

1. Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty had affiliate transactions in calendar year 2025 with the following affiliated entities:

Algonquin Power & Utilities Corp. (APUC)
Liberty Utilities (Canada) Corp. (LUC)
Liberty Utilities Service Corp. (LUSC)
Liberty Utilities Co.

Attached is an organization chart to provide context of the entities above outlining the regulated and non-regulated entities of Algonquin Power & Utilities Corp.

2. Affiliate transactions recorded under Algonquin Power & Utilities Corp. Cost Allocation Manual (APUC CAM):

Services	Services Provided To	Service Provided By
<p>Payroll & Benefits <i>Most US-based utility employees, including those based at Empire District Electric Company, are employed by LUSC are dedicated to serve particular utilities. All employee labor costs, such as salaries, and associated labor costs, such as benefits, insurance, etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty,</p>	<p>Liberty Utilities Service Corp.</p>
<p>Direct Costs <i>Direct Costs are costs incurred by one company for the exclusive benefit of another company. The types of services provided are similar to those described for LABS, Liberty Utilities, and Regional indirect costs and are documented in the APUC CAM.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty, Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>	<p>Algonquin Power & Utilities Corp, Liberty Utilities (Canada) Corp., Liberty Utilities Service Corp., & Liberty Utilities Co.</p>
<p>APUC Indirect Costs <i>APUC Indirect costs include legal costs, tax services, audit, investor relations, director fees and insurance, licenses, fees and permits, escrow and transfer agent fees, professional services, administration costs, and executive and strategic management, as defined by Table 1 of the APUC CAM.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty, Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>	<p>Algonquin Power & Utilities Corp.</p>
<p>LABS Indirect Costs <i>Liberty Algonquin Business Services (LABS) is a business unit with staff employed within LUC and LUSC. LABS Indirect Costs include information technology, human resources, training, facilities and building rent, environment, health, safety and security, procurement, executive and strategic management, technical services, utility planning, risk management, financial reporting, planning and administration, treasury, internal audit, external communications, legal costs, and compliance services as described in Tables 4a and 4b of the APUC CAM.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty, Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>	<p>Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>
<p>Liberty Utilities Indirect Costs <i>Staff employed with LUC and LUSC may provide services to the Liberty Utilities entities as a group. These Liberty Utilities Indirect Costs include, but are not limited to, customer care and billing, customer communication, executive, regulatory, energy procurement, operations, utility planning, administration, IT and technical support, human resources, gas control, legal, compliance, government relations, environmental, health safety and security, procurement, engineering, dispatch and control, outage management, GIS/mapping, vegetation management, accounting and finance, and managerial.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty, Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>	<p>Liberty Utilities (Canada) Corp., & Liberty Utilities Service Corp.</p>
<p>Regional Indirect Costs <i>Regional indirect costs include services similar to those described for APUC, LABS, and Liberty Utilities Indirect Costs.</i></p>	<p>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty, & Liberty Utilities Service Corp.</p>	<p>Liberty Utilities Service Corp.</p>

2. (Continued) Affiliate transactions recorded under the Appendix 9 of the APUC Cost Allocation Manual:

Services/Transaction	Services Provided To	Service Provided By
Miscellaneous A&G Associated expense of common administrative and general costs.	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty	The Empire District Electric Company

3. Contracts with Affiliated Entities:

Services Provided By	Contract	Effective Date
Algonquin Power & Utilities Corp	Affiliate Services Agreement - Algonquin Power & Utilities Corp. *	January 1, 2017
Algonquin Power & Utilities Corp	Affiliate Services Agreement - Algonquin Power & Utilities Corp.	June 30, 2017
Liberty Utilities (Canada) Corp.	Affiliate Services Agreement - Liberty Utilities (Canada) Corp.*	January 1, 2017
Liberty Utilities (Canada) Corp.	Affiliate Services Agreement - Liberty Utilities (Canada) Corp.	June 30, 2017
Liberty Utilities Service Corp.	Affiliate Services Agreement - Liberty Utilities Service Corp.*	January 1, 2017
Liberty Utilities Service Corp.	Affiliate Services Agreement - Liberty Utilities Service Corp.	June 30, 2017
Liberty Utilities Co.	Affiliate Services Agreement - Liberty Utilities Co.*	January 1, 2017
Liberty Utilities Co.	Affiliate Services Agreement - Liberty Utilities Co.	June 30, 2017
Liberty Utilities (Park Water) Corp.	Affiliate Services Agreement	February 15, 2017

* Superseded by June 30, 2017 Affiliate Services Agreement with the referenced entity

5. The amount of all affiliate transactions by affiliated entity and account charged.

Transactions/Service	Amount	Account Charged	Account Charged (Affiliate)
Miscellaneous A&G	Varies based on time spent	20920000 (Administrative and general salaries)	19920000 (Administrative and general salaries)

5. (Continued) The amount of all affiliate transactions by affiliated entity and account charged.

Transactions/Service	Amount	Account Charged (Affiliate Services Received)	Account Charged (Affiliate Services Provided)
Payroll and Benefits	Varies based on payroll and benefit costs incurred for LUSC employees recording time in Empire District Electric's software systems	Various Expense Accts, Clearing Accts, and Capital Projects	N/A
Direct Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
APUC Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
LABS Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
Liberty Utilities Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges
Regional Indirect Costs	Varies based on actual costs incurred. May include estimated labor burden rates, which varies with each affiliate providing services	Various Expense Accts, Clearing Accts, and Capital Projects	Various Expense Accounts used to track billable charges

5. (Continued) The amount of all affiliate transactions by affiliated entity and account charged.

Services Provided To / (Services Provided By)					
Transactions	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty	Algonquin Power & Utilities Corp	Liberty Utilities (Canada) Corp.	Liberty Utilities Services Corp.	Liberty Utilities Co.
Payroll & Benefit Costs	5,164,259	(313,906)	(1,203,484)	(3,646,870)	-
Direct Costs	5,988,936	-	(616,863)	(1,497,229)	(3,874,844)
Indirect Costs	2,167,004	(435,996)	(1,032,375)	(698,633)	-
	-	-	-	-	-
Total Affiliate Transactions	13,320,199	(749,902)	(2,852,721)	(5,842,732)	(3,874,844)

6. Basis used to record affiliate transactions.

Services/Transaction	Basis
Miscellaneous A&G	In instances where non-regulated business units and other affiliates received benefits or services from the regulated company that couldn't be assigned or allocated, a General Corporation Method was used. The Massachusetts Formula is used as the methodology for this General Corporate Allocation and is an arithmetic average of revenue, payroll and net property, plant and equipment.

6. Basis used to record affiliate transactions.

Services/Transaction	Basis
Direct Costs	Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of, or specifically identified with, one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
APUC Indirect Costs	Indirect charges (sometimes referred to as allocated costs) are costs incurred by one company that are for the benefit of either (a) all of the APUC companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery. Indirect costs from APUC, excluding corporate capital, are pooled and allocated to LUC (and subsequently, to LUC's subsidiaries) and Algonquin Power Co. (Liberty Power) using the method summarized in Table 1 of the APUC CAM. The costs allocated to the regulated companies as a group are then reallocated to individual utility companies using the Utility Four-Factor allocation methodology set forth in APUC CAM Table 2, resulting in utility-specific allocated charges from APUC. The Utility Four-Factor methodology factors and weightings are as follows: Customer Count (40%), Utility Net Plant (20%), Non-labor Expenses (20%), and Labor Expenses (20%). These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
LABS Indirect Costs	Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, Liberty Utilities and Liberty Power, pursuant to the methodology set forth in APUC CAM Tables 4a and 4b. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in APUC CAM Table 2. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
Liberty Utilities Indirect Costs	LUC and LUSC use the Utility Four-Factor Methodology to allocate to the regulated utilities the system-wide indirect labor and indirect non-labor costs within LUC and LUSC (from its utility-dedicated staff, and from the shared services functions within LUC and LUSC). The factors and weightings of the Utility Four-Factor are noted above. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.
Regional Indirect Costs	Any services and costs which cannot be directly assigned will be allocated to the utilities within the region or state using the Regional Four-Factor Methodology (25% weighting for the factors of: customer count, utility net plan, non-labor expenses, and labor expenses), unless another method of allocation is legally required. These charges do not include "markups", aside from estimated labor burden for payroll taxes and benefits.