

ANNUAL REPORT (FORM F-16)



OF

Name ____ Liberty Utilities (EnergyNorth Natural Gas) Corp.

Address__ 15 Buttrick Road, Londonderry, NH 03053

TO THE

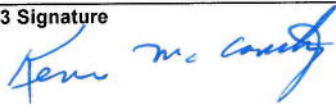
PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 2015

PART I : IDENTIFICATION			
01 Exact Legal Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		02 Year of Report December 31, 2015	
03 Previous Name and Date of Change (If name changed during year) EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities			
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 15 Buttrick Road Londonderry , NH 03053			
05 Name of Contact Person Kevin McCarthy		06 Title of Contact Person Vice President Finance	
07 Address of Contact Person (Street, City, State, Zip Code) 15 Buttrick Road, Londonderry , NH 03053			
08 Telephone and Email of Contact Person 603-382-2778 Kevin.McCarthy@libertyutilities.com		09 This Report Is <div style="display: flex; justify-content: space-around;"> (1) Original (2) Revised </div> <div style="text-align: center; margin-top: 5px;">X</div>	
11 Name of Officer Having Custody of the Books of Account Kevin McCarthy		12 Title of Officer Vice President Finance	
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code) 15 Buttrick Road, Londonderry , NH 03053			
14 Name of State Where Respondent is Incorporated New Hampshire		15 Date of Incorporation (Mo, Da, Yr) July 23, 1945	
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.			
PART II: ATTESTATION			
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.			
01 Name Kevin McCarthy		03 Signature 	
02 Title Vice President Finance		04 Date Signed <div style="text-align: center;"> (Mo, Da, Yr) March 31, 2016 3/31/16 </div>	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
LIST OF CITIES AND TOWNS SERVED DIRECTLY				
Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2014 data	
1	ALLENSTOWN	358	4,285	
2	AMHERST	567	11,266	
3	AUBURN	37	5,228	
4	BEDFORD	1,891	21,689	
5	BELMONT	87	7,291	
6	BERLIN	9	9,501	
7	BOSCAWEN	274	3,940	
8	BOW	799	7,671	
9	CANTERBURY	41	2,382	
10	CONCORD	10,848	42,444	
11	DERRY	469	33,307	
12	FRANKLIN	1,058	8,428	
13	GILFORD	98	7,140	
14	GOFFSTOWN	599	17,972	
15	HOLLIS	30	7,770	
16	HOOKSETT	2,517	13,771	
17	HUDSON	5,345	24,775	
18	LACONIA	2,048	16,067	
19	LITCHFIELD	118	8,418	
20	LONDONDERRY	1,386	24,403	
21	LOUDON	174	5,376	
22	MANCHESTER	25,993	110,448	
23	MERRIMACK	3,789	25,659	
24	MILFORD	1,051	15,153	
25	NASHUA	27,259	87,259	
26	NORTHFIELD	320	4,802	
27	PEMBROKE	1,017	7,112	
28	SANBORNTON	26	2,972	
29	TILTON	797	3,571	
30	WINNESQUAM	9	No Census Info Available	
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		89,014	540,100	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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AFFILIATED INTERESTS

Include on this page, a summary listing of all affiliated interests of the respondent and its parent. Indicate the relationship to the parent and the respondent and the percentage owned by the corporate group.

Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
OFFICERS				
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division function (such as sales, administration or finance), and any other person who performs similarly policy-making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name of the previous incumbent, and date the change in incumbency was made.</p> <p>3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substitute page(s) should be the same size as this page.</p> <p>4. Report below any additional companies where the officer holds office along with their title.</p>				
Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)	
1	Current			
2	President As of Sep 23, 2015	David Swain	President Liberty Utilities (New Hampshire) Corp., President Liberty Energy (Granite State Electric) Corp. Sec & Treasurer Liberty Energy Utilities (New Hampshire) Corp., Sec & Treasurer Liberty Utilities (Granite State Electric)	
3	Treasurer & Secretary As of Jul 7, 2015	Kevin McCarthy		
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7	Previous			
8	President to Sept 23, 2015	Daniel Saad		
9	Treasurer & Secretary to Jul 7, 2015	Sarah Knowlton		
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015	
DIRECTORS				
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. </div> <div style="width: 45%;"> 2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk. </div> </div>				
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)	
Ian E. Robertson Richard Leehr Gregory Sorensen	354 Davis Rd, Oakville ON L6J 2X1 28 South Shore Road, Salem NH 03079 12725 W. Indian School RD, Avondale, AZ 85392	None None None	None None None	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>					
1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy		3. Give the date and place of such Meeting:	
NA		Total: NA By proxy:		NA	
VOTING SECURITIES					
Number of votes as of (date): 12/31/14					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
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Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015		
PAYMENTS TO INDIVIDUALS						
1. List names of all individuals, partnerships, or corporations, to whom payments totaling \$50,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$50,000 or more, list each individual and the amount paid or due each.						
Line No.	Name	Street	City	State	Zip Code	Amount
(a)	(b)	(c)	(d)	(e)	(f)	
1	CARGILL INCORPORATED	9350 EXCELSIOR BLVD MAIL STOP #150	HOPKINS	MN	55343	20,771,672.74
2	TENNESSEE GAS PIPELINE CO	PO BOX 2511	HOUSTON	TX	77252-2511	16,132,404.80
3	R H WHITE CONSTRUCTION CO INC	41 CENTRAL STREET	AUBURN	MA	01501	12,003,608.48
4	CARGILL POWER MARKETS, LLC	12700 WHITEWATER DRIVE	MINNETONKA	ND	55343	8,393,598.48
5	LIBERTY UTILITIES CANADA CORP	354 DAVIS ROAD	OAKVILLE	ONTARIO	L6J2X1	7,760,586.02
6	DIRECT ENERGY BUSINESS MARKETING, LLC	NATURAL GAS ACCOUNTING WB-8	WOODBRIIDGE	NJ	07095	7,501,617.16
7	REPSOL ENERGY NORTH AMERICA CORP.	2001 TIMBERLOCH PLACE SUITE 3000	THE WOODLANDS	TX	77380	6,846,674.20
8	SOUTH JERSEY RESOURCES GROUP, LLC	2350 AIRPORT FREEWAY, SUITE 505	BEDFORD	TX	76022	5,675,787.65
9	BP ENERGY COMPANY	201 HELIOS WAY	HOUSTON	TX	77079	4,287,871.46
10	GDF SUEZ GAS NA LLC	1990 POST OAK BOULEVARD SUITE 1900	HOUSTON	TX	77056	3,817,307.04
11	MIDWAY UTILITY CONTRACTORS LLC	108 LEDGE ROAD	SEABROOK	NH	03874	2,850,282.71
12	NORTH BRANCH CONSTRUCTION, INC.	76 OLD TURNPIKE ROAD	CONCORD	NH	03301	2,758,669.44
13	PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	PO BOX 270	HARTFORD	CT	06141-0270	2,500,000.00
14	ESMI OF NH	67 INTERNATIONAL DRIVE	LOUDON	NH	03307	2,219,870.13
15	CHARTER ENVIRONMENTAL INC	560 HARRISON AVENUE	BOSTON	MA	02118	2,170,845.42
16	BENEFIT TRUST COMPANY	5901 COLLEGE BOULEVARD Suite 100	OVERLAND PARK	KS	66211	2,086,100.00
17	EMERA ENERGY SERVICES, INC	5201 DUKE STREET	HALIFAX	NS	B3J1N9	1,811,065.07
18	CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR	PO BOX 9598 1 CITY HALL PLAZA	MANCHESTER	NH	03108-9598	1,734,918.24
19	STATE OF NH - DEPARTMENT OF REVENUE	NATURAL PROCESSING DIVISION, PO BOX 637	CONCORD	NH	03302-0637	1,692,668.02
20	NATIONAL GRID USA	300 ERIE BLVD WEST	SYRACUSE	NY	13202	1,465,950.63
21	CITY OF NASHUA NH	PO BOX 885	NASHUA	NH	03061-0885	1,334,366.31
22	NORTHPOINT CONSTRUCTION MGMT, LLC	94 RIVER ROAD	HUDSON	NH	03051	1,255,962.70
23	ALGONQUIN POWER & UTILITIES CORP	2845 BRISTOL CIRLCE	OAKVILLE	ONTARIO	L6H 7H7	1,229,267.02
24	ENERGY FEDERATION INC	40 WASHINGTON STREET, SUITE 2000	WESTBOROUGH	MA	01581-1013	1,132,230.22
25	ANGI ENERGY SYSTEMS INC	305 W DELAVAN DRIVE	JANESVILLE	WI	53546	1,062,752.60
26	BALANCE PROFESSIONAL	800 EAST CYPRESS CREED ROAD SUITE 300	FORT LAUDERDALE	FL	33334	1,018,161.70
27	CITY OF CONCORD, NH	REAL ESTATE TAX PO BOX 9582	MANCHESTER	NH	03108-9582	964,489.06
28	CITY OF MANCHESTER	DEPARTMENT OF PUBLIC WORKS HIGHWAY DIVISION, 475	MANCHESTER	NH	03103	926,902.02
29	MEARS CORPORATION LLC	PO BOX 281949	ATLANTA	GA	30384-1949	907,087.30
30	NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	21 S FRUIT STREET Suite 10	CONCORD	NH	03301-2429	855,867.86
31	EXELON GENERATION COMPANY, LLC	100 CONSTELLATION WAY suite 500C	BALTIMORE	MD	21202	842,700.20
32	NATIONAL FUEL GAS SUPPLY CORP	CHASE MANHATTAN BANK	NEW YORK	NY	14264-0001	814,907.98
33	SPRAGUE ENERGY CORPORATION	2000 WEST PARK DRIVE SUITE 125	WESTBOROUGH	MA	01581	762,513.95
34	SOUTHERN NEW HAMPSHIRE SERVICE INC	PO BOX 5040	MANCHESTER	NH	03108	721,719.49
35	ELECONOR HAWKEYE LLC	100 MARCUS BLVD.	HAUPPAUGE	NY	11788	700,281.89
36	SOCIETE GENERALE NEW YORK	OPEROTOC/CDCTY 1221 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	636,637.12
37	BRETON CONSTRUCTION INC	PO BOX 6654	LACONIA	NH	03247-6654	493,008.08
38	TOWN OF LONDONDERRY	268 B MAMMOTH ROAD	LONDONDERRY	NH	03053	484,353.00
39	TWIN EAGLE RESOURCE MANAGEMENT	8847 W SAM HOUSTON PKWY NORTH	HOUSTON	TX	77004	450,138.20
40	D L PETERSON TRUST	8604 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	417,863.68
41	GEI CONSULTANTS, INC.	400 UNICORN PARK DRIVE, SUITE 201 PO BOX 843005	WOBURN	MA	01801	405,526.59
42	GE FLEET SERVICES	PO BOX 100363	ATLANTA	GA	30384-0363	402,813.86
43	TENASKA MARKETING VENTURES	11718 NICHOLAS STREET	OMAHA	NE	68154-4413	401,557.13
44	TOWN OF HUDSON NH	12 SCHOOL ST	HUDSON	NH	03051	396,435.60
45	BENESTAR/HARTFORD-6795	PO BOX 1267	BUFFALO	NY	14240-1267	367,593.84
46	HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	75 SOUTH MAIN STREET UNIT 7 PMB 185	CONCORD	NH	03301	360,529.48
47	NEW ENGLAND TRAFFIC CONTROL	1024 SUNCOOK VALLEY HWY. UNIT D2 PO BOX 9	EPSOM	NH	03234	340,992.73
48	PORTLAND NATIONAL GAS SUPPLY CORP	ONE HARBOUR PLACE SUITE 375	PORTSMOUTH	NH	03883	340,937.53
49	SANBORN HEAD & ASSOCIATES, INC.	20 FOUNDRY STREET	CONCORD	NH	03301	340,108.22
50	SEQUENT ENERGY MANAGEMENT	1200 SMITH ST	HOUSTON	TX	77002	332,040.00
51	GZA GEOENVIRONMENTAL INC	380 HARVEY ROAD	MANCHESTER	NH	03103	325,684.35
52	ROQUOIS GAS TRANSMISSION SYSTEM	ONE CORPORATE DR SUITE 600	SHELTON	CT	06484-6211	322,943.25
53	CITY OF LANCASTER	TAX COLLECTOR PO BOX 489 45 BEACON ST.EAST	LACONIA	NH	03247	313,604.00
54	DTE ENERGY TRADING	414 S MAIN STREET	ANN ARBOR	MI	48108	308,883.88
55	TRANS GAS INC	87 INDUSTRIAL AVE EAST	LOWELL	MA	01852-5193	285,969.73
56	MSR UTILITY MAINTENANCE	501 HIGH STREET	DARTMOUTH	MA	01827	284,810.02
57	TOWN OF HOOKSETT NH	REAL ESTATE TAX 35 Main street	MAINE	NH	03106	279,583.50
58	APPLUSRTD D/B/A QUALITY ASSURANCE LABS, INC.	13 PROGRESS AVENUE	NASHUA	NH	03062	275,105.03
59	TOWN OF MERRIMACK NH	6 BABOOSIC LAKE ROAD	MERRIMACK	NH	03054	266,374.00
60	MCLANE, GRAF, RAULERSON & MIDDLETON PA	PROFFESIONAL ASSOC 900 ELM STREET, PO Box 326	MANCHESTER	NH	03105-0326	250,362.03
61	GLOBAL MONTELO GROUP	900 SOUTH STREET	WALTHAM	MA	02451	248,295.41
62	CPOWER, INC.	1515 N COURTHOUSE ROAD 8th Floor	ARLINGTON	VA	22201	237,050.00
63	EVERSOURCE	PO BOX 650047	DALLAS	TX	75265-0047	236,989.68
64	DE MAXIMIS, INC.	450 MOUNTBROOK LANE	KNOXVILLE	TN	037919	233,070.13
65	TOWN OF TILTON	TILOTON POLICE DEPARTMENT PO BOX 292	TILOTON	NH	03859	238,559.50
66	GP NASHUA	21 CONGRESS STREET	NASHUA	NH	03062	228,450.00
67	CITY OF CONCORD	FINANCE DEPT - ACCOUNTING OFFICE 41 GREEN ST.	CONCORD	NH	03301	225,459.61
68	LIGHTEC INC.	37 DEPOT STREET	MERRIMACK	NH	03054	208,055.00
69	JP MORGAN VENTURES ENERGY CORPORATION	1006 NEW YORK PLAZA - 9TH FLOOR	NEW YORK	NY	10004	206,724.69
70	OMARK	PO BOX 1086	BOYLSTON	MA	01505-1686	184,289.85
71	BELKNAP MERRIMAC	PO BOX 1016	CONCORD	NH	33302-10160	171,519.97
72	RISE ENGINEERING	1341 ELMWOOD AVENUE	CRANSTON	RI	02910	166,052.34
73	OHARA INDUSTRIAL SERVICES LLC	55 LEXINGTON AVENUE	GLOUCESTER	MA	01930	162,720.11
74	TOWN OF BOW, NH	10 GRANDVIEW ROAD	BOW	NH	03304	156,897.00
75	EXCELLUS	UTICA BUSINESS PARK - 12 RHOADS DRIVE	UTICA	NY	13502	153,518.67
76	TOWN OF PEMBROKE	OFFICE OF THE TAX COLLECTOR 311 PEMBROKE STREET	PEMBROKE	NH	03275	150,622.00
77	DEI SYSTEMS LLC	1215 MAIN STREET #106	TEWKSBURY	MA	01876	141,611.00
78	NGL SUPPLY WHOLESALE LLC	8120 SOUTH VALE SUITE 805	TULSA	OK	74134	140,270.07
79	TOWN OF BEDFORD NH	PO BOX 9628	MANCHESTER	NH	03108-9605	138,978.19
80	FISERV	PO BOX 99924	GRAPEVINE	TX	76099-9724	129,203.87
81	INFRASTRUCTURE LTD	122 BOSTON ROAD	BILLERICA	MA	01862	127,262.18
82	CITY OF FRANKLIN NH	516 CENTRAL STREET	FRANKLIN	NH	03235	123,668.85
83	BENCHMARK GRAPHICS	175 EAST BARE HILL RD	HARVARD	MA	01451	106,012.87
84	HONEOYE STORAGE CORPORATION	C/O IHROC 535 BOYLSTON ST 12TH FL	BOSTON	MA	02116	104,932.68
85	SURVEILLANCE SPECIALTIES, LTD D/B/A SECURADYS	600 RESEARCH DRIVE	WILMINGTON	MA	01887	104,097.12
86	WARDWELL PIPING, INC. D.B.A. ATA PIPING, INC.	194 ROOSEVELT TRAIL	WINDHAM	ME	04062	101,465.00
87	SUSSEX ECONOMIC ADVISORS LLC	1900 WEST PARK DRIVE SUITE 250	WESTBOROUGH	MA	01581	99,000.00
88	BVR 349 LLC	PO BOX 7539	NASHUA	NH	03060	91,516.00
89	TOWN OF AMHERST	22 DODGE ROAD	AMHERST	NH	03031	90,766.00
90	NH DEPT OF ENVIRONMENTAL SERVICES	HWYB 29 HAZEN DRIVE	CONCORD	NH	03302-0095	90,539.55
91	INNOVATIVE ENGINEERING SOLUTIONS, INC.	25 SPRING STREET	WALPOLE	MA	02081-4301	88,206.88
92	TOWN OF MILFORD	PO BOX 981036	BOSTON	MA	02298-1036	86,271.10
93	CONCORD HOSPITAL	250 PLEASANT STREET	CONCORD	NH	03301	84,300.00
94	METLIFE	METLIFE - Group Benefits P.O. BOX 803323	Kansas City	MO	64180-3323	81,839.31
95	J. ARON & COMPANY	200 WEST STREET	NEW YORK	NY	10282	80,928.12
96	ANB ENTERPRISES, INC	4771 SWEETWATER BOULEVARD #151	SUGAR LAND	Texas	77479	80,401.15
97	STERI CLEAN LLC	PO BOX 1115	LONDONDERRY	NH	03063	80,104.63
98	HSG GROUP, INC	45 HILL PARK AVENUE	GREAT NECK	NY	11021	80,000.00
99	THERMAX INC.	540 HAWTHORN ST	DARTMOUTH	MA	02747	79,500.00
100	TOWN OF NORTHFIELD	TAX COLLECTOR - 21 SUMMER STREET	NORTHFIELD	NH	03276	78,836.00
101	ERNST & YOUNG LLP	200 PLAZA DRIVE	SECAUCUS	NJ	07094	74,100.00
102	TRI-COUNTY CONTRACTORS	2 EVERGREEN LANE UNIT M	HOPEDALE	MA	01747	66,500.00
103	STAPLES ADVANTAGE	PO BOX 415296	BOSTON	MA	02241-5296	65,875.35
104	ENERGY NORTH PROPANE	75 REGIONAL DRIVE	CONCORD	NH	03301-8504	64,139.39
105	TOWN OF GOFFSTOWN	16 MAIN STREET	GOFFSTOWN	NH	03045	62,106.51
106	ALLIED ACCOUNT SERVICES, INC	422 BEDFORD AVENUE	BELMONT	NY	11710	59,637.04
107	PARKER FENCE	442 MAIN STREET	GROVELAND	MA	01834	57,927.08
108	ENBRIDGE MARKETING (U.S.) L.P.	1100 LOUISIANA Suite 3300	HOUSTON	TX	77002	57,420.00
109	TOWN OF ALLENSTOWN	TAX COLLECTOR 16 School Street	ALLENSTOWN	NH	03275	57,129.00
110	STATE OF NEW HAMPSHIRE DEPARTMENT OF STATE	CORPORATE DIVISION 107 NORTH MAIN STREET, RM 204	CONCORD	NH	03301	56,000.00
111	TOWN OF LOUDON NH	TAX COLLECTOR PO Box 7844	LOUDON	NH	03307	54,372.00
112	DIG SAFE SYSTEMS INC	11 UPTON DRIVE	WILMINGTON	MA	01887	54,022.83
113	BRISTOL ENVIRONMENTAL, INC.	10 COOK STREET	BILLERICA	MA	01821	53,566.00
114	ENTERPRISE RENT A CAR	527 SOUTH BROADWAY	SALEM	NH	03079	53,529.45
115	NEW ENGLAND CP, INC	294 EAST STREET	WEST BRIDGEWATER	MA	02379	52,825.00
116	CITIBANK NA	2800 POST OAK BOULEVARD Suite 500	HOUSTON	TX	77056	52,100.00
117	JOHN W EGAN COMPANY INC	PO BOX 600070	NEWTONVILLE	MA	02460-0900	51,492.44
118	TOWN OF GILFORD NH	TAX COLLECTOR 47 Cherry Valley Rd	GILFORD	NH	03249	51,274.00
119	UPPER VALLEY SAND & GRAVEL	PO BOX 127	QUECHEE	VT	05059	50,000.00
120	TOTAL					144,673,921

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<p>1. List changes in and important additions to franchise area.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.</p> <p>4. List important leaseholds that have been acquired given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>9. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>10. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 9 above, such notes may be attached to this page.</p>			
1. In 2015, within the existing franchise territory LU added approximately 1,817 customers to our system. In the course of adding these customers, we installed approximately 7.83 miles of new main and 1,075 new services. We replaced 7 miles of CI and BS pipe.	6. None		
2. On November 21, 2014 the Commission approved the Company's acquisition of New Hampshire Gas Corporation by Order 25,736. On January 2, 2015 the Company closed the acquisition.	7. None		
3. None	8. Liberty Utilities (EnergyNorth Natural Gas) Corp. v. City of Concord and City of Manchester - Individual cases brought against the City of Concord and the City of Manchester challenging their Roadway Fees. The cases were consolidated for trial, which was held in 2015. The trial court rejected most of the Company's arguments and largely upheld the roadway fees. The case is now on appeal before the NH Supreme Court.		
4. None	9. None		
5. None	10. None		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		This Report is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016		Year of Report December 31, 2015	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)							
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)		
	UTILITY PLANT						
02	Utility Plant (101-106, 114)	17	395,608,830	434,273,358	38,664,528		
03	Construction Work in Progress (107)	17	23,605,783	17,676,263	(5,929,520)		
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		419,214,612	451,949,621	32,735,008		
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(104,930,733)	(114,774,571)	(9,843,839)		
06	Net Utility Plant (Enter total of line 04 less 05)	-	314,283,880	337,175,049	22,891,170		
07	Utility Plant Adjustments (116)		28,151,896	28,151,896	0		
08	Gas Stored Underground-Noncurrent (117)		0	0	0		
09	OTHER PROPERTY AND INVESTMENTS						
10	Nonutility Property (121)		146,949	146,949	0		
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0		
12	Investments In Associated Companies (123)		0	0	0		
13	Investments In Subsidiary Companies (123.1)		0	0	0		
14	(For Cost of Account 123.1	-					
15	Noncurrent Portion of Allowances	-	0	0	0		
16	Other Investments (124)		0	0	0		
17	Special Funds (125 - 128)		0	0	0		
18	Long-Term Portion of Derivative Assets (175)		0	0	0		
19	Long-Term Portion of Derviative Assets - Hedges (176)	-	0	0	0		
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	13,665	13,665	0		
21	CURRENT AND ACCRUED ASSETS:						
22	Cash (131)	-	96,934	166,441	69,507		
23	Special Deposits (132-134)	-	0	0	0		
24	Working Funds (135)	-	0	0	0		
25	Temporary Cash Investments (136)		0	0	0		
26	Notes Receivable (141)	-	0	0	0		
27	Customer Accounts Receivable (142)		23,652,051	15,952,390	(7,699,662)		
28	Other Accounts Receivable (143)	-	799,131	591,307	(207,824)		
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(3,130,468)	(2,853,223)	277,245		
30	Notes Receivable from Associated Companies (145)	-	0	0	0		
31	Accounts Receivable from Assoc. Companies (146)	-	202,939	184,473	(18,466)		
32	Fuel Stock (151)	-	0	0	0		
33	Fuel Stock Expenses Undistributed (152)	-	0	0	0		
34	Residuals (Elec) and Extracted Products (Gas) (153)	-	0	0	0		
35	Plant Materials and Operating Supplies (154)	-	1,613,097	3,090,778	1,477,681		
36	Merchandise (155)	-	0	0	0		
37	Other Materials and Supplies (156)	-	0	0	0		
38	Stores Expense Undistributed (163)	-	0	0	0		
39	Gas Stored Underground - Current (164.1)		5,978,347	3,650,875	(2,327,472)		
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		2,053,427	1,196,638	(856,789)		
41	Prepayments (165)		3,117,732	3,041,771	(75,961)		
42	Advances for Gas (166-167)		0	0	0		
43	Interest and Dividends Receivable (171)	-	0	0	0		
44	Rents Receivable (172)		0	0	0		
45	Accrued Utility Revenues (173)		20,748,745	11,456,799	(9,291,946)		
46	Miscellaneous Current and Accrued Assets (174)		3,993,531	(3,914,606)	(7,908,137)		
47	Derivative Instrument Assets (175)		0	0	0		
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	0	0	0		
49	Derivative Instrument Assets - Hedges (176)	-	0	0	0		
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	0	0	0		
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	59,125,466	32,563,643	(26,561,823)		
52	DEFERRED DEBITS						
53	Unamortized Debt Expense (181)	-	0	0	0		
54	Extraordinary Property Losses (182.1)		0	0	0		
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0		
56	Other Regulatory Assets (182.3)	21	28,967,666	28,677,858	(289,808)		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	289,787	289,787		
58	Clearing Accounts (184)	-	34,627	61,825	27,198		
59	Temporary Facilities (185)	-	0	0	0		
60	Miscellaneous Deferred Debits (186)	22	53,940,737	48,996,277	(4,944,460)		
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0		
62	Research, Devel. and Demonstration Expend. (188)		0	0	0		
63	Unamortized Loss on Reacquired Debt (189)	-	0	0	0		
64	Accumulated Deferred Income Taxes (190)		56,996,132	(0)	(56,996,132)		
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0		
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		139,939,161	78,025,747	(61,913,414)		
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		541,514,068	475,930,001	(65,584,068)		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		121,647,058	121,647,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-In Capital (208-211)		0	0	0
8	Installments Received on Capital Stock (212)		0	0	0
9	(Less) Discount on Capital Stock (213)		0	0	0
10	(Less) Capital Stock Expense (213)		0	0	0
11	Retained Earnings (215, 215.1, 216)	13	10,354,161	20,833,241	(10,479,081)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	132,001,219	142,480,299	(10,479,081)
15	LONG-TERM DEBT				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	90,000,000	90,000,000	0
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		0	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	90,000,000	90,000,000	0
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases - Noncurrent (227)	-	0	0	0
26	Accumulated Provision for Property Insurance (228.1)	-	0	0	0
27	Accumulated Provision for Injuries and Damages (228.2)	-	883,916	631,131	252,785
28	Accumulated Provision for Pensions and Benefits (228.3)	-	29,316,151	27,899,194	1,416,957
29	Accumulated Miscellaneous Operating Provision (228.4)	-	41,475,884	30,611,241	10,864,643
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)		71,675,950	59,141,565	12,534,385
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	23,801	43,927	(20,126)
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	-	73,391,166	65,696,473	7,694,694
37	Customer Deposits (235)	-	1,458,932	1,751,946	(293,014)
38	Taxes Accrued (236)	25	0	0	0
39	Interest Accrued (237)	-	70,015	70,015	0
40	Dividends Declared (238)	-	0	0	0
41	Matured Long-Term Debt (239)	-	0	0	0
42	Matured Interest (240)	-	0	0	0
43	Tax Collections Payable (241)	-	0	0	0
44	Miscellaneous Current and Accrued Liabilities (242)		49,277,218	43,410,109	5,867,109
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	124,221,132	110,972,469	13,248,662
47	DEFERRED CREDITS				
48					
49	Customer Advances for Construction (252)		87,152	2,142	85,010
50	Accumulated Deferred Investment Tax Credits (255)		0	0	0
51	Deferred Gains from Disposition of Utility Plant (256)		0	0	0
52	Other Deferred Credits (253)	26	33,489	125,624	(92,135)
53	Other Regulatory Liabilities (254)	27	0	0	0
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferrred Income Taxes (281-283)		123,495,126	73,207,901	50,287,225
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		123,615,767	73,335,667	50,280,100
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)		541,514,068	475,930,001	65,584,067

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.

4. Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.

8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	156,933,825	164,035,787	(7,101,963)
3	Operating Expenses				
4	Operation Expenses (401)	34-39	108,057,352	128,926,031	(20,868,680)
5	Maintenance Expenses (402)	34-39	4,083,313	4,318,850	(235,537)
6	Depreciation Expense (403)		10,773,200	7,978,764	2,794,436
7	Amort. & Depl. of Utility Plant (404-405)		2,082,422	608,603	1,473,819
8	Amort. of Utility Plant Acq. Adj. (406)		0	0	0
9	Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0	0
10	Amort. of Conversion Expenses (407)		0	0	0
11	Regulatory Debits (407.3)		409,200	103,194	306,006
12	(Less) Regulatory Credits (407.4)		1,110,772	387,090	723,682
13	Taxes Other Than Income Taxes (408.1)	25	9,488,586	9,879,197	(390,611)
14	Income Taxes - Federal (409.1)	25	20,121	0	20,121
15	- Other (409.1)	25	(164,500)	164,500	(329,000)
16	Provision for Deferred Income Taxes (410.1)		6,507,899	3,630,343	2,877,556
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		0	0	0
18	Investment Tax Credit Adj. - Net (411.4)		0	0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0	0
22	Losses from Disposition of Allowances (411.9)		0	0	0
23	TOTAL Utility Operating Expenses		142,368,365	155,996,573	(13,628,208)
	(Enter Total of lines 4 thru 22)				
24	Net Utility Operating Income (Enter Total of line 2 less 23)		14,565,460	8,039,215	6,526,246

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
25	Net Utility Operating Income (Carried forward from page 11)		14,565,460	8,039,215	6,526,246
26	<u>Other Income and Deductions</u>				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		0	0	0
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0	0
33	Nonoperating Rental Income (418)		0	0	0
34	Equity in Earnings of Subsidiary Companies (418.1)		0	0	0
35	Interest and Dividend Income (419)		159,586	161,253	(1,666)
36	Allowance for Other Funds Used During Construction (419.1)		259,447	339,677	(80,230)
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	0	0
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		419,033	500,930	(81,897)
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		0	0	0
42	Miscellaneous Amortization (425)		0	0	0
43	Donations (426.1)		740	(5,215)	5,955
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		34,802	95,250	(60,448)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		48,235	43,046	5,189
47	Other Deductions (426.5)		630,577	0	630,577
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		714,353	133,081	581,272
49	Taxes Applicable to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)		0	0	0
51	Income Taxes - Federal (409.2)		0	0	0
52	Income Taxes - Other (409.2)		0	0	0
53	Provision for Deferred Inc. Taxes (410.2)		0	0	0
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)		0	0	0
55	Investment Tax Credit Adj. - Net (411.5)		0	0	0
56	(Less) Investment Tax Credits (420)		0	0	0
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	0	0
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		295,320	(367,849)	(663,169)
59	<u>Interest Charges</u>				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reacquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)		3,982,818	3,982,818	0
66	Other Interest Expense (431)		(94,509)	(805,533)	711,024
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(97,250)	(131,454)	34,204
68	Net Interest Charges (Enter Total of lines 60 thru 67)		3,791,060	3,045,832	745,228
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		10,479,080	5,361,232	5,117,849
70	<u>Extraordinary Items</u>				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		10,479,080	5,361,232	5,117,849

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements).</p>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance-Beginning of Year		10,354,162	
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)			
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Account 439)(Enter Total of lines 10 thru 14)		0	
16	Balance Transferred from Income (Account 433 less Account 418.1)		10,479,080	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18 thru 21)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24 thru 28)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Account 438)(Total of lines 31 thru 35)			
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance-End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		20,833,242	
APPROPRIATED RETAINED EARNINGS (Account 215)				
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.				
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)				
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.				
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)			
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		20,833,242	
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance-End of Year (Total of lines 49 thru 52)		0	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Co	(1) Original X	(Mo, Da, Yr)	
d/b/a Liberty Utilities	(2) Revised	March 31, 2016	December 31, 2015

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 16 (Notes to Financial Statements). Information about noncash investing and financing activities should be provided on page 16. Provide also on page 16 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 16 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Northern (from page 12)	10,479,080
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	7,758,955
5	Amortization of (Specify) Other	2,082,801
6	Prepays	75,961
7		
8	Deferred Income Taxes (Net)	10,816,735
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	16,844,814
11	Net (Increase) Decrease in Inventory	1,706,580
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	(6,035,152)
14	Net (Increase) Decrease in Other Assets	12,226,619
15	Net Increase (Decrease) in Other Liabilities	(24,051,122)
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	31,905,272
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(32,732,926)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Cost of Removal	
32		
33		
34	Cash Outflows for Plant (Total of lines 26b thru 33)	(32,732,926)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 12 (Statement of Income for the Year).
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 12 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(32,732,926)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	897,161
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	897,161
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	897,161
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	69,507
87		
88	Cash and Cash Equivalents at Beginning of Year	96,934
89		
90	Cash and Cash Equivalents at End of Year	166,441

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION					
Line No.	Item (a)				Total (b)
1	UTILITY PLANT				
2	In Service				
3	Plant in Service (Classified_				426,304,434
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				7,509,616
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 thru 7)				433,814,050
9	Leased to Others				
10	Held for Future Use				459,308
11	Construction Work in Progress				17,676,263
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of lines 8 thru 12)				451,949,621
14	Accumulated Provisions for Depreciation, Amortization & Depletion				(114,774,571)
15	Net Utility Plant (Totals of lines 13 less 14)				337,175,049
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation				(112,067,136)
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights				
20	Amortization of Underground Storage Land and Land Rights				
21	Amortization of Other Utility Plant				(2,707,436)
22	Total In Service (Totals of lines 18 thru 21)				(114,774,571)
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (Totals off lines 24 and 25)				-
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (Totals of lines 28 and 29)				-
31	Abandonment of Leases (Natural Gas)				
32	Amortization of Plant Acquisition Adjustment				
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)				(114,774,571)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016		Year of Report December 31, 2015	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service(Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a</p>		<p>significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include</p>		<p>also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	4,750,483	7,333,442		50,215		12,134,139
5	TOTAL Intangible Plant (1)	4,750,483	7,333,442	0	50,215	0	12,134,139
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights						0
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures						0
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment						0
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	0	0	0	0	0	0
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	0	0	0	0	0	0
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities			This Report is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016		Year of Report December 31, 2015	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)								
Line No.	Account (a)		Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant							
56	360	Land and Land Rights						0
57	361	Structures and Improvements	57,345					57,345
58	362	Gas Holders						0
59	363	Purification Equipment						0
60	363.1	Liquefaction Equipment						0
61	363.2	Vaporizing Equipment						0
62	363.3	Compressor Equipment						0
63	363.4	Meas. and Reg. Equipment						0
64	363.5	Other Equipment	7,646					7,646
65		TOTAL Other Storage Plant	64,991	0	0	0	0	64,991
66		Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1	Land and Land Rights						0
68	364.2	Structures and Improvements						0
69	364.3	LNG Processing Terminal Equipment						0
70	364.4	LNG Transportation Equipment						0
71	364.5	Measuring and Regulating Equipment						0
72	364.6	Compressor Station Equipment						0
73	364.7	Communications Equipment						0
74	364.8	Other Equipment						0
75		TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
76		TOTAL Nat. Gas Storage and Proc. Plant (3)						
77		4. Transmission Plant						
78								
79	365.1	Land and Land Rights						0
80	365.2	Rights-of-Way						0
81	366	Structures and Improvements						0
82	367	Mains						0
83	368	Compressor Station Equipment						0
84	369	Measuring and Reg. Sta. Equipment						0
85	370	Communication Equipment						0
86	371	Other Equipment						0
87		TOTAL Transmission Plant (4)	0	0	0	0	0	0
88		5. Distribution Plant						
89	374	Land and Land Rights	591,851	167				592,018
90	375	Structures and Improvements	2,835,234	22,069				2,857,303
91	376	Mains	195,911,540	10,128,148		2,476,766		208,516,455
92	377	Compressor Station Equipment						0
93	378	Meas. and Reg. Sta. Equip.-General	4,884,740	25,770		(1,418)		4,909,092
94	379	Meas. and Reg. Sta. Equip.-City Gate						0
95	380	Services	123,954,772	10,003,102		975,635		134,933,509
96	381	Meters	18,300,370	2,735,147	571,005			20,464,512
97	382	Meter Installations	5,995,373	5,069,765		868		11,066,005
98	383	House Regulators						0
99	384	House Reg. Installations						0
100	385	Industrial Meas. and Reg. Sta. Equipment						0
101	386	Other Prop. on Customers' Premises						0
102	387	Other Equipment	11,682,404	256,809		17,721		11,956,934
103		TOTAL Distribution Plant (5)	364,156,285	28,240,976	571,005	3,469,572	0	395,295,828
104		6. General Plant						
105	389	Land and Land Rights	16,721	85				16,806
106	390	Structures and Improvements	5,841,104	6,768,804		53,960		12,663,867
107	391	Office Furniture and Equipment	2,031,561	891,202		9,315		2,932,077
108	392	Transportation Equipment	919,878	88,200		40,853		1,048,931
109	393	Stores Equipment	94,839	3,775		807		99,421
110	394	Tools, Shop, and Garage Equipment	571,126	147,139		135		718,400
111	395	Laboratory Equipment						0
112	396	Power Operated Equipment	584,513					584,513
113	397	Communication Equipment	349,805	27,483		84		377,372
114	398	Miscellaneous Equipment	181,125	47,678				228,803
115		Subtotal	10,590,671	7,974,366	0	105,153	0	18,670,190
116	399	Other Tangible Property						0
117		TOTAL General Plant (6)	10,590,671	7,974,366	0	105,153	0	18,670,190
118		TOTAL (Accounts 101 and 106)	379,562,429	43,548,784	571,005	3,624,940	0	426,165,148
	1012	Plant in Service - ARO	139,286					139,286
119		Gas Plant Purchased (See Instr. 8)						0
120		(Less) Gas Plant Sold (See Instr. 8)						0
121		Experimental Gas Plant Unclassified						0
122		TOTAL Gas Plant in Service	379,701,715	43,548,784	571,005	3,624,940	0	426,304,434

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is			removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	(104,930,733)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense 1080	(10,773,200)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts 1084	2,443,240			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(8,329,960)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	571,005			
12	Cost of Removal 1081	(2,082)			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	568,923	0	0	0
15	Other Debit or Cr. Items (Describe)				
	Asset Retire Obligation Accreti 1100	(378)			
	Software Amortization 1110	(2,082,422)			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(114,774,571)	0	0	0
Section B. Balances at End of Year According to Functional Classifications					
18	Production-Manufactured Gas	0			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	0			
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	0			
25	Distribution	(106,494,679)			
26	General	(8,279,893)			
27	TOTAL (Enter Total of lines 18 thru 26)	(114,774,571)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not included in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses"

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Current Regulatory Asset - Special Auc 1168-1821	-	-		-	-
2	Derivative MTM Reg Asset 1929-1822				-	
3	Deriv-Gas Contract-RegAsset 1929-1824	744,194	717,381	Commodity SettlementPa	1,343,786	117,789
4	Interest on Def Reg Assets 1929-1825	-	-		-	-
5	Reg asset other Pension related 1929-1826	(7,575,072)	7,747,233	OPEB Expense Deferred	172,161	-
6	FAS158-OPEB 1929-1827	-	-		-	-
7	OPEB Expense Deferred-Gas 1929-1828	10,329,642	-	Reg asset other Pens	8,608,036	1,721,606
8	Other Regulatory Asset - Deferred Rate 1930-1823	-	-		-	-
9	R/A Deferred Tilton Remediation 1930-1824	-	92,667	Accounts Payable	-	92,667
10	FAS 158 - Pension 1930-1826	21,625,753	-		-	21,625,753
11	Asset Ret Oblig Reg Asset 1930-1827	1,325,005	59,869	Asset Retirementnet Obligat	-	1,384,874
12	NEG & KeySpan CTA 1930-1828	2,518,144	607,775	Regulatory Debits	1,850,042	1,275,877
13	Phased in Revenue - ST 1168-1420	-	2,014,660	Rate Case Recovery		2,014,660
14	Phased In Revenue - LT 1930-1420	-	1,086,678	Rate Case Recovery	642,046	444,632
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	28,967,666	12,326,263		12,616,071	28,677,858

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items amounts less than \$250,000 may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Misc Deferred Debits 1920-1860	340,821	-	Reg Com Expense	340,821	-
2	R/A-Environmental-Materials 1920-1863	34,398,131	15,749,392	Billing system Trans	21,418,262	28,729,262
3	R/A-Environmental-Purch G: 1920-1864	18,776,766	11,378,993	Accounts Payable	10,313,763	19,841,996
4	Deferred Charges - DDE 1920-1869	-	-		-	-
5	Regulatory Assets - FAS 10 1929-1863	425,019	-		-	425,019
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40	TOTAL	53,940,737	27,128,386		32,072,846	48,996,277

Name of Respondent	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1									
2	Bonds								
3	Advances from Associated Companies								
4	Other Long-term Debt								
5	NP-LU and EN \$18.1M 5YR@3.51%	12/21/12	12/20/17	18,181,818	3.51%	638,182			
6	NP- LU and EN \$41.8M 10YR@4.49%	12/21/12	12/20/22	41,818,182	4.49%	1,877,636			
7	NP-LU and EN \$21.8M 15YR@4.89%	12/21/12	12/20/27	21,818,182	4.89%	1,066,909			
8	NP-LU and EN \$8.2M 15YR@4.89%	12/21/12	12/20/27	8,181,818	4.89%	400,091			
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38				90,000,000		3,982,818	0	0	

Name of Respondent		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
<p align="center">RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</p>				
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate</p> </div> <div style="width: 45%;"> <p>clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> </div> </div>				
Line No.	Particulars (Details) (a)			Amount (b)
1	New Hampshire			
2	Net Income for the Year (Page 10)			16,842,599.85
3	Reconciling Items for the Year			(15,836,555)
4	Federal AMT			20,121
5	Taxable Income Not Reported on Books			
6	CIAC Received			183,409
7	Regulatory Assets & Liabilities			12,353,885
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Employee Share Purchase Plan			14,463
11	Accounting Depreciation			13,484,499
	Allowance for Doubtful Accounts			(277,245)
	Pension Accrual			1,112,631
	50% Meals & Entertainment			1,391
	Pension OCI Amortization			(17,821)
12				
13				
14	Income Recorded on Books Not Included in Return			
15	AFUDC Equity			(259,447)
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation			(27,885,103)
21	Accrued Liabilities & Other Liabilities			(252,785)
22	Environmental Obligations			(10,924,133)
23	Pension Contribution			(1,846,381)
24	Cost of Removal Paid			(1,504,536)
25	Tax Goodwill Amortization			(19,381)
26				
27	New Hampshire Federal Tax Net Income			1,006,045
28	Show Computation of Tax:			
29				
30	Federal Taxable Income			1,006,045
31	Deduct: Net Operating Loss Carryover			(1,006,045)
32	Federal Taxable Income After NOLs			0
33	Tax Rate			34%
34	Federal AMT			20,120.90
35				
36				
37				
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42				

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities			This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR								
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other			accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and sub-division can readily be ascertained. 5. If any tax (Exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.			7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deduction or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately -- others may be combined.		
			BALANCE BEGINNING OF YEAR			BALANCE END OF YEAR		
Line No.	Kind of Tax (See Instruction 5)		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)
	(a)		(b)	(c)	(d)	(e)	(f)	(g)
1	Prepaid Taxes-Mun-Property-Oper 10-1240-1653			1,752,732	6,853,971	7,643,743		-
2	Property taxes (not in prepaid) 69-5680-4080				932,731	932,731		-
3	Social Security Taxes 69-5040-4080				1,301,054	1,301,054		-
4	Federal Unemployment taxes 69-5041-4080				11,777	11,777		-
5	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082				90,344	90,344		-
6	Medicare 69-5042-4080				298,709	298,709		-
7	Federal Income Tax 80-8710-4090				20,121	20,121		-
8	State Income Tax 80-8720-4090				(164,500)	(164,500)		-
9								
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12								
13								
14								
15								
16								
17								
18	TOTAL		0	1,752,732	9,344,207	10,133,979	0	0
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)								
Line No.			Gas (408.1 409.1)	Other Utility Departments (408.1, 409.1)	Other Income and Deductions (408.2, 409.2)	Extraordinary Items (409.3)	Other Utility Dpn. Income (408.1, 409.1)	Adjustment to Ret. Earnings (439)
			(i)	(j)	(k)	(l)	(m)	(n)
1	Social Security Taxes 69-5040-4080		1,301,054					
2	Federal Unemployment taxes 69-5041-4080		11,777					
3	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082		90,344					
4	Medicare 69-5042-4080		298,709					
5	Property taxes 69-5680-4080		7,786,702					
6	Federal Income Tax 80-8710-4090		20,121					
7	State Income Tax 80-8720-4090		(164,500)					
8								
9								
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17								
18	TOTAL		9,344,207	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)

1. Report below the details called for concerning miscellaneous deferred credits
2. For any deferred credit being amortized, show period of amortization in column (a).
3. Minor items amounts less than \$150,000 may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits 2760-2530	-		-	-	-
2	Def Cr-Hazardous Waste 2760-2534	-		-	-	-
3	Pension Cost 2760-2535	-		-	-	-
4	FAS 112 2760-2539	33,489	Group Benefits	-	92,135	125,624
5	R/L-FAS 109 Reg Liab DFIT 2761-2534	-		-	-	-
6	R/L-Deferred RCS-Recov/Exp 2761-2535	-		-	-	-
7	Deriv Gas Cont-Reg-LT 2761-2536	-		-	-	-
8	Deriv MTM Regulated-LT 2761-2537	-		-	-	-
9	Deriv Gas Cont-NonRegLT 2761-2538			-	-	
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40		33,489		0	92,135	125,624

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Co d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015	
OTHER REGULATORY LIABILITIES (Account 254)						
<p>1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Other Regulatory Liabilities	-	Accounts Payables			-
2	Deriv-Gas-Contract-Reg Liab	-	Deriv Inst Hedging	-	-	-
3	Derivative MTM-Reg Liab	-	Derivgas Contract Reg Asst		-	-
4	Revenue Recognition Reserve	-		-	-	-
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42	TOTAL	0		0	0	0

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
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GAS OPERATING REVENUES (Account 400)

- | | | | |
|---|--|---|---|
| <p>1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Report number of customers, columns (j) and (k), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters</p> | <p>added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. Report quantities of natural gas sold on a per therm basis.</p> <p>5. If increases or decreases from previous year columns (c), (e) and (g), are not derived from previously reported figures explain any inconsistencies in a footnote.</p> | <p>6. Commercial and Industrial Sales. Account 481 may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Dth per year or approximately 800 Dth per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> | <p>7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> |
|---|--|---|---|

Line No.	Title of Account	OPERATING REVENUES						DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
		Total		BASE		GAS		Current Year	Prior Year	Current Year	Prior Year
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	GAS SERVICE REVENUES										
2	480 Residential Sales	\$ 90,914,686	\$ 90,433,435	\$ 36,258,785	\$ 29,612,708	\$ 54,655,902	\$ 60,820,727	6,235,033	6,158,851	78,626	75,824
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr. 6)	\$ 56,238,279	\$ 54,777,827	\$ 17,305,762	\$ 15,188,741	\$ 38,932,518	\$ 39,589,086	3,776,761	3,631,326	9,342	9,018
5	Large (or Ind.) (See Instr. 6)							555,641	356,449	34	28
6	482 Other Sales to Public Authorities										
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 147,152,966	\$ 145,211,262	\$ 53,564,546	\$ 44,801,449	\$ 93,588,419	\$ 100,409,813	10,567,435	10,146,626	88,002	84,870
9	483 Sales for Resale	\$ 2,785,170	\$ 4,928,628								
10	TOTAL Natural Gas Service Revenues	\$ 149,938,136	\$ 150,139,890	\$ 53,564,546	\$ 44,801,449	\$ 93,588,419	\$ 100,409,813	10,567,435	10,146,626	88,002	84,870
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 149,938,136	\$ 150,139,890	\$ 53,564,546	\$ 44,801,449	\$ 93,588,419	\$ 100,409,813	10,567,435	10,146,626	88,002	84,870
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 1,408,915	\$ 865,588								
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 13,150,654	\$ 11,248,309	\$ 12,850,115	\$ 11,113,838	\$ 300,539	\$ 134,471	6,587,602	6,589,770	2,332	2,151
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others										
23	492 Incidental Gasoline and Oil Sales										
24											
25	493 Rent from Gas Property										
26	494 Interdepartmental Rents										
27	495 Other Gas Revenues	\$ (7,563,880)	\$ 1,782,001								
28	TOTAL Other Operating Revenues	\$ 6,995,689	\$ 13,895,898	\$ 12,850,115	\$ 11,113,838	\$ 300,539	\$ 134,471	6,587,602	6,589,770	2,332	2,151
29	TOTAL Gas Operating Revenues	\$ 156,933,825	\$ 164,035,788	\$ 66,414,661	\$ 55,915,287	\$ 93,888,959	\$ 100,544,284	17,155,036	16,736,396	90,334	87,021
30	(Less) 496 Provision for Rate Refunds										
31	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 156,933,825	\$ 164,035,788	\$ 66,414,661	\$ 55,915,287	\$ 93,888,959	\$ 100,544,284	17,155,036	16,736,396	90,334	87,021
32	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 147,152,966	\$ 145,211,262	\$ 53,564,546	\$ 44,801,449	\$ 93,588,419	\$ 100,409,813	10,011,793	9,790,177	87,968	84,842
33	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	555,641	356,449	34	28
34	Sales for Resale	\$ 2,785,170	\$ 4,928,628	\$ -	\$ -	\$ -	\$ -	-	-	-	-
35	Other Sales to Pub. Auth. (Local Dist. Only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
37	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 149,938,136	\$ 150,139,890	\$ 53,564,546	\$ 44,801,449	\$ 93,588,419	\$ 100,409,813	10,567,435	10,146,626	88,002	84,870

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

1. Report revenues and Dth of gas delivered by zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.
3. Other revenues include reservation charges received plus usage charges for transportation and hub services.
4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.

Line No.	Zone of Delivery, Rate Schedule	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Transportation			13,150,654	11,248,309	6,587,602	6,589,770
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities			This Report Is: (1) Original (2) Revised	X	Date of Report March 31, 2016	Year of Report December 31, 2015		
GAS OPERATING REVENUES by Tariff Sheets								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
1	GR-3	Residential Sales						
2		Residential Heating						
3		Base Revenues	\$34,347,120	56,542,894	69,165			66,898
4		COG Revenues	\$49,423,153					
5	GR-1	Other Revenues (LDAC)	\$4,612,667					
6		Total	\$88,382,940	56,542,894	69,165	818	1.563113131	66,898
7		Residential Non-Heating						
8		Base Revenues	\$668,618	709,972	3,112			3,488
9	GR-4	COG Revenues	\$537,028					
10		Other Revenues (LDAC)	\$58,567					
11		Total	\$1,264,212	709,972	3,112	228	1.780650631	3,488
12		Residential Heating Low Income						
13	NA	Base Revenues	\$1,243,047	5,097,462	6,349			5,438
14		COG Revenues	\$4,545,361					
15		Other Revenues (LDAC)	\$409,055					
16		Total	\$6,197,462	5,097,462	6,349	803	1.215793732	5,438
17	GC-41	Residential Non-Heating Low Income						
18		Base Revenues						
19		COG Revenues						
20		Other Revenues (LDAC)						
21	GC-42	Total	\$0	0	0	0	#DIV/0!	0
22								
23		Total Residential Heating - Combined						
24		Base Revenues	\$35,590,167	61,640,356	75,514			72,336
25	GC-43	COG Revenues	\$53,968,514					
26		Other Revenue (LDAC)	\$5,021,721					
27		Total	\$94,580,402	61,640,356	75,514	816	1.534390918	72,336
28		Total Residential Non-Heating - Combined						
29	GC-44	Base Revenues	\$668,618	709,972	3,112			3,488
30		COG Revenues	\$537,028					
31		Other Revenue (LDAC)	\$58,567					
32		Total	\$1,264,212	709,972	3,112	228	1.780650631	3,488
33	GC-45	Total Residential (Heating & Non-Heating)						
34		Base Revenues	\$36,258,785	62,350,328	78,626			75,824
35		COG Revenues	\$54,505,542					
36		Other Revenue (LDAC)	\$5,080,288					
37	GC-46	Total	\$95,844,615	62,350,328	78,626	793	1.537195033	75,824
38								
39		Commercial and Industrial Sales Service						
40		C&I Low Annual Use, High Peak Period Use						
41	GC-47	Base Revenues	\$8,813,752	17,114,564	7,229			6,912
42		COG Revenues	\$15,129,961					
43		Other Revenues (LDAC)	\$1,103,814					
44		Total	\$25,047,528	17,114,564	7,229	2,367	1.463521247	6,912
45	GC-48	C&I Medium Annual Use, High Peak Period Use						
46		Base Revenues	\$5,886,695	15,458,432	936			924
47		COG Revenues	\$13,117,018					
48		Other Revenues (LDAC)	\$1,005,471					
49	GC-49	Total	\$20,009,185	15,458,432	936	16,515	1.29438645	924
50		C&I High Annual Use, High Peak Period Use						
51		Base Revenues	\$500,610	1,874,180	18			15
52		COG Revenues	\$1,607,049					
53	GC-50	Other Revenues (LDAC)	\$123,099					
54		Total	\$2,230,759	1,874,180	18	104,121	1.190258428	15
55		C&I Low Annual Use, Low Peak Period Use						
56		Base Revenues	\$1,007,583	2,732,043	1,021			1,034
57	GC-51	COG Revenues	\$1,988,963					
58		Other Revenues (LDAC)	\$181,640					
59		Total	\$3,178,185	2,732,043	1,021	2,676	1.163299765	1,034
60		C&I Medium Annual Use, Low Peak Period Use						
61	GC-52	Base Revenues	\$639,951	2,462,567	156			149
62		COG Revenues	\$1,755,495					
63		Other Revenues (LDAC)	\$163,710					
64		Total	\$2,559,156	2,462,567	156	15,786	1.039222803	149
65	GC-53 & GC-54	C&I High Annual Use, Load Factor <=90						
66		Base Revenues	\$457,170	3,682,231	16			14
67		COG Revenues	\$2,783,873					
68		Other Revenues (LDAC)	\$237,882					
69	GC-54	Total	\$3,478,926	3,682,231	16	230,139	0.94478744	14
70		Total Commercial and Industrial Sales Service						
71								
72		Total C&I Sales Service - Combined						
73	GC-55	Base Revenues	\$17,305,762	43,324,017	9,376			9,048
74		COG Revenues	\$36,382,359					
75		Other Revenue (LDAC)	\$2,815,617					
76		Total	\$56,503,738	43,324,017	9,376	4,621	1.304212808	9,048

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities			This Report Is: (1) Original X (2) Revised		Date of Report March 31, 2016		Year of Report December 31, 2015	
GAS OPERATING REVENUES by Tariff Sheets								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,184,234	5,621,462	1,113			999
81		Other Revenues (LDAC)	\$377,082					
82		Total	\$2,561,316	5,621,462	1,113	5,051	0.455631702	999
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$6,322,568	18,784,497	711			660
85		Other Revenues (LDAC)	\$1,232,371					
86		Total	\$7,554,939	18,784,497	711	26,420	0.402190123	660
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$1,984,778	10,275,759	32			31
89		Other Revenues (LDAC)	\$599,430					
90		Total	\$2,584,208	10,275,759	32	321,117	0.251485814	31
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$360,605	1,233,190	265			250
93		Other Revenues (LDAC)	\$89,865					
94		Total	\$450,470	1,233,190	265	4,654	0.365288601	250
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,029,432	5,409,184	160			161
97		Other Revenues (LDAC)	\$370,691					
98		Total	\$1,400,123	5,409,184	160	33,807	0.258841862	161
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,014,203	24,356,574	51			51
101		Other Revenues (LDAC)	\$1,761,846					
102		Total	\$3,776,049	24,356,574	51	480,722	0.155032044	51
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$13,895,821	65,680,666	2,332			2,152
106		Other Revenue (LDAC)	\$4,431,285					
107		Total	\$18,327,106	65,680,666	2,332	28,169	0.279033499	2,152
108								
109		C&I Special Contract Sales Service						
110		Base Revenues						
111		COG Revenues						
112		Other Revenues (LDAC)						
113		Total C&I Special Contract Sales Service	\$0	0	0	0	#DIV/0!	0
114								
115		C&I Special Contract Firm Transportation Service						
116		Base Revenues						
117		Other Revenues (LDAC)						
118		Total C&I Special Contract FT Service	\$0	0	0	0	#DIV/0!	0
119								
120		C&I Special Contract Interruptible Transportation Service						
121		Base Revenues						
122		Other Revenues (LDAC)						
123		Total C&I Special Contract IT Service	\$0	0	0	0	#DIV/0!	0
124								
125		C&I Special Contract Transportation (Firm & IT)						
126		Base Revenues	\$0					
127		Other Revenue (LDAC)	\$0					
128		Total	\$0	0	0	0	#DIV/0!	0
129								
130		C&I Special Contract (Sales & Transportation)						
131		Base Revenues	\$0					
132		COG Revenues	\$0					
133		Other Revenue (LDAC)	\$0					
134		Total	\$0	0	0	0	#DIV/0!	0
135								
136		Total C&I (Sales, Transportation & Special Contract)						
137		Base Revenues	\$31,201,583	109,004,683	11,708			11,200
138		COG Revenues	\$36,382,359					
139		Other Revenue (LDAC)	\$7,246,902					
140		Total	\$74,830,844	109,004,683	11,708	9,311	0.68649201	11,200
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$67,460,368	171,355,011	90,334			87,024
144		COG Revenues	\$90,887,901					
145		Other Revenue (LDAC)	\$12,327,190					
146		Total	170,675,458	171,355,011	90,334	1,897	0.996034242	87,024

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
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CAPACITY EXEMPT TRANSPORTATION

- Complete the following information for the calendar year ending December 31 according to the column headings.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue	Therms	Peak Month Therms	Peak Month Therms in Previous Year	Number of Customers	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(f)	(g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$11,606					
4		Other Revenues (LDAC)	\$2,004					
5		Total	\$13,610	29,871	6,298	6,292	4	3
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$354,108					
8		Other Revenues (LDAC)	\$69,021					
9		Total	\$423,129	1,052,063	217,140	210,624	16	17
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$1,034,259					
12		Other Revenues (LDAC)	\$312,360					
13		Total	\$1,346,619	5,354,651	910,320	885,325	11	13
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$8,152					
16		Other Revenues (LDAC)	\$2,031					
17		Total	\$10,183	27,877	6,339	4,973	2	2
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$61,942					
20		Other Revenues (LDAC)	\$22,305					
21		Total	\$84,247	325,476	39,785	34,392	1	1
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$341,631					
24		Other Revenues (LDAC)	\$298,828					
25		Total	\$640,459	4,131,141	497,342	827,369	15	16
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$1,261,605					
28		Other Revenues (LDAC)	\$1,103,540					
29		Total	\$2,365,146	15,255,854	1,712,708	1,609,907	19	19
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$3,073,303					
32		Other Revenue (LDAC)	\$1,810,090					
33		Total	\$4,883,393	26,176,933	3,389,933	3,578,882	68	71
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38		C&I Special Contract Interruptible Transportation Service						
39		Base Revenues						
40		Other Revenues (LDAC)						
41		Total C&I Special Contract IT Service	\$0					
42								
43								
44								
45								
46		Total Capacity Exempt Transportation	\$4,883,393	26,176,933	3,389,933	3,578,882	68	71
47								
48								
49		Total Transportation - p. 31 - lines 107 + 128	\$18,327,106	65,680,666			2,332	2,152
50								
51		Percentage of Capacity Exempt Transportation	26.65%	39.85%			2.92%	3.30%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015				
CAPACITY ASSIGNED TRANSPORTATION								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,172,628					
4		Other Revenues (LDAC)	\$375,078					
5		Total	\$2,547,706	5,591,591	57,491	18,512	1,174	1,041
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$5,968,460					
8		Other Revenues (LDAC)	\$1,163,350					
9		Total	\$7,131,810	17,732,434	160,146	51,567	717	670
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$950,519					
12		Other Revenues (LDAC)	\$287,070					
13		Total	\$1,237,589	4,921,108	48,091	15,485	21	22
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$352,453					
16		Other Revenues (LDAC)	\$87,834					
17		Total	\$440,287	1,205,313	7,171	1,033	266	256
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$967,490					
20		Other Revenues (LDAC)	\$348,386					
21		Total	\$1,315,876	5,083,708	24,086	3,468	163	151
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$314,151					
24		Other Revenues (LDAC)	\$274,792					
25		Total	\$588,943	3,798,845	24,697	3,556	16	11
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$96,816					
28		Other Revenues (LDAC)	\$84,686					
29		Total	\$181,501	1,170,734	2,527	364	4	4
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$10,822,517					
32		Other Revenue (LDAC)	\$2,621,195					
33		Total	\$13,443,712	39,503,733	324,209	93,985	2,361	2,155
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38		C&I Special Contract Interruptible Transportation Service						
39		Base Revenues						
40		Other Revenues (LDAC)						
41		Total C&I Special Contract IT Service	\$0					
42								
43								
44								
45		Total Capacity Assigned Transportation	\$13,443,712	39,503,733	324,209	93,985	2,361	2,155
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$18,327,106	65,680,666			2,332	2,152
49								
50		Percentage of Capacity Assigned Transportation	73.35%	60.15%			101.26%	100.14%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,051,365	566,351	485,014
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	Maintenance			
20	761 Maintenance Supervision and Engineering	None		0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	None		0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases	61,013,245	84,428,073	(23,414,828)
73	804.1 Liquefied Natural Gas Purchases	17,173,221	18,522,465	(1,349,244)
74	805 Other Gas Purchases			0
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	78,186,465	102,950,537	(24,764,072)
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	3,648,624	1,295,357	2,353,267
87	Unbilled Revenue Costs			0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	81,835,089	104,245,894	(22,410,805)
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$82,886,454	\$104,812,245	(\$21,925,791)

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	Maintenance			
116	830 Maintenance Supervision and Engineering			0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	17,630	328,968	(311,338)
130	842 Rents			0
131	842.1 Fuel			0
132	842.2 Power			0
133	842.3 Gas Losses			0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	17,630	328,968	(311,338)
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	17,630	328,968	(311,338)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses	(1,978,434)	(1,979,168)	733
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,978,434)	(1,979,168)	733
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	0	0	0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	(1,978,434)	(1,979,168)	733
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,960,804)	(1,650,200)	(310,605)
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses	4,602		4,602
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	4,602	0	4,602

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSE (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	143,210		143,210
196	864 Maintenance of Compressor Station Equipment			-
197	865 Maintenance of Measuring and Reg. Station Equipment			-
198	866 Maintenance of Communication Equipment			-
199	867 Maintenance of Other Equipment			-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	143,210	0	143,210
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	147,813	0	147,813
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	1,929,024	2,088,418	(159,394)
205	871 Distribution Load Dispatching	185,956	473,079	(287,123)
206	872 Compressor Station Labor and Expenses	-	-	-
207	873 Compressor Station Fuel and Power	-	-	-
208	874 Mains and Services Expenses	4,308,084	4,941,126	(633,042)
209	875 Measuring and Regulating Station Expenses-General	93,697	161,888	(68,191)
210	876 Measuring and Regulating Station Expenses-Industrial	19,138	35,576	(16,438)
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-	-	-
212	878 Meter and House Regulator Expenses	1,537,147	1,563,275	(26,129)
213	879 Customer Installations Expenses	32,724	1,500	31,224
214	880 Other Expenses	873,707	612,727	260,980
215	881 Rents	15,154	14,686	469
216	TOTAL Operation (Enter Total of lines 204 thru 215)	8,994,631	9,892,275	(897,644)
217	Maintenance			
218	885 Maintenance Supervision and Engineering	-	3,285	(3,285)
219	886 Maintenance of Structures and Improvements	119,480	77,004	42,475
220	887 Maintenance of Mains	2,568,739	2,514,673	54,066
221	888 Maintenance of Compressor Station Equipment	-	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	50,119	102,893	(52,774)
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	-	-	-
225	892 Maintenance of Services	963,209	1,285,033	(321,824)
226	893 Maintenance of Meters and House Regulators	242,721	289,973	(47,252)
227	894 Maintenance of Other Equipment	5,210	37,013	(31,803)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,949,479	4,309,874	(360,396)
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$12,944,110	\$14,202,150	(\$1,258,039)
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	152,109	675,633	(523,525)
233	902 Meter Reading Expenses	426,023	339,845	86,177
234	903 Customer Records and Collection Expenses	4,459,171	2,550,699	1,908,472
235	904 Uncollectible Accounts	1,599,292	1,485,212	114,080
236	905 Miscellaneous Customer Accounts Expenses	38,890	975,666	(936,776)
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$6,675,485	\$6,027,056	\$648,429

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	46,650		46,650
243	910 Miscellaneous Customer Service and Informational Expenses	14,101	95,056	(80,955)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$60,751	\$95,056	(\$34,305)
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	-	323	(323)
248	912 Demonstration and Selling Expenses	221,043	322,329	(101,285)
249	913 Advertising Expenses	193,092	77,223	115,869
250	916 Miscellaneous Sales Expenses	86,807		86,807
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$500,943	\$399,875	\$101,067
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	4,381,429	3,392,920	988,510
255	921 Office Supplies and Expenses	1,114,351	1,157,767	(43,415)
256	(Less) (922) Administrative Expenses Transferred-Cr.	(6,771,356)	(5,981,983)	(789,373)
257	923 Outside Services Employed	4,375,177	4,344,010	31,167
258	924 Property Insurance	54,981	88,754	(33,773)
259	925 Injuries and Damages	1,354,099	725,270	628,829
260	926 Employee Pensions and Benefits	5,412,700	4,559,054	853,646
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	771,511	608,728	162,783
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930.1 General Advertising Expenses	-	-	-
265	930.2 Miscellaneous General Expenses	(115,998)	29,619	(145,617)
266	931 Rents	143,736	229,290	(85,554)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	10,720,630	9,153,428	1,567,202
268	Maintenance			
269	935 Maintenance of General Plant	165,284	205,270	(39,986)
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$10,885,914	\$9,358,698	\$1,527,215
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$112,140,665	\$133,244,881	(\$21,104,216)

NUMBER OF GAS DEPARTMENT EMPLOYEES

- | | |
|---|--|
| <p>1. The data on number of employees should be reported for the payroll period ending nearest to December 31.</p> <p>2. If the respondent's payroll for the reporting period include any special construction personnel, include such employees on line 3, and and show the number of such special construction in a footnote.</p> | <p>3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p> |
|---|--|

Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	231	210	21
2	Total Part-Time and Temporary Employees			
3	Total Employees	231	210	21

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities					This Report Is: (1) Original X (2) Revised			Date of Report (Mo, Da, Yr) March 31, 2016		Year of Report December 31, 2015		
REGULATORY COMMISSION EXPENSES												
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to cases before a regulatory body or cases in which such a body was a party.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p> <p>3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.</p> <p>4. The totals of columns (e), (f), (k), and (l) must agree with the totals shown at the bottom of page 22 for Account 186 - Misc. Deferred Debits.</p> <p>5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.</p> <p>6. Minor items (less than \$25,000) may be grouped.</p>												
Line No.	(Furnish name of regulatory commission and the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	In Account 186 at Beginning of Year (e)	Expenses Incurred During Year				Amortized During Year		
						Charged Currently To			Deferred to Account 186 (l)	Contra Account (j)	Amount (k)	Deferred In Account 186 at End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	N.H. Public Utility Commission (NHPUC) public utility and gas pipeline safety assessments. NHPUC Docket 11-040 Order No. 25,370.	797,549	0	608,728	340,821	Regulatory Expense	69-5610-9280	771,511	-	1240-1650	398,775	-
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40	Total	797,549	0	608,728	340,821	0	0	771,511	0	0	398,775	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016		Year of Report December 31, 2015	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES							
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, legal, valuation, accounting, purchasing, advertising, labor relations and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for</p>				<p>services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities. (a) Name of person or organization rendering service. (b) Total charges for the year.</p>			
				2. Designate associated companies with an asterisk in column (b).			
Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Amount Distributed to			
				Fixed Plant (d)	Operations (e)	Other Accounts (f)	
1	Algonquin Power & Utilities Corp	*	1,008,195.10			1,008,195.10	
2	Balance Staffing		66,095.79			66,095.79	
3	Ernst & Young LLP		74,100.00			74,100.00	
4	Liberty Utilities Canada	*	1,901,392.57			1,901,392.57	
5	Sussex Economic Advisors		91,768.75			91,768.75	
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40			3,141,552			3,141,552	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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GAS ACCOUNTS - NATURAL GAS

<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of this page as necessary.</p> <p>6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received received through gathering facilities or intrastate facilities, but not through any of the inter-</p>	<p>state of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>8. Also indicate the volumes of pipeline production field sales included in both the company's total sales figures and total transportation figure.</p>
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1	Name of System		
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)	49	11,603,866
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	6,726,743
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	(178,196)
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (Explain)		
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		18,152,413
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	49	10,567,440
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,587,601
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	(178,196)
22	Exchange Gas Delivered to Others (Account 806)		
23	Exchange Gas Delivered as Imbalances (Account 806)		
24	Deliveries of Gas to Others for Transportation (Account 858)		
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		16,976,845
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	233,071
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		233,071
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		17,209,916

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
Information Required Pursuant to Puc 510.06. Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances			
BENCHMARK GRAPHICS	103,317.58		
BETTY LASKY FOR STATE SENATE	100.00		
BOBBY STEPHEN'S FUND FOR EDUCATION	350.00		
BUSINESS & INDUSTRY ASSOCIATION	5,695.50		
COMMITTEE TO ELECT LOU D'ALLESANDRO	100.00		
COMMUNITY HEALTH INSTITUTE/JSI	210.00		
CONCORD MONITOR	7,469.00		
CONCORD RECEPTION FOR STATE SENATOR NANCY STILES	70.00		
DARTMOUTH-HITCHCOCK	5,000.00		
AMERICAN EXPRESS	20,017.90		
FRIENDS OF ANDY SANBORN	100.00		
FRIENDS OF JEANIE FORRESTER	70.00		
FRIENDS OF JEB BRADLEY FOR STATE SENATE	70.00		
GOVERNOR MAGGIE HASSAN INAUGURAL COMMITTEE	2,500.00		
GRAPHIX PLUS, INC.	42.00		
GREATER CONCORD CHAMBER OF COMMERCE	117.50		
GREATER DERRY LONDONDERRY CHAMBER OF COMMERCE	532.00		
GREATER MANCHESTER CHAMBER OF COMMERCE	1,452.50		
HALLSVILLE SCHOOL	2,100.00		
HANOVER AREA CHAMBER OF COMMERCE	1,650.00		
HOSMER FOR STATE SENATE	70.00		
IDEAS AGENCY INC	1,747.00		
JERRY LITTLE FOR STATE SENATE	70.00		
JP MORGAN CHASE BANK	75.99		
KEENE PUBLISHING CORP	817.46		
LIBERTY UTILITIES CANADA CORP	3,046.03		
MARTHA FULLER CLARK	70.00		
MORSE FOR STATE SENATE	175.00		
NASHUA SOUP KITCHEN & SHELTER, INC.	2,000.00		
NEW HAMPSHIRE BUSINESS REVIEW	18,016.46		
NEW HAMPSHIRE TROOPERS ASSOCIATION	100.00		
NORTHEAST GAS ASSOCIATION	350.00		
PROFESSIONAL FIREFIGHTERS OF KEENE	450.00		
QUESTLINE, INC.	2,001.09		
SOPHWELL INC	15,661.34		
SOUCY FOR SENATE	70.00		
THE NEW ENGLAND COUNCIL	9,100.00		
THE PARADIGM ALLIANCE	8,207.06		
THE PLUMBERS FUEL GAS FITTER & HVAC OF NH	300.00		
THE TELEGRAPH	9,428.00		
TIDE WATER GROUP, LLC	577.54		
UNION LEADER CORPORATION	13,051.56		
UPPER VALLEY SNOW SPORTS FOUNDATION	175.00		
US POST OFFICE	100.00		
VALLEY NEWS	15,402.48		
VETERANS OF FOREIGN WARS OF THE UNITED STATES DEP	95.00		
WINDHAM POLICE DEPARTMENT	1,500.00		
WOODBURY FOR SENATE	70.00		
ZOHO CORPORATION	4,560.00		
	258,250.99		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
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Summary of Affiliated Transactions
Report of Affiliate Transactions - Past Year

Provide affiliate name and description of the service(s) provided.

Due to LU	Interest on Notes Payable	3,982,818
	Intercompany Payable	44,940,798
Due to Liberty Energy New Hampshire		
	AP transactions through Service Company	18,698,031
Due to Cogsdale		
	AR Transactions between Energy North and Granite State Electric	1,101,932
Due to/from Keene	Intercompany transactions between divisions	(3,047,227)

68,723,579

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015
LIQUEFIED PETROLEUM GAS OPERATIONS				
<p>1. Report the information called for below concerning plants which produce gas from liquefied gas (LPG). which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured plant facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expense for the liquefied petroleum plant described above are reported.</p> <p>2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation</p>				
Line No.	Identification of Plant and Year Installed (a)	Cost of Plant (Land, struc, equip.) (b)	Operations & Maintenance, Rents Expense (c)	LPG Facility Number of Days of Peakshaving Operations (d)
1	Nashua Propane Station Year Installed: 1947			
2	38 Bridge Street	\$ 3,292,067	\$ 134,616	13
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 232,519	21
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 40,793	12
11	Tilton, NH 03276			
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40	Total	5,506,574	407,928	46

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015	
LIQUEFIED PETROLEUM GAS OPERATIONS (continued)				
3. (continued) Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title and percent ownership if jointly owned. 4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.		5. If any plant was not operated during the past year, give details in a footnote, and state whether the book cost of plant or any portion thereof, has been retired in the books of account or what disposition of the plant and its book cost is contemplated. 6. Report pressure base of gas at 14.73 psia at 60 F. Indicate the Btu content in a footnote.		
Gallons of LPG Used (e)	Sendout Volumes		LPG Storage Capacity Gallons (h)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (i)
	Peak Day Propane MMBTU (f)	Annual Propane MMBtu MMBTU (g)		
Nashua 210,255	9,051	19,539	304,200	12,000
Manchester 370,778	8,178	42,625	600,000	21,600
Tilton 64,222	882	4,926	60,000	2,400
645,255	18,111	67,090	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2016	Year of Report December 31, 2015	
Liquified Natural Gas (LNG) PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>						
Line No.	Location of Facility (a)	LNG Facility Number of Days of Peakshaving Operation (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (c)	Cost of Facility (in dollars) (d)	Sendout Volumes MMBtu Units	
					Peak Day (e)	Annual (f)
1 2 3 4	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	7	6,000	\$ 3,640,694	1,861	6,950
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	24	6,000	\$ 7,906,154	1,321	11,808
9 10 11 12	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	113	6,000	\$ 3,439,513	543	194,921
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39						
40	Total	144	18,000	14,986,360	3,725	213,679

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2016	Year of Report December 31, 2015
GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)				
1. Provide totals for the following accounts: 800 Natural Gas Well Head Purchases 800.1 Natural Gas Well Head Purchases, Intracompany Transfers 801 Natural Gas Field Line Purchases 802 Natural Gas Gasoline Plant Outlet Purchases 803 Natural Gas Transmission Line Purchases 804 Natural Gas City Gate Purchases 804.1 Liquefied Natural Gas Purchases 805 Other Gas Purchases 805.1 Purchase Gas Cost Adjustments		The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote. 2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years. 3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b). 4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)		
Line No.	Account Title (a)	Gas Purchased - Dth (14.73 psia at 60F) (b)	Cost of Gas (in dollars) (c)	Average Cost per Dth (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *	17,410,240	\$ 78,186,465	\$ 4.49
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases			
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	17,410,240	\$ 78,186,465	\$ 4.49
Notes to Gas Purchases * - This amount does not include injections or withdrawals to storage account 808.1 and 808.2				

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Table 50 Summary of Gas Plant Operations										
I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention										
	Month	Volumes Purchased and Shipped by Company on Interstate Pipelines	Volumes Purchased and Delivered for Company on Interstate Pipelines	Volumes Injected Into Contracted Underground Storage Capacity	Volumes Withdrawn from Contracted Underground Storage Capacity	Competitive Natural Gas Supplier Volumes Received at City Gates for Unbundled Customers		Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total Delivered Pipeline Natural Gas Volumes to City Gates	
1		+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth	
2	January	-	2,234,806	5,642	493,301	945,857			3,673,964	
3	February	-	2,262,174	(14,559)	400,185	943,048			3,605,407	
4	March	-	1,536,348	(1,123)	500,753	789,583			2,826,684	
5	April	-	920,412	(97,805)	104,205	517,581			1,542,198	
6	May	-	410,774	(307,571)	5,679	356,908			773,361	
7	June	-	343,185	(256,483)	14,429	353,096			710,710	
8	July	-	284,831	(282,762)	4,552	334,406			623,789	
9	August	-	268,052	(279,923)	4,442	339,610			612,104	
10	September	-	295,750	(279,976)	5,611	336,538			637,899	
11	October	-	723,570	(231,979)	40,189	551,782			1,315,541	
12	November	-	1,017,839	(104,920)	116,017	612,791			1,746,647	
13	December	-	1,306,125	(147,897)	131,797	645,543			2,083,465	
14										
15	Total Natural Gas	-	11,603,866.0	(1,999,356.0)	1,821,160.0	6,726,743.0	-	-	20,151,769	
II. On-Site Peakshaving Gas Volumes										
	Month	LNG Volume Used	LNG Volume Received	LNG Volume on Hand at End of Month	LPG Volume Used	LPG Volume Received	LPG Volume on Hand at End of Month	Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total LNG and LPG Volumes used	
1		+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu		
2	January	102,956	102,007	9,993	7,819	967	113,253		110,775	
3	February	97,517	97,800	10,276	42,980	5,753	76,026		140,497	
4	March	20,663	22,262	11,875	23,810	5,339	57,555		44,473	
5	April	1,026	(11)	10,838	-	(544)	57,011		1,026	
6	May	2,486	(40)	8,312	-	9,447	66,458		2,486.0	
7	June	1,516	(122)	6,674	15,834	46,917	97,541		17,350	
8	July	859	4,444	10,259	-	(258)	97,283		859	
9	August	3,096	245	7,408	-	59	97,342		3,096	
10	September	1,325	5,244	11,327	-	(634)	96,708		1,325	
11	October	1,884	2,614	12,057	-	(53)	96,655		1,884	
12	November	3,211	965	9,811	247	(408)	96,000		3,458	
13	December	11,850	12,536	10,497	4,788	(813)	90,399		16,638	
14										
15	total On-Site Peakshaving	248,389	247,944	119,327	95,478	65,772	1,042,231	-	343,867	
III. Annual Demand-Supply Summary										
	Month	Total Distribution Pipeline Natural Gas, LNG and LPG Gas Available	Total Sales Customer Demand	Total Unbundled Transportation Customer Demand	Total Volumes Used by Company	Total Unbilled Volumes	Total Unaccounted For Volumes	Total Distribution Sendout Volumes	Total Pipeline Supply Over/(Under) Delivery Cashout Imbalance	
1		+ Dth	+ Dth	+ Dth	+ Dth	+/- Dth	+/- Dth	+ Dth	+/- Dth	
2	January	3,784,739	1,705,627	757,711	5,403	1,991,213	39,448	2,508,189	1,276,550	
3	February	3,745,904	1,956,663	836,095	8,594	1,870,490	38,877	2,840,229	905,676	
4	March	2,871,157	2,119,691	936,147	2,517	1,241,934	30,655	3,089,009	(217,852)	
5	April	1,543,224	1,356,544	665,254	1,633	602,407	16,693	2,040,124	(496,900)	
6	May	775,847	568,790	425,363	622	342,642	8,626	1,003,401	(227,554)	
7	June	728,060	394,309	406,797	325	173,826	7,919	809,350	(81,290)	
8	July	624,648	274,320	363,415	261	224,257	7,206	645,203	(20,555)	
9	August	615,200	211,510	341,760	181	221,315	6,995	560,445	54,755	
10	September	639,224	205,281	343,598	195	250,553	8,735	557,808	81,416	
11	October	1,317,425	259,705	359,063	216	669,408	17,205	636,190	681,235	
12	November	1,750,105	562,424	519,644	319	965,314	23,027	1,105,414	644,691	
13	December	2,100,103	952,577	632,753	1,863	1,124,489	27,687	1,614,880	485,223	
14										
15	Total Annual Volume	20,495,636	10,567,440	6,587,601	22,128	9,677,847	233,071	17,410,240	3,085,396	
16										
17	Percent of Sendout	117.7%	60.7%	37.8%	0.1%	55.6%	1.3%	100.0%	17.7%	
18										
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GAS OPERATING REVENUES (Account 400) Supplement to Page 28								
Line No.	Account (a)				Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)	
	FERC							
1	4295-4800	Residential Sales	PG 28		89,389,242	90,433,435	(1,044,193)	
2	4295-4810	Commercial & Industrial Sales	PG 28		53,535,539	54,777,827	(1,242,288)	
3	4460-4893	Rev.from Trans.of Gas of Others through Distribution Facilities	PG 28		12,254,599	11,248,309	1,006,289	
4	1163-1422	Deferred Working Capital - Winter	PG 9		138,825	107,671	31,154	
5	1163-1424	Deferred Working Capital - Summer	PG 9		12,759	939	11,819	
6	1920-1743	Deferred Bad Debt - Winter	PG 9		907,286	1,410,137	(502,851)	
7	1163-1754	Deferred Bad Debt - Summer	PG 9		62,406	178,547	(116,141)	
8	1163-1755	Deferred Reserves EE	PG 9		9,171,004	4,639,113	4,531,891	
9	1920-1863	R/A Environmental Materials	PG 9		1,096,593	373,084	723,508	
10	1930-1745	Rate Case Recovery	PG 9		76,132	385	75,747	
11	1169-1756	Deferred RLIAP	PG 9		1,399,062	1,247,500	151,562	
12	1168-1420	Phased in Revenue Short term	PG 21		1,989,966	0	1,989,966	
13	1930-1420	Phased in Revenue Long Term	PG 21		642,046	0		
14								
15	Page number show where full amounts are reflected on this report.							
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47	TOTAL Operation (Total of lines 5 thru 14)					170,675,458	164,416,948	5,616,463
								NHPUC Page 50

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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34										
Line No.	Account (a)				Amount for Current Year (b)		Amount for Previous Year (c)		Increase or (decrease) (d)	
1										
2	A. Manufactured Gas Production									
3	Manufactured Gas Production (Supplemental Statement)									
4	FERC									