

<u>Retirement</u>	<u>FERC</u>	<u>Retirement Assumption</u>		
01659 Granite St Meter Purchases	370	4.00%		1,821
01660 Granite St Transformer Purcha	368	4.00%		3,434
01663 GS Storm Program Proj	365	4.00%		6,365
01737 GSE-Dist-Subs Blanket	362	4.00%		1,837
12L1-12L2 Battery Storage	362	4.00%		-
2022 Cloud-Analytics – New Hampshi	303	4.00%		-
23kV Cable Inspection and Replaceme	366	4.00%		172
Add on to Garage in Salem	390	4.00%		-
Air Break Switch Upgrade Program	362	4.00%		-
AMI - Head-end	397	8.00%	760,000	
AMI - Meters	370	4.00%		-
Bare Conductor Replacement Prograr	365	4.00%		-
Bare Conductor Replacement Prograr	365	4.00%		-
Bare Conductor Replacement Prograr	365	4.00%		-
Barron Ave Substation- Decomission i	362	4.00%		-
Dist-Damage&Failure Blanket	365	4.00%	7,285	
Distribution Feeder Power Factor Cor	365	4.00%		-
Feeder Getaway Cable Replacement	365	4.00%		-
Finance Unalloc Burden	364	4.00%		-
GSE Backup Battery Program (Phase 2	362	4.00%		-
GSE Distributed Generation Blanket	365	4.00%	167	
GSE Facilities Capital Improvements	390	4.00%		-
GSE-Dist-3rd Party Attach Blanket	364	4.00%	728	
GSE-Dist-Asset Replace Blanket	365	4.00%	1,639	
GSE-Dist-Genl Equip Blanket	394	8.00%	364	
GSE-Dist-Land/Land Rights Blanket	360	4.00%	7	
GSE-Dist-Load Relief Blanket	365	4.00%	728	
GSE-Dist-Meter Blanket	370	4.00%	18	
GSE-Dist-New Bus-Comm Blanket	364	4.00%	5,739	
GSE-Dist-New Bus-Resid Blanket	364	4.00%	7,174	
GSE-Dist-Public Require Blanket	364	4.00%	2,009	
GSE-Dist-Reliability Blanket	364	4.00%	2,742	
GSE-Dist-St Light Blanket	373	4.00%	442	
GSE-Dist-Telecomm Blanket	397	8.00%	18	

	<b>Year</b>		<b>2026</b>
	<b>Month</b>		<b>6</b>
	<b>First of Month</b>		<b>6/1/2026</b>
	<b>End of Month</b>		<b>6/30/2026</b>
IE-NN UG Structures and Equipment	366	4.00%	515
IE-NN URD Cable Replacement	366	4.00%	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-
IE-NN URD Cable Replacement- Hidde	366	4.00%	-
Install Lebanon 1L2 Feeder Tie - Plain	364	4.00%	-
Install Lebanon 1L2-1L3 Feeder Tie	364	4.00%	-
Install Service to Tuscan Village South	364	4.00%	-
Install Vilas Bridge 12L1-12L2 Feeder	364	4.00%	-
IT Systems & Equipment Blanket	303	4.00%	442
IT Systems Allocations - Corporate	303	4.00%	-
Lebanon Area Low Voltage Mitigation	364	4.00%	-
Lebanon New Building	390	4.00%	-
NN D-Line Work Found by Insp.	365	4.00%	172
Reliability Projects (Bellows Falls, etc.	364	4.00%	-
PS&I Activity - New Hampshire	365	4.00%	-
Rebuild Lockhaven Rd Enfield Phase 1	365	4.00%	-
Remove 1303 Line - Wilder Junction t	365	4.00%	-
Reserve for New Business Commercial	364	4.00%	-
Reserve for New Business Residential	364	4.00%	-
Rockingham West Circuit	362	4.00%	-
Salem Depot Substation- Decomission	362	4.00%	-
SAP Placeholder - GSE	303	4.00%	-
SCADA and Distribution Automation	391.1	8.00%	-
SCADA Data center upgrades	303	4.00%	-
Security Conversion GSE	390	4.00%	-
Transportation Fleet & Equip. Blanket	392	10.00%	8,583
Underperforming Feeder Program	365	4.00%	-
	0	0.00%	-
	0	0.00%	-
Corporate: Customer Experience/Big	303	4.00%	18,084
Corporate: Total Rewards	303	4.00%	-
Corporate: Corporate Communicator	303	4.00%	-
Corporate: Talent Acquisition	303	4.00%	-
IT Other Projects	391.1	8.00%	34
IT Other Projects	303	4.00%	672
<b>Total Retirement by Month</b>			<b>831,194</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

**Docket No. DE 23-039**  
**Attachment KMJ/DSD-1 Rev 1**  
**Schedule RR-6.4**

	Year	2022	2023	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023
<b>Beginning Balances</b>	<b>FERC</b>							
ORGANIZATION	301.0		-	-	-	-	-	-
Other Intangible assets	303.0		417	417	7,599	1,691	9,994	8,109
Land and land rights	360.0		-	-	-	-	-	-
Structures and improvements	361.0		-	-	-	-	-	-
Station equipment	362.0		-	-	-	-	-	-
Poles, towers and fixtures	364.0		17,333	17,333	17,333	17,333	17,333	17,333
Overhead conductors, devices	365.0		7,846	7,846	7,846	7,846	7,846	7,846
Underground conduit	366.0		-	-	-	-	-	-
Underground conductors, device	367.0		-	-	-	-	-	-
Line transformers	368.0		3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0		-	-	-	-	-	-
Meters	370.0		1,667	1,667	1,667	1,667	1,667	1,667
INSTALTN ON CUST PREM	371.0		-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0		-	-	-	-	-	-
Street lighting, signal system	373.0		417	417	417	417	417	417
UG STREET LIGHTING	373.1		-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0		-	-	-	-	-	-
Land	389.0		-	-	-	-	-	-
Structures and Improvements	390.0		-	-	-	-	-	-
Office Furniture and Improvement	391.0		-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1		-	-	368	65	491	394
LAPTOP COMPUTERS	391.2		-	-	-	-	-	-
Transportation Equipment	392.0		14,167	14,167	14,167	14,167	14,167	14,167
Stores Equipment	393.0		-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0		343	343	343	343	343	343
Laboratory Equipment	395.0		-	-	-	-	-	-
Power Equipment	396.0		-	-	-	-	-	-
Communication Equipment	397.0		-	-	-	-	-	-
COMM EQP-SITE SPECIFC	397.1		-	-	-	-	-	-
Miscellaneous Equipment	398.0		-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0		-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0		-	-	-	-	-	-
<b>Total</b>			<b>45,623</b>	<b>45,623</b>	<b>53,174</b>	<b>46,962</b>	<b>55,692</b>	<b>53,709</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2023	2023	2023	2023	2023	2024
	Month	7	8	9	10	11	12	1
	First of Month	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024
	End of Month	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024
<b>Beginning Balances</b>	<b>FERC</b>							
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	417	2,974	2,639	417	3,053	31,072	417
Land and land rights	360.0	-	-	-	-	-	-	7
Structures and improvements	361.0	-	-	-	-	-	-	-
Station equipment	362.0	-	-	-	-	-	396,000	1,743
Poles, towers and fixtures	364.0	17,333	17,333	17,333	17,333	17,333	168,933	23,742
Overhead conductors, devices	365.0	7,846	7,846	7,846	7,846	7,846	7,846	10,109
Underground conduit	366.0	-	-	-	-	-	-	667
Underground conductors, device	367.0	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-
Meters	370.0	1,667	1,667	1,667	1,667	1,667	1,667	1,734
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	417	417	417	417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	9,000	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	131	114	-	135	1,347	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-
Transportation Equipment	392.0	14,167	14,167	14,167	14,167	14,167	14,167	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	343	343	343	343
Laboratory Equipment	395.0	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-
Communication Equipment	397.0	-	-	-	-	-	-	17
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
<b>Total</b>		<b>45,623</b>	<b>48,311</b>	<b>47,960</b>	<b>45,623</b>	<b>48,395</b>	<b>634,226</b>	<b>50,962</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2024	2024	2024	2024	2024	2024
	Month	2	3	4	5	6	7	8	9
	First of Month	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024
	End of Month	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024
<b>Beginning Balances</b>	<b>FERC</b>								
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	14,731	6,062	417	417	17,941	417	417	417
Land and land rights	360.0	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-
Station equipment	362.0	1,743	1,743	1,743	1,743	1,743	1,743	1,743	7,743
Poles, towers and fixtures	364.0	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742
Overhead conductors, devices	365.0	10,109	10,109	10,109	10,109	16,109	10,109	10,109	10,109
Underground conduit	366.0	667	667	667	667	667	667	667	667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-
Meters	370.0	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	417	417	417	417	417
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	734	289	-	-	-	-	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	343	343	343	343	343
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-
Communication Equipment	397.0	17	17	17	17	17	17	17	17
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>66,011</b>	<b>56,897</b>	<b>50,962</b>	<b>50,962</b>	<b>74,487</b>	<b>50,962</b>	<b>50,962</b>	<b>56,962</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

Year	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025
Month	10	11	12	1	2	3	4	5	6	7	
First of Month	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	
End of Month	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	
<b>Beginning Balances</b>	<b>FERC</b>										
ORGANIZATION	301.0	-	-	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	417	2,475	35,700	1,735	8,048	10,908	429	545	15,068	429
Land and land rights	360.0	7	7	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-	-	-
Station equipment	362.0	1,743	1,743	1,743	1,784	16,784	16,784	16,784	16,784	1,784	1,784
Poles, towers and fixtures	364.0	23,742	23,742	285,942	19,585	19,585	19,585	19,585	19,585	19,585	19,585
Overhead conductors, devices	365.0	10,109	10,109	132,109	9,705	9,705	9,705	9,705	9,705	15,885	9,705
Underground conduit	366.0	667	667	64,667	667	667	667	667	667	667	667
Underground conductors, device	367.0	-	-	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-	-	-
Meters	370.0	1,734	1,734	1,734	1,786	1,786	1,786	1,786	1,786	1,786	1,786
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	417	417	417	429	429	429	429	429	429	429
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	27,296	-	-	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	106	1,392	67	391	537	-	6	-	-
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Stores Equipment	393.0	-	-	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	343	343	343	354	354	354	354	354	354	354
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-	-	-
Communication Equipment	397.0	17	17	17	18	18	18	18	18	18	18
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>50,962</b>	<b>53,126</b>	<b>563,134</b>	<b>47,903</b>	<b>69,540</b>	<b>72,546</b>	<b>61,530</b>	<b>61,652</b>	<b>67,349</b>	<b>46,530</b>	

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026
	Month	8	9	10	11	12	1	2	3	4	5
	First of Month	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026
	End of Month	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026
<b>Beginning Balances</b>	<b>FERC</b>										
ORGANIZATION	301.0	-	-	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	429	32,752	429	1,642	15,688	1,114	8,657	8,420	1,114	1,114
Land and land rights	360.0	7	7	7	7	7	7	7	7	7	7
Structures and improvements	361.0	-	-	-	-	-	-	-	-	-	-
Station equipment	362.0	1,784	41,784	1,784	1,784	1,784	1,837	16,837	16,837	16,837	16,837
Poles, towers and fixtures	364.0	19,585	19,585	19,585	19,585	82,585	18,393	18,393	18,393	18,393	18,393
Overhead conductors, devices	365.0	9,705	9,705	9,705	9,705	124,885	9,991	9,991	9,991	9,991	9,991
Underground conduit	366.0	667	667	667	667	66,587	687	687	687	687	687
Underground conductors, device	367.0	-	-	-	-	-	-	-	-	-	-
Line transformers	368.0	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Services	369.0	-	-	-	-	-	-	-	-	-	-
Meters	370.0	1,786	1,786	1,786	1,786	1,786	1,839	1,839	1,839	1,839	1,839
INSTALTN ON CUST PREM	371.0	-	-	-	-	-	-	-	-	-	-
Leased Prop on Customers' Prem	372.0	-	-	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	429	429	429	429	429	442	442	442	442	442
UG STREET LIGHTING	373.1	-	-	-	-	-	-	-	-	-	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	-	-	-	-	27,296	-	-	-	-	-
Office Furniture and Improvement	391.0	-	-	-	-	-	-	-	-	-	-
ELECT DATA PROCESS EQ	391.1	-	1,658	-	62	84,606	34	421	409	34	34
LAPTOP COMPUTERS	391.2	-	-	-	-	-	-	-	-	-	-
Transportation Equipment	392.0	8,333	8,333	8,333	8,333	8,333	8,583	8,583	8,583	8,583	8,583
Stores Equipment	393.0	-	-	-	-	-	-	-	-	-	-
Tools Shop and Garage Equipment	394.0	354	354	354	354	354	364	364	364	364	364
Laboratory Equipment	395.0	-	-	-	-	-	-	-	-	-	-
Power Equipment	396.0	-	-	-	-	-	-	-	-	-	-
Communication Equipment	397.0	18	18	18	18	18	18	18	18	18	18
COMM EQP-SITE SPECIFC	397.1	-	-	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	-	-	-	-	-	-	-	-	-	-
OTH TANGIBLE PROPERTY	399.0	-	-	-	-	-	-	-	-	-	-
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>46,530</b>	<b>120,510</b>	<b>46,530</b>	<b>47,805</b>	<b>417,790</b>	<b>46,745</b>	<b>69,674</b>	<b>69,425</b>	<b>61,745</b>	<b>61,745</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Plant Retirement by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

**Year**                    **2026**  
**Month**                    **6**  
**First of Month**    **6/1/2026**  
**End of Month**      **6/30/2026**

<b>Beginning Balances</b>	<b>FERC</b>	
ORGANIZATION	301.0	-
Other Intangible assets	303.0	19,198
Land and land rights	360.0	7
Structures and improvements	361.0	-
Station equipment	362.0	1,837
Poles, towers and fixtures	364.0	18,393
Overhead conductors, devices	365.0	16,356
Underground conduit	366.0	687
Underground conductors, device	367.0	-
Line transformers	368.0	3,434
Services	369.0	-
Meters	370.0	1,839
INSTALTN ON CUST PREM	371.0	-
Leased Prop on Customers' Prem	372.0	-
Street lighting, signal system	373.0	442
UG STREET LIGHTING	373.1	-
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-
Land	389.0	-
Structures and Improvements	390.0	-
Office Furniture and Improvement	391.0	-
ELECT DATA PROCESS EQ	391.1	34
LAPTOP COMPUTERS	391.2	-
Transportation Equipment	392.0	8,583
Stores Equipment	393.0	-
Tools Shop and Garage Equipment	394.0	364
Laboratory Equipment	395.0	-
Power Equipment	396.0	-
Communication Equipment	397.0	760,018
COMM EQP-SITE SPECIFC	397.1	-
Miscellaneous Equipment	398.0	-
OTH TANGIBLE PROPERTY	399.0	-
LAND AND LAND RIGHTS	601.0	-
<b>Total</b>		<b>831,194</b>











**Liberty Utilities (Granite State Electric) Corp.**  
**Gross Plant by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2026	2026	2026	2026
	Month	3	4	5	6
	First of Month	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	3/31/2026	4/30/2026	5/31/2026	6/30/2026
<b>Beginning Balances</b>	<b>FERC</b>				
ORGANIZATION	301.0	24,808	24,808	24,808	24,808
Other Intangible assets	303.0	34,782,048	34,808,777	34,835,507	35,296,248
Land and land rights	360.0	3,177,486	3,177,661	3,177,836	3,178,011
Structures and improvements	361.0	1,965,160	1,965,160	1,965,160	1,965,160
Station equipment	362.0	56,308,315	56,712,404	57,116,494	57,160,583
Poles, towers and fixtures	364.0	92,089,479	92,530,918	92,972,358	93,413,797
Overhead conductors, devices	365.0	102,553,072	102,792,850	103,032,628	103,425,175
Underground conduit	366.0	10,649,914	10,666,394	10,682,874	10,699,354
Underground conductors, device	367.0	20,580,041	20,580,041	20,580,041	20,580,041
Line transformers	368.0	38,418,048	38,500,466	38,582,884	38,665,301
Services	369.0	17,221,000	17,221,000	17,221,000	17,221,000
Meters	370.0	8,412,003	8,456,150	8,500,296	8,544,442
INSTALTN ON CUST PREM	371.0	1,489,464	1,489,464	1,489,464	1,489,464
Leased Prop on Customers' Prem	372.0	-	-	-	-
Street lighting, signal system	373.0	6,051,659	6,062,268	6,072,877	6,083,486
UG STREET LIGHTING	373.1	1,064,383	1,064,383	1,064,383	1,064,383
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	15,160,156	15,160,156	15,160,156	15,160,156
Office Furniture and Improvement	391.0	578,813	578,813	578,813	578,813
ELECT DATA PROCESS EQ	391.1	1,243,532	1,243,928	1,244,324	1,244,720
LAPTOP COMPUTERS	391.2	240,285	240,285	240,285	240,285
Transportation Equipment	392.0	9,393,625	9,470,875	9,548,125	9,625,375
Stores Equipment	393.0	512,515	512,515	512,515	512,515
Tools Shop and Garage Equipment	394.0	1,647,657	1,651,846	1,656,035	1,660,223
Laboratory Equipment	395.0	570,633	570,633	570,633	570,633
Power Equipment	396.0	1,989,837	1,989,837	1,989,837	1,989,837
Communication Equipment	397.0	1,998,608	1,998,818	1,999,027	10,739,237
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	135,147	135,147	135,147	135,147
OTH TANGIBLE PROPERTY	399.0	5,740	5,740	5,740	5,740
LAND AND LAND RIGHTS	601.0	-	-	-	-
<b>Total</b>		<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1  
Schedule RR-6.6

	Year	2022	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023
<b>Beginning Balances</b>		<b>Monthly Rate</b>					
ORGANIZATION	301.0	0.000000%	-	-	-	-	-
Other intangible assets	303.0	Specifically Forecasted	167,012	167,264	158,089	162,463	163,490
Land and land rights	360.0	0.000000%	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	58,289	58,289	58,289	58,289	58,289
Poles, towers and fixtures	364.0	0.237500%	146,898	147,886	148,874	149,862	150,850
Overhead conductors, devices	365.0	0.253333%	222,638	223,115	223,592	224,069	224,546
Underground conduit	366.0	0.136667%	9,701	9,701	9,701	9,701	9,701
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	112,065	112,328	112,590	112,852	113,115
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	59,886	60,239	60,592	60,945	61,298
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	13,622	13,646	13,670	13,694	13,718
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	23,746	23,746	23,746	23,746	23,746
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	2,674	2,674	2,674	2,742	2,754
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	25,709	26,271	26,833	27,395	27,957
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	4,748	4,761	4,773	4,786	4,798
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,807	7,807
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-
<b>Total</b>			<b>975,282</b>	<b>978,214</b>	<b>971,718</b>	<b>978,840</b>	<b>982,558</b>
		Fleet Depreciation Capitalization Rate					
Fleet Depreciation Adjustment for Capitalization to CWIP		45.19%	(13,364)	(13,618)	(13,872)	(14,126)	(14,380)

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2023	2023	2023	2023	2023	
	Month	6	7	8	9	10	11	
	First of Month	6/1/2023	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	
	End of Month	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	
<b>Beginning Balances</b>	<b>Monthly Rate</b>							
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	
Other intangible assets	303.0	Specifically Forecasted	169,562	174,488	174,741	174,248	164,238	
Land and land rights	360.0	0.000000%	-	-	-	-	-	
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	
Station equipment	362.0	0.137500%	58,289	58,289	58,289	58,289	58,289	
Poles, towers and fixtures	364.0	0.237500%	151,838	152,826	153,814	154,802	155,790	
Overhead conductors, devices	365.0	0.253333%	225,023	225,500	225,977	226,454	226,931	
Underground conduit	366.0	0.136667%	9,701	9,701	9,701	9,701	9,701	
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	
Line transformers	368.0	0.318333%	113,377	113,639	113,902	114,164	114,427	
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	
Meters	370.0	0.882500%	61,651	62,004	62,357	62,710	63,063	
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	
Street lighting, signal system	373.0	0.240833%	13,743	13,767	13,791	13,815	13,839	
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	
Land	389.0	0.000000%	-	-	-	-	-	
Structures and Improvements	390.0	0.174167%	23,746	23,746	23,746	23,746	23,746	
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	
ELECT DATA PROCESS EQ	391.1	1.617500%	2,846	2,919	2,919	2,944	2,965	
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	
Transportation Equipment	392.0	0.440833%	28,519	29,081	29,643	30,205	30,767	
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	
Tools Shop and Garage Equipment	394.0	0.318333%	4,811	4,823	4,836	4,849	4,861	
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,807	7,807	
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	
<b>Total</b>			<b>991,400</b>	<b>999,078</b>	<b>1,002,010</b>	<b>1,004,222</b>	<b>996,911</b>	<b>999,843</b>
				<b>Fleet Depreciation Capita</b>				
Fleet Depreciation Adjustment for Capitalization to CWIP		45.19%	(14,634)	(14,888)	(15,142)	(15,396)	(15,650)	(15,904)

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year		2023	2024	2024	2024	2024	2024	2024	2024
	Month		12	1	2	3	4	5	6	
	First of Month		12/1/2023	1/1/2024	2/1/2024	3/1/2024	4/1/2024	5/1/2024	6/1/2024	
	End of Month		12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	
<b>Beginning Balances</b>		<b>Monthly Rate</b>								
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-	-
Other intangible assets	303.0	Specifically Forecasted	165,059	183,813	181,171	190,120	192,125	191,981	191,103	-
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	58,289	71,357	71,415	71,472	71,530	71,588	71,645	
Poles, towers and fixtures	364.0	0.237500%	157,766	167,395	168,749	170,102	171,455	172,808	174,162	
Overhead conductors, devices	365.0	0.253333%	227,885	228,362	228,977	229,591	230,206	230,820	231,435	
Underground conduit	366.0	0.136667%	9,701	9,701	9,723	9,745	9,767	9,789	9,810	
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733	
Line transformers	368.0	0.318333%	114,951	115,214	115,476	115,738	116,001	116,263	116,525	
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349	
Meters	370.0	0.882500%	63,769	64,122	64,489	64,856	65,223	65,590	65,958	
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440	
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-	
Street lighting, signal system	373.0	0.240833%	13,887	13,911	13,935	13,959	13,983	14,007	14,032	
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563	
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-	
Land	389.0	0.000000%	-	-	-	-	-	-	-	
Structures and Improvements	390.0	0.174167%	23,746	24,122	24,122	24,122	24,122	24,122	24,122	
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503	
ELECT DATA PROCESS EQ	391.1	1.617500%	2,990	3,241	3,241	3,377	3,431	3,431	3,431	
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340	
Transportation Equipment	392.0	0.440833%	31,892	32,454	32,784	33,115	33,445	33,776	34,107	
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328	
Tools Shop and Garage Equipment	394.0	0.318333%	4,886	4,899	4,911	4,924	4,937	4,949	4,962	
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210	
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864	
Communication Equipment	397.0	0.391667%	7,807	7,807	7,807	7,808	7,809	7,810	7,810	
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-	
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705	
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30	
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-	
<b>Total</b>			<b>1,003,115</b>	<b>1,046,885</b>	<b>1,047,288</b>	<b>1,059,418</b>	<b>1,064,522</b>	<b>1,067,423</b>	<b>1,069,590</b>	
		Fleet Depreciation Capita								
Fleet Depreciation Adjustment for Capitalization to CWIP		45.19%	(16,158)	(16,412)	(16,561)	(16,711)	(16,860)	(17,009)	(17,159)	

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2024	2024	2024	2024	2025	2025	
	Month	7	8	9	10	11	12	1	2	
	First of Month	7/1/2024	8/1/2024	9/1/2024	10/1/2024	11/1/2024	12/1/2024	1/1/2025	2/1/2025	
	End of Month	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	
<b>Beginning Balances</b>	<b>Monthly Rate</b>									
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-	
Other intangible assets	303.0	Specifically Forecasted	202,002	198,630	170,227	169,947	170,201	171,704	192,152	
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-	
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424	
Station equipment	362.0	0.137500%	71,703	71,760	71,818	72,073	72,131	72,188	72,246	
Poles, towers and fixtures	364.0	0.237500%	175,515	176,868	178,222	179,575	180,928	182,281	198,580	
Overhead conductors, devices	365.0	0.253333%	232,414	233,029	233,644	234,258	234,873	235,487	243,520	
Underground conduit	366.0	0.136667%	9,832	9,854	9,876	9,898	9,920	9,942	12,063	
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733	
Line transformers	368.0	0.318333%	116,788	117,050	117,313	117,575	117,837	118,100	118,362	
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349	
Meters	370.0	0.882500%	66,325	66,692	67,059	67,427	67,794	68,161	68,528	
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440	
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-	
Street lighting, signal system	373.0	0.240833%	14,056	14,080	14,104	14,128	14,152	14,176	14,200	
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563	
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-	
Land	389.0	0.000000%	-	-	-	-	-	-	-	
Structures and Improvements	390.0	0.174167%	24,122	24,122	24,122	24,122	24,122	24,122	25,263	
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503	
ELECT DATA PROCESS EQ	391.1	1.617500%	3,431	3,431	3,431	3,431	3,431	3,451	3,709	
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340	
Transportation Equipment	392.0	0.440833%	34,437	34,768	35,099	35,429	35,760	36,090	36,421	
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328	
Tools Shop and Garage Equipment	394.0	0.318333%	4,974	4,987	4,999	5,012	5,025	5,037	5,050	
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210	
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864	
Communication Equipment	397.0	0.391667%	7,811	7,812	7,813	7,814	7,814	7,815	7,816	
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-	
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705	
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30	
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-	
<b>Total</b>			<b>1,083,899</b>	<b>1,083,571</b>	<b>1,058,214</b>	<b>1,061,177</b>	<b>1,064,475</b>	<b>1,069,043</b>	<b>1,118,398</b>	<b>1,122,261</b>

	Fleet Depreciation Capita								
Fleet Depreciation Adjustment for Capitalization to CWIP	45.19%	(17,308)	(17,458)	(17,607)	(17,756)	(17,906)	(18,055)	(18,205)	(18,354)

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2025	2025	2025	2025	2025	2025	2025
	Month	3	4	5	6	7	8	9	10	
	First of Month	3/1/2025	4/1/2025	5/1/2025	6/1/2025	7/1/2025	8/1/2025	9/1/2025	10/1/2025	
	End of Month	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	
<b>Beginning Balances</b>	<b>Monthly Rate</b>									
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	195,006	201,632	201,893	202,224	209,330	209,591	209,705	229,602
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	72,858	73,412	73,966	74,520	74,579	74,638	74,697	76,075
Poles, towers and fixtures	364.0	0.237500%	200,813	201,929	203,045	204,162	205,278	206,394	207,511	208,627
Overhead conductors, devices	365.0	0.253333%	244,700	245,290	245,880	246,470	247,436	248,026	248,616	249,206
Underground conduit	366.0	0.136667%	12,106	12,128	12,150	12,172	12,194	12,216	12,238	12,260
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	118,887	119,149	119,411	119,674	119,936	120,199	120,461	120,723
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	69,285	69,663	70,041	70,419	70,798	71,176	71,554	71,932
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	14,250	14,275	14,299	14,324	14,349	14,374	14,399	14,423
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	25,263	25,263	25,263	25,263	25,263	25,263	25,263	25,263
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	3,795	3,895	3,895	3,896	3,896	3,896	3,896	4,204
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	37,082	37,413	37,744	38,074	38,405	38,735	39,066	39,397
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	5,076	5,089	5,101	5,114	5,127	5,140	5,153	5,166
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,817	7,818	7,819	7,820	7,821	7,821	7,822	7,823
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-	-
<b>Total</b>			<b>1,127,425</b>	<b>1,137,444</b>	<b>1,140,996</b>	<b>1,144,620</b>	<b>1,154,900</b>	<b>1,157,957</b>	<b>1,160,868</b>	<b>1,185,190</b>

Fleet Depreciation Capita

Fleet Depreciation Adjustment for Capitalization to CWIP	45.19%	(18,503)	(18,653)	(18,802)	(18,952)	(19,101)	(19,251)	(19,400)	(19,549)
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**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Expense by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2026	2026	2026	2026	2026	2026	2026
	Month	11	12	1	2	3	4	5	6	
	First of Month	11/1/2025	12/1/2025	1/1/2026	2/1/2026	3/1/2026	4/1/2026	5/1/2026	6/1/2026	
	End of Month	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	
<b>Beginning Balances</b>	<b>Monthly Rate</b>									
ORGANIZATION	301.0	0.000000%	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	Specifically Forecasted	229,863	230,703	223,861	224,537	229,796	232,395	233,072	233,748
Land and land rights	360.0	0.000000%	-	-	-	-	-	-	-	-
Structures and improvements	361.0	0.123333%	2,424	2,424	2,424	2,424	2,424	2,424	2,424	2,424
Station equipment	362.0	0.137500%	76,134	76,193	76,252	76,313	76,868	77,424	77,980	78,535
Poles, towers and fixtures	364.0	0.237500%	209,744	210,860	215,567	216,616	217,664	218,713	219,761	220,809
Overhead conductors, devices	365.0	0.253333%	249,796	250,386	257,979	258,586	259,194	259,801	260,409	261,016
Underground conduit	366.0	0.136667%	12,281	12,303	14,487	14,510	14,532	14,555	14,577	14,600
Underground conductors, device	367.0	0.212500%	43,733	43,733	43,733	43,733	43,733	43,733	43,733	43,733
Line transformers	368.0	0.318333%	120,986	121,248	121,510	121,773	122,035	122,297	122,560	122,822
Services	369.0	0.263333%	45,349	45,349	45,349	45,349	45,349	45,349	45,349	45,349
Meters	370.0	0.882500%	72,311	72,689	73,067	73,457	73,846	74,236	74,626	75,015
INSTALTN ON CUST PREM	371.0	0.566667%	8,440	8,440	8,440	8,440	8,440	8,440	8,440	8,440
Leased Prop on Customers' Prem	372.0	0.000000%	-	-	-	-	-	-	-	-
Street lighting, signal system	373.0	0.240833%	14,448	14,473	14,498	14,523	14,549	14,574	14,600	14,626
UG STREET LIGHTING	373.1	0.240833%	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	0.000000%	-	-	-	-	-	-	-	-
Land	389.0	0.000000%	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	0.174167%	25,263	25,263	26,404	26,404	26,404	26,404	26,404	26,404
Office Furniture and Improvement	391.0	0.432500%	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503
ELECT DATA PROCESS EQ	391.1	1.617500%	4,204	4,216	19,953	19,960	20,038	20,114	20,121	20,127
LAPTOP COMPUTERS	391.2	2.222500%	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340
Transportation Equipment	392.0	0.440833%	39,727	40,058	40,389	40,729	41,070	41,410	41,751	42,091
Stores Equipment	393.0	0.454167%	2,328	2,328	2,328	2,328	2,328	2,328	2,328	2,328
Tools Shop and Garage Equipment	394.0	0.318333%	5,179	5,192	5,205	5,218	5,232	5,245	5,258	5,272
Laboratory Equipment	395.0	0.562500%	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
Power Equipment	396.0	0.194167%	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864
Communication Equipment	397.0	0.391667%	7,824	7,825	7,825	7,826	7,827	7,828	7,829	7,830
COMM EQP-SITE SPECIFC	397.1	0.000000%	-	-	-	-	-	-	-	-
Miscellaneous Equipment	398.0	0.521667%	705	705	705	705	705	705	705	705
OTH TANGIBLE PROPERTY	399.0	0.521667%	30	30	30	30	30	30	30	30
LAND AND LAND RIGHTS	601.0	0.000000%	-	-	-	-	-	-	-	-
<b>Total</b>			<b>1,188,248</b>	<b>1,191,896</b>	<b>1,217,486</b>	<b>1,220,940</b>	<b>1,229,544</b>	<b>1,235,485</b>	<b>1,239,434</b>	<b>1,243,383</b>

	Fleet Depreciation Capita								
Fleet Depreciation Adjustment for Capitalization to CWIP	45.19%	(19,699)	(19,848)	(19,998)	(20,151)	(20,305)	(20,459)	(20,613)	(20,767)

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1  
Schedule RR-6.7

	Year	2022	2023	2023	2023	2023	2023	2023
	Month	12	1	2	3	4	5	6
	First of Month	12/1/2022	1/1/2023	2/1/2023	3/1/2023	4/1/2023	5/1/2023	6/1/2023
	End of Month	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023
<b>Beginning Balances</b>								
ORGANIZATION	301.0	-	-	-	-	-	-	-
Other Intangible assets	303.0	12,205,701	12,372,296	12,539,143	12,689,633	12,850,406	13,003,902	13,165,355
Land and land rights	360.0	-	-	-	-	-	-	-
Structures and improvements	361.0	625,669	628,093	630,516	632,940	635,364	637,787	640,211
Station equipment	362.0	12,743,471	12,801,760	12,860,050	12,918,339	12,976,629	13,034,918	13,093,207
Poles, towers and fixtures	364.0	24,821,122	24,950,687	25,081,240	25,212,780	25,345,309	25,478,826	25,613,331
Overhead conductors, devices	365.0	26,293,906	26,508,698	26,723,967	26,939,713	27,155,936	27,372,636	27,589,813
Underground conduit	366.0	2,192,653	2,202,354	2,212,055	2,221,756	2,231,458	2,241,159	2,250,860
Underground conductors, device	367.0	6,680,641	6,724,374	6,768,106	6,811,839	6,855,571	6,899,304	6,943,037
Line transformers	368.0	17,894,958	18,003,589	18,112,483	18,221,639	18,331,057	18,440,738	18,550,681
Services	369.0	7,063,200	7,108,549	7,153,897	7,199,246	7,244,595	7,289,943	7,335,292
Meters	370.0	1,910,146	1,968,365	2,026,937	2,085,862	2,145,140	2,204,770	2,264,754
INSTALTN ON CUST PREM	371.0	216,544	224,984	233,425	241,865	250,305	258,745	267,186
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,560,285	2,573,490	2,586,720	2,599,974	2,613,251	2,626,553	2,639,879
UG STREET LIGHTING	373.1	1,017,410	1,019,973	1,022,537	1,025,100	1,027,664	1,030,227	1,032,790
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,038,729	2,062,475	2,086,221	2,109,966	2,133,712	2,157,458	2,181,204
Office Furniture and Improvement	391.0	108,613	111,116	113,620	116,123	118,626	121,130	123,633
ELECT DATA PROCESS EQ	391.1	117,513	120,187	122,860	125,166	127,843	130,106	132,557
LAPTOP COMPUTERS	391.2	149,957	155,297	160,638	165,978	171,318	176,659	181,999
Transportation Equipment	392.0	1,633,887	1,645,429	1,657,533	1,670,200	1,683,428	1,697,219	1,711,571
Stores Equipment	393.0	82,896	85,224	87,551	89,879	92,207	94,534	96,862
Tools Shop and Garage Equipment	394.0	226,573	230,978	235,395	239,825	244,267	248,722	253,190
Laboratory Equipment	395.0	166,167	169,377	172,587	175,796	179,006	182,216	185,426
Power Equipment	396.0	1,127,827	1,131,691	1,135,554	1,139,418	1,143,281	1,147,145	1,151,009
Communication Equipment	397.0	1,234,490	1,242,297	1,250,103	1,257,910	1,265,716	1,273,523	1,281,329
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	67,918	68,623	69,328	70,033	70,738	71,443	72,148
OTH TANGIBLE PROPERTY	399.0	-	30	60	90	120	150	180
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-
<b>Total</b>		<b>123,210,870</b>	<b>124,140,529</b>	<b>125,073,120</b>	<b>125,991,664</b>	<b>126,923,541</b>	<b>127,850,407</b>	<b>128,788,097</b>



**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2023	2023	2023	2023	2023	2023	2024	2024
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2023	8/1/2023	9/1/2023	10/1/2023	11/1/2023	12/1/2023	1/1/2024	2/1/2024
	End of Month	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/29/2024
<b>Beginning Balances</b>									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	13,339,426	13,511,193	13,682,802	13,846,623	14,008,061	14,142,047	14,325,444	14,491,884
Land and land rights	360.0	-	-	-	-	-	-	(7)	(14)
Structures and improvements	361.0	642,635	645,059	647,482	649,906	652,330	654,753	657,177	659,601
Station equipment	362.0	13,151,497	13,209,786	13,268,075	13,326,365	13,384,654	13,046,944	13,116,558	13,186,229
Poles, towers and fixtures	364.0	25,748,823	25,885,304	26,022,773	26,161,230	26,300,674	26,289,507	26,433,161	26,578,168
Overhead conductors, devices	365.0	27,807,467	28,025,598	28,244,206	28,463,291	28,682,853	28,902,893	29,121,146	29,340,014
Underground conduit	366.0	2,260,561	2,270,262	2,279,963	2,289,664	2,299,366	2,309,067	2,318,101	2,327,157
Underground conductors, device	367.0	6,986,769	7,030,502	7,074,234	7,117,967	7,161,699	7,205,432	7,249,165	7,292,897
Line transformers	368.0	18,660,886	18,771,354	18,882,084	18,993,077	19,104,332	19,215,849	19,327,628	19,439,670
Services	369.0	7,380,640	7,425,989	7,471,338	7,516,686	7,562,035	7,607,384	7,652,732	7,698,081
Meters	370.0	2,325,091	2,385,781	2,446,824	2,508,220	2,569,969	2,632,071	2,694,458	2,757,213
INSTALTN ON CUST PREM	371.0	275,626	284,066	292,507	300,947	309,387	317,828	326,268	334,708
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,653,229	2,666,603	2,680,001	2,693,423	2,706,869	2,720,340	2,733,834	2,747,353
UG STREET LIGHTING	373.1	1,035,354	1,037,917	1,040,481	1,043,044	1,045,607	1,048,171	1,050,734	1,053,297
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,204,950	2,228,695	2,252,441	2,276,187	2,299,933	2,314,679	2,338,801	2,362,922
Office Furniture and Improvement	391.0	126,137	128,640	131,143	133,647	136,150	138,653	141,157	143,660
ELECT DATA PROCESS EQ	391.1	135,476	138,264	141,094	144,059	146,888	148,531	151,771	154,278
LAPTOP COMPUTERS	391.2	187,339	192,680	198,020	203,360	208,701	214,041	219,381	224,722
Transportation Equipment	392.0	1,726,486	1,741,962	1,758,001	1,774,602	1,791,764	1,809,489	1,833,610	1,858,060
Stores Equipment	393.0	99,190	101,517	103,845	106,173	108,500	110,828	113,156	115,483
Tools Shop and Garage Equipment	394.0	257,670	262,163	266,668	271,186	275,716	280,259	284,815	289,383
Laboratory Equipment	395.0	188,636	191,845	195,055	198,265	201,475	204,685	207,895	211,104
Power Equipment	396.0	1,154,872	1,158,736	1,162,599	1,166,463	1,170,327	1,174,190	1,178,054	1,181,917
Communication Equipment	397.0	1,289,136	1,296,943	1,304,749	1,312,556	1,320,362	1,328,169	1,335,958	1,343,749
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	72,853	73,558	74,263	74,968	75,673	76,378	77,083	77,788
OTH TANGIBLE PROPERTY	399.0	210	240	269	299	329	359	389	419
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>129,741,552</b>	<b>130,695,251</b>	<b>131,651,512</b>	<b>132,602,801</b>	<b>133,554,249</b>	<b>133,923,139</b>	<b>134,919,062</b>	<b>135,900,339</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2024	2024	2024	2024	2024	2024
	Month	3	4	5	6	7	8	9	10
	First of Month	3/1/2024	4/1/2024	5/1/2024	6/1/2024	7/1/2024	8/1/2024	9/1/2024	10/1/2024
	End of Month	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024
<b>Beginning Balances</b>									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	14,675,942	14,867,650	15,059,214	15,232,377	15,433,962	15,632,176	15,801,986	15,971,517
Land and land rights	360.0	(21)	(27)	(34)	(41)	(48)	(55)	(62)	(69)
Structures and improvements	361.0	662,024	664,448	666,872	669,296	671,719	674,143	676,567	678,990
Station equipment	362.0	13,255,958	13,325,745	13,395,589	13,465,490	13,535,450	13,605,466	13,669,541	13,739,870
Poles, towers and fixtures	364.0	26,724,528	26,872,241	27,021,308	27,171,728	27,323,501	27,476,628	27,631,108	27,786,941
Overhead conductors, devices	365.0	29,559,496	29,779,594	30,000,305	30,215,632	30,437,937	30,660,858	30,884,393	31,108,542
Underground conduit	366.0	2,336,236	2,345,336	2,354,458	2,363,601	2,372,767	2,381,955	2,391,164	2,400,395
Underground conductors, device	367.0	7,336,630	7,380,362	7,424,095	7,467,828	7,511,560	7,555,293	7,599,025	7,642,758
Line transformers	368.0	19,551,975	19,664,541	19,777,370	19,890,462	20,003,815	20,117,432	20,231,310	20,345,451
Services	369.0	7,743,429	7,788,778	7,834,127	7,879,475	7,924,824	7,970,173	8,015,521	8,060,870
Meters	370.0	2,820,335	2,883,825	2,947,681	3,011,905	3,076,496	3,141,455	3,206,780	3,272,473
INSTALTN ON CUST PREM	371.0	343,148	351,589	360,029	368,469	376,910	385,350	393,790	402,230
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,760,895	2,774,462	2,788,053	2,801,667	2,815,306	2,828,969	2,842,656	2,856,368
UG STREET LIGHTING	373.1	1,055,861	1,058,424	1,060,988	1,063,551	1,066,114	1,068,678	1,071,241	1,073,805
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,387,044	2,411,166	2,435,288	2,459,410	2,483,532	2,507,654	2,531,776	2,555,898
Office Furniture and Improvement	391.0	146,163	148,667	151,170	153,674	156,177	158,680	161,184	163,687
ELECT DATA PROCESS EQ	391.1	157,365	160,796	164,227	167,658	171,089	174,520	177,951	181,382
LAPTOP COMPUTERS	391.2	230,062	235,402	240,743	246,083	251,423	256,764	262,104	267,444
Transportation Equipment	392.0	1,882,842	1,907,954	1,933,397	1,959,170	1,985,274	2,011,709	2,038,474	2,065,570
Stores Equipment	393.0	117,811	120,139	122,466	124,794	127,122	129,449	131,777	134,105
Tools Shop and Garage Equipment	394.0	293,963	298,557	303,162	307,781	312,412	317,055	321,711	326,380
Laboratory Equipment	395.0	214,314	217,524	220,734	223,944	227,153	230,363	233,573	236,783
Power Equipment	396.0	1,185,781	1,189,645	1,193,508	1,197,372	1,201,235	1,205,099	1,208,963	1,212,826
Communication Equipment	397.0	1,351,540	1,359,331	1,367,124	1,374,917	1,382,711	1,390,506	1,398,302	1,406,098
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	78,493	79,198	79,903	80,608	81,313	82,018	82,723	83,428
OTH TANGIBLE PROPERTY	399.0	449	479	509	539	569	599	629	659
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>136,902,860</b>	<b>137,916,420</b>	<b>138,932,880</b>	<b>139,927,984</b>	<b>140,960,921</b>	<b>141,993,530</b>	<b>142,994,781</b>	<b>144,004,996</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2024	2024	2025	2025	2025	2025	2025	2025
	Month	11	12	1	2	3	4	5	6
	First of Month	11/1/2024	12/1/2024	1/1/2025	2/1/2025	3/1/2025	4/1/2025	5/1/2025	6/1/2025
	End of Month	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025
<b>Beginning Balances</b>									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	16,139,243	16,275,247	16,465,664	16,650,821	16,834,919	17,036,122	17,237,469	17,424,625
Land and land rights	360.0	(76)	(82)	(89)	(97)	(104)	(111)	(118)	(125)
Structures and improvements	361.0	681,414	683,838	686,261	688,685	691,109	693,533	695,956	698,380
Station equipment	362.0	13,810,258	13,880,702	13,951,165	14,006,686	14,062,761	14,119,389	14,176,572	14,249,309
Poles, towers and fixtures	364.0	27,944,127	27,840,467	28,019,462	28,199,573	28,380,801	28,563,145	28,746,605	28,931,181
Overhead conductors, devices	365.0	31,333,306	31,436,685	31,670,500	31,904,905	32,139,901	32,375,486	32,611,661	32,842,246
Underground conduit	366.0	2,409,649	2,354,924	2,366,320	2,377,738	2,389,177	2,400,639	2,412,123	2,423,628
Underground conductors, device	367.0	7,686,490	7,730,223	7,773,956	7,817,688	7,861,421	7,905,153	7,948,886	7,992,619
Line transformers	368.0	20,459,854	20,574,520	20,689,448	20,804,638	20,920,091	21,035,806	21,151,783	21,268,023
Services	369.0	8,106,219	8,151,567	8,196,916	8,242,264	8,287,613	8,332,962	8,378,310	8,423,659
Meters	370.0	3,338,533	3,404,960	3,471,702	3,538,823	3,606,322	3,674,199	3,742,455	3,811,088
INSTALTN ON CUST PREM	371.0	410,671	419,111	427,551	435,992	444,432	452,872	461,313	469,753
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,870,103	2,883,862	2,897,633	2,911,429	2,925,249	2,939,095	2,952,965	2,966,860
UG STREET LIGHTING	373.1	1,076,368	1,078,931	1,081,495	1,084,058	1,086,622	1,089,185	1,091,748	1,094,312
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,580,020	2,576,846	2,602,109	2,627,372	2,652,635	2,677,898	2,703,161	2,728,424
Office Furniture and Improvement	391.0	166,190	168,694	171,197	173,701	176,204	178,707	181,211	183,714
ELECT DATA PROCESS EQ	391.1	184,707	186,766	190,408	193,739	196,997	200,891	204,780	208,675
LAPTOP COMPUTERS	391.2	272,785	278,125	283,465	288,806	294,146	299,486	304,827	310,167
Transportation Equipment	392.0	2,092,997	2,120,754	2,148,842	2,177,260	2,206,009	2,235,089	2,264,499	2,294,240
Stores Equipment	393.0	136,432	138,760	141,088	143,415	145,743	148,071	150,399	152,726
Tools Shop and Garage Equipment	394.0	331,061	335,755	340,451	345,160	349,882	354,617	359,365	364,125
Laboratory Equipment	395.0	239,993	243,202	246,412	249,622	252,832	256,042	259,251	262,461
Power Equipment	396.0	1,216,690	1,220,553	1,224,417	1,228,281	1,232,144	1,236,008	1,239,871	1,243,735
Communication Equipment	397.0	1,413,895	1,421,693	1,429,491	1,437,290	1,445,090	1,452,890	1,460,692	1,468,494
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	84,133	84,838	85,543	86,248	86,953	87,659	88,364	89,069
OTH TANGIBLE PROPERTY	399.0	689	719	749	778	808	838	868	898
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>145,016,345</b>	<b>145,522,254</b>	<b>146,592,749</b>	<b>147,645,471</b>	<b>148,700,350</b>	<b>149,776,264</b>	<b>150,855,608</b>	<b>151,932,879</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2025	2025	2025	2025	2025	2025	2026	2026
	Month	7	8	9	10	11	12	1	2
	First of Month	7/1/2025	8/1/2025	9/1/2025	10/1/2025	11/1/2025	12/1/2025	1/1/2026	2/1/2026
	End of Month	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026
<b>Beginning Balances</b>									
ORGANIZATION	301.0	-	-	-	-	-	-	-	-
Other Intangible assets	303.0	17,633,526	17,842,688	18,019,641	18,248,814	18,477,035	18,692,050	18,914,797	19,130,678
Land and land rights	360.0	(132)	(139)	(146)	(153)	(160)	(167)	(175)	(182)
Structures and improvements	361.0	700,804	703,227	705,651	708,075	710,498	712,922	715,346	717,769
Station equipment	362.0	14,322,104	14,394,958	14,427,871	14,502,163	14,576,514	14,650,924	14,725,339	14,784,814
Poles, towers and fixtures	364.0	29,116,874	29,303,684	29,491,609	29,680,652	29,870,810	29,999,085	30,196,259	30,394,481
Overhead conductors, devices	365.0	33,079,977	33,318,298	33,557,209	33,796,710	34,036,801	34,162,303	34,410,291	34,658,886
Underground conduit	366.0	2,435,155	2,446,704	2,458,275	2,469,868	2,481,483	2,427,200	2,441,000	2,454,823
Underground conductors, device	367.0	8,036,351	8,080,084	8,123,816	8,167,549	8,211,282	8,255,014	8,298,747	8,342,479
Line transformers	368.0	21,384,525	21,501,289	21,618,316	21,735,605	21,853,157	21,970,971	22,089,047	22,207,386
Services	369.0	8,469,008	8,514,356	8,559,705	8,605,053	8,650,402	8,695,751	8,741,099	8,786,448
Meters	370.0	3,880,100	3,949,490	4,019,259	4,089,405	4,159,930	4,230,833	4,302,061	4,373,678
INSTALTN ON CUST PREM	371.0	478,193	486,633	495,074	503,514	511,954	520,395	528,835	537,275
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	2,980,780	2,994,724	3,008,694	3,022,688	3,036,707	3,050,750	3,064,806	3,078,887
UG STREET LIGHTING	373.1	1,096,875	1,099,438	1,102,002	1,104,565	1,107,129	1,109,692	1,112,255	1,114,819
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-	-	-	-	-
Land	389.0	-	-	-	-	-	-	-	-
Structures and Improvements	390.0	2,753,687	2,778,950	2,804,213	2,829,476	2,854,739	2,852,706	2,879,110	2,905,514
Office Furniture and Improvement	391.0	186,217	188,721	191,224	193,727	196,231	198,734	201,238	203,741
ELECT DATA PROCESS EQ	391.1	212,571	216,467	218,705	222,909	227,050	146,660	166,579	186,118
LAPTOP COMPUTERS	391.2	315,507	320,848	326,188	331,528	336,868	342,209	347,549	352,889
Transportation Equipment	392.0	2,324,311	2,354,713	2,385,446	2,416,510	2,447,904	2,479,628	2,511,433	2,543,579
Stores Equipment	393.0	155,054	157,382	159,709	162,037	164,365	166,692	169,020	171,348
Tools Shop and Garage Equipment	394.0	368,899	373,686	378,485	383,298	388,123	392,962	397,803	402,657
Laboratory Equipment	395.0	265,671	268,881	272,091	275,301	278,510	281,720	284,930	288,140
Power Equipment	396.0	1,247,599	1,251,462	1,255,326	1,259,189	1,263,053	1,266,917	1,270,780	1,274,644
Communication Equipment	397.0	1,476,297	1,484,101	1,491,905	1,499,710	1,507,517	1,515,324	1,523,131	1,530,939
COMM EQP-SITE SPECIFC	397.1	54,352	54,352	54,352	54,352	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	89,774	90,479	91,184	91,889	92,594	93,299	94,004	94,709
OTH TANGIBLE PROPERTY	399.0	928	958	988	1,018	1,048	1,078	1,108	1,138
LAND AND LAND RIGHTS	601.0	-	-	-	-	-	-	-	-
<b>Total</b>		<b>153,041,249</b>	<b>154,152,676</b>	<b>155,193,034</b>	<b>156,331,695</b>	<b>157,472,138</b>	<b>158,246,244</b>	<b>159,416,985</b>	<b>160,568,251</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Accumulated Depreciation by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2026	2026	2026	2026
	Month	3	4	5	6
	First of Month	3/1/2026	4/1/2026	5/1/2026	6/1/2026
	End of Month	3/31/2026	4/30/2026	5/31/2026	6/30/2026
<b>Beginning Balances</b>					
ORGANIZATION	301.0	-	-	-	-
Other Intangible assets	303.0	19,352,054	19,583,336	19,815,294	20,029,845
Land and land rights	360.0	(189)	(196)	(204)	(211)
Structures and improvements	361.0	720,193	722,617	725,041	727,464
Station equipment	362.0	14,844,845	14,905,432	14,966,575	15,043,273
Poles, towers and fixtures	364.0	30,593,752	30,794,071	30,995,439	31,197,855
Overhead conductors, devices	365.0	34,908,089	35,157,899	35,408,317	35,652,977
Underground conduit	366.0	2,468,669	2,482,537	2,496,428	2,510,341
Underground conductors, device	367.0	8,386,212	8,429,944	8,473,677	8,517,410
Line transformers	368.0	22,325,987	22,444,850	22,563,976	22,683,364
Services	369.0	8,831,797	8,877,145	8,922,494	8,967,843
Meters	370.0	4,445,685	4,518,081	4,590,868	4,664,043
INSTALTN ON CUST PREM	371.0	545,715	554,156	562,596	571,036
Leased Prop on Customers' Prem	372.0	(23,758)	(23,758)	(23,758)	(23,758)
Street lighting, signal system	373.0	3,092,994	3,107,127	3,121,285	3,135,468
UG STREET LIGHTING	373.1	1,117,382	1,119,946	1,122,509	1,125,072
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-	-
Land	389.0	-	-	-	-
Structures and Improvements	390.0	2,931,918	2,958,322	2,984,726	3,011,130
Office Furniture and Improvement	391.0	206,244	208,748	211,251	213,754
ELECT DATA PROCESS EQ	391.1	205,747	225,826	245,912	266,005
LAPTOP COMPUTERS	391.2	358,230	363,570	368,910	374,251
Transportation Equipment	392.0	2,576,066	2,608,893	2,642,060	2,675,568
Stores Equipment	393.0	173,675	176,003	178,331	180,658
Tools Shop and Garage Equipment	394.0	407,524	412,405	417,299	422,207
Laboratory Equipment	395.0	291,350	294,559	297,769	300,979
Power Equipment	396.0	1,278,507	1,282,371	1,286,235	1,290,098
Communication Equipment	397.0	1,538,748	1,546,557	1,554,368	802,179
COMM EQP-SITE SPECIFIC	397.1	54,352	54,352	54,352	54,352
Miscellaneous Equipment	398.0	95,414	96,119	96,824	97,529
OTH TANGIBLE PROPERTY	399.0	1,168	1,198	1,228	1,258
LAND AND LAND RIGHTS	601.0	-	-	-	-
<b>Total</b>		<b>161,728,370</b>	<b>162,902,110</b>	<b>164,079,800</b>	<b>164,491,990</b>













**Liberty Utilities (Granite State Electric) Corp.**  
**Net Plant by FERC Account**  
**Test Year 2022 and Rate Year 2023/2024**

	Year	2026	2026	2026
	Month	4	5	6
	First of Month	4/1/2026	5/1/2026	6/1/2026
	End of Month	4/30/2026	5/31/2026	6/30/2026
<b>Beginning Balances</b>				
ORGANIZATION	301.0	24,808	24,808	24,808
Other Intangible assets	303.0	15,225,442	15,020,214	15,266,403
Land and land rights	360.0	3,177,857	3,178,039	3,178,222
Structures and improvements	361.0	1,242,543	1,240,119	1,237,696
Station equipment	362.0	41,806,972	42,149,919	42,117,311
Poles, towers and fixtures	364.0	61,736,847	61,976,919	62,215,942
Overhead conductors, devices	365.0	67,634,950	67,624,311	67,772,198
Underground conduit	366.0	8,183,857	8,186,446	8,189,013
Underground conductors, device	367.0	12,150,096	12,106,364	12,062,631
Line transformers	368.0	16,055,616	16,018,908	15,981,937
Services	369.0	8,343,854	8,298,506	8,253,157
Meters	370.0	3,938,068	3,909,428	3,880,399
INSTALTN ON CUST PREM	371.0	935,308	926,868	918,427
Leased Prop on Customers' Prem	372.0	23,758	23,758	23,758
Street lighting, signal system	373.0	2,955,141	2,951,592	2,948,018
UG STREET LIGHTING	373.1	(55,562)	(58,126)	(60,689)
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	-	-	-
Land	389.0	1,620,372	1,620,372	1,620,372
Structures and Improvements	390.0	12,201,834	12,175,430	12,149,026
Office Furniture and Improvement	391.0	370,065	367,562	365,059
ELECT DATA PROCESS EQ	391.1	1,018,102	998,412	978,715
LAPTOP COMPUTERS	391.2	(123,285)	(128,626)	(133,966)
Transportation Equipment	392.0	6,861,983	6,906,065	6,949,807
Stores Equipment	393.0	336,512	334,184	331,857
Tools Shop and Garage Equipment	394.0	1,239,441	1,238,735	1,238,017
Laboratory Equipment	395.0	276,073	272,864	269,654
Power Equipment	396.0	707,466	703,602	699,739
Communication Equipment	397.0	452,260	444,659	9,937,058
COMM EQP-SITE SPECIFC	397.1	(0)	(0)	(0)
Miscellaneous Equipment	398.0	39,029	38,323	37,618
OTH TANGIBLE PROPERTY	399.0	4,542	4,512	4,482
LAND AND LAND RIGHTS	601.0	-	-	-
<b>Total</b>		<b>#####</b>	<b>#####</b>	<b>#####</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**Depreciation Rates**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1

<b>Account</b>	<b>Acct. No.</b>	<b>Annual Depreciation Rate</b>	<b>Composite Monthly Rate</b>
ORGANIZATION	301.0	0.00%	0.000%
Other Intangible assets	303.0	29.16%	2.430%
Land and land rights	360.0	0.00%	0.000%
Structures and improvements	361.0	1.48%	0.123%
Station equipment	362.0	1.65%	0.138%
Poles, towers and fixtures	364.0	2.85%	0.238%
Overhead conductors, devices	365.0	3.04%	0.253%
Underground conduit	366.0	1.64%	0.137%
Underground conductors, device	367.0	2.55%	0.213%
Line transformers	368.0	3.82%	0.318%
Services	369.0	3.16%	0.263%
Meters	370.0	10.59%	0.883%
INSTALTN ON CUST PREM	371.0	6.80%	0.567%
Leased Prop on Customers' Prem	372.0	0.00%	0.000%
Street lighting, signal system	373.0	2.89%	0.241%
UG STREET LIGHTING	373.1	2.89%	0.241%
Computer hardware (Regional Trans	382.0	0.00%	0.000%
Land	389.0	0.00%	0.000%
Structures and Improvements	390.0	2.09%	0.174%
Office Furniture and Improvement	391.0	5.19%	0.433%
ELECT DATA PROCESS EQ	391.1	19.41%	1.618%
LAPTOP COMPUTERS	391.2	26.67%	2.223%
Transportation Equipment	392.0	5.29%	0.441%
Stores Equipment	393.0	5.45%	0.454%
Tools Shop and Garage Equipment	394.0	3.82%	0.318%
Laboratory Equipment	395.0	6.75%	0.563%
Power Equipment	396.0	2.33%	0.194%
Communication Equipment	397.0	4.70%	0.392%
COMM EQP-SITE SPECIFC	397.1	0.00%	0.000%
Miscellaneous Equipment	398.0	6.26%	0.522%
OTH TANGIBLE PROPERTY	399.0	6.26%	0.522%
LAND AND LAND RIGHTS	601.0	0.00%	0.000%

\*includes COR rate

**Liberty Utilities (Granite State Electric) Corp.**  
**Beginning Plant Balance**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1

<b>Account</b>	<b>Acct. No.</b>	<b>Gross Balance as of 12/31/2022</b>	<b>Accumulated Reserve as of 12/31/2022 (including COR Reserve)</b>	<b>Adjustments to Accum Reserve</b>	<b>Net Plant as of 12/31/2022</b>
ORGANIZATION	301.0	24,808	-		24,808
Other Intangible assets	303.0	28,664,069	12,205,701		16,458,368
Land and land rights	360.0	3,172,947	-		3,172,947
Structures and improvements	361.0	1,965,160	625,669		1,339,491
Station equipment	362.0	42,392,278	12,743,471		29,648,807
Poles, towers and fixtures	364.0	61,851,834	24,821,122		37,030,712
Overhead conductors, devices	365.0	87,883,300	26,293,906		61,589,394
Underground conduit	366.0	7,098,394	2,192,653		4,905,741
Underground conductors, device	367.0	20,580,041	6,680,641		13,899,400
Line transformers	368.0	35,203,759	17,894,958		17,308,801
Services	369.0	17,221,000	7,063,200		10,157,800
Meters	370.0	6,785,898	1,910,146		4,875,752
INSTALTN ON CUST PREM	371.0	1,489,464	216,544	(23,758)	1,296,678
Leased Prop on Customers' Prem	372.0	-	(23,758)	23,758	-
Street lighting, signal system	373.0	5,656,232	2,560,285		3,095,947
UG STREET LIGHTING	373.1	1,064,383	1,017,410		46,973
Computer hardware (Regional Transr	382.0	-	-		-
Land	389.0	1,620,372	-		1,620,372
Structures and Improvements	390.0	13,633,948	2,038,729	(39,900)	11,635,119
Office Furniture and Improvement	391.0	578,813	108,613		470,200
ELECT DATA PROCESS EQ	391.1	165,300	117,513	15,700	32,087
LAPTOP COMPUTERS	391.2	240,285	149,957	24,200	66,128
Transportation Equipment	392.0	5,831,875	1,633,887		4,197,988
Stores Equipment	393.0	512,515	82,896		429,619
Tools Shop and Garage Equipment	394.0	1,491,530	226,573		1,264,957
Laboratory Equipment	395.0	570,633	166,167		404,466
Power Equipment	396.0	1,989,837	1,127,827		862,010
Communication Equipment	397.0	1,993,169	1,234,490		758,679
COMM EQP-SITE SPECIFC	397.1	54,352	54,352		(0)
Miscellaneous Equipment	398.0	135,147	67,918		67,229
OTH TANGIBLE PROPERTY	399.0	5,740	-		5,740
LAND AND LAND RIGHTS	601.0	-	-		-
<b>Total</b>		<b>349,877,082</b>	<b>123,210,870</b>	<b>-</b>	<b>226,666,212</b>
CWIP	107.0	15,266,206			

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1

**Granite State Electric**

Plant Account	Project	Project Name	Profit Center	Comp Code	FERC Account
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	10167	3071	370
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	10167	3071	368
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	10167	3071	365
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	10167	3071	362
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	10167	3071	362
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	10167	3071	303
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	10167	3071	366
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	10167	3071	390
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	10167	3071	362
397 Communication equipment (General Plant)		AMI - Head-end			397
370 Meters (Distribution Plant)	NH_00062	AMI - Meters			370
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	10167	3071	365
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	10167	3071	362
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	10167	3071	365
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	10167	3071	364
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)			362
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	10167	3071	365
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	10167	3071	390
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	10167	3071	364
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	10167	3071	365
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	10167	3071	394
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	10167	3071	360
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	10167	3071	365
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	10167	3071	370
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	10167	3071	364
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10167	3071	373
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	10167	3071	397
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	10167	3071	366
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	10167	3071	366
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	10167	3071	366
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	10167	3071	366
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	10167	3071	364

Plant Account	Project	Project Name	Profit Center	Comp Code	FERC Account
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	10167	3071	364
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10167	3071	303
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	10167	3071	303
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	10167	3071	364
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	10167	3071	390
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	10167	3071	365
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)			364
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	10167	3071	365
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	10167	3071	365
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	10167	3071	364
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	10167	3071	364
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	10167	3071	362
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	10167	3071	362
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	10167	3071	303
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	10167	3071	391.1
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	10167	3071	303
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	10167	3071	390
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	10167	3071	392
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	10167	3071	365
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	10167	3071	303
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	10167	3071	303
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	10167	3071	303
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	10167	3071	303
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects			391.1
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	10167	3071	303
<b>Total</b>					

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Jan-23	Feb-23	Mar-23	Apr-23	May-23
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	15,000	15,000	15,000	30,000	40,000
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	30,907	30,907	30,907	61,813	82,418
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	57,112	57,112	57,112	114,224	152,298
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	1,500	1,500	1,500	3,000	4,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	16,667	16,667	16,667	16,667	16,667
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	6,000	6,000	6,000	12,000	16,000
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	12,000	12,000	12,000	24,000	32,000
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	45,646	45,646	45,646	91,293	121,724
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	45,646	45,646	45,646	91,293	121,724
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	14,999	14,999	14,999	29,999	39,999
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	28,543	28,543	42,814	42,814	42,814
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	3,750	3,750	3,750	7,500	10,000
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-



Plant Account	Project	Project Name	Jan-23	Feb-23	Mar-23	Apr-23	May-23
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	30,000	30,000	30,000	60,000	80,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	3,750	3,750	3,750	7,500	10,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	1,500	1,500	1,500	3,000	4,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	750	750	750	1,500	2,000
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	51,000	51,000	51,000	102,000	136,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	1,548	1,548	1,548	1,548	1,548
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	3,149	3,149	3,149	3,149	3,149
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	262	262	262	262	262
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	1,559	1,778	2,248	2,753	3,576
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	60,810	69,345	87,655	107,372	139,471
<b>Total</b>			<b>436,391</b>	<b>445,144</b>	<b>478,196</b>	<b>817,979</b>	<b>1,063,941</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	50,000	50,000	50,000	65,000	60,000
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	103,022	103,022	103,022	133,929	123,626
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	190,373	190,373	190,373	247,485	228,448
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	5,000	5,000	5,000	6,500	6,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	16,667	16,667	16,667	16,667	16,667
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	20,000	20,000	20,000	26,000	24,000
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	40,000	40,000	40,000	52,000	48,000
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	152,155	152,155	152,155	197,801	182,586
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	152,155	152,155	152,155	197,801	182,586
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	49,998	49,998	49,998	65,016	59,998
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	42,814	42,814	42,814	42,814	42,814
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	12,500	12,500	12,500	16,250	15,000
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-

Plant Account	Project	Project Name	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	100,000	100,000	100,000	130,000	120,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	12,500	12,500	12,500	16,250	15,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	5,000	5,000	5,000	6,500	6,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	631,667	631,667	631,667	631,667
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	1,000,000	1,000,000
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	2,500	2,500	2,500	3,250	3,000
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	170,000	170,000	170,000	221,000	204,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	10,331	31,344	31,344	31,344	31,344
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	1,548	1,548	1,548	1,548	1,548
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	3,149	3,149	3,149	3,149	3,149
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	262	262	262	262	262
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	3,024	2,814	2,815	3,220	2,855
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	117,954	109,751	109,774	125,591	111,327
<b>Total</b>			<b>1,265,245</b>	<b>1,909,510</b>	<b>1,909,534</b>	<b>3,245,335</b>	<b>3,124,167</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	50,000	60,000	15,450	15,450	15,450
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	103,022	123,626	30,907	30,907	30,907
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	-	-	9,000	9,000	9,000
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	15,691	15,691	15,691
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	1,500	1,500	1,500
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	2,472	2,472	2,472
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	4,500	4,500	4,500
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	-	-	75,000	75,000	75,000
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	190,373	228,448	67,800	67,800	67,800
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	-	-	1,500	1,500	1,500
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	7,500	7,500	7,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	6,000	6,000	6,000
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	5,000	6,000	1,500	1,500	1,500
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	16,667	16,667	18,000	18,000	18,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	20,000	24,000	6,180	6,180	6,180
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	40,000	48,000	13,905	13,905	13,905
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,292	4,292	1,545	1,545	1,545
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	62	62	62
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	6,273	6,273	6,273
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	155	155	155
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	152,155	161,038	54,690	54,690	54,690
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	152,155	161,038	66,862	66,862	66,862
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	49,998	59,998	17,047	17,047	17,047
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	42,814	57,588	23,349	23,349	23,349
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	12,500	15,000	3,750	3,750	3,750
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	77	77	77
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	4,500	4,500	4,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	-	-	48,000	48,000	48,000
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	2,250	2,250	2,250
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	10,350	10,350	10,350

Plant Account	Project	Project Name	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	100,000	120,000	30,000	30,000	30,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	12,500	15,000	3,750	3,750	3,750
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	5,000	6,000	1,500	1,500	1,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	1,500	1,500	1,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	631,667	631,667	517,500	517,500	517,500
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-	3,000	3,000	3,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	4,774	4,774	4,774
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	4,774	4,774	4,774
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	1,000,000	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	1,500	1,500	1,500
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	3,000	3,000	3,000
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	2,500	3,000	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	170,000	204,000	30,000	30,000	30,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	31,344	31,344	31,344	31,344	31,344
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	1,548	1,548	2,755	2,755	2,755
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	3,149	3,149	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	262	262	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	3,017	2,643	4,020	4,020	4,315
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	117,676	103,096	156,789	156,789	168,304
<b>Total</b>			<b>2,917,639</b>	<b>2,087,405</b>	<b>1,313,726</b>	<b>1,313,726</b>	<b>1,325,536</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Apr-24	May-24	Jun-24	Jul-24	Aug-24
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	30,900	41,200	51,500	51,500	51,500
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	61,813	82,418	103,022	103,022	103,022
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	18,000	24,000	30,000	30,000	30,000
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	31,381	41,842	52,302	52,302	52,302
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	3,000	4,000	5,000	5,000	5,000
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	4,944	6,592	8,240	8,240	8,240
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	9,000	12,000	15,000	15,000	15,000
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	150,000	200,000	250,000	250,000	250,000
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	135,600	180,800	226,000	226,000	226,000
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	3,000	4,000	5,000	5,000	5,000
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	15,000	20,000	25,000	25,000	25,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	12,000	16,000	20,000	20,000	20,000
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	3,000	4,000	5,000	5,000	5,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	36,000	48,000	60,000	60,000	60,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	12,360	16,480	20,600	20,600	20,600
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	27,810	37,080	46,350	46,350	46,350
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	3,090	4,120	5,150	5,150	5,150
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	124	165	206	206	206
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	12,545	16,727	20,909	20,909	20,909
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	309	412	515	515	515
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	109,379	145,839	182,298	182,298	182,298
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	133,724	178,298	222,873	222,873	222,873
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	34,093	45,457	56,822	56,822	56,822
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	46,698	62,264	77,831	77,831	77,831
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	7,500	10,000	12,500	12,500	12,500
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	155	206	258	258	258
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	9,000	12,000	15,000	15,000	15,000
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	96,000	128,000	160,000	160,000	160,000
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	4,500	6,000	7,500	7,500	7,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	20,700	27,600	34,500	34,500	34,500

Plant Account	Project	Project Name	Apr-24	May-24	Jun-24	Jul-24	Aug-24
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	60,000	80,000	100,000	100,000	100,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	7,500	10,000	12,500	12,500	12,500
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	3,000	4,000	5,000	5,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	3,000	4,000	5,000	5,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	517,500	517,500	517,500	517,500	517,500
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	6,000	8,000	10,000	10,000	10,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	9,548	12,731	15,914	15,914	15,914
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	9,548	12,731	15,914	15,914	15,914
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	3,000	4,000	5,000	5,000	5,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	6,000	8,000	10,000	10,000	10,000
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	60,000	80,000	100,000	100,000	100,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	31,344	31,344	31,344	30,498	30,498
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	2,755	2,755	2,755	2,755	2,755
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	4,716	4,247	4,486	4,759	4,130
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	183,917	165,624	174,963	185,582	161,066
<b>Total</b>			<b>1,941,160</b>	<b>2,322,138</b>	<b>2,731,457</b>	<b>2,741,501</b>	<b>2,716,357</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	66,950	61,800	51,500	61,800	15,914
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	133,929	123,626	103,022	123,626	30,907
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	39,000	36,000	30,000	36,000	9,270
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	67,993	62,763	52,302	62,763	16,052
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	6,500	6,000	5,000	6,000	1,500
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	10,712	9,888	8,240	9,888	2,472
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	19,500	18,000	15,000	18,000	-
397 Communication equipment (General Plant)		AMI - Head-end					-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	325,000	300,000	250,000	300,000	77,250
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	15,000
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	293,800	271,200	226,000	271,200	63,654
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	6,500	6,000	5,000	6,000	1,500
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	32,500	30,000	25,000	30,000	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	26,000	24,000	20,000	24,000	6,000
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	6,500	6,000	5,000	6,000	1,500
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	78,000	72,000	60,000	72,000	18,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	26,780	24,720	20,600	24,720	6,365
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	60,255	55,620	46,350	55,620	14,322
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	6,695	6,180	5,150	6,180	1,591
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	268	247	206	247	64
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	27,182	25,091	20,909	25,091	6,365
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	670	618	515	618	159
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	236,988	218,758	182,298	218,758	50,150
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	289,735	267,448	222,873	267,447	62,688
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	73,868	68,186	56,822	68,186	17,558
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	101,180	93,397	77,831	93,397	23,957
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	16,250	15,000	12,500	15,000	3,863
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	335	309	258	309	80
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	19,500	18,000	15,000	18,000	4,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	208,000	192,000	160,000	192,000	49,440
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	9,750	9,000	7,500	9,000	45,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	44,850	41,400	34,500	41,400	-



Plant Account	Project	Project Name	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	130,000	120,000	100,000	120,000	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	2,250
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	16,250	15,000	12,500	15,000	3,863
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	6,500	6,000	5,000	6,000	1,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	6,500	6,000	5,000	6,000	1,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	517,500	517,500	517,500	517,500	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	13,000	12,000	10,000	12,000	3,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	20,688	19,096	15,914	19,096	4,774
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	20,688	19,096	15,914	19,096	4,774
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	15,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	6,500	6,000	5,000	6,000	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	13,000	12,000	10,000	12,000	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	130,000	120,000	100,000	120,000	30,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	30,498	30,498	30,498	30,498	31,344
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	2,755	2,755	2,755	2,755	918
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	2,099
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	4,646	4,073	4,203	3,968	2,377
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	181,200	158,861	163,924	154,733	92,700
<b>Total</b>			<b>3,336,618</b>	<b>3,113,837</b>	<b>2,719,288</b>	<b>3,109,602</b>	<b>741,219</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	2023 Through 2027 (Fiv				
			Feb-25	Mar-25	Apr-25	May-25	Jun-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	15,914	15,914	31,827	42,436	53,045
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	30,907	30,907	61,813	82,418	103,022
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	9,270	9,270	18,540	24,720	30,900
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	16,052	16,052	32,104	42,805	53,507
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	1,500	1,500	3,000	4,000	5,000
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	2,472	2,472	4,944	6,592	8,240
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	633,333	633,333	633,333
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	77,250	77,250	154,500	206,000	257,500
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	15,000	15,000	30,000	40,000	50,000
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	63,654	63,654	127,308	169,744	212,180
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	1,500	1,500	3,000	4,000	5,000
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	6,000	6,000	12,000	16,000	20,000
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	375,000	375,000	375,000	375,000	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	1,500	1,500	3,000	4,000	5,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	18,000	18,000	36,000	48,000	60,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	6,365	6,365	12,731	16,974	21,218
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	14,322	14,322	28,644	38,192	47,741
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	1,591	1,591	3,183	4,244	5,305
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	64	64	127	170	212
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	6,365	6,365	12,731	16,974	21,218
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	159	159	318	424	531
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	50,150	50,150	100,300	133,734	167,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	62,688	62,688	125,375	167,167	208,959
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	17,558	17,558	35,116	46,821	58,526
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	23,957	23,957	47,914	63,885	79,856
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	3,863	3,863	7,725	10,300	12,875
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	80	80	159	212	265
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	4,500	4,500	9,000	12,000	15,000
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	49,440	49,440	98,880	131,840	164,800
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	45,000	45,000	90,000	120,000	150,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-

Plant Account	Project	Project Name	2023 Through 2027 (Fi				
			Feb-25	Mar-25	Apr-25	May-25	Jun-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	2,250	2,250	4,500	6,000	7,500
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	3,863	3,863	7,725	10,300	12,875
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	1,500	1,500	3,000	4,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	1,500	1,500	3,000	4,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	3,000	3,000	6,000	8,000	10,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	40,000	40,000	40,000	40,000
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	4,774	4,774	9,548	12,731	15,914
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	4,774	4,774	9,548	12,731	15,914
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	15,000	15,000	30,000	40,000	50,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	30,000	30,000	60,000	80,000	100,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	31,344	31,344	31,344	31,344	31,344
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	918	918	918	918	918
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	2,099	2,099	2,099	2,099	2,099
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	2,377	2,454	2,411	2,377	2,727
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	92,700	95,717	94,027	92,700	106,336
<b>Total</b>			<b>1,116,219</b>	<b>1,159,314</b>	<b>2,402,694</b>	<b>2,809,187</b>	<b>2,856,026</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Five Year Capital Plan				
			Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	53,045	53,045	68,959	63,654	53,045
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	103,022	103,022	133,929	123,626	103,022
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	30,900	30,900	40,170	37,080	30,900
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	53,507	53,507	69,559	64,208	53,507
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	5,000	5,000	6,500	6,000	5,000
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	8,240	8,240	10,712	9,888	8,240
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	633,333	633,333	633,333	633,333	633,333
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	257,500	257,500	334,750	309,000	257,500
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	50,000	50,000	65,000	60,000	50,000
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	212,180	212,180	275,834	254,616	212,180
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	5,000	5,000	6,500	6,000	5,000
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	20,000	20,000	26,000	24,000	20,000
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	5,000	5,000	6,500	6,000	5,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	60,000	60,000	78,000	72,000	60,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	21,218	21,218	27,583	25,462	21,218
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	47,741	47,741	62,063	57,289	47,741
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	5,305	5,305	6,896	6,365	5,305
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	212	212	276	255	212
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	21,218	21,218	27,583	25,462	21,218
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	531	531	690	637	531
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	167,167	167,167	217,318	200,601	167,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	208,959	208,959	271,647	250,751	208,959
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	58,526	58,526	76,084	70,232	58,526
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	79,856	79,856	103,813	95,828	79,856
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	12,875	12,875	16,738	15,450	12,875
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	265	265	345	318	265
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	15,000	15,000	19,500	18,000	15,000
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	164,800	164,800	214,240	197,760	164,800
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	150,000	150,000	195,000	180,000	150,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-

Plant Account	Project	Project Name	e Year) Capital Plan				
			Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	7,500	7,500	9,750	9,000	7,500
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	12,875	12,875	16,738	15,450	12,875
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	5,000	5,000	6,500	6,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	5,000	5,000	6,500	6,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	10,000	10,000	13,000	12,000	10,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	40,000	40,000	40,000	40,000	40,000
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	15,914	15,914	20,688	19,096	15,914
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	15,914	15,914	20,688	19,096	15,914
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	50,000	50,000	65,000	60,000	50,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	250,000	250,000	250,000	250,000	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	100,000	100,000	130,000	120,000	100,000
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	30,498	30,498	30,498	30,498	30,498
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	918	918	918	918	918
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	2,099	2,099	2,099	2,099	2,099
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	2,188	1,925	1,925	1,916	1,916
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	85,318	75,092	75,092	74,708	74,708
<b>Total</b>			<b>3,083,623</b>	<b>3,073,135</b>	<b>3,684,916</b>	<b>3,480,595</b>	<b>2,822,741</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	63,652	16,391	16,391	16,391	32,782
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	123,626	30,907	30,907	30,907	61,813
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	37,080	9,548	9,548	9,548	19,096
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	64,208	16,534	16,534	16,534	33,067
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	6,000	1,545	1,545	1,545	3,090
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	9,888	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	633,336	633,333	633,333	633,333	633,333
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	309,000	79,568	79,568	79,568	159,135
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	60,000	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	254,616	65,564	65,564	65,564	131,127
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	6,000	2,250	2,250	2,250	4,500
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	24,000	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	375,000	375,000	375,000
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	6,000	1,500	1,500	1,500	3,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	72,000	18,540	18,540	18,540	37,080
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	25,462	6,556	6,556	6,556	13,113
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	57,289	14,752	14,752	14,752	29,504
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	6,365	1,639	1,639	1,639	3,278
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	255	66	66	66	131
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	25,462	6,556	6,556	6,556	13,113
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	637	164	164	164	328
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	200,601	51,655	51,655	51,655	103,309
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	250,751	64,568	64,568	64,568	129,137
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	70,232	18,085	18,085	18,085	36,169
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	95,828	24,676	24,676	24,676	49,351
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	15,450	3,978	3,978	3,978	7,957
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	320	82	82	82	164
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	18,000	4,635	4,635	4,635	9,270
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	197,760	50,923	50,923	50,923	101,846
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	180,000	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-

Plant Account	Project	Project Name	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	9,000	180,000	180,000	180,000	360,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	15,450	3,978	3,978	3,978	7,957
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	6,000	1,545	1,545	1,545	3,090
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	6,000	1,545	1,545	1,545	3,090
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	12,000	3,000	3,000	3,000	6,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	40,000	50,000	50,000	50,000	50,000
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	10,000	10,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	19,096	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	19,096	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	60,000	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	60,000	100,000	100,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	120,000	30,900	30,900	30,900	61,800
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	30,498	30,498	30,498	30,498	30,498
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	918	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	2,099	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	1,916	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	74,707	16,793	16,793	16,793	16,793
<b>Total</b>			<b>3,230,598</b>	<b>1,444,409</b>	<b>1,879,409</b>	<b>1,929,409</b>	<b>2,641,057</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	May-26	Jun-26	Jul-26	Aug-26	Sep-26
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	43,709	54,636	54,636	54,636	71,027
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	82,418	103,022	103,022	103,022	133,929
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	25,462	31,827	31,827	31,827	41,375
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	44,090	55,112	55,112	55,112	71,646
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,120	5,150	5,150	5,150	6,695
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	633,333	633,335	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	-	-	1,238,889	1,238,889	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	212,180	265,225	265,225	265,225	344,793
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	174,836	218,545	218,545	218,545	284,109
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	6,000	7,500	7,500	7,500	9,750
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	375,000	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,000	5,000	5,000	5,000	6,500
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	49,440	61,800	61,800	61,800	80,340
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,484	21,855	21,855	21,855	28,411
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	39,338	49,173	49,173	49,173	63,925
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,371	5,464	5,464	5,464	7,103
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	175	219	219	219	284
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,484	21,855	21,855	21,855	28,411
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	437	546	546	546	710
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	137,746	172,182	172,182	172,182	223,837
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	172,182	215,228	215,228	215,228	279,796
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	48,226	60,282	60,282	60,282	78,367
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	65,802	82,252	82,252	82,252	106,928
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,609	13,261	13,261	13,261	17,240
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	219	273	273	273	355
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,360	15,450	15,450	15,450	20,085
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	135,795	169,744	169,744	169,744	220,667
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-



Plant Account	Project	Project Name	May-26	Jun-26	Jul-26	Aug-26	Sep-26
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	480,000	600,000	600,000	600,000	780,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,609	13,261	13,261	13,261	17,240
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	4,120	5,150	5,150	5,150	6,695
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,120	5,150	5,150	5,150	6,695
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	8,000	10,000	10,000	10,000	13,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	100,000	100,000	100,000	100,000	100,000
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	10,000	10,000	10,000	10,000	10,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	100,000	100,000	100,000	100,000	100,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	82,400	103,000	103,000	103,000	133,900
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	30,498	30,498	37,675	37,675	37,675
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>3,165,490</b>	<b>3,264,924</b>	<b>3,877,655</b>	<b>3,877,655</b>	<b>4,589,304</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	65,564	54,636	65,564	16,883	16,883
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	123,626	103,022	123,626	30,907	30,907
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	38,192	31,827	38,192	9,835	9,835
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	66,134	55,112	66,134	17,030	17,030
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	6,180	5,150	6,180	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,888	1,238,890	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	318,270	265,225	318,270	81,955	81,955
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	262,254	218,545	262,254	67,531	67,531
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	9,000	7,500	9,000	2,318	2,318
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	6,000	5,000	6,000	1,500	1,500
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	74,160	61,800	74,160	19,096	19,096
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	26,225	21,855	26,225	6,753	6,753
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	59,007	49,173	59,007	15,194	15,194
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	6,556	5,464	6,556	1,688	1,688
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	262	219	262	68	68
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	26,225	21,855	26,225	6,753	6,753
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	656	546	656	169	169
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	206,619	172,182	206,619	53,204	53,204
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	258,274	215,228	258,274	66,505	66,505
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	72,339	60,282	72,339	18,627	18,627
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	98,703	82,252	98,703	25,416	25,416
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	15,913	13,261	15,913	4,098	4,098
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	328	273	328	84	84
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	18,540	15,450	18,540	4,774	4,774
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	203,693	169,744	203,693	52,451	52,451
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	12,731	12,731

Plant Account	Project	Project Name	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	720,000	600,000	720,000	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	15,914	13,261	15,914	4,098	4,098
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	6,180	5,150	6,180	1,500	1,500
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	6,180	5,150	6,180	1,591	1,591
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	12,000	10,000	12,000	3,000	3,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	100,000	100,000	100,000	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	10,000	10,000	10,000	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	100,000	100,000	100,000	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	123,600	103,000	123,600	31,827	31,827
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	37,675	37,675	37,675	37,675	37,675
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>4,352,088</b>	<b>3,877,655</b>	<b>4,352,087</b>	<b>1,853,078</b>	<b>1,853,077</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Mar-27	Apr-27	May-27	Jun-27	Jul-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	16,883	33,765	45,020	56,275	56,275
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	30,907	61,813	82,418	103,022	103,022
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	9,835	19,669	26,225	32,782	32,782
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	17,030	34,059	45,412	56,765	56,765
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,889	1,238,889	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	81,955	163,909	218,545	273,182	273,182
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	67,531	135,061	180,081	225,102	225,102
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	2,318	4,635	6,180	7,725	7,725
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	1,500	3,000	4,000	5,000	5,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	19,096	38,192	50,923	63,654	63,654
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	6,753	13,506	18,008	22,510	22,510
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	15,194	30,389	40,518	50,648	50,648
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	1,688	3,377	4,502	5,628	5,628
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	68	135	180	225	225
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	6,753	13,506	18,008	22,510	22,510
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	169	338	450	563	563
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	53,204	106,409	141,878	177,348	177,348
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	66,505	133,011	177,348	221,685	221,685
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	18,627	37,254	49,673	62,091	62,091
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	25,416	50,832	67,776	84,720	84,720
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	4,098	8,195	10,927	13,659	13,659
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	84	169	225	281	281
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	4,774	9,548	12,731	15,914	15,914
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	52,451	104,902	139,869	174,836	174,836
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	12,731	25,462	33,949	42,436	42,436

Plant Account	Project	Project Name	Mar-27	Apr-27	May-27	Jun-27	Jul-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	4,098	8,195	10,927	13,659	13,659
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	1,500	3,000	4,000	5,000	5,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	1,591	3,183	4,244	5,305	5,305
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	3,000	6,000	8,000	10,000	10,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	100,000	100,000	100,000	100,000	100,000
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	31,827	63,654	84,872	106,090	106,090
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	37,675	37,675	37,675	37,675	
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>1,953,077</b>	<b>2,510,661</b>	<b>2,882,384</b>	<b>3,254,107</b>	<b>3,216,432</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name					
			Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	56,275	73,158	67,531	56,275	67,531
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	103,022	133,929	123,626	103,022	123,626
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	32,782	42,616	39,338	32,782	39,338
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	56,765	73,795	68,118	56,765	68,118
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage	-	-	-	50,000	50,000
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	-	-	-	-	-
397 Communication equipment (General Plant)		AMI - Head-end	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,889	1,238,889	1,238,887
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	273,182	355,136	327,818	273,182	327,818
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	225,102	292,632	270,122	225,102	270,122
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	7,725	10,043	9,270	7,725	9,270
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	5,000	6,500	6,000	5,000	6,000
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	63,654	82,750	76,385	63,654	76,385
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	22,510	29,263	27,012	22,510	27,012
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	50,648	65,842	60,777	50,648	60,777
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	5,628	7,316	6,753	5,628	6,753
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	225	293	270	225	270
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	22,510	29,263	27,012	22,510	27,012
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	563	732	675	563	675
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	177,348	230,552	212,817	177,348	212,817
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	221,685	288,190	266,022	221,685	266,022
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	62,091	80,718	74,509	62,091	74,509
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	84,720	110,136	101,664	84,720	101,664
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	13,659	17,757	16,391	13,659	16,391
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	281	366	338	281	338
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	15,914	20,688	19,096	15,914	19,096
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	174,836	227,287	209,804	174,836	209,804
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	42,436	55,167	50,923	42,436	50,923

Plant Account	Project	Project Name					
			Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	13,659	17,757	16,391	13,659	16,391
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	5,000	6,500	6,000	5,000	6,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation	-	-	-	-	-
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	5,305	6,896	6,365	5,305	6,365
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	10,000	13,000	12,000	10,000	12,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-	-	-	-	-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	100,000	100,000	200,000	200,000	21,800
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	106,090	137,917	127,308	106,090	127,308
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	1,706	1,706	1,706	1,706	1,706
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>3,216,432</b>	<b>3,774,016</b>	<b>3,688,154</b>	<b>3,366,432</b>	<b>3,559,952</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Jan-23	Feb-23	Mar-23	Apr-23	May-23
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	41,667	41,667	41,667	41,667	41,667
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj					
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	158,644	158,644	158,644	158,644	158,644
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden					
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	16,667	16,667	16,667	16,667	16,667
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	33,333	33,333	33,333	33,333	33,333
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	125,000	125,000	125,000	125,000	125,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	125,000	125,000	125,000	125,000	125,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	41,667	41,667	41,667	41,667	41,667
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	41,667	41,667	41,667	41,667	41,667
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,417	10,417	10,417	10,417	10,417
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-



Plant Account	Project	Project Name	Jan-23	Feb-23	Mar-23	Apr-23	May-23
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	83,333	83,333	83,333	83,333	83,333
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,417	10,417	10,417	10,417	10,417
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	141,667	141,667	141,667	141,667	141,667
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	-	-	4,604	817	6,140
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	-	-	179,560	31,848	239,441
<b>Total</b>			<b>923,788</b>	<b>923,788</b>	<b>1,107,952</b>	<b>956,453</b>	<b>1,169,369</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	41,667	41,667	41,667	41,667	41,667
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	-	-	-
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	158,644	158,644	158,644	158,644	158,644
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden					
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	16,667	16,667	16,667	16,667	16,667
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	33,333	33,333	33,333	33,333	33,333
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	-	-	-
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	125,000	125,000	125,000	125,000	125,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	125,000	125,000	125,000	125,000	125,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	41,667	41,667	41,667	41,667	41,667
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	41,667	41,667	41,667	41,667	41,667
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,417	10,417	10,417	10,417	10,417
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	-	-	-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-	-	-	-

Plant Account	Project	Project Name	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	83,333	83,333	83,333	83,333	83,333
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,417	10,417	10,417	10,417	10,417
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	141,667	141,667	141,667	141,667	141,667
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	-	-	-	-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	4,931	-	1,639	1,425	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	192,296	-	63,928	55,566	-
<b>Total</b>			<b>1,121,014</b>	<b>923,788</b>	<b>989,354</b>	<b>980,778</b>	<b>923,788</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	41,667	41,667	42,917	42,917	42,917
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj		-			
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	-	-	43,585	43,585	43,585
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	158,644	158,644	188,334	188,334	188,334
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction		-			
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement		-			
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden		-	16,667	16,667	16,667
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	-	-			
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	-	200,000			
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	16,667	16,667	17,167	17,167	17,167
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	33,333	33,333	38,625	38,625	38,625
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	-	-	172	172	172
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	-	-	17,424	17,424	17,424
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	-	-	429	429	429
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	125,000	125,000	151,915	151,915	151,915
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	125,000	125,000	185,727	185,727	185,727
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	41,667	41,667	47,352	47,352	47,352
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	41,667	41,667	64,859	64,859	64,859
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,417	10,417	10,417	10,417	10,417
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	-	-	215	215	215
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	-	-	12,500	12,500	12,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement		-			
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres		-			
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley		-			
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield		-			
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-	-			

Plant Account	Project	Project Name	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	83,333	83,333	83,333	83,333	83,333
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,417	10,417	10,417	10,417	10,417
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	-	50,000			
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	-	-	4,167	4,167	4,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)		3,790,000			
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	-	-			
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	13,261	13,261	13,261
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	13,261	13,261	13,261
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit		9,900,000			
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	-	-			
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades		-			
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	25,000	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	141,667	141,667	83,333	83,333	83,333
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data	-	-			
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	-	18,579			
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	-	37,787			
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-	3,149			
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	1,690	16,843	-	9,176	3,619
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	65,905	656,874	-	357,862	141,127
<b>Total</b>			<b>991,383</b>	<b>15,622,020</b>	<b>1,144,552</b>	<b>1,511,590</b>	<b>1,289,298</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Apr-24	May-24	Jun-24	Jul-24	Aug-24
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	42,917	42,917	42,917	42,917	42,917
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj			150,000		
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	43,585	43,585	43,585	43,585	43,585
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	188,334	188,334	188,334	188,334	188,334
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	16,667	16,667	16,667	16,667	16,667
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,167	17,167	17,167	17,167	17,167
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	38,625	38,625	38,625	38,625	38,625
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,292	4,292	4,292	4,292	4,292
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	172	172	172	172	172
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,424	17,424	17,424	17,424	17,424
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	429	429	429	429	429
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	151,915	151,915	151,915	151,915	151,915
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	185,727	185,727	185,727	185,727	185,727
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	47,352	47,352	47,352	47,352	47,352
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	64,859	64,859	64,859	64,859	64,859
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,417	10,417	10,417	10,417	10,417
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	215	215	215	215	215
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,500	12,500	12,500	12,500	12,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					

Plant Account	Project	Project Name	Apr-24	May-24	Jun-24	Jul-24	Aug-24
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	83,333	83,333	83,333	83,333	83,333
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,417	10,417	10,417	10,417	10,417
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,167	4,167	4,167	4,167	4,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	13,261	13,261	13,261	13,261	13,261
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	13,261	13,261	13,261	13,261	13,261
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	83,333	83,333	83,333	83,333	83,333
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data			438,115		
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	-	-	-	-	-
<b>Total</b>			<b>1,144,552</b>	<b>1,144,552</b>	<b>1,732,667</b>	<b>1,144,552</b>	<b>1,144,552</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	42,917	42,917	42,917	42,917	44,204
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj				150,000	
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	43,585	43,585	43,585	43,585	44,589
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem				82,400	
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program	150,000				
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters				-	
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program				2,500,000	
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	188,334	188,334	188,334	188,330	176,817
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction				50,000	
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement				250,000	
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	16,667	16,667	16,667	16,667	16,667
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements				600,000	
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,167	17,167	17,167	17,167	17,682
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	38,625	38,625	38,625	38,625	39,784
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,292	4,292	4,292	4,292	4,420
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	172	172	172	172	177
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,424	17,424	17,424	17,424	17,682
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	429	429	429	429	442
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	151,915	151,915	151,915	151,915	139,306
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	185,727	185,727	185,727	185,727	174,133
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	47,352	47,352	47,352	47,352	48,772
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	64,859	64,859	64,859	64,859	66,547
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,417	10,417	10,417	10,417	10,729
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	215	215	215	215	221
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,500	12,500	12,500	12,500	12,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement				1,600,000	
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres				-	
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley				-	
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield				-	
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie				345,000	



Plant Account	Project	Project Name	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	83,333	83,333	83,333	83,333	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,417	10,417	10,417	10,417	10,729
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate				50,000	
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,167	4,167	4,167	4,167	4,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)				6,210,000	
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire				100,000	
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	13,261	13,261	13,261	13,261	13,261
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	13,261	13,261	13,261	13,261	13,261
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades				100,000	
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	83,333	83,333	83,333	83,333	83,333
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards				33,064	
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications				20,468	
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition				-	
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	-	-	1,319	17,399	837
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	-	-	51,450	678,554	32,643
<b>Total</b>			<b>1,294,552</b>	<b>1,144,552</b>	<b>1,197,321</b>	<b>13,931,434</b>	<b>1,067,088</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	2023 Through 2027 Ca				
			Feb-25	Mar-25	Apr-25	May-25	Jun-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	44,204	44,204	44,204	44,204	44,204
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj					154,500
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	44,589	44,589	44,589	44,589	44,589
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal					
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	176,817	176,817	176,817	176,817	176,817
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	16,667	16,667	16,667	16,667	16,667
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	375,000	375,000	375,000	375,000	375,000
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,682	17,682	17,682	17,682	17,682
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	39,784	39,784	39,784	39,784	39,784
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,420	4,420	4,420	4,420	4,420
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	177	177	177	177	177
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,682	17,682	17,682	17,682	17,682
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	442	442	442	442	442
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	139,306	139,306	139,306	139,306	139,306
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	174,133	174,133	174,133	174,133	174,133
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	48,772	48,772	48,772	48,772	48,772
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	66,547	66,547	66,547	66,547	66,547
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,729	10,729	10,729	10,729	10,729
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	221	221	221	221	221
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,500	12,500	12,500	12,500	12,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					

Plant Account	Project	Project Name	2023 Through 2027 Ca				
			Feb-25	Mar-25	Apr-25	May-25	Jun-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,729	10,729	10,729	10,729	10,729
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,167	4,167	4,167	4,167	4,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	13,261	13,261	13,261	13,261	13,261
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	13,261	13,261	13,261	13,261	13,261
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	83,333	83,333	83,333	83,333	83,333
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					365,981
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	4,884	6,717	-	74	-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	190,476	261,965	-	2,898	-
<b>Total</b>			<b>1,603,968</b>	<b>1,677,289</b>	<b>1,408,608</b>	<b>1,411,580</b>	<b>1,554,089</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Capital Placed in Service				
			Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	44,204	44,204	44,204	44,204	44,204
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj					
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	44,589	44,589	44,589	44,589	44,589
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole			-		
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal			500,000		
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	176,817	176,817	176,817	176,817	176,817
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	16,667	16,667	16,667	16,667	16,667
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,682	17,682	17,682	17,682	17,682
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	39,784	39,784	39,784	39,784	39,784
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,420	4,420	4,420	4,420	4,420
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	177	177	177	177	177
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,682	17,682	17,682	17,682	17,682
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	442	442	442	442	442
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	139,306	139,306	139,306	139,306	139,306
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	174,133	174,133	174,133	174,133	174,133
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	48,772	48,772	48,772	48,772	48,772
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	66,547	66,547	66,547	66,547	66,547
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,729	10,729	10,729	10,729	10,729
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	221	221	221	221	221
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,500	12,500	12,500	12,500	12,500
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					

Plant Account	Project	Project Name	Capital Placed in Service				
			Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,729	10,729	10,729	10,729	10,729
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,167	4,167	4,167	4,167	4,167
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	13,261	13,261	13,261	13,261	13,261
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	13,261	13,261	13,261	13,261	13,261
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit			-		
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal			500,000		
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	83,333	83,333	83,333	83,333	83,333
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	-	-	20,720	-	777
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	-	-	808,069	-	30,322
<b>Total</b>			<b>1,033,608</b>	<b>1,033,608</b>	<b>2,862,396</b>	<b>1,033,608</b>	<b>1,064,707</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	44,204	45,530	45,530	45,530	45,530
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj	154,500				
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	44,589	45,927	45,927	45,927	45,927
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,167	4,292	4,292	4,292	4,292
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem	82,400				
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program	2,575,000				
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	176,817	182,121	182,121	182,121	182,121
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction	50,000				
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement	-				
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	16,667	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)			375,000	375,000	375,000
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements	600,000				
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	17,682	18,212	18,212	18,212	18,212
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	39,784	40,977	40,977	40,977	40,977
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-Genl Equip Blanket	4,420	4,553	4,553	4,553	4,553
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	177	182	182	182	182
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	17,682	18,212	18,212	18,212	18,212
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	442	455	455	455	455
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	139,306	143,485	143,485	143,485	143,485
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	174,133	179,357	179,357	179,357	179,357
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	48,772	50,235	50,235	50,235	50,235
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	66,547	68,543	68,543	68,543	68,543
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	10,729	11,051	11,051	11,051	11,051
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	221	228	228	228	228
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,500	12,875	12,875	12,875	12,875
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement	1,648,000				
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres	-				
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley	-				
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield	1,575,000				
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie	-				

Plant Account	Project	Project Name	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	10,729	11,051	11,051	11,051	11,051
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate	50,000				
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,167	4,292	4,292	4,292	4,292
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)	-				
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire	100,000				
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	13,261	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	13,261	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE	-				
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation	1,050,000				
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	83,333	85,833	85,833	85,833	85,833
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards	11,021				
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications	25,192				
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition	-				
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	7,571	431	5,266	5,114	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	295,252	16,793	205,367	199,439	16,793
<b>Total</b>			<b>9,257,543</b>	<b>1,034,654</b>	<b>1,603,063</b>	<b>1,596,983</b>	<b>1,409,654</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	May-26	Jun-26	Jul-26	Aug-26	Sep-26
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	45,530	45,530	45,530	45,530	45,530
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj		159,135			
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	45,927	45,927	45,927	45,927	45,927
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,292	4,292	4,292	4,292	4,292
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end		9,500,000			
370 Meters (Distribution Plant)	NH_00062	AMI - Meters			1,238,889	1,238,889	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	182,121	182,121	182,121	182,121	182,121
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)	375,000				
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	18,212	18,212	18,212	18,212	18,212
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	40,977	40,977	40,977	40,977	40,977
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,553	4,553	4,553	4,553	4,553
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	182	182	182	182	182
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	18,212	18,212	18,212	18,212	18,212
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	455	455	455	455	455
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	143,485	143,485	143,485	143,485	143,485
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	179,357	179,357	179,357	179,357	179,357
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	50,235	50,235	50,235	50,235	50,235
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	68,543	68,543	68,543	68,543	68,543
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	11,051	11,051	11,051	11,051	11,051
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	228	228	228	228	228
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,875	12,875	12,875	12,875	12,875
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					



Plant Account	Project	Project Name	May-26	Jun-26	Jul-26	Aug-26	Sep-26
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	11,051	11,051	11,051	11,051	11,051
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,292	4,292	4,292	4,292	4,292
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	85,833	85,833	85,833	85,833	85,833
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data		452,094			
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>1,409,654</b>	<b>#####</b>	<b>2,273,543</b>	<b>2,273,543</b>	<b>2,273,543</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	45,530	45,530	45,530	46,896	46,896
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj			159,135		
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	45,927	45,927	45,927	47,305	47,305
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	4,292	4,292	4,292	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,888	1,238,889	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program			2,652,250		
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	182,121	182,121	182,121	187,585	187,585
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction			75,000		
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement			-		
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements			618,000		
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	18,212	18,212	18,212	18,758	18,758
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	40,977	40,977	40,977	42,207	42,207
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,553	4,553	4,553	4,690	4,690
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	182	182	182	188	188
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	18,212	18,212	18,212	18,759	18,759
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	455	455	455	469	469
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	143,485	143,485	143,485	147,790	147,790
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	179,357	179,357	179,357	184,737	184,737
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	50,235	50,235	50,235	51,742	51,742
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	68,543	68,543	68,543	70,600	70,600
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	11,051	11,051	11,051	11,383	11,383
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	228	228	228	235	235
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	12,875	12,875	12,875	13,261	13,261
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement			1,697,440		
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres			-		
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley			-		
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield			-		
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie			-		

Plant Account	Project	Project Name	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	6,075,000	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	11,051	11,051	11,051	11,383	11,383
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate			51,500		
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,292	4,292	4,292	4,420	4,420
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)			-		
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire			100,000		
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1			1,400,000		
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.			100,000		
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE			-		
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation			1,060,000		
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	85,833	85,833	85,833	88,408	88,408
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards			-		
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications			20,468		
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition			-		
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>2,273,543</b>	<b>2,273,543</b>	<b>16,282,335</b>	<b>2,296,945</b>	<b>2,296,945</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Mar-27	Apr-27	May-27	Jun-27	Jul-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	46,896	46,896	46,896	46,896	46,896
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj				163,909	
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	47,305	47,305	47,305	47,305	47,305
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,889	1,238,889	1,238,889
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decomission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	187,585	187,585	187,585	187,585	187,585
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	18,758	18,758	18,758	18,758	18,758
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	42,207	42,207	42,207	42,207	42,207
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,690	4,690	4,690	4,690	4,690
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	188	188	188	188	188
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	18,759	18,759	18,759	18,759	18,759
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	469	469	469	469	469
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	147,790	147,790	147,790	147,790	147,790
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	184,737	184,737	184,737	184,737	184,737
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	51,742	51,742	51,742	51,742	51,742
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	70,600	70,600	70,600	70,600	70,600
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	11,383	11,383	11,383	11,383	11,383
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	235	235	235	235	235
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	13,261	13,261	13,261	13,261	13,261
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					

Plant Account	Project	Project Name	Mar-27	Apr-27	May-27	Jun-27	Jul-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	11,383	11,383	11,383	11,383	11,383
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,420	4,420	4,420	4,420	4,420
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	88,408	88,408	88,408	88,408	88,408
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>2,296,945</b>	<b>2,296,945</b>	<b>2,296,945</b>	<b>2,460,854</b>	<b>2,296,945</b>

**Liberty Utilities (Granite State Electric) Corp.**  
**CAPEX and Additions**

**Granite State Electric**

Plant Account	Project	Project Name	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
370 Meters (Distribution Plant)	NH_00002	01659 Granite St. Meter Purchases	46,896	46,896	46,896	46,896	46,896
368 Line transformers (Distribution Plant)	NH_00003	01660 Granite St Transformer Purchases	85,852	85,852	85,852	85,852	85,852
365 Overhead conductors and devices (Distribution Plant)	NH_00004	01663 GS Storm Program Proj					163,909
362 Station equipment (Distribution Plant)	NH_00005	01737 GSE-Dist-Subs Blanket	47,305	47,305	47,305	47,305	47,305
362 Station equipment (Distribution Plant)	GSE_00002	12L1-12L2 Battery Storage					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00001	2022 Cloud-Analytics – New Hampshire Operations					
366 Underground conduit (Distribution Plant)	NH_00042	23kV Cable Inspection and Replacement Program	-	-	-	-	-
390 Structures and improvements (General Plant)	NH_00006	Add on to Garage in Salem					
362 Station equipment (Distribution Plant)	NH_00001	Air Break Switch Upgrade Program					
397 Communication equipment (General Plant)		AMI - Head-end					
370 Meters (Distribution Plant)	NH_00062	AMI - Meters	1,238,889	1,238,889	1,238,889	1,238,889	1,238,887
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program					2,731,818
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Acworth Rd, Alstead					
365 Overhead conductors and devices (Distribution Plant)	NH_00038	Bare Conductor Replacement Program- Prospect Hill, Walpole					
362 Station equipment (Distribution Plant)	GSE_00003	Barron Ave Substation- Decommission & Removal	-	-	-	-	-
365 Overhead conductors and devices (Distribution Plant)	NH_00007	Dist-Damage&Failure Blanket	187,585	187,585	187,585	187,585	187,585
365 Overhead conductors and devices (Distribution Plant)	NH_00008	Distribution Feeder Power Factor Correction					77,250
365 Overhead conductors and devices (Distribution Plant)	NH_00045	Feeder Getaway Cable Replacement					-
364 Poles, towers and fixtures (Distribution Plant)	NH_00046	Finance Unalloc Burden	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00063	GSE Backup Battery Program (Phase 2)					
365 Overhead conductors and devices (Distribution Plant)	NH_00010	GSE Distributed Generation Blanket	4,167	4,167	4,167	4,167	4,167
390 Structures and improvements (General Plant)	NH_00047	GSE Facilities Capital Improvements					636,540
364 Poles, towers and fixtures (Distribution Plant)	NH_00011	GSE-Dist-3rd Party Attach Blanket	18,758	18,758	18,758	18,758	18,758
365 Overhead conductors and devices (Distribution Plant)	NH_00012	GSE-Dist-Asset Replace Blanket	42,207	42,207	42,207	42,207	42,207
394 Tools, shop and garage equipment (General Plant)	NH_00048	GSE-Dist-GenI Equip Blanket	4,690	4,690	4,690	4,690	4,690
360 Land and land rights (Distribution Plant)	NH_00013	GSE-Dist-Land/Land Rights Blanket	188	188	188	188	188
365 Overhead conductors and devices (Distribution Plant)	NH_00014	GSE-Dist-Load Relief Blanket	18,759	18,759	18,759	18,759	18,759
370 Meters (Distribution Plant)	NH_00015	GSE-Dist-Meter Blanket	469	469	469	469	469
364 Poles, towers and fixtures (Distribution Plant)	NH_00026	GSE-Dist-New Bus-Comm Blanket	147,790	147,790	147,790	147,790	147,790
364 Poles, towers and fixtures (Distribution Plant)	NH_00027	GSE-Dist-New Bus-Resid Blanket	184,737	184,737	184,737	184,737	184,737
364 Poles, towers and fixtures (Distribution Plant)	NH_00016	GSE-Dist-Public Require Blanket	51,742	51,742	51,742	51,742	51,742
364 Poles, towers and fixtures (Distribution Plant)	NH_00017	GSE-Dist-Reliability Blanket	70,600	70,600	70,600	70,600	70,600
373 Street lighting and signal systems (Distribution Plant)	NH_00018	GSE-Dist-St Light Blanket	11,383	11,383	11,383	11,383	11,383
397 Communication equipment (General Plant)	NH_00019	GSE-Dist-Telecomm Blanket	235	235	235	235	235
366 Underground conduit (Distribution Plant)	NH_00049	IE-NN UG Structures and Equipment	13,261	13,261	13,261	13,261	13,261
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement					1,748,363
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Acres					-
366 Underground conduit (Distribution Plant)	NH_00050	IE-NN URD Cable Replacement- Hidden Valley					-
364 Poles, towers and fixtures (Distribution Plant)	NH_00020	Install Lebanon 1L2 Feeder Tie - Plainfield					-
364 Poles, towers and fixtures (Distribution Plant)	NH_00021	Install Lebanon 1L2-1L3 Feeder Tie					424,360

Plant Account	Project	Project Name	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
364 Poles, towers and fixtures (Distribution Plant)	NH_00030	Install Service to Tuscan Village South Line	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00022	Install Vilas Bridge 12L1-12L2 Feeder Tie	-	-	-	-	-
303 Miscellaneous intangible plant (Intangible Plant)	NH_00051	IT Systems & Equipment Blanket	11,383	11,383	11,383	11,383	11,383
303 Miscellaneous intangible plant (Intangible Plant)	NH_00052	IT Systems Allocations - Corporate					50,000
364 Poles, towers and fixtures (Distribution Plant)	NH_00023	Lebanon Area Low Voltage Mitigation					
390 Structures and improvements (General Plant)	GSE_00004	Lebanon New Building					
365 Overhead conductors and devices (Distribution Plant)	NH_00024	NN D-Line Work Found by Insp.	4,420	4,420	4,420	4,420	4,420
364 Poles, towers and fixtures (Distribution Plant)	NH_00064	Reliability Projects (Bellows Falls, etc.)					-
365 Overhead conductors and devices (Distribution Plant)	NH_00031	PS&I Activity - New Hampshire					100,000
365 Overhead conductors and devices (Distribution Plant)	NH_00055	Rebuild Lockhaven Rd Enfield Phase 1					
365 Overhead conductors and devices (Distribution Plant)	NH_00056	Remove 1303 Line - Wilder Junction to Sachem Jct.					
364 Poles, towers and fixtures (Distribution Plant)	NH_00032	Reserve for New Business Commercial Unident specific & SC	-	-	-	-	-
364 Poles, towers and fixtures (Distribution Plant)	NH_00033	Reserve for New Business Residential	-	-	-	-	-
362 Station equipment (Distribution Plant)	NH_00061	Rockingham West Circuit					
362 Station equipment (Distribution Plant)	GSE_00005	Salem Depot Substation- Decomission & Removal					
303 Miscellaneous intangible plant (Intangible Plant)	NH_00057	SAP Placeholder - GSE					-
391.1 Computer Hardware (General Plant)	NH_00037	SCADA and Distribution Automation					1,121,800
303 Miscellaneous intangible plant (Intangible Plant)	NH_00058	SCADA Data center upgrades					
390 Structures and improvements (General Plant)	NH_00025	Security Conversion GSE	-	-	-	-	-
392 Transportation equipment (General Plant)	NH_00059	Transportation Fleet & Equip. Blanket	88,408	88,408	88,408	88,408	88,408
365 Overhead conductors and devices (Distribution Plant)	NH_00060	Underperforming Feeder Program					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00006	Corporate: Customer Experience/Big Data					
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00007	Corporate: Total Rewards					-
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00008	Corporate: Corporate Communications					20,468
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00009	Corporate: Talent Acquisition					-
391.1 Computer Hardware (Distribution Plant)	GSE_00010	IT Other Projects	431	431	431	431	431
303 Miscellaneous intangible plant (Intangible Plant)	GSE_00010	IT Other Projects	16,793	16,793	16,793	16,793	16,793
<b>Total</b>			<b>2,296,945</b>	<b>2,296,945</b>	<b>2,296,945</b>	<b>2,296,945</b>	<b>9,371,451</b>

**Liberty Utilities (Granite State Electric) Corp.  
Retirement Assumptions**

Docket No. DE 23-039  
Attachment KMJ/DSD-1 Rev 1

<b>Account</b>	<b>Acct. No.</b>	<b>Retirement as % of Additions</b>
ORGANIZATION	301.0	4.00%
Other Intangible assets	303.0	4.00%
Land and land rights	360.0	4.00%
Structures and improvements	361.0	4.00%
Station equipment	362.0	4.00%
Poles, towers and fixtures	364.0	4.00%
Overhead conductors, devices	365.0	4.00%
Underground conduit	366.0	4.00%
Underground conductors, device	367.0	4.00%
Line transformers	368.0	4.00%
Services	369.0	4.00%
Meters	370.0	4.00%
INSTALTN ON CUST PREM	371.0	4.00%
Leased Prop on Customers' Prem	372.0	4.00%
Street lighting, signal system	373.0	4.00%
UG STREET LIGHTING	373.1	4.00%
Computer hardware (Regional Transmission and Market Operation Plant)	382.0	4.00%
Land	389.0	4.00%
Structures and Improvements	390.0	4.00%
Office Furniture and Improvement	391.0	8.00%
ELECT DATA PROCESS EQ	391.1	8.00%
LAPTOP COMPUTERS	391.2	8.00%
Transportation Equipment	392.0	10.00%
Stores Equipment	393.0	8.00%
Tools Shop and Garage Equipment	394.0	8.00%
Laboratory Equipment	395.0	8.00%
Power Equipment	396.0	10.00%
Communication Equipment	397.0	8.00%
COMM EQP-SITE SPECIFC	397.1	8.00%
Miscellaneous Equipment	398.0	8.00%
OTH TANGIBLE PROPERTY	399.0	8.00%
LAND AND LAND RIGHTS	601.0	4.00%



Liberty Utilities (Granite State Electric) Corp.  
Test Year Rate Base

Docket No. DE 23-039  
Attachment KMI/DSD-1 Rev 1

Year	2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Month	12	1	2	3	4	5	6	7	8	9	10	11	12
First of Month	12/1/2021	1/1/2022	2/1/2022	3/1/2022	4/1/2022	5/1/2022	6/1/2022	7/1/2022	8/1/2022	9/1/2022	10/1/2022	11/1/2022	12/1/2022
End of Month	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022
<b>Balances by Rate Base Category</b>	<b>Dec-21</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>
Utility plant in service	305,583,593	317,908,985	318,464,626	318,777,615	320,793,903	321,959,440	323,098,779	323,626,561	325,002,674	326,998,537	327,527,712	328,130,868	349,877,082
Accumulated depreciation	114,595,819	115,445,006	116,233,265	117,012,114	117,883,089	118,673,059	119,270,983	119,854,926	120,650,024	121,457,672	122,649,369	123,303,838	123,210,870
<b>Net Plant</b>	<b>190987774.2</b>	<b>202,463,979</b>	<b>202,231,361</b>	<b>201,765,502</b>	<b>202,910,814</b>	<b>203,286,381</b>	<b>203,827,796</b>	<b>203,771,635</b>	<b>204,352,650</b>	<b>205,540,864</b>	<b>204,878,343</b>	<b>204,827,030</b>	<b>226,666,212</b>

asset_id	asset_location	depr_group	ldg_description	eng_in_service_y	property_group
1388467	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-SUITE101-2200-SUITE101-88	12/1/2019 0:00	RECLASS
1377085	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3020-LEGVPN-2200-9800-LEGVPN-5	2/1/2018 0:00	RECLASS
1404994	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-SCADA-FIREWL-2200-SCADA-F	9/1/2019 0:00	RECLASS
1365880	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-SMENH-NHELEC-2018 SMALL E	8/1/2018 0:00	RECLASS
1371157	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3020-SELTEAM-SOFT-8885-SELTEAM	2/1/2020 0:00	RECLASS
1373359	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SOFTWARE ERP PHASE 1 IMLEM-GREAT P	9/1/2012 0:00	SOFTWARE
1373751	NH-SALEM OPERATIONS CENTER	303.00-U\$ELFR-3071-INTANG	TELECOM SYSTEM IMPLEMENTATION-SOFTW	11/1/2013 0:00	SOFTWARE
1391895	NH-SALEM OPERATIONS CENTER	303.00-U\$ELFR-3071-INTANG	INFRASTRUCTURE SYSTEM IMPLEMENTATION-	11/1/2013 0:00	SOFTWARE
1395868	NH-SALEM OPERATIONS CENTER	303.00-U\$ELFR-3071-INTANG	INFRASTRUCTURE SYSTEM IMPLEMENTATION-	11/1/2013 0:00	SOFTWARE
1382350	NH-SALEM OPERATIONS CENTER	303.00-U\$ELFR-3071-INTANG	TELECOM SYSTEM IMPLEMENTATION-SOFTW	11/1/2013 0:00	SOFTWARE
1367800	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	AUTOCAD-COMPUTER SOFTWARE---8830-98	2/1/2014 0:00	SOFTWARE
1374141	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	AUTO CAD SOFTWARE-AUTO CAD SOFTWARE	6/1/2014 0:00	SOFTWARE
1401481	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SAS SOFTWARE-SAS SOFTWARE-15 BUTTRI	6/1/2014 0:00	SOFTWARE
1385195	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ELECTRONIC DATA INTERCHANGE SYSTEM-	7/1/2014 0:00	SOFTWARE
1375269	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ERP PHASE 2 IMPLEMENTATION-ERP PHAS	7/1/2014 0:00	SOFTWARE
1407644	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	INTERACTIVE VOICE RECOGNITION-INTER	7/1/2014 0:00	SOFTWARE
1389114	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ITRON MV90 METER SYS-MV90 METER SYS	7/1/2014 0:00	SOFTWARE
1407061	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COGSDALE SYSTEM-COGSDALE SOFTWARE S	7/1/2014 0:00	SOFTWARE
1373580	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ERP SYS IMPLEMENTATION-FI SERV WEB	7/1/2014 0:00	SOFTWARE
1371846	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	METER SAMPLING & TESTING CODE-METER	7/1/2014 0:00	SOFTWARE
1373561	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ITRON MV90 METER SYS-MV90 METER SYS	7/1/2014 0:00	SOFTWARE
1395957	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ERP PHASE 2 IMPLEMENTATION-ERP PHAS	7/1/2014 0:00	SOFTWARE
1368105	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	WEB SITE DEVELOPMENT SYS-WEBSITE SO	7/1/2014 0:00	SOFTWARE
1401508	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ELECTRIC DISPATCH NH SYSTEM-ELECTRI	7/1/2014 0:00	SOFTWARE
1396559	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	FIELD COLLECTION METER SYS-METER DA	7/1/2014 0:00	SOFTWARE
1407456	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	OTHER ENGINEERING & OPS SYSTEM-OTHE	7/1/2014 0:00	SOFTWARE
1384622	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ELECTRIC LOAD RESEARCH & SETTLEMENT	7/1/2014 0:00	SOFTWARE
1395848	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COGSDALE SYSTEM-COGSDALE SOFTWARE S	7/1/2014 0:00	SOFTWARE
2613855	NH-LEBANON	303.00-U\$ELFR-3071-INTANG	UN_106	8/11/2022 0:00	Non-unitized
2064347	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	194 BANKS ST EXT, LEBANON	8/11/2022 0:00	Non-unitized
2064354	NH-LEBANON	303.00-U\$ELFR-3071-INTANG	194 BANKS ST EXT, LEBANON	8/11/2022 0:00	Non-unitized
1390523	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SYNERGEE ELE LOAD FLOW MODULES-SYNE	9/1/2014 0:00	SOFTWARE
1379030	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SCADA OASYS SYSTEM-SCADA OASYS SYST	12/1/2014 0:00	SOFTWARE
1375263	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ENERGY ASSISTANCE PORTAL 2-ENERGY A	12/1/2014 0:00	SOFTWARE
1395802	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SO PORT SOFTWARE-SO PORT SOFTWARE-G	12/1/2015 0:00	SOFTWARE
1391167	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	CALL ROUTING SOFTWARE-CALL ROUTING	12/1/2015 0:00	SOFTWARE
1407414	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	2015 SMALL ENHANCEMENTS-2015 SMALL	12/1/2015 0:00	SOFTWARE
1385007	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SYNERGEE ENHANCEMENT-FEEDER MODEL-G	12/1/2015 0:00	SOFTWARE
2613887	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	UN_106	11/15/2022 0:00	Non-unitized
2613842	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	UN_106	11/15/2022 0:00	Non-unitized
1389366	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	VICTOR SOFTWARE-FAC-SHARED-VICTOR S	2/1/2016 0:00	SOFTWARE
1373576	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SUPPLIER LOAD REPORTING-SUPPLIER LO	3/1/2016 0:00	SOFTWARE
1367903	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	MICROSOFT LICENSES - SH-MICROSOFT L	4/1/2016 0:00	SOFTWARE
1377771	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SOFTWARE, ASSET INSPECTION & DAMAGE	4/1/2016 0:00	SOFTWARE
1367906	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	DECISION SUPPORT SOFTWARE-EQUALLOGI	4/1/2016 0:00	SOFTWARE
1402945	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	WEB REDEVELOPMENT-WEB REDEVELOPMENT	9/1/2016 0:00	SOFTWARE
1384613	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	RESPONDER ENHANCEMENT-RESPONDER ENH	9/1/2016 0:00	SOFTWARE
1379132	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	VULNERABILITY ASSESSMENT & PATCH MG	10/1/2016 0:00	SOFTWARE
1384777	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	EMAIL WEB MALWARE PROTECT & ID UPLI	10/1/2016 0:00	SOFTWARE
1373571	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COMMVAULT SYSTEM-COMMVAULT SYSTEM-I	10/1/2016 0:00	SOFTWARE
1373785	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COGSDALE 36 UPGRADE-COGSDALE 36 UPG	10/1/2016 0:00	SOFTWARE
1390756	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	BUDGET & SPA CUSTOMER-BUDGET & SPA	11/1/2016 0:00	SOFTWARE
1368161	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	GP/WENNSOFT UPGRADE-GP/WENNSOFT UPG	11/1/2016 0:00	SOFTWARE
1396168	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	LEVELIZED CONVERTED BALANCE-LEVELIZ	11/1/2016 0:00	SOFTWARE
1373579	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	FISERV SOFTWARE - SHARED-FISERV SOF	12/1/2016 0:00	SOFTWARE

1395324	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COGSDALE MINI REL Q4 '16 (30% SHARE	2/1/2017 0:00	SOFTWARE
1391873	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	PCIMAGTEK INTERFACE-SH-PCIMAGTEK IN	10/1/2017 0:00	SOFTWARE
1379576	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	FIRST RESPONDER SOFTWARE-MOBILE APP	10/1/2017 0:00	SOFTWARE
1367329	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SIERRA WIRELESS AVMS CLOUD VERSION-	12/1/2017 0:00	SOFTWARE
1405502	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SIERRA MODEM MANAGER-SIERRA MODEM M	12/1/2017 0:00	SOFTWARE
1366462	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	OUTAGE MAP ENHANCEMENT - ERT-PUBLIC	2/1/2018 0:00	SOFTWARE
2692122	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	UN_106	11/15/2022 0:00	Non-unitized
2613874	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	UN_106	11/15/2022 0:00	Non-unitized
2064375	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	P96 RT 12A, PLAINFIELD	11/15/2022 0:00	Non-unitized
2064333	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	P193 US RT 4, CANAAN	11/15/2022 0:00	Non-unitized
1401540	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	AXIOS ASSYST SOFTWARE-AXIOS ASSYST	6/1/2018 0:00	SOFTWARE
1404736	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	MICROSOFT LICENSE-MICROSOFT LICENSE	8/1/2018 0:00	SOFTWARE
1407410	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	HFM SOFTWARE-HFM SOFTWARE-SOFTWARE-	8/1/2018 0:00	SOFTWARE
2064340	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	P4 WOODLAND LN, ENFIELD	11/15/2022 0:00	Non-unitized
2064382	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	P30 SHAKER BLVD, ENFIELD	11/15/2022 0:00	Non-unitized
2623470	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	12/1/2022 0:00	SOFTWARE
2623442	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	12/1/2022 0:00	SOFTWARE
2623456	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	12/1/2022 0:00	SOFTWARE
2623477	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	12/28/2022 0:00	SOFTWARE
2744304	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	IEEE 5 Year Software Subscription	12/31/2022 0:00	Non-unitized
1376686	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	E-TRACK ELEC CUST INVG - SH-E-TRACK	9/1/2018 0:00	SOFTWARE
1379111	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	AUTOMATE SCHEDULE SOFTWARE-AUTOMATE	10/1/2018 0:00	SOFTWARE
1401451	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	EAP - COGSDALE CIS SYS MODS-EAP - C	12/1/2018 0:00	SOFTWARE
1375419	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-TRAINING-ENV-2200-TRAININ	1/1/2019 0:00	RECLASS
2720325	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	2200-GIS-CUSFRST SHR 5yr	8/31/2022 0:00	Non-unitized
1395425	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	OMS RESPONDER SOFTWARE SYS TELVENT-	7/1/2014 0:00	SOFTWARE
1367154	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:301925-SCCMENVSEP-2200-SCCM-EN	5/1/2019 0:00	RECLASS
1395851	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	TELVENT SOFTWARE-TELVENT SOFTWARE-G	12/1/2015 0:00	SOFTWARE
1389370	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	VPN USER CLIENT STANDARDIZATION, SO	5/1/2019 0:00	SOFTWARE
1373503	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:302025-05001-OCALC POLE LOAD S	6/1/2020 0:00	RECLASS
1394354	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	LIBERTY TV - SOFTWARE-LIBERTY TV -	9/1/2018 0:00	SOFTWARE
1362987	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ADOBE CONSOLIDATION - SH-ADOBE CONS	8/1/2018 0:00	SOFTWARE
1382509	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	IVANTI 3RD PARTY PATCH TOOL, SOFTWA	12/1/2020 0:00	SOFTWARE
1399998	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	COMMVault SOFTWARE - DATA RETENTION	12/1/2018 0:00	SOFTWARE
1390577	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:301925-NJDATA-2200-9800-NJDATA	11/1/2018 0:00	RECLASS
1389014	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3020-BARRACUDA-2200-BARRACUDA-	8/1/2019 0:00	RECLASS
1399812	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SCADA AND DISCTRIBUTION AUTOMATION	8/1/2020 0:00	SOFTWARE
2720304	NH-UNKNOWN-EL	303.00-U\$ELFR-3071-INTANG	2200-IVR-PHONESYS	7/19/2021 0:00	Non-unitized
1364018	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	IRESTORE ENHANCEMENTS - SH-IRESTORE	1/1/2019 0:00	SOFTWARE
2623463	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	8/31/2020 0:00	SOFTWARE
1371416	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3021-UPGRD-NH-8885-UPGRD-NH	12/1/2021 0:00	RECLASS
1394446	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	WEB SECURITY - CISCO UMBRELLA-WEB S	8/1/2018 0:00	SOFTWARE
2623421	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	12/31/2021 0:00	SOFTWARE
1404763	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	GENSUIT - SH-GENSUIT SOFTWARE-SOFTW	8/1/2018 0:00	SOFTWARE
1379381	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	GIS STANDARD SYS IMPLEMENTATION-GIS	7/1/2014 0:00	SOFTWARE
1399130	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	DOCLINK - SH-DOCLINK SOFTWARE-SOFTW	8/1/2018 0:00	SOFTWARE
1384776	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	8830-ARC FM SYSTEM-ARC FM DESIGNER	7/1/2014 0:00	SOFTWARE
1404863	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	VIDEO ENDPOINTS - CISCO WEBEX-VIDEO	8/1/2018 0:00	SOFTWARE
1382411	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	GIS SOFTWARE-GIS SOFTWARE-INTANGIBL	3/1/2018 0:00	SOFTWARE
1404914	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SECURITY MONITORING - SH-SECURITY M	8/1/2018 0:00	SOFTWARE
1372071	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	IT UPGRADES COGSDALE, CISCO, IVR, I	8/1/2018 0:00	SOFTWARE

1371482	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3021-NHDELTADRIVE-8885-NHDELTA	7/1/2021 0:00	RECLASS
1368146	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SCADA OASYS SYSTEM-SCADA SOFTWARE S	7/1/2014 0:00	SOFTWARE
1385037	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	GIS STANDARD SYS IMPLEMENTATION-GIS	7/1/2014 0:00	SOFTWARE
2623400	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	11/30/2022 0:00	SOFTWARE
1395927	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:301925-NEWPC-LABS-2200-NEWPC-L	1/1/2019 0:00	RECLASS
1379376	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	OMS RESPONDER SOFTWARE SYS TELVENT-	7/1/2014 0:00	SOFTWARE
1371187	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SOFTWARE ENHANCE-SOFTWARE ENHANCE-S	8/1/2018 0:00	SOFTWARE
1362997	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	CENTRALIZED LEASE TRACKING, SOFTWARE	4/1/2019 0:00	SOFTWARE
1401964	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ARCOS CREW CALL OUT SOFTWARE-ARCOS	12/1/2018 0:00	SOFTWARE
1391178	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ACTIVE DIRECTORY DOMAIN-ACTIVE DIRE	9/1/2018 0:00	SOFTWARE
1379110	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	CISCO FIREWALL PROTECTION, SOFTWARE	9/1/2019 0:00	SOFTWARE
1407230	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	IVR MAINTENANCE APP - SH-IVR MAINTE	8/1/2018 0:00	SOFTWARE
1369640	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3022-ARIBA-CFIRST-2200-ARIBA-C	12/1/2021 0:00	RECLASS
1375007	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	BRANCH OFFICE WIRELESS ALIGNMENT, S	5/1/2019 0:00	SOFTWARE
1390511	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	8830-ARC FM SYSTEM-ARC FM DESIGNER	7/1/2014 0:00	SOFTWARE
2623435	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	4/30/2020 0:00	SOFTWARE
1384787	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SCADA OASYS SYSTEM--15 BUTTRICK RD-	7/1/2014 0:00	SOFTWARE
1374954	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-NJDATA-REPL-2200-NJDATA-R	11/1/2018 0:00	RECLASS
1405218	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-TORDATA-REPL-2200-TORDATA	12/1/2019 0:00	RECLASS
2623414	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	6/18/2020 0:00	SOFTWARE
1364069	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3021-SAP-SUCCESS-2200-SAP-SUCC	12/1/2021 0:00	RECLASS
1373783	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SCADA OASYS SYSTEM-SCADA OASYS SYST	12/1/2015 0:00	SOFTWARE
2623428	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	10/14/2020 0:00	SOFTWARE
1401449	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SYNERGI ELECTRIC IMPLEMENTATION -GI	8/1/2019 0:00	SOFTWARE
1390947	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SOFTWARE, SCADALIFER-SOFTWARE, SCAD	3/1/2019 0:00	SOFTWARE
1394142	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3021-2019OASYSIMP-2200-2019OAS	12/1/2021 0:00	RECLASS
2623407	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	7/15/2022 0:00	SOFTWARE
1388571	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:302083-04001-INV. MGMT SYS IMP	8/1/2021 0:00	RECLASS
1407097	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3022-KUBRA-IMP-2100-KUBRA-IMP	12/1/2021 0:00	RECLASS
1407602	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:301925-04006-QUADRA UPGRADE -	6/1/2020 0:00	RECLASS
2623449	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	Work Order Addition	11/30/2020 0:00	SOFTWARE
1369306	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3019-JOPL-DCBCKUP-2200-JOPL-DC	3/1/2021 0:00	RECLASS
1401784	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	DAMAGE ASSESSMENT SOFTWARE-DAMAGE A	1/1/2019 0:00	SOFTWARE
1407463	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	STANDARDIZED CENTRAL ELECTRIC METER	2/1/2020 0:00	SOFTWARE
1390912	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	2016 SMALL ENHANCEMENTS - SH-2016 S	2/1/2018 0:00	SOFTWARE
1399508	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	DTN WEATHER SENTRY DTN WEATHER SENT	9/1/2021 0:00	SOFTWARE
1379356	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	INTERGRATION OF PUBLIC OUTAGE REPOR	9/1/2018 0:00	SOFTWARE
1401526	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	SMART FIREWALL, SOFTWARE - 5 YEAR-S	2/1/2018 0:00	SOFTWARE
1384684	NH-LONDONDERRY OFFICE-EL	303.00-U\$ELFR-3071-INTANG	ENTERPRISE GRADE DATA CENTER, SOFTW	9/1/2018 0:00	SOFTWARE
1373404	NH-UNKNOWN FACILITY-EL	303.00-U\$ELFR-3071-INTANG	CCNC:3022-GIS-CUSFRST-2200-GIS-CUSF	8/1/2021 0:00	RECLASS





RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, SCADA, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2014	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, ASSET MGMNT/MAPPING, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2014	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2022	MCAFEE-BITLC	DNH.0000160.IN.IT05	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, ASSET MGMNT/MAPPING, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2014	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, COMMUNICATION, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, WORK MANAGEMENT, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2014	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	NJDC&RUPGRD	DNH.0000160.IN.IT10	0
SOFTWARE, SCADA, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2014	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	IDENTITY123A	DNH.0000160.IN.IT07	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, SCADA, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2015	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	KEY2ACT-GPUP	DNH.0000160.IN.IT09	0
SOFTWARE, ASSET MGMNT/MAPPING, 10YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 3YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2022	EOVS-PLATFRM	DNH.0000160.IN.IT06	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	SWITCHUPEND	DNH.0000160.IN.IT12	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2019	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2020	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
SOFTWARE, UNSPECIFIED, 5YR	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2018	CONVERSION WO FOR 3071	CONVERSION	0
RECLASS-RESEARCH REQUIRED	Asset (CPR) Depr	303.00-U\$ELFR-MISC INTANGIBLE PLANT	2021	CONVERSION WO FOR 3071	CONVERSION	0

gl_posting_mo_yr	init_life	mid_perio	mid_perio	month_calc	rate	remaining	set_of_bo	beginning	beginning	calc_expe	cost_of_re	curr_depr	expense	current_value	depreciation_base
12/1/2022 0:00	60	0	sl		0.04166667	24	Financial	-10372.6	-21918.5	0	0	(481)	(21,919)	(11,546)	
12/1/2022 0:00	60	0	sl		0.5	2	Financial	695.11	0	0	0	(348)	-	(695)	
12/1/2022 0:00	60	0	sl		0.04761905	21	Financial	3879.99	0	0	0	(185)	-	(3,880)	
12/1/2022 0:00	60	0	sl		0.125	8	Financial	1363.64	0	0	0	(170)	-	(1,364)	
12/1/2022 0:00	60	0	sl		0.03846154	26	Financial	614.89	0	0	0	(24)	-	(615)	
12/1/2022 0:00	60	0	sl		1	0	Financial	406364.4	406364.4	0	0	0	406364.4	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	46420.99	46420.99	0	0	0	46420.99	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	55648.08	55648.08	0	0	0	55648.08	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	343611.8	343611.8	0	0	0	343611.78	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	3973.24	3973.24	0	0	0	3973.24	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	15300	15300	0	0	0	15300	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	7699	7699	0	0	0	7699	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	9200	9200	0	0	0	9200	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	313677.3	313677.3	0	0	0	313677.34	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	122764.6	122764.6	0	0	0	122764.6	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	87532.21	87532.21	0	0	0	87532.21	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	1586.82	1586.82	0	0	0	1586.82	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	96015.67	96015.67	0	0	0	96015.67	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	59165.22	59165.22	0	0	0	59165.22	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	3374.19	3374.19	0	0	0	3374.19	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	58449	58449	0	0	0	58449	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	611346	611346	0	0	0	611346	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	38191.16	38191.16	0	0	0	38191.16	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	9900.04	9900.04	0	0	0	9900.04	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	11633.01	11633.01	0	0	0	11633.01	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	142327.1	142327.1	0	0	0	142327.09	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	434712.1	434712.1	0	0	0	434712.12	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	2567159	2567159	0	0	0	2567158.68	0	
12/1/2022 0:00	240	1	sl		0.0041841	239	Financial	0	0	0.62	0	-	-	(1)	
12/1/2022 0:00	888	0	sl		0.0011274	887	Financial	0.31	279.43	-0.31	0	-	-	-	
12/1/2022 0:00	888	0	sl		0.0011274	887	Financial	0.31	279.44	-0.31	0	-	-	-	
12/1/2022 0:00	60	0	sl		1	0	Financial	62681.84	62681.84	0	0	0	62681.84	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	193076.6	193076.6	0	0	0	193076.57	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	45835.91	45835.91	0	0	0	45835.91	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	31531.66	31531.66	0	0	0	31531.66	0	
12/1/2022 0:00	36	0	sl		1	0	Financial	7672.11	7672.11	0	0	0	7672.11	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	20200.35	20200.35	0	0	0	20200.35	0	
12/1/2022 0:00	36	0	sl		1	0	Financial	24801.88	24801.88	0	0	0	24801.88	0	
12/1/2022 0:00	240	1	sl		0.00416667	240	Financial	0	0	0	0	-	-	-	
12/1/2022 0:00	240	1	sl		0.00416667	240	Financial	0	0	0	0	-	-	-	
12/1/2022 0:00	60	0	sl		1	0	Financial	1533.21	1533.21	0	0	0	1533.21	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	48500	48500	0	0	0	48500	0	
12/1/2022 0:00	36	0	sl		1	0	Financial	42871.06	42871.06	0	0	0	42871.06	0	
12/1/2022 0:00	36	0	sl		1	0	Financial	2475	2475	0	0	0	2475	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	57680.25	57680.25	0	0	0	57680.25	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	132157.9	132157.9	0	0	0	132157.91	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	84735.64	84735.64	0	0	0	84735.64	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	36549.24	36549.24	0	0	0	36549.24	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	35687.42	35687.42	0	0	0	35687.42	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	17875.25	17875.25	0	0	0	17875.25	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	162894.2	162894.2	0	0	0	162894.19	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	229451.4	229451.4	0	0	0	229451.41	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	208792.5	208792.5	0	0	0	208792.51	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	39381.4	39381.4	0	0	0	39381.4	0	
12/1/2022 0:00	60	0	sl		1	0	Financial	26960.72	26960.72	0	0	0	26960.72	0	



12/1/2022 0:00	60	0 sl		1	0 Financial	781.88	781.88	0	0	0	781.88	0
12/1/2022 0:00	36	0 sl		1	0 Financial	63896.5	63896.5	0	0	0	63896.5	0
12/1/2022 0:00	60	0 sl		1	0 Financial	150000	150000	0	0	0	150000	0
12/1/2022 0:00	36	0 sl		1	0 Financial	721.43	721.43	0	0	0	721.43	0
12/1/2022 0:00	36	0 sl		1	0 Financial	10054.13	10054.13	0	0	0	10054.13	0
12/1/2022 0:00	36	0 sl		1	0 Financial	3670.52	3670.52	0	0	0	3670.52	0
12/1/2022 0:00	240	1 sl	0.00416667	240	Financial	0	0	0	0	-	-	-
12/1/2022 0:00	240	1 sl	0.00416667	240	Financial	0	0	0	0	-	-	-
12/1/2022 0:00	888	0 sl	0.00112613	888	Financial	0	3842.21	0	0	-	-	-
12/1/2022 0:00	888	0 sl	0.00112613	888	Financial	0	3270.36	0	0	-	-	-
12/1/2022 0:00	36	0 sl		1	0 Financial	64986.71	64986.71	0	0	0	64986.71	0
12/1/2022 0:00	36	0 sl		1	0 Financial	10416.26	10416.26	0	0	0	10416.26	0
12/1/2022 0:00	36	0 sl		1	0 Financial	154925.6	154925.6	0	0	0	154925.62	0
12/1/2022 0:00	888	0 sl	0.00112613	888	Financial	0	479.03	0	0	-	-	-
12/1/2022 0:00	888	0 sl	0.00112613	888	Financial	0	1237.28	0	0	-	-	-
12/1/2022 0:00	36	0 sl	0.02777778	36	Financial	0	0	0	0	-	94,922	-
12/1/2022 0:00	36	0 sl	0.02777778	36	Financial	0	0	0	0	-	28,516	-
12/1/2022 0:00	60	0 sl	0.01666667	60	Financial	0	0	0	0	-	13,558	-
12/1/2022 0:00	240	0 sl	0.00416667	240	Financial	0	0	0	0	-	13,541,670	-
12/1/2022 0:00	36	0 sl	0.00112613	888	Financial	0	0	0	0	-	207,186	-
12/1/2022 0:00	36	0 sl		1	0 Financial	7800.36	7800.36	0	0	0	7800.36	0
12/1/2022 0:00	36	0 sl		1	0 Financial	8656.99	8656.99	0	0	0	8656.99	0
12/1/2022 0:00	36	0 sl		1	0 Financial	195666.3	195666.3	0	0	0	195666.32	0
12/1/2022 0:00	60	0 sl	0.07692308	13	Financial	78.59	124.94	0	0	4	125	46
12/1/2022 0:00	36	1 sl	0.00112613	888	Financial	0	0	0	0	11	9,325	9,325
12/1/2022 0:00	120	0 sl	0.05263158	19	Financial	520.16	814.39	0	0	15	814	294
12/1/2022 0:00	60	0 sl	0.05882353	17	Financial	538.53	933.42	0	0	23	933	395
12/1/2022 0:00	120	0 sl	0.02777778	36	Financial	123113.7	124000	0	0	25	124,000	886
12/1/2022 0:00	60	0 sl	0.05882353	17	Financial	294.69	1435.01	0	0	67	1,435	1,140
12/1/2022 0:00	120	0 sl	0.01111111	90	Financial	3674	10255.99	0	0	73	10,256	6,582
12/1/2022 0:00	120	0 sl	0.01449275	69	Financial	2915.14	8662.39	0	0	83	8,662	5,747
12/1/2022 0:00	120	0 sl	0.01470588	68	Financial	5368.73	11510.56	0	0	90	11,511	6,142
12/1/2022 0:00	60	0 sl	0.02777778	36	Financial	459.19	4281.38	0	0	106	4,281	3,822
12/1/2022 0:00	60	0 sl	0.08333333	12	Financial	1891.07	3348.05	0	0	121	3,348	1,457
12/1/2022 0:00	60	0 sl	0.09090909	11	Financial	2793.41	4148.39	0	0	123	4,148	1,355
12/1/2022 0:00	60	0 sl	0.05	20	Financial	279.48	3074.36	0	0	140	3,074	2,795
12/1/2022 0:00	60	0 sl	0.03125	32	Financial	627.36	5314.96	0	0	146	5,315	4,688
12/1/2022 0:00	36	1 sl	0.00112613	888	Financial	0	0	0	0	147	130,697	130,697
12/1/2022 0:00	120	0 sl	0.01369863	73	Financial	4006.42	14777.89	0	0	148	14,778	10,771
12/1/2022 0:00	120	1 sl	0.00833333	120	Financial	0	0	0	0	148	17,784	17,784
12/1/2022 0:00	60	0 sl	0.02083333	48	Financial	1411.26	8539.56	0	0	149	8,540	7,128
12/1/2022 0:00	60	0 sl	0.125	8	Financial	2225.17	3440.52	0	0	152	3,441	1,215
12/1/2022 0:00	60	1 sl	0.01666667	60	Financial	0	0	0	0	160	9,614	9,614
12/1/2022 0:00	60	0 sl	0.125	8	Financial	4482.19	6054.79	0	0	197	6,055	1,573
12/1/2022 0:00	120	0 sl	0.05263158	19	Financial	561877.1	565739.1	0	0	203	565,739	3,862
12/1/2022 0:00	60	0 sl	0.125	8	Financial	4915.22	6639.75	0	0	216	6,640	1,725
12/1/2022 0:00	120	0 sl	0.05263158	19	Financial	606170	610336.4	0	0	219	610,336	4,166
12/1/2022 0:00	60	0 sl	0.125	8	Financial	3255.06	5032.73	0	0	222	5,033	1,778
12/1/2022 0:00	60	0 sl	0.33333333	3	Financial	2649.73	3376.67	0	0	242	3,377	727
12/1/2022 0:00	60	0 sl	0.125	8	Financial	5811.97	7851.07	0	0	255	7,851	2,039
12/1/2022 0:00	60	0 sl	0.125	8	Financial	694.93	2779.93	0	0	261	2,780	2,085

12/1/2022 0:00	60	0 sl	0.02325581	43 Financial	4106.66	16901.25	0	0	298	16,901	12,795
12/1/2022 0:00	120	0 sl	0.05263158	19 Financial	861756.2	867679.4	0	0	312	867,679	5,923
12/1/2022 0:00	120	0 sl	0.05263158	19 Financial	10593.46	16589.29	0	0	316	16,589	5,996
12/1/2022 0:00	60	1 sl	0.01666667	60 Financial	0	0	0	0	323	19,363	19,363
12/1/2022 0:00	60	0 sl	0.07692308	13 Financial	8258.9	12890.41	0	0	356	12,890	4,632
12/1/2022 0:00	120	0 sl	0.05263158	19 Financial	1002464	1009355	0	0	363	1,009,355	6,890
12/1/2022 0:00	60	0 sl	0.125	8 Financial	6567.82	9619.62	0	0	381	9,620	3,052
12/1/2022 0:00	60	0 sl	0.0625	16 Financial	7245.95	13608.87	0	0	398	13,609	6,363
12/1/2022 0:00	120	0 sl	0.01388889	72 Financial	19055.01	51117.98	0	0	445	51,118	32,063
12/1/2022 0:00	60	0 sl	0.11111111	9 Financial	7977.82	12760.29	0	0	531	12,760	4,782
12/1/2022 0:00	60	0 sl	0.04761905	21 Financial	1883.22	13077.64	0	0	533	13,078	11,194
12/1/2022 0:00	60	0 sl	0.125	8 Financial	14037.37	18962.13	0	0	616	18,962	4,925
12/1/2022 0:00	84	0 sl	0.01388889	72 Financial	12316.15	78130.15	0	0	914	78,130	65,814
12/1/2022 0:00	60	0 sl	0.05882353	17 Financial	4568.79	22249.12	0	0	1,040	22,249	17,680
12/1/2022 0:00	120	0 sl	0.05263158	19 Financial	36254.19	56773.52	0	0	1,080	56,774	20,519
12/1/2022 0:00	60	1 sl	0.01666667	60 Financial	0	0	0	0	1,094	65,665	65,665
12/1/2022 0:00	120	0 sl	0.05263158	19 Financial	37539.21	58785.72	0	0	1,118	58,786	21,247
12/1/2022 0:00	60	0 sl	0.09090909	11 Financial	47543.41	60344.46	0	0	1,164	60,344	12,801
12/1/2022 0:00	60	0 sl	0.04166667	24 Financial	2479.66	32235.57	0	0	1,240	32,236	29,756
12/1/2022 0:00	60	1 sl	0.01666667	60 Financial	0	0	0	0	1,262	75,717	75,717
12/1/2022 0:00	84	0 sl	0.01388889	72 Financial	20835	125777.5	0	0	1,458	125,778	104,943
12/1/2022 0:00	120	0 sl	0.02777778	36 Financial	602643.9	656436.2	0	0	1,494	656,436	53,792
12/1/2022 0:00	60	1 sl	0.01666667	60 Financial	0	0	0	0	1,528	91,653	91,653
12/1/2022 0:00	120	0 sl	0.0125	80 Financial	23624.72	151016.4	0	0	1,592	151,016	127,392
12/1/2022 0:00	60	0 sl	0.06666667	15 Financial	26003.39	51163.15	0	0	1,677	51,163	25,160
12/1/2022 0:00	60	0 sl	0.02083333	48 Financial	16666.37	98694.55	0	0	1,709	98,695	82,028
12/1/2022 0:00	36	1 sl	0.02777778	36 Financial	0	0	0	0	1,831	65,932	65,932
12/1/2022 0:00	60	0 sl	0.02272727	44 Financial	22083.82	110735.9	0	0	2,015	110,736	88,652
12/1/2022 0:00	84	0 sl	0.01388889	72 Financial	29035.4	175279	0	0	2,031	175,279	146,244
12/1/2022 0:00	60	0 sl	0.03333333	30 Financial	10656.95	72080.53	0	0	2,047	72,081	61,424
12/1/2022 0:00	60	1 sl	0.01666667	60 Financial	0	0	0	0	2,058	123,487	123,487
12/1/2022 0:00	60	0 sl	0.02564103	39 Financial	31851.13	129973.5	0	0	2,516	129,973	98,122
12/1/2022 0:00	60	0 sl	0.07692308	13 Financial	39592.76	72559.57	0	0	2,536	72,560	32,967
12/1/2022 0:00	60	0 sl	0.03846154	26 Financial	17075.09	97407.14	0	0	3,090	97,407	80,332
12/1/2022 0:00	60	0 sl	0.5	2 Financial	65088.91	71588.06	0	0	3,250	71,588	6,499
12/1/2022 0:00	60	0 sl	0.02222222	45 Financial	33689.09	182482.9	0	0	3,307	182,483	148,794
12/1/2022 0:00	60	0 sl	0.11111111	9 Financial	12421.01	45441.88	0	0	3,669	45,442	33,021
12/1/2022 0:00	60	0 sl	0.5	2 Financial	15999.84	28358.49	0	0	6,179	28,358	12,359
12/1/2022 0:00	60	0 sl	0.11111111	9 Financial	25098.52	91822.11	0	0	7,414	91,822	66,724
12/1/2022 0:00	36	0 sl	0.05	20 Financial	65241.06	635555.3	0	0	28,516	635,555	570,314

Gross Value, 12/31/2022

303 depreciation exper 97,446

303 depreciation expense for assets after 12/31/20 2.43%

Total 303 Depreciation Expense





4,404	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298
862,068	312	312	312	312	312	312	312	312	312	312	312	312	312	312	312	312	312
10,909	316	316	316	316	316	316	316	316	316	316	316	316	316	316	316	316	316
323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323
8,615	356	356	356	356	356	356	356	356	356	356	356	356	356	356	-	-	-
1,002,827	363	363	363	363	363	363	363	363	363	363	363	363	363	363	363	363	363
6,949	381	381	381	381	381	381	381	381	-	-	-	-	-	-	-	-	-
7,644	398	398	398	398	398	398	398	398	398	398	398	398	398	398	398	398	398
19,500	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445
8,509	531	531	531	531	531	531	531	531	531	-	-	-	-	-	-	-	-
2,416	533	533	533	533	533	533	533	533	533	533	533	533	533	533	533	533	533
14,653	616	616	616	616	616	616	616	616	-	-	-	-	-	-	-	-	-
13,230	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914
5,609	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040
37,334	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094
38,657	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118	1,118
48,707	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	0	-	-	-	-	-
3,719	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240
1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262
22,293	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
604,138	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494
1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
25,217	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592
27,681	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	-
18,375	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831
24,099	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
31,067	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
12,704	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047
2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058
34,367	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516
42,129	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	-	-	-
20,165	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090
68,338	3,250	3,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36,996	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307
16,090	3,669	3,669	3,669	3,669	3,669	3,669	3,669	3,669	3,669	-	-	-	-	-	-	-	-
22,179	6,179	6,179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32,512	7,414	7,414	7,414	7,414	7,414	7,414	7,414	7,414	7,414	0	-	-	-	-	-	-	-
93,757	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516	28,516
	167,012	167,011	157,583	157,340	157,340	157,340	157,340	157,340	155,041	143,427	143,427	142,141	142,019	139,123	139,123	137,446	
	0	253	506	5,123	6,150	12,221	17,147	17,400	19,207	20,810	21,063	22,918	41,794	42,048	50,997	54,679	
	167,012	167,264	158,089	162,463	163,490	169,562	174,488	174,741	174,248	164,238	164,491	165,059	183,813	181,171	190,120	192,125	





298	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298	298
312	312	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
316	316	316	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323	323
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
363	363	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
533	533	533	533	533	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
914	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914	914
1,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,080	1,080	1,080	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094
1,118	1,118	1,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	-	-	-	-	-	-	-	-	-	-
1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262
1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494
1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831
2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	0	-	-	-
2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058
2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	3,090	0	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28,516	28,516	28,516	28,516	0	-	-	-	-	-	-	-	-	-	-	-	-	-
137,048	135,918	135,918	132,292	103,636	103,103	103,103	103,103	101,863	101,863	98,774	98,774	98,774	98,774	96,726	96,726	96,580	96,580
54,932	55,185	66,085	66,338	66,591	66,844	67,097	68,601	90,288	91,342	96,232	102,858	103,119	103,450	112,604	112,865	113,125	133,022
191,981	191,103	202,002	198,630	170,227	169,947	170,201	171,704	192,152	193,206	195,006	201,632	201,893	202,224	209,330	209,591	209,705	229,602







298	298	298	298	298	298	298	298
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
323	323	323	323	323	323	323	323
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
445	445	445	445	445	445	445	445
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
914	914	914	914	914	914	914	914
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262
1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
1,494	1,494	-	-	-	-	-	-
1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592
-	-	-	-	-	-	-	-
1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
1,831	1,831	-	-	-	-	-	-
2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015
2,031	2,031	2,031	2,031	2,031	2,031	2,031	2,031
-	-	-	-	-	-	-	-
2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058
2,516	2,516	2,516	2,516	2,516	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,307	3,307	3,307	3,307	3,307	3,307	3,307	3,307
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
96,580	96,422	80,050	80,050	80,050	77,534	77,534	77,534
133,283	134,281	143,811	144,487	149,746	154,861	155,538	156,215
229,863	230,703	223,861	224,537	229,796	232,395	233,072	233,748