ATTACHMENT 7

LIBERTY UTILITIES CO. POST-ACQUISITION ORGANIZATION CHART

LIBERTY UTILITIES ORGANIZATION CHART

(post-St. Lawrence Gas merger)

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- 1. Unless otherwise indicated, the ownership of all entities is 100%.
- 2. Defined terms have the meaning ascribed to them in Algonquin Power & Utilities Corp's ("Algonquin") most recent Annual Information Form.
- 3. The highlighted boxes denote facilities/assets that are owned by the legal entities, not the legal entity

KEY

- 1. Corporation or LLC
- 2. Trust
- 3. Facility or Asset

4

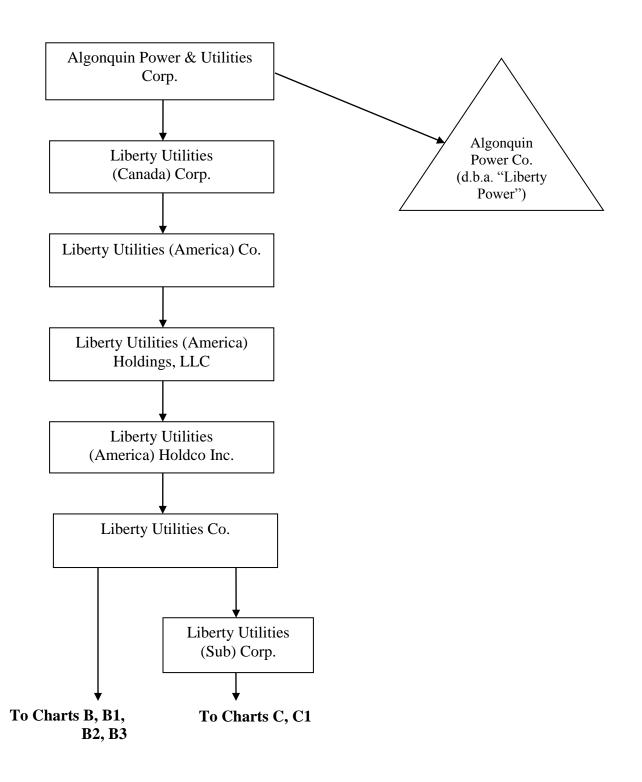


Chart A

Chart B (Continued on Charts B1, B2)

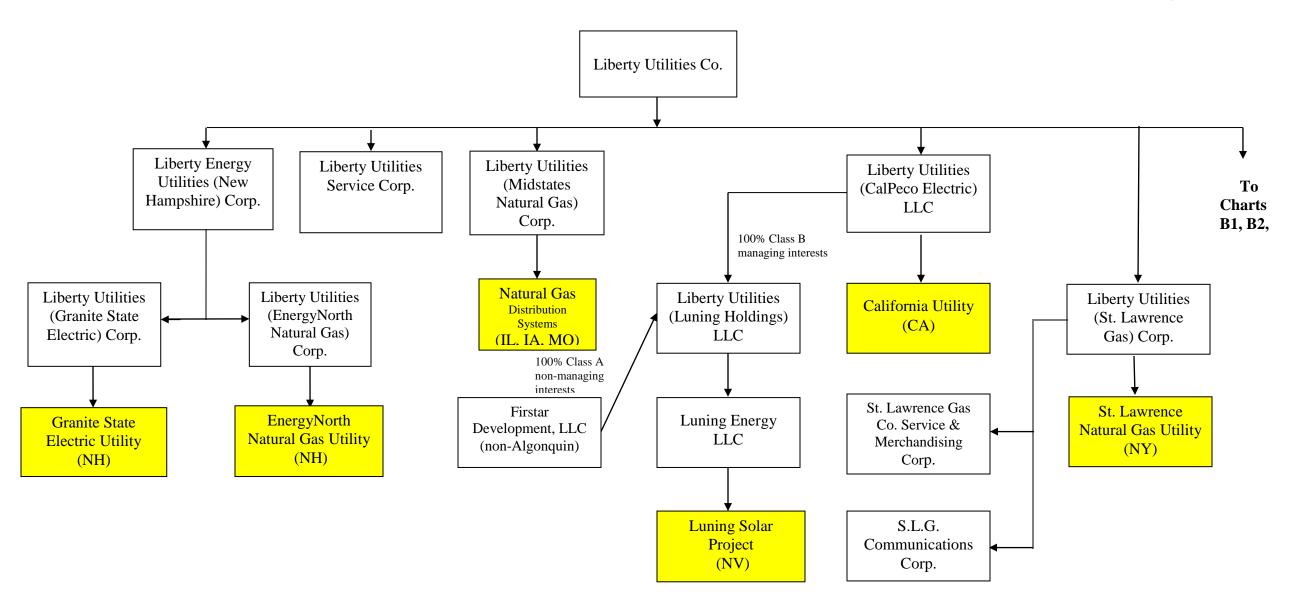


Chart B1

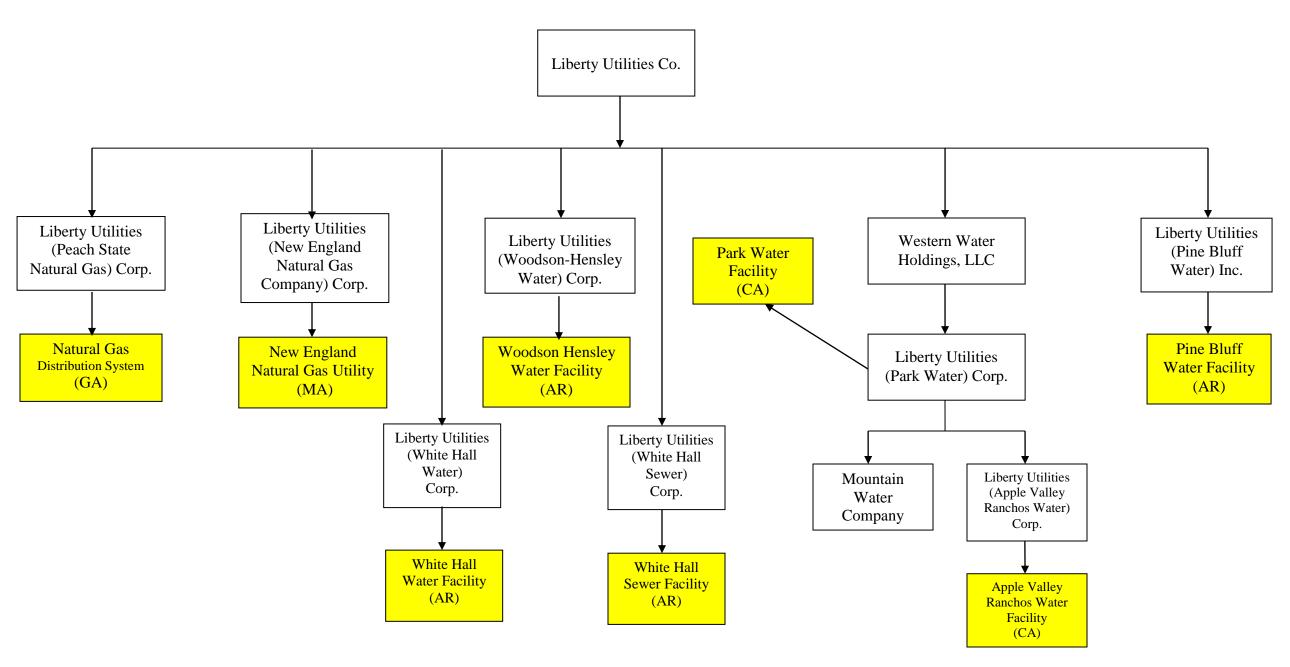


Chart B2

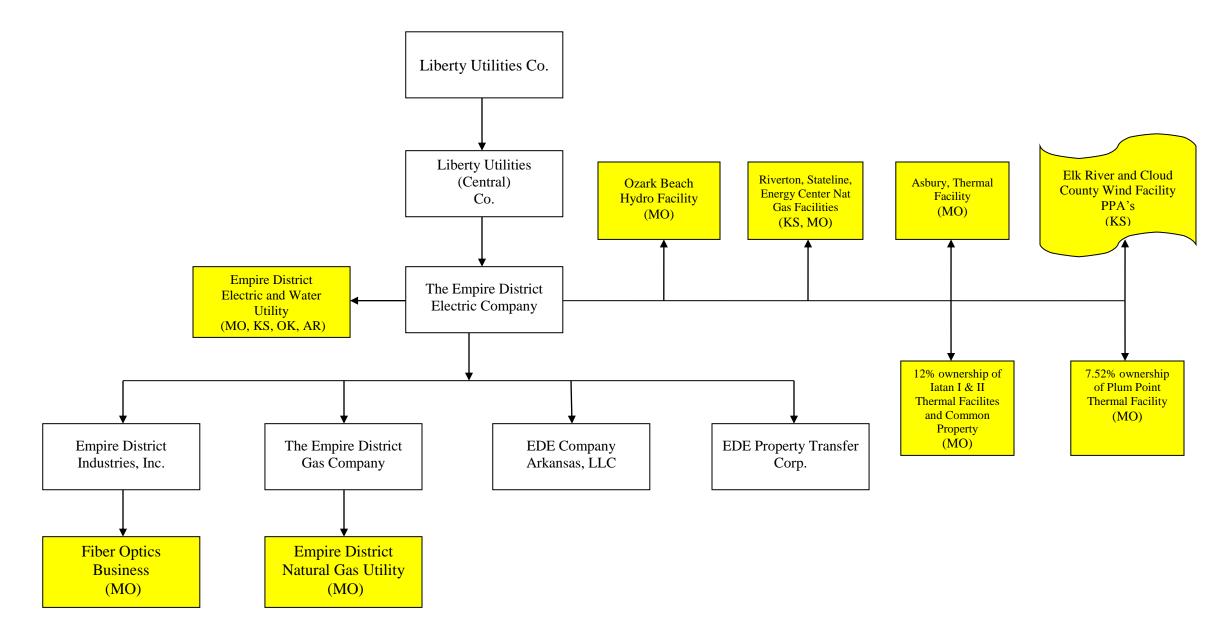
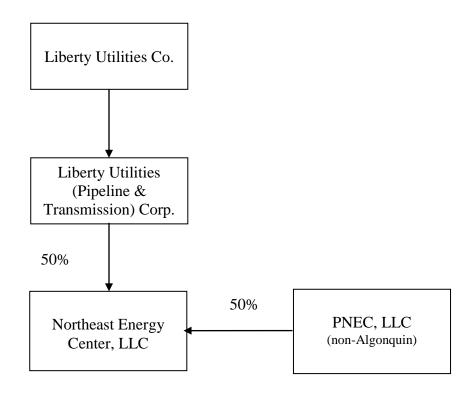
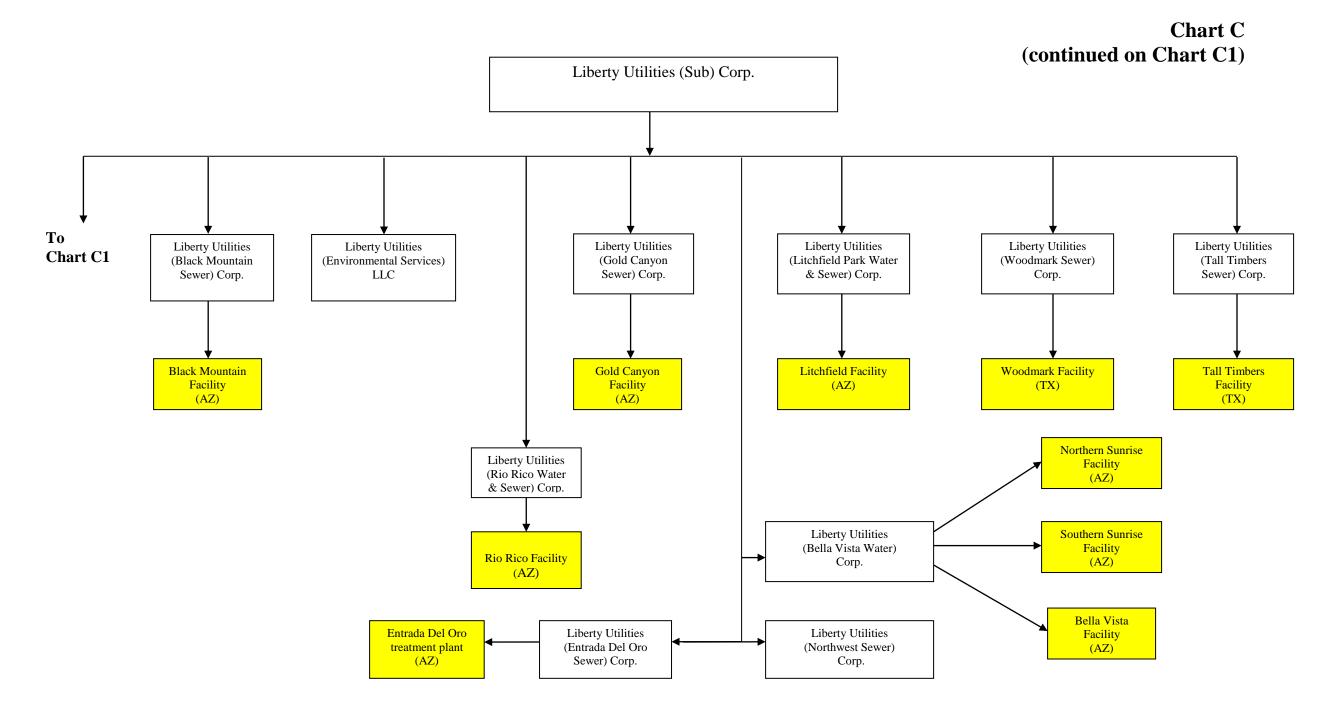
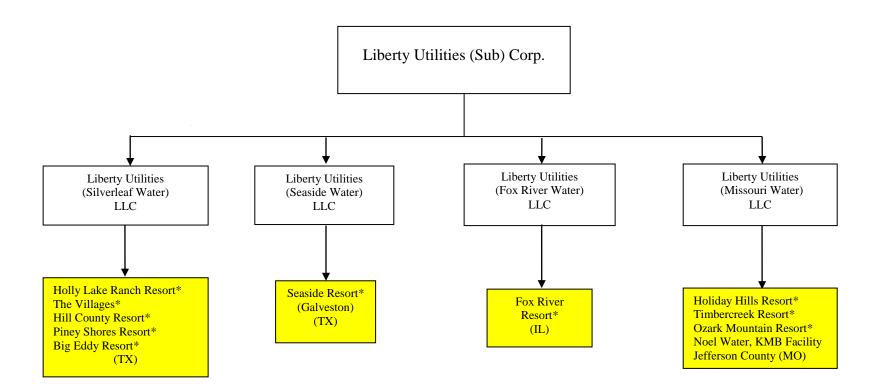


Chart B3







^{*} Algonquin owns water treatment plants, water wells, lines, wastewater collection systems, rest line wastewater treatment plants and certain other assets located at these resorts.