

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
Docket No. DG 17-048
Distribution Service Rate Case

Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

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Tab Number	Requirement
(a)	Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:
1	(1) The utility's internal financial reports for the following periods: a. For the first and last month of the test year; b. For the entire test year; and c. For the 12 months or 5 quarters prior to the test year;
2	(2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
3	(3) Federal income tax reconciliation for the test year;
4	(4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
5	(5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported; b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
6	(6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

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7	(7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
8	(8) The utility's most recent construction budget;
9	(9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
10	(10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;
11	(11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
12	(12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
13	(13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
14	(14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
15	(15) Copies of all officer and executive incentive plans;

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16	(16) Lists of the amount of voting stock of the utility categorized as follows: a. Owned by an officer or director individually; b. Owned by the spouse or minor child of an officer or director; or c. Controlled by the officer or director directly or indirectly;
17	(17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows: a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000; b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000; d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
18	(18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
19	(19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
20	(20) Quarterly income statements for the previous 2 years if not previously filed with the commission;
21	(21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
22	(22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;
23	(23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;

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24	(24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
25	(25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and
26	(26) Support for figures appearing on written testimony and in accompanying exhibits.

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Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (1) The utility's internal financial reports for the following periods:
- a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;

RESPONSE:

- a. Please see attached Puc 1604.01(a)(1)a BS and Puc 1604.01(a)(1)a PL
- b. Please see attached Puc 1604.01(a)(1)b BS and Puc 1604.01(a)(1)b PL
- c. Please see attached Puc 1604.01(a)(1)c BS and Puc 1604.01(a)(1)c PL.

As Keene was not a part of EnergyNorth in 2014, please see Puc 1604.01(a)(1)(d) for a copy of the balance sheet and income statement pages from the 2014 PUC Annual Report.

Balance Sheet

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Puc 1604.01(a)(1)a BS

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NH Gas (Keene)	NH Gas (Keene)
2016	2016
Jan	Dec

Assets

Net Utility Plant

Property, plant and equipment:

8843-2-0000-10-1615-1060 Plant in Service-not classified	0.00	0.00
8843-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	29,096.88	43,412.30
8843-2-0000-10-1615-3190 Property, Plant and Equipment	335,420.64	335,420.64
8843-2-0000-10-1615-3760 T&D-Mains-STL	127,028.08	127,028.08
8843-2-0000-10-1615-3761 T&D-Mains-OTH	625.50	625.50
8843-2-0000-10-1615-3762 T&D-Mains-PLST	2,116,635.85	2,290,381.53
8843-2-0000-10-1615-3763 T&D-Mains-CI	8,887.69	8,887.69
8843-2-0000-10-1615-3764 T&D-Mains-Valve >4"	7,061.25	7,061.25
8843-2-0000-10-1615-3780 T&D-M&R Equipment	15,020.00	15,020.00
8843-2-0000-10-1615-3800 T&D-Gas Services-STL	12,425.39	12,425.39
8843-2-0000-10-1615-3801 T&D-Gas Services-OTH	39,913.38	39,913.38
8843-2-0000-10-1615-3802 T&D-Gas Services-PLST	709,311.41	738,276.18
8843-2-0000-10-1615-3810 T&D-Gas Meters	131,691.23	131,691.23
8843-2-0000-10-1615-3811 T&D-Gas Meters-Instrument	82,745.49	82,745.49
8843-2-0000-10-1615-3812 T&D-Gas Meters-ERTS	102,576.57	102,576.57
8843-2-0000-10-1615-3870 T&D-Other Equipment	78,264.00	78,264.00
8843-2-0000-10-1615-3900 GEN-Structure Improvements	55,692.72	55,692.72
8843-2-0000-10-1615-3910 GEN-Office Furniture-Equipment	37,051.41	37,051.41
8843-2-0000-10-1615-3912 GEN-Laptop Computers	53,614.96	67,871.35
8843-2-0000-10-1615-3921 GEN-Pass/Trailer	183,445.51	123,773.32
8843-2-0000-10-1615-3922 GEN-Service Vans	60,238.05	60,238.05
8843-2-0000-10-1615-3940 GEN-Tools-Shop-Garage Equip	101,181.26	101,181.26
8843-2-0000-10-1615-3960 GEN-Power Op Equip<=12,000lb	235,024.38	235,024.38
8843-2-0000-10-1615-3970 GEN-Communication Equipment	13,239.52	33,613.54
8843-2-0000-10-1615-3980 GEN-Miscellaneous Equipment	5,263.78	5,263.78

Total Property, plant and equipment	4,541,454.95	4,733,439.04
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Less: Accum depreciation:

8843-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(2,158,817.35)	(2,297,979.64)
8843-2-0000-10-1655-1081 RWIP Reclass	10,650.77	12,766.27
8843-2-0000-10-1655-1087 Excess Accumulated Depreciation	(32,236.54)	(32,236.54)

Total Less: Accum depreciation	(2,180,403.12)	(2,317,449.91)
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CWIP/Fixed Assets Clearing:

8843-2-0000-10-1618-1070 Construction Work In Progress	255,012.35	563,476.88
8843-2-0000-10-1655-1082 RWIP Salvage	0.00	(816.93)

Total CWIP/Fixed Assets Clearing	255,012.35	562,659.95
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Net property, plant and equipment	2,616,064.18	2,978,649.08
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Investments and other	0.00	0.00
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Land and Land Rights:

8843-2-0000-10-1610-1050 Plant Held for future use	418,384.21	418,384.21
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Total Land and Land Rights	418,384.21	418,384.21
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Goodwill:

8843-2-0000-10-1910-1141 Goodwill	67,207.28	67,207.28
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Total Goodwill	67,207.28	67,207.28
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Balance Sheet

Intangibles	0.00	0.00
Less: Accum amortization	0.00	0.00
Net Intangibles	485,591.49	485,591.49
Current Assets		
Cash :		
8843-2-0000-10-1010-1350 Working Funds	49,116.13	36,026.32
8843-2-0000-10-1020-1310 Cash - JP Morgan	18,807.97	27,185.43
Total Cash	67,924.10	63,211.75
Temporary Cash Investments	0.00	0.00
Accounts Receivable:		
8843-2-0000-10-1101-1425 Accounts Receivable-Pro Pack	72,958.96	111,429.57
Total Accounts Receivable	72,958.96	111,429.57
Allowance for Uncollectible accounts:		
8843-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(43,337.17)	(14,846.30)
Total Allowance for Uncollectible accounts	(43,337.17)	(14,846.30)
Unapplied Payments	0.00	0.00
Phased in Revenue	0.00	0.00
Accrued Utility Revenue:		
8843-2-0000-10-1162-1730 Accrued Utility Revenue	350,185.88	503,070.45
Total Accrued Utility Revenue	350,185.88	503,070.45
Due From Vendor	0.00	0.00
Notes Receivable	0.00	0.00
Interest & Dividends Receivable	0.00	0.00
Prepays:		
8843-2-0000-10-1240-1650 Prepays	30,625.53	25,581.79
8843-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	48,829.65	66,133.30
Total Prepays	79,455.18	91,715.09
Deposits	0.00	0.00
Current Reg Assets	0.00	0.00
Other	0.00	0.00
Intercompany	0.00	0.00
Total Current Assets	527,186.95	754,580.56
Regulatory Assets		
Regulatory assets	0.00	0.00
Deferred charges		
Deferred charges:		
8843-2-0000-10-1920-1740 R/A - COG Costs - Winter	(56,225.30)	265,719.72
8843-2-0000-10-1920-1741 R/A - COG Costs - Summer	(153,941.17)	24,882.10
8843-2-0000-10-1920-1860 Misc Deferred Debits	0.00	201,682.03
Total Deferred charges	(210,166.47)	492,283.85
Inventory		
Fuel Stock - Coal Other	0.00	0.00
Plant Materials and Operating Supplies:		
8843-2-0000-10-1380-1540 Plant Materials and Operating Supplies	97,772.51	123,863.06
Total Plant Materials and Operating Supplies	97,772.51	123,863.06

Balance Sheet

Stores Expense Undistributed:		
8843-2-0000-10-1380-1630 Stores Expense Undistributed	32.94	0.00
8843-2-0000-10-1380-1641 Fuel Stock - Propane	200,382.64	252,317.14
Total Stores Expense Undistributed	200,415.58	252,317.14
Total Inventory	298,188.09	376,180.20
Accumulated Deferred Income Tax :		
8843-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	(118,486.18)	(118,486.18)
Total Accumulated Deferred Income Tax	(118,486.18)	(118,486.18)
Total deferred charges	(30,464.56)	749,977.87
Long Term Assets	0.00	0.00
Total Assets	3,598,378.06	4,968,799.00

Balance Sheet

Equity

Common Stock	0.00	0.00
Partnership Equity	0.00	0.00
Partnership Distributions	0.00	0.00
Capital Stock Expense	0.00	0.00
Dividends	0.00	0.00
Accum other comprehensive income	0.00	0.00
Total Equity	0.00	0.00
Earnings		
Total Retained Earnings	(151,913.01)	(436,411.48)
Shareholder's Equity	(151,913.01)	(436,411.48)
Liabilities		
Long Term Debt	0.00	0.00
Total Long Term Debt	0.00	0.00
Current Liabilities		
Accounts Payable		
Non-affiliates:		
8843-2-0000-20-2002-2320 A/P - Customer Refunds	0.00	11.97
Total Non-affiliates	0.00	11.97
Associated companies	0.00	0.00
Customer Deposits:		
8843-2-0000-20-2113-2350 Customer Deposits	56,115.00	44,645.00
Total Customer Deposits	56,115.00	44,645.00
Notes Payable	0.00	0.00
Accrued Taxes:		
8843-2-0000-20-2510-2360 Federal Accrued Income Taxes	45,764.57	45,764.57
8843-2-0000-20-2530-2360 State Accrued Income Taxes	(29,703.30)	(29,703.30)
8843-2-0000-20-2530-2364 Tx Accr-Municipal Property	1,900.33	0.00
Total Accrued Taxes	17,961.60	16,061.27
Accrued Interest	0.00	0.00
Other accrued expenses:		
8843-2-0000-20-2110-2420 Misc Accrued Liabilities	0.00	0.00
8843-2-0000-20-2110-2425 Gas/Power Purchases Accrual	14,810.46	0.00
Total Other accrued expenses	14,810.46	0.00
Unapplied Payments:		
8843-2-0000-20-2111-2420 Unapplied payments	64,784.52	58,378.14
Total Unapplied Payments	64,784.52	58,378.14
Current Regulatory Liabilities:		
8843-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	0.00	0.00
Total Current Regulatory Liabilities	0.00	0.00
Other	0.00	0.00
Total Current Liabilities	153,671.58	119,096.38
Deferred Credits and Other Liabilities		
Customer Advances for Construction	0.00	0.00

Balance Sheet

Deferred Rate Case	0.00	0.00
Deferred income taxes:		
8843-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	(118,486.18)	(118,486.18)
8843-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	465,717.15	473,106.99
Total Deferred income taxes	347,230.97	354,620.81
Other deferred credits	0.00	0.00
Intercompany:		
8843-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	202,161.52	1,884,266.29
8843-2-0000-20-2810-2607 Due to Energy North	3,047,227.00	3,047,227.00
Total Intercompany	3,249,388.52	4,931,493.29
Bonds	0.00	0.00
LT Notes Payable	0.00	0.00
Other	0.00	0.00
Total Deferred Credits and Other Liabilities	3,596,619.49	5,286,114.10
Total Liabilities and Equity	3,598,378.06	4,968,799.00

	2016	2016
	NH Gas (Keene)	NH Gas (Keene)
	Jan	Dec
Revenue		
Operating Revenue		
Residential:		
8843-2-0000-40-4295-4800 Residential Sales	78,334.54	0.00
8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed	0.00	46,406.42
8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable	0.00	338,856.29
8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu	0.00	245,988.55
Total Residential	78,334.54	631,251.26
Commercial & Industrial:		
8843-2-0000-40-4295-4810 Commercial and industrial sales	242,216.91	0.00
8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed	0.00	126,866.08
8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable	0.00	910,476.40
8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass through	0.00	914,431.40
Total Commercial & Industrial	242,216.91	1,951,773.88
Street Lighting	0.00	0.00
Refund Provision	0.00	0.00
Sales for Resale-SUG MA Ops	0.00	0.00
Other Operating Revenue :		
8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work	818.61	23,021.76
8843-2-0000-40-4460-4170 Revenues from non-utility operations	1,272.35	15,143.69
8843-2-0000-40-4460-4880 Misc Service revenues	754.82	11,975.06
8843-2-0000-40-4460-4950 Other Gas Revenues	101,685.00	0.00
Total Other Operating Revenue	104,530.78	50,140.51
Total Operating Revenue	425,082.23	2,633,165.65
Operating Expenses		
Purchased Energy		
Purchased Power	0.00	0.00
Liquefied Petroleum Gas		
Natural Gas City Gate Purch:		
8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases	177,878.90	1,255,313.53
8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	0.00	10,378.52
8843-2-0000-52-5541-8042 Deferred Gas Costs	(20,730.64)	(1,240,876.07)
Total Natural Gas City Gate Purch	157,148.26	24,815.98
Other Gas Purchases:		
8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries	0.00	245,988.55
8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries	0.00	914,431.40
Total Other Gas Purchases	0.00	1,160,419.95
Gas Withdrawn from Storage-Dr:		
8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	33,734.99	198,080.54
8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage	0.00	(216,280.05)

Income Statement by Quarter

Total Gas Withdrawn from Storage-Dr	33,734.99	(18,199.51)
Other Gas Supply Expense	0.00	0.00
Transmission - Flow thru work	0.00	0.00
Total Purchased Energy	190,883.25	1,167,036.42
Net Revenue	234,198.98	1,466,129.23
Transmission Expense		
Labour Expense :		
8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour	185.98	4,175.36
8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor	0.00	956.68
8843-2-9850-51-5010-4160 Merch/Jobbing/Contract Labor	0.00	0.00
8843-2-9850-51-5010-4171 Expenses from Non-Utility Operations Labor	0.00	0.00
Total Labour Expense	185.98	5,132.04
Other Expense	0.00	0.00
Total Transmission Expense	185.98	5,132.04
Gas Expenses		
Labour Expense :		
8843-2-0000-51-5010-7330 Gas mixing expense - labor	19,472.51	(9,365.16)
8843-2-9850-51-5010-7330 Gas Mixing Expense Labor	0.00	0.00
Total Labour Expense	19,472.51	(9,365.16)
Other Expense:		
8843-2-0000-51-5444-7350 Misc. Production expense	(6,401.22)	(11,254.91)
Total Other Expense	(6,401.22)	(11,254.91)
Total Gas Expense	13,071.29	(20,620.07)
Distribution Expenses		
Labour Expense :		
8843-2-0000-51-5010-8790 Customer installations expenses - labor	1,676.94	15,446.71
8843-2-0000-51-5010-8800 Other expenses - labor	58.16	3,027.64
8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor	(657.02)	6,460.36
8843-2-0000-56-5010-8870 Maint of mains - Labor	13,779.29	(2,624.16)
8843-2-0000-56-5010-8920 Maint of services - Labor	535.31	13,475.73
8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor	994.58	44,989.29
8843-2-0000-56-5010-8940 Maint of other equip - labor	0.00	1,201.00
8843-2-9850-51-5010-8740 Mains & Services Labor	0.00	0.00
8843-2-9850-51-5010-8790 Customer Installations Expense Labor	0.00	0.00
8843-2-9850-56-5010-8860 Maint of Structures & Improvements Labor	0.00	0.00
8843-2-9850-56-5010-8870 Maint of Mains Labor	0.00	0.00
8843-2-9850-56-5010-8920 Maint of Services Labor	0.00	0.00
8843-2-9850-56-5010-8930 Maint of Meters & House Regulators Labor	0.00	0.00
Total Labour Expense	16,387.26	81,976.57
Other Expense:		
8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour	480.50	25,485.01
8843-2-0000-51-5430-8790 Customer installation expense	0.00	5,921.60
8843-2-0000-51-5435-8800 Other expenses	1,386.14	60,047.12
8843-2-0000-51-5436-8740 Mains & services expenses	348.39	60,248.60
8843-2-0000-56-5210-8860 Maint of structures & improvements	1,020.00	14,173.87

Income Statement by Quarter

8843-2-0000-56-5210-8870 Maint of mains	823.46	(2,460.39)
8843-2-0000-56-5210-8920 Maint of services expense	0.00	2,945.71
8843-2-0000-56-5210-8930 Maint of meters & house regulators	0.00	8,278.20
8843-2-0000-56-5210-8940 Maint of other equip - expenses	0.00	5,621.08
8843-2-9850-51-5430-8790 Customer Installation Expense	0.00	0.00
8843-2-9850-51-5435-8800 Other Expenses	0.00	0.00
8843-2-9850-51-5435-8810 Rent	0.00	0.00
8843-2-9850-51-5436-8740 Mains & Services Expenses	0.00	0.00
8843-2-9850-56-5210-8860 Maint of Structures & Improvements	0.00	0.00
8843-2-9850-56-5210-8870 Maint of Mains	0.00	0.00
8843-2-9850-56-5210-8920 Maint of Services	0.00	0.00
8843-2-9850-56-5210-8930 Maint of Meters & House Regulators	0.00	0.00
8843-2-9850-56-5210-8940 Maint of Other Equipt	0.00	123.22

Total Other Expense	4,058.49	180,384.02
Total Distribution Expense	20,445.75	262,360.59
Customer Expenses		

Labour Expense :

8843-2-0000-69-5010-9020 Meter reading expenses - labor	1,708.90	19,891.46
8843-2-0000-69-5010-9030 Customer records and collection expenses - labor	4,754.74	(3,482.09)
8843-2-9850-69-5010-9020 Meter Reading Expenses Labor	0.00	0.00
8843-2-9850-69-5010-9030 Customer Records & Collections Expenses Labor	0.00	0.00

Total Labour Expense	6,463.64	16,409.37
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Other Expense:

8843-2-0000-69-5250-9020 Meter reading expenses	0.00	161.00
8843-2-0000-69-5250-9030 Customer records and collection expenses	181.44	2,217.74
8843-2-0000-69-5390-9090 Informational & instructional advertising expenses	0.00	550.01
8843-2-0000-80-8660-9040 uncollectible accounts	4,006.89	(21,993.27)
8843-2-9850-69-5250-9020 Meter Reading Expenses	0.00	0.00
8843-2-9865-69-5390-9090 Informational & Instructional Advertising Expense	0.00	0.00
8843-2-9865-80-8660-9040 Uncollectible Accounts	0.00	0.00

Total Other Expense	4,188.33	(19,064.52)
Total Customer Expense	10,651.97	(2,655.15)
Total Operating Expenses	44,354.99	244,217.41

Adminstrative Expenses

Admin & General Wages :

8843-2-9850-69-5010-9200 A&G salaries - Operations	17,946.45	248,926.42
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Total Admin & General Wages	17,946.45	248,926.42
Payroll Taxes	0.00	0.00
Employee Insurance	0.00	0.00

Office Supplies :

8843-2-0000-69-5130-9210 Office Supplies & expenses	3,184.10	60,077.85
8843-2-9850-69-5130-9210 Office Supplies	279.60	8,520.16
8843-2-9850-69-5130-9216 Meals	0.00	0.00

Total Office Supplies	3,463.70	68,598.01
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Property, Injury and Damages Insurance :

Income Statement by Quarter

8843-2-0000-69-5280-9240 Property insurance	(4,122.82)	(2,183.19)
8843-2-0000-69-5280-9250 Injuries and damages	(3,789.90)	197,006.40
8843-2-9850-69-5280-9250 Injuries & Damages	0.00	0.00
Total Property, Injury and Damages Insurance	(7,912.72)	194,823.21
Employee Pension and Benefit :		
8843-2-0000-69-5043-9269 401K Match	1,255.00	15,060.00
8843-2-0000-69-5044-9260 Group Benefits	16,063.95	193,975.84
8843-2-9810-69-5043-9262 ESPP Expense	0.00	0.00
8843-2-9810-69-5043-9263 Opt Out Credit	0.00	0.00
8843-2-9810-69-5043-9269 401K Match	0.00	0.00
8843-2-9810-69-5044-9260 Group Benefits	0.00	0.00
Total Employee Pension and Benefit	17,318.95	209,035.84
Regulatory Expenses :		
8843-2-0000-69-5610-9280 Regulatory commission expenses	1,312.08	11,811.52
8843-2-9830-69-5610-9280 Regulatory Commission Expense	0.00	0.00
Total Regulatory Expenses	1,312.08	11,811.52
Rents :		
8843-2-0000-69-5110-9310 Rents	4,090.62	49,087.44
Total Rents	4,090.62	49,087.44
Intercompany Rent	0.00	0.00
Maintenance :		
8843-2-9850-69-7100-9320 Maint of General Plant	0.00	0.00
Total Maintenance	0.00	0.00
Franchise Requirements	0.00	0.00
Other Admin Expenses :		
8843-2-0000-69-5131-9212 Utilities - Keene	3,588.26	30,079.26
8843-2-0000-69-5615-9302 Miscellaneous general expenses	16,666.67	200,000.00
8843-2-9823-69-7360-9230 Legal Expense	0.00	0.00
8843-2-9850-69-5131-9211 Travel	0.00	0.00
8843-2-9850-69-5131-9212 Utilities	0.00	0.00
8843-2-9850-69-5131-9213 Communication	0.00	0.00
8843-2-9850-69-5131-9214 Dues & Membership Fees	0.00	0.00
8843-2-9850-69-5131-9215 Training	0.00	0.00
8843-2-9850-69-5131-9216 Postage	0.00	0.00
8843-2-9850-69-5200-9230 Outside Services	0.00	0.00
8843-2-9850-69-7360-9230 Legal Expense - Operations	0.00	356.84
Total Other Admin Expenses	20,254.93	230,436.10
Total Administrative Expenses	56,474.01	1,012,718.54
Income and Non Income Tax		
Federal Unemployment:		
8843-2-0000-69-5040-4080 Social Security taxes	1,763.93	25,265.69
8843-2-0000-69-5041-4080 Federal unemployment taxes	160.34	221.79
8843-2-0000-69-5042-4080 Medicare	451.18	5,824.98
8843-2-9810-69-5040-4080 Social Security Taxes	0.00	0.00

Income Statement by Quarter

8843-2-9810-69-5041-4080 Federal Unemployment Taxes	0.00	0.00
8843-2-9810-69-5042-4080 Medicare	0.00	0.00
Total Federal Unemployment	2,375.45	31,312.46
Company FICA	0.00	0.00
State Unemployment:		
8843-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	323.44	731.85
8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax	0.00	0.00
Total State Unemployment	323.44	731.85
Municipal, Property & Franchise Tax:		
8843-2-0000-69-5680-4080 Property taxes	12,000.00	144,855.14
8843-2-9820-69-5680-4080 Property Taxes	0.00	0.00
Total Municipal, Property & Franchise Tax	12,000.00	144,855.14
Total Taxes	14,698.89	176,899.45
Total Expenses	115,527.89	1,433,835.40
EBITDA Before Corporate Allocations	118,671.09	32,293.83
Corporate Allocations		
LU Corporate Labor	0.00	0.00
LU Allocations		
LABS Labor	0.00	0.00
LABS Allocations		
APUC/APCO Corporate Labor	0.00	0.00
APUC/APCO Allocations		
Total Corporate Allocations	0.00	0.00
EBITDA After Corporate Allocations	118,671.09	32,293.83
Depreciation & Amortization Expense		
Depreciation Expense :		
8843-2-0000-80-8610-4030 Depreciation Exp	14,620.87	213,455.35
Total Depreciation Expense	14,620.87	213,455.35
Amort-Limited Term Gas Plant	0.00	0.00
Amort of Intangibles-Cost	0.00	0.00
Amortization-Regulatory Debits	0.00	0.00
Acquisition Costs	0.00	0.00
Total Depreciation and Amortization Expense	14,620.87	213,455.35
NET OPERATING INCOME	104,050.22	(181,161.52)
Other Income & Deductions		
Allowable Funds used during Construction	0.00	0.00
Interest & Dividends Income :		
8843-2-0000-40-4420-4190 Interest income	0.00	15,110.72
Total Interest & Dividends Income	0.00	15,110.72
Rental Income	0.00	0.00
Other Income & Deductions :		
8843-2-0000-69-7450-4263 Penalties	0.00	(117.64)
8843-2-9850-69-7450-4263 Penalties	0.00	0.00
8843-2-9850-69-7450-4265 Other Deductions	0.00	0.00

Income Statement by Quarter

Total Other Income & Deductions	0.00	(117.64)
Total Other Income & Deductions	0.00	14,993.08
Income Before Interest Charges	104,050.22	(166,168.44)
Interest Charges		
Interest on Long Term Debt	0.00	0.00
Amortization of Debt Discount	0.00	0.00
Other Interest Charges :		
8843-2-0000-80-8550-4310 Other Interest Expense	846.12	7,736.09
Total Other Interest Charges	846.12	7,736.09
Gain and Loss on Exchange	0.00	0.00
Total Interest Charges	846.12	7,736.09
Income Taxes		
State Income Tax	0.00	0.00
Deferred Federal and State Tax :		
8843-2-0000-80-8760-4101 Deferred SIT expense - State	0.00	879.05
8843-2-0000-80-8760-4104 Deferred FIT expense - Federal	0.00	6,510.79
Total Deferred Federal and State Tax	0.00	7,389.84
Federal Income Taxes	0.00	0.00
Total Income Taxes	0.00	7,389.84
NET INCOME / (LOSS)	103,204.10	(181,294.37)

Balance Sheet

	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)
	2015	2016	2016	2016	2016
	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Assets					
Net Utility Plant					
Property, plant and equipment:					
8843-2-0000-10-1615-1060 Plant in Service-not classified	0.00	0.00	0.00	0.00	0.00
8843-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	27,949.81	31,790.80	34,818.82	38,664.92	43,412.30
8843-2-0000-10-1615-3190 Property, Plant and Equipmen	335,420.64	335,420.64	335,420.64	335,420.64	335,420.64
8843-2-0000-10-1615-3760 T&D-Mains-STL	127,028.08	127,028.08	127,028.08	127,028.08	127,028.08
8843-2-0000-10-1615-3761 T&D-Mains-OTH	625.50	625.50	625.50	625.50	625.50
8843-2-0000-10-1615-3762 T&D-MainsPLST	2,116,635.85	2,285,347.92	2,285,347.92	2,285,347.92	2,290,381.53
8843-2-0000-10-1615-3763 T&D-Mains-CI	8,887.69	8,887.69	8,887.69	8,887.69	8,887.69
8843-2-0000-10-1615-3764 T&D-Mains-Valve >4"	7,061.25	7,061.25	7,061.25	7,061.25	7,061.25
8843-2-0000-10-1615-3780 T&D-M&R Equipment	15,020.00	15,020.00	15,020.00	15,020.00	15,020.00
8843-2-0000-10-1615-3800 T&D-Gas Services-STL	12,425.39	12,425.39	12,425.39	12,425.39	12,425.39
8843-2-0000-10-1615-3801 T&D-Gas Services-OTH	39,913.38	39,913.38	39,913.38	39,913.38	39,913.38
8843-2-0000-10-1615-3802 T&D-Gas Services-PLST	709,311.41	735,202.52	735,202.52	735,202.52	738,276.18
8843-2-0000-10-1615-3810 T&D-Gas Meters	131,691.23	131,691.23	131,691.23	131,691.23	131,691.23
8843-2-0000-10-1615-3811 T&D-Gas Meters-Instrument	82,745.49	82,745.49	82,745.49	82,745.49	82,745.49
8843-2-0000-10-1615-3812 T&D-Gas Meters-ERTS	102,576.57	102,576.57	102,576.57	102,576.57	102,576.57
8843-2-0000-10-1615-3870 T&D-Other Equipment	78,264.00	78,264.00	78,264.00	78,264.00	78,264.00
8843-2-0000-10-1615-3900 GEN-Structure Improvements	55,692.72	55,692.72	55,692.72	55,692.72	55,692.72
8843-2-0000-10-1615-3910 GEN-Office Furniture-Equipment	37,051.41	37,051.41	37,051.41	37,051.41	37,051.41
8843-2-0000-10-1615-3912 GEN-Laptop Computers	53,614.96	67,871.35	67,871.35	67,871.35	67,871.35
8843-2-0000-10-1615-3921 GEN-Pass/Trailer	183,445.51	183,445.51	183,445.51	152,221.51	123,773.32
8843-2-0000-10-1615-3922 GEN-Service Vans	60,238.05	60,238.05	60,238.05	60,238.05	60,238.05
8843-2-0000-10-1615-3940 GEN-Tools-Shop-Garage Equip	101,181.26	101,181.26	101,181.26	101,181.26	101,181.26
8843-2-0000-10-1615-3960 GEN-Power Op Equip<=12,000lb	235,024.38	235,024.38	235,024.38	235,024.38	235,024.38
8843-2-0000-10-1615-3970 GEN-Communication Equipment	13,239.52	33,613.54	33,613.54	33,613.54	33,613.54
8843-2-0000-10-1615-3980 GEN-Miscellaneous Equipment	5,263.78	5,263.78	5,263.78	5,263.78	5,263.78
Total Property, plant and equipmen	4,540,307.88	4,773,382.46	4,776,410.48	4,749,032.58	4,733,439.04
Less: Accum depreciation:					
8843-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(2,144,196.48)	(2,201,893.28)	(2,253,692.93)	(2,274,268.58)	(2,297,979.64)
8843-2-0000-10-1655-1081 RWIP Reclass	10,650.77	10,650.77	10,772.52	10,772.52	12,766.27
8843-2-0000-10-1655-1087 Excess Accumulated Depreciation	(32,236.54)	(32,236.54)	(32,236.54)	(32,236.54)	(32,236.54)
Total Less: Accum depreciation	(2,165,782.25)	(2,223,479.05)	(2,275,156.95)	(2,295,732.60)	(2,317,449.91)
CWIP/Fixed Assets Clearing:					
8843-2-0000-10-1618-1070 Construction Work In Progress	248,330.42	55,628.07	133,766.09	353,886.57	563,476.88
8843-2-0000-10-1655-1082 RWIP Salvage	0.00	0.00	0.00	0.00	(816.93)
Total CWIP/Fixed Assets Clearing	248,330.42	55,628.07	133,766.09	353,886.57	562,659.95
Net property, plant and equipmen	2,622,856.05	2,605,531.48	2,635,019.62	2,807,186.55	2,978,649.08
Investments and other	0.00	0.00	0.00	0.00	0.00
Land and Land Rights:					
8843-2-0000-10-1610-1050 Plant Held for future use	418,384.21	418,384.21	418,384.21	418,384.21	418,384.21
Total Land and Land Rights	418,384.21	418,384.21	418,384.21	418,384.21	418,384.21
Goodwill:					
8843-2-0000-10-1910-1141 Goodwill	67,207.28	67,207.28	67,207.28	67,207.28	67,207.28
Total Goodwill	67,207.28	67,207.28	67,207.28	67,207.28	67,207.28
Intangibles	0.00	0.00	0.00	0.00	0.00
Less: Accum amortization	0.00	0.00	0.00	0.00	0.00
Net Intangibles	485,591.49	485,591.49	485,591.49	485,591.49	485,591.49
Current Assets					
Cash :					
8843-2-0000-10-1010-1350 Working Funds	12,893.01	6,395.46	403.60	4,468.41	36,026.32
8843-2-0000-10-1020-1310 Cash - JP Morgan	9,215.75	396,561.74	30,064.51	4,498.55	27,185.43
Total Cash	22,108.76	402,957.20	30,468.11	8,966.96	63,211.75
Temporary Cash Investments	0.00	0.00	0.00	0.00	0.00
Accounts Receivable:					
8843-2-0000-10-1101-1425 Accounts Receivable-Pro Pack	51,026.65	79,634.81	37,012.20	25,724.89	111,429.57
Total Accounts Receivable	51,026.65	79,634.81	37,012.20	25,724.89	111,429.57
Allowance for Uncollectible accounts:					
8843-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(39,756.21)	(11,300.00)	(9,962.06)	(6,035.90)	(14,846.30)
Total Allowance for Uncollectible accounts	(39,756.21)	(11,300.00)	(9,962.06)	(6,035.90)	(14,846.30)
Unapplied Payments	0.00	0.00	0.00	0.00	0.00
Phased in Revenue	0.00	0.00	0.00	0.00	0.00
Accrued Utility Revenue:					
8843-2-0000-10-1162-1730 Accrued Utility Revenue	248,500.88	184,799.48	53,072.63	66,927.14	503,070.45
Total Accrued Utility Revenue	248,500.88	184,799.48	53,072.63	66,927.14	503,070.45

Balance Sheet

Due From Vendor	0.00	0.00	0.00	0.00	0.00
Notes Receivable	0.00	0.00	0.00	0.00	0.00
Interest & Dividends Receivable	0.00	0.00	0.00	0.00	0.00
Prepays:					
8843-2-0000-10-1240-1650 Prepays	31,637.63	24,801.35	16,065.04	11,265.00	25,581.79
8843-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	50,498.32	25,468.69	44,467.17	14,577.34	66,133.30
Total Prepays	82,135.95	50,270.04	60,532.21	25,842.34	91,715.09
Deposits	0.00	0.00	0.00	0.00	0.00
Current Reg Assets	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Intercompany	0.00	0.00	0.00	0.00	0.00
Total Current Assets	364,016.03	706,361.53	171,123.09	121,425.43	754,580.56
Regulatory Assets					
Regulatory assets	0.00	0.00	0.00	0.00	0.00
Deferred charges					
Deferred charges:					
8843-2-0000-10-1920-1740 R/A - COG Costs - Winter	0.00	233,810.33	559,113.28	564,046.69	265,719.72
8843-2-0000-10-1920-1741 R/A - COG Costs - Summer	0.00	0.00	0.00	0.00	24,882.10
8843-2-0000-10-1920-1860 Misc Deferred Debits	0.00	0.00	201,682.03	201,682.03	201,682.03
Total Deferred charges	0.00	233,810.33	760,795.31	765,728.72	492,283.85
Inventory					
Fuel Stock - Coal Other	0.00	0.00	0.00	0.00	0.00
Plant Materials and Operating Supplies:					
8843-2-0000-10-1380-1540 Plant Materials and Operating Supplies	97,549.11	98,879.40	115,860.33	142,219.09	123,863.06
Total Plant Materials and Operating Supplies	97,549.11	98,879.40	115,860.33	142,219.09	123,863.06
Stores Expense Undistributed:					
8843-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	0.00	0.00	0.00	0.00
8843-2-0000-10-1380-1641 Fuel Stock - Propane	234,117.63	107,969.08	36,037.09	195,736.23	252,317.14
Total Stores Expense Undistributed	234,117.63	107,969.08	36,037.09	195,736.23	252,317.14
Total Inventory	331,666.74	206,848.48	151,897.42	337,955.32	376,180.20
Accumulated Deferred Income Tax :					
8843-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)
Total Accumulated Deferred Income Tax	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)
Total deferred charges	213,180.56	322,172.63	794,206.55	985,197.86	749,977.87
Long Term Assets	0.00	0.00	0.00	0.00	0.00
Total Assets	3,685,644.13	4,119,657.13	4,085,940.75	4,399,401.33	4,968,799.00
Equity					
Common Stock	0.00	0.00	0.00	0.00	0.00
Partnership Equity	0.00	0.00	0.00	0.00	0.00
Partnership Distributions	0.00	0.00	0.00	0.00	0.00
Capital Stock Expense	0.00	0.00	0.00	0.00	0.00
Dividends	0.00	0.00	0.00	0.00	0.00
Accum other comprehensive income	0.00	0.00	0.00	0.00	0.00
Total Equity	0.00	0.00	0.00	0.00	0.00
Earnings					
Total Retained Earnings	(255,117.11)	(301,400.43)	(168,972.75)	(303,095.78)	(436,411.48)
Shareholder's Equity	(255,117.11)	(301,400.43)	(168,972.75)	(303,095.78)	(436,411.48)
Liabilities					
Long Term Debt	0.00	0.00	0.00	0.00	0.00
Total Long Term Debt	0.00	0.00	0.00	0.00	0.00
Current Liabilities					
Accounts Payable					
Non-affiliates:					
8843-2-0000-20-2002-2320 A/P - Customer Refunds	5.69	0.00	668.46	309.96	11.97
Total Non-affiliates	5.69	0.00	668.46	309.96	11.97
Associated companies	0.00	0.00	0.00	0.00	0.00
Customer Deposits:					
8843-2-0000-20-2113-2350 Customer Deposits	55,942.42	51,055.00	45,695.00	44,770.00	44,645.00
Total Customer Deposits	55,942.42	51,055.00	45,695.00	44,770.00	44,645.00
Notes Payable	0.00	0.00	0.00	0.00	0.00
Accrued Taxes:					
8843-2-0000-20-2510-2360 Federal Accrued Income Taxes	45,764.57	45,764.57	45,764.57	45,764.57	45,764.57
8843-2-0000-20-2530-2360 State Accrued Income Taxes	(29,703.30)	(29,703.30)	(29,703.30)	(29,703.30)	(29,703.30)
8843-2-0000-20-2530-2364 Tx Accr-Municipal Property	0.00	2,539.37	4,922.07	31,006.23	0.00
Total Accrued Taxes	16,061.27	18,600.64	20,983.34	47,067.50	16,061.27
Accrued Interest	0.00	0.00	0.00	0.00	0.00
Other accrued expenses:					

Balance Sheet

8843-2-0000-20-2110-2420 Misc Accrued Liabilities	5,905.00	19,801.96	0.00	0.00	0.00
8843-2-0000-20-2110-2425 Gas/Power Purchases Accrual	52,354.54	0.00	6,616.47	22,904.31	0.00
Total Other accrued expenses	58,259.54	19,801.96	6,616.47	22,904.31	0.00
Unapplied Payments:					
8843-2-0000-20-2111-2420 Unapplied payments	69,386.36	62,460.98	64,405.35	76,507.31	58,378.14
Total Unapplied Payments	69,386.36	62,460.98	64,405.35	76,507.31	58,378.14
Current Regulatory Liabilities:					
8843-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	230,290.06	243,422.28	134,293.40	32,603.76	0.00
Total Current Regulatory Liabilities	230,290.06	243,422.28	134,293.40	32,603.76	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	429,945.34	395,340.86	272,662.02	224,162.84	119,096.38
Deferred Credits and Other Liabilities					
Customer Advances for Construction	0.00	0.00	0.00	0.00	0.00
Deferred Rate Case	0.00	0.00	0.00	0.00	0.00
Deferred income taxes:					
8843-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)
8843-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	465,717.15	435,360.42	522,219.52	434,247.78	473,106.99
Total Deferred income taxes	347,230.97	316,874.24	403,733.34	315,761.60	354,620.81
Other deferred credits	0.00	0.00	0.00	0.00	0.00
Intercompany:					
8843-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	116,357.93	661,615.46	531,291.14	1,115,345.67	1,884,266.29
8843-2-0000-20-2810-2607 Due to Energy North	3,047,227.00	3,047,227.00	3,047,227.00	3,047,227.00	3,047,227.00
Total Intercompany	3,163,584.93	3,708,842.46	3,578,518.14	4,162,572.67	4,931,493.29
Bonds	0.00	0.00	0.00	0.00	0.00
LT Notes Payable	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Deferred Credits and Other Liabilities	3,510,815.90	4,025,716.70	3,982,251.48	4,478,334.27	5,286,114.10
Total Liabilities and Equity	3,685,644.13	4,119,657.13	4,085,940.75	4,399,401.33	4,968,799.00

	2016	2016	2016	2016
	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)
	Q1	Q2	Q3	Q4
Revenue				
Operating Revenue				
Residential:				
8843-2-0000-40-4295-4800 Residential Sales	228,633.78	0.00	0.00	0.00
8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed	0.00	24,308.04	33,927.29	46,406.42
8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable	0.00	186,314.91	221,013.53	338,856.29
8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu	0.00	90,220.63	97,759.30	245,988.55
Total Residential	228,633.78	300,843.58	352,700.12	631,251.26
Commercial & Industrial:				
8843-2-0000-40-4295-4810 Commercial and industrial sales	731,987.41	0.00	0.00	0.00
8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed	0.00	67,626.96	94,246.21	126,866.08
8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable	0.00	521,849.00	615,869.86	910,476.40
8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass through	0.00	347,404.05	388,697.96	914,431.40
Total Commercial & Industrial	731,987.41	936,880.01	1,098,814.03	1,951,773.88
Street Lighting	0.00	0.00	0.00	0.00
Refund Provision	0.00	0.00	0.00	0.00
Sales for Resale-SUG MA Ops	0.00	0.00	0.00	0.00
Other Operating Revenue :				
8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work	5,258.79	10,498.48	16,689.04	23,021.76
8843-2-0000-40-4460-4170 Revenues from non-utility operations	3,817.05	7,547.10	11,483.39	15,143.69
8843-2-0000-40-4460-4880 Misc Service revenues	3,145.83	7,029.06	9,417.37	11,975.06
8843-2-0000-40-4460-4950 Other Gas Revenues	(63,701.40)	0.00	0.00	0.00
Total Other Operating Revenue	(51,479.73)	25,074.64	37,589.80	50,140.51
Total Operating Revenue	909,141.46	1,262,798.23	1,489,103.95	2,633,165.65
Operating Expenses				
Purchased Energy				
Purchased Power	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas				
Natural Gas City Gate Purch:				
8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases	428,230.01	561,671.20	816,850.44	1,255,313.53
8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	7,423.11	10,355.70	10,378.52	10,378.52
8843-2-0000-52-5541-8042 Deferred Gas Costs	(221,220.67)	(770,107.44)	(858,993.89)	(1,240,876.07)
Total Natural Gas City Gate Purch	214,432.45	(198,080.54)	(31,764.93)	24,815.98
Other Gas Purchases:				
8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries	0.00	90,220.63	97,759.30	245,988.55
8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries	0.00	347,404.05	388,697.96	914,431.40
Total Other Gas Purchases	0.00	437,624.68	486,457.26	1,160,419.95
Gas Withdrawn from Storage-Dr:				
8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	126,148.55	198,080.54	198,080.54	198,080.54
8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage	0.00	0.00	(159,699.14)	(216,280.05)
Total Gas Withdrawn from Storage-Dr	126,148.55	198,080.54	38,381.40	(18,199.51)
Other Gas Supply Expense	0.00	0.00	0.00	0.00
Transmission - Flow thru work	0.00	0.00	0.00	0.00
Total Purchased Energy	340,581.00	437,624.68	493,073.73	1,167,036.42
Net Revenue	568,560.46	825,173.55	996,030.22	1,466,129.23
Transmission Expense				
Labour Expense :				
8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour	1,309.17	(362.50)	693.98	4,175.36
8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor	188.45	491.58	858.80	956.68
8843-2-9850-51-5010-4160 Merch/Jobbing/Contract Labor	0.00	0.00	0.00	0.00
8843-2-9850-51-5010-4171 Expenses from Non-Utility Operations Labor	0.00	0.00	0.00	0.00
Total Labour Expense	1,497.62	129.08	1,552.78	5,132.04

Income Statement by Quarter

Other Expense	0.00	0.00	0.00	0.00
Total Transmission Expense	1,497.62	129.08	1,552.78	5,132.04
Gas Expenses				
Labour Expense :				
8843-2-0000-51-5010-7330 Gas mixing expense - labor	60,541.29	(9,365.16)	(9,365.16)	(9,365.16)
8843-2-9850-51-5010-7330 Gas Mixing Expense Labor	0.00	0.00	0.00	0.00
Total Labour Expense	60,541.29	(9,365.16)	(9,365.16)	(9,365.16)
Other Expense:				
8843-2-0000-51-5444-7350 Misc. Production expense	1,073.21	(15,088.71)	(14,979.72)	(11,254.91)
Total Other Expense	1,073.21	(15,088.71)	(14,979.72)	(11,254.91)
Total Gas Expense	61,614.50	(24,453.87)	(24,344.88)	(20,620.07)
Distribution Expenses				
Labour Expense :				
8843-2-0000-51-5010-8790 Customer installations expenses - labor	3,961.25	(1,219.69)	2,785.35	15,446.71
8843-2-0000-51-5010-8800 Other expenses - labor	499.63	1,610.93	2,289.74	3,027.64
8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor	597.12	3,874.91	5,274.43	6,460.36
8843-2-0000-56-5010-8870 Maint of mains - Labor	42,509.02	(22,646.81)	(12,582.28)	(2,624.16)
8843-2-0000-56-5010-8920 Maint of services - Labor	1,227.10	3,722.75	6,845.94	13,475.73
8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor	6,606.21	15,397.54	25,871.88	44,989.29
8843-2-0000-56-5010-8940 Maint of other equip - labor	550.00	1,160.50	1,201.00	1,201.00
8843-2-9850-51-5010-8740 Mains & Services Labor	0.00	0.00	0.00	0.00
8843-2-9850-51-5010-8790 Customer Installations Expense Labor	0.00	0.00	0.00	0.00
8843-2-9850-56-5010-8860 Maint of Structures & Improvements Labor	0.00	0.00	0.00	0.00
8843-2-9850-56-5010-8870 Maint of Mains Labor	0.00	0.00	0.00	0.00
8843-2-9850-56-5010-8920 Maint of Services Labor	0.00	0.00	0.00	0.00
8843-2-9850-56-5010-8930 Maint of Meters & House Regulators Labor	0.00	0.00	0.00	0.00
Total Labour Expense	55,950.33	1,900.13	31,686.06	81,976.57
Other Expense:				
8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour	1,277.91	13,229.30	19,047.31	25,485.01
8843-2-0000-51-5430-8790 Customer installation expense	0.00	2,010.28	3,649.13	5,921.60
8843-2-0000-51-5435-8800 Other expenses	12,989.61	32,601.69	42,473.65	60,047.12
8843-2-0000-51-5436-8740 Mains & services expenses	590.24	26,434.57	26,169.08	60,248.60
8843-2-0000-56-5210-8860 Maint of structures & improvements	6,298.21	9,157.67	11,447.81	14,173.87
8843-2-0000-56-5210-8870 Maint of mains	(11,903.06)	(7,073.89)	(5,623.64)	(2,460.39)
8843-2-0000-56-5210-8920 Maint of services expense	0.00	671.72	808.96	2,945.71
8843-2-0000-56-5210-8930 Maint of meters & house regulators	0.00	2,568.03	4,993.46	8,278.20
8843-2-0000-56-5210-8940 Maint of other equip - expenses	0.00	849.92	1,842.68	5,621.08
8843-2-9850-51-5430-8790 Customer Installation Expense	0.00	0.00	0.00	0.00
8843-2-9850-51-5435-8800 Other Expenses	0.00	0.00	0.00	0.00
8843-2-9850-51-5435-8810 Rent	0.00	0.00	0.00	0.00
8843-2-9850-51-5436-8740 Mains & Services Expenses	0.00	0.00	0.00	0.00
8843-2-9850-56-5210-8860 Maint of Structures & Improvements	0.00	0.00	0.00	0.00
8843-2-9850-56-5210-8870 Maint of Mains	0.00	0.00	0.00	0.00
8843-2-9850-56-5210-8920 Maint of Services	0.00	0.00	0.00	0.00
8843-2-9850-56-5210-8930 Maint of Meters & House Regulators	0.00	0.00	0.00	0.00
8843-2-9850-56-5210-8940 Maint of Other Equip	0.00	0.00	0.00	123.22
Total Other Expense	9,252.91	80,449.29	104,808.44	180,384.02
Total Distribution Expense	65,203.24	82,349.42	136,494.50	262,360.59
Customer Expenses				
Labour Expense :				
8843-2-0000-69-5010-9020 Meter reading expenses - labor	4,559.54	10,196.85	14,775.91	19,891.46
8843-2-0000-69-5010-9030 Customer records and collection expenses - labor	8,238.22	(3,557.09)	(3,557.09)	(3,482.09)
8843-2-9850-69-5010-9020 Meter Reading Expenses Labor	0.00	0.00	0.00	0.00
8843-2-9850-69-5010-9030 Customer Records & Collections Expenses Labor	0.00	0.00	0.00	0.00
Total Labour Expense	12,797.76	6,639.76	11,218.82	16,409.37
Other Expense:				
8843-2-0000-69-5250-9020 Meter reading expenses	70.00	70.00	126.00	161.00
8843-2-0000-69-5250-9030 Customer records and collection expenses	544.32	1,088.64	1,636.96	2,217.74
8843-2-0000-69-5390-9090 Informational & instructional advertising expenses	550.01	550.01	550.01	550.01

Income Statement by Quarter

8843-2-0000-80-8660-9040 uncollectible accounts	(27,656.37)	(25,525.50)	(30,456.88)	(21,993.27)
8843-2-9850-69-5250-9020 Meter Reading Expenses	0.00	0.00	0.00	0.00
8843-2-9865-69-5390-9090 Informational & Instructional Advertising Expense	0.00	0.00	0.00	0.00
8843-2-9865-80-8660-9040 Uncollectible Accounts	0.00	0.00	0.00	0.00
Total Other Expense	(26,492.04)	(23,816.85)	(28,143.91)	(19,064.52)
Total Customer Expense	(13,694.28)	(17,177.09)	(16,925.09)	(2,655.15)
Total Operating Expenses	114,621.08	40,847.54	96,777.31	244,217.41
Administrative Expenses				
Admin & General Wages :				
8843-2-9850-69-5010-9200 A&G salaries - Operations	65,511.50	122,446.76	187,251.86	248,926.42
Total Admin & General Wages	65,511.50	122,446.76	187,251.86	248,926.42
Payroll Taxes	0.00	0.00	0.00	0.00
Employee Insurance	0.00	0.00	0.00	0.00
Office Supplies :				
8843-2-0000-69-5130-9210 Office Supplies & expenses	10,788.29	26,998.08	39,960.12	60,077.85
8843-2-9850-69-5130-9210 Office Supplies	4,706.74	6,072.34	6,548.11	8,520.16
8843-2-9850-69-5130-9216 Meals	0.00	0.00	0.00	0.00
Total Office Supplies	15,495.03	33,070.42	46,508.23	68,598.01
Property, Injury and Damages Insurance :				
8843-2-0000-69-5280-9240 Property insurance	(4,972.45)	(13,871.90)	(12,939.35)	(2,183.19)
8843-2-0000-69-5280-9250 Injuries and damages	224,046.35	95,694.87	141,687.95	197,006.40
8843-2-9850-69-5280-9250 Injuries & Damages	0.00	0.00	0.00	0.00
Total Property, Injury and Damages Insurance	219,073.90	81,822.97	128,748.60	194,823.21
Employee Pension and Benefit :				
8843-2-0000-69-5043-9269 401K Match	3,765.00	7,530.00	11,295.00	15,060.00
8843-2-0000-69-5044-9260 Group Benefits	48,191.85	96,383.70	145,179.77	193,975.84
8843-2-9810-69-5043-9262 ESPP Expense	0.00	0.00	0.00	0.00
8843-2-9810-69-5043-9263 Opt Out Credit	0.00	0.00	0.00	0.00
8843-2-9810-69-5043-9269 401K Match	0.00	0.00	0.00	0.00
8843-2-9810-69-5044-9260 Group Benefits	0.00	0.00	0.00	0.00
Total Employee Pension and Benefit	51,956.85	103,913.70	156,474.77	209,035.84
Regulatory Expenses :				
8843-2-0000-69-5610-9280 Regulatory commission expenses	3,936.24	7,872.52	8,792.53	11,811.52
8843-2-9830-69-5610-9280 Regulatory Commission Expense	0.00	0.00	0.00	0.00
Total Regulatory Expenses	3,936.24	7,872.52	8,792.53	11,811.52
Rents :				
8843-2-0000-69-5110-9310 Rents	12,271.86	24,543.72	36,815.58	49,087.44
Total Rents	12,271.86	24,543.72	36,815.58	49,087.44
Intercompany Rent	0.00	0.00	0.00	0.00
Maintenance :				
8843-2-9850-69-7100-9320 Maint of General Plant	0.00	0.00	0.00	0.00
Total Maintenance	0.00	0.00	0.00	0.00
Franchise Requirements	0.00	0.00	0.00	0.00
Other Admin Expenses :				
8843-2-0000-69-5131-9212 Utilities - Keene	8,277.46	15,718.76	19,266.69	30,079.26
8843-2-0000-69-5615-9302 Miscellaneous general expenses	50,000.01	100,000.02	150,000.03	200,000.00
8843-2-9823-69-7360-9230 Legal Expense	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9211 Travel	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9212 Utilities	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9213 Communication	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9215 Training	0.00	0.00	0.00	0.00
8843-2-9850-69-5131-9216 Postage	0.00	0.00	0.00	0.00
8843-2-9850-69-5200-9230 Outside Services	0.00	0.00	0.00	0.00
8843-2-9850-69-7360-9230 Legal Expense - Operations	0.00	356.84	356.84	356.84

Income Statement by Quarter

Total Other Admin Expenses	58,277.47	116,075.62	169,623.56	230,436.10
Total Administrative Expenses	426,522.85	489,745.71	734,215.13	1,012,718.54
Income and Non Income Tax				
Federal Unemployment:				
8843-2-0000-69-5040-4080 Social Security taxes	6,945.02	13,984.42	20,543.00	25,265.69
8843-2-0000-69-5041-4080 Federal unemployment taxes	199.16	207.09	217.10	221.79
8843-2-0000-69-5042-4080 Medicare	1,376.30	2,559.69	4,227.19	5,824.98
8843-2-9810-69-5040-4080 Social Security Taxes	0.00	0.00	0.00	0.00
8843-2-9810-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	0.00	0.00
8843-2-9810-69-5042-4080 Medicare	0.00	0.00	0.00	0.00
Total Federal Unemployment	8,520.48	16,751.20	24,987.29	31,312.46
Company FICA	0.00	0.00	0.00	0.00
State Unemployment:				
8843-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	622.98	683.75	715.92	731.85
8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax	0.00	0.00	0.00	0.00
Total State Unemployment	622.98	683.75	715.92	731.85
Municipal, Property & Franchise Tax:				
8843-2-0000-69-5680-4080 Property taxes	36,000.00	25,078.30	61,078.30	144,855.14
8843-2-9820-69-5680-4080 Property Taxes	0.00	0.00	0.00	0.00
Total Municipal, Property & Franchise Tax	36,000.00	25,078.30	61,078.30	144,855.14
Total Taxes	45,143.46	42,513.25	86,781.51	176,899.45
Total Expenses	586,287.39	573,106.50	917,773.95	1,433,835.40
EBITDA Before Corporate Allocations	(17,726.93)	252,067.05	78,256.27	32,293.83
Corporate Allocations				
LU Corporate Labor	0.00	0.00	0.00	0.00
LU Allocations				
LABS Labor	0.00	0.00	0.00	0.00
LABS Allocations				
APUC/APCO Corporate Labor	0.00	0.00	0.00	0.00
APUC/APCO Allocations				
Total Corporate Allocations	0.00	0.00	0.00	0.00
EBITDA After Corporate Allocations	(17,726.93)	252,067.05	78,256.27	32,293.83
Depreciation & Amortization Expense				
Depreciation Expense :				
8843-2-0000-80-8610-4030 Depreciation Exp	57,696.80	109,496.45	161,296.10	213,455.35
Total Depreciation Expense	57,696.80	109,496.45	161,296.10	213,455.35
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost	0.00	0.00	0.00	0.00
Amortization-Regulatory Debits	0.00	0.00	0.00	0.00
Acquisition Costs	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	57,696.80	109,496.45	161,296.10	213,455.35
NET OPERATING INCOME	(75,423.73)	142,570.60	(83,039.83)	(181,161.52)
Other Income & Deductions				
Allowable Funds used during Construction	0.00	0.00	0.00	0.00
Interest & Dividends Income :				
8843-2-0000-40-4420-4190 Interest income	2,836.35	6,086.00	11,019.41	15,110.72
Total Interest & Dividends Income	2,836.35	6,086.00	11,019.41	15,110.72
Rental Income	0.00	0.00	0.00	0.00
Other Income & Deductions :				
8843-2-0000-69-7450-4263 Penalties	0.00	(14.42)	(69.90)	(117.64)
8843-2-9850-69-7450-4263 Penalties	0.00	0.00	0.00	0.00
8843-2-9850-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
Total Other Income & Deductions	0.00	(14.42)	(69.90)	(117.64)
Total Other Income & Deductions	2,836.35	6,071.58	10,949.51	14,993.08
Income Before Interest Charges	(72,587.38)	148,642.18	(72,090.32)	(166,168.44)
Interest Charges				
Interest on Long Term Debt	0.00	0.00	0.00	0.00

Income Statement by Quarter

Amortization of Debt Discount	0.00	0.00	0.00	0.00
Other Interest Charges :				
8843-2-0000-80-8550-4310 Other Interest Expense	4,052.67	5,995.45	7,357.72	7,736.09
Total Other Interest Charges	4,052.67	5,995.45	7,357.72	7,736.09
Gain and Loss on Exchange	0.00	0.00	0.00	0.00
Total Interest Charges	4,052.67	5,995.45	7,357.72	7,736.09
Income Taxes				
State Income Tax	0.00	0.00	0.00	0.00
Deferred Federal and State Tax :				
8843-2-0000-80-8760-4101 Deferred SIT expense - State	(4,299.45)	8,002.48	(4,457.04)	879.05
8843-2-0000-80-8760-4104 Deferred FIT expense - Federal	(26,057.28)	48,499.89	(27,012.33)	6,510.79
Total Deferred Federal and State Tax	(30,356.73)	56,502.37	(31,469.37)	7,389.84
Federal Income Taxes	0.00	0.00	0.00	0.00
Total Income Taxes	(30,356.73)	56,502.37	(31,469.37)	7,389.84
NET INCOME / (LOSS)	(46,283.32)	86,144.36	(47,978.67)	(181,294.37)

Balance Sheet

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	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)
	2014	2015	2015	2015	2015
	Qtr 4	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Assets					
Net Utility Plant					
Property, plant and equipment:					
8843-2-0000-10-1615-1010 Plant	0.00	4,926,410.65	0.00	0.00	0.00
8843-2-0000-10-1615-1060 Plant in Service-not classified	0.00	2,924.53	0.00	0.00	0.00
8843-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	0.00	4,722.35	9,355.53	27,688.26	27,949.81
8843-2-0000-10-1615-3190 Property, Plant and Equipment	0.00	0.00	335,420.64	335,420.64	335,420.64
8843-2-0000-10-1615-3760 T&D-Mains-STL	0.00	0.00	127,028.08	127,028.08	127,028.08
8843-2-0000-10-1615-3761 T&D-Mains-OTH	0.00	0.00	625.50	625.50	625.50
8843-2-0000-10-1615-3762 T&D-MainsPLST	0.00	0.00	2,116,635.85	2,116,635.85	2,116,635.85
8843-2-0000-10-1615-3763 T&D-Mains-CI	0.00	0.00	8,887.69	8,887.69	8,887.69
8843-2-0000-10-1615-3764 T&D-Mains-Valve >4"	0.00	0.00	7,061.25	7,061.25	7,061.25
8843-2-0000-10-1615-3780 T&D-M&R Equipment	0.00	0.00	15,020.00	15,020.00	15,020.00
8843-2-0000-10-1615-3800 T&D-Gas Services-STL	0.00	0.00	12,425.39	12,425.39	12,425.39
8843-2-0000-10-1615-3801 T&D-Gas Services-OTH	0.00	0.00	39,913.38	39,913.38	39,913.38
8843-2-0000-10-1615-3802 T&D-Gas Services-PLST	0.00	0.00	709,311.41	709,311.41	709,311.41
8843-2-0000-10-1615-3810 T&D-Gas Meters	0.00	0.00	131,691.23	131,691.23	131,691.23
8843-2-0000-10-1615-3811 T&D-Gas Meters-Instrument	0.00	0.00	82,745.49	82,745.49	82,745.49
8843-2-0000-10-1615-3812 T&D-Gas Meters-ERTS	0.00	0.00	102,576.57	102,576.57	102,576.57
8843-2-0000-10-1615-3870 T&D-Other Equipment	0.00	0.00	78,264.00	78,264.00	78,264.00
8843-2-0000-10-1615-3900 GEN-Structure Improvements	0.00	0.00	55,692.72	55,692.72	55,692.72
8843-2-0000-10-1615-3910 GEN-Office Furniture-Equipment	0.00	0.00	37,051.41	37,051.41	37,051.41
8843-2-0000-10-1615-3912 GEN-Laptop Computers	0.00	0.00	53,614.96	53,614.96	53,614.96
8843-2-0000-10-1615-3921 GEN-Pass/Trailer	0.00	0.00	183,445.51	183,445.51	183,445.51
8843-2-0000-10-1615-3922 GEN-Service Vans	0.00	0.00	60,238.05	60,238.05	60,238.05
8843-2-0000-10-1615-3940 GEN-Tools-Shop-Garage Equip	0.00	0.00	101,181.26	101,181.26	101,181.26
8843-2-0000-10-1615-3960 GEN-Power Op Equip<=12,000lb	0.00	0.00	235,024.38	235,024.38	235,024.38
8843-2-0000-10-1615-3970 GEN-Communication Equipment	0.00	0.00	13,239.52	13,239.52	13,239.52
8843-2-0000-10-1615-3980 GEN-Miscellaneous Equipment	0.00	0.00	5,263.78	5,263.78	5,263.78
Total Property, plant and equipment	0.00	4,934,057.53	4,521,713.60	4,540,046.33	4,540,307.88
Less: Accum depreciation:					
8843-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	0.00	(1,959,300.83)	(2,036,333.99)	(2,090,265.29)	(2,144,196.48)
8843-2-0000-10-1655-1081 RWIP Reclass	0.00	0.00	6,884.89	10,526.27	10,650.77
8843-2-0000-10-1655-1087 Excess Accumulated Depreciation	0.00	0.00	(32,236.54)	(32,236.54)	(32,236.54)
Total Less: Accum depreciation	0.00	(1,959,300.83)	(2,061,685.64)	(2,111,975.56)	(2,165,782.25)
CWIP/Fixed Assets Clearing:					
8843-2-0000-10-1618-1070 Construction Work In Progress	0.00	37,802.58	105,650.57	209,276.02	248,330.42
Total CWIP/Fixed Assets Clearing	0.00	37,802.58	105,650.57	209,276.02	248,330.42
Net property, plant and equipment	0.00	3,012,559.28	2,565,678.53	2,637,346.79	2,622,856.05
Investments and other	0.00	0.00	0.00	0.00	0.00
Land and Land Rights:					
8843-2-0000-10-1610-1050 Plant Held for future use	0.00	0.00	418,384.21	418,384.21	418,384.21
Total Land and Land Rights	0.00	0.00	418,384.21	418,384.21	418,384.21
Goodwill:					
8843-2-0000-10-1910-1141 Goodwill	0.00	0.00	210,354.17	210,355.17	67,207.28
Total Goodwill	0.00	0.00	210,354.17	210,355.17	67,207.28
Intangibles	0.00	0.00	0.00	0.00	0.00
Less: Accum amortization	0.00	0.00	0.00	0.00	0.00
Net Intangibles	0.00	0.00	628,738.38	628,739.38	485,591.49
Current Assets					
Cash :					
8843-2-0000-10-1010-1350 Working Funds	0.00	17,094.08	1,767.13	4,355.53	12,893.01
8843-2-0000-10-1020-1310 Cash - JP Morgan	0.00	68,300.85	8,524.59	22,709.48	9,215.75
Total Cash	0.00	85,394.93	10,291.72	27,065.01	22,108.76
Temporary Cash Investments	0.00	0.00	0.00	0.00	0.00
Accounts Receivable:					
8843-2-0000-10-1101-1425 Accounts Receivable-Pro Pack	0.00	319,537.31	87,688.03	8,299.83	51,026.65
Total Accounts Receivable	0.00	319,537.31	87,688.03	8,299.83	51,026.65
Allowance for Uncollectible accounts:					
8843-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	0.00	(27,426.28)	(32,388.81)	(33,454.11)	(39,756.21)
Total Allowance for Uncollectible accounts	0.00	(27,426.28)	(32,388.81)	(33,454.11)	(39,756.21)
Unapplied Payments:					
8843-2-0000-20-2211-2420 Unapplied Payments	0.00	(47,156.02)	0.00	0.00	0.00

Balance Sheet

Total Unapplied Payments	0.00	(47,156.02)	0.00	0.00	0.00
Phased in Revenue	0.00	0.00	0.00	0.00	0.00
Accrued Utility Revenue:					
8843-2-0000-10-1162-1730 Accrued Utility Revenue	0.00	455,383.41	83,949.17	72,604.84	248,500.88
Total Accrued Utility Revenue	0.00	455,383.41	83,949.17	72,604.84	248,500.88
Due From Vendor	0.00	0.00	0.00	0.00	0.00
Notes Receivable	0.00	0.00	0.00	0.00	0.00
Interest & Dividends Receivable	0.00	0.00	0.00	0.00	0.00
Prepays:					
8843-2-0000-10-1240-1650 Prepays	0.00	56,140.72	30,698.42	24,937.39	31,637.63
8843-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	0.00	58,415.67	74,189.70	29,207.82	50,498.32
Total Prepays	0.00	114,556.39	104,888.12	54,145.21	82,135.95
Deposits	0.00	0.00	0.00	0.00	0.00
Current Reg Assets	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Intercompany	0.00	0.00	0.00	0.00	0.00
Total Current Assets	0.00	900,289.74	254,428.23	128,660.78	364,016.03
Regulatory Assets					
Regulatory assets	0.00	0.00	0.00	0.00	0.00
Deferred charges					
Deferred charges:					
8843-2-0000-10-1920-1740 R/A - COG Costs - Winter	0.00	147,020.49	295,912.24	53,944.36	0.00
8843-2-0000-10-1920-1741 R/A - COG Costs - Summer	0.00	0.00	(230,134.59)	0.00	0.00
8843-2-0000-10-1920-1860 Misc Deferred Debits	0.00	3,512.51	0.00	0.00	0.00
Total Deferred charges	0.00	150,533.00	65,777.65	53,944.36	0.00
Inventory					
Fuel Stock - Coal Other	0.00	0.00	0.00	0.00	0.00
Plant Materials and Operating Supplies:					
8843-2-0000-10-1380-1540 Plant Materials and Operating Supplies	0.00	217,997.37	258,204.09	119,962.69	97,549.11
Total Plant Materials and Operating Supplies	0.00	217,997.37	258,204.09	119,962.69	97,549.11
Stores Expense Undistributed:					
8843-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	(107,365.56)	(106,333.73)	0.00	0.00
8843-2-0000-10-1380-1641 Fuel Stock - Propane	0.00	66,259.81	161,057.40	197,542.08	234,117.63
8843-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	0.00	0.00	0.00	0.00	0.00
Total Stores Expense Undistributed	0.00	(41,105.75)	54,723.67	197,542.08	234,117.63
Total Inventory	0.00	176,891.62	312,927.76	317,504.77	331,666.74
Accumulated Deferred Income Tax :					
8843-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	0.00	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)
Total Accumulated Deferred Income Tax	0.00	(118,486.18)	(118,486.18)	(118,486.18)	(118,486.18)
Total deferred charges	0.00	208,938.44	260,219.23	252,962.95	213,180.56
Long Term Assets	0.00	0.00	0.00	0.00	0.00
Total Assets	0.00	4,121,787.46	3,709,064.37	3,647,709.90	3,685,644.13
Equity					
Common Stock	0.00	0.00	0.00	0.00	0.00
Partnership Equity	0.00	0.00	0.00	0.00	0.00
Partnership Distributions	0.00	0.00	0.00	0.00	0.00
Capital Stock Expense	0.00	0.00	0.00	0.00	0.00
Dividends	0.00	0.00	0.00	0.00	0.00
Accum other comprehensive income	0.00	0.00	0.00	0.00	0.00
Total Equity	0.00	0.00	0.00	0.00	0.00
Earnings					
Opening Retained	0.00	0.00	0.00	0.00	0.00
Total Retained Earnings	0.00	416,871.09	185,310.83	(316,947.47)	(255,117.11)
Shareholder's Equity	0.00	416,871.09	185,310.83	(316,947.47)	(255,117.11)
Liabilities					
Long Term Debt	0.00	0.00	0.00	0.00	0.00
Total Long Term Debt	0.00	0.00	0.00	0.00	0.00
Current Liabilities					
Accounts Payable					
Non-affiliates:					
8843-2-0000-20-2002-2320 A/P - Customer Refunds	0.00	4,392.53	19,652.97	0.00	5.69
8843-2-0000-20-2115-2420 Due to Vendor	0.00	0.00	113,342.00	0.00	0.00
Total Non-affiliates	0.00	4,392.53	132,994.97	0.00	5.69
Associated companies	0.00	0.00	0.00	0.00	0.00
Customer Deposits:					

Balance Sheet

8843-2-0000-20-2113-2350 Customer Deposits	0.00	55,046.67	44,096.67	57,080.00	55,942.42
Total Customer Deposits	0.00	55,046.67	44,096.67	57,080.00	55,942.42
Notes Payable	0.00	0.00	0.00	0.00	0.00
Accrued Taxes:					
8843-2-0000-20-2510-2360 Federal Accrued Income Taxes	0.00	45,764.57	45,764.57	45,764.57	45,764.57
8843-2-0000-20-2530-2360 State Accrued Income Taxes	0.00	(29,703.30)	(29,703.30)	(29,703.30)	(29,703.30)
8843-2-0000-20-2530-2364 Tx Accr-Municipal Property	0.00	36,000.00	3,558.87	10,351.02	0.00
Total Accrued Taxes	0.00	52,061.27	19,620.14	26,412.29	16,061.27
Accrued Interest:					
8843-2-0000-20-2116-2372 Int Accr-Customer Deposits	0.00	230.30	530.00	0.00	0.00
Total Accrued Interest	0.00	230.30	530.00	0.00	0.00
Other accrued expenses:					
8843-2-0000-20-2110-2420 Misc Accrued Liabilities	0.00	125,704.32	0.00	0.00	5,905.00
8843-2-0000-20-2110-2425 Gas/Power Purchases Accrual	0.00	7,671.22	15,759.25	6,622.19	52,354.54
8843-2-0000-20-2130-2425 Bonus Accrual	0.00	18,000.00	5,138.00	5,138.00	0.00
Total Other accrued expenses	0.00	151,375.54	20,897.25	11,760.19	58,259.54
Unapplied Payments:					
8843-2-0000-20-2111-2420 Unapplied payments	0.00	89,830.14	26,891.61	34,534.49	69,386.36
Total Unapplied Payments	0.00	89,830.14	26,891.61	34,534.49	69,386.36
Current Regulatory Liabilities:					
8843-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	0.00	0.00	0.00	252,957.68	230,290.06
Total Current Regulatory Liabilities	0.00	0.00	0.00	252,957.68	230,290.06
Other	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	352,936.45	245,030.64	382,744.65	429,945.34
Deferred Credits and Other Liabilities					
Customer Advances for Construction	0.00	0.00	0.00	0.00	0.00
Deferred Rate Case	0.00	0.00	0.00	0.00	0.00
Deferred income taxes:					
8843-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	0.00	0.00	0.00	0.00	(118,486.18)
8843-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	0.00	651,364.57	651,364.57	651,364.57	465,717.15
Total Deferred income taxes	0.00	651,364.57	651,364.57	651,364.57	347,230.97
Other deferred credits	0.00	0.00	0.00	0.00	0.00
Intercompany:					
8843-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	0.00	(180,252.94)	(419,868.67)	(116,678.85)	116,357.93
8843-2-0000-20-2810-2607 Due to Energy North	0.00	2,880,868.29	3,047,227.00	3,047,227.00	3,047,227.00
Total Intercompany	0.00	2,700,615.35	2,627,358.33	2,930,548.15	3,163,584.93
Bonds	0.00	0.00	0.00	0.00	0.00
LT Notes Payable	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Deferred Credits and Other Liabilities	0.00	3,351,979.92	3,278,722.90	3,581,912.72	3,510,815.90
Total Liabilities and Equity	0.00	4,121,787.46	3,709,064.37	3,647,709.90	3,685,644.13

	2015	2015	2015	2015
	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)
	Q1	Q2	Q3	Q4
Revenue				
Operating Revenue				
Residential:				
8843-2-0000-40-4295-4800 Residential Sales	408,950.48	594,703.09	653,178.19	773,374.57
Total Residential	408,950.48	594,703.09	653,178.19	773,374.57
Commercial & Industrial:				
8843-2-0000-40-4295-4810 Commercial and industrial sales	1,440,445.65	2,090,498.34	2,285,366.36	2,659,264.30
Total Commercial & Industrial	1,440,445.65	2,090,498.34	2,285,366.36	2,659,264.30
Street Lighting	0.00	0.00	0.00	0.00
Refund Provision	0.00	0.00	0.00	0.00
Sales for Resale-SUG MA Ops	0.00	0.00	0.00	0.00
Other Operating Revenue :				
8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work	17,270.62	25,190.80	33,717.39	44,466.09
8843-2-0000-40-4460-4170 Revenues from non-utility operations	3,924.30	7,799.85	11,675.40	15,531.45
8843-2-0000-40-4460-4880 Misc Service revenues	5,277.61	12,835.55	16,251.10	19,099.60
8843-2-0000-40-4460-4950 Other Gas Revenues	44,984.67	(326,449.57)	(337,793.90)	(161,897.86)
Total Other Operating Revenue	71,457.20	(280,623.37)	(276,150.01)	(82,800.72)
Total Operating Revenue	1,920,853.33	2,404,578.06	2,662,394.54	3,349,838.15
Operating Expenses				
Purchased Energy				
Purchased Power	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas				
Natural Gas City Gate Purch:				
8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases	1,149,816.97	1,375,311.70	1,469,975.97	1,775,592.74
8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	0.00	6,971.22	6,971.22	9,230.00
8843-2-0000-52-5541-8042 Deferred Gas Costs	(21,691.45)	61,626.44	326,355.35	350,275.26
Total Natural Gas City Gate Purch	1,128,125.52	1,443,909.36	1,803,302.54	2,135,098.00
Other Gas Purchases	0.00	0.00	0.00	0.00
Gas Withdrawn from Storage-Dr:				
8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	22,969.91	59,068.60	67,142.41	67,142.41
8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage	(6,336.04)	(137,232.32)	(175,911.51)	(212,487.06)
Total Gas Withdrawn from Storage-Dr	16,633.87	(78,163.72)	(108,769.10)	(145,344.65)
Other Gas Supply Expense	0.00	0.00	0.00	0.00
Transmission - Flow thru work	0.00	0.00	0.00	0.00
Total Purchased Energy	1,144,759.39	1,365,745.64	1,694,533.44	1,989,753.35
Net Revenue	776,093.94	1,038,832.42	967,861.10	1,360,084.80
Transmission Expense				
Labour Expense :				
8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour	2,594.73	4,936.55	5,149.02	6,868.83
8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor	1,140.28	1,206.97	1,284.17	1,966.38
Total Labour Expense	3,735.01	6,143.52	6,433.19	8,835.21
Other Expense	0.00	0.00	0.00	0.00
Total Transmission Expense	3,735.01	6,143.52	6,433.19	8,835.21
Gas Expenses				
Labour Expense :				
8843-2-0000-51-5010-7330 Gas mixing expense - labor	11,049.53	19,505.34	27,454.90	36,268.95
Total Labour Expense	11,049.53	19,505.34	27,454.90	36,268.95
Other Expense:				
8843-2-0000-51-5444-7350 Misc. Production expense	5,859.84	14,855.65	28,909.80	41,164.50

Income Statement by Quarter

Total Other Expense	5,859.84	14,855.65	28,909.80	41,164.50
Total Gas Expense	16,909.37	34,360.99	56,364.70	77,433.45
Distribution Expenses				
Labour Expense :				
8843-2-0000-51-5010-8790 Customer installations expenses - labor	6,189.61	9,325.34	15,674.14	20,877.56
8843-2-0000-51-5010-8800 Other expenses - labor	12,461.97	11,822.33	12,597.91	12,552.02
8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor	3,412.87	5,759.84	6,065.82	8,635.15
8843-2-0000-56-5010-8870 Maint of mains - Labor	19,109.45	27,874.47	39,661.79	96,672.60
8843-2-0000-56-5010-8920 Maint of services - Labor	10,989.88	13,312.61	14,138.66	16,400.08
8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor	5,906.42	10,820.96	15,560.58	22,992.04
8843-2-0000-56-5010-8940 Maint of other equip - labor	0.00	1,067.15	1,233.95	1,503.71
Total Labour Expense	58,070.20	79,982.70	104,932.85	179,633.16
Other Expense:				
8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour	4,196.49	7,205.04	12,471.94	17,064.64
8843-2-0000-51-5430-4171 Expenses from non-utility operations	31.56	31.56	91.56	174.46
8843-2-0000-51-5435-8800 Other expenses	10,401.75	11,896.04	36,019.40	43,449.10
8843-2-0000-51-5435-8810 Distribution-Rents-Expense	2,045.31	2,045.31	2,045.31	2,045.31
8843-2-0000-51-5436-8740 Mains & services expenses	1,769.66	2,227.17	4,711.50	16,249.90
8843-2-0000-56-5210-8860 Maint of structures & improvements	5,798.82	14,492.14	16,999.84	19,442.78
8843-2-0000-56-5210-8870 Maint of mains	9,614.00	9,641.23	11,567.03	30,465.40
8843-2-0000-56-5210-8920 Maint of services expense	174.83	1,233.91	1,848.00	3,153.01
8843-2-0000-56-5210-8930 Maint of meters & house regulators	0.00	1,072.22	5,975.02	6,454.64
8843-2-0000-56-5210-8940 Maint of other equip - expenses	0.00	0.00	120.00	120.00
Total Other Expense	34,032.42	49,844.62	91,849.60	138,619.24
Total Distribution Expense	92,102.62	129,827.32	196,782.45	318,252.40
Customer Expenses				
Labour Expense :				
8843-2-0000-69-5010-9020 Meter reading expenses - labor	3,733.02	7,926.24	9,595.17	12,444.94
8843-2-0000-69-5010-9030 Customer records and collection expenses - labor	7,177.04	6,038.02	6,038.02	9,636.61
Total Labour Expense	10,910.06	13,964.26	15,633.19	22,081.55
Other Expense:				
8843-2-0000-69-5250-9030 Customer records and collection expenses	6,667.20	7,231.37	9,466.51	10,012.83
8843-2-0000-69-5390-9090 Informational & instructional advertising expenses	0.00	0.00	288.00	288.00
8843-2-0000-80-8660-9040 uncollectible accounts	23,117.45	33,565.02	36,731.81	42,907.98
Total Other Expense	29,784.65	40,796.39	46,486.32	53,208.81
Total Customer Expense	40,694.71	54,760.65	62,119.51	75,290.36
Total Operating Expenses	153,441.71	225,092.48	321,699.85	479,811.42
Administrative Expenses				
Admin & General Wages :				
8843-2-0000-69-5010-9200 A&G salaries	0.00	0.00	4,793.00	(2,607.79)
8843-2-9850-69-5010-9200 A&G salaries - Operations	41,476.53	96,921.57	150,639.95	213,570.14
Total Admin & General Wages	41,476.53	96,921.57	155,432.95	210,962.35
Payroll Taxes	0.00	0.00	0.00	0.00
Employee Insurance	0.00	0.00	0.00	0.00
Office Supplies :				
8843-2-0000-69-5130-9210 Office Supplies & expenses	8,727.55	18,714.52	30,776.58	44,000.27
8843-2-9850-69-5130-9210 Office Supplies	143.76	4,393.32	7,479.14	8,388.52
Total Office Supplies	8,871.31	23,107.84	38,255.72	52,388.79
Property, Injury and Damages Insurance :				
8843-2-0000-69-5280-9240 Property insurance	14,747.04	34,400.58	51,600.87	66,439.04
8843-2-0000-69-5280-9250 Injuries and damages	6,835.08	94,103.44	137,737.63	172,732.09
Total Property, Injury and Damages Insurance	21,582.12	128,504.02	189,338.50	239,171.13
Employee Pension and Benefit :				
8843-2-0000-69-5043-9262 ESPP Expense	71.27	139.96	170.64	170.64

Income Statement by Quarter

8843-2-0000-69-5043-9263 Opt-Out Credit	0.00	101.75	166.36	166.36
8843-2-0000-69-5043-9269 401K Match	3,336.52	7,013.45	10,424.16	13,520.94
8843-2-0000-69-5044-9260 Group Benefits	17,197.67	34,785.88	63,918.86	100,466.27
Total Employee Pension and Benefit	20,605.46	42,041.04	74,680.02	114,324.21
Regulatory Expenses :				
8843-2-0000-69-5610-9280 Regulatory commission expenses	3,512.49	7,025.00	11,330.74	14,897.48
Total Regulatory Expenses	3,512.49	7,025.00	11,330.74	14,897.48
Rents :				
8843-2-0000-69-5110-9310 Rents	8,181.24	20,453.10	28,634.34	44,996.82
Total Rents	8,181.24	20,453.10	28,634.34	44,996.82
Intercompany Rent	0.00	0.00	0.00	0.00
Maintenance :				
8843-2-0000-69-7100-9320 Maintenance of general plant-Gas	147.50	147.50	147.50	147.50
Total Maintenance	147.50	147.50	147.50	147.50
Franchise Requirements	0.00	0.00	0.00	0.00
Other Admin Expenses :				
8843-2-0000-69-5131-9212 Utilities - Keene	3,597.36	9,935.34	16,983.96	22,581.61
8843-2-0000-69-5615-9302 Miscellaneous general expenses	50,000.01	100,000.02	150,000.03	200,000.00
Total Other Admin Expenses	53,597.37	109,935.36	166,983.99	222,581.61
Total Administrative Expenses	157,974.02	428,135.43	664,803.76	899,469.89
Income and Non Income Tax				
Federal Unemployment:				
8843-2-0000-69-5040-4080 Social Security taxes	7,028.06	14,682.80	20,520.38	27,267.00
8843-2-0000-69-5041-4080 Federal unemployment taxes	184.90	368.22	397.32	433.02
8843-2-0000-69-5042-4080 Medicare	1,477.77	3,215.06	4,669.98	6,208.58
Total Federal Unemployment	8,690.73	18,266.08	25,587.68	33,908.60
Company FICA	0.00	0.00	0.00	0.00
State Unemployment:				
8843-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	414.65	1,188.61	1,615.95	807.73
Total State Unemployment	414.65	1,188.61	1,615.95	807.73
Municipal, Property & Franchise Tax:				
8843-2-0000-69-5680-4080 Property taxes	38,471.44	74,471.44	110,471.44	139,973.52
Total Municipal, Property & Franchise Tax	38,471.44	74,471.44	110,471.44	139,973.52
Total Taxes	47,576.82	93,926.13	137,675.07	174,689.85
Total Expenses	358,992.55	747,154.04	1,124,178.68	1,553,971.16
EBITDA Before Corporate Allocations	417,101.39	291,678.38	(156,317.58)	(193,886.36)
Corporate Allocations				
LU Corporate Labor	0.00	0.00	0.00	0.00
LU Allocations				
LABS Labor	0.00	0.00	0.00	0.00
LABS Allocations				
APUC/APCO Corporate Labor	0.00	0.00	0.00	0.00
APUC/APCO Allocations				
Total Corporate Allocations	0.00	0.00	0.00	0.00
EBITDA After Corporate Allocations	417,101.39	291,678.38	(156,317.58)	(193,886.36)
Depreciation & Amortization Expense				
Depreciation Expense :				
8843-2-0000-80-8610-4030 Depreciation Exp	0.00	107,862.60	161,793.90	215,725.09
Total Depreciation Expense	0.00	107,862.60	161,793.90	215,725.09
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost	0.00	0.00	0.00	0.00
Amortization-Regulatory Debits	0.00	0.00	0.00	0.00

Income Statement by Quarter

Acquisition Costs	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	0.00	107,862.60	161,793.90	215,725.09
NET OPERATING INCOME	417,101.39	183,815.78	(318,111.48)	(409,611.45)
Other Income & Deductions				
Allowable Funds used during Construction	0.00	0.00	0.00	0.00
Interest & Dividends Income	0.00	0.00	0.00	0.00
Rental Income	0.00	0.00	0.00	0.00
Other Income & Deductions :				
8843-2-0000-69-7450-4263 Penalties	0.00	(50.00)	(50.00)	(50.00)
Total Other Income & Deductions	0.00	(50.00)	(50.00)	(50.00)
Total Other Income & Deductions	0.00	(50.00)	(50.00)	(50.00)
Income Before Interest Charges	417,101.39	183,765.78	(318,161.48)	(409,661.45)
Interest Charges				
Interest on Long Term Debt	0.00	0.00	0.00	0.00
Amortization of Debt Discount	0.00	0.00	0.00	0.00
Other Interest Charges :				
8843-2-0000-80-8550-4310 Other Interest Expense	230.30	(1,545.05)	(1,214.01)	6,441.37
Total Other Interest Charges	230.30	(1,545.05)	(1,214.01)	6,441.37
Gain and Loss on Exchange	0.00	0.00	0.00	0.00
Total Interest Charges	230.30	(1,545.05)	(1,214.01)	6,441.37
Income Taxes				
State Income Tax	0.00	0.00	0.00	0.00
Deferred Federal and State Tax :				
8843-2-0000-80-8760-4101 Deferred SIT expense - State	0.00	0.00	0.00	(22,800.55)
8843-2-0000-80-8760-4104 Deferred FIT expense - Federal	0.00	0.00	0.00	(138,185.16)
Total Deferred Federal and State Tax	0.00	0.00	0.00	(160,985.71)
Federal Income Taxes	0.00	0.00	0.00	0.00
Total Income Taxes	0.00	0.00	0.00	(160,985.71)
NET INCOME / (LOSS)	416,871.09	185,310.83	(316,947.47)	(255,117.11)

Name of Respondent		This Report is:	Date of Report		Year of Report
New Hampshire Gas Corporation		(1) Original X (2) Revised	(Mo, Da, Yr) March 31,2015		December 31, 2014
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	4,690,096	4,929,335	239,239
03	Construction Work in Progress (107)	17	46,023		(46,023)
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,736,120	4,929,335	193,216
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(1,778,369)	(1,959,301)	(180,932)
06	Net Utility Plant (Enter total of line 04 less 05)	-	2,957,751	2,970,034	12,283
07	Utility Plant Adjustments (116)				
08	Gas Stored Underground-Noncurrent (117)				
OTHER PROPERTY AND INVESTMENTS					
10	Nonutility Property (121)				
11	(Less) Accum. Prov. for Depr. and Amort. (122)				
12	Investments In Associated Companies (123)				
13	Investments In Subsidiary Companies (123.1)				
14	(For Cost of Account 123.1	-			
15	Noncurrent Portion of Allowances	-			
16	Other Investments (124)				
17	Special Funds (125 - 128)				
18	Long-Term Portion of Derivative Assets (175)				
19	Long-Term Portion of Derviative Assets - Hedges (176)	-			
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	0	0	0
CURRENT AND ACCRUED ASSETS:					
22	Cash (131)	-	58,194	524,902	466,708
23	Special Deposits (132-134)	-			
24	Working Funds (135)	-	440	440	0
25	Temporary Cash Investments (136)		800,000	0	(800,000)
26	Notes Receivable (141)	-			
27	Customer Accounts Receivable (142)		57,513	44,164	(13,349)
28	Other Accounts Receivable (143)	-	47,696	47,156	(540)
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(5,000)	(5,000)	0
30	Notes Receivable from Associated Companies (145)	-			
31	Accounts Receivable from Assoc. Companies (146)	-	754	57,014	56,260
32	Fuel Stock (151)	-	100,994	82,894	(18,100)
33	Fuel Stock Expenses Undistributed (152)	-			
34	Residuals (Elec) and Extracted Products (Gas) (153)	-			
35	Plant Materials and Operating Supplies (154)	-	102,430	109,866	7,436
36	Merchandise (155)	-			
37	Other Materials and Supplies (156)	-			
38	Stores Expense Undistributed (163)	-			
39	Gas Stored Underground - Current (164.1)				
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)				
41	Prepayments (165)		136,331	129,303	(7,027)
42	Advances for Gas (166-167)				
43	Interest and Dividends Receivable (171)	-			
44	Rents Receivable (172)				
45	Accrued Utility Revenues (173)		522,330	410,399	(111,931)
46	Miscellaneous Current and Accrued Assets (174)				
47	Derivative Instrument Assets (175)				
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-			
49	Derivative Instrument Assets - Hedges (176)	-			
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-			
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	1,821,682	1,401,138	(420,544)
DEFERRED DEBITS					
53	Unamortized Debt Expense (181)	-			
54	Extraordinary Property Losses (182.1)				
55	Unrecovered Plant and Regulatory Study Costs (182.2)				
56	Other Regulatory Assets (182.3)	21	279,136	125,329	(153,807)
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		654		(654)
58	Clearing Accounts (184)	-			
59	Temporary Facilities (185)	-			
60	Miscellaneous Deferred Debits (186)	22			
61	Def. Losses from Disposition of Utility Plt. (187)	-			
62	Research, Devel. and Demonstration Expend. (188)				
63	Unamortized Loss on Reacquired Debt (189)	-			
64	Accumulated Deferred Income Taxes (190)		(118,486)	(118,486)	0
65	Unrecovered Purchased Gas Costs (191)	-			
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		161,304	6,843	(154,461)
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		4,940,737	4,378,015	(562,722)

Name of Respondent New Hampshire Gas Corporation		This Report Is: (1) Original (2) Revised		X	Date of Report (Mo, Da, Yr) March 31,2015		Year of Report December 31, 2014	
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)				0	0	0	
3	Preferred Stock Issued (204)							
4	Capital Stock Subscribed (202, 205)							
5	Stock Liability for Conversion (203, 206)							
6	Premium on Capital Stock (207)							
7	Other Paid-In Capital (208-211)				3,679,980	3,679,980	0	
8	Installments Received on Capital Stock (212)							
9	(Less) Discount on Capital Stock (213)							
10	(Less) Capital Stock Expense (213)							
11	Retained Earnings (215, 215.1, 216)			13	(133,444)	(21,570)	(21,570)	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)			13	(80,975)	(214,419)		
13	(Less) Reacquired Capital Stock (217)							
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)			-	3,465,561	3,443,991	(21,570)	
15	LONG-TERM DEBT							
16	Bonds (221)			23				
17	(Less) Reacquired Bonds (222)			23				
18	Advances from Associated Companies (223)			23				
19	Other Long-Term Debt (224)			23				
20	Unamortized Premium on Long-Term Debt (225)							
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)							
22	(Less) Current Portion of Long-Term Debt							
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)			-	0	0	0	
24	OTHER NONCURRENT LIABILITIES							
25	Obligations Under Capital Leases - Noncurrent (227)			-				
26	Accumulated Provision for Property Insurance (228.1)			-				
27	Accumulated Provision for Injuries and Damages (228.2)			-				
28	Accumulated Provision for Pensions and Benefits (228.3)			-				
29	Accumulated Miscellaneous Operating Provision (228.4)			-				
30	Accumulated Provision for Rate Refunds (229)			-				
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)				0	0	0	
32	CURRENT AND ACCRUED LIABILITIES							
33	Notes Payable (231)			-				
34	Accounts Payable (232)			-	427,429	69,521	(357,908)	
35	Notes Payable to Associated Companies (233)			-				
36	Accounts Payable to Associated Companies (234)			-	44,794	75,416	30,622	
37	Customer Deposits (235)			-	57,852	56,505	(1,347)	
38	Taxes Accrued (236)			25	153,984	16,061	(137,923)	
39	Interest Accrued (237)			-				
40	Dividends Declared (238)			-				
41	Matured Long-Term Debt (239)			-				
42	Matured Interest (240)			-				
43	Tax Collections Payable (241)			-				
44	Miscellaneous Current and Accrued Liabilities (242)				63,844	65,156	1,312	
45	Obligations Under Capital Leases-Current (243)			-				
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)			-	747,903	282,659	(465,244)	
47	DEFERRED CREDITS							
48								
49	Customer Advances for Construction (252)							
50	Accumulated Deferred Investment Tax Credits (255)							
51	Deferred Gains from Disposition of Utility Plant (256)							
52	Other Deferred Credits (253)			26				
53	Other Regulatory Liabilities (254)			27				
54	Unamortized Gain on Reacquired Debt (257)							
55	Accumulated Deferred Income Taxes (281-283)				727,273	651,365	(75,898)	
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)				727,273	651,365	(75,898)	
57								
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31							
	46 and 56)				4,940,737	4,378,015	(562,712)	

Name of Respondent New Hampshire Gas Corporation	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	4,231,639	3,761,293	470,346
3	Operating Expenses				
4	Operation Expenses (401)	34-39	2,956,262	2,244,785	711,477
5	Maintenance Expenses (402)	34-39	1,057,534	991,750	65,784
6	Depreciation Expense (403)		204,832	183,089	21,742
7	Amort. & Depl. of Utility Plant (404-405)				
8	Amort. of Utility Plant Acq. Adj. (406)				
9	Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)				
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less) Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	25	149,867	127,740	22,127
14	Income Taxes - Federal (409.1)	25	(12,785)	(75,416)	62,631
15	- Other (409.1)	25	12,035	(18,828)	30,863
16	Provision for Deferred Income Taxes (410.1)		(75,908)	510,126	(586,034)
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)				
18	Investment Tax Credit Adj. - Net (411.4)				
19	(Less) Gains from Disp. of Utility Plant (411.6)				
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8)				
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		4,291,837	3,963,246	328,591
24	Net Utility Operating Income (Enter Total of line 2 less 23)		(60,198)	(201,953)	141,755

Name of Respondent New Hampshire Gas Corporation		This Report Is: (1) Original X (2) Revised		Date of Report (Mo, Da, Yr) March 31,2015		Year of Report December 31, 2014	
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)		(60,198)	(201,953)	141,755		
26	Other Income and Deductions						
27	Other Income						
28	Nonutility Operating Income						
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		97,121	131,364	(34,243)		
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		(72,950)	(66,443)	(6,507)		
31	Revenues From Nonutility Operations (417)	Rent	15,296	14,804	492		
32	(Less) Expenses of Nonutility Operations (417.1)		(4,162)	(13,712)	9,550		
33	Nonoperating Rental Income (418)						
34	Equity in Earnings of Subsidiary Companies (418.1)						
35	Interest and Dividend Income (419)		4,094	3,197	897		
36	Allowance for Other Funds Used During Construction (419.1)		2,758	1,506	1,252		
37	Miscellaneous Nonoperating Income (421)						
38	Gain on Disposition of Property (421.1)						
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		42,157	70,716	(28,558)		
40	Other Income Deductions						
41	Loss on Disposition of Property (421.2)						
42	Miscellaneous Amortization (425)						
43	Donations (426.1)						
44	Life Insurance (426.2)						
45	Penalties (426.3)						
46	Expenditures for Certain Civic, Political and Related Activities (426.4)						
47	Other Deductions (426.5)						
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		0	0	0		
49	Taxes Applic. to Other Income and Deductions						
50	Taxes Other Than Income Taxes (408.2)						
51	Income Taxes - Federal (409.2)						
52	Income Taxes - Other (409.2)						
53	Provision for Deferred Inc. Taxes (410.2)						
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)						
55	Investment Tax Credit Adj. - Net (411.5)						
56	(Less) Investment Tax Credits (420)						
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	0	0		
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		42,157	70,716	(28,558)		
59	Interest Charges						
60	Interest on Long-Term Debt (427)						
61	Amort. of Debt Disc. and Expense (428)						
62	Amortization of Loss on Reaquired Debt (428.1)						
63	(Less) Amort. of Premium on Debt-Credit (429)						
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)						
65	Interest on Debt to Assoc. Companies (430)						
66	Other Interest Expense (431)		3,529	2,207	1,323		
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)						
68	Net Interest Charges (Enter Total of lines 60 thru 67)		3,529	2,207	1,323		
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		(21,570)	(133,444)	111,874		
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)						
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)		(21,570)	(133,444)	111,874		

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;

RESPONSE:

There are no annual reports to stockholders for Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division.

Please go to the following hyperlink for copies of Algonquin Power & Utilities Corp. Annual Report to stockholders for the years 2016 and 2015.

<http://investors.algonquinpower.com/FinancialDocs.aspx?iid=4142273>

Hard copies will be provided upon request.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (3) Federal income tax reconciliation for the test year;

RESPONSE:

Please see attached Puc 1604.01(a)(3).

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities - Keene Division		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2017	Year of Report December 31, 2016
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
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			
2	Net Income for the Year (Page 12)			(181,294.38)
3	Reconciling Items for the Year			(794,349)
4	Federal Income Taxes			7,390
5	Taxable Income Not Reported on Books			
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Penalties			118
11	Accounting Depreciation			213,455
12				
13				
14	Income Recorded on Books Not Included in Return			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation			(260,439)
21	Regulatory Liabilities			(722,574)
22	AR Reserve			(24,910)
23				
24				
25				
26				
27	New Hampshire Federal Tax Net Income			(975,644)
28	Show Computation of Tax:			
29				
30	Federal Taxable Income			(975,644)
31	Deduct: Net Operating Loss Carryover			
32	Federal Taxable Income After NOLs			(975,644)
33	Tax Rate			34%
34	Federal Tax			
35				
36				
37				
38				
39				
40				
41				
42				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

RESPONSE:

The after tax marginal tax rate effective January 1, 2017, is 39.41%.

Gross-up Factor:

Federal tax rate	34.00%
State tax rate	8.20%
Blended (statutory) tax rate	39.41%

Gross-up factor $(1 + (.3941 / (1 - .3941)))$ 1.65044

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
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Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;

RESPONSE:

There were no charitable contributions of \$50 or more charged above the line in the test year.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;
- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

RESPONSE:

There were no advertising costs of \$50 or more charged above the line in the test year.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;

RESPONSE:

The Company is not aware of a cost of service study previously being prepared.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(8) The utility's most recent construction budget;

RESPONSE:

Please see attached Puc 1604.01(a)(8).

Priority	Project	Project Description	CY2017 Capital Budget	CY2018 Capital Budget
LU CapEx - Growth	8843-C18821	Keene HP Conversion to CNG	\$ 250,000	\$ 100,000
LU CapEx - Growth	8843-ENI101	Growth New Main	\$ 100,000	\$ 100,000
LU CapEx - Growth	8843-ENI161	Main Replacement/Growth Fitting	\$ 5,000	\$ 5,000
LU CapEx - Growth	8843-PCN150	New Service Residential	\$ 50,000	\$ 50,000
LU CapEx - Growth	8843-PCN152	New Service Comm/Industrial	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8843-1704	Facility Improvements & Additions - Keene	\$ 5,000	\$ 5,000
LU CapEx - Improvement	8843-1705	IT - Software, Equipment & Infrastructure	\$ 25,000	\$ 25,000
LU CapEx - Improvement	8843-1706	Facility Improvements & Additions - Keene	\$ 45,000	\$ 10,000
LU CapEx - Improvement	8843-C18750	Install Security Equipment - Keene	\$ 15,000	\$ -
LU CapEx - Improvement	8843-ENI103	Main Replacement City/State Construction	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-ENI137	Service Replacement City/State Construction	\$ 20,000	\$ 25,000
LU CapEx - Improvement	8843-REL105	Gas System Planning & Reliability	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-REL108	LNG/LPG Capital Improvements	\$ 60,000	\$ 30,000
LU CapEx - Replenishment	8843-1701	Reserve for unidentified projects	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-1702	Purchase Misc. Capital Tools/Equipment	\$ 4,000	\$ 3,000
LU CapEx - Replenishment	8843-1703	Transportation Fleet and Equipment Purchases	\$ 45,000	\$ 20,000
LU CapEx - Replenishment	8843-ENI006	Cathodic Protection/Corrosion Mitigation Program	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI007	Replacement Services Random	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI100P	Meter Work Project (Meter Purchases)	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8843-ENI107	Main Replacement LPP	\$ 150,000	\$ 150,000
LU CapEx - Replenishment	8843-ENI117	Service Replacement LPP	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-REL109	SCADA Capital Improvements	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-REL110	Valve Installation/Replacement	\$ 6,000	\$ 4,000
			\$ 1,055,000	\$ 802,000

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

RESPONSE:

Please see attached Puc 1604.01(a)(9). An additional document depicting the Company's general ledger account structure is included with the EnergyNorth response to Puc 1604.01(a)(9).

Chart Of Accounts

Inactive	Account	Description
	8843-2-0000-10-1010-1350	Working Funds
	8843-2-0000-10-1020-1310	Cash - JP Morgan
	8843-2-0000-10-1101-1425	Accounts Receivable-Pro Pack
	8843-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
	8843-2-0000-10-1162-1730	Accrued Utility Revenue
	8843-2-0000-10-1240-1650	Prepays
	8843-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
	8843-2-0000-10-1380-1540	Plant Materials and Operating Supplies
	8843-2-0000-10-1380-1630	Stores Expense Undistributed
	8843-2-0000-10-1380-1641	Fuel Stock - Propane
X	8843-2-0000-10-1380-1642	UG Storage-Liquefied Nat Gas
	8843-2-0000-10-1610-1050	Plant Held for future use
X	8843-2-0000-10-1615-1010	Plant
	8843-2-0000-10-1615-1060	Plant in Service-not classified
	8843-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
	8843-2-0000-10-1615-3190	Property, Plant and Equipment
	8843-2-0000-10-1615-3760	T&D-Mains-STL
	8843-2-0000-10-1615-3761	T&D-Mains-OTH
	8843-2-0000-10-1615-3762	T&D-MainsPLST
	8843-2-0000-10-1615-3763	T&D-Mains-CI
	8843-2-0000-10-1615-3764	T&D-Mains-Valve >4"
	8843-2-0000-10-1615-3780	T&D-M&R Equipment
	8843-2-0000-10-1615-3800	T&D-Gas Services-STL
	8843-2-0000-10-1615-3801	T&D-Gas Services-OTH
	8843-2-0000-10-1615-3802	T&D-Gas Services-PLST
	8843-2-0000-10-1615-3810	T&D-Gas Meters
	8843-2-0000-10-1615-3811	T&D-Gas Meters-Instrument
	8843-2-0000-10-1615-3812	T&D-Gas Meters-ERTS
	8843-2-0000-10-1615-3870	T&D-Other Equipment
	8843-2-0000-10-1615-3900	GEN-Structure Improvements
	8843-2-0000-10-1615-3910	GEN-Office Furniture-Equipment
	8843-2-0000-10-1615-3912	GEN-Laptop Computers
	8843-2-0000-10-1615-3921	GEN-Pass/Trailer
	8843-2-0000-10-1615-3922	GEN-Service Vans
	8843-2-0000-10-1615-3940	GEN-Tools-Shop-Garage Equip
	8843-2-0000-10-1615-3960	GEN-Power Op Equip<=12,000lb
	8843-2-0000-10-1615-3970	GEN-Communication Equipment
	8843-2-0000-10-1615-3980	GEN-Miscellaneous Equipment
	8843-2-0000-10-1618-1070	Construction Work In Progress
	8843-2-0000-10-1647-3030	Misc. Intangible Plant
	8843-2-0000-10-1655-1080	Accum Prov for Depn of Utility Plant
	8843-2-0000-10-1655-1081	RWIP Reclass
	8843-2-0000-10-1655-1082	RWIP Salvage
	8843-2-0000-10-1655-1087	Excess Accumulated Depreciation

Chart Of Accounts

Inactive	Account	Description
	8843-2-0000-10-1655-1110	Accum Prov for Amort of Utility Plant
	8843-2-0000-10-1800-1903	Accum Def Inc Taxes Asset long term
	8843-2-0000-10-1910-1141	Goodwill
	8843-2-0000-10-1920-1740	R/A - COG Costs - Winter
	8843-2-0000-10-1920-1741	R/A - COG Costs - Summer
	8843-2-0000-10-1920-1860	Misc Deferred Debits
	8843-2-0000-20-2002-2320	A/P - Customer Refunds
	8843-2-0000-20-2110-2420	Misc Accrued Liabilities
	8843-2-0000-20-2110-2425	Gas/Power Purchases Accrual
	8843-2-0000-20-2111-2420	Unapplied payments
	8843-2-0000-20-2113-2350	Customer Deposits
X	8843-2-0000-20-2115-2420	Due to Vendor
X	8843-2-0000-20-2116-2372	Int Accr-Customer Deposits
X	8843-2-0000-20-2130-2425	Bonus Accrual
	8843-2-0000-20-2142-1740	Current Reg Liability Deferred Gas Cost
X	8843-2-0000-20-2211-2420	Unapplied Payments
	8843-2-0000-20-2510-2360	Federal Accrued Income Taxes
	8843-2-0000-20-2530-2360	State Accrued Income Taxes
	8843-2-0000-20-2530-2364	Tx Accr-Municipal Property
	8843-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current
	8843-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
	8843-2-0000-20-2810-2607	Due to Energy North
	8843-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)
	8843-2-0000-30-3310-2160	Retained Earnings
	8843-2-0000-40-4295-4150	Revenue from merchandise, jobbing & contract work
	8843-2-0000-40-4295-4800	Residential Sales
	8843-2-0000-40-4295-4801	Metered Sales to Residential Customers - Fixed
	8843-2-0000-40-4295-4802	Metered sales to Residential Customers - Variable
	8843-2-0000-40-4295-4803	Metered sales to Residential Customers- Pass throu
	8843-2-0000-40-4295-4810	Commercial and industrial sales
	8843-2-0000-40-4295-4813	Metered Sales to Commercial Customers - Fixed
	8843-2-0000-40-4295-4814	Metered sales to Commercial Customers - Variable
	8843-2-0000-40-4295-4815	Metered sales to Commercial Customers- Pass throug
	8843-2-0000-40-4420-4190	Interest income
	8843-2-0000-40-4460-4170	Revenues from non-utility operations
	8843-2-0000-40-4460-4880	Misc Service revenues
	8843-2-0000-40-4460-4950	Other Gas Revenues
	8843-2-0000-51-5010-4160	Merch/ jobbing/contract-Labour
	8843-2-0000-51-5010-4171	Expenses from non-utility operations - labor
	8843-2-0000-51-5010-7330	Gas mixing expense - labor
	8843-2-0000-51-5010-8790	Customer installations expenses - labor
	8843-2-0000-51-5010-8800	Other expenses - labor
	8843-2-0000-51-5430-4160	Merch/ jobbing/contract-non Labour

Chart Of Accounts

Inactive	Account	Description
	8843-2-0000-51-5430-4171	Expenses from non-utility operations
	8843-2-0000-51-5430-8790	Customer installation expense
	8843-2-0000-51-5435-8800	Other expenses
X	8843-2-0000-51-5435-8810	Distribution-Rents-Expense
	8843-2-0000-51-5436-8740	Mains & services expenses
	8843-2-0000-51-5444-7350	Misc. Production expense
	8843-2-0000-52-5541-8040	Natural Gas City Gate Purchases
	8843-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation
	8843-2-0000-52-5541-8042	Deferred Gas Costs
	8843-2-0000-52-5542-8051	PGA for Residential-PGA Recoveries
	8843-2-0000-52-5542-8052	PGA for Commercial-PGA Recoveries
	8843-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage
	8843-2-0000-52-5543-8082	Natural Gas Delivered to Storage
	8843-2-0000-56-5010-8860	Maint of structures & improvements - Labor
	8843-2-0000-56-5010-8870	Maint of mains - Labor
	8843-2-0000-56-5010-8920	Maint of services - Labor
	8843-2-0000-56-5010-8930	Maint of meters & house regulators - labor
	8843-2-0000-56-5010-8940	Maint of other equip - labor
	8843-2-0000-56-5210-8860	Maint of structures & improvements
	8843-2-0000-56-5210-8870	Maint of mains
	8843-2-0000-56-5210-8920	Maint of services expense
	8843-2-0000-56-5210-8930	Maint of meters & house regulators
	8843-2-0000-56-5210-8940	Maint of other equip - expenses
	8843-2-0000-69-5010-9020	Meter reading expenses - labor
	8843-2-0000-69-5010-9030	Customer records and collection expenses - labor
X	8843-2-0000-69-5010-9200	A&G salaries
	8843-2-0000-69-5040-4080	Social Security taxes
	8843-2-0000-69-5041-4080	Federal unemployment taxes
	8843-2-0000-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8843-2-0000-69-5042-4080	Medicare
X	8843-2-0000-69-5043-9262	ESPP Expense
X	8843-2-0000-69-5043-9263	Opt-Out Credit
	8843-2-0000-69-5043-9269	401K Match
	8843-2-0000-69-5044-9260	Group Benefits
	8843-2-0000-69-5110-9310	Rents
	8843-2-0000-69-5130-9210	Office Supplies & expenses
	8843-2-0000-69-5131-9212	Utilities - Keene
	8843-2-0000-69-5250-9020	Meter reading expenses
	8843-2-0000-69-5250-9030	Customer records and collection expenses
	8843-2-0000-69-5280-9240	Property insurance
	8843-2-0000-69-5280-9250	Injuries and damages
	8843-2-0000-69-5390-9090	Informational & instructional advertising expenses
	8843-2-0000-69-5610-9280	Regulatory commission expenses

Chart Of Accounts

Inactive	Account	Description
	8843-2-0000-69-5615-9302	Miscellaneous general expenses
	8843-2-0000-69-5680-4080	Property taxes
X	8843-2-0000-69-7100-9320	Maintenance of general plant-Gas
	8843-2-0000-69-7450-4263	Penalties
	8843-2-0000-69-7450-4264	Exp for certain civic, political and related act
	8843-2-0000-69-7450-4265	Other Deductions
	8843-2-0000-69-7450-4266	Political Expenses Non deductible
	8843-2-0000-80-8550-4310	Other Interest Expense
	8843-2-0000-80-8610-4030	Depreciation Exp
	8843-2-0000-80-8610-4050	Amortization-Intangibles
	8843-2-0000-80-8660-9040	uncollectible accounts
	8843-2-0000-80-8760-4101	Deferred SIT expense - State
	8843-2-0000-80-8760-4104	Deferred FIT expense - Federal
	8843-2-9810-69-5040-4080	Social Security Taxes
	8843-2-9810-69-5041-4080	Federal Unemployment Taxes
	8843-2-9810-69-5041-4082	Tx Oth Inc Tx St Unemployment Tax
	8843-2-9810-69-5042-4080	Medicare
	8843-2-9810-69-5043-9260	Employee Pension & Benefits - 401K
	8843-2-9810-69-5043-9262	ESPP Expense
	8843-2-9810-69-5043-9263	Opt Out Credit
	8843-2-9810-69-5043-9267	Pension
	8843-2-9810-69-5043-9268	Pension Plan Expenses
	8843-2-9810-69-5043-9269	401K Match
	8843-2-9810-69-5044-9260	Group Benefits
	8843-2-9810-69-5044-9261	Health Services
	8843-2-9810-69-5044-9262	FAS 106 Retiree Health Care
	8843-2-9810-69-5044-9267	Dental
	8843-2-9810-69-5044-9268	Group Life
	8843-2-9810-69-5045-9260	Workers Compensation
	8843-2-9810-69-7030-9200	LTIP Expense
	8843-2-9820-69-5280-9240	Insurance
	8843-2-9820-69-5680-4080	Property Taxes
	8843-2-9823-69-7360-9230	Legal Expense
	8843-2-9830-69-5610-9280	Regulatory Commission Expense
	8843-2-9850-51-5010-4160	Merch/Jobbing/Contract Labor
	8843-2-9850-51-5010-4171	Expenses from Non-Utility Operations Labor
	8843-2-9850-51-5010-7330	Gas Mixing Expense Labor
	8843-2-9850-51-5010-8740	Mains & Services Labor
	8843-2-9850-51-5010-8790	Customer Installations Expense Labor
	8843-2-9850-51-5430-8790	Customer Installation Expense
	8843-2-9850-51-5435-8800	Other Expenses
	8843-2-9850-51-5435-8810	Rent
	8843-2-9850-51-5436-8740	Mains & Services Expenses

Chart Of Accounts

Inactive	Account	Description
	8843-2-9850-56-5010-8860	Maint of Structures & Improvements Labor
	8843-2-9850-56-5010-8870	Maint of Mains Labor
	8843-2-9850-56-5010-8920	Maint of Services Labor
	8843-2-9850-56-5010-8930	Maint of Meters & House Regulators Labor
	8843-2-9850-56-5210-8860	Maint of Structures & Improvements
	8843-2-9850-56-5210-8870	Maint of Mains
	8843-2-9850-56-5210-8920	Maint of Services
	8843-2-9850-56-5210-8930	Maint of Meters & House Regulators
	8843-2-9850-56-5210-8940	Maint of Other Equip
	8843-2-9850-69-5010-9020	Meter Reading Expenses Labor
	8843-2-9850-69-5010-9030	Customer Records & Collections Expenses Labor
	8843-2-9850-69-5010-9200	A&G salaries - Operations
	8843-2-9850-69-5130-9210	Office Supplies
	8843-2-9850-69-5130-9216	Meals
	8843-2-9850-69-5131-9211	Travel
	8843-2-9850-69-5131-9212	Utilities
	8843-2-9850-69-5131-9213	Communication
	8843-2-9850-69-5131-9214	Dues & Membership Fees
	8843-2-9850-69-5131-9215	Training
	8843-2-9850-69-5131-9216	Postage
	8843-2-9850-69-5200-9230	Outside Services
	8843-2-9850-69-5250-9020	Meter Reading Expenses
	8843-2-9850-69-5280-9250	Injuries & Damages
	8843-2-9850-69-7100-9320	Maint of General Plant
	8843-2-9850-69-7360-9230	Legal Expense - Operations
	8843-2-9850-69-7450-4263	Penalties
	8843-2-9850-69-7450-4265	Other Deductions
	8843-2-9853-51-5010-7170	Liquefied Petroleum Gas
	8843-2-9853-51-5010-7280	Liquefied Petroleum Gas
	8843-2-9853-51-5010-7330	Gas Mixing Expense
	8843-2-9853-51-5010-7350	Misc Production Expense
	8843-2-9853-51-5010-8800	Other Expenses Labor
	8843-2-9853-56-5010-8740	Maint of Other Eqt Labor
	8843-2-9853-56-5010-8870	Maint of Mains Labor
	8843-2-9853-56-5010-8920	Maint of Services Labor
	8843-2-9853-69-5131-9211	Travel
	8843-2-9853-69-5131-9213	Communication
	8843-2-9853-69-5131-9214	Dues & Membership Fees
	8843-2-9853-69-5131-9215	Training
	8843-2-9865-69-5390-9090	Informational & Instructional Advertising Expense
	8843-2-9865-80-8660-9040	Uncollectible Accounts

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

RESPONSE:

There are no 10K or 10Q forms for EnergyNorth Natural Gas – Keene Division.

Please go to the following hyperlink for Algonquin Power & Utilities Corp.'s annual and quarterly reports for the most recent two years as well as links to the Canadian Securities Administrators (CSA) and the System for Electronic Document Analysis and Retrieval (SEDAR).

<http://investors.algonquinpower.com/FinancialDocs.aspx?iid=4142273>

Hard copies will be provided upon request.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;

RESPONSE:

There was one item in the above categories charged above the line during the test year:

Keene		
1604.01 (a) 11 Membership Dues		
<u>Vendor</u>	<u>Account number</u>	<u>Amount</u>
Greater Keene Chamber of Commerce	8843-2-0000-69-5130-9210	365.00

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;

RESPONSE:

The Company is not aware of a depreciation study previously being prepared.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

RESPONSE:

The Company is not aware of any management of financial audit of Keene.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;

RESPONSE:

Please see the document provided with EnergyNorth's response to Puc 1604.01(a)(14).

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(15) Copies of all officer and executive incentive plans;

RESPONSE:

Please see the documents provided with EnergyNorth's response to Puc 1604.01(a)(15).

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;

RESPONSE:

None of the above apply.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

RESPONSE:

Please see attached Puc 1604.01(a)(17) for a list of all payments to individuals or corporations for contractual services in the test year in excess of \$10,000.

Keene Division
Payments 10,000 and over 2016

Vendor	Amount
NGL SUPPLY WHOLESALE LLC	689,384.18
PATRIOT GAS SUPPLY, LLC	512,402.59
CITY OF KEENE	137,125.66
MME CONSTRUCTION, LLC	96,700.82
R & M REALTY, INC.	59,447.68
KEENE PROPANE CORPORATION	53,936.31
BDM SWEEPER SERVICE INC.	41,800.00
ELEMENT FLEET	41,602.37
HOPE AIR, LLC	29,525.18
EVERSOURCE	28,460.28
STATE OF NH - DEPARTMENT OF REVENUE	26,887.40
NEW ENGLAND TRAFFIC CONTROL	21,785.50
JOE GAUCI LANDSCAPING LLC	20,256.00
JAMES W. SEWALL COMPANY	20,000.00
DECATUR HEATING SERVICES	16,415.78
NORTHERN GAS TRANSPORT INC	15,699.61
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	12,913.00
Total	1,824,342.36

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

RESPONSE:

The Company does not have any non-utility assets but had the following activity in non-utility accounts during the year:

Keene		
1604.01 (a) 18 Non Utility Operations		
<u>GL Number</u>	<u>Description</u>	<u>Amount</u>
8843-2-0000-40-4295-4150	Revenue From Merchandise,Jobbing and Contract Work	(23,021.76)
8843-2-0000-51-5010-4160	Merchandise, Jobbing, Contract Labor	4,175.36
8843-2-0000-51-5430-4160	Merchandise, Jobbing, Contract Non-Labor	25,485.01
8843-2-0000-40-4460-4170	Revenue From Non Utility Operations	(5,143.69)
8843-2-0000-51-5010-4171	Expenses from Non Utility Operations	956.68
	Total	2,451.60

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;

RESPONSE:

The Company refers the NHPUC to the Company's previously filed "Annual Report for Gas Utilities" Form F-16.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission;

RESPONSE:

Please see attached Puc 1604.01(a)(20)(a) and Puc 1604.01(a)(20)(b).

NEW HAMPSHIRE GAS CORPORATION
STATEMENT OF INCOME - ACTUAL TO-DATE

2014

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Y-T-D
Retail Sales					
Residential Sales	200,673	104,201	45,831	85,047	435,752
Residential CGA	310,888	123,998	32,194	89,294	556,374
Total Residential	511,561	228,198	78,026	174,341	992,126
Commercial Sales	536,287	284,243	120,800	229,353	1,170,682.08
Commercial CGA	1,168,754	479,991	153,499	358,393	2,160,637.00
Total Commercial	1,705,040	764,235	274,299	587,746	3,331,319
Total Retail	2,216,601	992,433	352,324	762,086	4,323,445
Other Gas Revenues	73,505	(457,152)	(13,194)	305,035	(91,806)
Total Revenues	2,290,106	535,281	339,130	1,067,121	4,231,639
Purchased Gas Costs	1,546,361	556,949	184,984	446,842	2,735,136
Total Gas Margin	743,745	(21,668)	154,146	620,279	1,496,503
Operating Expenses					
Gas Mixing Costs	64,872	64,956	26,005	65,294	221,126
Distribution O&M	56,271	46,999	72,253	137,154	312,677
Customer Accounting	42,129	60,415	34,213	30,040	166,797
Customer Service	3,415	4,400	5,397	7,535	20,748
Selling & Advertising	774	1,538	80	1,340	3,731
General & Administrative	269,056	101,334	84,331	98,861	553,582
Total Operating Expenses	436,516	279,642	222,279	340,223	1,278,660
Depreciation	51,142	49,653	51,499	52,538	204,832
Amortization	0	0	0	0	0

NEW HAMPSHIRE GAS CORPORATION
STATEMENT OF INCOME - ACTUAL TO-DATE

2014

	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Y-T-D
Other Taxes (other than Income)	49,601	32,850	32,850	34,566	149,867
Other (Income) & Deductions:					
Other Income	(38,094)	(20,607)	(25,426)	(32,384)	(116,511)
AFUDC	(506)	(119)	(1,587)	(547)	(2,758)
Other Deductions	21,267	11,151	20,261	24,433	77,112
Total OID	(17,332)	(9,574)	(6,753)	(8,498)	(42,157)
Interest Expense	1,371	647	981	530	3,529
Income Before Income Taxes	222,447	(374,885)	(146,709)	200,919	(98,228)
Income Taxes:					
Federal Income Taxes	113,416	(104,941)	(52,662)	82,680	38,493
State Income Taxes	(23,004)	(46,981)	(6,792)	(38,373)	(115,151)
Net Earnings	132,036	(222,963)	(87,255)	156,612	(21,570)

Cumulative YTD

	2015	2015	2015	2015	2015
	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)	NH Gas (Keene)
	Q1	Q2	Q3	Q4	Total YTD
Revenue					
Operating Revenue					
Residential:					
8843-2-0000-40-4295-4800 Residential Sales	408,950.48	185,752.61	58,475.10	120,196.38	773,374.57
Total Residential	408,950.48	185,752.61	58,475.10	120,196.38	773,374.57
Commercial & Industrial:					
8843-2-0000-40-4295-4810 Commercial and industrial sales	1,440,445.65	650,052.69	194,868.02	373,897.94	2,659,264.30
Total Commercial & Industrial	1,440,445.65	650,052.69	194,868.02	373,897.94	2,659,264.30
Street Lighting	0.00	0.00	0.00	0.00	0.00
Refund Provision	0.00	0.00	0.00	0.00	0.00
Sales for Resale-SUG MA Ops	0.00	0.00	0.00	0.00	0.00
Other Operating Revenue :					
8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work	17,270.62	7,920.18	8,526.59	10,748.70	44,466.09
8843-2-0000-40-4460-4170 Revenues from non-utility operations	3,924.30	3,875.55	3,875.55	3,856.05	15,531.45
8843-2-0000-40-4460-4880 Misc Service revenues	5,277.61	7,557.94	3,415.55	2,848.50	19,099.60
8843-2-0000-40-4460-4950 Other Gas Revenues	44,984.67	(371,434.24)	(11,344.33)	175,896.04	(161,897.86)
Total Other Operating Revenue	71,457.20	(352,080.57)	4,473.36	193,349.29	(82,800.72)
Total Operating Revenue	1,920,853.33	483,724.73	257,816.48	687,443.61	3,349,838.15
Operating Expenses					
Purchased Energy					
Purchased Power	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas					
Natural Gas City Gate Purch:					
8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases	1,149,816.97	225,494.73	94,664.27	305,616.77	1,775,592.74
8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	0.00	6,971.22	0.00	2,258.78	9,230.00
8843-2-0000-52-5541-8042 Deferred Gas Costs	(21,691.45)	83,317.89	264,728.91	23,919.91	350,275.26
Total Natural Gas City Gate Purch	1,128,125.52	315,783.84	359,393.18	331,795.46	2,135,098.00
Other Gas Purchases	0.00	0.00	0.00	0.00	0.00
Gas Withdrawn from Storage-Dr:					
8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	22,969.91	36,098.69	8,073.81	0.00	67,142.41
8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage	(6,336.04)	(130,896.28)	(38,679.19)	(36,575.55)	(212,487.06)
Total Gas Withdrawn from Storage-Dr	16,633.87	(94,797.59)	(30,605.38)	(36,575.55)	(145,344.65)
Other Gas Supply Expense	0.00	0.00	0.00	0.00	0.00
Transmission - Flow thru work	0.00	0.00	0.00	0.00	0.00
Total Purchased Energy	1,144,759.39	220,986.25	328,787.80	295,219.91	1,989,753.35
Net Revenue	776,093.94	262,738.48	(70,971.32)	392,223.70	1,360,084.80
Transmission Expense					
Labour Expense :					
8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour	2,594.73	2,341.82	212.47	1,719.81	6,868.83
8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor	1,140.28	66.69	77.20	682.21	1,966.38
Total Labour Expense	3,735.01	2,408.51	289.67	2,402.02	8,835.21
Other Expense	0.00	0.00	0.00	0.00	0.00
Total Transmission Expense	3,735.01	2,408.51	289.67	2,402.02	8,835.21
Gas Expenses					
Labour Expense :					
8843-2-0000-51-5010-7330 Gas mixing expense - labor	11,049.53	8,455.81	7,949.56	8,814.05	36,268.95
Total Labour Expense	11,049.53	8,455.81	7,949.56	8,814.05	36,268.95
Other Expense:					
8843-2-0000-51-5444-7350 Misc. Production expense	5,859.84	8,995.81	14,054.15	12,254.70	41,164.50
Total Other Expense	5,859.84	8,995.81	14,054.15	12,254.70	41,164.50
Total Gas Expense	16,909.37	17,451.62	22,003.71	21,068.75	77,433.45
Distribution Expenses					
Labour Expense :					

Income Statement by Quarter

8843-2-0000-51-5010-8790 Customer installations expenses - labor	6,189.61	3,135.73	6,348.80	5,203.42	20,877.56
8843-2-0000-51-5010-8800 Other expenses - labor	12,461.97	(639.64)	775.58	(45.89)	12,552.02
8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor	3,412.87	2,346.97	305.98	2,569.33	8,635.15
8843-2-0000-56-5010-8870 Maint of mains - Labor	19,109.45	8,765.02	11,787.32	57,010.81	96,672.60
8843-2-0000-56-5010-8920 Maint of services - Labor	10,989.88	2,322.73	826.05	2,261.42	16,400.08
8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor	5,906.42	4,914.54	4,739.62	7,431.46	22,992.04
8843-2-0000-56-5010-8940 Maint of other equip - labor	0.00	1,067.15	166.80	269.76	1,503.71
Total Labour Expense	58,070.20	21,912.50	24,950.15	74,700.31	179,633.16
Other Expense:					
8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour	4,196.49	3,008.55	5,266.90	4,592.70	17,064.64
8843-2-0000-51-5430-4171 Expenses from non-utility operations	31.56	0.00	60.00	82.90	174.46
8843-2-0000-51-5435-8800 Other expenses	10,401.75	1,494.29	24,123.36	7,429.70	43,449.10
8843-2-0000-51-5435-8810 Distribution-Rents-Expense	2,045.31	0.00	0.00	0.00	2,045.31
8843-2-0000-51-5436-8740 Mains & services expenses	1,769.66	457.51	2,484.33	11,538.40	16,249.90
8843-2-0000-56-5210-8860 Maint of structures & improvements	5,798.82	8,693.32	2,507.70	2,442.94	19,442.78
8843-2-0000-56-5210-8870 Maint of mains	9,614.00	27.23	1,925.80	18,898.37	30,465.40
8843-2-0000-56-5210-8920 Maint of services expense	174.83	1,059.08	614.09	1,305.01	3,153.01
8843-2-0000-56-5210-8930 Maint of meters & house regulators	0.00	1,072.22	4,902.80	479.62	6,454.64
8843-2-0000-56-5210-8940 Maint of other equip - expenses	0.00	0.00	120.00	0.00	120.00
Total Other Expense	34,032.42	15,812.20	42,004.98	46,769.64	138,619.24
Total Distribution Expense	92,102.62	37,724.70	66,955.13	121,469.95	318,252.40
Customer Expenses					
Labour Expense :					
8843-2-0000-69-5010-9020 Meter reading expenses - labor	3,733.02	4,193.22	1,668.93	2,849.77	12,444.94
8843-2-0000-69-5010-9030 Customer records and collection expenses - labor	7,177.04	(1,139.02)	0.00	3,598.59	9,636.61
Total Labour Expense	10,910.06		1,668.93		22,081.55
Other Expense:					
8843-2-0000-69-5250-9030 Customer records and collection expenses	6,667.20	564.17	2,235.14	546.32	10,012.83
8843-2-0000-69-5390-9090 Informational & instructional advertising expenses	0.00	0.00	288.00	0.00	288.00
8843-2-0000-80-8660-9040 uncollectible accounts	23,117.45	10,447.57	3,166.79	6,176.17	42,907.98
Total Other Expense	29,784.65	11,011.74	5,689.93	6,722.49	53,208.81
Total Customer Expense	40,694.71	14,065.94	7,358.86	13,170.85	75,290.36
Total Operating Expenses	153,441.71	71,650.77	96,607.37	158,111.57	479,811.42
Administrative Expenses					
Admin & General Wages :					
8843-2-0000-69-5010-9200 A&G salaries	0.00	0.00	4,793.00	(7,400.79)	(2,607.79)
8843-2-9850-69-5010-9200 A&G salaries - Operations	41,476.53	55,445.04	53,718.38	62,930.19	213,570.14
Total Admin & General Wages	41,476.53	55,445.04	58,511.38	55,529.40	210,962.35
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Employee Insurance	0.00	0.00	0.00	0.00	0.00
Office Supplies :					
8843-2-0000-69-5130-9210 Office Supplies & expenses	8,727.55	9,986.97	12,062.06	13,223.69	44,000.27
8843-2-9850-69-5130-9210 Office Supplies	143.76	4,249.56	3,085.82	909.38	8,388.52
Total Office Supplies	8,871.31	14,236.53	15,147.88	14,133.07	52,388.79
Property, Injury and Damages Insurance :					
8843-2-0000-69-5280-9240 Property insurance	14,747.04	19,653.54	17,200.29	14,838.17	66,439.04
8843-2-0000-69-5280-9250 Injuries and damages	6,835.08	87,268.36	43,634.19	34,994.46	172,732.09
Total Property, Injury and Damages Insurance	21,582.12	106,921.90	60,834.48	49,832.63	239,171.13
Employee Pension and Benefit :					
8843-2-0000-69-5043-9262 ESPP Expense	71.27	68.69	30.68	0.00	170.64
8843-2-0000-69-5043-9263 Opt-Out Credit	0.00	101.75	64.61	0.00	166.36
8843-2-0000-69-5043-9269 401K Match	3,336.52	3,676.93	3,410.71	3,096.78	13,520.94
8843-2-0000-69-5044-9260 Group Benefits	17,197.67	17,588.21	29,132.98	36,547.41	100,466.27
Total Employee Pension and Benefit	20,605.46	21,435.58	32,638.98	39,644.19	114,324.21
Regulatory Expenses :					
8843-2-0000-69-5610-9280 Regulatory commission expenses	3,512.49	3,512.51	4,305.74	3,566.74	14,897.48
Total Regulatory Expenses	3,512.49	3,512.51	4,305.74	3,566.74	14,897.48

Income Statement by Quarter

Rents :					
8843-2-0000-69-5110-9310 Rents	8,181.24	12,271.86	8,181.24	16,362.48	44,996.82
Total Rents	8,181.24	12,271.86	8,181.24	16,362.48	44,996.82
Intercompany Rent	0.00	0.00	0.00	0.00	0.00
Maintenance :					
8843-2-0000-69-7100-9320 Maintenance of general plant-Gas	147.50	0.00	0.00	0.00	147.50
Total Maintenance	147.50	0.00	0.00	0.00	147.50
Franchise Requirements	0.00	0.00	0.00	0.00	0.00
Other Admin Expenses :					
8843-2-0000-69-5131-9212 Utilities - Keene	3,597.36	6,337.98	7,048.62	5,597.65	22,581.61
8843-2-0000-69-5615-9302 Miscellaneous general expenses	50,000.01	50,000.01	50,000.01	49,999.97	200,000.00
Total Other Admin Expenses	53,597.37	56,337.99	57,048.63	55,597.62	222,581.61
Total Administrative Expenses	157,974.02	270,161.41	236,668.33	234,666.13	899,469.89
Income and Non Income Tax					
Federal Unemployment:					
8843-2-0000-69-5040-4080 Social Security taxes	7,028.06	7,654.74	5,837.58	6,746.62	27,267.00
8843-2-0000-69-5041-4080 Federal unemployment taxes	184.90	183.32	29.10	35.70	433.02
8843-2-0000-69-5042-4080 Medicare	1,477.77	1,737.29	1,454.92	1,538.60	6,208.58
Total Federal Unemployment	8,690.73	9,575.35	7,321.60	8,320.92	33,908.60
Company FICA	0.00	0.00	0.00	0.00	0.00
State Unemployment:					
8843-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	414.65	773.96	427.34	(808.22)	807.73
Total State Unemployment	414.65	773.96	427.34	(808.22)	807.73
Municipal, Property & Franchise Tax:					
8843-2-0000-69-5680-4080 Property taxes	38,471.44	36,000.00	36,000.00	29,502.08	139,973.52
Total Municipal, Property & Franchise Tax	38,471.44	36,000.00	36,000.00	29,502.08	139,973.52
Total Taxes	47,576.82	46,349.31	43,748.94	37,014.78	174,689.85
Total Expenses	358,992.55	388,161.49	377,024.64	429,792.48	1,553,971.16
EBITDA Before Corporate Allocations	417,101.39	(125,423.01)	(447,995.96)	(37,568.78)	(193,886.36)
Corporate Allocations					
LU Corporate Labor	0.00	0.00	0.00	0.00	0.00
LU Allocations					
LABS Labor	0.00	0.00	0.00	0.00	0.00
LABS Allocations					
APUC/APCO Corporate Labor	0.00	0.00	0.00	0.00	0.00
APUC/APCO Allocations					
Total Corporate Allocations	0.00	0.00	0.00	0.00	0.00
EBITDA After Corporate Allocations	417,101.39	(125,423.01)	(447,995.96)	(37,568.78)	(193,886.36)
Depreciation & Amortization Expense					
Depreciation Expense :					
8843-2-0000-80-8610-4030 Depreciation Exp	0.00	107,862.60	53,931.30	53,931.19	215,725.09
Total Depreciation Expense	0.00	107,862.60	53,931.30	53,931.19	215,725.09
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost	0.00	0.00	0.00	0.00	0.00
Amortization-Regulatory Debits	0.00	0.00	0.00	0.00	0.00
Acquisition Costs	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	0.00	107,862.60	53,931.30	53,931.19	215,725.09
NET OPERATING INCOME	417,101.39	(233,285.61)	(501,927.26)	(91,499.97)	(409,611.45)
Other Income & Deductions					
Allowable Funds used during Construction	0.00	0.00	0.00	0.00	0.00
Interest & Dividends Income	0.00	0.00	0.00	0.00	0.00
Rental Income	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions :					
8843-2-0000-69-7450-4263 Penalties	0.00	(50.00)	0.00	0.00	(50.00)
Total Other Income & Deductions	0.00	(50.00)	0.00	0.00	(50.00)
Total Other Income & Deductions	0.00	(50.00)	0.00	0.00	(50.00)
Income Before Interest Charges	417,101.39	(233,335.61)	(501,927.26)	(91,499.97)	(409,661.45)
Interest Charges					
Interest on Long Term Debt	0.00	0.00	0.00	0.00	0.00

Income Statement by Quarter

Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00
Other Interest Charges :					
8843-2-0000-80-8550-4310 Other Interest Expense	230.30	(1,775.35)	331.04	7,655.38	6,441.37
Total Other Interest Charges	230.30	(1,775.35)	331.04	7,655.38	6,441.37
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00
Total Interest Charges	230.30	(1,775.35)	331.04	7,655.38	6,441.37
Income Taxes					
State Income Tax	0.00	0.00	0.00	0.00	0.00
Deferred Federal and State Tax :					
8843-2-0000-80-8760-4101 Deferred SIT expense - State	0.00	0.00	0.00	(22,800.55)	(22,800.55)
8843-2-0000-80-8760-4104 Deferred FIT expense - Federal	0.00	0.00	0.00	(138,185.16)	(138,185.16)
Total Deferred Federal and State Tax	0.00	0.00	0.00	(160,985.71)	(160,985.71)
Federal Income Taxes	0.00	0.00	0.00	0.00	0.00
Total Income Taxes	0.00	0.00	0.00	(160,985.71)	(160,985.71)
NET INCOME / (LOSS)	416,871.09	(231,560.26)	(502,258.30)	61,830.36	(255,117.11)

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

RESPONSE:

Quarterly sales volumes for the previous two years are provided below:

Keene					
1604.01(a)21 Qtrly Sales Volumes - 2014					
	Qtr 1 Therms	Qtr 2 Therms	Qtr 3 Therms	Qtr 4 Therms	2014 Therms
Residential	152,517.18	72,455.63	21,823.34	40,272.28	287,068.43
Commercial	561,244.92	276,059.96	104,034.38	157,975.94	1,099,315.20
Total	713,762.10	348,515.59	125,857.72	198,248.22	1,386,383.63

Keene					
1604.01(a)21 Qtrly Sales Volumes - 2015					
	Qtr 1 Therms	Qtr 2 Therms	Qtr 3 Therms	Qtr 4 Therms	2015 Therms
Residential	153,290.26	69,458.62	20,568.30	50,603.42	293,920.60
Commercial	601,276.64	291,865.62	102,361.98	201,188.98	1,196,693.22
Total	754,566.90	361,324.24	122,930.28	251,792.40	1,490,613.82

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

RESPONSE:

Sources of capital will be derived from cash generated from ongoing operations during the post two-year period with any shortfalls made up with cash advances from the revolving credit facility at Liberty Utilities Co.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
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Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;

RESPONSE:

Please see attached Puc 1604.01(a)(23).

Regarding sources of funds, please refer to the response to Puc 1604.01(a)(22).

Priority	Project	Project Description	CY2017 Capital Budget	CY2018 Capital Budget
LU CapEx - Growth	8843-C18821	Keene HP Conversion to CNG	\$ 250,000	\$ 100,000
LU CapEx - Growth	8843-ENI101	Growth New Main	\$ 100,000	\$ 100,000
LU CapEx - Growth	8843-ENI161	Main Replacement/Growth Fitting	\$ 5,000	\$ 5,000
LU CapEx - Growth	8843-PCN150	New Service Residential	\$ 50,000	\$ 50,000
LU CapEx - Growth	8843-PCN152	New Service Comm/Industrial	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8843-1704	Facility Improvements & Additions - Keene	\$ 5,000	\$ 5,000
LU CapEx - Improvement	8843-1705	IT - Software, Equipment & Infrastructure	\$ 25,000	\$ 25,000
LU CapEx - Improvement	8843-1706	Facility Improvements & Additions - Keene	\$ 45,000	\$ 10,000
LU CapEx - Improvement	8843-C18750	Install Security Equipment - Keene	\$ 15,000	\$ -
LU CapEx - Improvement	8843-ENI103	Main Replacement City/State Construction	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-ENI137	Service Replacement City/State Construction	\$ 20,000	\$ 25,000
LU CapEx - Improvement	8843-REL105	Gas System Planning & Reliability	\$ 50,000	\$ 50,000
LU CapEx - Improvement	8843-REL108	LNG/LPG Capital Improvements	\$ 60,000	\$ 30,000
LU CapEx - Replenishment	8843-1701	Reserve for unidentified projects	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-1702	Purchase Misc. Capital Tools/Equipment	\$ 4,000	\$ 3,000
LU CapEx - Replenishment	8843-1703	Transportation Fleet and Equipment Purchases	\$ 45,000	\$ 20,000
LU CapEx - Replenishment	8843-ENI006	Cathodic Protection/Corrosion Mitigation Program	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI007	Replacement Services Random	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-ENI100P	Meter Work Project (Meter Purchases)	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8843-ENI107	Main Replacement LPP	\$ 150,000	\$ 150,000
LU CapEx - Replenishment	8843-ENI117	Service Replacement LPP	\$ 25,000	\$ 25,000
LU CapEx - Replenishment	8843-REL109	SCADA Capital Improvements	\$ 5,000	\$ 5,000
LU CapEx - Replenishment	8843-REL110	Valve Installation/Replacement	\$ 6,000	\$ 4,000
			\$ 1,055,000	\$ 802,000

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;

RESPONSE:

The Company had no outstanding short term indebtedness during the test year.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

- (25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and

RESPONSE:

Please see attached Puc 1604.01(a)(25).

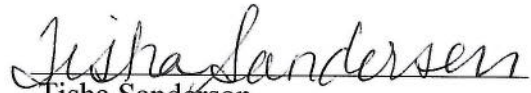
Direct parent expenses are recorded on the books through receipt of an actual intercompany invoice and posting it to the appropriate FERC account. Intercompany invoices are received in most cases once per month, at month end, for recording to accounts payable. The AP invoice is paid using an intercompany bank transfer from EnergyNorth Natural Gas – Keene Division to the parent company.

Keene YEAR 2016		Vendor ID				
FERC Account No.	Account Name	8810-APUC(1)	8810-LIBCAN (2)	881-LIBUS (3)	881-LUSC (4)	Total
107	CWIP		\$ 16,551			16,551
Total		\$ -	\$ 16,551	\$ -	\$ -	16,551
(2) 8810-LIBCAN = Liberty Utilities Canada						

Attestation

I affirm, based on my personal knowledge, information and belief that: (1) the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities (the "Company"), do in fact set forth the results shown by such books and records and that all differences between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year have been expressly noted; and (2) the proper amounts have been allocated to the Company from its parent and that those amounts have been included in the Company's cost of service as set forth in 1604.01(a)(25).

March 16, 2017

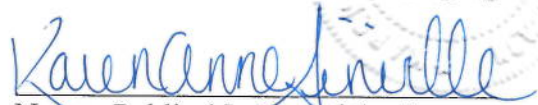

Tisha Sanderson
Director, Finance
Liberty Utilities – East

I, Tisha Sanderson, Director of Finance, Liberty Utilities – East, being first and duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: March 16, 2017

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

Sworn to and subscribed before me this 16th day of March, 2017.


Notary Public / Justice of the Peace

KAREN ANNE SINVILLE
Justice of the Peace, State of New Hampshire
My Commission Expires July 2, 2019

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities – Keene Division
DG 17-048

Full Rate Case Filing Requirements
Pursuant to Puc 1604.01(a)

(26) Support for figures appearing on written testimony and in accompanying exhibits.

RESPONSE:

Please refer to testimony and attachments.