

ANNUAL REPORT (FORM F-16G)

(In compliance with Puc 509.04)



ANNUAL REPORT		SIGNED
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CHECKED	5/7/15	NY
AUDITED	5/6	AJL
SUMMARIZED	5/6	NY
CLOSED	5/27/15	NY

OF

Liberty Utilities (EnergyNorth Natural Gas) Corp.

15 Buttrick Road, Londonderry, NH 03053

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

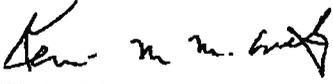
YEAR ENDED DECEMBER 31, 2013

PART I : IDENTIFICATION

01 Exact Legal Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		02 Year of Report December 31, 2013	
03 Previous Name and Date of Change (if name changed during year) EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities			
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 11 Northeastern Blvd. Salem, NH 03079 (Moved to 15 Buttrick Road, Londonderry, NH 03053 effective 5/14)			
05 Name of Contact Person Kevin McCarthy		06 Title of Contact Person Vice President Finance	
07 Address of Contact Person (Street, City, State, Zip Code) 15 Buttrick Road, Londonderry , NH 03053			
08 Telephone and Email of Contact Person 603-382-2778 Kevin.McCarthy@libertyutilities.com		09 This Report Is (2) Revised X	10 Date of Report (Mo, Da, Yr) March 30,2015
11 Name of Officer Having Custody of the Books of Account Kevin McCarthy		12 Title of Officer Vice President Finance	
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code) 15 Buttrick Road, Londonderry , NH 03053			
14 Name of State Where Respondent is Incorporated New Hampshire		15 Date of Incorporation (Mo, Da, Yr) July 23rd , 1945	
17 Explanation of Manner and Extent of Corporate Control (if the respondent controls or is controlled by any other corporation, business trust, or similar organization) Liberty Utilities(EnergyNorth Natural Gas)Inc, a New Hampshire Corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., a Delaware Corporation, which is 100% owned by Liberty Utilities Co. , A Delaware Corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , a Delaware Corporation, which is 100% owned by Liberty Utilities (America) Co. a Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., A Canada Corporation, which is 100% owned by Algonquin Power and Utilities Corp, a Canada Corporation which is publically traded.			

PART II: ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name Kevin McCarthy	03 Signature 	04 Date Signed (Mo, Da, Yr) March 30,2015 3/30/15
02 Title Vice President Finance		

Changes Made to 2013 Original Annual

Page	Line	Original Amount	New Amount	Change Amount	Reason
9	28	1,197,660	697,660	500,000	Reflect accounts on correct Ferc line
9	46	2,207,079	(1,541,650)	3,748,729	Reflect three accounts in correct ferc
10	11	4,665,083	4,992,930	327,847	Increase in Retained earnings reduction in tax expense
10	19	90,000,000	90,000,000	-	Reflect accounts on correct Ferc line
10	36	23,594,124	23,094,124	(500,000)	Reflect accounts on correct Ferc line
10	52	3,782,218	33,489	(3,748,729)	Reflect three accounts in correct ferc
10	55	75,129,792	74,801,945	(327,847)	Increase in Retained earnings reduction in tax expense
11	13	-	(21,146)	(21,146)	Reflect in Correct ferc account
11	16	-	3,361,364	3,361,364	Reflect in Correct ferc account
12	50	11,403,853	7,735,787	(3,668,066)	Reflect in Correct ferc account
12	51	-	322,529	322,529	Reflect in Correct ferc account
12	52	-	110,600	110,600	Reflect in Correct ferc account
12	74	433,129	-	(433,129)	Reflect in Correct ferc account
13	16	4,432,748	4,760,595	327,847	Increase in Retained earnings reduction in tax expense
13	48	4,665,083	4,992,930	327,847	Increase in Retained earnings reduction in tax expense
14	2	4,432,748	4,760,595	327,847	Increase in Retained earnings reduction in tax expense
14	8	9,312,678	8,984,831	(327,847)	Increase in Retained earnings reduction in tax expense
26					Reflect changes made to data for this page

Listed Above please find the pages and lines that were reclassified to be reflected in the correct FERC reporting line. There was no change to total dollars reported except for an increase of \$327,847 in Retained Earnings and a decrease in Accumulated Deferred Income Taxes for the same amount.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
LIST OF CITIES AND TOWNS SERVED DIRECTLY				
Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION	
1	ALLENSTOWN	354	4,318	
2	AMHERST	522	11,247	
3	AUBURN	34	5,054	
4	BEDFORD	1748	21,672	
5	BELMONT	85	7,343	
6	BERLIN	11	9,787	
7	BOSCAWEN	249	3,940	
8	BOW	751	7,590	
9	CANTERBURY	42	2,366	
10	CONCORD	10612	42,614	
11	DERRY	461	33,008	
12	FRANKLIN	1030	8,468	
13	GILFORD	98	7,127	
14	GOFFSTOWN	588	17,679	
15	HOLLIS	27	7,687	
16	HOOKSETT	2192	13,713	
17	HUDSON	5128	24,514	
18	LACONIA	1923	16,059	
19	LITCHFIELD	101	8,303	
20	LONDONDERRY	1060	24,137	
21	LOUDON	166	5,319	
22	MANCHESTER	25375	109,693	
23	MERRIMACK	3651	25,473	
24	MILFORD	985	15,128	
25	NASHUA	26921	86,211	
26	NORTHFIELD	230	4,816	
27	PEMBROKE	902	7,099	
28	SANBORNTON	26	2,978	
29	TILTON	678	3,569	
30	WINNESQUAM	9	No Census Info Available	
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		85,959	536,912	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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)inc, a New Hampshire Corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., a Delaware Corporation, which is 100% owned by Liberty Utilities Co, , A Delaware Corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , a Delaware Corporation, which is 100% owned by Liberty Utilities (America) Co. a Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., A Canada Corporation, which is 100% owned by Algonquin Power and Utilities Corp, a Canada Corporation which is publically traded.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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OFFICERS

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.
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.
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.
4. Report below any additional companies where the officer holds office along with their title.

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	Chairman & CEO	Ian E. Robertson	CEO of Algonquin Power & Utilities Corp & related entities
2	President	Victor Del Vecchio	
3	Treasurer & Secretary	David Bronicheski	CFO for Algonquin Power & Utilities Corp & related entities.
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30, 2015	Year of Report December 31, 2013
DIRECTORS			
<p>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.</p> <p>2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Ian E. Robertson Chairman & CEO Victor Del Vecchio President Gregory Sorensen President - AZ	2845 Bristol Circle, Oakville ON L6H 7H7 11 Northeastern Blvd. , Salem, NH 03079 12725 West Indian School RD, Avondale, AZ 85392	None None None	None None None

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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SECURITY HOLDERS AND VOTING POWERS

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.

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.

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.

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.

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 Total: N/A By proxy: N/A	3. Give the date and place of such Meeting: None
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): 12-31-13			
		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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120,000 120,000

Name of Respondent Liberty Utilities (Energy/Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30, 2015	Year of Report December 31, 2013
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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	REPSOL ENERGY NORTH AMERICA CORP.	2001 TIMBERLOCH PLACE SUITE 3000	THE WOODLANDS	TX	77380	21,480,076.94	
2	TENNESSEE GAS PIPELINE CO	PO BOX 2511	HOUSTON	TX	77252-2511	12,856,589.47	
3	VIRGINIA POWER ENERGY MARKETING, INC	120 TREDEGAR STREET	RICHMOND	VA	23218	12,630,324.80	
4	LIBERTY UTILITIES CANADA CORP	2865 BRISTOL CIRCLE	OAKVILLE	ONTARIO	L6H7H7	8,126,070.87	
5	R H WHITE CONSTRUCTION CO INC	3 JOHNSON ROAD	BOW	NH	03304	6,868,884.82	
6	NLR ENERGY SERVICES COMPANY	1415 WYCKOFF ROAD PO BOX 1484	WALL	NJ	07718	5,820,222.53	
7	NATIONAL GRID USA	300 ERIE BLVD WEST	SYRACUSE	NY	13202	5,773,589.74	
8	J. ARON & COMPANY	200 WEST STREET	HOUSTON	TX	77078	3,822,897.02	
9	BQ ENERGY MERCHANTS, LLC	811 MAIN ST SUITE 3400	HOUSTON	TX	77002	2,381,878.21	
10	BP ENERGY COMPANY	201 HELIOS WAY	RICHMOND	VA	23280	2,355,083.38	
11	DOMINION ENERGY MARKETING	PO BOX 25882 120 TREDEGAR STREET	HOUSTON	TX	77002	2,323,833.27	
12	SOUTH JERSEY RESOURCES GROUP, LLC	2350 AIRPORT FREEWAY, SUITE 505	BEDFORD	TX	76022	1,898,875.94	
13	CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR	PO BOX 8598 1 CITY HALL PLAZA	MANCHESTER	NH	03108-8598	1,335,898.88	
14	EMERA ENERGY SERVICES, INC	5201 LUKE STREET	HALIFAX	NS	B3L1N8	1,331,243.41	
15	ALGONQUIN POWER & UTILITIES CORP	2845 BRISTOL CIRCLE	OAKVILLE	ONTARIO	L6H7H7	1,286,438.78	
16	STATE OF NH - DEPARTMENT OF REVENUE	DOC PRO DIV P O BOX 837	HOUSTON	NH	03302-0837	1,282,727.44	
17	GDF SUEZ GAS NA LLC	1890 POST OAK BOULEVARD SUITE 1900	HOUSTON	TX	77056	1,222,109.89	
18	CITY OF NASHUA NH	PO BOX 885	NASHUA	NH	03081-0885	1,184,885.34	
19	D.L. PETERSON TRUST	5924 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60683	1,125,118.69	
20	BALANCE PROFESSIONAL	800 EAST CYPRESS CREED ROAD SUITE 300	FORT LAUDERDALE	FL	33334	898,471.24	
21	ENERGY FEDERATION INC	40 WASHINGTON STREET SUITE 2000	WESTBOROUGH	MA	01581-1013	882,178.78	
22	VELCRO USA INC	408 BROWN AVENUE	MANCHESTER	NH	03103	789,386.00	
23	NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	21 SOUTH FRUIT STREET, SUITE 10	CONCORD	NH	03301-2429	750,218.00	
24	CITY OF CONCORD, NH	PO BOX 8582	MANCHESTER	NH	03108-8582	728,072.19	
25	CITIBANK NA	2800 POST OAK BOULEVARD SUITE 500	HOUSTON	TX	77056	711,190.00	
26	SOUTHERN NEW HAMPSHIRE SERVICE INC	PO BOX 5040	MANCHESTER	NH	03108	678,118.28	
27	GEI CONSULTANTS, INC	400 UNICORN PARK DRIVE, SUITE 201 PO BOX 843005	WOBURN	MA	01801	680,070.18	
28	NATIONAL FIBER SUPPLY CORP	CHASE MANHATTAN BANK ABA 021000021	MANCHESTER	NH	14284-0001	640,514.71	
29	CITY OF MANCHESTER	405 WALLEY STREET	MANCHESTER	NH	03103	608,599.44	
30	CONSERVATION SERVICES GROUP	50 WASHINGTON STREET, SUITE 3000	WESTBOROUGH	MA	01581	576,137.21	
31	DEVINE, MILLMET & BRANCH, PA	111 AMHERST STREET	MANCHESTER	NH	03101	483,708.28	
32	JOSEPH BYK SR, ESTATE	PC388 GREENFIELD RD	MANCHESTER	NH	03442	450,000.00	
33	TOWN OF LONDONDERRY	288 B MAMMOTH ROAD	LONDONDERRY	NH	03053	435,940.84	
34	BRETCON CONSTRUCTION INC	PO BOX 8654	LACONIA	NH	03247-8654	430,748.78	
35	MIDWAY UTILITY CONTRACTORS LLC	108 LEDGE ROAD	SEABROOK	NH	03874	416,449.06	
36	TOWN OF HUDSON NH	12 SCHOOL ST	HUDSON	NH	03051	380,883.12	
37	PORTLAND NATURAL GAS	ONE HARBOUR PLACE SUITE 375	PORTSMOUTH	NH	03801	354,349.35	
38	MORGAN STANLEY CAPITAL GROUP INC.	2000 WESTCHESTER AVENUE	PURCHASE	NY	10577-2530	345,280.00	
39	EXCELLUS	UTICA BUSINESS PARK 12 RHODAS DRIVE	UTICA	NY	13502	319,408.51	
40	NEW ENGLAND TRAFFIC CONTROL	1024 SUNCOOK VALLEY HWY, UNIT D2 PO BOX 9	EPSOM	NH	03234	283,989.77	
41	TOWN OF HOOKSETT NH	35 MAIN STREET	HOOKSETT	NH	03106	263,898.25	
42	ILLINOIS GAS TRANSMISSION SYSTEM	ONE CORPORATE DRIVE SUITE 600	SHELTON	CT	06484-8211	262,872.44	
43	NATIONAL GRID	449 SOUTHWEST CUTOFF	WORCESTER	MA	01604	258,207.13	
44	TOWN OF MERRIMACK NH	6 BABOOSIC LAKE ROAD	MERRIMACK	NH	03054	257,304.00	
45	DARTMOUTH-HITCHCOCK	1 MEDICAL CENTER	LEBANON	NH	03758	245,520.00	
46	FOREST RIDGE ASSOC	1-8 HAMPSHIRE DRIVE	NASHUA	NH	03082	224,444.00	
47	JP MORGAN VENTURES ENERGY CORPORATION	4 NEW YORK PLAZA 9TH FLOOR	NASHUA	NH	10004	218,820.00	
48	NORTHPOINT CONSTRUCTION MGMT, LLC	84 RIVER ROAD	NEW YORK	NH	03051	186,723.80	
49	MSR UTILITY MAINTENANCE	501 HIGH STREET	HUDSON	NH	01827	185,803.35	
50	PUBLIC SERVICE OF NEW HAMPSHIRE	PO BOX 850047	CUNSTABLE	MA	TX	75285-0047	183,752.91
51	RISE ENGINEERING	1341 ELMWOOD AVENUE	DALLAS	TX	02910	183,107.85	
52	NASHUA INVESTORS LP	PO BOX 7539	CRANSTON	RJ	03060	176,834.00	
53	OMARK	PO BOX 1088	NASHUA	NH	01505-1888	175,819.87	
54	TOWN OF TILTON, NH	257 MAIN STREET	BOYLSTON	MA	03278	174,819.00	
55	ANB ENTERPRISES, INC	4771 SWEETWATER BOULEVARD SUITE 151	TILTON	NH	77479	168,573.97	
56	SIMPLY PRESCRIPTIONS	168 COURT STREET	SUGAR LAND	TX	14847	167,828.50	
57	DEUTSCHE BANK AG LONDON BRANCH	2ND FLOOR 175 BISHOPS GATE	ROCHESTER	UK	EC2A2LN	166,840.00	
58	CITY OF LACONIA	PO BOX 48845 BEACON ST EAST	LACONIA	NH	03247	165,855.50	
59	MCLANE, GRAF, RAULLERSON & MIDDLETON PA	900 ELM STREET, PO BOX 328	MANCHESTER	NH	03105-0328	161,850.91	
60	TOWN OF PEMBROKE	311 PEMBROKE STREET	PEMBROKE	NH	03275	160,784.00	
61	ADP INC	7700 FORSYTH BLVD, 9TH FLOOR	ST LOUIS	MO	63105	154,558.88	
62	PATRIOT GAS SUPPLY, LLC	14 INDIAN ROCK LANE	GREENWICH	CT	06830	153,024.42	
63	SOUTHERN NH MEDICAL CENTER	8 PROSPECT STREET	NASHUA	NH	03081	140,284.00	
64	SOCIETE GENERALE/NEW YORK	1221 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	134,840.00	
65	HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	75 SOUTH MAIN STREET UNIT 7 PMB 185	CONCORD	NH	03301	132,472.40	
66	NW DEMOLITION AND REMEDIATION LP	PO BOX 823411	PHILADELPHIA	PA	19182-3411	131,894.20	
67	RANDSTAD	PO BOX 7247-8655	PHILADELPHIA	PA	07247-8655	130,858.68	
68	NASHUA SCHOOL DISTRICT	141 LEDGE STREET	NASHUA	NH	03080	128,756.00	
69	GZA GEONVIRONMENTAL INC	380 HARVEY ROAD	MANCHESTER	NH	03103	128,281.00	
70	CITY OF CONCORD	41 GREEN STREET ENGINEERING SERVICES - 3RD FLOOR	CONCORD	NH	03301	122,837.81	
71	HONEYVEE STORAGE CORPORATION	535 BOYLSTON ST 12TH FL	BOSTON	MA	02118	113,677.07	
72	TOWN OF BOW, NH	10 GRANDVIEW ROAD	BOW	NH	03304	113,038.00	
73	STATE OF NEW HAMPSHIRE DEPARTMENT OF STATE	107 NORTH MAIN STREET	CONCORD	NH	03301	110,800.00	
74	BELKNAP-MERRIMACK COUNTIES, INC.	PO BOX 1018	CONCORD	NH	03302-1018	107,498.61	
75	STERLING LINEN SERVICES, LLC	855 HANOVER STREET/PMB1	MANCHESTER	NH	20-182184	105,643.00	
76	STATE OF NEW HAMPSHIRE DOT	7 HAZEN DRIVE/PO BOX 483	CONCORD	NH	03302-0483	105,240.00	
77	AMICA MUTUAL INSURANCE COMPANY	100 AMICA WAY	LINCOLN	RI	02865	100,000.00	
78	BELKNAP MERRIMACK	PO BOX 10182 INDUSTRIAL PARK DRIVE	CONCORD	NH	03302-1018	98,285.00	
79	TOWN OF AMHERST	C/O CITIZENS BANK PO BOX 8655	CONCORD	NH	03108-8655	90,215.00	
80	TOWN OF MILFORD	288 SOUTH ST	MILFORD	NH	03055	80,370.88	
81	NEW ENGLAND CP, INC	284 EAST STREET	WEST BRIDGEWATER	MA	02379	79,887.50	
82	TOWN OF BOW	12 ROBINSON ROAD	BOW	NH	03304	78,955.50	
83	IDEAS AGENCY INC	148 CEDAR LAKE ROAD PO BOX 358	BLAIRSTOWN	NJ	07825	76,330.22	
84	ENERGY NORTH PROPANE	75 REGIONAL DRIVE	CONCORD	NH	03301-8504	75,888.02	
85	DDA SERVICES INC	11 NAVIGATOR ROAD	LONDONDERRY	NH	03053	71,878.48	
86	PAPCO TRANSPORTATION	1708 S BURLINGTON ROAD	BRIDGETON	NJ	08302	89,520.07	
87	LIBERTY INTERNATIONAL TRUCKS OF NH, LLC	1400 SOUTH WALLOW STREET	MANCHESTER	NH	03103	86,340.00	
88	SOPHIMELL INC	10 TOWER OFFICE PARK #408	WOBURN	MA	01801	87,289.02	
89	TOWN OF NORTHFIELD	21 SUMMER STREET	NORTHFIELD	NH	03278	86,595.00	
90	TOWN OF LONDON NH	PO BOX 7844	LOUDON	NH	03307	85,538.00	
91	INNOVATIVE ENGINEERING SOLUTIONS, INC.	25 SPRING STREET	WALPOLE	MA	02081-4301	85,051.58	
92	KROLL BECKER & WING LLC	1 BEDFORD FARMS DR STE 304	BEDFORD	NH	03110-8531	81,934.93	
93	TOWN OF BEDFORD NH	PO BOX 8629	MANCHESTER	NH	03108-8629	81,888.98	
94	MACQUARIE ENERGY LLC	500 DALLAS STREET SUITE 3100	HOUSTON	TX	77002	81,435.85	
95	BP CORPORATION NORTH AMERICA INC	201 HELIOS WAY	HOUSTON	TX	77078	80,500.00	
96	TOWN OF GOFFSTOWN	DEPT OF PUBLIC WORKS 404 ELM ST	GOFFSTOWN	NH	03045	59,895.88	
97	JP MORGAN CHASE BANK	PO BOX 4475	CAROL STREAM	IL	60197-4475	58,382.89	
98	DIG SAFE SYSTEMS INC	331 MONTVALE AVENUE 4th FLOOR	WOBURN	MA	01801	56,250.00	
99	MANCHESTER HOUSING AUTHORITY	188 HANOVER STREET	MANCHESTER	NH	03104-8125	56,250.00	
100	CITY OF FRANKLIN NH	318 CENTRAL STREET	FRANKLIN	NH	03235	56,535.80	
101	TELVENT	28385 NETWORK PLACE	FRANKLIN	NH	03235	56,535.80	
102	TOWN OF ALLENSTOWN	18 SCHOOL ST	CHICAGO	IL	60673-1283	53,884.11	
103	LIBERTY WATER	12725 W INDIAN SCHOOL ROAD SUITE D-101	ALLENSTOWN	NH	03275	52,840.00	
104	TOWN OF DERRY	PO BOX 8673	AVONDALE	AZ	85392	52,413.13	
105	RAMSDELL LAW FIRM	48 SOUTH MAIN STREET	MANCHESTER	NH	03108-9873	51,780.77	
106	TOTAL		CONCORD	NH	03301	50,773.92	
						114,888,598	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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IMPORTANT CHANGES DURING THE YEAR

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.

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.

1. List changes in and important additions to franchise area.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

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.

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.

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.

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.

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.

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.

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.

1. In 2013 Liberty Utilities partnered with Continental Paving Inc. to convert all three of their asphalt plant facilities to natural gas. The project involved a total installation of 7 miles 8-inch gas distribution main to their facilities located in Londonderry, Litchfield and Pembroke NH.

6 None

2 None

7 None

3 None

8 EnergyNorth National Gas, Inc. d/b/a Liberty Utilities 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. In the summer of 2013, those cases were consolidated into one case now pending before the Merrimack County Superior Court.

4 None

Keene MGP - On August 30, 2103, PSNH made a demand on EnergyNorth for contribution towards the \$15 million remediation it conducted at the Keene MGP site. PSHN claimed that EnergyNorth "is substantially responsible for the contamination" at the site. In February 2014, PSNH and EnergyNorth settled the matter.

5 None

9 None

10 None

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		This Report is: (2) Revised X (2) Revised	Date of Report March 30, 2015	Year of Report December 31, 2013	
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	339,610,905	361,053,443	21,442,538
03	Construction Work in Progress (107)	17	16,554,513	20,160,773	3,606,260
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		356,165,418	381,214,216	25,048,798
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(92,743,440)	(100,266,104)	7,522,664
06	Net Utility Plant (Enter total of line 04 less 05)	-	263,421,978	280,948,112	17,526,134
07	Utility Plant Adjustments (116)		0	0	0
08	Gas Stored Underground-Noncurrent (117)		0	0	0
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 Derivative Assets - Hedges (176)	-	0	0	0
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	13,665	13,665	0
CURRENT AND ACCRUED ASSETS:					
22	Cash (131)	-	71,777	426,758	354,981
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)		18,784,471	22,234,700	3,450,230
28	Other Accounts Receivable (143)	-	1,693,085	697,660	(995,425)
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(3,237,477)	(4,169,407)	(931,930)
30	Notes Receivable from Associated Companies (145)	-	0	0	0
31	Accounts Receivable from Assoc. Companies (146)	-	70,182	186,706	116,524
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)	-	594,902	1,214,088	619,186
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)		9,246,213	7,206,962	(2,039,251)
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,426,224	1,544,170	117,947
41	Prepayments (165)		2,884,563	1,655,986	(1,228,577)
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)		9,042,287	17,474,410	8,432,123
46	Miscellaneous Current and Accrued Assets (174)		1,694,887	(1,541,650)	(3,236,537)
47	Derivative Instrument Assets (175)		0	278,108	278,108
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	0	0	0
49	Derivative Instrument Assets - Hedges (176)	-	100,941	33,052	(67,889)
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)	-	42,385,718	47,241,542	4,855,824
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	31,667,995	29,294,323	(2,373,671)
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		0	296,456	296,456
58	Clearing Accounts (184)	-	(6,165)	311,921	318,086
59	Temporary Facilities (185)	-	0	0	0
60	Miscellaneous Deferred Debits (186)	22	94,506,946	87,697,009	(6,809,937)
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)		2,276,960	6,485,594	4,208,633
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		128,445,736	124,085,302	(4,360,434)
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		434,267,097	452,288,622	18,021,525

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		131,020,252	121,647,058	9,373,195
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)		0	0	0
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	232,335	4,992,930	(4,760,595)
13	(Less) Recquired Capital Stock (217)	13	0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	131,252,588	126,639,988	4,612,600
15	LONG-TERM DEBT				
16	Bonds (221)	23	0	0	0
17	(Less) Recquired 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 Injures and Damages (228.2)	-	3,315,597	1,142,047	2,173,550
28	Accumulated Provision for Pensions and Benefits (228.3)	-	30,209,152	24,705,160	5,503,993
29	Accumulated Miscellaneous Operating Provision (228.4)	-	57,938,184	57,156,837	781,346
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)	-	91,462,933	83,004,044	8,458,889
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	11,539,364	322,331	11,217,032
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	-	15,942,572	23,094,124	(7,151,553)
37	Customer Deposits (235)	-	875,628	855,225	20,403
38	Taxes Accrued (236)	25	1,482,135	0	1,482,135
39	Interest Accrued (237)	-	64,012	70,015	(6,003)
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)	-	17,561	0	17,561
44	Miscellaneous Current and Accrued Liabilities (242)	-	29,669,598	53,071,290	(23,401,692)
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	59,590,868	77,412,986	(17,822,117)
47	DEFERRED CREDITS				
48					
49	Customer Advances for Construction (252)		85,010	85,010	0
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)		0	0	0
53	Other Regulatory Liabilities (254)	26	(349,766)	33,489	(383,255)
54	Unamortized Gain on Recquired Debt (257)	27	616,984	311,160	305,824
55	Accumulated Deferred Income Taxes (281-283)		0	0	0
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		61,608,481	74,801,945	(13,193,464)
57			61,960,709	75,231,604	(13,270,896)
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 and 46 and 56)		434,267,097	452,288,622	(18,021,525)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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				
A1	2 Operating Revenues (400)	28	137,617,008	119,363,341	18,253,667
A2	3 Operating Expenses				
A3	4 Operation Expenses (401)	34-39	106,361,414	91,765,565	14,595,849
A4	5 Maintenance Expenses (402)	34-39	1,200,734	2,843,884	(1,643,150)
A5	6 Depreciation Expense (403)		9,989,845	8,998,671	991,174
A6	7 Amort. & Depl. of Utility Plant (404-405)		16,410	0	16,410
A7	8 Amort. of Utility Plant Acq. Adj. (406)		0	0	0
A8	9 Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0	0
A9	10 Amort. of Conversion Expenses (407)		0	0	0
A10	11 Regulatory Debits (407.3)		0	0	0
A11	12 (Less) Regulatory Credits (407.4)		382,902	715,206	(332,304)
B1	13 Taxes Other Than Income Taxes (408.1)	25	0	0	0
B2	14 Income Taxes - Federal (409.1)	25	(21,146)	45,502	(66,648)
B3	15 - Other (409.1)	25	0	0	0
B4	16 Provision for Deferred Income Taxes (410.1)		0	0	0
B5	17 (Less) Provision for Deferred Income Taxes-Cr. (411.1)		3,361,364	0	3,361,364
B6	18 Investment Tax Credit Adj. - Net (411.4)		0	0	0
B7	19 (Less) Gains from Disp. of Utility Plant (411.6)		0	0	0
B8	20 Losses from Disp. of Utility Plant (411.7)		0	0	0
B9	21 (Less) Gains from Disposition of Allowances (411.8)		0	0	0
B10	22 Losses from Disposition of Allowances (411.9)		0	0	0
	23 TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		121,291,524	104,368,828	16,922,696
	24 Net Utility Operating Income (Enter Total of line 2 less 23)		16,325,484	14,994,513	1,330,971

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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)		16,325,484	14,994,513	1,330,971
26	Other Income and Deductions				
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)		135,072	405,715	(270,643)
36	Allowance for Other Funds Used During Construction (419.1)		191,489	106,165	85,324
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)		326,561	511,880	(185,319)
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)		320	22,953	(22,633)
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		24,250	0	24,250
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		38,011	31,804	6,207
47	Other Deductions (426.5)		0	(23,853)	23,853
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		62,581	30,904	31,677
49	Taxes Applic. to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)		7,735,787	4,837,854	2,897,933
51	Income Taxes - Federal (409.2)		322,529	2,452,300	(2,129,771)
52	Income Taxes - Other (409.2)		110,600	1,808,591	(1,697,991)
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)		8,168,916	9,098,745	(929,829)
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		7,904,935	8,617,769	712,833
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	168,969	(168,969)
62	Amortization of Loss on Required Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Required Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)		3,982,818	2,662,083	1,320,735
66	Other Interest Expense (431)		(245,477)	160,800	(406,277)
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(77,387)	(122,613)	45,226
68	Net Interest Charges (Enter Total of lines 60 thru 67)		3,659,953	2,869,239	790,714
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		4,760,595	3,507,505	1,253,090
70	Extraordinary Items				
71	Extraordinary Income (434)				
72	(Less) Extraordinary Deductions (435)				
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)		4,760,595	3,507,505	1,253,090

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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|---|--|
| <ol style="list-style-type: none"> 1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 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). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 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. | <ol style="list-style-type: none"> 5. Show dividends for each class and series of capital stock. 6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings. 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. 8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements). |
|---|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		232,335
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		0
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		0
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)		4,760,595
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)		0
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)		0
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)		4,992,930
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			0
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		0
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)		0
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		4,992,930
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)		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. (2) Revised X d/b/a Liberty Utilities	This Report Is: (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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STATEMENT OF CASH FLOWS

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

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Northern (from page 14)	4,760,595
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	9,383,476
5	Amortization of (Specify) Other	16,789
6	Prepays	1,228,577
7		
8	Deferred Income Taxes (Net)	8,984,831
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(11,780,024)
11	Net (Increase) Decrease in Inventory	1,302,118
12	Net Increase (Decrease) in Fuel Purchase Commitments	0
13	Net Increase (Decrease) in Accounts Payable	1,967,671
14	Net (Increase) Decrease in Other Assets	2,955,971
15	Net Increase (Decrease) in Other Liabilities	(12,594,664)
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	6,225,340
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(25,853,510)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	773,341
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Goodwill	4,551,815
32	Other: Cost of removal	(2,142,686)
33		
34	Cash Outflows for Plant (Total of lines 26b thru 33)	(22,671,040)
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	9,509,047
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) Corp. (2) d/b/a Liberty Utilities	This Report Is: Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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)	(13,161,993)
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: Increase in OCI	7,291,634
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	7,291,634
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)	7,291,634
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	354,981
87		
88	Cash and Cash Equivalents at Beginning of Year	71,777
89		
90	Cash and Cash Equivalents at End of Year	426,758

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent		This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities		(2) Revised X (2) Revised	March 30,2015	December 31, 2013
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)	361,053,443		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	-		
7	Experimental Plant Unclassified	-		
8	Total Utility Plant (Total of lines 3 thru 7)	361,053,443		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	20,160,773		
12	Acquisition Adjustments			
13	Total Utility Plant (Totals of lines 8 thru 12)	381,214,216		
14	Accumulated Provisions for Depreciation, Amortization & Depletion			
15	Net Utility Plant (Totals of lines 13 less 14)	381,214,216		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	(100,249,694)		
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	(16,410)		
22	Total In Service (Totals of lines 18 thru 21)	(100,266,104)		
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)	(100,266,104)		

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report May 15, 2014	Year of Report December 31, 2013
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 108)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 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 108, Completed Construction Not Classified-Gas.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 108 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

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 acc 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 108 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include

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.

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.

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.

Line No.	Account	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	130,125	854,475				984,601
5	TOTAL Intangible Plant (1)	130,125	854,475	0	0	0	984,601
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands	394,087					394,087
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	328 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures						0
16	329 Other Structures	2,178,815.7			40,814	(8,155)	2,211,575
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 Clearing Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment	10,207,816	49,900		84,620		10,342,336
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	12,780,719	49,900	0	125,534	(8,155)	12,947,988
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	12,780,719	49,900	0	125,534	(8,155)	12,947,988
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account	Balance at Beginning of Year	Additions	Retirements	Adjustments	Transfers	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
55	Other Storage Plant						
56	380 Land and Land Rights						
57	381 Structures and Improvements						0
58	382 Gas Holders	57,345					57,345
59	383 Purification Equipment						0
60	383.1 Liquefaction Equipment						0
61	383.2 Vaporizing Equipment						0
62	383.3 Compressor Equipment						0
63	383.4 Meas. and Reg. Equipment						0
64	383.5 Other Equipment	7,846					7,846
65	TOTAL Other Storage Plant	64,991	0	0	0	0	64,991
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	384.1 Land and Land Rights						0
68	384.2 Structures and Improvements						0
69	384.3 LNG Processing Terminal Equipment						0
70	384.4 LNG Transportation Equipment						0
71	384.5 Measuring and Regulating Equipment						0
72	384.6 Compressor Station Equipment						0
73	384.7 Communications Equipment						0
74	384.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77							
78	4. Transmission Plant						
79	385.1 Land and Land Rights						0
80	385.2 Rights-of-Way						0
81	386 Structures and Improvements						0
82	387 Mains						0
83	388 Compressor Station Equipment						0
84	389 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0	0	0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	591,851					591,851
90	375 Structures and Improvements	2,802,475			40,914	(8,155)	2,835,234
91	376 Mains	178,508,589	10,981,214	147,318	1,488,801	(400,855)	188,408,811
92	377 Compressor Station Equipment						0
93	378 Meas. and Reg. Sta. Equip.-General	4,783,269	15,412		92,347		4,891,029
94	379 Meas. and Reg. Sta. Equip.-City Gate						0
95	380 Services	111,947,171	5,935,157	227,998	598,589	(151,924)	118,100,974
96	381 Meters	17,924,031	1,014,715	231,053		(7,181)	18,700,513
97	382 Meter Installations	5,970,949	8,584		2,670		5,980,203
98	383 House Regulators						0
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment						0
101	388 Other Prop. on Customers' Premises						0
102	387 Other Equipment	10,743,879	58,008		84,620		10,884,308
103	TOTAL Distribution Plant (5)	331,268,994	18,009,091	606,369	2,285,921	(567,914)	350,390,723
104	6. General Plant						
105	389 Land and Land Rights	18,550	171				18,721
106	390 Structures and Improvements	5,383,058	147,231		18,348		5,548,633
107	391 Office Furniture and Equipment	1,254,897	12,945		813,241		2,080,883
108	392 Transportation Equipment	140,119	168,878				308,997
109	393 Stores Equipment	28,211			66,628		94,839
110	394 Tools, Shop, and Garage Equipment	458,859	57,513		11,559		525,931
111	395 Laboratory Equipment						0
112	396 Power Operated Equipment	364,349	11,684				376,033
113	397 Communication Equipment	328,783	12,856				342,639
114	398 Miscellaneous Equipment	172,171	8,954		2,063		183,188
115	Subtotal	8,145,795	418,211	0	909,836	0	9,473,843
116	399 Other Tangible Property	0	0	0	0	0	0
117	TOTAL General Plant (6)	8,145,795	418,211	0	909,836	0	9,473,843
118	TOTAL (Accounts 101 and 106)	339,610,905	19,281,777.13	606,369	3,195,757	(567,914)	360,914,157
1012	Plant in Service - ARO	139,286					139,286
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	339,750,191	19,281,777	606,368.66	3,195,757	(567,914)	361,053,443

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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	(92,743,440)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense 1080	(9,989,845)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts 1084	4,792,891			
7	Other Accounts (Specify): 1084	(2,650,205)			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(7,847,160)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	606,369			
12	Cost of Removal 1081	(265,085)			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	341,284	0	0	0
15	Other-Asset Retire Obligation A 1100	(378)			
	Software Amortization 1110	(16,410)			
16	Adjust. to Reserve 1080	100,486			
	Adjust. to Reserve 1087	(100,486)			
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(100,266,104)	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	(96,703,962)			
26	General	(3,562,142)			
27	TOTAL (Enter Total of lines 18 thru 26)	(100,266,104)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Other Regulatory Asset - Deferred Rate Case	(5,509,143)	6,456,028	Pension Costs	(666,607)	-
2				Retiree Health	(280,278)	
3	Deriv-Gas Contract-RegAsset	1,522,351	1,770,570	Deriv Instr.Liab Hedging	(3,137,106)	155,815
4	Interest on Def Reg Assets	778,877		0 Neg & Keyspan CTA	(778,877)	0
5	Reg asset other Pension related	-		0 Other Reg Asset-Def Rate Case	(6,542,109)	(6,542,109)
6	FAS 158 - Pension	21,625,753	3,575,800	Service Co Unapplied Payments	(3,575,800)	21,625,753
7	Asset Ret Oblig Reg Asset	991,476	273,660		0	1,265,136
8	OPEB Expense Deferred-Gas	10,329,642			0	10,329,642
9	NEG & KeySpan CTA	1,929,038	940,247	Regulatory Debits	(409,200)	2,460,085
10						
11						
12						
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	31,667,995	13,016,305		(15,389,977)	29,294,323

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

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

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

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

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1									
2	Bonds								
3	Advances from Associated Companies								
4	Other Long-term Debt								
5	NP-LU and EN \$18.1M 5YR@3.51%	12/21/12	12/20/17	18,181,818	3.51%	638,182			
6	NP-LU and EN \$41.8M 10YR@4.49%	12/21/12	12/20/22	41,818,182	4.49%	1,877,636			
7	NP-LU and EN \$21.8M 15YR@4.89%	12/21/12	12/20/27	21,818,182	4.89%	1,066,909			
8	NP-LU and EN \$8.2M 15YR@4.89%	12/21/12	12/20/27	8,181,818	4.89%	400,091			
9									
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37									
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: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

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

clearly the nature of each reconciling amount.
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.

Line No.	Particulars (Details) (a)	Amount (b)
1	New Hampshire Net Income for the Year (Page 10)	4,760,595
2	Reconciling Items for the Year	(4,844,220)
3	Federal Income Taxes	4,122,340
4	Taxable Income Not Reported on Books	
5	CIAC Received	569,402
6	Regulatory Assets and Liabilities	5,381,142
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Employee share purchase plan	(2,328)
11	Accounting depreciation	10,006,255
12	Allowance for doubtful accounts	931,930
13	Pension Accrual	1,086,261
14	Income Recorded on Books Not Included in Return	
15	AFUDC - Equity	(232,634)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	(17,311,285)
21	Accrued Liabilities and other Liabilities	(1,203,444)
22	Environmental Obligation	(1,054,628)
23	Pension Contribution	(1,777,108)
24	Cost of Removal Paid	(1,237,782)
25		
26		
27	New Hampshire Federal Tax Net Income	3,710,868
28	Show Computation of Tax:	
29		
30	Federal taxable income	3,710,868
31	Deduct: Net Operating loss carry-over	(2,896,608)
32	Federal taxable income after NOLs	814,261
33	Tax Rate	34%
34	Taxable Income	276,849
35		
36		
37		
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39		
40		
41		
42		

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- | | | |
|--|---|--|
| <p>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.</p> <p>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.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other</p> | <p>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.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> <p>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).</p> <p>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.</p> | <p>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.</p> <p>8. Show in column (l) 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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately - others may be combined.</p> |
|--|---|--|

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING 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	Accrued Federal Taxes						-	
2	Accrued State Taxes						-	
3	Accrued Self-assessed Sales Taxes Payable	2,473				(2,473)	-	
4	Taxes Accr-Federal Inc-Curr Yr						-	
5	Tx Accr-Personal Taxes-G&A						-	
6	Tx Accr-St Franch-NH						-	
7	Tx Accr-Fed Unempl Comp						-	
8	Tx Accr-Municipal Property	(1,476,228)		(4,428,654)		5,904,882	-	
9	Tx Accr-State Unemployment						-	
10	Tx Accr-FICA Company Portion	(8,527)				8,527	-	
11	Tx Accr-St Franch-NY						-	
12	Tx Accr-Mass Medical	(4)				4	-	
13	Tx Accr-Misc	151				(151)	-	
14	Prepays		124,518		38,522	(163,040)		
15	Prepaid Taxes-Mun-Property-Oper		2,760,045		7,427,610	(8,531,669)		1,655,986
16								
17								
18	TOTAL	(1,482,135)	2,884,563	(4,428,654)	7,466,131	(2,781,447)	0	1,655,986

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 Opn. Income (408.1, 409.1)	Adjustment to Ret. Earnings (439)	Other
		(l)	(j)	(k)	(i)	(m)	(n)	(o)
1								
2	Tx Accr-Municipal Property (taxes accrued during year)							(4,428,654)
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL							(4,428,654)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	-		-	-	-
2	Def Cr-Hazardous Waste	(11)		-	-	-
3	R/L-FAS 109 Reg Liab DFIT	425,019	Derivgas Contract Reg Asst Reg Asst Fas 109	11 -	- (425,019)	- -
4	Pension Cost	-	Group Benefits	8,730	(8,730)	-
5	R/L-Deferred RCS-Recov/Exp	-		-	-	-
6	Deriv Gas Cont-Reg-LT	(2,302)	Derivgas Contract Reg As	2,302	-	-
7	Deriv MTM Regulated-LT	-		-	-	-
8	Deriv Gas Cont-NonRegLT	-		-	-	-
9	FAS 112	(72,940)	Post Emp Benefits	39,450	-	(33,489)
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39						
40		349,766		50,494	(433,749)	(33,489)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Co d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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OTHER REGULATORY LIABILITIES (Account 254)

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).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
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.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Other Regulatory Liabilities	(360,246)	Accounts Payables	1,276,978	(916,732)	-
2	Deriv-Gas-Contract-Reg Liab	(142,050)	Deriv inst Hedging	908,266	(1,077,376)	(311,160)
3	Derivative MTM-Reg Liab	(114,688)	Derivgas Contract Reg Asst	114,688	-	-
4	Revenue Recognition Reserve	-		-	-	-
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42	TOTAL	(616,984)		2,299,931	(1,994,108)	(311,160)

NAME OF RESPONDENT:
Liberty Utilities (Energy/North Natural Gas) Corp.
d/b/a Liberty Utilities

This Report is:
(2) Revised X
(2) Revised

Date of Report
March 30, 2015

Year of Report
December 31, 2013

GAS OPERATING REVENUES (Account 400)

- Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Report number of customers, columns (f) 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.
- Report quantities of natural gas sold on a per therm basis.
- 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.
- 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.)
- 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 (h)	Prior Year (i)	Current Year (j)	Prior Year (k)	
		Current Year (b)	Prior Year (c)	Current Year (d)	Prior Year (e)	Current Year (f)	Prior Year (g)					
1	GAS SERVICE REVENUES											
2	480 Residential Sales	\$74,160,157	\$65,905,014	\$31,391,346		\$42,768,811	5,733,766	4,993,685	75,515	76,936		
3	481 Commercial & Industrial Sales											
4	Small (or Comm.) (See Instr. 6)	42,336,675	37,860,656	15,179,300		27,157,375	3,078,399	2,786,892	9,044	9,853		
5	Large (or Ind.) (See Instr. 6)						610,515	552,929	19	12		
6	482 Other Sales to Public Authorities											
7	484 Unbilled Revenue											
8	TOTAL Sales to Ultimate Consumers	116,496,832	103,765,670	46,570,646	0	69,926,186	9,422,661	8,335,506	84,578	86,801		
9	483 Sales for Resale	8,258,715	2,179,923									
10	TOTAL Natural Gas Service Revenues	124,755,547	105,945,593	46,570,646	0	69,926,186	9,422,661	8,335,506	84,578	86,801		
11	Revenues from Manufactured Gas											
12	TOTAL Gas Service Revenues	124,755,547	105,945,593	46,570,646	0	69,926,186	9,422,661	8,335,506	84,578	86,801		
13												
14	485 Intracompany Transfers											
15	487 Forfeited Discounts	0	219									
16	488 Misc. Service Revenues	262,340	294,460									
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											
20	489.4 Rev. from Storing Gas of Others											
21	490 Sales of Prod. Ext. from Nat. Gas	11,649,804	12,360,324	11,592,113		57,691			2,119.00	1,899.00		
22	491 Rev. from Nat. Gas Proc. by Others											
23	492 Incidental Gasoline and Oil Sales											
24	483 Rent from Gas Property											
25	494 Interdepartmental Rents											
26	495 Other Gas Revenues											
27	TOTAL Other Operating Revenues	949,317	762,745									
28	TOTAL Gas Operating Revenues	12,861,460	13,417,748	11,592,113	0	57,691	6,369,477	5,434,978	2,119	1,899		
29	(Less) 496 Provision for Rate Refunds	\$137,617,008	\$119,363,341	\$58,162,759	\$0	\$69,983,677	\$0	\$15,792,157	\$6,697	\$8,700		
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$137,617,008	\$119,363,341	\$58,162,759	\$0	\$69,983,677	\$0	\$15,792,157	\$6,697	\$8,700		
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)											
32	Main Line Industrial Sales (Inc. Main Line Sales to Pub. Authorities)	0	0	\$46,570,646	0	\$69,926,186	0	7,762,577	84,959	86,789		
33	Sales for Resale	8,258,715	2,179,923		0		610,515	552,929	19	12		
34	Other Sales to Pub. Auth. (Local Dist. Only)	0	0		0							
35	Unbilled Revenues	0	0		0							
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$124,755,547	\$105,945,593	\$46,570,646	\$0	\$69,926,186	\$0	\$15,792,157	\$6,697	\$8,700		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

- | | |
|--|--|
| <p>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.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.</p> | <p>3. Other revenues include reservation charges received plus usage charges for transportation and hub services.</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p> <p>5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.</p> |
|--|--|

Line No.	Zone of Delivery, Rate Schedule (a)	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)	Amount for Current Year (f)	Amount for Previous Year (g)
1							
2	Transportation			11,649,804	12,163,384	6,369,477	5,434,978
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NAME OF RESPONDENT: Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATING REVENUES by Tariff Sheets

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

Line No	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
1								
2		Residential Sales						
3	GR-3	Residential Heating						
4		Base Revenues	\$27,939,945	52,485,980	71,487			
5		COG Revenues	\$39,018,453					
6		Other Revenues (LDAC)	\$1,382,100					
7		Total	\$68,350,498	52,485,980	71,487	734	1.302262021	0
8	GR-1	Residential Non-Heating						
9		Base Revenues	\$798,055	929,030	3,723			
10		COG Revenues	\$702,013					
11		Other Revenues (LDAC)	\$24,788					
12		Total	\$1,524,856	929,030	3,723	250	1.641342282	0
13	GR-4	Residential Heating Low Income						
14		Base Revenues	\$1,113,224	3,922,650	2,788			
15		COG Revenues	\$3,048,338					
16		Other Revenues (LDAC)	\$123,234					
17		Total	\$4,284,796	3,922,650	2,788	1,408	1.062321869	0
18	NA	Residential Non-Heating Low Income						
19		Base Revenues						
20		COG Revenues						
21		Other Revenues (LDAC)						
22		Total	\$0	0	0	0	0	0
23								
24		Total Residential Heating - Combined						
25		Base Revenues	\$29,053,169	56,408,630	74,273			
26		COG Revenues	\$42,066,791					
27		Other Revenue (LDAC)	\$1,515,334					
28		Total	\$72,635,295	56,408,630	74,273	759	1.287662806	0
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$798,055	929,030	3,723			
31		COG Revenues	\$702,013					
32		Other Revenue (LDAC)	\$24,788					
33		Total	\$1,524,856	929,030	3,723	250	1.641342282	0
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$29,851,224	57,337,660	77,996			
36		COG Revenues	\$42,768,805					
37		Other Revenue (LDAC)	\$1,540,122					
38		Total	\$74,160,151	57,337,660	77,996	735	1.2933934	0
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42		Base Revenues	\$7,149,425	14,453,702	7,652			
43		COG Revenues	\$10,984,904					
44		Other Revenues (LDAC)	\$306,349					
45		Total	\$18,420,678	14,453,702	7,652	1,889	1.27448088	0
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$5,150,861	14,501,443	258			
48		COG Revenues	\$10,647,218					
49		Other Revenues (LDAC)	\$288,857					
50		Total	\$16,086,934	14,501,443	258	56,207	1.1100229	0
51	GC-43	C&I High Annual Use, High Peak Period Use						
52		Base Revenues	\$457,942	1,977,741	8			
53		COG Revenues	\$1,472,203					
54		Other Revenues (LDAC)	\$41,433					
55		Total	\$1,971,578	1,977,741	8	247,218	0.996883586	0
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$934,715	2,728,468	1,214			
58		COG Revenues	\$1,959,650					
59		Other Revenues (LDAC)	\$55,193					
60		Total	\$2,949,557	2,728,468	1,214	2,248	1.08103045	0
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$618,883	2,701,465	8			
63		COG Revenues	\$1,736,475					
64		Other Revenues (LDAC)	\$49,132					
65		Total	\$2,404,489	2,701,465	8	337,683	0.889328338	0
66	GC-53 & GC	C&I High Annual Use, Load Factor <90 and >90						
67		Base Revenues	\$107,372	526,327	10			
68		COG Revenues	\$376,930					
69		Other Revenues (LDAC)	\$11,139					
70		Total	\$495,440	526,327	10	52,633	0.941316881	0
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$14,417,198	36,889,146	9,150			
75		COG Revenues	\$27,157,377	0	0			
76		Other Revenue (LDAC)	\$762,102	0	0			
77		Total	\$42,336,678	36,889,146	9,150	4,032	1.147672976	0

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATING REVENUES by Tariff Sheets

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

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
78		Commercial and industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$1,515,117	4,764,994	1,043			
81		Other Revenues (LDAC)	\$106,335					
82		Total	\$1,621,452	4,764,994	1,043	4,589	0.340284198	778
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$4,668,091	16,890,217	679			
85		Other Revenues (LDAC)	\$364,476					
86		Total	\$5,032,567	16,890,217	679	24,875	0.297957534	557
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$1,579,485	9,076,362	31			
89		Other Revenues (LDAC)	\$170,574					
90		Total	\$1,750,059	9,076,362	31	292,786	0.192815033	29
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$266,550	1,304,318	258			
93		Other Revenues (LDAC)	\$27,828					
94		Total	\$294,178	1,304,318	258	5,055	0.225541915	202
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$742,854	4,992,989	168			
97		Other Revenues (LDAC)	\$105,092					
98		Total	\$847,946	4,992,989	168	29,720	0.169827396	126
99	GC-53 & GC-54	C&I High Annual Use, Load Factor <90 and >90						
100		Base Revenues	\$1,604,949	26,665,885	53			
101		Other Revenues (LDAC)	\$498,652					
102		Total	\$2,103,601	26,665,885	53	503,130	0.078887345	51
103		Total C&I Transportation Service - Combined						
104		Base Revenues	\$10,377,046	63,694,765	2,232			
105		Other Revenue (LDAC)	\$1,272,758					
106		Total	\$11,649,804	63,694,765	2,232	28,537	0.182900497	1,744
107								
108		C&I Special Contract Sales Service						
109		Base Revenues						
110		COG Revenues						
111		Other Revenues (LDAC)						
112		Total C&I Special Contract Sales Service	\$0	0	0	0	0	0
113								
114		C&I Special Contract Firm Transportation Service						
115		Base Revenues						
116		Other Revenues (LDAC)						
117		Total C&I Special Contract FT Service	\$0	0	0	0	0	0
118								
119		C&I Special Contract Interruptible Transportation Service						
120		Base Revenues						
121		Other Revenues (LDAC)						
122		Total C&I Special Contract IT Service	\$0	0	0	0	0	0
123								
124		C&I Special Contract Transportation (Firm & IT)						
125		Base Revenues	\$0					
126		Other Revenue (LDAC)	\$0					
127		Total	\$0	0	0	0	0	0
128								
129		C&I Special Contract (Sales & Transportation)						
130		Base Revenues	\$0					
131		COG Revenues	\$0					
132		Other Revenue (LDAC)	\$0					
133		Total	\$0	0	0	0	0	0
134								
135		Total C&I (Sales, Transportation & Special Contract)						
136		Base Revenues	\$24,794,243	100,583,911	11,382			
137		COG Revenues	\$27,157,377					
138		Other Revenue (LDAC)	\$2,034,860					
139		Total	\$53,986,480	100,583,911	11,382	8,837	0.536730772	0
140								
141		Total Residential & Commercial and Industrial						
142		Base Revenues	\$54,645,467	157,921,571	89,378			
143		COG Revenues	\$69,926,182					
144		Other Revenue (LDAC)	\$3,574,982					
145		Total	\$128,146,631	157,921,571	89,378	1,767	0.811457424	0
146								

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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CAPACITY EXEMPT TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Therms (c)	Peak Month Therms (d)	Peak Month Therms in Previous Year (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	\$10,654	33,507	4,987	2,459	4	3
4		Other Revenues (LDAC)	\$748					
5		Total	\$11,402	33,507	4,987	2,459	4	3
6	G-42	C&I Medium Annual Use, High Peak Period Use						
7		Base Revenues	\$439,287	1,589,440	223,798	172,278	23	23
8		Other Revenues (LDAC)	\$34,299					
9		Total	\$473,586	1,589,440	223,798	172,278	23	23
10	G-43	C&I High Annual Use, High Peak Period Use						
11		Base Revenues	\$985,592	5,721,077	777,891	655,363	14	14
12		Other Revenues (LDAC)	\$107,518					
13		Total	\$1,103,110	5,721,077	777,891	655,363	14	14
14	G-51	C&I Low Annual Use, Low Peak Period Use						
15		Base Revenues	\$6,160	29,602	3,569	2,990	2	2
16		Other Revenues (LDAC)	\$638					
17		Total	\$6,798	29,602	3,569	2,990	2	2
18	G-52	C&I Medium Annual Use, Low Peak Period Use						
19		Base Revenues	\$39,719	266,964	26,468	21,986	2	1
20		Other Revenues (LDAC)	\$5,619					
21		Total	\$45,338	266,964	26,468	21,986	2	1
22	G-53 & G-54	C&I High Annual Use, Low Peak Period Use						
23		Base Revenues	\$1,372,442	23,489,030	2,081,188	2,017,637	39	35
24		Other Revenues (LDAC)	\$439,245					
25		Total	\$1,811,687	23,489,030	2,081,188	2,017,637	39	35
26								
27		Total C&I Transportation Service - Combined						
28		Base Revenues	\$2,863,854					
29		Other Revenue (LDAC)	\$588,066					
30		Total	\$3,451,920	31,129,620	3,117,901	2,872,713	84	78
31								
32		C&I Special Contract Firm Transportation Service						
33		Base Revenues						
34		Other Revenues (LDAC)						
35		Total C&I Special Contract FT Service	\$0					
36								
37								
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		Total Capacity Exempt Transportation	\$3,451,920	31,129,620	3,117,901	2,872,713	84	78
44								
45								
46		Total Transportation - p. 31 - lines 107 + 128	\$11,649,804	63,694,765			2,232	1,744
47								
48		Percentage of Capacity Exempt Transportation	29.63%	48.87%			3.76%	4.47%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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CAPACITY ASSIGNED TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY 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	\$1,504,462	699,487	45,670	19,181	1,039	776
4		Other Revenues (LDAC)	\$105,588					
5		Total	\$1,610,050	699,487	45,670	19,181	1,039	776
6	G-42	C&I Medium Annual Use, High Peak Period Use						
7		Base Revenues	\$4,228,804	15,300,750	152,901	64,219	656	534
8		Other Revenues (LDAC)	\$330,177					
9		Total	\$4,558,982	15,300,750	152,901	64,219	656	534
10	G-43	C&I High Annual Use, High Peak Period Use						
11		Base Revenues	\$583,893	3,094,285	37,388	15,703	17	15
12		Other Revenues (LDAC)	\$63,057					
13		Total	\$646,949	3,094,285	37,388	15,703	17	15
14	G-51	C&I Low Annual Use, Low Peak Period Use						
15		Base Revenues	\$26,547	1,219,903	7,423	2,301	256	200
16		Other Revenues (LDAC)	\$2,752					
17		Total	\$29,299	1,219,903	7,423	2,301	256	200
18	G-52	C&I Medium Annual Use, Low Peak Period Use						
19		Base Revenues	\$703,136	4,726,025	23,141	7,174	166	125
20		Other Revenues (LDAC)	\$99,473					
21		Total	\$802,609	4,726,025	23,141	7,174	166	125
22	G-53 & G-54	C&I High Annual Use, Load Factor <90 & >90						
23		Base Revenues	\$232,507	3,176,855	8,897	2,758	14	16
24		Other Revenues (LDAC)	\$59,407					
25		Total	\$291,914	3,176,855	8,897	2,758	14	16
26								
27		Total C&I Transportation Service - Combined						
28		Base Revenues	\$7,279,349					
29		Other Revenue (LDAC)	\$660,453					
30		Total	\$7,939,802	28,217,305	275,420	111,336	2,148	1,666
31		C&I Special Contract Firm Transportation Service						
32		Base Revenues						
33		Other Revenues (LDAC)						
34		Total C&I Special Contract FT Service	\$0					
35								
36		C&I Special Contract Interruptible Transportation Service						
37		Base Revenues						
38		Other Revenues (LDAC)						
39		Total C&I Special Contract IT Service	\$0					
40								
41								
42		Total Capacity Assigned Transportation	\$7,939,802	28,217,305	275,420	111,336	2,148	1,666
43								
44								
45		Total Transportation - p. 31 - lines 107 + 128	\$11,649,804	63,694,765			2,232	1,744
46								
47		Percentage of Capacity Assigned Transportation	68.15%	44.30%			96.24%	95.53%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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)	\$905,053	\$780,806	\$124,247
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	None	None	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	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	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: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			0
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
70	801 Natural Gas Field Line Purchases			0
71	802 Natural Gasoline Plant Outlet Purchases			0
72	803 Natural Gas Transmission Line Purchases			0
73	804 Natural Gas City Gate Purchases	77,854,465	48,899,070	28,955,395
74	804.1 Liquefied Natural Gas Purchases			0
75	805 Other Gas Purchases		611,655.00	(611,655)
76	(Less) 805.1 Purchased Gas Cost Adjustments			0
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	77,854,465	49,510,725	28,343,740
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	4,058,363	12,852,581	(8,794,218)
87	Unbilled Revenue Costs			0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses		59	
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	81,912,829	62,363,365	19,549,523
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$82,817,882	\$63,144,171	\$19,673,770

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) C d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	Maintenance			
116	830 Maintenance Supervision and Engineering			0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	129,207		129,207
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)	129,207	0	129,207
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	129,207	0	129,207

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Resvised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses			0
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(3,309,853)	(663,388)	(2,646,465)
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	1,328,121	(1,328,643)	2,656,764
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	1,328,121	(1,328,643)	2,656,764
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	(1,981,732)	(1,992,031)	10,299
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,852,524)	(1,992,031)	139,507
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses	0		0
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses		0	0
190	860 Rents		134,770	(134,770)
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	134,770	(134,770)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSE (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			0
194	862 Maintenance of Structures and Improvements			0
195	863 Maintenance of Mains			0
196	864 Maintenance of Compressor Station Equipment			0
197	865 Maintenance of Measuring and Reg. Station Equipment			0
198	866 Maintenance of Communication Equipment			0
199	867 Maintenance of Other Equipment			0
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	134,770	(134,770)
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	419,348	263,108	156,240
205	871 Distribution Load Dispatching	181,669	216,557	(34,888)
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	5,464,802	1,896,569	3,568,233
209	875 Measuring and Regulating Station Expenses-General	64,429	72,338	(7,909)
210	876 Measuring and Regulating Station Expenses-Industrial	2,178	52	2,126
211	877 Measuring and Regulating Station Expenses-City Gate Check Station			-
212	878 Meter and House Regulator Expenses	748,987	1,039,169	(290,182)
213	879 Customer Installations Expenses	2,500	48,015	(45,515)
214	880 Other Expenses	456,183	122,664	333,519
215	881 Rents	16,585	3,700	12,885
216	TOTAL Operation (Enter Total of lines 204 thru 215)	7,356,681	3,662,172	3,694,509
217	Maintenance			
218	885 Maintenance Supervision and Engineering	1,321	68,907	(67,586)
219	886 Maintenance of Structures and Improvements	92,651	87,603	5,048
220	887 Maintenance of Mains	470,240	1,475,594	(1,005,354)
221	888 Maintenance of Compressor Station Equipment			-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	38,442	120,896	(82,454)
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	431,079	820,761	(389,682)
226	893 Maintenance of Meters and House Regulators	101,678	147,367	(45,689)
227	894 Maintenance of Other Equipment	64,917	21,096	43,821
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	1,200,328	2,742,224	(1,541,896)
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	8,557,009	6,404,396	2,152,613
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	983,640	901,937	81,703
233	902 Meter Reading Expenses	1,511,612	459,417	1,052,195
234	903 Customer Records and Collection Expenses	635,508	1,471,351	(835,843)
235	904 Uncollectible Accounts	801,634	808,323	(6,689)
236	905 Miscellaneous Customer Accounts Expenses	6,193	16,710	(10,517)
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	3,938,587	3,657,738	280,849

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses		6,625,884	(6,625,884)
242	909 Informational and Instructional Expenses		27,999	(27,999)
243	910 Miscellaneous Customer Service and Informational Expenses	90,684	17,772	72,912
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	90,684	6,671,655	(6,580,971)
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		149	(149)
248	912 Demonstration and Selling Expenses	188,792	212,733	(23,941)
249	913 Advertising Expenses	102,790	8,432	94,358
250	916 Miscellaneous Sales Expenses		(96,051)	96,051
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	291,583	125,263	166,320
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	2,959,898	3,987,488	(1,027,590)
255	921 Office Supplies and Expenses	1,003,495	2,117,394	(1,113,899)
256	(Less) (922) Administrative Expenses Transferred-Cr.	(658,965)	(137,671)	(521,294)
257	923 Outside Services Employed	5,043,383	4,096,557	946,826
258	924 Property Insurance	161,368	25,123	136,245
259	925 Injuries and Damages	778,291	2,091,312	(1,313,021)
260	926 Employee Pensions and Benefits	3,380,056	3,313,685	66,371
261	927 Franchise Requirements		15	(15)
262	928 Regulatory Commission Expenses	764,078	664,595	99,483
263	(Less) (929) Duplicate Charges-Cr.			-
264	930.1 General Advertising Expenses			-
265	930.2 Miscellaneous General Expenses	141,539	136,863	4,676
266	931 Rents	145,785	168,126	(22,341)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	13,718,929	16,463,487	(2,744,559)
268	Maintenance			
269	935 Maintenance of General Plant			
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	13,718,929	16,463,487	(2,744,559)
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	107,562,148	94,609,449	12,952,758

NUMBER OF GAS DEPARTMENT EMPLOYEES

- The data on number of employees should be reported for the payroll period ending nearest to December 31.
- 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.
- 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 - Allocated full time Equivilants	178	144	34
2	Total Part-Time and Temporary Employees			
3	Total Employees	178	144	34

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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REGULATORY COMMISSION EXPENSES

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.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
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.
5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.
6. Minor items (less than \$25,000) may be grouped.

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 (i)	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.	575,078	0	764,078	718,979	0	0	0	458,368	928	889,270	288,075
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40	Total	575,078	0	764,078	718,979	0	0	0	458,368	928	889,270	288,075

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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.

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	Balance Professional Staffing		556,375.54			556,375.54
2	Devine, Millimet & Branch		63,181.66			63,181.66
3	Kroll, Becker & Wing		52,205.79			52,205.79
4	National Grid USA		1,074,041.56			1,074,041.56
5	Randstad		122,107.82			122,107.82
6	Liberty Utilities Canada	*	98,418.94			98,418.94
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40			1,966,331			1,966,331

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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 that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline 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	EnergyNorth Natural Gas Distribution System	Ref Page No. (b)	Amount of Dth (c)
Line No.	Item (a)		
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		9,817,405
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		6,212,450
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)		
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)		128,306
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)		16,158,161
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		9,284,044
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)		6,181,636
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)		
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)		128,264
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		15,593,944
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		2,046
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		2,046
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		15,595,990

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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Information Required Pursuant to Puc 510.06.
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

Idea's Inc.	119,327
Sophwell Inc.	51,507
Benchmark	17,968
NHPR	10,000
Concord Chamber of Commerce	997
Greater Nashua Chamber of Commerce	1,425
Greater Manchester Chamber of Comme	1,170
Greater Salem Chamber of Commerce	455
The New England Council	7,000
Hallsville School	3,000
Legiscan	280
Pelham Good Neighbor Fund	1,000
Union Leader	3,019
Concord Monitor	6,191
Total	223,339

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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	3,348,791
	Intercompany Payable	9,588,598
Due to Liberty Energy New Hampshire	AP transactions through Serivce Company	10,334,207

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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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	71,509	9
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street			
7	Manchester, NH 03101	1,987,619	122,587	15
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road			
11	Tilton, NH 03276	226,888	10,216	4
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40	Total	5,506,574	204,311	28

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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Liquefied Natural Gas (LNG) PEAKING FACILITIES

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.

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.

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.

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	Concord LNG Station					
2	20 Broken Bridge Road	10	6,000	3,640,694	2,272	5,641
3	Concord, NH 03301					
4						
5	Manchester LNG Station					
6	130 Elm Street	13	6,000	7,906,154	2,142	21,239
7	Manchester, NH 03101					
8						
9	Tilton LNG Station					
10	30 Tilton Road	72	6,000	3,439,513	11,449	76,062
11	Tilton, NH 03276					
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40	Total	95	18,000	14,986,360	15,863	102,942

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

- | | |
|---|---|
| <p>1. Provide totals for the following accounts:</p> <ul style="list-style-type: none"> 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 | <p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>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.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>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.)</p> |
|---|---|

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	16,252,894	\$ 77,854,465	\$4.79
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)	16,252,894	77,854,465	\$4.79

Notes to Gas Purchases

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp d/b/a Liberty Utilities	This Report is: (2) Revised X (2) Revised	Date of Report March 30,2015	Year of Report December 31, 2013
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Table 60 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 Natural Gas Volumes to City Gates	
1	+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth	
2 January		1,749,771	(48,921)	203,851	723,774			2,628,475	
3 February		1,362,532	2,018	162,898	567,089			2,092,519	
4 March		1,324,575	(42,460)	18,073	678,915			2,021,563	
5 April		599,071	(29,400)	131,069	505,427			1,235,567	
6 May		342,208	(77,497)	17,857	374,659			734,724	
7 June		232,374	(60,256)	2,414	312,410			547,198	
8 July		195,145	(24,234)	11,037	297,707			503,889	
9 August		280,408	(89,165)	1,756	343,378			625,542	
10 September		319,014	(110,091)	27,347	361,268			707,629	
11 October		534,704	(71,844)	30,990	507,339			1,073,033	
12 November		1,106,660	(130,744)	163,928	678,826			1,950,414	
13 December		1,397,825	(20,250)	304,742	829,844			2,532,411	
14									
15 Total Natural Gas		9,444,287	(702,844)	1,075,962	6,181,636			16,701,885	

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	28,352	26,887	9,761	16,929	6,945	73,644		45,281	
3 February	18,829	20,368	11,300	19,807	16,328	70,165		38,636	
4 March	6,800	6,326	10,826	1,713	(753)	67,699		8,513	
5 April	2,306	1,212	9,732	-	(597)	67,102		2,306	
6 May	1,829	(449)	7,454	-	(371)	66,731		1,829	
7 June	1,620	(218)	5,616	-	(423)	66,308		1,620	
8 July	2,263	2,273	5,626	-	(320)	65,988		2,263	
9 August	2,108	472	3,990	-	(159)	65,829		2,108	
10 September	1,984	10,461	12,467	-	28,945	94,774		1,984	
11 October	1,667	-	10,800	-	5,835	100,609		1,667	
12 November	10,336	10,284	10,748	5,823	1,917	96,703		16,159	
13 December	50,211	50,674	11,211	7,315	1,903	91,291		57,526	
14									
15 Total On-Site Peaksha	128,305	128,290	109,531	7,315	59,250	926,843	-	179,892	

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	2,673,756	1,531,568	736,061	15,399	1,887,275	9,988	2,629,347	4,180,291	
3 February	2,131,155	1,705,094	819,658	21,483	1,646,671	(13,523)	2,292,108	4,179,383	
4 March	2,030,076	1,454,439	730,784	20,504	1,316,179	7,125	1,979,125	3,529,031	
5 April	1,237,873	1,130,859	635,021	15,566	742,105	(1,929)	1,207,637	2,521,622	
6 May	736,553	557,341	488,310	12,372	341,171	(788)	656,206	1,398,406	
7 June	548,818	297,760	364,448	5,725	162,475	(2,337)	486,748	828,071	
8 July	506,152	207,503	311,218	4,361	122,146	(3,927)	478,591	641,301	
9 August	627,650	184,347	302,051	3,289	173,796	(4,563)	536,752	658,920	
10 September	709,613	183,460	321,099	3,339	174,296	3,000	600,420	685,194	
11 October	1,074,700	263,542	332,449	5,228	295,253	3,000	1,002,883	899,472	
12 November	1,966,573	583,498	503,329	1,471	1,300,495	3,000	1,819,670	2,391,793	
13 December	2,589,937	1,184,633	668,022	4,371	1,559,184	3,000	2,563,407	3,419,210	
14									
15 Total Annual Volume	16,832,856	9,284,044	6,212,450	113,108	9,721,046	2,046	16,252,894	25,332,694	
16									
17 Percent of Sendout	103.57%	57.12%	38.22%	0.70%	59.81%	0.01%	100.00%	155.87%	
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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 May 15, 2014	Year of Report December 31, 2013
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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)	
1					
2	A. Manufactured Gas Production				
3	Manufactured Gas Production (Supplemental Statement)				
4	FERC				
		Great Plains			
5	593 Maint of overhead lines	(5210-5930)	3,735	0	3,735
6	710 Operation Supervision & Engineering - Labour	(5010-7100)	688,166	351,770	336,396
7	710 Operation Supervision & Engineering	(5540-7100)	661	1,213	(552)
8	717 Liquefied Petroleum Gas	(5540-7170)	139,178	236,154	(96,976)
9	728 Liquefied Petroleum Gas - Labor	(5010-7280)	65,133	744	64,389
10	728 Liquefied Petroleum Gas	(5540-7280)	0	24,773	(24,773)
11	735 Misc Production Exp - Labour	(5010-7350)	579	0	579
12	735 Misc Production Exp	(5444-7350)	7,196	9,158	(1,962)
13	736 Production - Rents	(5110-7360)	0	3,192	(3,192)
14	742 Maint of Production Eq	(5210-7420)	406	153,802	(153,396)
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47	TOTAL Operation (Total of lines 5 thru 14)	905,053	780,806	124,247	