

# 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, 2016

**PART I : IDENTIFICATION**

<b>01 Exact Legal Name of Respondent</b> Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities		<b>02 Year of Report</b> December 31, 2016	
<b>03 Previous Name and Date of Change (If name changed during year)</b> EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities			
<b>04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code)</b> 15 Buttrick Road Londonderry , NH 03053			
<b>05 Name of Contact Person</b> Tisha Sanderson		<b>06 Title of Contact Person</b> Director - Finance	
<b>07 Address of Contact Person (Street, City, State, Zip Code)</b> 15 Buttrick Road, Londonderry , NH 03053			
<b>08 Telephone and Email of Contact Person</b> 603-216-3640 <a href="mailto:Tisha.Sanderson@libertyutilities.com">Tisha.Sanderson@libertyutilities.com</a>		<b>09 This Report Is</b> (1) Original                      (2) Revised <div align="center">X</div>	
		<b>10 Date of Report</b> (Mo, Da, Yr) March 31, 2017	
<b>11 Name of Officer Having Custody of the Books of Account</b> Tisha Sanderson		<b>12 Title of Officer</b> Director - Finance	
<b>13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code)</b> 15 Buttrick Road, Londonderry , NH 03053			
<b>14 Name of State Where Respondent is Incorporated</b> New Hampshire		<b>15 Date of Incorporation</b> (Mo, Da, Yr) July 23, 1945	
<b>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)</b> 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.

<b>01 Name</b> Tisha Sanderson	<b>03 Signature</b> 	<b>04 Date Signed</b> (Mo, Da, Yr) March 31, 2017
<b>02 Title</b> Director Finance		

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, 2017	Year of Report  December 31, 2016
LIST OF CITIES AND TOWNS SERVED DIRECTLY				
Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2015 data	
1	ALLENSTOWN	394	4,285	
2	AMHERST	552	11,261	
3	AUBURN	35	5,292	
4	BEDFORD	2,002	22,204	
5	BELMONT	85	7,315	
6	BERLIN	14	9,367	
7	BOSCAWEN	287	3,952	
8	BOW	793	7,734	
9	CANTERBURY	44	2,393	
10	CONCORD	11,364	42,620	
11	DERRY	545	33,199	
12	FRANKLIN	1,140	8,450	
13	GILFORD	113	7,167	
14	GOFFSTOWN	647	17,945	
15	HOLLIS	30	7,793	
16	HOOKSETT	2,381	14,098	
17	HUDSON	5,412	24,911	
18	LACONIA	2,334	16,227	
19	LITCHFIELD	128	8,448	
20	LONDONDERRY	1,362	25,196	
21	LOUDON	179	5,432	
22	MANCHESTER	28,070	110,229	
23	MERRIMACK	3,901	25,648	
24	MILFORD	1,096	15,284	
25	NASHUA	28,995	87,970	
26	NORTHFIELD	255	4,808	
27	PEMBROKE	1,011	7,121	
28	SANBORNTON	35	2,975	
29	TILTON	723	3,581	
30	WINNESQUAM	9	No Census Info Available	
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		93,936	542,905	

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, 2017	Year of Report  December 31, 2016
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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, 2017	Year of Report  December 31, 2016
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	<b>Current</b>			
2	President As of Jan 1, 2017	James Sweeney	President Liberty Utilities (New Hampshire) Corp., President Liberty Energy (Granite State Electric) Corp., President Liberty Sec & Treasurer Liberty Energy Utilities (New Hampshire) Corp., Sec & Treasurer Liberty Utilities (Granite State Electric)	
3	Treasurer & Secretary As of Aug 30, 2016	Tisha Sanderson		
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7	<b>Previous</b>			
8	President to Jan 1, 2017	David Swain		
9	Treasurer & Secretary to Aug 30, 2016	Kevin McCarthy		
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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, 2017	Year of Report  December 31, 2016	
DIRECTORS				
<div> <div>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>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 Lee* Gregory Sorensen  * (note - Richard Lee* resigned from the entity, Feb 1, 2017)	354 Davis Rd, Oakville ON L6J 2X1 28 South Shore Road, Salem NH 03079 701 National Ave, Tahoe Vista, CA 96148		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, 2017	Year of Report December 31, 2016
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 (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, 2017	Year of Report December 31, 2016	
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	TENNESSEE GAS PIPELINE CO	PO BOX 2511	HOUSTON	TX	77252-2511	50,651,667.11
2	MEARS CORPORATION LLC	PO BOX 281949	ATLANTA	GA	30384-1949	33,004,037.94
3	REPSOL ENERGY NORTH AMERICA CORP.	2001 TIMBERLOCH PLACE Suite 3000	THE WOODLANDS	TX	77380	28,909,100.71
4	R H WHITE CONSTRUCTION CO INC	41 CENTRAL STREET	AUBURN	MA	01501	26,091,200.33
5	MIDWAY UTILITY CONTRACTORS LLC	108 LEDGE ROAD	SEABROOK	NH	03874	17,493,134.16
6	LIBERTY UTILITIES CANADA CORP	354 DAVIS ROAD	OKAVILLE	ONTARIO	L6J2K1	13,161,822.80
7	EMERA ENERGY SERVICES, INC	5201 DUKE STREET	HALIFAX	NS	B3J1W9	10,260,331.42
8	BENEFIT TRUST COMPANY	5901 COLLEGE BOULEVARD Suite 100	OVERLAND PARK	KS	66211	8,270,400.00
9	JP MORGAN CHASE BANK	PO BOX 4475	CAROL STREAM	IL	60197-4475	5,786,340.12
10	CITY OF MANCHESTER	CITY OF MANCHESTER DEPARTMENT OF PUBLIC WORKS	MANCHESTER	NH	03103	5,040,045.86
11	BALANCE PROFESSIONAL	3325 HOLLYWOOD BOULEVARD Suite 502	HOLLYWOOD	FL	33021	4,270,088.74
12	DIRECT ENERGY BUSINESS MARKETING, LLC	NATURAL GAS ACCOUNTING WB-8	WOODBURGE	NJ	07096	4,264,397.74
13	OTIE ENERGY TRADING	414 S MAIN STREET	ANN ARBOR	MI	48106	4,229,239.87
14	SOUTH JERSEY RESOURCES GROUP, LLC	2350 AIRPORT FREEWAY, SUITE 505	BEDFORD	TX	76022	3,139,115.87
15	NEW ENGLAND TRAFFIC CONTROL	1024 SUNKOAT VALLEY HWY, UNIT D2	EPSOM	NH	03224	3,058,919.92
16	NATIONAL FUEL GAS SUPPLY CORP	CHASE MANHATTAN BANK	BUFFALO	NY	12001	2,392,925.19
17	BP ENERGY COMPANY	201 HELOS WAY	HOUSTON	TX	77079	2,173,893.43
18	STATE OF NH - DEPARTMENT OF REVENUE	DOCUMENT PROCESSING DIVISION P O Box 637	CONCORD	NH	03302-0637	2,120,036.08
19	GDF SUEZ GAS NA LLC	1990 POST OAK BOULEVARD Suite 1900	HOUSTON	TX	77056	1,985,614.94
20	DIRECT ENERGY MARKETING INC	12 GREENWAY PLAZA Suite 250	HOUSTON	TX	77046	1,824,467.72
21	CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR	PO BOX 6598 - 1 City Hall Plaza	MANCHESTER	NH	03108-6598	1,812,761.68
22	RATH YOUNG & PIGNATELLI P C	ONE CAPITAL PLAZA	CONCORD	NH	03301	1,659,465.36
23	ALCONQUIN POWER & UTILITIES CORP	1645 RISTOLLO CIR/CL	OKAVILLE	ONTARIO	L6H 7W7	1,580,709.59
24	CITY OF NASHUA NH	PO BOX 885	NASHUA	NH	03061-0885	1,365,269.39
25	BRIOTON CONSTRUCTION INC	PO BOX 6654	LACONIA	NH	03247-6654	1,258,793.68
26	CITY OF CONCORD, NH	REAL ESTATE TAX P.O.Box 9582	MANCHESTER	NH	03108-6582	1,087,711.57
27	STAPLES BUSINESS ADVANTAGE	PO BOX 415256	BOSTON	MA	02241-5256	1,055,849.13
28	AME ENTERPRISES, INC	4771 SWEETWATER BOULEVARD #151	SUGAR LAND	TX	77479	1,048,300.48
29	NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	21 SOUTH FRUIT STREET, SUITE 10	CONCORD	NH	03301-2429	1,020,367.00
30	CONSOLIDATED PIPE & SUPPLY CO INC	106 WEST MADISON - Suite 201	ST LOUIS	MO	63122	977,263.68
31	BENESTARHARTFORD/678	PO BOX 1267	BUFFALO	NY	14240-1267	908,136.10
32	MIDWAY FORD TRUCK CENTER INC	7601 NE 38TH STREET	KANSAS CITY	MO	64161	906,861.00
33	ENERGY FEDERATION INC	40 WASHINGTON STREET - Suite 2000	WESTBROOK	MA	01581-1013	856,005.01
34	CHARTER ENVIRONMENTAL, INC	560 HARRISON AVENUE	BOSTON	MA	02118	781,404.85
35	NATIONAL GRID USA SERVICE CO INC	PO CHARLES ARCHER, SERVICE COMPANY ACCOUNTING	BROOKLYN	NY	11201	750,000.00
36	SOUTHERN NEW HAMPSHIRE SERVICE INC	PO BOX 5440	MANCHESTER	NH	03108	696,217.36
37	ELEMENT FLEET	PO BOX 100363	ATLANTA	GA	30384-0363	658,095.42
38	CITY OF MANCHESTER	MANCHESTER POLICE DEPARTMENT DETAILS 405 Valley St	MANCHESTER	NH	03103	616,840.30
39	TOWN OF LONDONDERRY	268 B MANMOUTH ROAD	LONDONDERRY	NH	03063	562,070.89
40	TOWN OF HUDSON NH	12 SCHOOL ST.	HUDSON	NH	03051	511,107.26
41	TENASKA MARKET/NET VENTURES	11718 HUNTERS STREET	OMAHA	NE	68154-4415	507,246.89
42	JOHN ENERGY SOLUTIONS DBA JOHN INSPECTION SERVICE	60 PROGRESS AVENUE	NASHUA	NH	03062	486,672.86
43	IRIDIUM GAS TRANSMISSION SYSTEM	ONE CORPORATE DR Suite 600	SHELTON	CT	06484-4211	486,232.58
44	EXCELLUS	1341 BUSINESS PARK, 12 Rhoads Drive	UTICA	NY	13502	430,593.99
45	CITY OF CONCORD	FINANCE DEPT - ACCOUNTING OFFICE 41 Green Street	CONCORD	NH	03301	425,117.87
46	MSR UTILITY MAINTENANCE	209 PLEASANT STREET	DUNSTABLE	MA	01827	415,523.84
47	RISE ENGINEERING	1341 ELMWOOD AVENUE	CRANSTON	RI	02910	382,621.96
48	YANKEE TRUCKS, LLC DBA NEW ENGLAND KENWORTH	24 HALL STREET	CONCORD	NH	03301	370,518.00
49	TOWN OF MERRIMACK NH	9 DORCOT LANE ROAD	MERRIMACK	NH	03054	340,696.60
50	ITRON INC	2111 N MOLTER ROAD	LIBERTY LAKE	WA	99019	337,582.08
51	TOWN OF HOOKSETT NH	REAL ESTATE TAX 35 Main Street	HOOKSETT	NH	03106	315,439.00
52	HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	75 SOUTH MAIN STREET Unit 7 PMB 185	CONCORD	03301	308,301.65	
53	NATURAL GAS	ONE HARBOUR PLACE Suite 375	PORTSMOUTH	NH	03801	297,963.68
54	CARGILL INCORPORATED	9550 EXCELSIOR BLVD Mail Stop #150	HOPKINS	MN	55343	277,111.35
55	FISERV	PO BOX 5924	PORTLAND	ME	76099-6724	271,769.33
56	EVERSOURCE	PO BOX 65047	DALLAS	TX	75265-0447	271,500.76
57	PERFORMANCE PIPE	5085 WEST PARK BLVD SUITE 500	PLANO	TX	75056	269,164.41
58	ENGIE GAS AND LNG, LLC	1990 POST OAK BOULEVARD Suite 1990	HOUSTON	TX	77056	268,365.30
59	GEI CONSULTANTS, INC.	400 UNICORN PARK DRIVE, SUITE 201	WOBURN	MA	01801	263,074.73
60	CITY OF LACONIA	PO BOX 489 45 Beacon St East	LACONIA	NH	03247	259,262.65
61	NGL SUPPLY WHOLESALE LLC	8120 SOUTH VALE Suite 805	TULSA	OK	74136	256,176.26
62	OMARK	PO BOX 1088	BOYLSTON	MA	01905-1088	254,093.55
63	ELSTER AMERICAN METER	2221 INDUSTRIAL RD	NEBRASKA CITY	NE	68110	246,888.68
64	D L PETERSON TRUST	5904 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60609	238,751.33
65	PP GAS DISTRIBUTION INC	P.O. BOX 1056	PROSPECT	CT	06712	233,734.79
66	LIGHTEC INC.	37 Depot Street	MERRIMACK	NH	03054	216,043.24
67	TRANSGAS INC.	87 INDUSTRIAL AVE EAST	LOWELL	MA	01852-5193	212,577.53
68	SANDORR HEAD & ASSOCIATES, INC.	50 FOUNDRY STREET	CONCORD	NH	03301	208,337.91
69	CASELLA WASTE SERVICES	PO BOX 1372	WILLISTON	VT	05496	207,473.35
70	WINSTREAM	PO BOX 961013	LOUISVILLE	KY	40290-1013	205,216.89
71	GZA GEOTECHNICAL INC	380 HARVEY ROAD	MANCHESTER	NH	03103	199,864.98
72	PURCHASE POWER (PITNEY BOWES)	PO BOX 371874	PITTSBURGH	PA	15250-7874	196,624.50
73	E SOURCE COMPANIES	100 30TH STREET	BOLLEDER	CO	80301	194,762.30
74	SOCIETE GENERALE NEW YORK	OPEROTC/ECDCITY 1221 Avenue of the Americas	NEW YORK	NY	10020	194,287.43
75	SEQUENT ENERGY MANAGEMENT	1200 SMITH ST	HOUSTON	TX	77002	189,161.90
76	QUESTLINE, INC.	1262 RIVERSIDE DRIVE	COLUMBUS	OH	43212	178,732.12
77	POWER, INC.	1515 N COURTHOUSE ROAD 8th Floor	ORLANDO	VA	22201	177,003.00
78	APPLURITO DBA QUALITY ASSURANCE LABS, INC.	13 PROGRESS AVENUE	HAGSTAD	MA	03042	176,733.63
79	RESIDENTIAL & COMMERCIAL MASTER	4 CAUSEWAY ROAD	AISSONET	MA	02702	168,640.00
80	LIBERTY UTILITIES SERVICE CORP	354 DAVIS ROAD	OKAVILLE	ONTARIO	L6J2K1	166,888.52
81	GE DRESSER PIPING SPECIALTIES	2443 MANUFACTURING DIVISION 41 Fisher Avenue	BRADFORD	NC	17071	160,548.43
82	PLATTS	PO BOX 848093	DALLAS	TX	75284-8093	156,768.00
83	ALLIED ACCOUNT SERVICES, INC	422 BEDFORD AVENUE	BILLMERE	NY	11710	152,452.10
84	TOWN OF FEMBORE	OFFICE OF THE TAX COLLECTOR 311 Pembroke Street	NEW BRIDGE	NH	03275	150,578.00
85	NORTHEAST ENERGY EFFICIENCY PARTNERSHIP INC	91 HARTWELL AVENUE 3rd floor	LEXINGTON	MA	02421	147,705.18
86	SUSSEX ECONOMIC ADVISORS LLC	100 WEST PARK PARVISE	WESTBROOK	NH	01581	140,883.91
87	TOWN OF GILFORD NH	TAX COLLECTOR 47 cherry valley road	GILFORD	NH	03249	135,249.62
88	NEW ENGLAND CP INC	264 EAST STREET	WEST BRIDGEWATER	MA	02379	129,227.50
89	SCHROEDER CONSTRUCTION MANAGEMENT, INC.	PO BOX 562	NASHUA	NH	03063	127,600.55
90	SERVCO	NETFLEX - Group Benefits P.O.Box 803323	WINHAM	NH	03087	127,588.88
91	METLIFE	PO BOX 1016	WINSTON-SALEM	NC	27103-3223	127,699.82
92	BELKNAP MERRIMAC	PO BOX 1016	CONCORD	NH	3302-10160	123,377.96
93	ARNING COMPANIES, INC.	PO BOX F	CASSVILLE	MO	65625	122,261.88
94	XEROX INC.	250 COMMERCIAL ST Unit 4002A	MANCHESTER	NH	03101	121,217.21
95	TOWN OF BOW, NH	10 GRANVIEW ROAD	BOW	NH	03304	120,276.00
96	CHASCO, INC. DBA FOUR SEASONS FENCE	16 BANFIELD RD	PORTSMOUTH	NH	03801	118,130.00
97	TOWN OF TILTON	11 TILTON POLICE DEPARTMENT P.O.Box 292	TILTON	NH	03276	117,818.00
98	STERI CLEAN LLC	PO BOX 1115	LONDONDERRY	NH	03053	113,338.05
99	TOWN OF TILTON, NH	1227 MAIN STREET	TILTON	NH	03276	112,455.25
100	ADVANCE ENGINEERING CORP	440 S MCLEAN BLVD	ELGIN	IL	60123	111,039.40
101	UPPER VALLEY SAND & GRAVEL	PO BOX 127	QUECHEE	VT	05059	110,000.00
102	SCOTTMAIDEN, INC.	2629 GLENWOOD AVENUE Suite 480	FALEIGH	NC	27608	108,597.17
103	TOWN OF MILFORD	PO BOX 981036	BOSTON	MA	02298-1036	107,386.18
104	PIKE INDUSTRIES INC	335 PLAINFIELD ROAD	WEST LEBANON	NH	03784	105,121.62
105	NYLON CORP OF AMERICA	333 SUNDAL AVENUE	MANCHESTER	NH	03103	105,000.00
106	HONEYDEY STORAGE CORPORATION	CO HROC 535 boylston St 12th floor	BOSTON	MA	02116	104,932.68
107	ANDERSON WELDING	3 DEAN DRIVE	DOVER	NH	03820	100,854.39
108	SPRAGUE ENERGY CORPORATION	2000 WEST PARK DRIVE SUITE 125	WESTBROOK	MA	01581	98,829.35
109	TO WILLIAMSON, INC.	PO BOX 972116	DALLAS	TX	75397-2116	97,572.39
110	FED EX GROUND PACKAGE SYSTEM, INC.	1900 FED EX DRIVE	MOON TOWNSHIP	PA	15108	97,508.00
111	TOWN OF AMHERST	22 DODGE ROAD	AMHERST	NH	03031	97,264.00
112	BLUELINE RENTAL	901 SOUTH MAIN STREET	HAVERTHILL	MA	01835	96,045.75
113	MILCARE PRELINE SOLUTIONS INC	9 MARKS COURT	BOXTON TOWNSHIP	NH	07005	95,807.99
114	BRENNAN FOOD VENDING SERVICES	9 MAYFLOWER DRIVE	LONDONDERRY	NH	03053	94,488.50
115	TOWN OF BEDFORD NH	PO BOX 9628	MANCHESTER	NH	03108-9666	92,183.29
116	RIVER ENERGY ASSOCIATES	271 ALBANY STREET	FALL RIVER	MA	02720-4301	92,078.54
117	ORR & RENO, P.A.	46 SOUTH MAIN STREET	CONCORD	NH	03301	91,722.12
118	INNOVATIVE ENGINEERING SOLUTIONS, INC.	25 SPRING STREET	WALPOLE	MA	02081-4301	88,976.63
119	IDEAS AGENCY INC	148 CEDAR LAKE ROAD PO Box 356	BLAIRSTOWN	NJ	07825	88,570.00
120	GE FLEET SERVICES	PO BOX 100803	ATLANTA	GA	30384-0883	87,541.98
121	ZAJAC LLC	92 INDUSTRIAL PARK	SACO	ME	04072	86,499.00
122	STUART STEEL PROTECTION CORP	411 ELIZABETH AVENUE	SOMERSET	NJ	08873	84,474.21
123	BENCHMARK GRAPHICS	175 EAST BARK HILL RD	HARVARD	MA	01451	82,979.99
124	POWER PLAN	21310 NETWORK PLACE	CHICAGO	IL	60673-1213	80,771.99
125	TOWN OF DERRY	PO BOX 9673	MANCHESTER	NH	03108-9673	80,519.62
126	BINGHAM & TAYLOR	PO BOX 559 601 Nalle Place	CULPEPER	VA	22701	79,962.96
127	BIG WAVE INC	5 HERITAGE HILL RD	NORWALK	CT	06851	78,419.37
128	TOWN OF NORTHFIELD	TAX COLLECTOR 21 Summer Street	NORTHFIELD	NH	03276	77,844.80
129	LIBERTY UTILITIES (US)	354 DAVIS ROAD	OKAVILLE	ON	L6J2K1	77,432.52
130	MCLANE MIDDLETON, PROFESSIONAL ASSOCIATION	800 ELM STREET PO Box 306	MANCHESTER	NH	03105-0326	75,664.36
131	JOE GAUCI LANDSCAPING LLC	11 SEEBING ROAD DRIVE	BEDFORD	MA	01310	74,268.00
132	UPS SUPPLY CHAIN SOLUTION	12380 MORRIS ROAD Unit 56160	ALPHARETTA	GA	30005	73,573.00
133	LIBERTY SALES & DISTRIBUTION LLC	TRACELY ROCCHINO Wally Armstrong	HATFIELD	PA	18440	69,963.96
134	UNITED RENTALS NORTH AMERICA, INC.	2310TON CIRCLE	HOOKSETT	NH	03106	69,872.22
135	NORTH BRANCH CONSTRUCTION, INC.	76 OLD TURNPIKE ROAD	CONCORD	NH	03301	69,750.23
136	NASHUA INVESTORS LP	PO BOX 7359	NASHUA	NH	03060	69,297.20
137	W W GRANGER INC	370 INDUSTRIAL PARK DRIVE	MANCHESTER	NH	03109-1622	68,361.57
138	COOPER LANE APARTMENTS, LLC	1662 ELM STREET	MANCHESTER	NH	03101	67,477.68
139	DIG SAFE SYSTEMS INC	11 UPTON DRIVE	VILMINGTON	DE	01887	66,555.63
140	TYNDALE COMPANY INC	5050 APPLEBUTTER ROAD	PIERSVILLE	PA	18847	64,831.80
141	CLEAN HARBOR	PO BOX 3442	BOSTON	MA	02241-3442	63,456.13
142	TOWN OF GOFFSTOWN	16 MAIN STREET	GOFFSTOWN	NH	03045	60,593.26
143	CONTINENTAL PAVING	1 CONTINENTAL DRIVE	LONDONDERRY	NH	03053	60,430.54
144	UTILITRONICS CORP	PO BOX 1616	PLAINVILLE	MA	02762	59,701.31
145	UPSCO INC	67 CENTRAL STREET PO Box431	MORAVIA	NY	13118	59,390.19
146	TOWN OF ALLENSTOWN	TAX COLLECTOR 16 School Street	ALLENSTOWN	NH	03275	58,975.00
147	MILLENNIUM INTEGRATED MARKETING	10 DOW STREET 3rd Floor	MANCHESTER	NH	03101	58,426.80
148	SEVERINO TRUCKING CO., INC.	PO BOX 202	CANADA	NH	03034	58,133.00
149	TELEVENT USA, LLC	2638B NETWORK PLACE	CHICAGO	IL	60673-1263	58,036.57
150	DOMINION TRANSMISSION, INC.	P.O. BOX 2450 445 West Main Street	CLARKSBURG	WV	26302-2450	57,995.85
151	AVES					



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, 2017	Year of Report  December 31, 2016
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>	
<p>1. In 2016, within the existing franchise territory LU added approximately 1,591 customers to our system. In the course of adding these customers, we installed approximately 10.2 miles of new main and 965 new services. We replaced 13 miles of CI and BS pipe.</p>		<p>6. None</p>	
<p>2. None</p>		<p>7. None</p>	
<p>3. None</p>		<p>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.</p>	
<p>4. None</p>		<p>9. None</p>	
<p>5. LU extended 5 Miles of 12" CS distribuion main reinforcement on the 200# Concord-Tilton Hiline.</p>		<p>10. None</p>	

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, 2017	Year of Report December 31, 2016
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	434,273,358	482,126,157	47,852,799	
03	Construction Work in Progress (107)	17	17,676,263	12,384,979	(5,291,284)	
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		451,949,621	494,511,135	42,561,515	
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(114,774,571)	(125,436,149)	(10,661,578)	
06	Net Utility Plant (Enter total of line 04 less 05)	-	337,175,049	369,074,986	31,899,937	
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)	-	166,441	130,801	(35,640)	
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)		15,952,390	15,425,545	(526,845)	
28	Other Accounts Receivable (143)	-	591,307	723,501	132,194	
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,853,223)	(3,043,021)	(189,798)	
30	Notes Receivable from Associated Companies (145)	-	0	0	0	
31	Accounts Receivable from Assoc. Companies (146)	-	184,473	245,011	60,538	
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)	-	3,090,778	3,108,608	17,830	
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)		3,650,875	2,796,536	(854,339)	
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,196,638	1,046,992	(149,646)	
41	Prepayments (165)		3,041,771	3,752,488	710,716	
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)		11,456,799	13,603,195	2,146,396	
46	Miscellaneous Current and Accrued Assets (174)		(3,914,606)	(2,781,532)	1,133,074	
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)	-	32,563,643	35,008,123	2,444,481	
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	28,677,858	26,095,758	(2,582,100)	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		289,787	1,896,961	1,607,174	
58	Clearing Accounts (184)	-	61,825	(10,468)	(72,293)	
59	Temporary Facilities (185)	-	0	0	0	
60	Miscellaneous Deferred Debits (186)	22	48,996,277	44,104,482	(4,891,795)	
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)		(0)	(0)	0	
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0	
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		78,025,747	72,086,733	(5,939,014)	
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		475,930,001	504,335,404	28,405,404	

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, 2017	Year of Report  December 31, 2016
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	20,833,241	32,002,367	(11,169,126)	
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)	-	142,480,299	153,649,425	(11,169,126)	
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)	-	631,131	556,271	74,860	
28	Accumulated Provision for Pensions and Benefits (228.3)	-	27,899,194	23,870,958	4,028,235	
29	Accumulated Miscellaneous Operating Provision (228.4)	-	30,611,241	27,643,308	2,967,933	
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0	
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)		59,141,565	52,070,537	7,071,028	
32	CURRENT AND ACCRUED LIABILITIES					
33	Notes Payable (231)	-	0	0	0	
34	Accounts Payable (232)	-	43,927	25,257	18,670	
35	Notes Payable to Associated Companies (233)	-	0	0	0	
36	Accounts Payable to Associated Companies (234)	-	65,696,473	83,956,629	(18,260,156)	
37	Customer Deposits (235)	-	1,751,946	1,723,598	28,348	
38	Taxes Accrued (236)	25	0	0	0	
39	Interest Accrued (237)	-	70,015	9,407	60,608	
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)		43,410,109	43,925,451	(515,342)	
45	Obligations Under Capital Leases-Current (243)	-	0	0	0	
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	110,972,469	129,640,342	(18,667,872)	
47	DEFERRED CREDITS					
48						
49	Customer Advances for Construction (252)		2,142	0	2,142	
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	125,624	125,624	0	
53	Other Regulatory Liabilities (254)	27	0	0	0	
54	Unamortized Gain on Reacquired Debt (257)		0	0	0	
55	Accumulated Defferred Income Taxes (281-283)		73,207,901	78,849,476	(5,641,576)	
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		73,335,667	78,975,100	(5,639,434)	
57						
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)		475,930,001	504,335,404	(28,405,404)	

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, 2017	Year of Report  December 31, 2016
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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	120,053,649	156,933,825	(36,880,176)
3	Operating Expenses				
4	Operation Expenses (401)	34-39	69,974,176	107,874,611	(37,900,436)
5	Maintenance Expenses (402)	34-39	2,889,738	4,266,053	(1,376,315)
6	Depreciation Expense (403)		11,610,051	10,773,200	836,851
7	Amort. & Depl. of Utility Plant (404-405)		2,123,142	2,082,422	40,719
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	409,200	0
12	(Less) Regulatory Credits (407.4)		2,217,552	1,110,772	1,106,780
13	Taxes Other Than Income Taxes (408.1)	25	10,060,520	9,488,586	571,934
14	Income Taxes - Federal (409.1)	25	0	20,121	(20,121)
15	- Other (409.1)	25	231,000	(164,500)	395,500
16	Provision for Deferred Income Taxes (410.1)		6,128,035	6,507,899	(379,864)
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		105,643,413	142,368,365	(36,724,952)
	(Enter Total of lines 4 thru 22)				
24	Net Utility Operating Income (Enter Total of line 2 less 23)		14,410,236	14,565,460	(155,224)

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, 2017	Year of Report  December 31, 2016
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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)		14,410,236	14,565,460	(155,224)
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)		477,398	159,586	317,811
36	Allowance for Other Funds Used During Construction (419.1)		325,042	259,447	65,595
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)		802,440	419,033	383,407
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)		10,795	740	10,055
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		25,046	34,802	(9,755)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		69,086	48,235	20,851
47	Other Deductions (426.5)		(98,548)	630,577	(729,124)
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		6,379	714,353	(707,974)
49	Taxes Applic. 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)		(796,061)	295,320	1,091,381
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 Reaquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reaquired 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)		204,266	(94,509)	298,775
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(149,913)	(97,250)	(52,664)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		4,037,171	3,791,060	246,111
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		11,169,126	10,479,080	690,046
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)		11,169,126	10,479,080	690,046

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, 2017	Year of Report December 31, 2016
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		20,833,242	
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)		11,169,126	
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)		32,002,368	
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)		32,002,368	
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 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, 2017	Year of Report December 31, 2016
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**STATEMENT OF CASH FLOWS**

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| <p>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.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>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.</p> |
|--|--|

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)	11,169,126
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	8,536,036
5	Amortization of (Specify) Other	2,123,457
6	Prepays	(710,716)
7		
8	Deferred Income Taxes (Net)	5,641,576
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(1,538,997)
11	Net (Increase) Decrease in Inventory	986,154
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	998,257
14	Net (Increase) Decrease in Other Assets	7,957,015
15	Net Increase (Decrease) in Other Liabilities	8,170,386
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	(60,608)
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	43,271,685
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(42,559,430)
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)	(42,559,430)
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, 2017	Year of Report December 31, 2016
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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)	(42,559,430)
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	(747,895)
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	(747,895)
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)	(747,895)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(35,640)
87		
88	Cash and Cash Equivalents at Beginning of Year	166,441
89		
90	Cash and Cash Equivalents at End of Year	130,801



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, 2017	Year of Report  December 31, 2016
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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, 2017	Year of Report December 31, 2016
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				453,568,528
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				28,098,321
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 thru 7)				481,666,849
9	Leased to Others				
10	Held for Future Use				459,308
11	Construction Work in Progress				12,384,979
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of lines 8 thru 12)				494,511,135
14	Accumulated Provisions for Depreciation, Amortization & Depletion				(125,436,149)
15	Net Utility Plant (Totals of lines 13 less 14)				369,074,986
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation				(120,605,572)
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				(4,830,577)
22	Total In Service (Totals of lines 18 thru 21)				(125,436,149)
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)				(125,436,149)

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, 2017		Year of Report December 31, 2016	
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	<b>1. Intangible Plant</b>						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	12,134,139	2,670,648	63,395	0		14,741,392
5	<b>TOTAL Intangible Plant (1)</b>	12,134,139	2,670,648	63,395	0	0	14,741,392
6	<b>2. Production Plant</b>						
7	<b>Natural Gas Production and Gathering Plant</b>						
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	<b>TOTAL Production and Gathering Plant</b>	0	0	0	0	0	0
27	<b>Products Extraction Plant</b>						
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	<b>TOTAL Products Extraction Plant</b>						0
37	<b>TOTAL Nat. Gas Production Plant</b>	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	<b>TOTAL Production Plant (2)</b>	0	0	0	0	0	0
40	<b>3. Natural Gas Storage and Processing Plant</b>						
41	<b>Under Ground Storage Plant</b>						
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	<b>TOTAL Underground Storage Plant</b>	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, 2017		Year of Report December 31, 2016	
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	365.1	Land and Land Rights						0
79	365.2	Rights-of-Way						0
80	366	Structures and Improvements						0
81	367	Mains						0
82	368	Compressor Station Equipment						0
83	369	Measuring and Reg. Sta. Equipment						0
84	370	Communication Equipment						0
85	371	Other Equipment						0
86	TOTAL Transmission Plant (4)		0	0	0	0	0	0
87	5. Distribution Plant							
88	374	Land and Land Rights	592,018					592,018
89	375	Structures and Improvements	2,857,303					2,857,303
90	376	Mains	208,516,455	6,416,916		1,643,699		216,577,069
91	377	Compressor Station Equipment						0
92	378	Meas. and Reg. Sta. Equip.-General	4,909,092	0		115		4,909,208
93	379	Meas. and Reg. Sta. Equip.-City Gate						0
94	380	Services	134,933,509	7,789,547		795,811		143,518,867
95	381	Meters	20,464,512	0	0			20,464,512
96	382	Meter Installations	11,066,005	3,285,910		8,090		14,360,005
97	383	House Regulators						0
98	384	House Reg. Installations						0
99	385	Industrial Meas. and Reg. Sta. Equipment						0
100	386	Other Prop. on Customers' Premises						0
101	387	Other Equipment	11,956,934	84,042	23,204	(46)		12,017,725
102	TOTAL Distribution Plant (5)		395,295,828	17,576,415	23,204	2,447,668	0	415,296,707
103	6. General Plant							
104	389	Land and Land Rights	16,806					16,806
105	390	Structures and Improvements	12,663,867	4,162,041		1,142		16,827,051
106	391	Office Furniture and Equipment	2,932,077	23,530	149,867	653		2,806,393
107	392	Transportation Equipment	1,048,931	595,713	140,119	9,936		1,514,462
108	393	Stores Equipment	99,421	0		0		99,421
109	394	Tools, Shop, and Garage Equipment	718,400	107,563		0		825,963
110	395	Laboratory Equipment						0
111	396	Power Operated Equipment	584,513		92,570			491,943
112	397	Communication Equipment	377,372	18,313		126		395,811
113	398	Miscellaneous Equipment	228,803	110,949		8,550		348,302
114	Subtotal		18,670,190	5,018,110	382,556	20,408	0	23,326,152
115	399	Other Tangible Property						0
116	TOTAL General Plant (6)		18,670,190	5,018,110	382,556	20,408	0	23,326,152
117	TOTAL (Accounts 101 and 106)		426,165,148	25,265,172	469,155	2,468,076	0	453,429,242
118	1012	Plant in Service - ARC	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		426,304,434	25,265,172	469,155	2,468,076	0	453,568,528

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, 2017	Year of Report  December 31, 2016	
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	(114,774,571)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense 1080	(11,610,051)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts 1084	2,604,860			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(9,005,191)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	469,155			
12	Cost of Removal 1081	(29)			
13	Salvage (Credit) 1082	(2,055)			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	467,070	0	0	0
15	Other Debit or Cr. Items (Describe)				
	Asset Retire Obligation Accreti 1100	(315)			
	Software Amortization 1110	(2,123,142)			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(125,436,149)	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	(114,503,759)			
26	General	(10,932,390)			
27	TOTAL (Enter Total of lines 18 thru 26)	(125,436,149)	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, 2017		Year of Report December 31, 2016	
OTHER REGULATORY ASSETS (ACCOUNT 182.3)							
<p>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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>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.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses"</p>							
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 Aud 1168-1821	-	210,208		-	210,208	
2	Deriv-Gas Contract-RegAsset 1929-1824	117,789	-	Commodity SettlementPay	117,789	-	
3	Reg asset other Pension related 1929-1826	-	-	OPEB Expense Deferred Gas	-	-	
4	OPEB Expense Deferred-Gas 1929-1828	1,721,606	172,161	Reg asset other Pension related	1,205,124	688,642	
5	R/A Deferred Tilton Remediation 1930-1824	92,667	225,973	Accounts Payable	194,517	124,124	
6	FAS 158 - Pension 1930-1826	21,625,753	-		-	21,625,753	
7	Asset Ret Oblig Reg Asset 1930-1827	1,384,874	49,891	Asset Retirement Obligation	-	1,434,765	
8	NEG & KeySpan CTA 1930-1828	1,275,877	121,426	Regulatory Debits	409,200	988,103	
9	Phased in Revenue - ST 1168-1420	2,014,660	163,232	Rate Case Recovery	1,153,729	1,024,163	
10	Phased In Revenue - LT 1930-1420	444,632	1,903	Rate Case Recovery	446,535	-	
11							
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40	TOTAL	28,677,857	944,793		3,526,893	26,095,758	

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, 2017	Year of Report December 31, 2016
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

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

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	R/A-Environmental-Materials 1920-1863	28,729,262	1,677,353	Billing system Trans	6,918,608	23,488,008
2	R/A-Environmental-Purch Gas 1920-1864	19,841,996	833,672	Accounts Payable	484,212	20,191,455
3	Regulatory Assets - FAS 109 1929-1863	425,019	-		-	425,019
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40	TOTAL	48,996,277	2,511,025		7,402,820	44,104,482

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, 2017	Year of Report  December 31, 2016
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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	NP-LU and EN \$18.1M 5YR@3.51%	12/21/12	12/20/17	18,181,818	3.51%	638,182			
2	NP- LU and EN \$41.8M 10YR@4.49%	12/21/12	12/20/22	41,818,182	4.49%	1,877,636			
3	NP-LU and EN \$21.8M 15YR@4.89%	12/21/12	12/20/27	21,818,182	4.89%	1,066,909			
4	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 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, 2017	Year of Report December 31, 2016
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<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> <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>				
Line No.	Particulars (Details) (a)	Amount (b)		
1	New Hampshire			
2	Net Income for the Year (Page 12)	11,169,125.85		
3	Reconciling Items for the Year	(30,772,978)		
4	Federal AMT	6,359,035		
5	Taxable Income Not Reported on Books			
6	CIAC Received	233,040		
7	Regulatory Assets & Liabilities	6,350,376		
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Employee Share Purchase Plan	20,844		
11	Accounting Depreciation	13,733,192		
	Allowance for Doubtful Accounts	189,799		
	Pension Accrual	1,168,559		
	50% Meals & Entertainment	3,084		
	Lobbying	69,086		
	Penalties	25,046		
	Asset Retirement Obligation	49,575		
	Pension OCI Amortization	77,559		
12				
13				
14	Income Recorded on Books Not Included in Return			
15	AFUDC Equity	(325,042)		
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation	(26,878,381)		
21	Repair Deduction	(14,391,571)		
22	Accrued Liabilities & Other Liabilities	176,234		
23	Environmental Obligations	(3,017,509)		
24	Pension Contribution	(5,890,843)		
25	Cost of Removal Paid	(1,736,434)		
26	UNICAP	(261,423)		
27	Derivative Liabilities	(117,789)		
28	Tax Goodwill Amortization	(19,381)		
29				
30	New Hampshire Tax	(231,000)		
31	Federal Tax Net Income	(19,603,852)		
32				
33	Show Computation of Tax:			
34	Federal Taxable Income	(19,603,852)		
35	Deduct: Net Operating Loss Carryover	19,603,852		
36	Federal Taxable Income After NOLs	0		
37	Tax Rate	34%		
38	Federal AMT	0		
39				
40				
41				
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, 2017	Year of Report December 31, 2016
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**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.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR		BALANCE END OF YEAR			BALANCE END OF YEAR	
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable Est Business Tax 10-1163-1430			126,000	126,000		-	-
2	Prepaid Taxes-Mun-Property-Oper 10-1240-1653		2,542,504	8,512,832	9,595,800		-	3,625,472
3	Accum Def Inc Taxes-Other Reg Asset 10-1930-2830			240,073	240,073		-	
4	Accum Def Inc Taxes Liability-(Long-term) 20-2965-2830			(5,881,649)	(5,881,649)		-	
5	Social Security Taxes 69-5040-4080			1,245,822	1,245,822		-	
6	Federal Unemployment taxes 69-5041-4080			2,071	2,071		-	
7	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082			35,860	35,860		-	
8	Property taxes 69-5680-4080			(46,499)	(46,499)		-	
9	State Income Tax 80-8720-4090			231,000	231,000		-	
10	Tx Accr-Municipal Property 20-2530-2364	-		346,411	346,411		-	
11	Medicare 69-5042-4080	-		310,434	310,434		-	
12								
13								
14								
15								
16								
17								
18	TOTAL	0	2,542,504	5,122,355	6,205,324	0	0	3,625,472

**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)	Other
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Social Security Taxes 69-5040-4080	1,245,822						
2	Federal Unemployment taxes 69-5041-4080	2,071						
3	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082	35,860						
4	Property taxes 69-5680-4080	8,466,333						
5	State Income Tax 80-8720-4090	231,000						
6	Accum Def Inc Taxes Liability-(Long-term) 20-2965-2830	(5,881,649)						
7	Accum Def Inc Taxes-Other Reg Asset 10-1930-2830	240,073						
8	Income Tax Receivable Est Business Tax 10-1163-1430	126,000						
9	Tx Accr-Municipal Property 20-2530-2364	346,411						
10	Medicare 69-5042-4080	310,434						
11								
12								
13								
14								
15								
16								
17								
18	TOTAL	5,122,355	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, 2017	Year of Report  December 31, 2016	
MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)						
<p>1. Report below the details called for concerning miscellaneous deferred credits</p> <p>2. For any deferred credit being amortized, show period of amortization in column (a).</p> <p>3. Minor items amounts less than \$150,000 may be grouped by classes.</p>						
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 FAS 112	2760-2539	125,624	Group Benefits	-	-	125,624
2						
3						
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40		0		0	0	0

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, 2017		Year of Report  December 31, 2016	
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	None	-				-	
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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  
(2) Revised

X

## Date of Report

March 31, 2017

## Year of Report

December 31, 2016

## GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
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

- added. The average number of customers means the average of twelve figures at the close of each month.
4. Report quantities of natural gas sold on a per therm basis.
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.

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.)

7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.

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	\$ 67,946,193	\$ 90,914,686	\$ 37,593,071	\$ 36,258,785	\$ 30,353,122	\$ 54,655,902	3,958,260	6,235,033	79,129	78,626
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr. 6)	\$ 32,245,554	\$ 56,238,279	\$ 17,886,201	\$ 17,305,762	\$ 14,359,353	\$ 38,932,518	2,236,614	3,776,761	9,173	9,342
5	Large (or Ind.) (See Instr. 6)							220,022	555,641	28	34
6	482 Other Sales to Public Authorities	\$ 3,200									
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 100,194,947	\$ 147,152,966	\$ 55,479,272	\$ 53,564,546	\$ 44,712,475	\$ 93,588,419	6,414,896	10,567,435	88,330	88,002
9	483 Sales for Resale	\$ 2,729,123	\$ 2,785,170								
10	TOTAL Natural Gas Service Revenues	\$ 102,924,070	\$ 149,938,136	\$ 55,479,272	\$ 53,564,546	\$ 44,712,475	\$ 93,588,419	6,414,896	10,567,435	88,330	88,002
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 102,924,070	\$ 149,938,136	\$ 55,479,272	\$ 53,564,546	\$ 44,712,475	\$ 93,588,419	6,414,896	10,567,435	88,330	88,002
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 847,735	\$ 1,408,915								
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	\$ 13,494,254	\$ 13,150,654	\$ 13,510,795	\$ 12,850,115	\$ (16,540)	\$ 300,539	4,785,029	6,587,602	2,620	2,332
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	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues	\$ 2,787,590	\$ (7,563,880)								
27	TOTAL Other Operating Revenues	\$ 17,129,580	\$ 6,995,689	\$ 13,510,795	\$ 12,850,115	\$ (16,540)	\$ 300,539	4,785,029	6,587,602	2,620	2,332
28	TOTAL Gas Operating Revenues	\$ 120,053,649	\$ 156,933,825	\$ 68,990,067	\$ 66,414,661	\$ 44,695,934	\$ 93,888,959	11,199,925	17,155,036	90,950	90,334
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 120,053,649	\$ 156,933,825	\$ 68,990,067	\$ 66,414,661	\$ 44,695,934	\$ 93,888,959	11,199,925	17,155,036	90,950	90,334
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 100,191,747	\$ 147,152,966	\$ 55,479,272	\$ 53,564,546	\$ 44,712,475	\$ 93,588,419	6,194,874	10,011,793	88,302	87,968
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	220,022	555,641	28	34
33	Sales for Resale	\$ 2,729,123	\$ 2,785,170	\$ -	\$ -	\$ -	\$ -	-	-	-	-
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 102,920,870	\$ 149,938,136	\$ 55,479,272	\$ 53,564,546	\$ 44,712,475	\$ 93,588,419	6,414,896	10,567,435	88,330	88,002

\* Accounting Change - acct 4800-4803, 4810-4815, 4893,4897-4899 - these account now contain Unbilled Revenues

\*\* Please see page 50 as a supplement to page28 for gas revenue accounts not included here.

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, 2017	Year of Report December 31, 2016
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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			13,494,254	13,150,654	4,785,029	6,587,602
2							
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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 March 31, 2017		Year of Report December 31, 2016	
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 *	Therms	Number of Customers	Therm Use per Customer	Revenue per Therm Units Sold	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(f)	(g)
1	GR-3	Residential Sales						
2		Residential Heating						
3		Base Revenues	\$35,279,403	49,767,244	70,646			69,165
4		COG Revenues	\$27,061,291					
5		Other Revenues (LDAC)	\$4,687,165					
6		Total	\$67,027,859	49,767,244	70,646	704	1.346826829	69,165
7	GR-1	Residential Non-Heating						
8		Base Revenues	\$688,174	656,054	3,036			3,112
9		COG Revenues	\$338,656					
10		Other Revenues (LDAC)	\$62,763					
11		Total	\$1,089,593	656,054	3,036	216	1.660828225	3,112
12	GR-4	Residential Heating Low Income						
13		Base Revenues	\$1,092,524	3,846,290	5,446			6,349
14		COG Revenues	\$2,117,248					
15		Other Revenues (LDAC)	\$367,303					
16		Total	\$3,577,075	3,846,290	5,446	706	0.930006578	6,349
17	NA	Residential Non-Heating Low Income						
18		Base Revenues						
19		COG Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0	0	0	0	#DIV/0!	0
22								
23		Total Residential Heating - Combined						
24		Base Revenues	\$36,371,927	53,613,534	76,092			75,514
25		COG Revenues	\$29,178,539					
26		Other Revenue (LDAC)	\$5,054,468					
27		Total	\$70,604,934	53,613,534	76,092	705	1.316923716	75,514
28		Total Residential Non-Heating - Combined						
29		Base Revenues	\$688,174	656,054	3,036			3,112
30		COG Revenues	\$338,656					
31		Other Revenue (LDAC)	\$62,763					
32		Total	\$1,089,593	656,054	3,036	216	1.660828225	3,112
33		Total Residential (Heating & Non-Heating)						
34		Base Revenues	\$37,060,101	54,269,588	79,128			78,626
35		COG Revenues	\$29,517,195					
36		Other Revenue (LDAC)	\$5,117,231					
37		Total	\$71,694,527	54,269,588	79,128	686	1.321081107	78,626
38								
39		Commercial and Industrial Sales Service						
40	GC-41	C&I Low Annual Use, High Peak Period Use						
41		Base Revenues	\$8,316,970	13,861,800	7,156			7,229
42		COG Revenues	\$7,245,171					
43		Other Revenues (LDAC)	\$883,146					
44		Total	\$16,445,287	13,861,800	7,156	1,937	1.186374569	7,229
45	GC-42	C&I Medium Annual Use, High Peak Period Use						
46		Base Revenues	\$5,154,045	12,110,822	903			936
47		COG Revenues	\$6,259,827					
48		Other Revenues (LDAC)	\$772,859					
49		Total	\$12,186,731	12,110,822	903	13,412	1.006267865	936
50	GC-43	C&I High Annual Use, High Peak Period Use						
51		Base Revenues	\$420,087	1,436,946	18			18
52		COG Revenues	\$738,401					
53		Other Revenues (LDAC)	\$91,882					
54		Total	\$1,250,370	1,436,946	18	79,830	0.87015796	18
55	GC-51	C&I Low Annual Use, Low Peak Period Use						
56		Base Revenues	\$979,952	2,306,813	973			1,021
57		COG Revenues	\$1,206,908					
58		Other Revenues (LDAC)	\$149,331					
59		Total	\$2,336,191	2,306,813	973	2,371	1.012735319	1,021
60	GC-52	C&I Medium Annual Use, Low Peak Period Use						
61		Base Revenues	\$572,423	2,014,730	141			156
62		COG Revenues	\$1,035,365					
63		Other Revenues (LDAC)	\$131,443					
64		Total	\$1,739,231	2,014,730	141	14,289	0.863257608	156
65	GC-53 & GC-54	C&I High Annual Use, Load Factor <=90						
66		Base Revenues	\$191,169	1,478,909	11			16
67		COG Revenues	\$776,644					
68		Other Revenues (LDAC)	\$98,146					
69		Total	\$1,065,959	1,478,909	11	134,446	0.720773895	16
70		Total Commercial and Industrial Sales Service						
71								
72		Total C&I Sales Service - Combined						
73		Base Revenues	\$15,634,646	33,210,020	9,202			9,376
74		COG Revenues	\$17,262,316					
75		Other Revenue (LDAC)	\$2,126,807					
76		Total	\$35,023,769	33,210,020	9,202	3,609	1.054614511	9,376
77								

\* Revenue does not include Unbilled Revenues

\* Revenue does not include Unbilled Revenues

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, 2017		Year of Report December 31, 2016	
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	GC-41	Commercial and Industrial Transportation Service						
79		C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,339,555	5,735,465	1,233			1,113
81		Other Revenues (LDAC)	\$365,567					
82		Total	\$2,705,122	5,735,465	1,233	4,652	0.471648292	1,113
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$6,418,263	18,383,146	775			711
85		Other Revenues (LDAC)	\$1,171,500					
86		Total	\$7,589,763	18,383,146	775	23,720	0.41286531	711
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$1,860,113	8,676,613	31			32
89		Other Revenues (LDAC)	\$566,440					
90		Total	\$2,426,554	8,676,613	31	279,891	0.279666013	32
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$388,581	1,326,696	279			265
93		Other Revenues (LDAC)	\$85,526					
94		Total	\$474,107	1,326,696	279	4,755	0.357359101	265
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$985,121	4,949,511	167			160
97		Other Revenues (LDAC)	\$318,366					
98		Total	\$1,303,487	4,949,511	167	29,638	0.263356691	160
99	GC-53 & GC-54	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,034,314	24,945,805	51			51
101		Other Revenues (LDAC)	\$1,639,313					
102		Total	\$3,673,627	24,945,805	51	489,133	0.147264328	51
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$14,025,948	64,017,236	2,536			2,332
106		Other Revenue (LDAC)	\$4,146,712					
107		Total	\$18,172,660	64,017,236	2,536	25,243	0.283871366	2,332
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	\$29,660,594	97,227,256	11,738			11,708
138		COG Revenues	\$17,262,316					
139		Other Revenue (LDAC)	\$6,273,519					
140		Total	\$53,196,429	97,227,256	11,738	8,283	0.547134944	11,708
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$66,720,695	151,496,844	90,866			90,334
144		COG Revenues	\$46,779,511					
145		Other Revenue (LDAC)	\$11,390,750					
146		Total	\$124,890,957	151,496,844	90,866	1,667	0.824379923	90,334
* Revenue does not include Unbilled Revenues								



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, 2017		Year of Report December 31, 2016	
CAPACITY EXEMPT 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 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	\$13,239					
4		Other Revenues (LDAC)	\$2,069					
5		Total	\$15,308	32,167	4,925	6,298	4	4
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$541,962					
8		Other Revenues (LDAC)	\$98,922					
9		Total	\$640,885	1,517,073	207,512	217,140	16	16
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$956,256					
12		Other Revenues (LDAC)	\$291,198					
13		Total	\$1,247,455	5,143,513	733,080	910,320	11	11
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$6,810					
16		Other Revenues (LDAC)	\$1,499					
17		Total	\$8,309	22,353	3,466	6,339	2	2
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$29,781					
20		Other Revenues (LDAC)	\$9,625					
21		Total	\$39,406	156,154	31,084	39,785	0	1
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$319,402					
24		Other Revenues (LDAC)	\$257,384					
25		Total	\$576,786	3,763,871	412,546	497,342	16	15
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$1,219,720					
28		Other Revenues (LDAC)	\$982,888					
29		Total	\$2,202,608	14,373,320	1,592,126	1,712,708	19	19
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$3,087,172					
32		Other Revenue (LDAC)	\$1,643,585					
33		Total	\$4,730,757	25,008,451	2,984,739	3,389,932	68	68
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	\$4,730,757	25,008,451	2,984,739	3,389,932	68	68
47								
48								
49		Total Transportation - p. 31 - lines 107 + 128	\$18,172,660	64,017,236			2,536	2,332
50								
51		Percentage of Capacity Exempt Transportation	26.03%	39.07%			2.68%	2.92%

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, 2017	Year of Report December 31, 2016				
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	\$2,326,316					
4		Other Revenues (LDAC)	\$363,498					
5		Total	\$2,689,814	5,652,321	59,603	19,311	1,235	1,174
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$5,876,301					
8		Other Revenues (LDAC)	\$1,072,578					
9		Total	\$6,948,878	16,449,065	172,582	55,916	752	717
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$903,857					
12		Other Revenues (LDAC)	\$275,242					
13		Total	\$1,179,098	4,861,665	50,060	16,219	22	21
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$381,771					
16		Other Revenues (LDAC)	\$84,027					
17		Total	\$465,798	1,253,008	8,727	1,344	283	266
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$955,340					
20		Other Revenues (LDAC)	\$308,741					
21		Total	\$1,264,081	5,009,160	25,278	3,893	169	163
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$392,041					
24		Other Revenues (LDAC)	\$315,919					
25		Total	\$707,961	4,619,862	25,570	3,938	16	16
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$103,151					
28		Other Revenues (LDAC)	\$83,122					
29		Total	\$186,272	1,215,538	3,379	520	5	4
30								
31		Total C&I Transportation Service - Combined						
32		Base Revenues	\$10,938,775					
33		Other Revenue (LDAC)	\$2,503,127					
34		Total	\$13,441,902	39,060,619	345,199	101,141	2,482	2,361
35		C&I Special Contract Firm Transportation Service						
36		Base Revenues						
37		Other Revenues (LDAC)						
38		Total C&I Special Contract FT Service	\$0					
39								
40		C&I Special Contract Interruptible Transportation Service						
41		Base Revenues						
42		Other Revenues (LDAC)						
43		Total C&I Special Contract IT Service	\$0					
44								
45		Total Capacity Assigned Transportation	\$13,441,902	39,060,619	345,199	101,141	2,482	2,361
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$18,172,660	64,017,236			2,536	2,332
49								
50		Percentage of Capacity Assigned Transportation	73.97%	61.02%			97.87%	101.24%

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, 2017	Year of Report December 31, 2016
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	1,068,988	1,051,365	17,623
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, 2017	Year of Report December 31, 2016
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>B2. Products Extraction (Continued)</b>				
48	<b>Maintenance</b>			
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
<b>C. Exploration and Development</b>				
60	<b>Operation</b>			
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
<b>D. Other Gas Supply Expenses</b>				
66	<b>Operation</b>			
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	(34,130,483)	61,013,245	(95,143,728)
73	804.1 Liquefied Natural Gas Purchases	17,830,636	17,173,221	657,416
74	805 Other Gas Purchases	60,771,419		60,771,419
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	44,471,572	78,186,465	(33,714,893)
78	806 Exchange Gas			0
79	<b>Purchased Gas Expenses</b>			
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	1,255,384	3,648,624	(2,393,240)
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	<b>Gas Used in Utility Operations-Credit</b>			
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)	45,726,956	81,835,089	(36,108,133)
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$46,795,944	\$82,886,454	(\$36,090,510)

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, 2017	Year of Report December 31, 2016
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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	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
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	<b>Maintenance</b>			
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>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	2,427	17,630	(15,203)
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)	2,427	17,630	(15,203)
135	<b>Maintenance</b>			
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)	2,427	17,630	(15,203)

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, 2017	Year of Report December 31, 2016
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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	<b>C. Liquefied Natural Gas Terminaling and Processing Expenses</b>			
148	<b>Operation</b>			
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	(1,988,285)	(1,978,434)	(9,851)
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,988,285)	(1,978,434)	(9,851)
166	<b>Maintenance</b>			
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)	(1,988,285)	(1,978,434)	(9,851)
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,985,859)	(1,960,804)	(25,054)
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
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	30,299	4,602	25,697
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)	30,299	4,602	25,697

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, 2017	Year of Report December 31, 2016
GAS OPERATION AND MAINTENANCE EXPENSE (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	<b>Maintenance</b>			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	5,483	143,210	(137,727)
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)	5,483	143,210	(137,727)
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	35,782	147,813	(112,031)
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	<b>Operation</b>			
204	870 Operation Supervision and Engineering	1,686,434	1,929,024	(242,590)
205	871 Distribution Load Dispatching	242,795	185,956	56,839
206	872 Compressor Station Labor and Expenses	-	-	-
207	873 Compressor Station Fuel and Power	-	-	-
208	874 Mains and Services Expenses	4,691,554	4,308,084	383,469
209	875 Measuring and Regulating Station Expenses-General	123,901	93,697	30,204
210	876 Measuring and Regulating Station Expenses-Industrial	14,098	19,138	(5,040)
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-	-	-
212	878 Meter and House Regulator Expenses	1,730,441	1,537,147	193,294
213	879 Customer Installations Expenses	2,331	32,724	(30,394)
214	880 Other Expenses	903,449	873,707	29,742
215	881 Rents	12,098	15,154	(3,056)
216	TOTAL Operation (Enter Total of lines 204 thru 215)	9,407,100	8,994,631	412,468
217	<b>Maintenance</b>			
218	885 Maintenance Supervision and Engineering	-	-	-
219	886 Maintenance of Structures and Improvements	96,985	119,480	(22,494)
220	887 Maintenance of Mains	1,644,243	2,568,739	(924,496)
221	888 Maintenance of Compressor Station Equipment	-	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	54,565	50,119	4,446
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	640,956	963,209	(322,254)
226	893 Maintenance of Meters and House Regulators	235,276	242,721	(7,445)
227	894 Maintenance of Other Equipment	6,216	5,210	1,006
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,678,242	3,949,479	(1,271,237)
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$12,085,341	\$12,944,110	(\$858,769)
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	<b>Operation</b>			
232	901 Supervision	190,994	152,109	38,885
233	902 Meter Reading Expenses	364,666	426,023	(61,357)
234	903 Customer Records and Collection Expenses	3,771,514	4,459,171	(687,657)
235	904 Uncollectible Accounts	167,437	1,599,292	(1,431,856)
236	905 Miscellaneous Customer Accounts Expenses	(19,398)	38,890	(58,289)
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$4,475,212	\$6,675,485	(\$2,200,273)

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, 2017	Year of Report December 31, 2016
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	<b>Operation</b>			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	63,715	46,650	17,065
243	910 Miscellaneous Customer Service and Informational Expenses	2,338	14,101	(11,763)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$66,053	\$60,751	\$5,302
245	<b>7. SALES EXPENSES</b>			
246	<b>Operation</b>			
247	911 Supervision	-	-	-
248	912 Demonstration and Selling Expenses	155,476	221,043	(65,567)
249	913 Advertising Expenses	117,168	193,092	(75,925)
250	916 Miscellaneous Sales Expenses	91,523	86,807	4,716
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$364,167	\$500,943	(\$136,776)
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	<b>Operation</b>			
254	920 Administrative and General Salaries	5,023,002	4,381,429	641,573
255	921 Office Supplies and Expenses	1,190,181	1,114,351	75,830
256	(Less) (922) Administrative Expenses Transferred-Cr.	(7,484,377)	(6,771,356)	(713,021)
257	923 Outside Services Employed	4,361,373	4,375,177	(13,804)
258	924 Property Insurance	38,113	54,981	(16,868)
259	925 Injuries and Damages	877,844	1,354,099	(476,255)
260	926 Employee Pensions and Benefits	6,338,058	5,412,700	925,358
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	634,272	771,511	(137,240)
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930.1 General Advertising Expenses	-	-	-
265	930.2 Miscellaneous General Expenses	(129,230)	(115,998)	(13,232)
266	931 Rents	44,158	143,736	(99,578)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	10,893,394	10,720,630	172,764
268	<b>Maintenance</b>			
269	935 Maintenance of General Plant	133,881	165,284	(31,403)
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$11,027,275	\$10,885,914	\$141,361
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$72,863,914	\$112,140,665	(\$39,276,751)
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to December 31. 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. 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.				
Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	274	231	43
2	Total Part-Time and Temporary Employees			
3	Total Employees	274	231	43



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, 2017		Year of Report  December 31, 2016		
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.	582,617	0	235,947	-	Regulatory Expense	69-5610-9280	634,272	-	1240-1650	398,325	-
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40	Total	582,617	0	235,947	0		0	634,272	0	0	398,325	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, 2017		Year of Report  December 31, 2016	
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	*	945,196.99			945,196.99	
2	LIBERTY UTILITIES CANADA CORP	*	3,103,284.83			3,103,284.83	
3	RATH YOUNG & PIGNATELLI P.C.		54,703.50			54,703.50	
4	SCOTTMADDEN, INC.		108,097.17			108,097.17	
5	SUSSEX ECONOMIC ADVISORS LLC		138,996.41			138,996.41	
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40			4,350,279			4,350,279	

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, 2017	Year of Report December 31, 2016
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**GAS ACCOUNTS - NATURAL GAS**

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.

4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.

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.

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 interstate 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.

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.

8. Also indicate the volumes of pipeline production field sales included in both the company's total sales figures and total transportation figure.

1	Name of System		
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)	49	20,224,428
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	6,640,289
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	283,619
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)		27,148,336
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)	49	8,747,969
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,401,724
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	283,619
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)		15,433,312
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	282,776
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		282,776
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		15,716,088

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Information Required Pursuant to Puc 510.06.  
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

AMERICAN CANCER SOCIETY	2,000.00
AMERICAN RED CROSS NEW HAMPSHIRE	2,500.00
BELKNAP HOUSE BALL	200.00
BENCHMARK GRAPHICS	68,732.10
BETTY LASKY FOR STATE SENATE	100.00
BOBBY STEPHEN'S FUND FOR EDUCATION	500.00
BUSINESS & INDUSTRY ASSOCIATION	7,171.00
COMMITTEE TO ELECT LOU D'ALLESANDRO	100.00
COMMUNITY HEALTH INSTITUTE/JSI	300.00
FRIENDS OF ANDY SANBORN	150.00
FRIENDS OF JEB BRADLEY FOR STATE SENATE	400.00
FRIENDS OF REGINA BIRDSSELL	100.00
FRIENDS OF SHARON CARSON	100.00
GRANITE UNITED WAY	3,500.00
GREATER CONCORD CHAMBER OF COMMERCE	522.00
GREATER DERRY LONDONDERRY CHAMBER OF COMMERCE	760.00
GREATER MANCHESTER CHAMBER OF COMMERCE	1,237.50
GREATER NASHUA CHAMBER OF COMMERCE	580.00
GREATER NASHUA HABITAT FOR HUMANITY	1,500.00
HOSMER FOR STATE SENATE	100.00
KEENE POLICE OFFICERS ASSOCIATION	295.00
KEENE PUBLISHING CORP	1,056.51
LACONIA SALVATION ARMY	500.00
MANCHESTER POLICE ATHLETIC LEAGUE	25,000.00
NASHUA SOUP KITCHEN & SHELTER, INC.	2,000.00
NEW ENGLAND WOMEN IN ENERGY AND THE ENVIRONMENT	1,100.00
NEW HAMPSHIRE AUTOMOBILE DEALERS ASSOCIATION	1,200.00
NEW HAMPSHIRE BUSINESS REVIEW	22,506.46
NEW HAMPSHIRE BUSINESSES FOR SOCIAL RESPONSIBILITY	2,500.00
NEW HAMPSHIRE LEGISLATIVE GOLF COMMITTEE	250.00
NEW HAMPSHIRE MAGAZINE	3,000.00
NEW HAMPSHIRE PLAY, LLC D/B/A NH FISHER CATS	25,316.00
NEW HAMPSHIRE TROOPERS ASSOCIATION	100.00
PELHAM GOOD NEIGHBOR FUND	100.00
PORTSMOUTH MUSIC AND ARTS CENTER, INC.	1,000.00
SONSHINE SOUP KITCHEN	3,109.78
SOPHWELL INC	6,997.60
SOUCY FOR SENATE	100.00
SPECTRUM MARKETING COMPANIES	6,290.83
SPEEDWAY CHILDREN'S CHARITIES	1,000.00
STATE OF NEW HAMPSHIRE DOL	50.00
THE NEW ENGLAND COUNCIL	7,000.00
THE PLUMBERS FUEL GAS FITTER & HVAC OF NH	300.00
TOWN SQUARE PUBLICATIONS, LLC	2,685.00
UNITED STEELWORKERS LOCAL 12012	3,000.00
UNITED WAY OF GREATER NASHUA	2,678.15
US POST OFFICE	13,715.00
WOODBURN FOR SENATE	250.00
CIGNA ROAD RACE	220.00

223,872.93

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, 2017	Year of Report  December 31, 2016
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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	68,140,798
Due to Liberty Energy New Hampshire	AP transactions through Service Company	13,840,130
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric	839,389
Due to/from Keene	Intercompany transactions between divisions	(3,047,227)
Due to Liberty Utilities America Co.	Tax entry related	200,721

86,803,135

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, 2017	Year of Report  December 31, 2016
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**LIQUEFIED PETROLEUM GAS OPERATIONS**

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.
2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation

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 Nashua, NH 03060		\$    3,292,067	\$    127,461	13
4				
5 Manchester Propane Station      Year Installed:      1948 6 130 Elm Street 7 Manchester, NH 03101		\$    1,987,619	\$      77,605	17
8				
9 Tilton Propane Station      Year Installed:      1972 10 30 Tilton Road 11 Tilton, NH 03276		\$      226,888	\$      25,868	6
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40	Total	5,506,574	230,934	36

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, 2017	Year of Report December 31, 2016	
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 303,450	8,978	26,577	304,200	12,000
Manchester 231,057	5,907	21,768	600,000	21,600
Tilton 15,586	861	1,526	60,000	2,400
550,093	15,746	49,871	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, 2017	Year of Report  December 31, 2016	
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	1,938	10,754
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	19	6,000	\$ 7,906,154	3,496	21,815
9 10 11 12	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	96	6,000	\$ 3,439,513	4,703	120,980
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	122	18,000	14,986,360	10,137	153,549



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, 2017	Year of Report <u>December 31, 2016</u>
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 *	15,455,166	\$ 102,950,537	\$ 6.66
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)	15,455,166	\$ 102,950,537	\$ 6.66
Notes to Gas Purchases * - This amount does not include injections or withdrawals to storage account 808.1 and 808.2				

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, 2017		Year of Report December 31, 2016	
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	-	1,954,442	(57,349)	263,813	872,712			3,090,967
3	February	-	1,549,599	(28,437)	397,221	749,152			2,695,972
4	March	-	1,074,826	(18,218)	399,409	624,968			2,099,203
5	April	-	10,231,267	(52,089)	149,126	571,764			10,952,157
6	May	-	520,377	(200,231)	30,963	413,690			965,030
7	June	-	316,753	(193,717)	-	321,027			637,780
8	July	-	271,371	(198,568)	1,513	318,640			591,524
9	August	-	266,103	(162,783)	2,551	338,764			607,418
10	September	-	313,933	(148,470)	1,935	360,584			676,452
11	October	-	697,935	(183,326)	17,227	536,054			1,251,216
12	November	-	1,174,790	(64,221)	71,559	659,636			1,905,985
13	December	-	1,853,031	(20,288)	275,999	873,298			3,002,328
14									
15	Total Natural Gas	-	20,224,428.2	(1,327,697.0)	1,611,316.0	6,640,289.0	-	-	28,476,033
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	67,615	67,502	10,383	9,235	5,973	87,138		76,850
3	February	36,478	37,179	11,084	36,497	5,152	55,793		72,975
4	March	4,300	3,178	9,962	49	470	56,214		4,349
5	April	3,703	3,465	9,724	535.0	(22)	55,657		4,238
6	May	2,132	(1)	7,591	-	(350)	55,306		2,132.0
7	June	1,857	3,468	9,202	-	-	55,306		1,857
8	July	2,097	588	7,692	-	302	55,190		2,097
9	August	1,838	4,463	10,317	-	28,354	83,544		1,838
10	September	1,511	91	8,897	34	12,885	96,396		1,545
11	October	1,986	4,481	11,392	797	53	95,652		2,783
12	November	2,031	1,006	10,367	482	4	95,174		2,513
13	December	51,422	52,385	11,330	16,740	17,625	96,058		68,162
14									
15	total On-Site Peakshaving	176,970	177,805	117,941	64,369	70,446	887,428	-	241,339
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	3,167,817	1,296,588	725,102	3,976	1,711,340	40,536	2,066,201	1,101,617
3	February	2,768,947	1,561,601	828,382	4,266	1,427,266	35,507	2,429,756	339,191
4	March	2,103,552	1,392,348	742,245	2,306	954,621	26,698	2,163,596	(60,043)
5	April	10,956,395	1,030,871	613,134	1,744	708,533	20,833	1,666,581	9,289,814
6	May	967,162	650,408	518,683	822	363,927	12,728	1,182,641	(215,479)
7	June	639,637	310,917	359,009	587	230,090	8,596	679,108	(39,471)
8	July	593,621	208,446	361,551	517	203,152	7,894	578,409	15,212
9	August	609,256	171,038	309,387	375	216,140	8,267	489,067	120,189
10	September	677,997	173,792	343,563	416	265,499	9,078	526,849	151,148
11	October	1,253,999	258,752	383,193	843	618,046	16,123	658,911	595,089
12	November	1,908,498	562,045	523,302	1,926	1,035,097	37,321	1,124,594	783,905
13	December	3,070,490	1,131,164	694,174	4,921	1,667,537	59,196	1,889,455	1,181,035
14									
15	Total Annual Volume	28,717,372	8,747,969	6,401,724	22,697	9,401,248	282,776	15,455,166	13,262,206
16									
17	Percent of Sendout	185.8%	56.6%	41.4%	0.1%	60.8%	1.8%	100.0%	85.8%
18									
19									
20									
21									

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, 2017		Year of Report  December 31, 2016	
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)
1	FERC								
	4295-4800	Residential Sales	*	PG 28	0	89,389,242		(89,389,242)	
	4295-4801	Residential Sales - Fixed Portion		PG 28	19,834,582	0		19,834,582	
	4295-4802	Residential Sales - Variable Portion	**	PG 28	17,758,489	0		17,758,489	
	4295-4803	Residential Sales - Energy Cost	**	PG 28	30,353,122	0		30,353,122	
2	4295-4810	Commercial Sales	*	PG 28	0	53,535,539		(53,535,539)	
	4295-4813	Commercial Sales - Fixed Portion		PG 28	7,212,664	0		7,212,664	
3	4295-4814	Commercial Sales - Variable Portion	**	PG 28	10,673,537	0		10,673,537	
	4295-4815	Commercial Sales - Energy Cost	**	PG 28	14,539,353	0		14,539,353	
4	4460-4893	Metered Sales to Transportation	*	PG 28	0	12,254,599		(12,254,599)	
	4460-4897	Metered Sales to Transportation - Fixed		PG 28	3,101,845	0		3,101,845	
	4460-4898	Metered Sales to Transportation - Variable	**	PG 28	10,408,950	0		10,408,950	
	4460-4899	Metered Sales to Transportation - Pass Through Gas	**	PG 28	(16,540)	0		(16,540)	
5	1163-1422	Deferred Working Capital - Winter		PG 9	47,640	138,825		(91,185)	
6	1163-1424	Deferred Working Capital - Summer		PG 9	18,991	12,759		6,233	
7	1920-1743	Deferred Bad Debt - Winter		PG 9	2,389,820	907,286		1,482,533	
8	1163-1754	Deferred Bad Debt - Summer		PG 9	209,912	62,406		147,506	
9	1163-1755	Deferred Reserves EE		PG 9	5,427,457	9,171,004		(3,743,547)	
10	1920-1863	R/A Environmental Materials		PG 9	2,203,730	1,096,593		1,107,137	
11	1930-1745	Rate Case Recovery		PG 9	15,397,321	76,132		15,321,190	
12	1169-1756	Deferred RLIAP		PG 9	2,036,307	1,399,062		637,245	
13	1168-1420	Phased in Revenue Short term		PG 21	1,038,581	1,989,966		(951,385)	
14	1930-1420	Phased in Revenue Long Term		PG 21	444,632	642,046		(197,415)	
15									
16									
17									
18	Page number show where full amounts are reflected on this report.								
19									
20	* Accounting Change - no longer using one account for Revenues class - within each Segment								
21	revenue is seperated now between Fixed, Variable and COG.								
22									
23	** - Acct Change in 2016 these accounts include Unbilled Revenues that were previously reflected in 4950								
24									
25									
26									
27									
28									
TOTAL Operation (Total of lines 5 thru 14)					143,080,391	170,675,459	(27,595,067)		
							NHPUC Page 50		

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, 2017	Year of Report December 31, 2016
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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	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Great Plains			
5	710 Operation Supervision & Engineering - Labour (5010-7100)	285,347	327,414	(42,068)
6	710 Operation Supervision & Engineering (5540-7100)	34,210	66,853	(32,643)
7	717 Liquefied Petroleum Gas (5540-7170)	18,743	0	18,743
8	728 Liquefied Petroleum Gas - Labor (5010-7280)	12,953	6,651	6,303
9	728 Liquefied Petroleum Gas (5540-7280)	32,604	1,755	30,849
10	735 Misc Production Exp - Labour (5010-7350)	185,919	102,579	83,340
11	735 Misc Production Exp (5444-7350)	193,426	132,014	61,412
12	742 Maint of Production Eqt (5210-7420)	72,133	8,081	64,051
13	717 Liquefied Petroleum Gas (5010-7170)	233,653	406,017	(172,364)
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47	TOTAL Operation (Total of lines 5 thru 14)	1,068,988	1,051,365	17,623
				NHPUC Page 51