

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

Full 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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- (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

Balance Sheet

Energy North	Energy North
2016	2016
Jan	Dec

Assets

Net Utility Plant

Property, plant and equipment:

8840-2-0000-10-1615-1012 Plant in Service - ARO	139,286.05	139,286.05
8840-2-0000-10-1615-1060 Plant in Service-not classified	8,233,906.65	28,098,321.03
8840-2-0000-10-1615-1211 OPI-Structures Retained	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	320,899.81	1,896,961.15
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	1,975,162.98	1,975,162.98
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	258,481.12	258,481.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	2,059,339.75	2,111,207.27
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8,798,817.29	8,777,305.58
8840-2-0000-10-1615-3610 Structures and Improvements	57,345.26	57,345.26
8840-2-0000-10-1615-3635 Other equipment	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	197,930.80	197,930.80
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	208,951,072.41	216,577,068.89
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	4,909,986.85	4,909,207.71
8840-2-0000-10-1615-3800 Services	135,562,215.44	143,184,190.85
8840-2-0000-10-1615-3801 Services - Stub	0.00	334,675.76
8840-2-0000-10-1615-3810 Meters	14,628,344.84	14,628,344.84
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	188,398.45	188,398.45
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	5,647,768.66	5,647,768.66
8840-2-0000-10-1615-3820 Meters Installations	11,066,107.23	14,360,005.18
8840-2-0000-10-1615-3870 Other Equipment	877,577.61	908,013.19
8840-2-0000-10-1615-3900 General Structures & Improvmnt	12,663,867.41	16,827,050.57
8840-2-0000-10-1615-3910 Office Furniture & Improvement	284,913.66	285,566.44
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	1,990,777.72	1,840,910.71
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	656,385.76	679,916.11
8840-2-0000-10-1615-3920 Transportation Equipment	1,003,814.00	1,514,461.55
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	45,116.98	0.00
8840-2-0000-10-1615-3930 Stores Equipment	99,420.78	99,420.78
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	718,399.81	825,963.05
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	278,836.07	220,164.13
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	305,677.11	271,779.11
8840-2-0000-10-1615-3970 Communications Equipment	377,371.54	395,811.22
8840-2-0000-10-1615-3980 Misc. Equipment	228,803.30	348,302.10

Total Property, plant and equipment

423,905,900.38 468,938,895.58

Less: Accum depreciation:

8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(147,587,899.26)	(157,819,180.22)
8840-2-0000-10-1655-1081 RWIP Reclass	0.00	0.00
8840-2-0000-10-1655-1087 Excess Accum Depreciation	(290,480.23)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	(133,250.86)	(133,534.72)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	(133,283.70)	(133,283.70)

Total Less: Accum depreciation

(148,144,914.05) (158,376,478.87)

CWIP/Fixed Assets Clearing:

8840-2-0000-10-1618-1070 Construction Work In Progress	16,417,169.84	12,384,978.71
8840-2-0000-10-1655-1082 RWIP Salvage	0.00	(2,055.48)
8840-2-0000-10-1655-1084 Accum dep cost of removal	35,247,763.73	37,639,678.91

Balance Sheet

Total CWIP/Fixed Assets Clearing	51,664,933.57	50,022,602.14
Net property, plant and equipment	327,425,919.90	360,585,018.85
Investments and other:		
8840-2-0000-10-1163-1754 Deferred Bad Debt - Summer	(102,775.46)	11,892.27
8840-2-0000-10-1163-1755 Deferred Reserve EE	(707,651.74)	0.00
8840-2-0000-10-1169-1756 Deferred RLIAP	(31,216.39)	0.00
Total Investments and other	(841,643.59)	11,892.27
Land and Land Rights:		
8840-2-0000-10-1610-1050 Plant Held For Future Use	459,307.79	459,307.79
8840-2-0000-10-1610-1210 OPI-Land Retained	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	16,806.09	16,806.09
Total Land and Land Rights	489,778.88	489,778.88
Goodwill:		
8840-2-0000-10-1910-1141 Goodwill	28,151,896.45	28,151,896.45
Total Goodwill	28,151,896.45	28,151,896.45
Intangibles:		
8840-2-0000-10-1647-3030 Misc. Intangible Plant	12,134,138.98	14,741,391.99
Total Intangibles	12,134,138.98	14,741,391.99
Less: Accum amortization:		
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant	(2,853,974.54)	(4,830,577.39)
Total Less: Accum amortization	(2,853,974.54)	(4,830,577.39)
Net Intangibles	37,921,839.77	38,552,489.93
Current Assets		
Cash :		
8840-2-0000-10-1010-1300 Cash In Hand	44,985.57	79,521.29
8840-2-0000-10-1020-1310 Cash - JP Morgan	559,751.23	299,785.13
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds	(79,660.33)	(248,505.11)
8840-2-0000-10-1020-1313 Cash Receipts Misc AR	0.00	0.00
Total Cash	525,076.47	130,801.31
Temporary Cash Investments	0.00	0.00
Accounts Receivable:		
8840-2-0000-10-1101-1420 Customer Accounts Receivable	21,478,511.29	15,429,964.91
8840-2-0000-10-1101-1421 Customer AR-Misc Billing	(246,308.55)	(20,308.54)
8840-2-0000-10-1101-1427 A/R-Cogsdale clearing	15,896.21	14,672.95
8840-2-0000-10-1121-1460 AR Associated Company	89,538.15	245,010.52
8840-2-0000-10-1160-1430 Other Accounts Receivable	86,992.50	72,437.00
8840-2-0000-10-1163-1430 Income Tax Receivable	0.00	126,000.00
Total Accounts Receivable	21,424,629.60	15,867,776.84
Allowance for Uncollectible accounts:		
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(3,335,014.69)	(3,043,020.66)
Total Allowance for Uncollectible accounts	(3,335,014.69)	(3,043,020.66)
Unapplied Payments	0.00	0.00
Phased in Revenue:		
8840-2-0000-10-1930-1420 Phased in Revenue - Long Term	197,382.17	0.00

Balance Sheet

Total Phased in Revenue	197,382.17	0.00
Accrued Utility Revenue:		
8840-2-0000-10-1162-1730 Accrued Utility Revenue	15,292,192.35	13,603,194.90
Total Accrued Utility Revenue	15,292,192.35	13,603,194.90
Due From Vendor	0.00	0.00
Notes Receivable	0.00	0.00
Interest & Dividends Receivable	0.00	0.00
Prepays:		
8840-2-0000-10-1240-1650 Prepays	487,133.28	127,015.17
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	2,169,388.67	3,625,472.59
Total Prepays	2,656,521.95	3,752,487.76
Deposits	0.00	0.00
Current Reg Assets:		
8840-2-0000-10-1168-1420 Phased in Revenue	2,020,648.91	1,024,163.06
8840-2-0000-10-1168-1821 Current Regulatory Asset - Special Audit	32,085.59	210,208.03
Total Current Reg Assets	2,052,734.50	1,234,371.09
Other:		
8840-2-0000-10-1230-1903 Accum Def Inc Taxes Asset (Current)	(0.01)	(0.01)
8840-2-0000-10-1250-1840 Misc Billing Clearing	108,756.67	(10,467.68)
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	0.00	0.00
8840-2-0000-10-1251-1849 Operating Clearing	0.00	0.00
Total Other	108,756.66	(10,467.69)
Intercompany	0.00	0.00
Total Current Assets	38,922,279.01	31,535,143.55
Regulatory Assets		
Regulatory assets:		
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset	0.00	0.00
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	1,635,525.47	688,641.95
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109	425,019.00	425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	188,572.77	21,944.47
8840-2-0000-10-1930-1824 R/A Deferred Tilton Remediation	121,557.39	124,123.71
8840-2-0000-10-1930-1826 FAS 158 - Pension	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	1,389,863.24	1,434,764.87
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	1,253,055.28	988,103.39
8840-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset	492,341.30	732,414.73
Total Regulatory assets	27,131,687.45	26,040,765.12
Deferred charges		
Deferred charges:		
8840-2-0000-10-1163-1422 Deferred Working Capital - Winter	(26,487.63)	0.00
8840-2-0000-10-1163-1424 Deferred Working Capital - Summer	10,795.50	1,215.28
8840-2-0000-10-1920-1740 R/A - COG Costs - Winter	(4,211,559.38)	0.00
8840-2-0000-10-1920-1741 R/A - COG Costs - Summer	1,298,904.24	0.00
8840-2-0000-10-1920-1743 Deferred Bad Debt - Winter	633,740.29	0.00
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	28,437,260.94	23,488,007.59
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	19,915,641.22	20,191,455.25
Total Deferred charges	46,058,295.18	43,680,678.12
Inventory		

Balance Sheet

Fuel Stock - Coal Other	0.00	0.00
Plant Materials and Operating Supplies:		
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	3,110,359.50	3,108,607.59
Total Plant Materials and Operating Supplies	3,110,359.50	3,108,607.59
Stores Expense Undistributed:		
8840-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	0.00
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	3,268,995.12	2,796,536.19
8840-2-0000-10-1380-1641 Fuel Stock - Propane	1,078,856.80	975,209.47
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	66,909.74	71,782.87
Total Stores Expense Undistributed	4,414,761.66	3,843,528.53
Total Inventory	7,525,121.16	6,952,136.12
Accumulated Deferred Income Tax :		
8840-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	0.00	0.00
Total Accumulated Deferred Income Tax	0.00	0.00
Total deferred charges	80,715,103.79	76,673,579.36
Long Term Assets:		
8840-2-0000-10-1920-1430 Other Long Term Asset	504,314.39	525,064.24
Total Long Term Assets	504,314.39	525,064.24
Total Assets	484,647,813.27	507,883,188.20
Equity		
Common Stock:		
8840-2-0000-30-3010-2010 Common Stock Issued	121,647,057.70	121,647,057.70
Total Common Stock	121,647,057.70	121,647,057.70
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:		
8840-2-0000-30-3800-0002 AOCI - Pension	0.00	(2,567,942.42)
8840-2-0000-30-3800-0003 AOCI - OPEB	0.00	448,208.66
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	(2,569,901.92)	(710,788.47)
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB	448,208.66	(37,107.00)
Total Accum other comprehensive income	(2,121,693.26)	(2,867,629.23)
Total Equity	119,525,364.44	118,779,428.47
Earnings		
Total Retained Earnings	26,328,682.31	32,002,367.38
Shareholder's Equity	145,854,046.75	150,781,795.85
Liabilities		
Long Term Debt	0.00	0.00
Total Long Term Debt	0.00	0.00
Current Liabilities		
Accounts Payable		
Non-affiliates:		
8840-2-0000-20-2002-2320 A/P-Customer Refunds	24,546.47	25,257.15

Balance Sheet

Total Non-affiliates	24,546.47	25,257.15
Associated companies	0.00	0.00
Customer Deposits:		
8840-2-0000-20-2113-2350 Customer Deposits	1,794,273.53	1,723,597.60
Total Customer Deposits	1,794,273.53	1,723,597.60
Notes Payable	0.00	0.00
Accrued Taxes:		
8840-2-0000-20-2530-2364 Tx Accr-Municipal Property	60,172.54	0.00
Total Accrued Taxes	60,172.54	0.00
Accrued Interest:		
8840-2-0000-20-2116-2370 Interest Accrued	0.00	0.00
8840-2-0000-20-2116-2372 Int Accr-Customer Deposits	70,015.03	9,406.76
Total Accrued Interest	70,015.03	9,406.76
Other accrued expenses:		
8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves	1,698,084.50	1,811,173.00
8840-2-0000-20-2110-2420 Misc Accrued Liabilities	3,661,355.50	3,082,766.01
8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual	12,044,863.73	7,727,066.08
8840-2-0000-20-2110-2429 Short Term OPEB obligation accrual	29,425.00	0.00
8840-2-0000-20-2111-2422 Accrued Escheatment Liability	0.00	15,413.96
Total Other accrued expenses	17,433,728.73	12,636,419.05
Unapplied Payments:		
8840-2-0000-20-2111-2420 Unapplied payments	1,861,175.85	1,818,630.09
Total Unapplied Payments	1,861,175.85	1,818,630.09
Current Regulatory Liabilities:		
8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	0.00	2,154,477.22
8840-2-0000-20-2142-1745 Current Reg Liability Deferred Rate Case Cost	0.00	0.00
8840-2-0000-20-2142-1755 Current Reg Liability Deferred EE	0.00	328,534.19
8840-2-0000-20-2142-1756 Current Reg Liability Deferred Resi Adjustment	0.00	332,357.64
Total Current Regulatory Liabilities	0.00	2,815,369.05
Other:		
8840-2-0000-20-2124-2420 Accrued cost of removal	30,521,394.53	31,281,574.98
Total Other	30,521,394.53	31,281,574.98
Total Current Liabilities	51,765,306.68	50,310,254.68
Deferred Credits and Other Liabilities		
Customer Advances for Construction:		
8840-2-0000-20-2770-2520 Customer Advances For Construction	2,142.00	0.00
Total Customer Advances for Construction	2,142.00	0.00
Deferred Rate Case	0.00	0.00
Deferred income taxes:		
8840-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	0.01	0.01
8840-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	73,700,241.96	79,581,891.01
Total Deferred income taxes	73,700,241.97	79,581,891.02

Balance Sheet

Other deferred credits:		
8840-2-0000-20-2760-2539 FAS 112	125,624.10	125,624.10
Total Other deferred credits	125,624.10	125,624.10
Intercompany:		
8840-2-0000-20-2810-2603 Due to LU Co.	49,764,108.47	72,123,616.10
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	14,856,399.57	13,840,130.10
8840-2-0000-20-2810-2626 Due to Liberty Utilities America Co	20,120.90	200,720.90
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire	2,031,993.06	839,389.10
8840-2-0000-20-2810-2655 Due from/to Keene	(3,047,227.00)	(3,047,227.00)
Total Intercompany	63,625,395.00	83,956,629.20
Bonds	0.00	0.00
LT Notes Payable:		
8840-2-0000-20-2840-2230 NP-LU and EN \$18.1M 5YR @ 3.51%	18,181,818.18	18,181,818.18
8840-2-0000-20-2840-2231 NP- LU and EN \$41.8M 10YR @ 4.49%	41,818,181.82	41,818,181.82
8840-2-0000-20-2840-2232 NP-LU and EN \$21.8M 15YR @ 4.89%	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2233 NP-LU and EN \$8.2M 15YR @ 4.89%	8,181,818.18	8,181,818.18
Total LT Notes Payable	90,000,000.00	90,000,000.00
Other :		
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr	0.00	0.00
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	631,130.77	556,270.77
8840-2-0000-20-2930-2282 Misc Operating Reserves	27,459,628.49	24,329,031.50
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	6,209,170.63	6,402,900.68
8840-2-0000-20-2930-2285 Long Term Pension Obligation	23,816,641.25	20,335,687.00
8840-2-0000-20-2930-2300 Asset Retirement Obligation	1,458,485.63	1,503,103.40
Total Other	59,575,056.77	53,126,993.35
Total Deferred Credits and Other Liabilities	287,028,459.84	306,791,137.67
Total Liabilities and Equity	484,647,813.27	507,883,188.20

	2016	2016
	Energy North	Energy North
	Jan	Dec
Revenue		
Operating Revenue		
Residential:		
8840-2-0000-40-4295-4800 Residential Sales	9,600,004.57	0.00
8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion	0.00	19,834,582.05
8840-2-0000-40-4295-4802 Residential Sales - Variable Portion	0.00	17,758,488.85
8840-2-0000-40-4295-4803 Residential Sales - Energy Cost	0.00	30,353,122.06
Total Residential	9,600,004.57	67,946,192.96
Commercial & Industrial:		
8840-2-0000-40-4295-4810 Commercial and industrial sales	5,667,177.28	0.00
8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion	0.00	7,212,664.21
8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion	0.00	10,673,536.80
8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost	0.00	14,359,352.75
Total Commercial & Industrial	5,667,177.28	32,245,553.76
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 :		
8840-2-0000-40-4295-4821 Rental Income	0.00	3,200.00
8840-2-0000-40-4295-4830 Sales for resale	459,250.00	2,729,122.82
8840-2-0000-40-4460-4880 Misc Service revenues	93,551.78	847,735.47
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	1,704,595.80	0.00
8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed	0.00	3,101,845.08
8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable	0.00	10,408,949.62
8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas	0.00	(16,540.38)
8840-2-0000-40-4460-4950 Other Gas revenues	3,931,200.45	2,787,589.76
Total Other Operating Revenue	6,188,598.03	19,861,902.37
Total Operating Revenue	21,455,779.88	120,053,649.09
Operating Expenses		
Purchased Energy		
Purchased Power	0.00	0.00
Liquefied Petroleum Gas		
Natural Gas City Gate Purch:		
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	11,024,364.64	35,074,864.12
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	1,420,180.14	17,830,636.36
8840-2-0000-52-5541-8042 Deferred Gas Costs	(1,563,122.26)	(63,397,707.67)
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	(314,419.31)	(6,023,400.26)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	(13,993.53)	(14,311.35)
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	92,710.89	230,072.24
Total Natural Gas City Gate Purch	10,645,720.57	(16,299,846.56)
Other Gas Purchases:		
8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries	0.00	36,356,258.36

Income Statement by Quarter

8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries	0.00	23,031,829.07
8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries	0.00	1,405,564.18
8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries	0.00	(22,232.67)
Total Other Gas Purchases	0.00	60,771,418.94
Gas Withdrawn from Storage-Dr:		
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	437,381.80	2,981,249.84
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	45,254.21	(1,725,866.30)
Total Gas Withdrawn from Storage-Dr	482,636.01	1,255,383.54
Other Gas Supply Expense	0.00	0.00
Transmission - Flow thru work	0.00	0.00
Total Purchased Energy	11,128,356.58	45,726,955.92
Net Revenue	10,327,423.30	74,326,693.17
Transmission Expense		
Labour Expense :		
8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	(821.22)	(81,785.94)
Total Labour Expense	(821.22)	(81,785.94)
Other Expense:		
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp	0.00	30,298.79
8840-2-0000-56-5210-8630 Maintenance of Transmission Mains	(24,537.00)	8,086.00
Total Other Expense	(24,537.00)	38,384.79
Total Transmission Expense	(25,358.22)	(43,401.15)
Gas Expenses		
Labour Expense :		
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	27,007.60	285,346.89
8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor	56,138.58	233,653.25
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	15,094.72	12,953.44
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	3,867.85	185,245.25
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	157.26	2,426.68
8840-2-9853-51-5010-7350 Misc Production Expense	0.00	673.39
Total Labour Expense	102,266.01	720,298.90
Other Expense:		
8840-2-0000-51-5439-8462 Other Expenses - LNG	(331,771.26)	(1,988,285.43)
8840-2-0000-51-5444-7350 Misc Production Exp	7,614.10	193,425.69
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	214.60	34,210.26
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	4,239.02	18,742.78
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	997.87	32,603.53
8840-2-0000-56-5210-7420 Maint of Production Eqt	0.00	72,132.58
Total Other Expense	(318,705.67)	(1,637,170.59)
Total Gas Expense	(216,439.66)	(916,871.69)
Distribution Expenses		
Labour Expense :		
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	16,363.13	205,518.88
8840-2-0000-51-5010-8740 Mains & services - Labor	304,638.16	3,088,970.10
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	10,404.24	123,900.68

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8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	2,364.34	9,131.02
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	130,043.30	1,451,945.51
8840-2-0000-51-5010-8790 Customer installations expenses - Labor	1,131.65	2,330.76
8840-2-0000-51-5010-8800 Other expenses - Labor	64,687.10	444,444.86
8840-2-0000-56-5010-8630 Maintenance of Transmission Mains - Labor	(2,602.93)	(2,602.93)
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	86,690.06	808,732.68
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	30,194.26	73,243.84
8840-2-0000-56-5010-8870 Maint of mains - Labor	72,349.58	631,673.98
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	1,350.47	29,439.75
8840-2-0000-56-5010-8920 Maint of services - Labor	41,258.03	337,980.94
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	10,880.63	144,457.35
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	0.00	2,699.05

Total Labour Expense	769,752.02	7,351,866.47
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Other Expense:

8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	0.00	4,967.05
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	2,374.94	37,276.58
8840-2-0000-51-5435-8800 Other expenses	19,524.03	459,003.81
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	25.00	12,097.76
8840-2-0000-51-5436-8740 Mains & services expenses	73,676.11	1,602,560.01
8840-2-0000-51-5437-8780 Meter & house regulator expenses	756.21	278,495.70
8840-2-0000-56-5210-8860 Maint of structures & improvements	4,917.10	23,741.58
8840-2-0000-56-5210-8870 Maint of mains	(36,637.10)	1,012,373.50
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	0.00	25,125.71
8840-2-0000-56-5210-8920 Maint of services exp	29,897.97	302,974.59
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	1,094.51	90,818.74
8840-2-0000-56-5210-8940 Maint of other eqt exp	0.00	3,517.07
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	53,650.03	876,225.25
8840-2-9852-51-5436-8740 Mains & Services Expense	0.00	23.50
8840-2-9852-56-5210-8870 Main of Mains Expense	0.00	195.48
8840-2-9854-56-5435-8700 Operations Supervision & Engineering	0.00	1,475.60

Total Other Expense	149,278.80	4,730,871.93
Total Distribution Expense	919,030.82	12,082,738.40

Customer Expenses

Labour Expense :

8840-2-0000-69-5010-9010 Supervision	10,544.63	175,218.14
8840-2-0000-69-5010-9020 Meter reading expenses - labor	31,818.38	350,009.66
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	181,949.53	2,339,420.70
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	0.00	0.00
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	188.19	3,811.38
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	8,650.65	110,663.09
8840-2-0000-69-5010-9130 Advertising expenses (Major only)-Labour	1,832.05	32,028.04
8840-2-0000-69-5010-9160 Misc sales expenses (Major only)-Labor	8,540.05	65,738.87
8840-2-9865-69-5010-9010 Supervision	0.00	1,404.69
8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor	0.00	0.00
8840-2-9865-69-5010-9100 Misc Customer Service & Info Exp Labor	0.00	0.00
8840-2-9865-69-5010-9120 Demonstrating & Selling Exp Labor	0.00	0.00
8840-2-9866-69-5010-9030 Customer Records & Collections Expenses - Labor	0.00	0.00
8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor	0.00	0.00
8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor	0.00	0.00

Total Labour Expense	243,523.48	3,078,294.57
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Income Statement by Quarter

Other Expense:		
8840-2-0000-69-5250-9010 Customer Care Supervision Expenses	0.00	14,371.04
8840-2-0000-69-5250-9020 Meter reading expenses	0.00	14,655.99
8840-2-0000-69-5250-9030 Customer records and collection expenses	122,120.08	1,359,745.39
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	0.00	(19,398.40)
8840-2-0000-69-5390-9080 Customer assistance expenses	0.00	0.00
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses	304.43	63,076.16
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	(2,180.12)	(1,473.28)
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	2,483.50	36,342.93
8840-2-0000-69-5390-9130 Advertising Expenses	9,435.50	85,139.48
8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)	556.08	25,091.74
8840-2-0000-80-8660-9040 Uncollectible accounts	280,899.01	1,491,362.20
8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity	0.00	(1,323,925.27)
8840-2-9865-69-5250-9010 Customer Care Supervision Expenses	0.00	0.00
8840-2-9865-69-5250-9030 Customer Records & Collections Expenses	0.00	72,348.23
8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00
8840-2-9865-69-5390-9090 Info & Insr Advertising Expense	0.00	638.36
8840-2-9865-69-5390-9100 Misc Customer Service & Information Expenses	0.00	0.00
8840-2-9865-69-5390-9120 Demonstating & Selling Exp	0.00	0.00
8840-2-9865-80-8660-9040 Uncollectible Accounts	0.00	0.00
8840-2-9866-69-5250-9030 Customer Records & Collections Expenses	0.00	0.00
8840-2-9866-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00
8840-2-9867-69-5390-9120 Demonstrating & Selling Expense	0.00	8,063.99
8840-2-9867-69-5390-9160 Misc Sales Expenses	0.00	692.36
8840-2-9868-69-5390-9120 Demonstrating & Selling Exp	0.00	406.01
Total Other Expense	413,618.48	1,827,136.93
Total Customer Expense	657,141.96	4,905,431.50
Total Operating Expenses	1,334,374.90	16,027,897.06
Adminstrative Expenses		
Admin & General Wages :		
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	(32,236.54)	(214,529.73)
8840-2-9800-69-5010-9200 A&G salaries - IT	13,556.20	157,935.35
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	8,027.58	67,929.76
8840-2-9800-69-5010-9220 Admin Exp Tran CR - Credit IT	0.00	(16,163.93)
8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	0.00	115,813.03
8840-2-9810-69-5010-9200 A&G salaries - HR	41,621.24	426,991.19
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	(145.19)	6,243.25
8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR	0.00	(13,632.06)
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	1,312.92	33,863.35
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	576.58	5,140.26
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	35,207.24	329,666.82
8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	72.94	12,978.66
8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S	0.00	(16,690.24)
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	73,624.98	787,895.30
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	0.00	0.00
8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	7,672.80	212,699.48
8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance	0.00	(39,975.69)
8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	1,379.85	53,702.95
8840-2-9823-69-5010-9200 A&G salaries - Legal	11,487.59	156,642.12
8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	598.06	13,631.19
8840-2-9823-69-5010-9220 Admin Exp Tran CR - Credit Legal	0.00	(22,584.61)

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8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	765.15	18,359.77
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	7,262.33	103,740.23
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	284.93	13,828.11
8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing	0.00	(38,535.90)
8840-2-9827-69-5010-9205 LABS Corporate Service Labour allocation	3,810.24	77,887.61
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	28,543.60	433,661.52
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	0.00
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	57,556.85	641,584.12
8840-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE	0.00	(94,104.87)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	0.00	0.00
8840-2-9850-69-5010-9220 Admin Exp Tran CR - Credit Oper	0.00	(86,951.25)
8840-2-9860-69-5010-9200 A&G salaries - Executive	40,019.99	394,396.99
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	0.00
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	1,076.80	41,192.88
8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec	0.00	(68,915.09)
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	0.00
8840-2-9865-69-5010-9220 Admin Exp Tran CR - Credit Customer Care	0.00	(1,602.04)
8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales	0.00	(9,144.57)
8840-2-9868-69-5010-9200 Admin & General Salaries	0.00	33,170.59
8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	0.00	0.00
8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation	100.31	36,235.02
Total Admin & General Wages	302,176.45	3,552,359.57
Payroll Taxes	0.00	0.00
Employee Insurance:		
8840-2-0000-69-7030-9200 LTIP Expense	4,958.33	81,580.78
Total Employee Insurance	4,958.33	81,580.78
Office Supplies :		
8840-2-0000-69-5130-9210 Office supplies and expenses	(15,449.14)	52,242.10
8840-2-9800-69-5130-9210 Office Supplies-IT	51,983.80	77,129.26
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	0.00	3,725.22
8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO	0.00	89.69
8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO	0.00	68.11
8840-2-9810-69-5130-9210 Office Supplies-HR	6,151.86	70,721.16
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	49.43	2,045.94
8840-2-9810-69-5130-9216 Meals	0.00	245.78
8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	0.00	312.62
8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	4,309.07
8840-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development	0.00	414.09
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	13,930.56	260,683.20
8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	753.65	6,061.71
8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	0.00	869.92
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	9,497.47	114,825.46
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	13,502.80	14,015.89
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	0.00	371.15
8840-2-9823-69-5130-9210 Office Supplies-Legal	0.00	5,906.55
8840-2-9823-69-5130-9216 Meals	0.00	0.00
8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	1,911.06
8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO	0.00	299.04
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	466.39	5,807.75
8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	51.79

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8840-2-9825-69-5130-9216 Meals	0.00	79.39
8840-2-9827-69-5130-9216 Meals & Entertain - FPA	0.00	35.14
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	250.58	25,146.03
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	40.87	40.87
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	0.00	215.71
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	674.28	26,638.79
8840-2-9850-69-5130-9210 Office Supplies-Operations	91.52	10,831.32
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	52.27	2,865.47
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	0.00	1,182.25
8840-2-9860-69-5130-9210 Office Supplies - Executive	3,394.38	86,248.88
8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO	0.00	81.92
8840-2-9860-69-5130-9217 Office supplies & exp Executive APUC Headoffice	20,615.25	0.00
8840-2-9865-69-5130-9210 Office Supplies-Customer service	8,686.11	84,016.89
8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH	0.00	370.04
8840-2-9867-69-5130-9210 Office Supplies	0.00	668.20
8840-2-9867-69-5130-9216 Meals	0.00	68.04
8840-2-9868-69-5130-9215 Office Supplies & Exp LUC Strategic plan	0.00	16.18
8840-2-9868-69-5130-9216 Meals	0.00	1,927.92
Total Office Supplies	114,692.08	862,539.60
Property, Injury and Damages Insurance :		
8840-2-0000-69-5280-9240 Property insurance	2,928.00	38,112.97
8840-2-0000-69-5280-9250 Injuries and damages	82,346.93	877,844.16
Total Property, Injury and Damages Insurance	85,274.93	915,957.13
Employee Pension and Benefit :		
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	0.00	30,490.50
8840-2-0000-69-5043-9262 ESPP Expense	1,191.03	20,844.19
8840-2-0000-69-5043-9263 Opt-Out Credit	2,948.21	38,014.12
8840-2-0000-69-5043-9267 Pension	86,214.70	1,685,313.84
8840-2-0000-69-5043-9268 Pension Plan Expenses	0.00	3,244.50
8840-2-0000-69-5043-9269 401K Match	49,738.35	733,219.09
8840-2-0000-69-5044-9260 Group Benefits	254,860.75	3,195,632.18
8840-2-0000-69-5044-9261 Health Svc	0.00	0.00
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	51,221.00	624,961.52
8840-2-0000-69-5044-9266 Health Care	0.00	0.00
8840-2-0000-69-5044-9268 Group Life	0.00	6,337.81
Total Employee Pension and Benefit	446,174.04	6,338,057.75
Regulatory Expenses :		
8840-2-0000-69-5610-9280 Regulatory commission expenses	66,462.41	634,271.54
8840-2-9830-69-5610-9280 Regulatory Commission Expense	0.00	0.00
Total Regulatory Expenses	66,462.41	634,271.54
Rents	0.00	0.00
Intercompany Rent :		
8840-2-0000-69-6125-9310 Rental Expense - Intercompany	11,822.00	44,157.68
Total Intercompany Rent	11,822.00	44,157.68

Maintenance :

Income Statement by Quarter

8840-2-0000-69-7100-9320 Maintenance of general plant-Gas	14,023.38	133,880.78
Total Maintenance	14,023.38	133,880.78
Franchise Requirements	0.00	0.00
Other Admin Expenses :		
8840-2-0000-69-5131-9212 Utilities	1,806.96	47,434.05
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	(291,819.52)	(2,544,498.90)
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(23,691.16)	(322,084.79)
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(9,683.09)	(158,031.78)
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(13,348.88)	(221,336.82)
8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	(13,105.52)	(80,674.52)
8840-2-0000-69-5200-9230 Outsided services employed - other	(635.61)	(5,723.35)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	112,815.04	1,533,737.10
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	49,758.97	756,181.19
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	63,566.08	1,035,562.04
8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	62,407.24	422,893.56
8840-2-0000-69-5615-9302 Miscellaneous general expenses	(8,833.22)	(129,322.01)
8840-2-9800-69-5131-9211 Travel-IT	0.00	998.72
8840-2-9800-69-5131-9212 Utilities - IT	213.08	9,819.81
8840-2-9800-69-5131-9213 Communications - IT	376.16	16,915.44
8840-2-9800-69-5131-9215 Training	0.00	307.08
8840-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT	0.00	(26,853.41)
8840-2-9800-69-5200-9230 Outsided services-IT	(7,387.42)	30,710.42
8840-2-9801-69-5200-9230 Outside Services - Transition	0.00	5,413.67
8840-2-9810-69-5131-9211 Travel-HR	0.00	3,652.11
8840-2-9810-69-5131-9212 Utilities - HR	249.35	16,296.68
8840-2-9810-69-5131-9215 Training	0.00	4,679.78
8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR	0.00	(13,084.55)
8840-2-9810-69-5200-9230 Outsided services-HR	0.00	85,571.75
8840-2-9811-69-5200-9236 LABS US Bus adm alloc-Total Rewards	0.00	63.90
8840-2-9812-69-5131-9211 Travel LABS Training&Development	0.00	3,543.97
8840-2-9815-69-5131-9211 Travel-EHSS	0.00	5,931.21
8840-2-9815-69-5131-9212 Utilities - EHSS	36.26	8,059.92
8840-2-9815-69-5131-9213 Communication	0.00	0.00
8840-2-9815-69-5131-9214 Dues & Membership Fees	0.00	925.86
8840-2-9815-69-5131-9215 Training	0.00	8,682.00
8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit	0.00	(31,029.52)
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	184.65	53,895.89
8840-2-9820-69-5131-9211 Travel-Finance	0.00	998.21
8840-2-9820-69-5131-9212 Utilities - Finance	1,561.07	47,028.51
8840-2-9820-69-5131-9214 Dues & Membership Fees	0.00	346.50
8840-2-9820-69-5131-9215 Training	0.00	3,114.98
8840-2-9820-69-5131-9216 Postage	0.00	4,927.50
8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance	0.00	(101,008.46)
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	280.00	21,330.70
8840-2-9820-69-5615-9302 Miscellaneous General Expenses	0.00	91.96
8840-2-9823-69-5131-9211 Travel	0.00	0.00
8840-2-9823-69-5131-9212 Utilities - Legal	142.06	5,491.16
8840-2-9823-69-5131-9213 Communication	0.00	0.00
8840-2-9823-69-5131-9214 Dues & Membership Fees	0.00	0.00
8840-2-9823-69-5131-9215 Training	0.00	0.00
8840-2-9823-69-5131-9216 Postage	0.00	0.00
8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit	0.00	(34,503.64)

Income Statement by Quarter

8840-2-9823-69-5200-9230 Outsided services-Legal	(1,450.47)	33,050.43
8840-2-9824-69-5131-9211 Travel - Internal Audit	0.00	809.39
8840-2-9824-69-5200-9230 Outside Services - Internal Audit	0.00	744.75
8840-2-9825-69-5131-9211 Travel - Procurement	0.00	759.61
8840-2-9825-69-5131-9212 Utilities - Procurement	213.08	8,236.74
8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing	0.00	(45,837.43)
8840-2-9827-69-5131-9211 Travel - FPA	0.00	1,644.68
8840-2-9830-69-5131-9211 Travel-Regulatory	639.96	2,271.43
8840-2-9830-69-5131-9212 Utilities - Regulatory	355.13	13,727.92
8840-2-9830-69-5131-9215 Training	0.00	0.00
8840-2-9830-69-5131-9216 Postage	0.00	0.00
8840-2-9830-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00
8840-2-9830-69-5200-9230 Outsided services-Regulatory	579.87	2,300.03
8840-2-9835-69-5131-9211 Travel - Energy Procurement	0.00	5,152.51
8840-2-9835-69-5131-9212 Utilities - Energy Procurement	463.94	37,907.71
8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE	0.00	(163,897.81)
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	52,423.89	381,674.05
8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD	0.00	(6,004.45)
8840-2-9850-69-5131-9211 Travel-Operations	1,267.97	9,038.04
8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper	0.00	(1,779,686.17)
8840-2-9850-69-5200-9230 Outsided services-Operations	5,198.54	10,425.51
8840-2-9852-69-5131-9211 Travel	0.00	(135.93)
8840-2-9852-69-5131-9214 Dues & Membership Fees	0.00	4,000.00
8840-2-9852-69-5200-9220 Admin Credit	0.00	(339,327.35)
8840-2-9852-69-5200-9230 Outside Services	0.00	2,392.87
8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering	0.00	(332,179.53)
8840-2-9860-69-5131-9211 Travel	0.00	3,752.61
8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development	814.54	11,512.78
8840-2-9860-69-5131-9214 Dues & Membership Fees	0.00	26,209.60
8840-2-9860-69-5131-9215 Training	0.00	437.50
8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec	0.00	(86,949.39)
8840-2-9865-69-5131-9211 Travel-Customer Service	808.87	4,829.19
8840-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care	0.00	(8,693.71)
8840-2-9865-69-5200-9230 Outsided services-Customer service	(9,012.96)	(8,851.40)
8840-2-9867-69-5131-9211 Travel	0.00	1,456.32
8840-2-9867-69-5131-9213 Communication	0.00	0.00
8840-2-9867-69-5131-9214 Dues & Membership Fees	0.00	0.00
8840-2-9867-69-5131-9215 Training	0.00	48.60
8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales	0.00	(261,684.00)
8840-2-9867-69-5200-9230 Outside Services	0.00	0.00
8840-2-9868-69-5131-9211 Travel	0.00	4,777.14
8840-2-9868-69-5131-9213 Communication	0.00	0.00
8840-2-9868-69-5131-9214 Dues & Membership Fees	0.00	2,000.00
8840-2-9868-69-5131-9215 Training	0.00	52.50
8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit	0.00	(1,440.19)
8840-2-9868-69-5200-9230 Outside Services	0.00	0.00
Total Other Admin Expenses	(22,805.14)	(1,999,021.53)
Total Administrative Expenses	1,022,778.48	10,563,783.30
Income and Non Income Tax		
Federal Unemployment:		
8840-2-0000-69-5040-4080 Social Security Taxes	101,370.93	1,245,821.92
8840-2-0000-69-5041-4080 Federal Unemployment taxes	6,430.33	2,071.28

Income Statement by Quarter

8840-2-0000-69-5042-4080 Medicare	21,736.18	310,433.64
Total Federal Unemployment	129,537.44	1,558,326.84
Company FICA	0.00	0.00
State Unemployment:		
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	15,848.56	35,860.21
Total State Unemployment	15,848.56	35,860.21
Municipal, Property & Franchise Tax:		
8840-2-0000-69-5680-4080 Property taxes	691,667.00	8,466,332.96
Total Municipal, Property & Franchise Tax	691,667.00	8,466,332.96
Total Taxes	837,053.00	10,060,520.01
Total Expenses	3,194,206.38	36,652,200.37
EBITDA Before Corporate Allocations	7,133,216.92	37,674,492.80
Corporate Allocations		
LU Corporate Labor:		
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(403.24)	(27,124.03)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	(75.17)	(75.17)
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	297.84	4,908.71
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	1,697.53	115,522.55
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	1,027.60
8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	0.00	7,770.39
Total LU Corporate Labor	1,516.96	102,030.05
LU Allocations		
LABS Labor:		
8840-2-0000-69-5010-9224 LABS Labour Capitl	(2,353.38)	(59,277.96)
Total LABS Labor	(2,353.38)	(59,277.96)
LABS Allocations		
APUC/APCO Corporate Labor:		
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	(766.29)	(134,552.59)
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	637,077.73
Total APUC/APCO Corporate Labor	(766.29)	502,525.14
APUC/APCO Allocations		
Total Corporate Allocations	(1,602.71)	545,277.23
EBITDA After Corporate Allocations	7,134,819.63	37,129,215.57
Depreciation & Amortization Expense		
Depreciation Expense :		
8840-2-0000-80-8610-4030 Depreciation Exp	909,614.96	11,610,050.71
Total Depreciation Expense	909,614.96	11,610,050.71
Amort-Limited Term Gas Plant	0.00	0.00
Amort of Intangibles-Cost:		
8840-2-0000-80-8610-4050 Amortization-Intangibles	146,538.75	2,123,141.60
Total Amort of Intangibles-Cost	146,538.75	2,123,141.60

Income Statement by Quarter

Amortization-Regulatory Debits:		
8840-2-0000-80-8640-4073 Regulatory - debits	34,100.00	409,200.00
8840-2-0000-80-8641-4074 Amortization of Regulatory Assets	292,000.99	2,217,552.46
8840-2-0000-80-8665-4265 Regulatory Asset Write Down	0.00	(100,000.00)
Total Amortization-Regulatory Debits	326,100.99	2,526,752.46
Acquisition Costs	0.00	0.00
Total Depreciation and Amortization Expense	1,382,254.70	16,259,944.77
NET OPERATING INCOME	5,752,564.93	20,869,270.80
Other Income & Deductions		
Allowable Funds used during Construction :		
8840-2-0000-40-4700-4191 Allow for other funds used during construction	20,873.27	325,042.07
Total Allowable Funds used during Construction	20,873.27	325,042.07
Interest & Dividends Income :		
8840-2-0000-40-4420-4190 Interest income	85,212.67	477,397.80
Total Interest & Dividends Income	85,212.67	477,397.80
Rental Income	0.00	0.00
Other Income & Deductions :		
8840-2-0000-69-7450-4261 Donations	0.00	(5,519.82)
8840-2-0000-69-7450-4263 Penalties	0.00	(25,046.33)
8840-2-0000-69-7450-4264 Exp for certain civic, political and related act	0.00	(44,259.01)
8840-2-0000-69-7450-4265 Other Deductions	0.00	(1,452.30)
8840-2-0000-69-7450-4266 Political Expenses Non deductible	0.00	(6,361.38)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(5,815.24)	0.00
8840-2-0000-75-7450-4265 Other deductions	0.00	0.00
8840-2-9823-69-7450-4265 Other Deductions	0.00	0.00
8840-2-9865-69-7450-4265 Other Deductions	0.00	0.00
8840-2-9866-69-7450-4265 Other Deductions	0.00	0.00
8840-2-9867-69-7450-4265 Other Deductions	0.00	0.00
8840-2-9868-69-7450-4261 Charitable Donations	0.00	(5,274.71)
8840-2-9868-69-7450-4264 Political Contributions	0.00	(11,414.15)
8840-2-9868-69-7450-4265 Other Deductions	0.00	0.00
8840-2-9868-69-7450-4266 Civic	0.00	(7,051.54)
Total Other Income & Deductions	(5,815.24)	(106,379.24)
Total Other Income & Deductions	100,270.70	696,060.63
Income Before Interest Charges	5,852,835.63	21,565,331.43
Interest Charges		
Interest on Long Term Debt :		
8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.	0.00	3,982,818.24
8840-2-0000-80-8543-4300 Interest on debt to associated companies	331,901.52	0.00
Total Interest on Long Term Debt	331,901.52	3,982,818.24
Amortization of Debt Discount	0.00	0.00
Other Interest Charges :		
8840-2-0000-80-8550-4310 Other Interest Expense	33,311.42	204,265.88
8840-2-0000-80-8550-4320 AFUDC - borrowed	(7,818.09)	(149,913.33)

Income Statement by Quarter

Total Other Interest Charges	25,493.33	54,352.55
Gain and Loss on Exchange	0.00	0.00
Total Interest Charges	357,394.85	4,037,170.79
Income Taxes		
State Income Tax :		
8840-2-0000-80-8720-4090 State Income Tax	0.00	231,000.00
Total State Income Tax	0.00	231,000.00
Deferred Federal and State Tax :		
8840-2-0000-80-8760-4101 Def SIT Expense-Debit	0.00	670,244.32
8840-2-0000-80-8760-4104 Def FIT Expense-Debit	0.00	5,457,790.47
Total Deferred Federal and State Tax	0.00	6,128,034.79
Federal Income Taxes	0.00	0.00
Total Income Taxes	0.00	6,359,034.79
NET INCOME / (LOSS)	5,495,440.78	11,169,125.85

	Energy North 2015 Qtr 4	Energy North 2016 Qtr 1	Energy North 2016 Qtr 2	Energy North 2016 Qtr3	Energy North 2016 Qtr 4
Assets					
Net Utility Plant					
Property, plant and equipment:					
8840-2-0000-10-1615-1012 Plant in Service - ARO	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05
8840-2-0000-10-1615-1060 Plant in Service-not classified	7,509,615.96	7,920,859.04	10,524,135.35	13,309,938.14	28,098,321.03
8840-2-0000-10-1615-1211 OPI-Structures Retained	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	289,787.12	388,608.98	165,306.98	1,825,306.01	1,896,961.15
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	1,975,162.98	1,975,162.98	1,975,162.98	1,975,162.98	1,975,162.98
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	258,481.12	258,481.12	258,481.12	258,481.12	258,481.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	2,059,339.75	2,059,339.75	2,059,339.75	2,111,207.27	2,111,207.27
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8,798,817.29	8,798,817.29	8,798,817.29	8,786,378.48	8,777,305.58
8840-2-0000-10-1615-3610 Structures and Improvements	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26
8840-2-0000-10-1615-3635 Other equipment	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	197,930.80	197,930.80	197,930.80	197,930.80	197,930.80
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	208,516,454.78	210,203,307.88	212,061,914.74	213,707,214.10	216,577,068.89
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	4,909,092.32	4,909,207.71	4,909,207.71	4,909,207.71	4,909,207.71
8840-2-0000-10-1615-3800 Services	134,933,508.56	136,537,988.35	137,006,674.36	140,061,075.36	143,184,190.85
8840-2-0000-10-1615-3801 Services - Stub	0.00	0.00	0.00	0.00	334,675.76
8840-2-0000-10-1615-3810 Meters	14,628,344.84	14,628,344.84	14,628,344.84	14,628,344.84	14,628,344.84
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	188,398.45	188,398.45	188,398.45	188,398.45	188,398.45
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	5,647,768.66	5,647,768.66	5,647,768.66	5,647,768.66	5,647,768.66
8840-2-0000-10-1615-3820 Meters Installations	11,066,005.24	11,724,362.50	12,364,369.27	13,471,457.22	14,360,005.18
8840-2-0000-10-1615-3870 Other Equipment	877,577.61	883,284.30	899,874.30	908,013.19	908,013.19
8840-2-0000-10-1615-3900 General Structures & Improvmnt	12,663,867.41	12,823,891.41	12,823,891.41	13,083,129.26	16,827,050.57
8840-2-0000-10-1615-3910 Office Furniture & Improvement	284,913.66	285,566.44	285,566.44	285,566.44	285,566.44
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	1,990,777.72	1,990,777.72	1,990,777.72	1,840,910.71	1,840,910.71
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	656,385.76	679,916.11	679,916.11	679,916.11	679,916.11
8840-2-0000-10-1615-3920 Transportation Equipment	1,003,814.00	1,086,127.57	994,720.55	1,504,423.55	1,514,461.55
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	45,116.98	45,116.98	0.00	0.00	0.00
8840-2-0000-10-1615-3930 Stores Equipment	99,420.78	99,420.78	99,420.78	99,420.78	99,420.78
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	718,399.81	719,757.46	752,908.46	786,732.58	825,963.05
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	278,836.07	278,836.07	278,836.07	220,164.13	220,164.13
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	305,677.11	305,677.11	305,677.11	271,779.11	271,779.11
8840-2-0000-10-1615-3970 Communications Equipment	377,371.54	377,497.90	377,497.90	377,497.90	395,811.22
8840-2-0000-10-1615-3980 Misc. Equipment	228,803.30	228,803.30	303,480.54	317,093.64	348,302.10
Total Property, plant and equipment	422,086,175.97	426,819,757.85	432,154,926.04	443,029,024.89	468,938,895.58
Less: Accum depreciation:					
8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(146,678,284.30)	(149,435,710.82)	(152,008,525.17)	(154,640,186.83)	(157,819,180.22)
8840-2-0000-10-1655-1081 RWIP Reclass	29.49	0.00	0.00	0.00	0.00
8840-2-0000-10-1655-1087 Excess Accum Depreciation	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	(133,219.32)	(133,313.94)	(133,408.56)	(133,503.18)	(133,534.72)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)
Total Less: Accum depreciation	(147,235,238.06)	(149,992,788.69)	(152,565,697.66)	(155,197,453.94)	(158,376,478.87)
CWIP/Fixed Assets Clearing:					
8840-2-0000-10-1618-1070 Construction Work In Progress	17,676,262.76	14,533,809.44	16,166,741.37	22,275,330.45	12,384,978.71
8840-2-0000-10-1655-1082 RWIP Salvage	0.00	0.00	0.00	0.00	(2,055.48)
8840-2-0000-10-1655-1084 Accum dep cost of removal	35,034,818.79	35,675,686.72	36,321,052.32	36,973,873.56	37,639,678.91
Total CWIP/Fixed Assets Clearing	52,711,081.55	50,209,496.16	52,487,793.69	59,249,204.01	50,022,602.14
Net property, plant and equipment	327,562,019.46	327,036,465.32	332,077,022.07	347,080,774.96	360,585,018.85
Investments and other:					
8840-2-0000-10-1163-1754 Deferred Bad Debt - Summer	0.00	0.00	0.00	35,478.74	11,892.27
8840-2-0000-10-1163-1755 Deferred Reserve EE	(107,290.45)	(2,075,059.96)	(1,925,333.54)	129,446.32	0.00
8840-2-0000-10-1169-1756 Deferred RLIAF	74,104.41	0.00	0.00	(921.70)	0.00
Total Investments and other	(33,186.04)	(2,075,059.96)	(1,925,333.54)	164,003.36	11,892.27
Land and Land Rights:					
8840-2-0000-10-1610-1050 Plant Held For Future Use	459,307.79	459,307.79	459,307.79	459,307.79	459,307.79
8840-2-0000-10-1610-1210 OPI-Land Retained	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	16,806.09	16,806.09	16,806.09	16,806.09	16,806.09
Total Land and Land Rights	489,778.88	489,778.88	489,778.88	489,778.88	489,778.88
Goodwill:					
8840-2-0000-10-1910-1141 Goodwill	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Total Goodwill	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Intangibles:					
8840-2-0000-10-1647-3030 Misc. Intangible Plant	12,134,138.98	12,961,182.60	12,983,353.99	13,045,963.16	14,741,391.99
Total Intangibles	12,134,138.98	12,961,182.60	12,983,353.99	13,045,963.16	14,741,391.99
Less: Accum amortization:					
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant	(2,707,435.79)	(3,189,819.54)	(3,656,082.61)	(4,121,876.51)	(4,830,577.39)

Balance Sheet

Total Less: Accum amortization	(2,707,435.79)	(3,189,819.54)	(3,656,082.61)	(4,121,876.51)	(4,830,577.39)
Net Intangibles	38,068,378.52	38,413,038.39	37,968,946.71	37,565,761.98	38,552,489.93
Current Assets					
Cash :					
8840-2-0000-10-1010-1300 Cash In Hand	31,463.45	41,042.50	38,458.94	61,001.61	79,521.29
8840-2-0000-10-1020-1310 Cash - JP Morgan	220,706.47	493,208.76	358,120.81	79,811.25	299,785.13
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds	(85,728.50)	(92,294.30)	(179,932.72)	(257,767.67)	(248,505.11)
8840-2-0000-10-1020-1313 Cash Receipts Misc AR	0.00	0.00	0.00	0.00	0.00
Total Cash	166,441.42	441,956.96	216,647.03	(116,954.81)	130,801.31
Temporary Cash Investments	0.00	0.00	0.00	0.00	0.00
Accounts Receivable:					
8840-2-0000-10-1101-1420 Customer Accounts Receivable	16,482,893.55	19,627,189.36	11,584,947.32	7,803,171.08	15,429,964.91
8840-2-0000-10-1101-1421 Customer AR-Misc Billing	(556,147.13)	74,357.51	247,513.10	(106,408.87)	(20,308.54)
8840-2-0000-10-1101-1427 A/R-Cogsdale clearing	14,873.12	17,361.90	14,961.87	15,082.48	14,672.95
8840-2-0000-10-1121-1460 AR Associated Company	184,472.69	266,316.24	171,209.12	224,755.78	245,010.52
8840-2-0000-10-1160-1430 Other Accounts Receivable	86,992.50	87,202.29	87,665.00	65,552.00	72,437.00
8840-2-0000-10-1163-1430 Income Tax Receivable	0.00	0.00	126,000.00	126,000.00	126,000.00
Total Accounts Receivable	16,213,084.73	20,072,427.30	12,232,296.41	8,128,152.47	15,867,776.84
Allowance for Uncollectible accounts:					
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(2,853,222.86)	(3,705,590.39)	(3,401,734.08)	(3,047,139.38)	(3,043,020.66)
Total Allowance for Uncollectible accounts	(2,853,222.86)	(3,705,590.39)	(3,401,734.08)	(3,047,139.38)	(3,043,020.66)
Unapplied Payments	0.00	0.00	0.00	0.00	0.00
Phased in Revenue:					
8840-2-0000-10-1930-1420 Phased in Revenue - Long Term	444,631.83	0.00	0.00	0.00	0.00
Total Phased in Revenue	444,631.83	0.00	0.00	0.00	0.00
Accrued Utility Revenue:					
8840-2-0000-10-1162-1730 Accrued Utility Revenue	11,456,798.94	4,569,864.00	1,073,475.47	1,463,113.01	13,603,194.90
Total Accrued Utility Revenue	11,456,798.94	4,569,864.00	1,073,475.47	1,463,113.01	13,603,194.90
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:					
8840-2-0000-10-1240-1650 Prepays	499,267.23	442,602.71	166,819.41	132,102.19	127,015.17
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	2,542,504.14	1,110,476.06	3,180,605.52	1,698,031.23	3,625,472.59
Total Prepays	3,041,771.37	1,553,078.77	3,347,424.93	1,830,133.42	3,752,487.76
Deposits	0.00	0.00	0.00	0.00	0.00
Current Reg Assets:					
8840-2-0000-10-1168-1420 Phased in Revenue	2,014,660.13	1,670,856.46	1,254,339.97	1,071,497.04	1,024,163.06
8840-2-0000-10-1168-1821 Current Regulatory Asset - Special Audit	0.00	92,538.80	185,426.97	210,208.03	210,208.03
Total Current Reg Assets	2,014,660.13	1,763,395.26	1,439,766.94	1,281,705.07	1,234,371.09
Other:					
8840-2-0000-10-1230-1903 Accum Def Inc Taxes Asset (Current)	(0.01)	0.00	(0.01)	(0.01)	(0.01)
8840-2-0000-10-1250-1840 Misc Billing Clearing	61,825.22	13,664.24	11,918.03	25,638.80	(10,467.68)
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	0.00	0.00	0.00	0.00	0.00
8840-2-0000-10-1251-1849 Operating Clearing	0.00	0.00	0.00	0.00	0.00
Total Other	61,825.21	13,664.24	11,918.02	25,638.79	(10,467.69)
Intercompany	0.00	0.00	0.00	0.00	0.00
Total Current Assets	30,545,990.77	24,708,796.14	14,919,794.72	9,564,648.57	31,535,143.55
Regulatory Assets					
Regulatory assets:					
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset	117,788.55	0.00	0.00	0.00	0.00
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	1,721,605.79	1,463,364.83	1,205,123.87	946,882.91	688,641.95
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109	425,019.00	425,019.00	425,019.00	425,019.00	425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	221,809.51	113,343.69	55,546.56	29,750.63	21,944.47
8840-2-0000-10-1930-1824 R/A Deferred Tilton Remediation	92,666.99	158,442.05	281,347.22	305,857.61	124,123.71
8840-2-0000-10-1930-1826 FAS 158 - Pension	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	1,384,874.17	1,399,841.38	1,414,808.59	1,429,775.80	1,434,764.87
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	1,275,877.49	1,206,795.56	1,135,840.00	1,062,960.00	988,103.39
8840-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset	492,341.30	476,999.93	454,730.08	559,428.33	732,414.73
Total Regulatory assets	27,357,735.80	26,869,559.44	26,598,168.32	26,385,427.28	26,040,765.12
Deferred charges					
Deferred charges:					
8840-2-0000-10-1163-1422 Deferred Working Capital - Winter	(0.01)	0.00	0.00	(108.24)	0.00
8840-2-0000-10-1163-1424 Deferred Working Capital - Summer	10,770.14	10,866.91	8,717.55	7,009.68	1,215.28
8840-2-0000-10-1920-1740 R/A - COG Costs - Winter	0.02	3,924,794.36	4,965,356.43	4,497,533.17	0.00
8840-2-0000-10-1920-1741 R/A - COG Costs - Summer	1,295,054.56	1,306,357.08	0.00	(1,162.71)	0.00
8840-2-0000-10-1920-1743 Deferred Bad Debt - Winter	681,072.91	9,520.45	0.00	(641.34)	0.00
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	28,729,261.93	26,379,278.35	27,321,972.52	24,971,414.65	23,488,007.59
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	19,841,995.97	19,900,712.06	20,148,489.09	20,135,080.14	20,191,455.25

Balance Sheet

Total Deferred charges	50,558,155.52	51,531,529.21	52,444,535.59	49,609,125.35	43,680,678.12
Inventory					
Fuel Stock - Coal Other	0.00	0.00	0.00	0.00	0.00
Plant Materials and Operating Supplies:					
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	3,090,777.61	3,270,930.44	3,237,326.81	3,147,193.74	3,108,607.59
Total Plant Materials and Operating Supplies	3,090,777.61	3,270,930.44	3,237,326.81	3,147,193.74	3,108,607.59
Stores Expense Undistributed:					
8840-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	0.00	0.00	0.00	0.00
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	3,650,874.74	1,867,637.68	2,185,127.73	3,049,886.30	2,796,536.19
8840-2-0000-10-1380-1641 Fuel Stock - Propane	1,116,256.62	697,833.77	681,381.69	950,849.57	975,209.47
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	80,381.51	57,759.27	62,937.60	66,425.90	71,782.87
Total Stores Expense Undistributed	4,847,512.87	2,623,230.72	2,929,447.02	4,067,161.77	3,843,528.53
Total Inventory	7,938,290.48	5,894,161.16	6,166,773.83	7,214,355.51	6,952,136.12
Accumulated Deferred Income Tax :					
8840-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	0.00	0.00	0.00	0.00	0.00
Total Accumulated Deferred Income Tax	0.00	0.00	0.00	0.00	0.00
Total deferred charges	85,854,181.80	84,295,249.81	85,209,477.74	83,208,908.14	76,673,579.36
Long Term Assets:					
8840-2-0000-10-1920-1430 Other Long Term Asset	504,314.39	512,734.16	513,067.54	525,037.83	525,064.24
Total Long Term Assets	504,314.39	512,734.16	513,067.54	525,037.83	525,064.24
Total Assets	482,501,698.90	472,891,223.86	468,762,975.24	478,109,134.84	507,883,188.20

Balance Sheet

Equity

Common Stock:					
8840-2-0000-30-3010-2010 Common Stock Issued	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
Total Common Stock	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
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:					
8840-2-0000-30-3800-0002 AOCI - Pension	0.00	0.00	0.00	0.00	(2,567,942.42)
8840-2-0000-30-3800-0003 AOCI - OPEB	0.00	0.00	0.00	0.00	448,208.66
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	(2,567,942.42)	(2,573,781.17)	(5,123,073.15)	(5,111,363.68)	(710,788.47)
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB	448,208.66	448,208.66	384,263.66	384,263.66	(37,107.00)
Total Accum other comprehensive income	(2,119,733.76)	(2,125,572.51)	(4,738,809.49)	(4,727,100.02)	(2,867,629.23)
Total Equity	119,527,323.94	119,521,485.19	116,908,248.21	116,919,957.68	118,779,428.47
Earnings					
Total Retained Earnings	20,833,241.53	28,065,525.49	28,855,967.59	27,154,855.19	32,002,367.38
Shareholder's Equity	140,360,565.47	147,587,010.68	145,764,215.80	144,074,812.87	150,781,795.85
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:					
8840-2-0000-20-2002-2320 A/P-Customer Refunds	43,926.80	24,558.44	25,444.22	24,861.47	25,257.15
Total Non-affiliates	43,926.80	24,558.44	25,444.22	24,861.47	25,257.15
Associated companies	0.00	0.00	0.00	0.00	0.00
Customer Deposits:					
8840-2-0000-20-2113-2350 Customer Deposits	1,751,945.77	1,767,602.92	1,703,949.22	1,637,776.81	1,723,597.60
Total Customer Deposits	1,751,945.77	1,767,602.92	1,703,949.22	1,637,776.81	1,723,597.60
Notes Payable	0.00	0.00	0.00	0.00	0.00
Accrued Taxes:					
8840-2-0000-20-2530-2364 Tx Accr-Municipal Property	0.00	110,717.60	123,304.14	6,082.53	0.00
Total Accrued Taxes	0.00	110,717.60	123,304.14	6,082.53	0.00
Accrued Interest:					
8840-2-0000-20-2116-2370 Interest Accrued	0.00	0.00	0.00	0.00	0.00
8840-2-0000-20-2116-2372 Int Accr-Customer Deposits	70,015.03	70,015.03	70,015.03	70,015.03	9,406.76
Total Accrued Interest	70,015.03	70,015.03	70,015.03	70,015.03	9,406.76
Other accrued expenses:					
8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves	1,698,084.50	1,771,479.29	1,734,123.79	2,005,722.00	1,811,173.00
8840-2-0000-20-2110-2420 Misc Accrued Liabilities	3,647,355.50	2,759,350.50	2,752,026.01	2,903,486.01	3,082,766.01
8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual	6,710,139.14	2,143,516.57	1,695,346.77	1,170,184.45	7,727,066.08
8840-2-0000-20-2110-2429 Short Term OPEB obligation accrual	29,425.00	29,425.00	29,425.00	29,425.00	0.00
8840-2-0000-20-2111-2422 Accrued Escheatment Liability	0.00	0.00	(12,064.62)	5.04	15,413.96
Total Other accrued expenses	12,085,004.14	6,703,771.36	6,198,856.95	6,108,822.50	12,636,419.05
Unapplied Payments:					
8840-2-0000-20-2111-2420 Unapplied payments	2,492,251.08	1,673,688.09	1,684,945.43	2,456,990.09	1,818,630.09
Total Unapplied Payments	2,492,251.08	1,673,688.09	1,684,945.43	2,456,990.09	1,818,630.09
Current Regulatory Liabilities:					
8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	6,079,356.85	132,505.83	0.00	0.00	2,154,477.22
8840-2-0000-20-2142-1745 Current Reg Liability Deferred Rate Case Cost	0.00	0.00	1,471,190.43	630,590.65	0.00
8840-2-0000-20-2142-1755 Current Reg Liability Deferred EE	0.00	0.00	0.00	1,111,617.70	328,534.19
8840-2-0000-20-2142-1756 Current Reg Liability Deferred Resi Adjustment	0.00	271,264.49	328,750.81	320,729.22	332,357.64
Total Current Regulatory Liabilities	6,079,356.85	403,770.32	1,799,941.24	2,062,937.57	2,815,369.05
Other:					
8840-2-0000-20-2124-2420 Accrued cost of removal	30,413,149.61	30,886,911.06	31,211,241.45	31,154,032.77	31,281,574.98
Total Other	30,413,149.61	30,886,911.06	31,211,241.45	31,154,032.77	31,281,574.98
Total Current Liabilities	52,935,649.28	41,641,034.82	42,817,697.68	43,521,518.77	50,310,254.68
Deferred Credits and Other Liabilities					
Customer Advances for Construction:					
8840-2-0000-20-2770-2520 Customer Advances For Construction	2,142.00	2,142.00	0.00	0.00	0.00
Total Customer Advances for Construction	2,142.00	2,142.00	0.00	0.00	0.00
Deferred Rate Case	0.00	0.00	0.00	0.00	0.00
Deferred income taxes:					
8840-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	0.01	0.00	0.01	0.01	0.01

Balance Sheet

8840-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	73,700,241.96	78,351,567.04	76,974,222.64	75,926,324.87	79,581,891.01
Total Deferred income taxes	73,700,241.97	78,351,567.04	76,974,222.65	75,926,324.88	79,581,891.02
Other deferred credits:					
8840-2-0000-20-2760-2539 FAS 112	125,624.10	125,624.10	125,624.10	125,624.10	125,624.10
Total Other deferred credits	125,624.10	125,624.10	125,624.10	125,624.10	125,624.10
Intercompany:					
8840-2-0000-20-2810-2603 Due to LU Co.	48,923,616.04	52,627,911.51	45,823,616.07	56,927,911.54	72,123,616.10
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	18,698,030.63	6,070,645.48	7,214,209.89	11,456,351.38	13,840,130.10
8840-2-0000-20-2810-2626 Due to Liberty Utilities America Co	20,120.90	20,120.90	146,120.90	146,120.90	200,720.90
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire	1,101,932.23	1,301,008.67	873,689.45	1,301,620.63	839,389.10
8840-2-0000-20-2810-2655 Due from/to Keene	(3,047,227.00)	(3,047,227.00)	(3,047,227.00)	(3,047,227.00)	(3,047,227.00)
Total Intercompany	65,696,472.80	56,972,459.56	51,010,409.31	66,784,777.45	83,956,629.20
Bonds	0.00	0.00	0.00	0.00	0.00
LT Notes Payable:					
8840-2-0000-20-2840-2230 NP-LU and EN \$18.1M 5YR @ 3.51%	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18
8840-2-0000-20-2840-2231 NP- LU and EN \$41.8M 10YR @ 4.49%	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82
8840-2-0000-20-2840-2232 NP-LU and EN \$21.8M 15YR @ 4.89%	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2233 NP-LU and EN \$8.2M 15YR @ 4.89%	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18
Total LT Notes Payable	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
Other :					
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr	117,788.55	0.00	0.00	0.00	0.00
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	631,130.77	631,130.77	564,270.77	556,270.77	556,270.77
8840-2-0000-20-2930-2282 Misc Operating Reserves	27,459,628.49	25,991,037.67	27,476,682.15	25,073,569.27	24,329,031.50
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	6,231,830.00	6,151,953.90	6,188,612.00	6,163,408.60	6,402,900.68
8840-2-0000-20-2930-2285 Long Term Pension Obligation	23,787,097.37	23,968,862.63	26,357,967.50	24,384,682.26	20,335,687.00
8840-2-0000-20-2930-2300 Asset Retirement Obligation	1,453,528.10	1,468,400.69	1,483,273.28	1,498,145.87	1,503,103.40
Total Other	59,681,003.28	58,211,385.66	62,070,805.70	57,676,076.77	53,126,993.35
Total Deferred Credits and Other Liabilities	289,205,484.15	283,663,178.36	280,181,061.76	290,512,803.20	306,791,137.67
Total Liabilities and Equity	482,501,698.90	472,891,223.86	468,762,975.24	478,109,134.84	507,883,188.20

	2016	2016	2016	2016
	Energy North	Energy North	Energy North	Energy North
	Q1	Q2	Q3	Q4
Revenue				
Operating Revenue				
Residential:				
8840-2-0000-40-4295-4800 Residential Sales	27,514,430.64	0.00	0.00	0.00
8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion	0.00	9,930,054.71	14,862,705.43	19,834,582.05
8840-2-0000-40-4295-4802 Residential Sales - Variable Portion	0.00	11,144,487.84	12,215,567.95	17,758,488.85
8840-2-0000-40-4295-4803 Residential Sales - Energy Cost	0.00	16,310,653.24	17,967,591.25	30,353,122.06
Total Residential	27,514,430.64	37,385,195.79	45,045,864.63	67,946,192.96
Commercial & Industrial:				
8840-2-0000-40-4295-4810 Commercial and industrial sales	15,604,290.54	0.00	0.00	0.00
8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion	0.00	3,777,572.87	5,534,016.63	7,212,664.21
8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion	0.00	6,913,703.37	7,547,994.14	10,673,536.80
8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost	0.00	6,190,322.06	7,224,175.21	14,359,352.75
Total Commercial & Industrial	15,604,290.54	16,881,598.30	20,306,185.98	32,245,553.76
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 :				
8840-2-0000-40-4295-4821 Rental Income	0.00	0.00	0.00	3,200.00
8840-2-0000-40-4295-4830 Sales for resale	1,377,750.00	1,855,500.00	1,883,250.00	2,729,122.82
8840-2-0000-40-4460-4880 Misc Service revenues	232,220.02	445,045.37	648,356.66	847,735.47
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	4,845,325.18	0.00	0.00	0.00
8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed	0.00	1,528,711.09	2,314,081.86	3,101,845.08
8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable	0.00	5,313,171.45	6,241,042.61	10,408,949.62
8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas	0.00	(23,651.98)	(23,894.43)	(16,540.38)
8840-2-0000-40-4460-4950 Other Gas revenues	(5,971,331.41)	1,749,979.24	2,148,076.11	2,787,589.76
Total Other Operating Revenue	483,963.79	10,868,755.17	13,210,912.81	19,861,902.37
Total Operating Revenue	43,602,684.97	65,135,549.26	78,562,963.42	120,053,649.09
Operating Expenses				
Purchased Energy				
Purchased Power	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas				
Natural Gas City Gate Purch:				
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	20,527,493.82	22,848,040.21	25,050,684.82	35,074,864.12
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	4,443,813.66	8,874,035.69	13,281,568.30	17,830,636.36
8840-2-0000-52-5541-8042 Deferred Gas Costs	(9,341,327.27)	(46,987,822.45)	(50,059,617.40)	(63,397,707.67)
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	(936,409.70)	(2,307,968.75)	(4,937,817.76)	(6,023,400.26)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	(87,038.80)	(75,153.52)	(68,451.03)	(14,311.35)
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	229,249.69	230,072.24	230,072.24	230,072.24
Total Natural Gas City Gate Purch	14,835,781.40	(17,418,796.58)	(16,503,560.83)	(16,299,846.56)
Other Gas Purchases:				
8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries	0.00	22,325,867.09	23,978,545.88	36,356,258.36
8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries	0.00	15,310,845.41	16,237,760.34	23,031,829.07
8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries	0.00	1,005,701.61	1,101,520.44	1,405,564.18
8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries	0.00	(29,347.00)	(29,586.72)	(22,232.67)
Total Other Gas Purchases	0.00	38,613,067.11	41,288,239.94	60,771,418.94
Gas Withdrawn from Storage-Dr:				
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	2,249,506.98	2,483,768.54	2,504,724.65	2,981,249.84
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	125,408.65	(398,720.45)	(1,544,369.24)	(1,725,866.30)
Total Gas Withdrawn from Storage-Dr	2,374,915.63	2,085,048.09	960,355.41	1,255,383.54
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	17,210,697.03	23,279,318.62	25,745,034.52	45,726,955.92
Net Revenue	26,391,987.94	41,856,230.64	52,817,928.90	74,326,693.17
Transmission Expense				

Income Statement by Quarter

Labour Expense :				
8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	(8,682.20)	(35,847.95)	(59,189.75)	(81,785.94)
Total Labour Expense	(8,682.20)	(35,847.95)	(59,189.75)	(81,785.94)
Other Expense:				
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp	4,626.16	16,388.07	23,611.07	30,298.79
8840-2-0000-56-5210-8630 Maintenance of Transmission Mains	7,964.34	8,086.00	8,086.00	8,086.00
Total Other Expense	12,590.50	24,474.07	31,697.07	38,384.79
Total Transmission Expense	3,908.30	(11,373.88)	(27,492.68)	(43,401.15)
Gas Expenses				
Labour Expense :				
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	67,717.99	128,650.86	217,614.86	285,346.89
8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor	156,395.14	133,226.80	136,270.10	233,653.25
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	3,367.81	4,017.00	4,017.00	12,953.44
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	30,586.03	86,934.24	136,709.25	185,245.25
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	152.43	459.02	933.58	2,426.68
8840-2-9853-51-5010-7350 Misc Production Expense	0.00	0.00	11.26	673.39
Total Labour Expense	258,219.40	353,287.92	495,556.05	720,298.90
Other Expense:				
8840-2-0000-51-5439-8462 Other Expenses - LNG	(995,337.92)	(1,326,999.66)	(1,325,056.94)	(1,988,285.43)
8840-2-0000-51-5444-7350 Misc Production Exp	58,563.28	150,862.42	183,079.91	193,425.69
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	7,173.41	12,916.99	22,388.55	34,210.26
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	18,340.06	18,340.06	18,742.78	18,742.78
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	30,758.98	31,018.06	31,194.68	32,603.53
8840-2-0000-56-5210-7420 Maint of Production Eqt	30,144.84	60,289.71	71,122.00	72,132.58
Total Other Expense	(850,357.35)	(1,053,572.42)	(998,529.02)	(1,637,170.59)
Total Gas Expense	(592,137.95)	(700,284.50)	(502,972.97)	(916,871.69)
Distribution Expenses				
Labour Expense :				
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	37,784.64	79,807.82	147,739.03	205,518.88
8840-2-0000-51-5010-8740 Mains & services - Labor	833,938.49	1,537,156.94	2,321,429.34	3,088,970.10
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	21,651.00	67,639.65	103,713.54	123,900.68
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	4,073.03	5,366.43	7,669.06	9,131.02
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	337,998.35	698,756.36	1,076,918.83	1,451,945.51
8840-2-0000-51-5010-8790 Customer installations expenses - Labor	1,505.77	1,747.17	2,131.53	2,330.76
8840-2-0000-51-5010-8800 Other expenses - Labor	138,412.20	266,202.85	350,259.48	444,444.86
8840-2-0000-56-5010-8630 Maintenance of Transmission Mains - Labor	(2,602.93)	(2,602.93)	(2,602.93)	(2,602.93)
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	206,965.89	410,043.56	608,589.23	808,732.68
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	48,541.98	45,481.17	45,481.17	73,243.84
8840-2-0000-56-5010-8870 Maint of mains - Labor	165,677.54	377,527.06	502,903.93	631,673.98
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	3,503.29	21,684.50	27,862.24	29,439.75
8840-2-0000-56-5010-8920 Maint of services - Labor	109,563.93	199,451.46	248,208.90	337,980.94
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	33,648.24	81,221.37	116,954.73	144,457.35
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	606.49	2,079.86	2,699.05	2,699.05
Total Labour Expense	1,941,267.91	3,791,563.27	5,559,957.13	7,351,866.47
Other Expense:				
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	776.15	1,359.13	3,942.72	4,967.05
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	20,947.82	24,606.97	30,253.14	37,276.58
8840-2-0000-51-5435-8800 Other expenses	105,152.93	190,358.89	304,229.70	459,003.81
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	25.00	10,747.76	12,097.76	12,097.76
8840-2-0000-51-5436-8740 Mains & services expenses	355,663.59	828,839.71	1,124,446.03	1,602,560.01
8840-2-0000-51-5437-8780 Meter & house regulator expenses	52,829.20	134,347.27	184,127.06	278,495.70
8840-2-0000-56-5210-8860 Maint of structures & improvements	17,563.76	18,916.19	18,916.19	23,741.58
8840-2-0000-56-5210-8870 Maint of mains	109,313.05	318,572.58	710,059.29	1,012,373.50
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	1,345.84	10,681.05	20,739.56	25,125.71
8840-2-0000-56-5210-8920 Maint of services exp	87,196.49	102,617.63	207,967.26	302,974.59
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	16,776.85	53,202.31	78,711.87	90,818.74
8840-2-0000-56-5210-8940 Maint of other eqt exp	1,420.94	3,517.07	3,517.07	3,517.07
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	225,695.40	478,479.05	688,765.07	876,225.25
8840-2-9852-51-5436-8740 Mains & Services Expense	0.00	0.00	0.00	23.50
8840-2-9852-56-5210-8870 Main of Mains Expense	0.00	0.00	0.00	195.48
8840-2-9854-56-5435-8700 Operations Supervision & Engineering	0.00	0.00	0.00	1,475.60

Income Statement by Quarter

Total Other Expense	994,707.02	2,176,245.61	3,387,772.72	4,730,871.93
Total Distribution Expense	2,935,974.93	5,967,808.88	8,947,729.85	12,082,738.40
Customer Expenses				
Labour Expense :				
8840-2-0000-69-5010-9010 Supervision	44,919.00	104,353.71	152,522.24	175,218.14
8840-2-0000-69-5010-9020 Meter reading expenses - labor	87,698.71	188,548.41	276,447.83	350,009.66
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	581,510.03	1,127,891.35	1,756,708.38	2,339,420.70
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	0.00	0.00	0.00	0.00
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	909.96	4,326.72	3,566.46	3,811.38
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	27,617.27	57,602.72	84,122.41	110,663.09
8840-2-0000-69-5010-9130 Advertising expenses (Major only)-Labour	7,567.76	16,090.81	23,653.55	32,028.04
8840-2-0000-69-5010-9160 Misc sales expenses (Major only)-Labor	17,750.71	26,744.36	47,463.58	65,738.87
8840-2-9865-69-5010-9010 Supervision	0.00	0.00	0.00	1,404.69
8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor	0.00	0.00	0.00	0.00
8840-2-9865-69-5010-9100 Misc Customer Service & Info Exp Labor	0.00	0.00	0.00	0.00
8840-2-9865-69-5010-9120 Demonstrating & Selling Exp Labor	0.00	0.00	0.00	0.00
8840-2-9866-69-5010-9030 Customer Records & Collections Expenses - Labor	0.00	0.00	0.00	0.00
8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor	0.00	0.00	0.00	0.00
8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor	0.00	0.00	0.00	0.00
Total Labour Expense	767,973.44	1,525,558.08	2,344,484.45	3,078,294.57
Other Expense:				
8840-2-0000-69-5250-9010 Customer Care Supervision Expenses	3,869.59	8,926.57	11,463.30	14,371.04
8840-2-0000-69-5250-9020 Meter reading expenses	6,024.39	9,087.25	12,848.55	14,655.99
8840-2-0000-69-5250-9030 Customer records and collection expenses	432,296.16	797,808.10	1,043,731.55	1,359,745.39
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	(27,300.00)	(27,300.00)	(27,300.00)	(19,398.40)
8840-2-0000-69-5390-9080 Customer assistance expenses	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses	15,836.26	24,719.67	45,003.19	63,076.16
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	(2,288.28)	(1,488.28)	(1,473.28)	(1,473.28)
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	15,431.00	23,648.23	33,017.94	36,342.93
8840-2-0000-69-5390-9130 Advertising Expenses	35,357.86	55,239.36	72,365.93	85,139.48
8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)	6,394.42	12,789.70	18,699.26	25,091.74
8840-2-0000-80-8660-9040 Uncollectible accounts	314,677.46	203,962.20	286,904.13	1,491,362.20
8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity	0.00	0.00	0.00	(1,323,925.27)
8840-2-9865-69-5250-9010 Customer Care Supervision Expenses	0.00	0.00	0.00	0.00
8840-2-9865-69-5250-9030 Customer Records & Collections Expenses	0.00	0.00	9,386.05	72,348.23
8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00	0.00	0.00
8840-2-9865-69-5390-9090 Info & Insr Advertising Expense	0.00	0.00	455.00	638.36
8840-2-9865-69-5390-9100 Misc Customer Service & Information Expenses	0.00	0.00	0.00	0.00
8840-2-9865-69-5390-9120 Demonstrating & Selling Exp	0.00	0.00	0.00	0.00
8840-2-9865-80-8660-9040 Uncollectible Accounts	0.00	0.00	0.00	0.00
8840-2-9866-69-5250-9030 Customer Records & Collections Expenses	0.00	0.00	0.00	0.00
8840-2-9866-69-5250-9050 Misc Customer Accounts Expenses	0.00	0.00	0.00	0.00
8840-2-9867-69-5390-9120 Demonstrating & Selling Expense	0.00	0.00	0.00	8,063.99
8840-2-9867-69-5390-9160 Misc Sales Expenses	0.00	0.00	692.36	692.36
8840-2-9868-69-5390-9120 Demonstrating & Selling Exp	0.00	0.00	0.00	406.01
Total Other Expense	800,298.86	1,107,392.80	1,505,793.98	1,827,136.93
Total Customer Expense	1,568,272.30	2,632,950.88	3,850,278.43	4,905,431.50
Total Operating Expenses	3,916,017.58	7,889,101.38	12,267,542.63	16,027,897.06
Administrative Expenses				
Admin & General Wages :				
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	(95,594.59)	(193,842.56)	(217,006.46)	(214,529.73)
8840-2-9800-69-5010-9200 A&G salaries - IT	37,643.34	71,445.54	113,005.08	157,935.35
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	35,633.66	49,423.47	60,513.87	67,929.76
8840-2-9800-69-5010-9220 Admin Exp Tran CR - Credit IT	0.00	0.00	(7,318.66)	(16,163.93)
8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	0.00	29,347.70	81,664.75	115,813.03
8840-2-9810-69-5010-9200 A&G salaries - HR	115,227.16	229,570.52	342,424.13	426,991.19
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	(145.19)	(145.19)	343.10	6,243.25
8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR	0.00	0.00	(7,702.49)	(13,632.06)
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	5,341.66	9,886.54	21,628.88	33,863.35
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	1,823.34	2,694.39	4,120.32	5,140.26
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	92,425.16	163,208.43	243,246.14	329,666.82
8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	5,234.02	7,723.18	11,052.61	12,978.66
8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S	0.00	0.00	(7,446.25)	(16,690.24)
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	206,407.37	407,606.76	605,185.89	787,895.30
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	0.00	0.00	0.00	0.00

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8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	36,191.39	93,595.01	154,532.42	212,699.48
8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance	0.00	0.00	(27,145.29)	(39,975.69)
8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	10,744.37	27,549.70	41,564.10	53,702.95
8840-2-9823-69-5010-9200 A&G salaries - Legal	36,915.06	82,634.50	120,309.29	156,642.12
8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	3,216.78	7,961.84	10,856.84	13,631.19
8840-2-9823-69-5010-9220 Admin Exp Tran CR - Credit Legal	0.00	0.00	(14,680.04)	(22,584.61)
8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	3,520.82	10,974.02	13,314.65	18,359.77
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	22,375.11	50,782.68	77,415.29	103,740.23
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	1,974.72	5,796.78	9,526.34	13,828.11
8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing	0.00	0.00	(18,208.35)	(38,535.90)
8840-2-9827-69-5010-9205 LABS Corporate Service Labour allocation	15,526.96	39,278.50	60,551.91	77,887.61
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	109,539.61	229,681.36	339,010.54	433,661.52
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	0.00	0.00	0.00
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	161,157.95	320,148.15	486,248.75	641,584.12
8840-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE	0.00	0.00	(56,957.08)	(94,104.87)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	0.00	0.00	0.00	0.00
8840-2-9850-69-5010-9220 Admin Exp Tran CR - Credit Oper	0.00	0.00	(66,132.51)	(86,951.25)
8840-2-9860-69-5010-9200 A&G salaries - Executive	100,083.09	197,497.33	293,377.75	394,396.99
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	6,945.35	17,305.05	28,730.11	41,192.88
8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec	0.00	0.00	(50,754.11)	(68,915.09)
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	0.00	0.00	0.00
8840-2-9865-69-5010-9220 Admin Exp Tran CR - Credit Customer Care	0.00	0.00	(897.16)	(1,602.04)
8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales	0.00	0.00	(3,399.94)	(9,144.57)
8840-2-9868-69-5010-9200 Admin & General Salaries	0.00	0.00	11,724.71	33,170.59
8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation	5,566.65	14,303.70	24,095.22	36,235.02
Total Admin & General Wages	917,753.79	1,874,427.40	2,676,794.35	3,552,359.57
Payroll Taxes	0.00	0.00	0.00	0.00
Employee Insurance:				
8840-2-0000-69-7030-9200 LTIP Expense	17,129.61	35,618.12	58,599.45	81,580.78
Total Employee Insurance	17,129.61	35,618.12	58,599.45	81,580.78
Office Supplies :				
8840-2-0000-69-5130-9210 Office supplies and expenses	16,889.79	28,981.63	44,953.40	52,242.10
8840-2-9800-69-5130-9210 Office Supplies-IT	53,586.96	58,750.59	63,442.86	77,129.26
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	0.00	3,672.00	3,725.22	3,725.22
8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO	0.00	0.00	89.69	89.69
8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO	0.00	0.00	68.11	68.11
8840-2-9810-69-5130-9210 Office Supplies-HR	17,664.96	36,181.70	46,815.25	70,721.16
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	996.86	1,606.37	1,631.77	2,045.94
8840-2-9810-69-5130-9216 Meals	0.00	0.00	0.00	245.78
8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	46.64	46.64	46.64	312.62
8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	157.89	2,834.44	4,309.07
8840-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development	0.00	50.87	50.87	414.09
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	50,387.04	126,679.02	211,274.63	260,683.20
8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	3,221.31	3,959.31	5,331.81	6,061.71
8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	166.20	328.83	777.37	869.92
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	32,987.89	66,669.12	98,277.98	114,825.46
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	13,540.96	13,540.96	13,807.87	14,015.89
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	0.00	0.00	0.00	371.15
8840-2-9823-69-5130-9210 Office Supplies-Legal	39.61	675.37	3,647.66	5,906.55
8840-2-9823-69-5130-9216 Meals	0.00	0.00	0.00	0.00
8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	1,868.80	1,868.80	1,911.06
8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO	0.00	249.47	249.47	299.04
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	466.39	1,123.66	1,492.29	5,807.75
8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	0.00	51.79	51.79
8840-2-9825-69-5130-9216 Meals	0.00	0.00	0.00	79.39
8840-2-9827-69-5130-9216 Meals & Entertain - FPA	0.00	35.14	35.14	35.14
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	1,350.51	21,089.77	21,528.14	25,146.03
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	40.87	40.87	40.87	40.87
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	26.40	26.40	26.40	215.71
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	(6,039.83)	(4,185.29)	19,740.81	26,638.79
8840-2-9850-69-5130-9210 Office Supplies-Operations	362.48	1,384.34	1,897.21	10,831.32
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	397.32	445.45	2,818.37	2,865.47
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	0.00	1,139.62	1,182.25	1,182.25
8840-2-9860-69-5130-9210 Office Supplies - Executive	44,653.21	60,828.15	73,153.78	86,248.88
8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO	81.92	81.92	81.92	81.92

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8840-2-9860-69-5130-9217 Office supplies & exp Executive APUC Headoffice	20,615.25	0.00	0.00	0.00
8840-2-9865-69-5130-9210 Office Supplies-Customer service	17,662.93	52,961.70	77,275.32	84,016.89
8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH	203.06	203.06	203.06	370.04
8840-2-9867-69-5130-9210 Office Supplies	0.00	0.00	0.00	668.20
8840-2-9867-69-5130-9216 Meals	0.00	0.00	0.00	68.04
8840-2-9868-69-5130-9215 Office Supplies & Exp LUC Strategic plan	0.00	16.18	16.18	16.18
8840-2-9868-69-5130-9216 Meals	0.00	174.65	1,686.65	1,927.92
Total Office Supplies	269,348.73	478,784.19	700,124.02	862,539.60
Property, Injury and Damages Insurance :				
8840-2-0000-69-5280-9240 Property insurance	8,584.33	19,657.57	30,730.81	38,112.97
8840-2-0000-69-5280-9250 Injuries and damages	189,404.47	401,153.16	658,087.88	877,844.16
Total Property, Injury and Damages Insurance	197,988.80	420,810.73	688,818.69	915,957.13
Employee Pension and Benefit :				
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	13,014.62	5,570.57	12,604.73	30,490.50
8840-2-0000-69-5043-9262 ESPP Expense	3,798.24	8,045.59	13,551.96	20,844.19
8840-2-0000-69-5043-9263 Opt-Out Credit	8,897.97	18,441.82	28,429.88	38,014.12
8840-2-0000-69-5043-9267 Pension	351,817.47	850,868.92	1,276,303.39	1,685,313.84
8840-2-0000-69-5043-9268 Pension Plan Expenses	0.00	(4,105.50)	(430.50)	3,244.50
8840-2-0000-69-5043-9269 401K Match	153,916.28	348,772.33	525,518.64	733,219.09
8840-2-0000-69-5044-9260 Group Benefits	806,300.72	1,624,525.69	2,424,059.44	3,195,632.18
8840-2-0000-69-5044-9261 Health Svc	0.00	(1,832.54)	0.00	0.00
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	161,602.26	297,856.52	461,409.02	624,961.52
8840-2-0000-69-5044-9266 Health Care	0.00	0.00	0.00	0.00
8840-2-0000-69-5044-9268 Group Life	0.00	1,833.03	4,120.44	6,337.81
Total Employee Pension and Benefit	1,499,347.56	3,149,976.43	4,745,567.00	6,338,057.75
Regulatory Expenses :				
8840-2-0000-69-5610-9280 Regulatory commission expenses	199,387.23	398,774.54	460,936.55	634,271.54
8840-2-9830-69-5610-9280 Regulatory Commission Expense	0.00	0.00	0.00	0.00
Total Regulatory Expenses	199,387.23	398,774.54	460,936.55	634,271.54
Rents	0.00	0.00	0.00	0.00
Intercompany Rent :				
8840-2-0000-69-6125-9310 Rental Expense - Intercompany	35,466.00	46,505.42	45,331.55	44,157.68
Total Intercompany Rent	35,466.00	46,505.42	45,331.55	44,157.68
Maintenance :				
8840-2-0000-69-7100-9320 Maintenance of general plant-Gas	52,923.12	103,407.86	123,482.96	133,880.78
Total Maintenance	52,923.12	103,407.86	123,482.96	133,880.78
Franchise Requirements	0.00	0.00	0.00	0.00
Other Admin Expenses :				
8840-2-0000-69-5131-9212 Utilities	13,590.15	27,062.91	36,417.71	47,434.05
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	(1,056,128.55)	(2,515,995.56)	(2,524,350.81)	(2,544,498.90)
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(68,623.33)	(140,399.43)	(222,078.86)	(322,084.79)
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(23,625.87)	(85,550.97)	(119,093.93)	(158,031.78)
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(47,219.12)	(99,583.97)	(156,697.57)	(221,336.82)
8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	(26,738.25)	(36,137.64)	(55,846.02)	(80,674.52)
8840-2-0000-69-5200-9230 Outsided services employed - other	(17,517.76)	(16,992.84)	(5,906.54)	(5,723.35)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	326,777.73	668,568.71	1,057,518.41	1,533,737.10
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	116,153.14	411,034.55	570,762.91	756,181.19
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	224,852.94	455,786.55	727,756.07	1,035,562.04
8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	127,325.01	210,813.20	304,662.62	422,893.56
8840-2-0000-69-5615-9302 Miscellaneous general expenses	(20,141.55)	(47,607.72)	(90,320.14)	(129,322.01)
8840-2-9800-69-5131-9211 Travel-IT	0.00	0.00	810.53	998.72
8840-2-9800-69-5131-9212 Utilities - IT	1,679.81	3,866.11	6,035.07	9,819.81
8840-2-9800-69-5131-9213 Communications - IT	3,725.95	7,449.29	16,121.63	16,915.44
8840-2-9800-69-5131-9215 Training	0.00	0.00	307.08	307.08
8840-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT	0.00	0.00	(9,903.17)	(26,853.41)
8840-2-9800-69-5200-9230 Outsided services-IT	6,548.62	12,212.40	19,553.24	30,710.42
8840-2-9801-69-5200-9230 Outside Services - Transition	0.00	3,290.04	3,925.57	5,413.67
8840-2-9810-69-5131-9211 Travel-HR	0.00	0.00	0.00	3,652.11
8840-2-9810-69-5131-9212 Utilities - HR	3,182.81	7,555.43	11,893.35	16,296.68
8840-2-9810-69-5131-9215 Training	0.00	0.00	0.00	4,679.78

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8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR	0.00	0.00	(9,161.91)	(13,084.55)
8840-2-9810-69-5200-9230 Outsided services-HR	18,204.92	37,507.81	53,254.92	85,571.75
8840-2-9811-69-5200-9236 LABS US Bus adm alloc-Total Rewards	0.00	0.00	0.00	63.90
8840-2-9812-69-5131-9211 Travel LABS Training&Development	0.00	757.01	757.01	3,543.97
8840-2-9815-69-5131-9211 Travel-EHSS	1,224.33	3,667.78	5,361.38	5,931.21
8840-2-9815-69-5131-9212 Utilities - EHSS	1,502.99	3,689.29	5,858.25	8,059.92
8840-2-9815-69-5131-9213 Communication	0.00	0.00	0.00	0.00
8840-2-9815-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	925.86
8840-2-9815-69-5131-9215 Training	0.00	0.00	7,182.00	8,682.00
8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	(18,250.03)	(31,029.52)
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	5,667.04	29,229.39	45,238.41	53,895.89
8840-2-9820-69-5131-9211 Travel-Finance	185.79	185.79	443.61	998.21
8840-2-9820-69-5131-9212 Utilities - Finance	9,872.54	22,261.60	34,552.40	47,028.51
8840-2-9820-69-5131-9214 Dues & Membership Fees	0.00	0.00	346.50	346.50
8840-2-9820-69-5131-9215 Training	0.00	0.00	0.00	3,114.98
8840-2-9820-69-5131-9216 Postage	0.00	0.00	0.00	4,927.50
8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance	0.00	0.00	(56,994.72)	(101,008.46)
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	(46,044.69)	(45,727.97)	(44,252.37)	21,330.70
8840-2-9820-69-5615-9302 Miscellaneous General Expenses	0.00	0.00	0.00	91.96
8840-2-9823-69-5131-9211 Travel	0.00	0.00	0.00	0.00
8840-2-9823-69-5131-9212 Utilities - Legal	1,119.88	2,577.42	4,023.39	5,491.16
8840-2-9823-69-5131-9213 Communication	0.00	0.00	0.00	0.00
8840-2-9823-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	0.00
8840-2-9823-69-5131-9215 Training	0.00	0.00	0.00	0.00
8840-2-9823-69-5131-9216 Postage	0.00	0.00	0.00	0.00
8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	(15,338.19)	(34,503.64)
8840-2-9823-69-5200-9230 Outsided services-Legal	4,977.71	19,784.22	26,947.34	33,050.43
8840-2-9824-69-5131-9211 Travel - Internal Audit	0.00	0.00	219.46	809.39
8840-2-9824-69-5200-9230 Outside Services - Internal Audit	0.00	0.00	0.00	744.75
8840-2-9825-69-5131-9211 Travel - Procurement	0.00	0.00	211.07	759.61
8840-2-9825-69-5131-9212 Utilities - Procurement	1,679.81	3,866.11	6,035.07	8,236.74
8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing	0.00	0.00	(21,658.35)	(45,837.43)
8840-2-9827-69-5131-9211 Travel - FPA	0.00	395.28	1,294.46	1,644.68
8840-2-9830-69-5131-9211 Travel-Regulatory	1,832.99	1,832.99	1,832.99	2,271.43
8840-2-9830-69-5131-9212 Utilities - Regulatory	2,799.68	6,443.52	10,058.47	13,727.92
8840-2-9830-69-5131-9215 Training	0.00	0.00	0.00	0.00
8840-2-9830-69-5131-9216 Postage	0.00	0.00	0.00	0.00
8840-2-9830-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	0.00	0.00
8840-2-9830-69-5200-9230 Outsided services-Regulatory	685.76	1,725.09	2,073.68	2,300.03
8840-2-9835-69-5131-9211 Travel - Energy Procurement	1,138.36	1,960.30	2,514.11	5,152.51
8840-2-9835-69-5131-9212 Utilities - Energy Procurement	7,308.68	17,511.43	27,633.26	37,907.71
8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE	0.00	0.00	(67,812.39)	(163,897.81)
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	160,205.17	207,142.04	289,133.37	381,674.05
8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD	0.00	0.00	(2,287.42)	(6,004.45)
8840-2-9850-69-5131-9211 Travel-Operations	1,923.00	4,024.39	9,038.04	9,038.04
8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper	0.00	0.00	(1,038,270.64)	(1,779,686.17)
8840-2-9850-69-5200-9230 Outsided services-Operations	5,730.22	7,040.03	7,830.43	10,425.51
8840-2-9852-69-5131-9211 Travel	0.00	0.00	0.00	(135.93)
8840-2-9852-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	4,000.00
8840-2-9852-69-5200-9220 Admin Credit	0.00	0.00	0.00	(339,327.35)
8840-2-9852-69-5200-9230 Outside Services	0.00	0.00	0.00	2,392.87
8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering	0.00	0.00	(158,889.12)	(332,179.53)
8840-2-9860-69-5131-9211 Travel	0.00	0.00	0.00	3,752.61
8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development	2,770.18	5,685.26	8,577.22	11,512.78
8840-2-9860-69-5131-9214 Dues & Membership Fees	0.00	0.00	10,483.84	26,209.60
8840-2-9860-69-5131-9215 Training	0.00	0.00	0.00	437.50
8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec	0.00	0.00	(51,029.13)	(86,949.39)
8840-2-9865-69-5131-9211 Travel-Customer Service	1,541.04	2,845.12	3,616.11	4,829.19
8840-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care	0.00	0.00	(1,510.08)	(8,693.71)
8840-2-9865-69-5200-9230 Outsided services-Customer service	(8,851.40)	(8,851.40)	(8,851.40)	(8,851.40)
8840-2-9867-69-5131-9211 Travel	0.00	0.00	0.00	1,456.32
8840-2-9867-69-5131-9213 Communication	0.00	0.00	0.00	0.00
8840-2-9867-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	0.00
8840-2-9867-69-5131-9215 Training	0.00	0.00	0.00	48.60
8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales	0.00	0.00	(124,107.76)	(261,684.00)
8840-2-9867-69-5200-9230 Outside Services	0.00	0.00	0.00	0.00
8840-2-9868-69-5131-9211 Travel	0.00	718.72	943.57	4,777.14
8840-2-9868-69-5131-9213 Communication	0.00	0.00	0.00	0.00
8840-2-9868-69-5131-9214 Dues & Membership Fees	0.00	0.00	0.00	2,000.00
8840-2-9868-69-5131-9215 Training	0.00	0.00	0.00	52.50

Income Statement by Quarter

8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00	(1,440.19)	(1,440.19)
8840-2-9868-69-5200-9230 Outside Services	0.00	0.00	0.00	0.00
Total Other Admin Expenses	(260,684.27)	(808,357.72)	(1,482,826.19)	(1,999,021.53)
Total Administrative Expenses	2,928,660.57	5,699,946.97	8,016,828.38	10,563,783.30
Income and Non Income Tax				
Federal Unemployment:				
8840-2-0000-69-5040-4080 Social Security Taxes	310,503.42	688,559.08	988,070.23	1,245,821.92
8840-2-0000-69-5041-4080 Federal Unemployment taxes	2,813.14	1,349.64	1,840.29	2,071.28
8840-2-0000-69-5042-4080 Medicare	66,330.43	154,636.25	234,481.73	310,433.64
Total Federal Unemployment	379,646.99	844,544.97	1,224,392.25	1,558,326.84
Company FICA	0.00	0.00	0.00	0.00
State Unemployment:				
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	30,525.66	33,503.47	35,079.72	35,860.21
Total State Unemployment	30,525.66	33,503.47	35,079.72	35,860.21
Municipal, Property & Franchise Tax:				
8840-2-0000-69-5680-4080 Property taxes	2,075,001.00	4,150,002.00	6,225,003.00	8,466,332.96
Total Municipal, Property & Franchise Tax	2,075,001.00	4,150,002.00	6,225,003.00	8,466,332.96
Total Taxes	2,485,173.65	5,028,050.44	7,484,474.97	10,060,520.01
Total Expenses	9,329,851.80	18,617,098.79	27,768,845.98	36,652,200.37
EBITDA Before Corporate Allocations	17,062,136.14	23,239,131.85	25,049,082.92	37,674,492.80
Corporate Allocations				
LU Corporate Labor:				
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(4,575.84)	(11,672.44)	(19,950.75)	(27,124.03)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	(75.17)	(75.17)	(75.17)	(75.17)
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	2,877.62	3,881.85	4,621.09	4,908.71
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	17,184.16	48,715.07	84,290.71	115,522.55
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	1,027.60	1,027.60	1,027.60	1,027.60
8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc	775.52	2,033.72	5,131.37	7,770.39
Total LU Corporate Labor	17,213.89	43,910.63	75,044.85	102,030.05
LU Allocations				
LABS Labor:				
8840-2-0000-69-5010-9224 LABS Labour Capitil	(11,929.59)	(22,536.91)	(42,392.00)	(59,277.96)
Total LABS Labor	(11,929.59)	(22,536.91)	(42,392.00)	(59,277.96)
LABS Allocations				
APUC/APCO Corporate Labor:				
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	(19,961.71)	(56,774.24)	(93,583.36)	(134,552.59)
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	91,406.77	266,704.55	441,986.08	637,077.73
Total APUC/APCO Corporate Labor	71,445.06	209,930.31	348,402.72	502,525.14
APUC/APCO Allocations				
Total Corporate Allocations	76,729.36	231,304.03	381,055.57	545,277.23
EBITDA After Corporate Allocations	16,985,406.78	23,007,827.82	24,668,027.35	37,129,215.57
Depreciation & Amortization Expense				
Depreciation Expense :				
8840-2-0000-80-8610-4030 Depreciation Exp	2,759,118.85	5,535,447.00	8,421,984.42	11,610,050.71
Total Depreciation Expense	2,759,118.85	5,535,447.00	8,421,984.42	11,610,050.71
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost:				
8840-2-0000-80-8610-4050 Amortization-Intangibles	482,383.75	948,646.82	1,414,440.72	2,123,141.60
Total Amort of Intangibles-Cost	482,383.75	948,646.82	1,414,440.72	2,123,141.60
Amortization-Regulatory Debits:				
8840-2-0000-80-8640-4073 Regulatory - debits	102,300.00	204,600.00	306,900.00	409,200.00
8840-2-0000-80-8641-4074 Amortization of Regulatory Assets	946,159.09	1,450,957.67	1,680,143.58	2,217,552.46
8840-2-0000-80-8665-4265 Regulatory Asset Write Down	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
Total Amortization-Regulatory Debits	948,459.09	1,555,557.67	1,887,043.58	2,526,752.46

Income Statement by Quarter

Acquisition Costs	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	4,189,961.69	8,039,651.49	11,723,468.72	16,259,944.77
NET OPERATING INCOME	12,795,445.09	14,968,176.33	12,944,558.63	20,869,270.80
Other Income & Deductions				
Allowable Funds used during Construction :				
8840-2-0000-40-4700-4191 Allow for other funds used during construction	38,731.06	94,953.86	169,368.90	325,042.07
Total Allowable Funds used during Construction	38,731.06	94,953.86	169,368.90	325,042.07
Interest & Dividends Income :				
8840-2-0000-40-4420-4190 Interest income	192,101.87	297,640.79	382,805.38	477,397.80
Total Interest & Dividends Income	192,101.87	297,640.79	382,805.38	477,397.80
Rental Income	0.00	0.00	0.00	0.00
Other Income & Deductions :				
8840-2-0000-69-7450-4261 Donations	(316.52)	(1,376.74)	(5,159.72)	(5,519.82)
8840-2-0000-69-7450-4263 Penalties	(14,000.00)	(15,724.90)	(17,598.27)	(25,046.33)
8840-2-0000-69-7450-4264 Exp for certain civic, political and related act	(11,838.35)	(44,189.01)	(44,259.01)	(44,259.01)
8840-2-0000-69-7450-4265 Other Deductions	(1,040.32)	(1,040.32)	(1,040.32)	(1,452.30)
8840-2-0000-69-7450-4266 Political Expenses Non deductible	(1,081.35)	(6,271.59)	(6,361.38)	(6,361.38)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	0.00	0.00	0.00	0.00
8840-2-0000-75-7450-4265 Other deductions	0.00	0.00	0.00	0.00
8840-2-9823-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
8840-2-9865-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
8840-2-9866-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
8840-2-9867-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
8840-2-9868-69-7450-4261 Charitable Donations	0.00	0.00	0.00	(5,274.71)
8840-2-9868-69-7450-4264 Political Contributions	0.00	0.00	(945.00)	(11,414.15)
8840-2-9868-69-7450-4265 Other Deductions	0.00	0.00	0.00	0.00
8840-2-9868-69-7450-4266 Civic	0.00	0.00	(742.07)	(7,051.54)
Total Other Income & Deductions	(28,276.54)	(68,602.56)	(76,105.77)	(106,379.24)
Total Other Income & Deductions	202,556.39	323,992.09	476,068.51	696,060.63
Income Before Interest Charges	12,998,001.48	15,292,168.42	13,420,627.14	21,565,331.43
Interest Charges				
Interest on Long Term Debt :				
8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.	0.00	0.00	0.00	3,982,818.24
8840-2-0000-80-8543-4300 Interest on debt to associated companies	995,704.56	1,991,409.12	2,987,113.68	0.00
Total Interest on Long Term Debt	995,704.56	1,991,409.12	2,987,113.68	3,982,818.24
Amortization of Debt Discount	0.00	0.00	0.00	0.00
Other Interest Charges :				
8840-2-0000-80-8550-4310 Other Interest Expense	66,984.54	107,277.16	144,902.06	204,265.88
8840-2-0000-80-8550-4320 AFUDC - borrowed	(14,038.01)	(35,096.22)	(78,578.26)	(149,913.33)
Total Other Interest Charges	52,946.53	72,180.94	66,323.80	54,352.55
Gain and Loss on Exchange	0.00	0.00	0.00	0.00
Total Interest Charges	1,048,651.09	2,063,590.06	3,053,437.48	4,037,170.79
Income Taxes				
State Income Tax :				
8840-2-0000-80-8720-4090 State Income Tax	50,400.00	176,400.00	176,400.00	231,000.00
Total State Income Tax	50,400.00	176,400.00	176,400.00	231,000.00
Deferred Federal and State Tax :				
8840-2-0000-80-8760-4101 Def SIT Expense-Debit	660,944.17	712,325.86	547,994.88	670,244.32
8840-2-0000-80-8760-4104 Def FIT Expense-Debit	4,005,722.26	4,317,126.44	3,321,181.12	5,457,790.47
Total Deferred Federal and State Tax	4,666,666.43	5,029,452.30	3,869,176.00	6,128,034.79
Federal Income Taxes	0.00	0.00	0.00	0.00
Total Income Taxes	4,717,066.43	5,205,852.30	4,045,576.00	6,359,034.79
NET INCOME / (LOSS)	7,232,283.96	8,022,726.06	6,321,613.66	11,169,125.85

Balance Sheet

	Energy North 2014 Qtr 4	Energy North 2015 Qtr1	Energy North 2015 Qtr 2	Energy North 2015 Qtr 3	Energy North 2015 Qtr 4
Assets					
Net Utility Plant					
Property, plant and equipment:					
8840-2-0000-10-1615-1012 Plant in Service - ARO	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05
8840-2-0000-10-1615-1060 Plant in Service-not classified	15,907,114.69	11,693,515.23	8,961,336.51	9,899,506.07	7,509,615.96
8840-2-0000-10-1615-1211 OPI-Structures Retained	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	0.00	4,288.32	10,127.62	157,229.92	289,787.12
8840-2-0000-10-1615-3020 Franchise and Consents	0.00	0.00	0.00	61,320.54	0.00
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	1,962,893.69	1,962,893.69	1,975,162.98	1,975,162.98	1,975,162.98
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	248,681.12	248,681.12	258,481.12	258,481.12	258,481.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	1,876,640.30	1,900,806.51	2,059,339.75	2,059,339.75	2,059,339.75
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29
8840-2-0000-10-1615-3610 Structures and Improvements	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26
8840-2-0000-10-1615-3635 Other equipment	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	197,763.82	197,763.82	197,930.80	197,930.80	197,930.80
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	195,911,540.19	196,499,266.42	201,789,311.58	204,333,357.09	208,516,454.78
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	4,884,740.28	4,896,849.30	4,905,897.11	4,905,897.11	4,909,092.32
8840-2-0000-10-1615-3800 Services	123,954,771.79	125,016,558.52	128,668,687.66	130,591,595.84	134,933,508.56
8840-2-0000-10-1615-3810 Meters	12,636,330.48	12,766,530.48	12,766,530.48	13,574,456.98	14,628,344.84
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	150,016.21	150,016.21	150,016.21	162,575.95	188,398.45
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	5,514,023.61	5,514,023.61	5,514,023.61	6,049,298.61	5,647,768.66
8840-2-0000-10-1615-3820 Meters Installations	5,995,373.20	5,995,404.57	8,970,028.88	10,038,458.01	11,066,005.24
8840-2-0000-10-1615-3870 Other Equipment	785,746.87	849,610.76	877,577.61	877,577.61	877,577.61
8840-2-0000-10-1615-3900 General Structures & Improvmt	5,841,104.12	8,424,931.06	8,630,411.35	9,430,435.69	12,663,867.41
8840-2-0000-10-1615-3910 Office Furniture & Improvement	202,294.89	281,453.61	281,453.61	281,453.61	284,913.66
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	1,733,641.84	1,781,897.09	1,781,897.09	1,781,897.09	1,990,777.72
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	95,623.86	160,268.64	656,385.76	656,385.76	656,385.76
8840-2-0000-10-1615-3920 Transportation Equipment	874,760.58	962,960.58	1,003,814.00	1,003,814.00	1,003,814.00
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98
8840-2-0000-10-1615-3930 Stores Equipment	94,838.91	99,420.78	99,420.78	99,420.78	99,420.78
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	571,126.41	653,222.86	706,031.81	709,596.81	718,399.81
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	278,836.07	278,836.07	278,836.07	278,836.07	278,836.07
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11
8840-2-0000-10-1615-3970 Communications Equipment	349,804.56	349,804.77	349,888.38	349,888.38	377,371.54
8840-2-0000-10-1615-3980 Misc. Equipment	181,125.06	213,996.91	216,196.91	216,196.91	228,803.30
Total Property, plant and equipment	390,974,910.28	391,629,118.66	401,834,905.41	410,676,231.21	422,086,175.97
Less: Accum depreciation:					
8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(136,476,089.30)	(138,978,143.43)	(141,612,728.34)	(144,269,252.22)	(146,678,284.30)
8840-2-0000-10-1655-1081 RWIP Reclass	2,111.90	0.00	0.00	0.00	29.49
8840-2-0000-10-1655-1087 Excess Accum Depreciation	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	(132,840.84)	(132,935.46)	(133,030.08)	(133,124.70)	(133,219.32)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)
Total Less: Accum depreciation	(137,030,582.17)	(139,534,842.82)	(142,169,522.35)	(144,826,140.85)	(147,235,238.06)
CWIP/Fixed Assets Clearing:					
8840-2-0000-10-1618-1070 Construction Work In Progress	23,605,782.72	21,314,839.56	19,617,152.71	20,545,745.33	17,676,262.76
8840-2-0000-10-1655-1084 Accum dep cost of removal	32,591,579.26	33,179,425.02	33,783,683.61	34,397,279.26	35,034,818.79
Total CWIP/Fixed Assets Clearing	56,197,361.98	54,494,264.58	53,400,836.32	54,943,024.59	52,711,081.55
Net property, plant and equipment	310,141,690.09	306,588,540.42	313,066,219.38	320,793,114.95	327,562,019.46
Investments and other:					
8840-2-0000-10-1163-1754 Deferred Bad Debt - Summer	211,523.98	210,712.15	0.00	0.00	0.00
8840-2-0000-10-1163-1755 Deferred Reserve EE	3,468,355.63	706,406.22	128,355.73	437,752.01	(107,290.45)
8840-2-0000-10-1169-1756 Deferred RLIAP	0.00	0.00	0.00	122,716.98	74,104.41
Total Investments and other	3,679,879.61	917,118.37	128,355.73	560,468.99	(33,186.04)
Land and Land Rights:					
8840-2-0000-10-1610-1050 Plant Held For Future Use	0.00	0.00	0.00	459,307.79	459,307.79
8840-2-0000-10-1610-1210 OPI-Land Retained	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	16,720.60	16,720.60	16,720.60	16,720.60	16,806.09
Total Land and Land Rights	30,385.60	30,385.60	30,385.60	489,693.39	489,778.88
Goodwill:					
8840-2-0000-10-1910-1141 Goodwill	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Total Goodwill	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Intangibles:					
8840-2-0000-10-1647-3030 Misc. Intangible Plant	4,750,482.52	11,980,557.25	12,072,246.16	12,190,110.99	12,134,138.98
Total Intangibles	4,750,482.52	11,980,557.25	12,072,246.16	12,190,110.99	12,134,138.98
Less: Accum amortization:					
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant	(625,013.32)	(1,396,897.28)	(1,826,443.94)	(2,265,333.89)	(2,707,435.79)

Balance Sheet

Total Less: Accum amortization	(625,013.32)	(1,396,897.28)	(1,826,443.94)	(2,265,333.89)	(2,707,435.79)
Net Intangibles	32,307,751.25	38,765,942.02	38,428,084.27	38,566,366.94	38,068,378.52
Current Assets					
Cash :					
8840-2-0000-10-1010-1300 Cash In Hand	9,172.74	10,880.60	8,539.46	19,320.49	31,463.45
8840-2-0000-10-1010-1350 Working Funds	0.00	1,185.00	0.00	0.00	0.00
8840-2-0000-10-1020-1310 Cash - JP Morgan	117,736.41	883,619.87	436,080.16	231,769.22	220,706.47
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds	(29,975.11)	(28,798.94)	(42,235.48)	(92,051.06)	(85,728.50)
8840-2-0000-10-1020-1313 Cash Receipts Misc AR	0.00	(45.62)	0.00	(135.00)	0.00
Total Cash	96,934.04	866,840.91	402,384.14	158,903.65	166,441.42
Temporary Cash Investments	0.00	0.00	0.00	0.00	0.00
Accounts Receivable:					
8840-2-0000-10-1101-1420 Customer Accounts Receivable	24,034,404.42	42,390,880.97	22,677,747.37	13,267,123.98	16,482,893.55
8840-2-0000-10-1101-1421 Customer AR-Misc Billing	(433,923.73)	(422,681.18)	(1,007,672.19)	(701,462.80)	(556,147.13)
8840-2-0000-10-1101-1427 A/R-Cogsdale clearing	13,718.92	13,169.38	13,386.07	13,946.37	14,873.12
8840-2-0000-10-1121-1460 AR Associated Company	202,938.86	148,479.72	183,246.45	250,775.77	184,472.69
8840-2-0000-10-1160-1430 Other Accounts Receivable	253,257.48	358,846.95	48,575.73	122,581.52	86,992.50
Total Accounts Receivable	24,070,395.95	42,488,695.84	21,915,283.43	12,952,964.84	16,213,084.73
Allowance for Uncollectible accounts:					
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(3,130,467.63)	(4,240,000.03)	(3,772,850.30)	(3,235,057.45)	(2,853,222.86)
Total Allowance for Uncollectible accounts	(3,130,467.63)	(4,240,000.03)	(3,772,850.30)	(3,235,057.45)	(2,853,222.86)
Unapplied Payments	0.00	0.00	0.00	0.00	0.00
Phased in Revenue:					
8840-2-0000-10-1930-1420 Phased in Revenue - Long Term	0.00	0.00	990,983.00	850,540.32	444,631.83
Total Phased in Revenue	0.00	0.00	990,983.00	850,540.32	444,631.83
Accrued Utility Revenue:					
8840-2-0000-10-1162-1730 Accrued Utility Revenue	20,748,744.57	14,638,672.02	1,190,853.65	1,414,315.18	11,456,798.94
Total Accrued Utility Revenue	20,748,744.57	14,638,672.02	1,190,853.65	1,414,315.18	11,456,798.94
Due From Vendor:					
8840-2-0000-10-1161-1430 Due from Vendor	0.00	166,358.71	0.00	0.00	0.00
Total Due From Vendor	0.00	166,358.71	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:					
8840-2-0000-10-1240-1650 Prepays	1,365,000.00	35,358.36	23,572.23	609,947.87	499,267.23
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	1,752,732.34	1,021,314.42	2,023,255.04	419,624.39	2,542,504.14
Total Prepays	3,117,732.34	1,056,672.78	2,046,827.27	1,029,572.26	3,041,771.37
Deposits	0.00	0.00	0.00	0.00	0.00
Current Reg Assets:					
8840-2-0000-10-1168-1420 Phased in Revenue	0.00	0.00	1,981,966.00	1,998,246.20	2,014,660.13
Total Current Reg Assets	0.00	0.00	1,981,966.00	1,998,246.20	2,014,660.13
Other:					
8840-2-0000-10-1230-1903 Accum Def Inc Taxes Asset (Current)	8,401,361.51	9,974,229.83	5,082,880.20	3,236,443.77	(0.01)
8840-2-0000-10-1250-1840 Misc Billing Clearing	34,627.24	65,689.49	47,122.11	67,712.59	61,825.22
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	0.00	0.00	0.00	0.00	0.00
8840-2-0000-10-1251-1849 Operating Clearing	0.00	18,720.45	0.00	0.00	0.00
Total Other	8,435,988.75	10,058,639.77	5,130,002.31	3,304,156.36	61,825.21
Intercompany:					
8840-2-0000-10-1310-2603 Due from Liberty Utilities Co	0.00	0.00	0.00	0.00	0.00
8840-2-0000-10-1310-2655 Due from Keene	0.00	2,880,918.29	0.00	0.00	0.00
Total Intercompany	0.00	2,880,918.29	0.00	0.00	0.00
Total Current Assets	53,339,328.02	67,916,798.29	29,885,449.50	18,473,641.36	30,545,990.77
Regulatory Assets					
Regulatory assets:					
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset	744,193.62	209,656.92	167,532.74	222,402.52	117,788.55
8840-2-0000-10-1929-1826 Reg asset other Pension related	(7,575,072.40)	0.00	0.00	0.00	0.00
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	10,329,642.03	2,496,328.67	2,238,087.71	1,979,846.75	1,721,605.79
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109	425,019.00	425,019.00	425,019.00	425,019.00	425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	165,864.38	201,362.82	300,796.20	290,033.06	221,809.51
8840-2-0000-10-1930-1824 R/A Deferred Tilton Remediation	0.00	0.00	0.00	0.00	92,666.99
8840-2-0000-10-1930-1826 FAS 158 - Pension	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	1,325,005.33	1,339,972.54	1,354,939.75	1,369,906.96	1,384,874.17
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	2,518,143.97	1,467,903.49	1,408,617.09	1,343,135.28	1,275,877.49
8840-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset	358,503.25	420,642.85	448,989.74	470,169.65	492,341.30
Total Regulatory assets	29,917,052.18	28,186,639.29	27,969,735.23	27,726,266.22	27,357,735.80
Deferred charges					
Deferred charges:					

Balance Sheet

8840-2-0000-10-1163-1422 Deferred Working Capital - Winter	30,693.66	(928.48)	0.00	0.00	(0.01)
8840-2-0000-10-1163-1424 Deferred Working Capital - Summer	7,157.94	7,194.85	14,431.05	14,080.79	10,770.14
8840-2-0000-10-1920-1740 R/A - COG Costs - Winter	4,810,748.75	3,802,680.08	0.00	0.00	0.02
8840-2-0000-10-1920-1741 R/A - COG Costs - Summer	0.00	0.00	1,321,406.78	1,995,268.62	1,295,054.56
8840-2-0000-10-1920-1743 Deferred Bad Debt - Winter	692,331.40	989,379.61	776,626.06	775,177.57	681,072.91
8840-2-0000-10-1920-1860 Misc Deferred Debits	340,821.00	170,410.50	0.00	0.00	0.00
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	34,398,131.28	39,515,759.37	30,690,843.36	27,531,585.24	28,729,261.93
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	18,776,765.65	12,745,814.30	17,319,457.98	19,098,095.93	19,841,995.97
Total Deferred charges	59,056,649.68	57,230,310.23	50,122,765.23	49,414,208.15	50,558,155.52
Inventory					
Fuel Stock - Coal Other	0.00	0.00	0.00	0.00	0.00
Plant Materials and Operating Supplies:					
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	1,613,097.03	1,765,407.89	2,440,686.85	3,178,687.32	3,090,777.61
Total Plant Materials and Operating Supplies	1,613,097.03	1,765,407.89	2,440,686.85	3,178,687.32	3,090,777.61
Stores Expense Undistributed:					
8840-2-0000-10-1380-1630 Stores Expense Undistributed	0.00	0.00	0.00	0.00	0.00
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	5,978,346.80	1,342,330.99	2,097,148.39	3,357,017.09	3,650,874.74
8840-2-0000-10-1380-1641 Fuel Stock - Propane	1,920,259.26	923,633.82	1,204,517.64	1,194,151.56	1,116,256.62
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	133,167.53	158,258.17	88,936.96	129,823.58	80,381.51
Total Stores Expense Undistributed	8,031,773.59	2,424,222.98	3,390,602.99	4,680,992.23	4,847,512.87
Total Inventory	9,644,870.62	4,189,630.87	5,831,289.84	7,859,679.55	7,938,290.48
Accumulated Deferred Income Tax :					
8840-2-0000-10-1800-1903 Accum Def Inc Taxes Asset long term	48,594,770.03	40,119,415.37	45,801,779.72	42,170,702.47	0.00
Total Accumulated Deferred Income Tax	48,594,770.03	40,119,415.37	45,801,779.72	42,170,702.47	0.00
Total deferred charges	147,213,342.51	129,725,995.76	129,725,570.02	127,170,856.39	85,854,181.80
Long Term Assets:					
8840-2-0000-10-1920-1430 Other Long Term Asset	545,873.40	435,885.25	331,684.20	494,193.85	504,314.39
Total Long Term Assets	545,873.40	435,885.25	331,684.20	494,193.85	504,314.39
Total Assets	547,227,864.88	544,350,280.11	511,565,363.10	506,058,642.48	482,501,698.90

Balance Sheet

Equity

Common Stock:					
8840-2-0000-30-3010-2010 Common Stock Issued	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
Total Common Stock	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
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:					
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	(3,066,766.36)	(4,774,868.19)	(2,257,940.56)	(2,261,490.59)	(2,567,942.42)
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB	49,871.62	49,871.62	49,855.00	49,855.00	448,208.66
Total Accum other comprehensive income	(3,016,894.74)	(4,724,996.57)	(2,208,085.56)	(2,211,635.59)	(2,119,733.76)
Total Equity	118,630,162.96	116,922,061.13	119,438,972.14	119,435,422.11	119,527,323.94
Earnings					
Total Earnings	10,354,161.45	17,849,872.38	19,604,490.58	17,526,478.19	20,833,241.53
Shareholder's Equity	128,984,324.41	134,771,933.51	139,043,462.72	136,961,900.30	140,360,565.47
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:					
8840-2-0000-20-2002-2320 A/P-Customer Refunds	23,800.67	23,023.22	23,129.82	22,269.98	43,926.80
Total Non-affiliates	23,800.67	23,023.22	23,129.82	22,269.98	43,926.80
Associated companies	0.00	0.00	0.00	0.00	0.00
Customer Deposits:					
8840-2-0000-20-2113-2350 Customer Deposits	1,458,931.61	1,528,841.02	1,645,959.23	1,677,294.97	1,751,945.77
Total Customer Deposits	1,458,931.61	1,528,841.02	1,645,959.23	1,677,294.97	1,751,945.77
Notes Payable	0.00	0.00	0.00	0.00	0.00
Accrued Taxes:					
8840-2-0000-20-2530-2364 Tx Accr-Municipal Property	0.00	928,628.16	29,672.23	43,034.59	0.00
Total Accrued Taxes	0.00	928,628.16	29,672.23	43,034.59	0.00
Accrued Interest:					
8840-2-0000-20-2116-2370 Interest Accrued	0.00	0.00	0.00	0.00	0.00
8840-2-0000-20-2116-2372 Int Accr-Customer Deposits	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03
Total Accrued Interest	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03
Other accrued expenses:					
8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves	11,489,427.48	14,852,547.95	5,433,090.73	3,163,759.52	1,698,084.50
8840-2-0000-20-2110-2420 Misc Accrued Liabilities	4,260,063.94	3,274,936.09	2,285,435.38	3,023,812.10	3,647,355.50
8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual	12,765,417.49	6,600,361.65	1,804,672.95	1,568,698.92	6,710,139.14
8840-2-0000-20-2110-2429 Short Term OPEB obligation accrual	0.00	0.00	0.00	0.00	29,425.00
Total Other accrued expenses	28,514,908.91	24,727,845.69	9,523,199.06	7,756,270.54	12,085,004.14
Unapplied Payments:					
8840-2-0000-20-2111-2420 Unapplied payments	2,023,412.18	1,144,390.71	1,818,053.32	2,296,875.07	2,492,251.08
Total Unapplied Payments	2,023,412.18	1,144,390.71	1,818,053.32	2,296,875.07	2,492,251.08
Current Regulatory Liabilities:					
8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost	4,969,438.37	5,008,033.86	2,839,041.73	963,834.02	6,079,356.85
8840-2-0000-20-2142-1756 Current Reg Liability Deferred Resi Adjustment	385,854.99	285,556.63	34,079.09	0.00	0.00
Total Current Regulatory Liabilities	5,355,293.36	5,293,590.49	2,873,120.82	963,834.02	6,079,356.85
Other:					
8840-2-0000-20-2124-2420 Accrued cost of removal	29,484,130.67	29,707,633.54	30,011,414.60	30,251,690.99	30,413,149.61
Total Other	29,484,130.67	29,707,633.54	30,011,414.60	30,251,690.99	30,413,149.61
Total Current Liabilities	66,930,492.43	63,423,967.86	45,994,564.11	43,081,285.19	52,935,649.28
Deferred Credits and Other Liabilities					
Customer Advances for Construction:					
8840-2-0000-20-2770-2520 Customer Advances For Construction	87,152.00	87,152.00	87,152.00	2,142.00	2,142.00
Total Customer Advances for Construction	87,152.00	87,152.00	87,152.00	2,142.00	2,142.00
Deferred Rate Case	0.00	0.00	0.00	0.00	0.00
Deferred income taxes:					
8840-2-0000-20-2730-2830 Accum Def Inc Taxes Liability-Current	4,107,828.72	2,346,932.65	1,739,005.11	2,204,551.87	0.01
8840-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)	119,745,800.23	118,440,898.60	122,688,217.29	115,511,709.11	73,700,241.96
Total Deferred income taxes	123,853,628.95	120,787,831.25	124,427,222.40	117,716,260.98	73,700,241.97
Other deferred credits:					

Balance Sheet

8840-2-0000-20-2760-2539 FAS 112	33,489.40	33,489.40	33,489.40	33,489.40	125,624.10
Total Other deferred credits	33,489.40	33,489.40	33,489.40	33,489.40	125,624.10
Intercompany:					
8840-2-0000-20-2810-2603 Due to LU Co.	54,060,183.98	73,161,756.45	44,573,616.01	55,577,911.48	48,923,616.04
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	17,932,089.01	(1,385,183.71)	11,371,213.47	7,141,621.37	18,698,030.63
8840-2-0000-20-2810-2626 Due to Liberty Utilities America Co	0.00	0.00	0.00	0.00	20,120.90
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire	1,398,893.38	1,099,366.50	867,640.84	1,152,460.93	1,101,932.23
8840-2-0000-20-2810-2655 Due from/to Keene	0.00	0.00	(3,047,227.00)	(3,047,227.00)	(3,047,227.00)
Total Intercompany	73,391,166.37	72,875,939.24	53,765,243.32	60,824,766.78	65,696,472.80
Bonds	0.00	0.00	0.00	0.00	0.00
LT Notes Payable:					
8840-2-0000-20-2840-2230 NP-LU and EN \$18.1M 5YR @ 3.51%	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18
8840-2-0000-20-2840-2231 NP- LU and EN \$41.8M 10YR @ 4.49%	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82
8840-2-0000-20-2840-2232 NP-LU and EN \$21.8M 15YR @ 4.89%	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2233 NP-LU and EN \$8.2M 15YR @ 4.89%	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18
Total LT Notes Payable	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
Other :					
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr	649,293.78	209,230.74	167,532.74	222,402.52	117,788.55
8840-2-0000-20-2920-2450 Derivative instrument liab-Hedges	94,899.84	426.18	0.00	0.00	0.00
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	883,915.84	872,732.71	904,152.25	904,152.25	631,130.77
8840-2-0000-20-2930-2282 Misc Operating Reserves	28,592,418.81	24,643,081.56	25,036,013.71	24,481,670.03	27,459,628.49
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	6,394,981.30	6,291,330.33	6,189,108.78	6,153,147.13	6,231,830.00
8840-2-0000-20-2930-2285 Long Term Pension Obligation	25,938,064.01	28,944,255.00	24,493,638.75	24,238,770.39	23,787,097.37
8840-2-0000-20-2930-2300 Asset Retirement Obligation	1,394,037.74	1,408,910.33	1,423,782.92	1,438,655.51	1,453,528.10
Total Other	63,947,611.32	62,369,966.85	58,214,229.15	57,438,797.83	59,681,003.28
Total Deferred Credits and Other Liabilities	351,313,048.04	346,154,378.74	326,527,336.27	326,015,456.99	289,205,484.15
Total Liabilities and Equity	547,227,864.88	544,350,280.11	511,565,363.10	506,058,642.48	482,501,698.90

	2014	2015	2015	2015	2015
	Energy North	Energy North	Energy North	Energy North	Energy North
	Q4	Q1	Q2	Q3	Q4
Revenue					
Operating Revenue					
Residential:					
8840-2-0000-40-4295-4800 Residential Sales	90,433,434.68	49,292,356.25	69,082,512.35	76,356,833.92	90,914,686.49
Total Residential	90,433,434.68	49,292,356.25	69,082,512.35	76,356,833.92	90,914,686.49
Commercial & Industrial:					
8840-2-0000-40-4295-4810 Commercial and industrial sales	54,777,826.67	32,373,765.14	44,418,010.37	48,358,226.59	56,238,279.35
Total Commercial & Industrial	54,777,826.67	32,373,765.14	44,418,010.37	48,358,226.59	56,238,279.35
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 :					
8840-2-0000-40-4295-4830 Sales for resale	1,782,000.68	1,370,001.00	1,840,002.00	1,860,003.00	2,785,170.00
8840-2-0000-40-4460-4880 Misc Service revenues	865,588.12	344,435.77	844,664.40	1,151,035.90	1,408,914.80
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	11,248,309.45	5,231,791.68	8,787,014.06	10,374,446.37	13,150,654.41
8840-2-0000-40-4460-4950 Other Gas revenues	4,928,627.86	(5,698,988.90)	(18,310,849.58)	(17,876,659.63)	(7,563,880.28)
Total Other Operating Revenue	18,824,526.11	1,247,239.55	(6,839,169.12)	(4,491,174.36)	9,780,858.93
Total Operating Revenue	164,035,787.46	82,913,360.94	106,661,353.60	120,223,886.15	156,933,824.77
Operating Expenses					
Purchased Energy					
Purchased Power	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas					
Natural Gas City Gate Purch:					
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	91,399,249.97	42,718,078.91	46,759,774.57	49,872,424.71	58,410,503.22
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	18,522,464.51	4,746,443.64	9,379,776.03	12,586,952.81	17,173,220.64
8840-2-0000-52-5541-8042 Deferred Gas Costs	(1,752,836.73)	1,516,763.51	1,601,044.42	866,643.52	7,120,022.92
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	(3,897,187.43)	(871,405.21)	(2,252,246.44)	(4,157,673.35)	(5,382,702.34)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	51,103.59	(82,934.48)	(90,027.18)	(92,986.31)	(41,816.91)
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	(1,372,256.69)	647,284.50	831,200.25	831,200.25	907,237.93
Total Natural Gas City Gate Purch	102,950,537.22	48,674,230.87	56,229,521.65	59,906,561.63	78,186,465.46
Other Gas Purchases	0.00	0.00	0.00	0.00	0.00
Gas Withdrawn from Storage-Dr:					
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	7,854,942.00	5,692,385.28	5,921,267.47	5,967,124.74	6,140,252.96
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	(6,559,585.35)	194,341.87	(884,151.77)	(2,168,396.36)	(2,491,629.09)
Total Gas Withdrawn from Storage-Dr	1,295,356.65	5,886,727.15	5,037,115.70	3,798,728.38	3,648,623.87
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	104,245,893.87	54,560,958.02	61,266,637.35	63,705,290.01	81,835,089.33
Net Revenue	59,789,893.59	28,352,402.92	45,394,716.25	56,518,596.14	75,098,735.44
Transmission Expense					
Labour Expense :					
8840-2-0000-51-5010-8570 Measuring & Reg Stn Exp - Labor	0.00	202.13	202.13	202.13	202.13
8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	0.00	(4,360.57)	(26,404.95)	(45,809.94)	(63,569.87)
Total Labour Expense	0.00	(4,158.44)	(26,202.82)	(45,607.81)	(63,367.74)
Other Expense:					
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp	0.00	4,400.00	4,400.00	4,400.00	4,400.00
8840-2-0000-56-5210-8630 Maintenance of Transmission Mains	0.00	0.00	0.00	5.18	125,752.66
Total Other Expense	0.00	4,400.00	4,400.00	4,405.18	130,152.66
Total Transmission Expense	0.00	241.56	(21,802.82)	(41,202.63)	66,784.92
Gas Expenses					
Labour Expense :					
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	243,128.87	64,915.89	144,563.03	235,734.45	327,414.49
8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor	17,773.25	354,780.06	388,636.85	390,968.53	406,017.14
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	70,509.83	1,380.80	1,178.19	1,498.87	6,650.87
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	4,791.61	16,745.82	37,628.52	67,857.61	102,579.05
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	320,158.01	15,480.66	16,241.43	16,241.43	17,697.40
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	3,170.30	28.45	28.45	28.45	28.45
Total Labour Expense	659,531.87	453,331.68	588,276.47	712,329.34	860,387.40
Other Expense:					
8840-2-0000-51-5439-8462 Other Expenses - LNG	(1,982,337.87)	(995,798.58)	(1,315,872.57)	(1,314,440.06)	(1,978,462.55)
8840-2-0000-51-5444-7350 Misc Production Exp	265,538.43	55,970.72	76,362.61	125,958.26	132,013.51

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8840-2-0000-51-5540-7100 Operation Supervision & Engineering	61,721.53	57,030.39	61,501.51	64,934.92	66,853.29
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	(106,380.80)	0.09	0.09	0.09	0.09
8840-2-0000-51-5545-8410 Operation Labor & Expenses	8,810.00	832.50	832.50	3,074.28	(67.72)
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	292.79	822.93	1,163.88	1,163.88	1,754.90
8840-2-0000-56-5210-7420 Maint of Production Eqt	8,975.84	218.00	3,954.00	5,974.00	8,081.27
Total Other Expense	(1,743,380.08)	(880,923.95)	(1,172,057.98)	(1,113,334.63)	(1,769,827.21)
Total Gas Expense	(1,083,848.21)	(427,592.27)	(583,781.51)	(401,005.29)	(909,439.81)
Distribution Expenses					
Labour Expense :					
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	315,570.31	40,677.09	61,744.99	110,119.40	168,391.17
8840-2-0000-51-5010-8740 Mains & services - Labor	3,756,668.63	940,857.88	1,619,072.71	2,316,525.54	3,099,323.48
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	161,887.72	9,602.02	28,889.52	62,290.37	93,696.57
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	19,562.50	2,135.16	7,568.49	17,823.27	19,137.90
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	1,277,768.72	319,822.08	716,515.40	1,082,610.19	1,452,407.40
8840-2-0000-51-5010-8790 Customer installations expenses - Labor	0.00	31,267.80	31,811.44	32,340.17	32,724.46
8840-2-0000-51-5010-8800 Other expenses - Labor	332,932.04	155,019.00	300,123.23	399,083.95	516,612.80
8840-2-0000-51-5010-8810 Distribution-Rents-Labour	743.22	0.00	0.00	0.00	0.00
8840-2-0000-56-5010-8630 Maintenance of Transmission Mains - Labor	0.00	0.00	0.00	4,110.73	17,457.77
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	1,333,171.75	343,953.83	543,019.00	740,040.47	956,012.87
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	3,284.92	0.00	0.00	0.00	0.00
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	64,928.66	105,590.10	109,227.02	109,270.40	109,729.56
8840-2-0000-56-5010-8870 Maint of mains - Labor	758,577.32	358,358.97	574,497.31	814,154.69	964,551.43
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	48,890.74	5,199.11	21,982.58	33,539.14	37,948.40
8840-2-0000-56-5010-8920 Maint of services - Labor	752,797.79	172,927.58	281,403.66	417,149.56	566,497.79
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	162,384.90	47,499.14	102,724.94	149,775.67	189,299.28
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	33,814.11	1,526.47	2,046.32	4,237.36	4,961.37
Total Labour Expense	9,022,983.33	2,534,436.23	4,400,626.61	6,293,070.91	8,228,752.25
Other Expense:					
8840-2-0000-51-5430-8790 Customer installations expenses	1,500.00	0.00	0.00	0.00	0.00
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	16,013.53	0.00	0.00	0.00	0.00
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	157,508.92	9,304.45	11,927.65	15,686.00	17,565.24
8840-2-0000-51-5435-8800 Other expenses	279,795.24	102,738.60	216,122.73	282,608.68	357,093.99
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	13,942.29	(215.00)	10,804.72	13,762.22	15,154.22
8840-2-0000-51-5436-8740 Mains & services expenses	1,184,457.82	294,187.02	662,912.27	1,002,220.64	1,208,761.01
8840-2-0000-51-5437-8780 Meter & house regulator expenses	285,506.76	42,665.73	58,969.05	72,778.23	84,739.56
8840-2-0000-56-5210-5930 Maint of overhead lines	0.00	8,500.00	0.00	0.00	0.00
8840-2-0000-56-5210-8860 Maint of structures & improvements	12,075.74	9,260.70	9,750.04	9,750.04	9,750.04
8840-2-0000-56-5210-8870 Maint of mains	1,756,095.96	535,410.40	990,519.96	1,289,551.52	1,604,187.62
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	54,001.96	3,486.57	3,992.25	4,249.38	12,170.75
8840-2-0000-56-5210-8920 Maint of services exp	532,235.27	98,020.86	199,984.14	314,418.47	396,711.57
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	127,588.10	17,499.38	22,143.14	43,725.12	53,422.18
8840-2-0000-56-5210-8940 Maint of other eqt exp	3,199.01	0.00	89.19	248.95	248.95
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	755,245.89	205,717.37	451,972.57	715,099.83	973,011.03
Total Other Expense	5,179,166.49	1,326,576.08	2,639,187.71	3,764,099.08	4,732,816.16
Total Distribution Expense	14,202,149.82	3,861,012.31	7,039,814.32	10,057,169.99	12,961,568.41
Customer Expenses					
Labour Expense :					
8840-2-0000-69-5010-9010 Supervision	675,405.43	38,500.94	68,891.07	100,040.31	152,108.59
8840-2-0000-69-5010-9020 Meter reading expenses - labor	276,128.28	102,084.77	209,148.59	309,241.48	407,922.49
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	1,439,173.89	430,759.00	1,100,205.85	1,643,546.04	2,198,387.86
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	59,466.30	246.94	3,763.91	5,691.29	7,512.96
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	243,984.66	52,226.55	85,027.41	116,236.65	146,248.86
8840-2-0000-69-5010-9130 Advertising expenses (Major only)-Labour	0.00	1,137.71	9,804.36	18,868.44	26,421.18
8840-2-0000-69-5010-9160 Misc sales expenses (Major only)-Labor	0.00	29,935.38	28,148.08	48,844.95	69,668.19
Total Labour Expense	2,694,158.56	654,891.29	1,504,989.27	2,242,469.16	3,008,270.13
Other Expense:					
8840-2-0000-69-5250-9010 Customer Care Supervision Expenses	227.70	0.00	0.00	0.00	0.00
8840-2-0000-69-5250-9020 Meter reading expenses	63,717.09	7,337.01	12,372.01	13,844.04	18,100.26
8840-2-0000-69-5250-9030 Customer records and collection expenses	1,111,525.22	633,595.77	1,222,653.32	1,847,679.09	2,260,783.40
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	975,666.22	(67,433.37)	(37,071.36)	(6,709.35)	38,890.39
8840-2-0000-69-5390-9080 Customer assistance expenses	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses	0.00	10,426.42	19,807.43	39,410.23	46,649.53
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	35,589.78	(7,099.86)	17,541.33	6,718.97	6,588.22
8840-2-0000-69-5390-9110 Sales Expense-Supervision	323.41	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	78,344.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9130 Advertising Expenses	77,223.18	8,229.03	30,393.71	122,086.13	166,671.05
8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)	0.00	1,972.61	8,880.56	13,966.20	17,138.92
8840-2-0000-80-8660-9040 Uncollectible accounts	1,485,212.41	1,389,953.24	1,624,255.20	1,410,837.97	1,599,292.46
Total Other Expense	3,827,829.01	2,007,933.21	2,945,919.15	3,500,228.06	4,228,908.76
Total Customer Expense	6,521,987.57	2,662,824.50	4,450,908.42	5,742,697.22	7,237,178.89
Total Operating Expenses	19,640,289.18	6,096,486.10	10,885,138.41	15,357,659.29	19,356,092.41

Income Statement by Quarter

Administrative Expenses

Admin & General Wages :

8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	(919,899.54)	(156,895.62)	(257,468.98)	(352,321.81)	(437,737.74)
8840-2-9800-69-5010-9200 A&G salaries - IT	106,550.09	28,774.72	55,360.81	87,965.61	121,243.87
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	180,726.24	23,172.73	106,923.27	171,467.89	235,700.41
8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	154.50	0.00	88.59	88.59	88.59
8840-2-9810-69-5010-9200 A&G salaries - HR	340,683.93	137,113.21	243,639.11	355,546.40	458,295.35
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	6,501.22	0.00	0.00	0.00	149.88
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	38,124.30	9,000.44	20,385.51	25,966.38	32,434.48
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	10,347.99	72.93	4,166.71	4,985.75	4,985.75
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	203,117.97	73,095.17	141,702.50	195,305.42	277,076.11
8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	2,727.72	2,774.48	4,102.88	5,628.76	6,499.84
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	584,409.79	197,563.31	395,947.77	604,417.44	806,719.16
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	165,260.02	0.00	0.00	0.00	0.00
8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	0.00	39,593.75	88,016.47	127,271.47	176,339.74
8840-2-9821-69-5010-9204 LABS CAN ERM LABOR	64.07	0.00	0.00	0.00	0.00
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	65,657.70	0.00	0.00	0.00	0.00
8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	0.00	13,947.50	30,991.85	47,520.65	65,240.24
8840-2-9823-69-5010-9200 A&G salaries - Legal	143,261.95	38,025.54	71,721.13	82,976.13	106,588.90
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	12,060.36	(0.03)	(0.03)	(0.03)	(0.03)
8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	0.00	3,237.45	6,106.44	9,274.53	14,072.24
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	15,856.64	0.00	0.00	0.00	0.00
8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	0.00	3,775.71	27,381.55	52,025.35	58,629.74
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	77,505.53	24,951.38	47,048.18	74,260.55	96,251.10
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	2,895.23	2,453.65	4,142.89	6,318.87	9,481.70
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	343,455.47	99,321.93	216,687.35	322,335.98	433,507.50
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	483,475.90	166,884.79	326,994.96	503,001.85	669,038.55
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	(89.41)	0.00	0.00	2,901.50	2,523.04
8840-2-9850-69-5010-9200 A&G salaries - Operations	2,011.61	(124,743.10)	(159,743.10)	(124,743.10)	(133,689.68)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9200 A&G salaries - Executive	237,877.39	40,140.60	84,643.27	280,068.50	363,969.38
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	25,202.43	10,224.36	23,293.05	32,983.17	44,141.09
8840-2-9865-69-5010-9200 Admin Labor	0.00	(25,381.58)	(42,881.58)	(25,381.58)	(25,381.58)
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	36,230.98	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation	0.00	6,498.18	19,529.50	28,338.54	34,719.71
Total Admin & General Wages	2,164,170.08	613,601.50	1,458,780.10	2,518,202.81	3,420,887.34
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Employee Insurance:					
8840-2-0000-69-7030-9200 LTIP Expense	0.00	16,006.92	35,741.70	55,434.22	78,292.65
Total Employee Insurance	0.00	16,006.92	35,741.70	55,434.22	78,292.65

Office Supplies :

8840-2-0000-69-5130-9210 Office supplies and expenses	242,586.31	1,733.57	12,636.96	20,916.45	51,808.56
8840-2-0000-69-5130-9216 Meals & Entertainment	521.93	0.00	0.00	0.00	0.00
8840-2-9800-69-5130-9210 Office Supplies-IT	65,570.72	8,611.94	25,501.05	37,204.84	48,839.10
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	29,724.58	6,634.72	9,980.97	24,151.87	25,746.23
8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO	55.75	0.00	0.00	0.00	85.70
8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO	2,137.23	0.00	0.00	0.00	0.00
8840-2-9810-69-5130-9210 Office Supplies-HR	82,407.22	14,166.96	47,079.66	104,052.06	115,202.00
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	1,375.98	0.00	384.76	461.93	889.29
8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	(96.00)	0.00	677.36	707.82	1,236.33
8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	0.00	0.00	1,282.49	1,282.49
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	270,345.21	81,441.32	201,432.52	252,271.08	295,127.41
8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	1,370.32	644.46	1,754.54	3,031.48	3,259.94
8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	916.59	196.67	359.34	359.34	359.34
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	115,927.17	30,613.65	55,701.58	82,663.62	113,373.21
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	1,906.71	570.49	576.72	585.32	707.28
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	212.65	0.00	0.00	0.00	1,114.97
8840-2-9823-69-5130-9210 Office Supplies-Legal	9,313.36	1,616.98	3,510.08	3,664.75	4,472.36
8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	3,490.10	0.00	1,098.94	1,568.80	1,568.80
8840-2-9824-69-5130-9216 Meals & Entertain - Internal Audit LU HO	50.46	0.00	0.00	162.41	162.41
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	7,822.35	79.84	99.59	857.42	1,508.24
8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	1,686.18	0.00	365.23	865.78	865.78
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	11,586.08	1,027.19	2,891.37	3,849.21	5,948.23
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	1,185.52	159.92	2,130.23	2,130.23	2,322.41
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	436.02	76.54	260.08	260.08	323.70
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	57,950.86	39,079.55	44,914.86	50,308.57	52,901.65
8840-2-9840-69-5130-9210 Office Supplies-Procurement/Supply Chain	21.40	0.00	0.00	0.00	0.00
8840-2-9850-69-5130-9210 Office Supplies-Operations	4,068.09	3,773.03	6,280.78	6,994.78	7,208.99
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	34,121.43	2,327.69	11,303.19	11,727.94	11,747.33
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	4,437.75	0.00	133.40	133.40	641.17
8840-2-9860-69-5130-9210 Office Supplies - Executive	4,887.11	0.00	0.00	686.48	32,156.32
8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO	560.18	2,520.55	2,520.55	2,520.55	2,520.55

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8840-2-9860-69-5130-9217 Office supplies & exp Executive APUC Headoffice	440.24	0.00	0.00	0.00	223.65
8840-2-9865-69-5130-9210 Office Supplies-Customer service	18,689.91	0.00	0.00	16,498.07	23,721.22
8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH	2,713.33	(1,527.07)	(1,527.07)	(1,464.39)	(1,464.39)
8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH	148.69	0.00	0.00	0.00	94.16
Total Office Supplies	978,571.43	193,748.00	430,066.69	628,452.38	805,954.43
Property, Injury and Damages Insurance :					
8840-2-0000-69-5280-9240 Property insurance	88,754.44	10,007.46	24,555.21	39,102.96	54,981.46
8840-2-0000-69-5280-9250 Injuries and damages	725,269.96	328,954.72	689,753.72	1,017,524.92	1,354,098.85
Total Property, Injury and Damages Insurance	814,024.40	338,962.18	714,308.93	1,056,627.88	1,409,080.31
Employee Pension and Benefit :					
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	4,028.49	0.00	5,948.08	5,948.08	57,949.36
8840-2-0000-69-5043-9261 Cash Balance Pension	63,006.00	34,999.98	(63,006.00)	(63,006.00)	(63,006.00)
8840-2-0000-69-5043-9262 ESPP Expense	22,350.69	3,492.54	6,858.51	10,512.39	14,462.57
8840-2-0000-69-5043-9263 Opt-Out Credit	4,892.06	0.00	4,985.58	12,966.09	22,138.36
8840-2-0000-69-5043-9267 Pension	762,055.26	358,857.71	607,413.24	870,078.41	1,244,766.69
8840-2-0000-69-5043-9268 Pension Plan Expenses	0.00	0.00	0.00	0.00	9,527.83
8840-2-0000-69-5043-9269 401K Match	595,882.13	163,488.90	343,658.20	500,108.94	655,516.29
8840-2-0000-69-5044-9260 Group Benefits	2,678,002.09	706,767.20	1,433,535.96	2,085,413.74	2,879,589.71
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	425,979.96	153,663.00	202,409.52	356,072.52	589,894.05
8840-2-0000-69-5044-9267 Dental	0.00	0.00	0.00	(1,913.92)	(1,913.92)
8840-2-0000-69-5044-9268 Group Life	2,857.13	0.00	0.00	3,775.00	3,775.00
8840-2-0000-69-5045-9260 Workers' Compensation	0.00	0.00	0.00	60,963.00	0.00
Total Employee Pension and Benefit	4,559,053.81	1,421,269.33	2,541,803.09	3,840,918.25	5,412,699.94
Regulatory Expenses :					
8840-2-0000-69-5610-9280 Regulatory commission expenses	608,728.22	202,326.46	372,736.96	572,124.19	771,511.42
Total Regulatory Expenses	608,728.22	202,326.46	372,736.96	572,124.19	771,511.42
Rents :					
8840-2-0000-69-5110-9310 Rents	136,941.88	1,190.00	2,809.50	2,999.50	2,999.50
Total Rents	136,941.88	1,190.00	2,809.50	2,999.50	2,999.50
Intercompany Rent :					
8840-2-0000-69-6125-9310 Rental Expense - Intercompany	92,347.84	35,184.00	70,368.00	105,552.00	140,736.00
Total Intercompany Rent	92,347.84	35,184.00	70,368.00	105,552.00	140,736.00
Maintenance :					
8840-2-0000-69-7100-9320 Maintenance of general plant-Gas	205,270.10	48,790.09	81,870.87	123,375.66	165,282.57
Total Maintenance	205,270.10	48,790.09	81,870.87	123,375.66	165,282.57
Franchise Requirements	0.00	0.00	0.00	0.00	0.00
Other Admin Expenses :					
8840-2-0000-69-5131-9212 Utilities	19,469.40	10,129.40	25,630.64	44,152.39	57,205.49
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	(4,225,087.65)	(937,729.11)	(2,321,991.28)	(3,771,807.24)	(5,311,407.02)
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(194,108.41)	(51,133.21)	(117,734.75)	(210,678.08)	(320,709.78)
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(139,388.62)	(57,101.09)	(114,556.25)	(146,968.06)	(177,482.57)
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(283,695.45)	(83,017.69)	(136,438.62)	(182,552.05)	(236,911.16)
8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	0.00	(5,993.67)	(18,638.52)	(34,637.32)	(50,342.73)
8840-2-0000-69-5200-9230 Outsided services employed - other	45,804.49	12,158.76	45,264.03	34,510.96	52,686.06
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	924,325.81	237,889.21	555,039.41	997,626.67	1,521,587.16
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	872,655.48	271,909.93	545,505.92	699,847.88	845,155.09
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	1,350,930.70	354,799.59	609,184.97	828,772.74	1,087,625.63
8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	0.00	92,010.44	152,224.03	228,408.75	303,196.40
8840-2-0000-69-5615-9302 Miscellaneous general expenses	29,619.10	(13,648.97)	(45,198.30)	(82,309.12)	(115,998.38)
8840-2-9800-69-5131-9211 Travel-IT	0.00	2,295.88	3,357.10	3,357.10	3,788.75
8840-2-9800-69-5131-9212 Utilities - IT	8,222.79	2,249.12	6,695.30	10,356.42	13,355.38
8840-2-9800-69-5131-9213 Communications - IT	0.00	0.00	0.00	0.00	5,569.05
8840-2-9800-69-5200-9230 Outsided services-IT	370,778.82	2,199.43	30,469.09	33,797.18	72,854.40
8840-2-9801-69-5200-9230 Outside Services - Transition	12,967.94	0.00	199.84	199.84	199.84
8840-2-9810-69-5131-9211 Travel-HR	0.00	0.00	0.00	471.59	471.59
8840-2-9810-69-5131-9212 Utilities - HR	19,186.53	5,247.95	11,328.65	18,564.85	25,562.43
8840-2-9810-69-5200-9230 Outsided services-HR	32,608.21	5,698.66	9,376.03	16,875.51	60,093.22
8840-2-9812-69-5200-9230 Outside Services - Training&Dev LU HO	0.00	0.00	0.00	1,476.25	1,476.25
8840-2-9815-69-5131-9211 Travel-EHSS	0.00	0.00	96.51	452.54	1,598.72
8840-2-9815-69-5131-9212 Utilities - EHSS	13,704.66	2,998.83	6,473.51	10,608.50	14,607.12
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	400.66	0.00	0.00	0.00	0.00
8840-2-9820-69-5131-9211 Travel-Finance	0.00	257.89	1,198.90	1,198.90	6,423.81
8840-2-9820-69-5131-9212 Utilities - Finance	54,818.68	13,494.75	28,756.91	44,263.15	59,257.95
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	391,620.15	10,538.02	18,038.02	29,585.39	53,749.71
8840-2-9823-69-5131-9212 Utilities - Legal	8,254.23	2,249.12	4,730.49	6,797.99	8,797.29
8840-2-9823-69-5200-9230 Outsided services-Legal	52,869.97	29,624.18	15,973.80	37,411.18	51,736.15
8840-2-9825-69-5131-9211 Travel - Procurement	0.00	0.00	0.00	14.36	159.22

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8840-2-9825-69-5131-9212 Utilities - Procurement	13,710.94	2,249.12	4,855.13	7,956.39	10,955.35
8840-2-9825-69-5200-9230 Outsided services-Purchasing	21,507.02	2,216.75	2,216.75	2,216.75	2,216.75
8840-2-9830-69-5131-9211 Travel-Regulatory	0.00	516.11	1,416.06	1,416.06	3,754.44
8840-2-9830-69-5131-9212 Utilities - Regulatory	16,483.33	3,748.54	8,091.89	13,260.63	18,258.91
8840-2-9830-69-5200-9230 Outsided services-Regulatory	93,046.68	4,386.48	4,386.48	8,257.24	19,646.31
8840-2-9835-69-5131-9211 Travel - Energy Procurement	0.00	178.89	178.89	178.89	178.89
8840-2-9835-69-5131-9212 Utilities - Energy Procurement	19,862.93	10,495.92	23,031.25	40,604.97	57,599.07
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	76,711.69	11,502.94	52,662.51	155,485.96	260,819.96
8840-2-9850-69-5131-9211 Travel-Operations	0.00	416.77	1,350.86	5,024.60	11,686.76
8840-2-9850-69-5200-9230 Outsided services-Operations	52,976.53	15,960.88	19,751.60	23,083.25	26,697.19
8840-2-9855-69-5200-9230 Outsided services-Legal	(1,000.00)	0.00	0.00	0.00	0.00
8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development	0.00	2,249.12	4,605.84	5,639.59	6,639.25
8840-2-9865-69-5131-9211 Travel-Customer Service	5,481.86	0.00	0.00	0.00	2,527.42
8840-2-9865-69-5200-9230 Outsided services-Customer service	45,805.86	1,870.66	6,423.95	6,423.95	15,436.91
Total Other Admin Expenses	(289,455.67)	(37,080.40)	(556,043.36)	(1,110,653.45)	(1,529,277.72)
Total Administrative Expenses	9,269,652.09	2,833,998.08	5,152,442.48	7,793,033.44	10,678,166.44
Income and Non Income Tax					
Federal Unemployment:					
8840-2-0000-69-5040-4080 Social Security Taxes	1,113,488.05	308,560.16	655,249.53	997,623.91	1,301,054.07
8840-2-0000-69-5041-4080 Federal Unemployment taxes	9,360.60	9,059.86	15,822.03	15,749.67	11,777.24
8840-2-0000-69-5042-4080 Medicare	268,407.24	72,410.91	154,233.90	224,536.22	298,708.61
Total Federal Unemployment	1,391,255.89	390,030.93	825,305.46	1,237,909.80	1,611,539.92
Company FICA	0.00	0.00	0.00	0.00	0.00
State Unemployment:					
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	32,675.99	20,317.64	57,078.46	78,018.42	90,344.32
Total State Unemployment	32,675.99	20,317.64	57,078.46	78,018.42	90,344.32
Municipal, Property & Franchise Tax:					
8840-2-0000-69-5680-4080 Property taxes	8,455,264.81	2,060,000.01	3,959,819.52	5,959,819.53	7,786,701.73
Total Municipal, Property & Franchise Tax	8,455,264.81	2,060,000.01	3,959,819.52	5,959,819.53	7,786,701.73
Total Taxes	9,879,196.69	2,470,348.58	4,842,203.44	7,275,747.75	9,488,585.97
Total Expenses	38,789,137.96	11,400,832.76	20,879,784.33	30,426,440.48	39,522,844.82
EBITDA Before Corporate Allocations	21,000,755.63	16,951,570.16	24,514,931.92	26,092,155.66	35,575,890.62
Corporate Allocations					
LU Corporate Labor:					
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(38,761.34)	(11,041.12)	(24,126.54)	(33,079.10)	(46,637.12)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	85,689.31	24,091.29	55,333.10	85,414.83	119,903.22
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	8,431.31	4,901.69	6,983.40	6,983.40	11,115.34
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	90,367.20	21,780.74	49,544.74	61,435.42	82,111.75
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	1,803.01	3,027.04	3,685.90	8,951.25
Total LU Corporate Labor	145,726.48	41,535.61	90,761.74	124,440.45	175,444.44
LU Allocations					
LABS Labor:					
8840-2-0000-69-5010-9224 LABS Labour Captil	(110,805.79)	(19,241.74)	(44,068.40)	(61,779.07)	(79,847.96)
Total LABS Labor	(110,805.79)	(19,241.74)	(44,068.40)	(61,779.07)	(79,847.96)
LABS Allocations					
APUC/APCO Corporate Labor:					
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	(70,236.59)	(55.96)	(9,137.78)	(22,984.03)	(46,710.31)
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	124,362.32	266.48	43,513.25	109,447.78	222,430.11
Total APUC/APCO Corporate Labor	54,125.73	210.52	34,375.47	86,463.75	175,719.80
APUC/APCO Allocations					
Total Corporate Allocations	89,046.42	22,504.39	81,068.81	149,125.13	271,316.28
EBITDA After Corporate Allocations	20,911,709.21	16,929,065.77	24,433,863.11	25,943,030.53	35,304,574.34
Depreciation & Amortization Expense					
Depreciation Expense :					
8840-2-0000-80-8610-4030 Depreciation Exp	7,978,764.44	2,502,054.13	5,136,639.04	7,793,162.92	10,773,199.95
8840-2-0000-80-8665-6670 Asset Write Down Expense		0.00	0.00	628,876.72	0.00
Total Depreciation Expense	7,978,764.44	2,502,054.13	5,136,639.04	8,422,039.64	10,773,199.95
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost:					
8840-2-0000-80-8610-4050 Amortization-Intangibles	608,603.30	771,883.96	1,201,430.62	1,640,320.57	2,082,422.47
Total Amort of Intangibles-Cost	608,603.30	771,883.96	1,201,430.62	1,640,320.57	2,082,422.47
Amortization-Regulatory Debits:					
8840-2-0000-80-8640-4073 Regulatory - debits	103,193.91	102,300.00	204,600.00	306,900.00	409,200.00
8840-2-0000-80-8641-4074 Amortization of Regulatory Assets	387,089.78	458,765.78	671,628.99	770,696.78	1,110,772.01
8840-2-0000-80-8665-4265 Regulatory Asset Write Down	0.00	0.00	0.00	0.00	628,876.72

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Total Amortization-Regulatory Debits	490,283.69	561,065.78	876,228.99	1,077,596.78	2,148,848.73
Acquisition Costs	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	9,077,651.43	3,835,003.87	7,214,298.65	11,139,956.99	15,004,471.15
NET OPERATING INCOME	11,834,057.78	13,094,061.90	17,219,564.46	14,803,073.54	20,300,103.19
Other Income & Deductions					
Allowable Funds used during Construction :					
8840-2-0000-40-4700-4191 Allow for other funds used during construction	339,677.29	96,893.43	142,491.77	195,962.89	259,446.82
Total Allowable Funds used during Construction	339,677.29	96,893.43	142,491.77	195,962.89	259,446.82
Interest & Dividends Income :					
8840-2-0000-40-4420-4190 Interest income	161,252.68	44,712.32	87,725.92	124,544.11	159,586.32
Total Interest & Dividends Income	161,252.68	44,712.32	87,725.92	124,544.11	159,586.32
Rental Income	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions :					
8840-2-0000-75-7450-4261 Donations	0.00	0.00	(140.00)	(740.00)	(740.00)
8840-2-0000-75-7450-4263 Penalties	5,215.00	(28,561.88)	(30,061.88)	(33,801.63)	(34,801.63)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(95,250.10)	(27,513.62)	(33,750.78)	(39,393.92)	(48,235.10)
8840-2-0000-75-7450-4265 Other deductions	(43,046.30)	0.00	(1,700.00)	(1,700.00)	(1,700.00)
Total Other Income & Deductions	(133,081.40)	(56,075.50)	(65,652.66)	(75,635.55)	(85,476.73)
Total Other Income & Deductions	367,848.57	85,530.25	164,565.03	244,871.45	333,556.41
Income Before Interest Charges	12,201,906.35	13,179,592.15	17,384,129.49	15,047,944.99	20,633,659.60
Interest Charges					
Interest on Long Term Debt :					
8840-2-0000-80-8543-4300 Interest on debt to associated companies	3,982,818.24	995,704.56	1,991,409.12	2,987,113.68	3,982,818.24
Total Interest on Long Term Debt	3,982,818.24	995,704.56	1,991,409.12	2,987,113.68	3,982,818.24
Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00
Other Interest Charges :					
8840-2-0000-80-8550-4310 Other Interest Expense	(805,532.92)	(244,623.84)	5,769.70	(25,015.74)	(94,744.09)
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	(131,453.79)	0.00	0.00	235.39	235.39
8840-2-0000-80-8550-4320 AFUDC - borrowed	0.00	(36,364.93)	(53,444.86)	(73,472.30)	(97,249.79)
Total Other Interest Charges	(936,986.71)	(280,988.77)	(47,675.16)	(98,252.65)	(191,758.49)
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00
Total Interest Charges	3,045,831.53	714,715.79	1,943,733.96	2,888,861.03	3,791,059.75
Income Taxes					
State Income Tax :					
8840-2-0000-80-8720-4090 State Income Tax	164,500.00	56,000.00	289,003.14	175,000.00	(164,500.00)
Total State Income Tax	164,500.00	56,000.00	289,003.14	175,000.00	(164,500.00)
Deferred Federal and State Tax :					
8840-2-0000-80-8760-4101 Def SIT Expense-Debit	559,848.86	695,856.05	695,856.05	681,494.93	924,569.32
8840-2-0000-80-8760-4104 Def FIT Expense-Debit	3,070,494.41	4,217,309.38	4,217,309.38	4,130,272.29	5,583,329.55
Total Deferred Federal and State Tax	3,630,343.27	4,913,165.43	4,913,165.43	4,811,767.22	6,507,898.87
Federal Income Taxes :					
8840-2-0000-80-8710-4090 Federal Income Tax	0.00	0.00	987,897.83	0.00	20,120.90
Total Federal Income Taxes	0.00	0.00	987,897.83	0.00	20,120.90
Total Income Taxes	3,794,843.27	4,969,165.43	6,190,066.40	4,986,767.22	6,363,519.77
NET INCOME / (LOSS)	5,361,231.55	7,495,710.93	9,250,329.13	7,172,316.74	10,479,080.08

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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.

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
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		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)			11,169,125.85
3	Reconciling Items for the Year			(30,772,978)
4	Federal AMT			6,359,035
5	Taxable Income Not Reported on Books			
6	CIAC Received			233,040
7	Regulatory Assets & Liabilities			6,350,376
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	Employee Share Purchase Plan			20,844
11	Accounting Depreciation			13,733,192
	Allowance for Doubtful Accounts			189,799
	Pension Accrual			1,168,559
	50% Meals & Entertainment			3,084
	Lobbying			69,086
	Penalties			25,046
	Asset Retirement Obligation			49,575
	Pension OCI Amortization			77,559
12				
13				
14	Income Recorded on Books Not Included in Return			
15	AFUDC Equity			(325,042)
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation			(26,878,381)
21	Repair Deduction			(14,391,571)
22	Accrued Liabilities & Other Liabilities			176,234
23	Environmental Obligations			(3,017,509)
24	Pension Contribution			(5,890,843)
25	Cost of Removal Paid			(1,736,434)
26	UNICAP			(261,423)
27	Derivative Liabilities			(117,789)
28	Tax Goodwill Amortization			(19,381)
29				
30	New Hampshire Tax			(231,000)
31	Federal Tax Net Income			(19,603,852)
32				
33	Show Computation of Tax:			
34	Federal Taxable Income			(19,603,852)
35	Deduct: Net Operating Loss Carryover			19,603,852
36	Federal Taxable Income After NOLs			0
37	Tax Rate			34%
38	Federal AMT			0
39				
40				
41				
42				

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

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 charged in the test year above the line for \$2,500 or more.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

Please see below for a list of advertising charged in the test year for \$2,500 or more.

Advertising Expenses			
1604.01 (a)(6)			
Type Of Expense	Vendor	Amount	Account Charged
Inform & instruc adv exp	BENCHMARK GRAPHICS	1,891.31	8840-2-0000-69-5390-9090
Advertising Expenses	BENCHMARK GRAPHICS	7,413.36	8840-2-0000-69-5390-9130
Info & Insr Adv Exp	BENCHMARK GRAPHICS	1,002.38	8840-2-9865-69-5390-9090
Advertising Expenses	New Hampshire Business Review	22,506.46	8840-2-0000-69-5390-9130
Advertising Expenses	New Hampshire Magazine	3,000.00	8840-2-0000-69-5390-9130
Advertising Expenses	New Hampshire Play - LLC D/B/A NH Fisher	25,316.00	8840-2-0000-69-5390-9130
Advertising Expenses	Spectrum Marketing	6,290.83	8840-2-0000-69-5390-9130
Advertising Expenses	Town Square Publications	2,685.00	8840-2-0000-69-5390-9130
Advertising Expenses	United States Post Office	10,415.00	8840-2-0000-69-5390-9130
	Total	80,520.34	

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

Please see the testimony and attachments of Melissa F. Bartos related to the Marginal Cost of Service study.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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	8840-1747	Growth New Main	\$ 2,661,540	\$ 1,600,000
LU CapEx - Growth	8840-1748	New Reinforcement Main for Growth	\$ 2,873,330	\$ 2,000,000
LU CapEx - Growth	8840-1749	Growth Fitting	\$ 350,000	\$ 350,000
LU CapEx - Growth	8840-1750	New Service Residential	\$ 4,581,850	\$ 3,600,000
LU CapEx - Growth	8840-1751	New Service Comm/Industrial	\$ 2,773,667	\$ 900,000
LU CapEx - Growth	8840-1752	Install Main 60psig on McElwain St, MMK	\$ 275,000	\$ -
LU CapEx - Growth	8840-1753	Install Main on Varney and Worthely and Rockland	\$ 350,000	\$ -
LU CapEx - Growth	TBD	Install Main @ Hooksett TS outlet	\$ -	\$ 350,000
LU CapEx - Growth	TBD	Install Main HDPE on E Main St, TIL @ #40 E Main St	\$ -	\$ 500,000
LU CapEx - Growth	8840-1754	Marketing & Sales	\$ 150,000	\$ 150,000
LU CapEx - Growth	8840-1761	Windham Pelham	\$ 4,724,223	\$ -
LU CapEx - Growth	8840-1760	Hanover-Lebanon Franchise Expansion	\$ 300,000	\$ 12,000,000
LU CapEx - Improvement	8840-1721	Install Security Equipment - EN Facilities	\$ 125,000	\$ 150,000
LU CapEx - Improvement	TBD	Northeast Expansion		\$ 200,000
LU CapEx - Improvement	8840-1722	Inactive Service Program	\$ 75,000	\$ 100,000
LU CapEx - Improvement	8840-1723	Main & Service Replacement City/State Construction	\$ 5,200,000	\$ 5,310,000
LU CapEx - Improvement	8840-1725	Service Replacement Fitting City/State Construction	\$ 60,000	\$ 60,000
LU CapEx - Improvement	8840-1726	LNG/LPG Capital Improvements	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1727	Facility Improvements & Additions - Various	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1728	Upgrade HI Line - Concord to Tilton Phase 2	\$ 350,000	\$ 1,000,000
LU CapEx - Improvement	8840-1729	Pre-Code Stee Pipe Protection Program	\$ 175,000	\$ 325,000
LU CapEx - Improvement	8840-1730	IT - Software, Equipment & Infrastructure	\$ 50,000	\$ 100,000
LU CapEx - Improvement	8840-1731	Gas System Planning & Reliability	\$ 500,000	\$ 500,000
LU CapEx - Improvement	8840-1732	Gas System Control & Regulation	\$ 300,000	\$ 325,000
LU CapEx - Improvement	8840-1733	Facility Improvements & Additions - Manchester	\$ 200,000	\$ 200,000
LU CapEx - Improvement	8840-1734	Facility Improvements & Additions - Nashua	\$ 100,000	\$ 50,000
LU CapEx - Improvement	8840-1735	Facility Improvements & Additions - Tilton	\$ 200,384	\$ 400,000
LU CapEx - Improvement	8840-1736	Facility Improvements & Additions - Londonderry	\$ 75,000	\$ 75,000
LU CapEx - Improvement	8840-1737	Facility Improvements & Additions - Concord	\$ 60,000	\$ 15,000
LU CapEx - Improvement	8840-1738	IT Systems Allocations - Corporate	\$ 750,000	\$ 750,000
LU CapEx - Improvement	8840-1739	Dresser Coupling Replacement Program	\$ 300,000	\$ 300,000
LU CapEx - Improvement	8840-1740	ERP Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	8840-1741	EAM Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	TBD	CIS Foundation Year	\$ -	\$ 1,954,788
LU CapEx - Improvement	8840-1742	GIS Gas Upgrade	\$ 118,544	\$ -
LU CapEx - Improvement	8840-1743	GIS - One Graphic Card	\$ 15,440	\$ -
LU CapEx - Improvement	8840-1744	GIS Marketing Enhancement	\$ 51,177	\$ -
LU CapEx - Improvement	8840-1745	Mobiletech Enhancements	\$ 37,054	\$ -
LU CapEx - Improvement	8840-1746	Concord Office	\$ 500,000	\$ -
LU CapEx - Improvement	8840-1755	Motorized Gate for Concord Plant	\$ 55,000	\$ -
LU CapEx - Improvement	8840-1756	Nashua Meter Building Repointing	\$ 150,000	\$ -
LU CapEx - Improvement	8840-1757	CNG Fast Fill Station for Manchester and Tilton Yards	\$ 1,920,000	\$ -
LU CapEx - Improvement	8840-1758	Manchester Solar Install	\$ 190,000	\$ -
LU CapEx - Improvement	8840-1759	Paving Manchester Yard	\$ 900,000	\$ -
LU CapEx - Improvement	TBD	Paving Nashua Yard	\$ -	\$ 600,000
LU CapEx - Improvement	8840-1762	Tilton Office Refresh	\$ 600,000	\$ -
LU CapEx - Improvement	8840-1763	Manchester Kitchen Refresh	\$ 35,000	\$ -
LU CapEx - Improvement	8840-1764	Supplemental AC for Londonderry (Dispatch/Training Rms)	\$ 21,000	\$ -
LU CapEx - Improvement	8840-1765	Tilton Yard Shelving Replacement	\$ 8,662	\$ -
LU CapEx - Improvement	8840-1766	Chestnut Street, Nashua Regulator Station Replacement	\$ 325,000	\$ -
LU CapEx - Improvement	8840-1769	Laconia Phase II	\$ 850,000	\$ -
LU CapEx - Improvement	8840-1770	Daniel Webster Highway	\$ 650,000	\$ -
LU CapEx - Improvement	8840-C18800	Upgrade HI Line - Concord to Tilton Phase 1	\$ 700,000	\$ -
LU CapEx - Replenishment	8840-1701	Reserve for Unidentified Mandated/Growth Projects	\$ 3,139,334	\$ 8,574,000
LU CapEx - Replenishment	8840-1702	Meter Protection Program	\$ 50,000	\$ 100,000
LU CapEx - Replenishment	8840-1703	Cathodic Protection Program	\$ 750,000	\$ 775,000
LU CapEx - Replenishment	8840-1704	Replacement Services Random (Non Leaks)	\$ 490,000	\$ 500,000
LU CapEx - Replenishment	8840-1705	Replacement Services Random (Due to Leaks)	\$ 300,000	\$ 310,000
LU CapEx - Replenishment	8840-1706	Meter Work Project (Changes)	\$ 150,000	\$ 200,000
LU CapEx - Replenishment	8840-1707	Meter Work Project (Meter Purchases)	\$ 1,300,000	\$ 1,339,000
LU CapEx - Replenishment	8840-1708	Corrosion & Miscellaneous Fitting	\$ 100,000	\$ 100,000
LU CapEx - Replenishment	8840-1709	Valve Installation/Replacement	\$ 50,000	\$ 50,000
LU CapEx - Replenishment	8840-1710	Leak Repairs	\$ 250,000	\$ 250,000
LU CapEx - Replenishment	8840-1711	Main & Service Replacement LPP	\$ 17,300,000	\$ 17,819,000
LU CapEx - Replenishment	8840-1713	Main Replacement Fitting LPP	\$ 200,000	\$ 200,000
LU CapEx - Replenishment	8840-1714	K Meter Replacement Program	\$ 100,000	\$ 1,300,000
LU CapEx - Replenishment	8840-1715	Aldyl-A Replacement Program	\$ 550,000	\$ 500,000
LU CapEx - Replenishment	8840-1716	Main Replacement Reactive	\$ 100,000	\$ 200,000
LU CapEx - Replenishment	8840-1717	Dispatch and Control Center	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8840-1718	Purchase Misc Capital Equipment & Tools	\$ 175,000	\$ 200,000
LU CapEx - Replenishment	8840-1719	Transportation Fleet and Equipment Purchases	\$ 1,978,000	\$ 500,000
LU CapEx - Replenishment	8840-1720	SCADA Capital Improvements	\$ 10,000	\$ 5,000
LU CapEx - Replenishment	8840-1767	Replace Mueller Stopping Equipment w/ TD Williamson	\$ 500,000	\$ -
			\$ 63,462,130	\$ 66,996,788

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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)(a) for the chart of accounts and Puc 1604.01(a)(9)(b) for a document detailing the general ledger account structure.

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-10-1010-1300	Cash In Hand
X	8840-2-0000-10-1010-1350	Working Funds
	8840-2-0000-10-1020-1310	Cash - JP Morgan
X	8840-2-0000-10-1020-1311	Cash - Wells Fargo
	8840-2-0000-10-1020-1312	Cash - JP Morgan- Customer Refunds
	8840-2-0000-10-1020-1313	Cash Receipts Misc AR
	8840-2-0000-10-1101-1420	Customer Accounts Receivable
	8840-2-0000-10-1101-1421	Customer AR-Misc Billing
X	8840-2-0000-10-1101-1425	A/R - CRIS
	8840-2-0000-10-1101-1427	A/R-Cogsdale clearing
	8840-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
X	8840-2-0000-10-1103-1422	Deferred Billing
X	8840-2-0000-10-1103-1424	Deferred Working Capital - off - Peak
	8840-2-0000-10-1121-1460	AR Associated Company
	8840-2-0000-10-1160-1430	Other Accounts Receivable
X	8840-2-0000-10-1161-1430	Due from Vendor
	8840-2-0000-10-1162-1730	Accrued Utility Revenue
	8840-2-0000-10-1163-1422	Deferred Working Capital - Winter
	8840-2-0000-10-1163-1424	Deferred Working Capital - Summer
	8840-2-0000-10-1163-1430	Income Tax Receivable
X	8840-2-0000-10-1163-1750	R/A-LDAC Costs
X	8840-2-0000-10-1163-1752	R/A-CGAC Costs - Off Peak
	8840-2-0000-10-1163-1754	Deferred Bad Debt - Summer
	8840-2-0000-10-1163-1755	Deferred Reserve EE
	8840-2-0000-10-1163-1756	Lost Revenue Energy Efficiency Mechanism
	8840-2-0000-10-1163-1757	Deferred NHDAS Special Contract
	8840-2-0000-10-1168-1420	Phased in Revenue
	8840-2-0000-10-1168-1821	Current Regulatory Asset - Special Audit
	8840-2-0000-10-1169-1756	Deferred RLIAP
X	8840-2-0000-10-1220-1750	Current Portion Derivative Asset
	8840-2-0000-10-1230-1903	Accum Def Inc Taxes Asset (Current)
	8840-2-0000-10-1240-1650	Prepays
	8840-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
	8840-2-0000-10-1250-1840	Misc Billing Clearing
	8840-2-0000-10-1251-1843	Transp Exp-DR-Clearing Only
	8840-2-0000-10-1251-1849	Operating Clearing
X	8840-2-0000-10-1310-2603	Due from Liberty Utilities Co
X	8840-2-0000-10-1310-2655	Due from Keene
	8840-2-0000-10-1380-1540	Plant Materials and Operating Supplies
	8840-2-0000-10-1380-1630	Stores Expense Undistributed
X	8840-2-0000-10-1380-1631	Stores Clearing Db Bill Pool
	8840-2-0000-10-1380-1640	Gas Stored Underground-Current
	8840-2-0000-10-1380-1641	Fuel Stock - Propane
	8840-2-0000-10-1380-1642	UG Storage-Liquefied Nat Gas

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-10-1610-1050	Plant Held For Future Use
	8840-2-0000-10-1610-1210	OPI-Land Retained
	8840-2-0000-10-1610-3890	Land and Land Rights
X	8840-2-0000-10-1615-1010	Plant in Service
	8840-2-0000-10-1615-1012	Plant in Service - ARO
	8840-2-0000-10-1615-1060	Plant in Service-not classified
X	8840-2-0000-10-1615-1141	Goodwill KeySpan
	8840-2-0000-10-1615-1211	OPI-Structures Retained
	8840-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
X	8840-2-0000-10-1615-3020	Franchise and Consents
	8840-2-0000-10-1615-3040	PRD-Land & Land Rights
	8840-2-0000-10-1615-3050	PRD-Structures&Improvements
	8840-2-0000-10-1615-3110	PRD-Structures&Improvements
	8840-2-0000-10-1615-3200	PRD-PROD Other Equipment
	8840-2-0000-10-1615-3201	PRD-PROD-OTHER EQUIP
X	8840-2-0000-10-1615-3390	PRD-ARO
	8840-2-0000-10-1615-3610	Strucutures and Improvements
X	8840-2-0000-10-1615-3620	Gas Holders
	8840-2-0000-10-1615-3635	Other equipment
	8840-2-0000-10-1615-3650	Land & Land Rights
	8840-2-0000-10-1615-3662	T&D-STRUCT-IMPROV-M&R STA
	8840-2-0000-10-1615-3663	T&D-STRUCT-IMPROV-OTHER
	8840-2-0000-10-1615-3670	T&D-Mains-STL-PLST-CI-Mixed
	8840-2-0000-10-1615-3690	T&D-M&R Station Equipment
X	8840-2-0000-10-1615-3720	Transmission-ARO
X	8840-2-0000-10-1615-3780	Measuring & regulating stn eqt-General
	8840-2-0000-10-1615-3800	Services
	8840-2-0000-10-1615-3801	Services - Stub
	8840-2-0000-10-1615-3810	Meters
	8840-2-0000-10-1615-3811	T&D-GAS METERS - INSTRUMENT
	8840-2-0000-10-1615-3812	T&D-GAS METERS - ERTS
	8840-2-0000-10-1615-3820	Meters Installations
	8840-2-0000-10-1615-3870	Other Equipment
X	8840-2-0000-10-1615-3880	Distribution-ARO
	8840-2-0000-10-1615-3900	General Structures & Improvmnt
	8840-2-0000-10-1615-3910	Office Furniture & Improvement
	8840-2-0000-10-1615-3911	GEN-OFFICE EQUIPT-COMPUTERS
	8840-2-0000-10-1615-3912	GEN-LAPTOP COMPUTERS
	8840-2-0000-10-1615-3920	Transportation Equipment
	8840-2-0000-10-1615-3921	Transportation Equip<12,000 LB
	8840-2-0000-10-1615-3930	Stores Equipment
	8840-2-0000-10-1615-3940	Tools, Shop, and Garage Equipment
	8840-2-0000-10-1615-3941	Tools Shop Equip-CNG ST

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-10-1615-3960	Power Operated Equipment
	8840-2-0000-10-1615-3961	GEN-POWER OP EQPT>=12,000 LB
	8840-2-0000-10-1615-3970	Communications Equipment
	8840-2-0000-10-1615-3980	Misc. Equipment
	8840-2-0000-10-1618-1070	Construction Work In Progress
X	8840-2-0000-10-1618-1071	Capital Accrual CWIP-Additions
X	8840-2-0000-10-1618-1072	Construction Work-in-Process Clearing
	8840-2-0000-10-1647-3030	Misc. Intangible Plant
	8840-2-0000-10-1655-1080	Accum Prov for Depn of Utility Plant
	8840-2-0000-10-1655-1081	RWIP Reclass
	8840-2-0000-10-1655-1082	RWIP Salvage
	8840-2-0000-10-1655-1084	Accum dep cost of removal
	8840-2-0000-10-1655-1087	Excess Accum Depreciation
	8840-2-0000-10-1655-1100	Accum Prov for Amort of Utility Plant (nonma
	8840-2-0000-10-1655-1110	Accum Prov for Amort of Utility Plant
	8840-2-0000-10-1655-1220	Accum Depr Non Utility Property
	8840-2-0000-10-1800-1903	Accum Def Inc Taxes Asset long term
X	8840-2-0000-10-1800-1905	ADFIT-Bad Debt Reserve
X	8840-2-0000-10-1800-1906	ADFIT-Unbilled Revenue
X	8840-2-0000-10-1800-1907	ADFIT-Pension Liability
X	8840-2-0000-10-1800-1908	ADFIT-Reserve-Environmental
X	8840-2-0000-10-1800-1909	ADFIT-Deferred Compensation
X	8840-2-0000-10-1801-1900	ADFIT-Other
X	8840-2-0000-10-1801-1901	ADFIT-OPEB Liability
X	8840-2-0000-10-1801-1903	ADFIT-Accrued Interest
X	8840-2-0000-10-1801-1906	ADSIT-FAS 109
X	8840-2-0000-10-1802-1909	ADFIT-OCI-Investments
X	8840-2-0000-10-1803-1901	ADIT-FIT on SIT-OCI
X	8840-2-0000-10-1803-1902	ADFIT-Reserve-State FIN 48
X	8840-2-0000-10-1803-1904	ADFIT-Employee Comp & Benefits
X	8840-2-0000-10-1803-1905	ADFIT-Reg Liability-Other
X	8840-2-0000-10-1803-1906	ADFIT-Reserves-Other
	8840-2-0000-10-1910-1141	Goodwill
	8840-2-0000-10-1920-1430	Other Long Term Asset
	8840-2-0000-10-1920-1740	R/A - COG Costs - Winter
	8840-2-0000-10-1920-1741	R/A - COG Costs - Summer
	8840-2-0000-10-1920-1743	Deferred Bad Debt - Winter
X	8840-2-0000-10-1920-1744	Deferred Gas Cost-Unbundling
X	8840-2-0000-10-1920-1760	Derivative instrument assets-Hedges
	8840-2-0000-10-1920-1860	Misc Deferred Debits
	8840-2-0000-10-1920-1863	R/A-Environmental-Materials
	8840-2-0000-10-1920-1864	R/A-Environmental-Purch Gas
X	8840-2-0000-10-1920-1869	Deferred Charges - DDE

Chart of Accounts

Inactive	Account	Description
X	8840-2-0000-10-1929-1822	Derivative MTM Reg Asset
	8840-2-0000-10-1929-1824	Deriv-Gas Contract-RegAsset
X	8840-2-0000-10-1929-1825	Interest on Def Reg Assets
X	8840-2-0000-10-1929-1826	Reg asset other Pension related
X	8840-2-0000-10-1929-1827	FAS158-OPEB
	8840-2-0000-10-1929-1828	OPEB Expense Deferred-Gas
	8840-2-0000-10-1929-1863	Regulatory Assets - FAS 109
	8840-2-0000-10-1930-1420	Phased in Revenue - Long Term
	8840-2-0000-10-1930-1745	Rate Case Recovery
X	8840-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case
	8840-2-0000-10-1930-1824	R/A Deferred Tilton Remediation
	8840-2-0000-10-1930-1826	FAS 158 - Pension
	8840-2-0000-10-1930-1827	Asset Ret Oblig Reg Asset
	8840-2-0000-10-1930-1828	NEG & KeySpan CTA
	8840-2-0000-10-1930-2830	Accum Def Inc Taxes-Other Reg Asset
	8840-2-0000-20-2002-2320	A/P-Customer Refunds
X	8840-2-0000-20-2002-2321	A/P-Audited Vouchers
X	8840-2-0000-20-2002-2326	A/P-Misc Employee Withholding
X	8840-2-0000-20-2002-2328	A/P-Unpaid Invoice Accrual
X	8840-2-0000-20-2002-2329	A/P Gas Purchases
X	8840-2-0000-20-2041-2340	Accts Payable to Assoc Co's
	8840-2-0000-20-2110-2282	Current Portion-Misc Operating Reserves
	8840-2-0000-20-2110-2420	Misc Accrued Liabilities
	8840-2-0000-20-2110-2425	Gas/Power Purchases Accrual
	8840-2-0000-20-2110-2429	Short Term OPEB obligation accrual
	8840-2-0000-20-2111-2420	Unapplied payments
X	8840-2-0000-20-2111-2421	Unpaid Invoice Accrual
	8840-2-0000-20-2111-2422	Accrued Escheatment Liability
	8840-2-0000-20-2113-2350	Customer Deposits
X	8840-2-0000-20-2115-2420	Due to Vendor
	8840-2-0000-20-2116-2370	Interest Accrued
	8840-2-0000-20-2116-2372	Int Accr-Customer Deposits
X	8840-2-0000-20-2116-2374	Int Accr-Tax
	8840-2-0000-20-2124-2420	Accrued cost of removal
X	8840-2-0000-20-2130-2420	Payroll Accrual
X	8840-2-0000-20-2141-2426	Curr&Accr Liab-Payroll
X	8840-2-0000-20-2141-2428	Curr&Accr Liab-Vac Accrual
X	8840-2-0000-20-2141-2429	Curr&Accr Liab-NGUSA Goals
	8840-2-0000-20-2142-1740	Current Reg Liability Deferred Gas Cost
	8840-2-0000-20-2142-1745	Current Reg Liability Deferred Rate Case Cost
	8840-2-0000-20-2142-1755	Current Reg Liability Deferred EE
	8840-2-0000-20-2142-1756	Current Reg Liability Deferred Resi Adjustment
	8840-2-0000-20-2170-2603	I/C Interest Payable - LU CO.

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-20-2530-2364	Tx Accr-Municipal Property
X	8840-2-0000-20-2530-2366	Tx Accr-FICA Company Portion
X	8840-2-0000-20-2530-2368	Tx Accr-Mass Medical
X	8840-2-0000-20-2530-2369	Tx Accr-Misc
X	8840-2-0000-20-2531-2360	Accrued Self-assessed Sales Taxes Payable
X	8840-2-0000-20-2550-2411	Tx Coll Pay FICA
X	8840-2-0000-20-2550-2415	Tx Coll Pay-St Inc Withholding
	8840-2-0000-20-2730-2830	Accum Def Inc Taxes Liability-Current
	8840-2-0000-20-2740-2450	Commodity Settlement Pay <1Yr
X	8840-2-0000-20-2760-2530	Other Deferred Credits
X	8840-2-0000-20-2760-2534	Def Cr-Hazardous Waste
X	8840-2-0000-20-2760-2535	Pension Cost
	8840-2-0000-20-2760-2539	FAS 112
X	8840-2-0000-20-2760-2550	Accum Deferred Investment Tax Credit
X	8840-2-0000-20-2761-2534	R/L-FAS 109 Reg Liab DFIT
X	8840-2-0000-20-2761-2536	Deriv Gas Cont-Reg-LT
	8840-2-0000-20-2770-2520	Customer Advances For Construction
	8840-2-0000-20-2810-2603	Due to LU Co.
	8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
	8840-2-0000-20-2810-2626	Due to Liberty Utilities America Co
	8840-2-0000-20-2810-2635	Due to Cogsdale New Hampshire
	8840-2-0000-20-2810-2655	Due from/to Keene
	8840-2-0000-20-2840-2230	NP-LU and EN \$18.1M 5YR @ 3.51%
	8840-2-0000-20-2840-2231	NP- LU and EN \$41.8M 10YR @ 4.49%
	8840-2-0000-20-2840-2232	NP-LU and EN \$21.8M 15YR @ 4.89%
	8840-2-0000-20-2840-2233	NP-LU and EN \$8.2M 15YR @ 4.89%
X	8840-2-0000-20-2840-2552	NP-LU and EN \$18.1M 5YR @3.51%
X	8840-2-0000-20-2840-2553	NP- LU and EN \$41.8M 10YR@ 4.49%
X	8840-2-0000-20-2840-2554	NP-LU and EN \$21.8M 15YR@ 4.89%
X	8840-2-0000-20-2840-2555	NP-LU and EN \$8.2M 15YR@ 4.89%
X	8840-2-0000-20-2840-2593	Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs
X	8840-2-0000-20-2910-2540	Other Regulatory Liabilities
X	8840-2-0000-20-2910-2545	Deriv-Gas-Contract-Reg Liab
X	8840-2-0000-20-2910-2546	Derivative MTM-Reg Liab
X	8840-2-0000-20-2920-2450	Derivative instrument liab-Hedges
	8840-2-0000-20-2930-2280	Accum Provision Injury & Damages
X	8840-2-0000-20-2930-2281	Pension/FAS106-Benefit Reserve
	8840-2-0000-20-2930-2282	Misc Operating Reserves
	8840-2-0000-20-2930-2283	OPEB/FAS 106 Benefit reserve
	8840-2-0000-20-2930-2285	Long Term Pension Obligation
	8840-2-0000-20-2930-2300	Asset Retirement Obligation
X	8840-2-0000-20-2965-2821	ADFIT-Property Related
X	8840-2-0000-20-2965-2823	ADFIT-FAS 109

Chart of Accounts

Inactive	Account	Description
X	8840-2-0000-20-2965-2824	ADSIT-Property Related
	8840-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)
X	8840-2-0000-20-2968-2830	ADFIT-R/A-Pensions
	8840-2-0000-30-3010-2010	Common Stock Issued
	8840-2-0000-30-3310-2160	Retained Earnings
	8840-2-0000-30-3800-0002	AOCI - Pension
	8840-2-0000-30-3800-0003	AOCI - OPEB
X	8840-2-0000-30-3800-2190	Accum Other Comprehensive Income
X	8840-2-0000-30-3800-2191	OCI Unreal Apprec on Inv-Elim
	8840-2-0000-30-3800-2192	OCI FAS 158-Pension
	8840-2-0000-30-3800-2193	OCI FAS 158-OPEB
X	8840-2-0000-40-4210-4500	Forefieted discounts DO Not USE
	8840-2-0000-40-4210-4540	Rental Income
X	8840-2-0000-40-4210-4870	Forfeited discounts - Gas
	8840-2-0000-40-4295-4800	Residential Sales
	8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion
	8840-2-0000-40-4295-4802	Residential Sales - Variable Portion
	8840-2-0000-40-4295-4803	Residential Sales - Energy Cost
	8840-2-0000-40-4295-4810	Commercial and industrial sales
	8840-2-0000-40-4295-4813	Commercial Sales - Fixed Portion
	8840-2-0000-40-4295-4814	Commercial Sales - Variable Portion
	8840-2-0000-40-4295-4815	Commercial Sales - Energy Cost
	8840-2-0000-40-4295-4816	Industrial Sales - Fixed Portion
	8840-2-0000-40-4295-4817	Industrial Sales - Variable Portion
	8840-2-0000-40-4295-4818	Industrial Sales - Energy Cost
	8840-2-0000-40-4295-4821	Rental Income
	8840-2-0000-40-4295-4830	Sales for resale
	8840-2-0000-40-4420-4190	Interest income
	8840-2-0000-40-4460-4880	Misc Service revenues
	8840-2-0000-40-4460-4893	Rev-Transport of gas of others through distn fac
	8840-2-0000-40-4460-4897	Metered Sales to Transportation - Fixed
	8840-2-0000-40-4460-4898	Metered Sales to Transportation - Variable
	8840-2-0000-40-4460-4899	Metered Sales to Transportation - Pass Through Gas
	8840-2-0000-40-4460-4950	Other Gas revenues
	8840-2-0000-40-4700-4191	Allow for other funds used during construction
	8840-2-0000-51-5010-7100	Operation Supervision & Engineering - Labour
	8840-2-0000-51-5010-7170	Liquefied Petroleum Gas - Labor
	8840-2-0000-51-5010-7280	Liquefied Petroleum Gas - Labor
	8840-2-0000-51-5010-7350	Misc Production Exp - Labour
	8840-2-0000-51-5010-8410	Operation Labor & Expenses - Labour
X	8840-2-0000-51-5010-8462	Other Expenses - LNG - Labor
X	8840-2-0000-51-5010-8570	Measuring & Reg Stn Exp - Labor
	8840-2-0000-51-5010-8710	Oper-Dist-Load Dispatching - Labour

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-51-5010-8740	Mains & services - Labor
	8840-2-0000-51-5010-8750	Measuring and Regulating Station Expenses - labor
	8840-2-0000-51-5010-8760	Oper-Stat Exp-Industrial - Labour
	8840-2-0000-51-5010-8780	Meter & house regulator - Labor
	8840-2-0000-51-5010-8790	Customer installations expenses - Labor
	8840-2-0000-51-5010-8800	Other expenses - Labor
X	8840-2-0000-51-5010-8810	Distribution-Rents-Labour
X	8840-2-0000-51-5430-8790	Customer installations expenses
	8840-2-0000-51-5431-8760	Oper-Stat Exp-Industrial
	8840-2-0000-51-5435-8710	Oper-Dist-Load Dispatching
	8840-2-0000-51-5435-8800	Other expenses
	8840-2-0000-51-5435-8810	Distribution-Rents-Expense
	8840-2-0000-51-5436-8740	Mains & services expenses
	8840-2-0000-51-5437-8780	Meter & house regulator expenses
	8840-2-0000-51-5438-8570	Measuring & Regulating Station Exp
	8840-2-0000-51-5439-8462	Other Expenses - LNG
	8840-2-0000-51-5444-7350	Misc Production Exp
	8840-2-0000-51-5540-7100	Operation Supervision & Engineering
	8840-2-0000-51-5540-7170	Liquefied Petroleum Gas
X	8840-2-0000-51-5545-8410	Operation Labor & Expenses
	8840-2-0000-52-5540-7280	Liquefied Petroleum Gas
	8840-2-0000-52-5541-8040	Natural Gas City Gate Purchases
	8840-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation
	8840-2-0000-52-5541-8042	Deferred Gas Costs
	8840-2-0000-52-5541-8044	Natural Gas Capacity Release
	8840-2-0000-52-5541-8045	Natural Gas Imbalances - Cashout
	8840-2-0000-52-5541-8047	Natural Gas Hedging - Derivative Settlements
	8840-2-0000-52-5542-8051	PGA for Residential-PGA Recoveries
	8840-2-0000-52-5542-8052	PGA for Commercial-PGA Recoveries
	8840-2-0000-52-5542-8053	PGA for Industrial-PGA Recoveries
	8840-2-0000-52-5542-8054	PGA for Transportation-PGA Recoveries
	8840-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage
	8840-2-0000-52-5543-8082	Natural Gas Delivered to Storage
X	8840-2-0000-56-5010-5930	Maint of overhead lines Labor
	8840-2-0000-56-5010-8630	Maintenance of Transmission Mains - Labor
	8840-2-0000-56-5010-8700	Operation supervision and engineering-Labour
X	8840-2-0000-56-5010-8710	Oper-Dist-Load Dispatching -Dont use
X	8840-2-0000-56-5010-8850	Maint supervision and engineering - Labor
	8840-2-0000-56-5010-8860	Maint of structures & improvements - Labor
	8840-2-0000-56-5010-8870	Maint of mains - Labor
	8840-2-0000-56-5010-8890	Maint of meas & reg stn eqt-Gen Labor
	8840-2-0000-56-5010-8920	Maint of services - Labor
	8840-2-0000-56-5010-8930	Maint of meters & house regulators - Labor

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-56-5010-8940	Maint of other eqt - Labor
X	8840-2-0000-56-5210-5930	Maint of overhead lines
	8840-2-0000-56-5210-7420	Maint of Production Eqt
	8840-2-0000-56-5210-8630	Maintenance of Transmission Mains
	8840-2-0000-56-5210-8860	Maint of structures & improvements
	8840-2-0000-56-5210-8870	Maint of mains
	8840-2-0000-56-5210-8890	Maint of meas & reg stn eqt-Gen exp
	8840-2-0000-56-5210-8920	Maint of services exp
	8840-2-0000-56-5210-8930	Maint of meters & house regulators exp
	8840-2-0000-56-5210-8940	Maint of other eqt exp
	8840-2-0000-56-5435-8700	Operation Supervision & Engineering
	8840-2-0000-69-5010-9010	Supervision
	8840-2-0000-69-5010-9020	Meter reading expenses - labor
	8840-2-0000-69-5010-9030	Customer records and collection expenses - labor
	8840-2-0000-69-5010-9080	Customer assistance expenses - labor
	8840-2-0000-69-5010-9100	Misc customer service and info exp-Labor
	8840-2-0000-69-5010-9120	Demonstrating & selling exp (Major only)-Labor
	8840-2-0000-69-5010-9130	Advertising expenses (Major only)-Labour
	8840-2-0000-69-5010-9160	Misc sales expenses (Major only)-Labor
	8840-2-0000-69-5010-9220	Admin Exp Transferred - CR
	8840-2-0000-69-5010-9221	LU Labor Alloc Capitalized
	8840-2-0000-69-5010-9223	APUC Labour Alloc Capitalized
	8840-2-0000-69-5010-9224	LABS Labour Captil
	8840-2-0000-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
	8840-2-0000-69-5010-9226	LABS US Bus labor capitalized
	8840-2-0000-69-5010-9227	LABS US Corp labor capitalized
	8840-2-0000-69-5010-9228	LU Corp US Lab capitalized
	8840-2-0000-69-5010-9229	LU Region Lab capitalized
X	8840-2-0000-69-5010-9234	LABS Labour Allocations
	8840-2-0000-69-5040-4080	Social Security Taxes
X	8840-2-0000-69-5040-9261	Payroll Taxes
	8840-2-0000-69-5041-4080	Federal Unemployment taxes
X	8840-2-0000-69-5041-4081	Tx Oth Inc Tx-FICA Co portion
	8840-2-0000-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-0000-69-5042-4080	Medicare
	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k
X	8840-2-0000-69-5043-9261	Cash Balance Pension
	8840-2-0000-69-5043-9262	ESPP Expense
	8840-2-0000-69-5043-9263	Opt-Out Credit
	8840-2-0000-69-5043-9267	Pension
	8840-2-0000-69-5043-9268	Pension Plan Expenses
	8840-2-0000-69-5043-9269	401K Match
	8840-2-0000-69-5044-9260	Group Benefits

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-69-5044-9261	Health Svc
	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)
X	8840-2-0000-69-5044-9263	Retiree Life Insurance
X	8840-2-0000-69-5044-9265	FAS 112 (Post-Employment Benefits)
	8840-2-0000-69-5044-9266	Health Care
X	8840-2-0000-69-5044-9267	Dental
	8840-2-0000-69-5044-9268	Group Life
X	8840-2-0000-69-5045-9260	Workers' Compensation
X	8840-2-0000-69-5045-9270	Franchise Requirements
X	8840-2-0000-69-5110-9310	Rents
	8840-2-0000-69-5130-9210	Office supplies and expenses
X	8840-2-0000-69-5130-9216	Meals & Entertainment
	8840-2-0000-69-5131-9212	Utilities
	8840-2-0000-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-0000-69-5200-9222	LU Admin Alloc Capitalized
	8840-2-0000-69-5200-9223	APUC Admin Alloc Capitalized
	8840-2-0000-69-5200-9224	LABS Admin Alloc Capitalized
	8840-2-0000-69-5200-9225	LABS Corp. Service admin Alloc Capitalized
	8840-2-0000-69-5200-9226	LABS US Bus admin capitalized
	8840-2-0000-69-5200-9227	LABS US Corp admin capitalized
	8840-2-0000-69-5200-9228	LU Corp US Admin capitalized
	8840-2-0000-69-5200-9229	LU Region Admin capitalized
	8840-2-0000-69-5200-9230	Outsided services employed - other
	8840-2-0000-69-5200-9231	Outside services LU HO Allocations
	8840-2-0000-69-5200-9232	Outside services APUC HO Allocations
X	8840-2-0000-69-5200-9233	Outside Services - APUC Labour Allocations
	8840-2-0000-69-5200-9234	LABS NonLabour Allocations
	8840-2-0000-69-5200-9235	LABS Corporate Service non-labour allocation
	8840-2-0000-69-5200-9236	LABS US Bus admin alloc
	8840-2-0000-69-5200-9237	LABS US Corp admin alloc
	8840-2-0000-69-5200-9238	LU Corp US Admin alloc
	8840-2-0000-69-5200-9239	LU Region Admin alloc
	8840-2-0000-69-5250-9010	Customer Care Supervision Expenses
	8840-2-0000-69-5250-9020	Meter reading expenses
	8840-2-0000-69-5250-9030	Customer records and collection expenses
	8840-2-0000-69-5250-9050	Miscellaneous customer accounts expenses
	8840-2-0000-69-5280-9240	Property insurance
	8840-2-0000-69-5280-9250	Injuries and damages
	8840-2-0000-69-5390-9080	Customer assistance expenses
	8840-2-0000-69-5390-9090	Informational & instructional advertising expenses
	8840-2-0000-69-5390-9100	Misc customer service & informational expenses
X	8840-2-0000-69-5390-9110	Sales Expense-Supervision
	8840-2-0000-69-5390-9120	Demonstrating and selling expenses (Major only)

Chart of Accounts

Inactive	Account	Description
	8840-2-0000-69-5390-9130	Advertising Expenses
	8840-2-0000-69-5390-9160	Miscellaneous sales expenses (Major only)
	8840-2-0000-69-5610-9280	Regulatory commission expenses
	8840-2-0000-69-5615-9302	Miscellaneous general expenses
	8840-2-0000-69-5680-4080	Property taxes
	8840-2-0000-69-6125-9310	Rental Expense - Intercompany
	8840-2-0000-69-7030-9200	LTIP Expense
	8840-2-0000-69-7100-9320	Maintenance of general plant-Gas
	8840-2-0000-69-7450-4261	Donations
	8840-2-0000-69-7450-4262	Def Comp Inv-Life Ins
	8840-2-0000-69-7450-4263	Penalties
	8840-2-0000-69-7450-4264	Exp for certain civic, political and related act
	8840-2-0000-69-7450-4265	Other Deductions
	8840-2-0000-69-7450-4266	Political Expenses Non deductible
X	8840-2-0000-75-7450-4261	Donations
X	8840-2-0000-75-7450-4263	Penalties
X	8840-2-0000-75-7450-4264	Exp for certain civic, political & related act
X	8840-2-0000-75-7450-4265	Other deductions
	8840-2-0000-75-7695-4080	Franchise taxes
	8840-2-0000-80-8543-2603	Intercompany - Interest Expense - LU Co.
X	8840-2-0000-80-8543-4300	Interest on debt to associated companies
X	8840-2-0000-80-8550-4191	AFUDC Borrowed-Equity portion
	8840-2-0000-80-8550-4310	Other Interest Expense
X	8840-2-0000-80-8550-4311	Other Interest Expense - Tax
	8840-2-0000-80-8550-4320	AFUDC - borrowed
	8840-2-0000-80-8610-4030	Depreciation Exp
	8840-2-0000-80-8610-4050	Amortization-Intangibles
	8840-2-0000-80-8640-4073	Regulatory - debits
	8840-2-0000-80-8641-4074	Amortization of Regulatory Assets
	8840-2-0000-80-8660-9040	Uncollectible accounts
	8840-2-0000-80-8660-9041	Bad Debt Expense - Commodity
	8840-2-0000-80-8665-4265	Regulatory Asset Write Down
X	8840-2-0000-80-8665-6670	Asset Write Down Expense
X	8840-2-0000-80-8665-6671	Regulatory Asset Write Down
X	8840-2-0000-80-8670-9210	Gain/Loss Foreign Exchange
X	8840-2-0000-80-8710-4090	Federal Income Tax
	8840-2-0000-80-8720-4090	State Income Tax
	8840-2-0000-80-8760-4101	Def SIT Expense-Debit
	8840-2-0000-80-8760-4104	Def FIT Expense-Debit
	8840-2-9800-69-5010-9200	A&G salaries - IT
X	8840-2-9800-69-5010-9201	A&G Salaries - IT LU Headoffice
	8840-2-9800-69-5010-9204	A&G Salaries-IT LABS Head Office
	8840-2-9800-69-5010-9205	LABS CAN CORP IT LABOR

Chart of Accounts

Inactive	Account	Description
	8840-2-9800-69-5010-9206	LABS US Bus lab alloc-Corp IT
	8840-2-9800-69-5010-9220	Admin Exp Tran CR - Credit IT
X	8840-2-9800-69-5040-4080	Social Security Taxes
X	8840-2-9800-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT
X	8840-2-9800-69-5042-4080	Medicare
	8840-2-9800-69-5130-9210	Office Supplies-IT
	8840-2-9800-69-5130-9215	Office supplies & exp IT LU Headoffice
	8840-2-9800-69-5130-9216	Meals & Entertain IT LU HO
	8840-2-9800-69-5131-9211	Travel-IT
	8840-2-9800-69-5131-9212	Utilities - IT
	8840-2-9800-69-5131-9213	Communications - IT
	8840-2-9800-69-5131-9215	Training
	8840-2-9800-69-5200-9220	Admin Expenses Transferred - Credit IT
	8840-2-9800-69-5200-9230	Outsided services-IT
	8840-2-9801-69-5010-9204	A&G Salaries - Transition LABS Headoffice
	8840-2-9801-69-5010-9206	LABS US Bus lab alloc-Bus IT
	8840-2-9801-69-5130-9215	Office Supplies & exp - Transition LU HO
	8840-2-9801-69-5200-9230	Outside Services - Transition
	8840-2-9810-69-5010-9200	A&G salaries - HR
X	8840-2-9810-69-5010-9201	A&G Salaries - HR LU Headoffice
	8840-2-9810-69-5010-9204	A&G Salaries-HR LABS Head Office
	8840-2-9810-69-5010-9220	Admin Exp Tran CR - Credit HR
	8840-2-9810-69-5040-4080	Social Security Taxes
	8840-2-9810-69-5041-4080	Federal Unemployment Taxes
	8840-2-9810-69-5041-4082	State Umemployment Taxes
	8840-2-9810-69-5042-4080	Medicare
	8840-2-9810-69-5043-9260	Employee Pension & Benefits - 401K
	8840-2-9810-69-5043-9262	ESPP Expense
	8840-2-9810-69-5043-9263	Opt-Out Expense
	8840-2-9810-69-5043-9267	Pension
	8840-2-9810-69-5043-9268	Pension Plan Expenses
	8840-2-9810-69-5043-9269	401K Match
	8840-2-9810-69-5044-9260	Group Benefits
	8840-2-9810-69-5044-9261	Health Services
	8840-2-9810-69-5044-9262	FAS 106 Retiree Health Care
	8840-2-9810-69-5044-9267	Dental
	8840-2-9810-69-5044-9268	Group Life
	8840-2-9810-69-5045-9260	Workers Compensation
	8840-2-9810-69-5130-9210	Office Supplies-HR
	8840-2-9810-69-5130-9215	Office supplies & exp HR LU Headoffice
	8840-2-9810-69-5130-9216	Meals
	8840-2-9810-69-5131-9211	Travel-HR

Chart of Accounts

Inactive	Account	Description
	8840-2-9810-69-5131-9212	Utilities - HR
	8840-2-9810-69-5131-9213	Communication
	8840-2-9810-69-5131-9214	Dues & Membership Fees
	8840-2-9810-69-5131-9215	Training
	8840-2-9810-69-5200-9220	Admin Expenses Transferred - Credit HR
	8840-2-9810-69-5200-9230	Outsided services-HR
	8840-2-9810-69-7030-9200	LTIP Expense
	8840-2-9811-69-5010-9204	A&G Salaries - Payroll&HRIS LABS Headoffice
	8840-2-9811-69-5010-9206	LABS US Bus lab alloc-Total Rewards
	8840-2-9811-69-5130-9215	Office Supplies & exp - Payroll&HRIS LU HO
	8840-2-9811-69-5200-9236	LABS US Bus adm alloc-Total Rewards
	8840-2-9812-69-5010-9204	A&G Salaries - Training&DevLABS Headoffice
	8840-2-9812-69-5130-9215	Office Supplies & exp - Executive LU HO
	8840-2-9812-69-5130-9216	Meals & Entertain LABS Training&Development
	8840-2-9812-69-5131-9211	Travel LABS Training&Development
X	8840-2-9812-69-5200-9230	Outside Services - Traning&Dev LU HO
	8840-2-9815-69-5010-9200	A&G Salaries - Environmental/Health& Safety
X	8840-2-9815-69-5010-9201	A&G Salaries - EHS&S LU Headoffice
	8840-2-9815-69-5010-9204	EHSS LABS Labor Corp. Account
	8840-2-9815-69-5010-9206	LABS US Bus lab alloc-EHSS
	8840-2-9815-69-5010-9220	Admin Exp Tran CR - Credit EH&S
X	8840-2-9815-69-5040-4080	Social Security Taxes
X	8840-2-9815-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9815-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Environmental
X	8840-2-9815-69-5042-4080	Medicare
	8840-2-9815-69-5130-9210	Office Supplies-Environmental/Health& Safety
	8840-2-9815-69-5130-9215	Office Supplies & Expense EHSS LU Head Office
	8840-2-9815-69-5130-9216	Meals & Entertain. EHSS LU Head Office
	8840-2-9815-69-5131-9211	Travel-EHSS
	8840-2-9815-69-5131-9212	Utilities - EHSS
	8840-2-9815-69-5131-9213	Communication
	8840-2-9815-69-5131-9214	Dues & Membership Fees
	8840-2-9815-69-5131-9215	Training
	8840-2-9815-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-9815-69-5200-9230	Outsided services-Environmental/Health& Safety
	8840-2-9816-69-5010-9208	LU Corp US Governance labor
	8840-2-9820-69-5010-9200	A&G salaries - Finance and Admin
	8840-2-9820-69-5010-9201	A&G Salaries - Fin & Adm LU Headoffice
X	8840-2-9820-69-5010-9204	A&G Salaries-Fin & Admin LABS Head Office
	8840-2-9820-69-5010-9205	LABS Corporate Service Labour allocation
	8840-2-9820-69-5010-9207	LABS US Corp lab alloc-Finance
	8840-2-9820-69-5010-9220	Admin Exp Tran CR - Credit Finance
X	8840-2-9820-69-5040-4080	Social Security Taxes

Chart of Accounts

Inactive	Account	Description
X	8840-2-9820-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
X	8840-2-9820-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
X	8840-2-9820-69-5042-4080	Medicare
	8840-2-9820-69-5130-9210	Office Supplies-Finance and Admin
	8840-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice
	8840-2-9820-69-5130-9216	Meals & Entertain Fin & Adm LU HO
	8840-2-9820-69-5131-9211	Travel-Finance
	8840-2-9820-69-5131-9212	Utilities - Finance
	8840-2-9820-69-5131-9213	Communication
	8840-2-9820-69-5131-9214	Dues & Membership Fees
	8840-2-9820-69-5131-9215	Training
	8840-2-9820-69-5131-9216	Postage
	8840-2-9820-69-5200-9220	Admin Expenses Transferred - Credit Finance
	8840-2-9820-69-5200-9230	Outsided services-Finance and Admin
	8840-2-9820-69-5280-9240	Insurance
	8840-2-9820-69-5615-9302	Miscellaneous General Expenses
	8840-2-9820-69-5680-4080	Property Tax
	8840-2-9820-69-7450-4265	Other Deductions
	8840-2-9821-69-5010-9204	LABS CAN ERM LABOR
X	8840-2-9822-69-5010-9204	A&G Salaries - Treasury LABS Headoffice
	8840-2-9822-69-5010-9205	LABS Corporate Service Labour allocation
	8840-2-9823-69-5010-9200	A&G salaries - Legal
X	8840-2-9823-69-5010-9204	LABS CAN LEGAL LABOR
	8840-2-9823-69-5010-9205	LABS Corporate Service Labour allocation
	8840-2-9823-69-5010-9207	LABS US Corp lab alloc-Legal
	8840-2-9823-69-5010-9220	Admin Exp Tran CR - Credit Legal
	8840-2-9823-69-5130-9210	Office Supplies-Legal
	8840-2-9823-69-5130-9216	Meals
	8840-2-9823-69-5131-9211	Travel
	8840-2-9823-69-5131-9212	Utilities - Legal
	8840-2-9823-69-5131-9213	Communication
	8840-2-9823-69-5131-9214	Dues & Membership Fees
	8840-2-9823-69-5131-9215	Training
	8840-2-9823-69-5131-9216	Postage
	8840-2-9823-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-9823-69-5200-9230	Outsided services-Legal
	8840-2-9823-69-7450-4265	Other Deductions
X	8840-2-9824-69-5010-9204	A&G Salaries - Internal Audit LABS Headoffice
	8840-2-9824-69-5010-9205	LABS Corporate Service Labour allocation
	8840-2-9824-69-5010-9207	LABS US Corp lab alloc-Internal Audit
	8840-2-9824-69-5130-9215	Office Supplies & Exp - Internal Audit LU HO
	8840-2-9824-69-5130-9216	Meals& Entertain - Internal Audit LU HO

Chart of Accounts

Inactive	Account	Description
	8840-2-9824-69-5131-9211	Travel - Internal Audit
	8840-2-9824-69-5200-9230	Outside Services - Internal Audit
	8840-2-9825-69-5010-9200	A&G Salaries - Purchasing
	8840-2-9825-69-5010-9204	A&G Salaries - Purchasing LABS Headoffice
	8840-2-9825-69-5010-9220	Admin Exp Tran CR - Credit Purchasing
	8840-2-9825-69-5130-9210	Office Supplies-Purchasing
	8840-2-9825-69-5130-9215	Office Supplies & exp - Purchasing LU HO
	8840-2-9825-69-5130-9216	Meals
	8840-2-9825-69-5131-9211	Travel - Procurement
	8840-2-9825-69-5131-9212	Utilities - Procurement
	8840-2-9825-69-5131-9213	Communication
	8840-2-9825-69-5131-9214	Dues & Membership Fees
	8840-2-9825-69-5131-9215	Training
	8840-2-9825-69-5200-9220	Admin Expenses Transferred - Credit Purchasing
X	8840-2-9825-69-5200-9230	Outsided services-Purchasing
	8840-2-9825-69-7450-4265	Other Deductions
	8840-2-9827-69-5010-9204	LABS CAN LEGAL LABOR
	8840-2-9827-69-5010-9205	LABS Corporate Service Labour allocation
	8840-2-9827-69-5010-9207	LABS US Corp lab alloc-FP&A
	8840-2-9827-69-5130-9216	Meals & Entertain - FPA
	8840-2-9827-69-5131-9211	Travel - FPA
	8840-2-9828-69-5010-9205	A&G Salaries-LABS Compliance
	8840-2-9828-69-5010-9207	LABS US Corp lab alloc-Compliance
	8840-2-9830-69-5010-9200	A&G salaries - Regulatory
	8840-2-9830-69-5010-9201	A&G Salaries - Regulatory LU Headoffice
	8840-2-9830-69-5010-9220	Admin Exp Tran CR - Credit Regulatory
X	8840-2-9830-69-5040-4080	Social Security Taxes
X	8840-2-9830-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
X	8840-2-9830-69-5042-4080	Medicare
	8840-2-9830-69-5130-9210	Office Supplies-Regulatory
	8840-2-9830-69-5130-9215	Office supplies & exp Regulatory LU Headoffice
	8840-2-9830-69-5130-9216	Meals & Entertain Regulatory LU HO
	8840-2-9830-69-5131-9211	Travel-Regulatory
	8840-2-9830-69-5131-9212	Utilities - Regulatory
	8840-2-9830-69-5131-9215	Training
	8840-2-9830-69-5131-9216	Postage
	8840-2-9830-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-9830-69-5200-9230	Outsided services-Regulatory
	8840-2-9830-69-5610-9280	Regulatory Commission Expense
	8840-2-9835-69-5010-9200	A&G Salaries - Energy Procurement
	8840-2-9835-69-5010-9208	LU Corp US Energy Procurement labor
	8840-2-9835-69-5010-9220	Admin Exp Tran CR - Credit EE

Chart of Accounts

Inactive	Account	Description
X	8840-2-9835-69-5040-4080	Social Security Taxes
X	8840-2-9835-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9835-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
X	8840-2-9835-69-5042-4080	Medicare
	8840-2-9835-69-5130-9210	Office Supplies-Energy Procurement
	8840-2-9835-69-5131-9211	Travel - Energy Procurement
	8840-2-9835-69-5131-9212	Utilities - Energy Procurement
	8840-2-9835-69-5200-9220	Admin Expenses Transferred - Credit EE
	8840-2-9835-69-5200-9230	Outsided services-Energy Procurement
X	8840-2-9840-69-5010-9200	A&G Salaries - Procurement/Supply Chain
	8840-2-9840-69-5010-9220	Admin Exp Tran CR - Credit BD
X	8840-2-9840-69-5040-4080	Social Security Taxes
X	8840-2-9840-69-5130-9210	Office Supplies-Procurement/Supply Chain
	8840-2-9840-69-5200-9220	Admin Expenses Transferred - Credit BD
X	8840-2-9840-69-5200-9230	Outsided services-Procurement/Supply Chain
X	8840-2-9850-69-5010-9200	A&G salaries - Operations
	8840-2-9850-69-5010-9201	A&G Salaries - Operations LU Headoffice
	8840-2-9850-69-5010-9208	LU Corp US Operations labor
	8840-2-9850-69-5010-9220	Admin Exp Tran CR - Credit Oper
X	8840-2-9850-69-5040-4080	Social Security Taxes
X	8840-2-9850-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement
X	8840-2-9850-69-5042-4080	Medicare
	8840-2-9850-69-5130-9210	Office Supplies-Operations
	8840-2-9850-69-5130-9215	Office supplies & exp Operations LU Headoffice
	8840-2-9850-69-5130-9216	Meals & Entertain Operations LU HO
	8840-2-9850-69-5131-9211	Travel-Operations
	8840-2-9850-69-5200-9220	Admin Expenses Transferred - Credit Oper
	8840-2-9850-69-5200-9230	Outsided services-Operations
	8840-2-9852-51-5010-8740	Mains & Service Labor
	8840-2-9852-51-5010-8780	Meter & House Regulator - Labor
	8840-2-9852-51-5010-8790	Customer Installations - Labor
	8840-2-9852-51-5010-8800	Other Expenses - Labor
	8840-2-9852-51-5430-8790	Customer Installations Expense
	8840-2-9852-51-5435-8800	Other Expenses
	8840-2-9852-51-5436-8740	Mains & Services Expense
	8840-2-9852-51-5437-8780	Meter & House Regulator Expneses
	8840-2-9852-56-5010-8860	Maint of Structures & Improvements - Labor
	8840-2-9852-56-5010-8870	Maint of mains Labor
	8840-2-9852-56-5010-8920	Maint of Services - Labor
	8840-2-9852-56-5010-8930	Maint of Meters & House Regulators - Labor
	8840-2-9852-56-5010-8940	Maint of Other Eqt Labor
	8840-2-9852-56-5210-8860	Maint of Structures & Improvements

Chart of Accounts

Inactive	Account	Description
	8840-2-9852-56-5210-8870	Main of Mains Expense
	8840-2-9852-56-5210-8920	Maint of Services Expense
	8840-2-9852-56-5210-8930	Maint of Meters & House Regulators Exp
	8840-2-9852-56-5210-8940	Maint of Other Eqt Exp
	8840-2-9852-69-5010-9020	Meter Reading - Labor
	8840-2-9852-69-5010-9030	Customer Records & Collection Labor
	8840-2-9852-69-5010-9220	Admin Credit
	8840-2-9852-69-5130-9210	Office Supplies
	8840-2-9852-69-5130-9215	Office supplies & exp OPS Gas HO
	8840-2-9852-69-5130-9216	Meals
	8840-2-9852-69-5131-9211	Travel
	8840-2-9852-69-5131-9212	Utilities
	8840-2-9852-69-5131-9213	Communication
	8840-2-9852-69-5131-9214	Dues & Membership Fees
	8840-2-9852-69-5131-9215	Training
	8840-2-9852-69-5200-9220	Admin Credit
	8840-2-9852-69-5200-9230	Outside Services
	8840-2-9852-69-5250-9020	Meter Reading Expenses
	8840-2-9852-69-5250-9030	Customer Records & Collection Expenses
	8840-2-9853-51-5010-7100	Operation Supervision & Engineering
	8840-2-9853-51-5010-7170	Liquefied Petroleum Gas
	8840-2-9853-51-5010-7280	Liquefied Petroleum Gas
	8840-2-9853-51-5010-7350	Misc Production Expense
	8840-2-9853-51-5010-8710	Oper Dist Load Dispatching
	8840-2-9853-51-5010-8740	Mains & Services Labor
	8840-2-9853-51-5010-8750	Distribution Measuring Labor
	8840-2-9853-51-5010-8800	Other Expenses Labor
	8840-2-9853-56-5010-8700	Operations Supervision & Engineering
	8840-2-9853-56-5010-8920	Maint of Services Labor
	8840-2-9853-69-5010-9200	Admin & General Salaries
	8840-2-9853-69-5010-9220	Admin Exp Transferred - Credit
	8840-2-9854-51-5010-8740	Mains & Service Expenses-Labor
	8840-2-9854-51-5436-8740	Mains & Service Expenses
	8840-2-9854-56-5010-8700	Operations Supervision & Engineering-Labor
	8840-2-9854-56-5010-8870	Maint of Mains-Labor
	8840-2-9854-56-5210-8870	Maint of Mains-Exp
	8840-2-9854-56-5435-8700	Operations Supervision & Engineering
	8840-2-9854-69-5010-9220	Admin Exp Tran CR - Credit Engineering
	8840-2-9854-69-5130-9210	Office Supplies & Expenses
	8840-2-9854-69-5130-9216	Meals & Entertainment
	8840-2-9854-69-5131-9211	Travel
	8840-2-9854-69-5131-9213	Communication
	8840-2-9854-69-5131-9214	Dues & Membership Fees

Chart of Accounts

Inactive	Account	Description
	8840-2-9854-69-5131-9215	Training-Engineering
	8840-2-9854-69-5131-9216	Postage
	8840-2-9854-69-5200-9220	Admin Expenses Transferred - Credit Engineering
	8840-2-9854-69-5200-9230	Outside Services
	8840-2-9854-69-7450-4265	Other Deductions
X	8840-2-9855-69-5010-9200	A&G salaries - Legal
X	8840-2-9855-69-5040-4080	Social Security Taxes
X	8840-2-9855-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9855-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal
X	8840-2-9855-69-5042-4080	Medicare
X	8840-2-9855-69-5130-9210	Office Supplies-Legal
X	8840-2-9855-69-5200-9230	Outsided services-Legal
	8840-2-9860-69-5010-9200	A&G salaries - Executive
	8840-2-9860-69-5010-9202	A&G Salaries - Executive APUC Headoffice
	8840-2-9860-69-5010-9204	A&G Salaries - Executive LABS Headoffice
	8840-2-9860-69-5010-9209	LU Region labor
	8840-2-9860-69-5010-9220	Admin Exp Tran CR - Credit Exec
X	8840-2-9860-69-5040-4080	Social Security Taxes
X	8840-2-9860-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
X	8840-2-9860-69-5042-4080	Medicare
	8840-2-9860-69-5130-9210	Office Supplies - Executive
	8840-2-9860-69-5130-9215	Office & Supplies & Expense - Executive LU HO
	8840-2-9860-69-5130-9216	Meals & Entertainment - Executive LU HO
	8840-2-9860-69-5130-9217	Office supplies & exp Executive APUC Headoffice
	8840-2-9860-69-5131-9211	Travel
	8840-2-9860-69-5131-9212	Utilities - Executive/ Business Development
	8840-2-9860-69-5131-9213	Communication
	8840-2-9860-69-5131-9214	Dues & Membership Fees
	8840-2-9860-69-5131-9215	Training
	8840-2-9860-69-5200-9220	Admin Expenses Transferred - Credit Exec
	8840-2-9860-69-7450-4265	Other Deductions
	8840-2-9865-69-5010-9010	Supervision
	8840-2-9865-69-5010-9030	Customer Records & Collections Expenses - Labor
	8840-2-9865-69-5010-9090	Info & Insr Advertising - Labor
	8840-2-9865-69-5010-9100	Misc Customer Service & Info Exp Labor
	8840-2-9865-69-5010-9120	Demonstating & Selling Exp Labor
	8840-2-9865-69-5010-9130	Advertising Expenses - Labor
	8840-2-9865-69-5010-9200	Admin Labor
	8840-2-9865-69-5010-9201	A&G Salaries - Customer Service LU Headoffice
	8840-2-9865-69-5010-9220	Admin Exp Tran CR - Credit Customer Care
X	8840-2-9865-69-5040-4080	Social Security Taxes
X	8840-2-9865-69-5041-4080	Federal Unemployment Taxes

Chart of Accounts

Inactive	Account	Description
X	8840-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal
X	8840-2-9865-69-5042-4080	Medicare
	8840-2-9865-69-5130-9210	Office Supplies-Customer service
	8840-2-9865-69-5130-9215	Office Supplies & Exp - Customer Svc. LU OH
	8840-2-9865-69-5130-9216	Meals & Entertainment - Customer Svc.LU OH
	8840-2-9865-69-5131-9211	Travel-Customer Service
	8840-2-9865-69-5131-9213	Communication Expense
	8840-2-9865-69-5200-9220	Admin Expenses Transferred - Credit Customer Care
	8840-2-9865-69-5200-9230	Outsided services-Customer service
	8840-2-9865-69-5250-9010	Customer Care Supervision Expenses
	8840-2-9865-69-5250-9030	Customer Records & Collections Expenses
	8840-2-9865-69-5250-9050	Misc Customer Accounts Expenses
	8840-2-9865-69-5390-9090	Info & Insr Advertising Expense
	8840-2-9865-69-5390-9100	Misc Customer Service & Information Expenses
	8840-2-9865-69-5390-9120	Demonstating & Selling Exp
	8840-2-9865-69-5390-9130	Advertising Expenses
	8840-2-9865-69-7450-4265	Other Deductions
	8840-2-9865-80-8660-9040	Uncollectible Accounts
	8840-2-9866-69-5010-9020	Meter Reading Expenses - Labor
	8840-2-9866-69-5010-9030	Customer Records & Collections Expenses - Labor
	8840-2-9866-69-5250-9020	Meter Reading Expenses
	8840-2-9866-69-5250-9030	Customer Records & Collections Expenses
	8840-2-9866-69-5250-9050	Misc Customer Accounts Expenses
	8840-2-9866-69-7450-4265	Other Deductions
	8840-2-9867-69-5010-9120	Demonstrating & Selling Exp Labor
	8840-2-9867-69-5010-9160	Misc Sales Expenses - Labor
	8840-2-9867-69-5010-9220	Admin Exp Tran CR - Credit Sales
	8840-2-9867-69-5130-9210	Office Supplies
	8840-2-9867-69-5130-9216	Meals
	8840-2-9867-69-5131-9211	Travel
	8840-2-9867-69-5131-9213	Communication
	8840-2-9867-69-5131-9214	Dues & Membership Fees
	8840-2-9867-69-5131-9215	Training
	8840-2-9867-69-5200-9220	Admin Expenses Transferred - Credit Sales
	8840-2-9867-69-5200-9230	Outside Services
	8840-2-9867-69-5390-9120	Demonstrating & Selling Expense
	8840-2-9867-69-5390-9160	Misc Sales Expenses
	8840-2-9867-69-7450-4265	Other Deductions
	8840-2-9868-69-5010-9200	Admin & General Salaries
	8840-2-9868-69-5010-9201	A&G Salaries-LUC Strategic plan lab alloc
	8840-2-9868-69-5010-9220	Admin Exp Transferred - Credit
	8840-2-9868-69-5130-9210	Office Supplies Strategic Plan
	8840-2-9868-69-5130-9215	Office Supplies & Exp LUC Strategic plan

Chart of Accounts

Inactive	Account	Description
	8840-2-9868-69-5130-9216	Meals
	8840-2-9868-69-5131-9211	Travel
	8840-2-9868-69-5131-9213	Communication
	8840-2-9868-69-5131-9214	Dues & Membership Fees
	8840-2-9868-69-5131-9215	Training
	8840-2-9868-69-5131-9216	Postage Strategic plan
	8840-2-9868-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-9868-69-5200-9230	Outside Services
	8840-2-9868-69-5390-9120	Demonstrating & Selling Exp
	8840-2-9868-69-5610-9280	Regulatory Comm Exp Strat Plan
	8840-2-9868-69-7450-4261	Charitable Donations
	8840-2-9868-69-7450-4264	Political Contributions
	8840-2-9868-69-7450-4265	Other Deductions
	8840-2-9868-69-7450-4266	Civic
X	8840-2-9870-69-5010-9204	A&G Salaries-Investor Relations LABS Head Office
	8840-2-9870-69-5010-9205	LABS Corporate Service Labour allocation

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)	(2)		(3)		(4)		(5)		(6)		
COMPANY	CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT		
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
8810	Liberty NH	1	CDN	0000	Other	10	Assets	1010	Cash	1010	Plant in Service
8830	Granite State	2	US	0400	Gas (Business Segment)	20	Liabilities	1020	Cash	1012	Plant in Service - ARO
8840	Energy North			9800	IT	30	Equity	1060	Cash	1020	Plant Purchased or Sold
8843	NH Gas (Keene)			9801	Transition (Admin Dept)	4(x)	Revenue	1070	Property, Plant and Equipment	1050	Plant Held For Future Use
				9810	HR/Payroll	5(x)	Costs (Ops, R&M)	1080	Accumulated Depreciation	1060	Plant in Service-not classified
				9811	Payroll & HRIS	51	Operations	1101	Accounts Receivable	1070	Construction Work In Progress
				9812	Training & Development	52	Fuel	1102	Accounts Receivable	1071	Capital Accrual CWIP-Additions
				9815	Environmental/H&S	53	Generation Expenses	1103	Accounts Receivable	1072	Construction Work-in-Process Clearing
				9820	Finance / Admin	56	R&M	1121	Accounts Receivable	1080	Accum Prov for Depn of Elect Utility Plant
				9822	Treasury	69	Admin Costs	1141	Other Assets	1081	RWIP Reclass
				9823	Legal	75	Admin Costs	1160	Accounts Receivable	1082	RWIP Salvage
				9824	Internal Audit	8(x)	Depreciation & Other	1161	Accounts Receivable	1084	Accum dep cost of removal
				9825	Purchasing			1162	Accounts Receivable	1087	Excess Accum Depreciation
				9826	Facilities Management			1163	Accounts Receivable	1100	Accum Prov for Amort of Elect Utility Plant (nonma
				9830	Regulatory			1166	Accounts Receivable	1110	Accum Prov for Depn of Elect Utility Plant
				9835	Energy Procurement			1168	Other Assets	1140	Plant Acquisition Adjustments
				9840	Business Development			1169	Current Portion of Regulatory Assets	1141	Goodwill NEES
				9850	Operations Keene			1210	Property, Plant and Equipment	1142	Goodwill Rollforward
				9851	Operations Electric			1230	Other Assets	1150	Accm Amort on Acq Adjust
				9852	Operations Gas			1240	Prepaid Expenses	1151	GW Accum Amort
				9853	Production/Dispatch/Control			1250	Other Assets	1180	Other Utility Plant
				9854	Engineering			1251	Other Assets	1190	Accum Deprecation for Other Utility Plant
				9855	Legal			1300	Cash	1210	Non Utility Property-Land
				9860	Executive			1310	Accounts Receivable	1211	OPI-Structures Retained
				9865	Customer Care			1340	Cash	1220	Accum Depr Non Utility Property
				9866	Load Data Services			1380	Inventory	1230	Investment in Subsidiaries
				9867	Sales & Marketing			1420	Accounts Receivable	1240	Investments
				9868	Gov't Affairs			1422	Other Assets	1241	Oth Inv-Cash Surr Val-Life Ins
				9870	Investor Relations			1430	Accounts Receivable	1300	Cash In Hand
								1440	Accounts Receivable	1310	Cash - JP Morgan
								1460	Accounts Receivable	1311	Bank of America #XXXX7844
								1510	Short-Term Investments	1312	Bank of America #XXXX7513
								1610	Other Assets	1313	Cash Receipts Misc AR
								1615	Property, Plant and Equipment	1314	Cash-Outstanding Checks
								1618	Property, Plant and Equipment	1315	Cash Clearing CSS
								1619	Property, Plant and Equipment	1340	Other Special Deposits
								1647	Intangible Assets	1350	Working Funds
								1650	Other Assets	1420	Customer Accounts Receivable
								1655	Accumulated Depreciation	1421	Customer AR-Misc Billing
								1730	Accounts Receivable	1422	Cust AR-Energy Non Assoc Co
								1740	Other Current Liabilities	1423	A/R Undr Collect-Default/LR Sv
								1750	Other Assets	1424	Deferred Working Capital - off - Peak
								1756	Other Assets	1425	AR - CSS
								1800	Other Assets	1426	A/R NSF Chargeback
								1801	Other Assets	1427	A/R-Inter Co Rcpts-RI Gas
								1810	Other Assets	1429	A/R REC Obligation
								1822	Other Assets	1430	Other Accounts Receivable
								1840	Other Assets	1431	Misc AR-Hwy & Emp
								1843	Other Assets	1432	Oth A/R-Depndnt Care Odd Yr
								1845	Accounts Payable	1433	Oth A/R-Non Assoc
								1890	Other Assets	1434	Oth A/R-Health Care Spend Acct
								1900	Other Assets	1435	Transit&Park fund Legacy Grid
								1901	Other Assets	1436	Energy Supply
								1903	Other Assets	1437	A/R-Property Damage
								1909	Other Assets	1440	Accum Prov Uncollectable Accounts
								1910	Other Assets	1441	Settlemnt Written-off Acct Exp

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								1920	Other Assets	1442	Bad Debt Exp - Misc Billing
								1921	Other Assets	1443	Reserve for Bad Debt Accrual
								1929	Other Assets	1460	AR Associated Company
								1930	Other Assets	1510	Fuel Stock - Coal Other
								1931	Other Assets	1540	Plant Materials and Operating Supplies
								1936	Other Assets	1541	Materials&Supplies In Transit
								2001	Accounts Payable	1542	Obsolete Inventory Reserve
								2002	Accounts Payable	1630	Stores Expense Undistributed
								2003	Accounts Payable	1631	Stores Clearing Db Bill Pool
								2004	Accounts Payable	1632	Stores Clearing-Credit
								2005	Accounts Payable	1640	Gas Stored Underground-Current
								2010	Common Stock	1641	Fuel Stock - Propane
								2021	Accounts Payable	1642	UG Storage-Liquefied Nat Gas
								2110	Other Current Liabilities	1650	Prepays
								2111	Other Assets	1651	Prepaid Employee Insurance
								2113	Accounts Payable	1652	Prepaid Taxes - Other
								2115	Other Current Liabilities	1653	Prepaid Taxes-Mun-Property-Oper
								2116	Taxes Payable	1710	Interest & Dividends Receivable
								2124	Other Current Liabilities	1720	Rents Receivable
								2130	Accounts Payable	1730	Accrued Utility Revenue
								2140	Accounts Payable	1740	Misc Current Accrued Assets
								2141	Other Current Liabilities	1741	R/A - COG Costs - Summer
								2142	Other Current Liabilities	1743	Deferred Bad Debt - Winter
								2150	Retained Earnings	1744	Deferred Gas Cost-Unbundling
								2190	Retained Earnings	1745	Rate Case Recovery
								2210	Other Current Liabilities	1750	R/A-LDAC Costs
								2211	Other Current Liabilities	1752	R/A-CGAC Costs - Off Peak
								2230	Notes Payable	1754	Deferred Bad Debt - Summer
								2270	Other Current Liabilities	1755	Deferred Reserve EE
								2280	Other Current Liabilities	1756	Deferred RLIAP
								2282	Other Current Liabilities	1760	Derivative instrument assets-Hedges
								2310	Other Current Liabilities	1810	Unamortized Debt Expense
								2320	Accounts Payable	1820	Current Regulatory Asset
								2340	Accounts Payable	1821	Current Regulatory Liability - ECAC
								2341	Accounts Payable	1822	Current Reg. Liability Border-Commodity Price ADJ.
								2344	Accounts Receivable	1823	Other Regulatory Asset - Deferred Rate Case
								2350	Other Current Liabilities	1824	Current Regulatory Asset-Storm Costs
								2360	Other Current Liabilities	1825	Current Regulatory Asset - Pension
								2370	Other Current Liabilities	1826	Current Regulatory Asset-Transmission
								2380	Other Current Liabilities	1827	Asset Ret Oblig Reg Asset
								2410	Other Current Liabilities	1828	OPEB Expense Deferred-Gas
								2420	Other Current Liabilities	1830	Preliminary Survey & Investigation Charges
								2426	Other Current Liabilities	1840	Misc Billing Clearing
								2430	Other Current Liabilities	1841	Communication Expenses-Debit
								2450	Other Current Liabilities	1842	Communication Exp-Credit
								2510	Taxes Payable	1843	Transp Exp-DR-Clearing Only
								2520	Other Current Liabilities	1844	Transportation Exp-Debit
								2530	Taxes Payable	1845	Transportation Exp-Credit
								2531	Taxes Payable	1846	Utility Clearing
								2534	Other Current Liabilities	1847	Payroll Clearing Stat
								2550	Taxes Payable	1849	Operating Clearing
								2605	Taxes Payable	1860	Misc Deferred Debits
								2710	Accounts Payable	1862	R/A-Energy Efficiency Prog
								2730	Other Current Liabilities	1863	R/A-Environmental-Materials
								2740	Other Current Liabilities	1864	R/A-Environmental-Purch Gas
								2750	Other Current Liabilities	1869	Deferred Charges - DDE

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								2760	Other Current Liabilities	1890	Unamortized Loss on Reaquired
								2761	Other Current Liabilities	1900	Accum Deferred Income Taxes
								2770	Other Current Liabilities	1901	ADFIT-Pension-OCI
								2810	Accounts Payable	1902	ADFIT-OPEB-OCI
								2820	Other Current Liabilities	1903	Accum Def Inc Taxes Asset (Current)
								2830	Other Current Liabilities	1904	ADFIT-Pension-OCI
								2840	Notes Payable	1905	ADFIT-OPEB-OCI
								2910	Other Current Liabilities	1906	ADFIT-Unbilled Revenue
								2920	Other Current Liabilities	1907	ADFIT-Pension Liability
								2930	Long-Term Debt	1908	ADFIT-Reserve-Environmental
								2960	Long-Term Debt	1909	ADFIT-Deferred Compensation
								2965	Other Current Liabilities	2010	Common Stock Issued
								2966	Other Current Liabilities	2020	Member's Capital
								2967	Other Current Liabilities	2070	Premium Capital Stock
								2968	Other Current Liabilities	2079	Due from Liberty Utilities Canada
								2969	Other Current Liabilities	2100	Gain on Reaquired Cap Stock
								3010	Common Stock	2110	Misc Paid In Capital
								3012	Common Stock	2140	Capital Stock Expense
								3013	Additional Paid-in Capital - Common	2150	Appropriated Retained Earnings
								3310	Common Stock	2160	Retained Earnings
								3700	Additional Paid-in Capital - Common	2170	Treasury Stock
								3800	Common Stock	2190	Accum Other Comprehensive Income
								4011	Administrative Expense	2191	OCI Unreal Apprec on Inv-Elim
								4030	Depreciation Expense	2192	OCI FAS158-Pension
								4041	Depreciation Expense	2193	OCI FAS158-OPEB
								4074	Amortization of Intangible Assets	2194	OCI-Pension SERP
								4080	Other Employee Expenses	2195	OCI FAS158-OPEB-Taxation
								4090	Other Expenses	2196	OCI Investments-Taxation
								4101	Other Expenses	2210	Bonds
								4190	Sales	2230	NP-LU and GSá \$3.4M 5YR@3.51%
								4191	Sales	2231	NP-LU and GS \$7.9M 10YR@4.49%
								4210	Sales	2232	NP-LU and GS \$4.1M 15YR@5.14%
								4211	Other Income	2233	NP- LU and GSá \$1.5M 15YR@5.14%
								4263	Administrative Expense	2240	Other Long-term Debt
								4270	Other Expenses	2250	Unamortized Premium on LT Debt
								4280	Other Expenses	2260	Unamortized Discount on LT Debt
								4290	Sales	2270	Obligation Under Capital Lease
								4291	Sales	2280	Accum Provision Injury & Damages
								4295	Sales	2281	Pension/FAS106-Benefit Reserve
								4300	Other Expenses	2282	Misc Operating Reserves
								4310	Sales	2283	OPEB/FAS 106 Benefit reserve
								4400	Gain/Loss on Asset Disposal	2285	Long Term Pension Obligation
								4410	Other Expenses	2290	Accum Provision for Rate Refunds
								4420	Other Expenses	2300	Asset Retirement Obligation
								4460	Other Expenses	2310	Notes Payable - Current Portion
								4480	Sales	2320	Accounts Payable
								4500	Sales	2321	A/P-Audited Vouchers
								4590	Additional Paid-in Capital - Common	2322	A/P-NonAssocCo-Energy Supplier
								4700	Other Expenses	2323	A/P-Purchased Power
								4800	Sales	2324	A/P-Liab Control Acct for CSS
								4880	Sales	2325	A/P-Escheat-Msc Exp&Dr Trm Sls
								5010	Other Expenses	2326	A/P-Misc Employee Withholding
								5011	Selling Expense	2327	A/P-Empl Deduct-Thrift Plan
								5012	Administrative Expense	2328	A/P-Unpaid Invoice Accrual
								5040	Other Employee Expenses	2329	A/P-Unpaid Legal Invoice Accll
								5041	Other Employee Expenses	2330	Notes Payable Affiliated Companies

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								5042	Other Employee Expenses	2340	Accounts Payable - Intercompany
								5043	Administrative Expense	2341	AP Due to LU Co
								5044	Administrative Expense	2342	AR Due from Granite State
								5045	Administrative Expense	2343	AR Due from Energy North
								5110	Cost of Goods Sold	2344	AR Due from Keene
								5130	Administrative Expense	2345	AP Due to COGSDALE
								5131	Administrative Expense	2346	AR Due from LU America
								5185	Other Expenses	2347	AR Due from Liberty Utilities Canada
								5200	Administrative Expense	2348	AP Due to Liberty Energy NH
								5210	Other Expenses	2350	Customer Deposits
								5250	Other Expenses	2360	Accrued Federal Taxes
								5280	Administrative Expense	2361	Taxes Accr-Federal Inc-Curr Yr
								5390	Cost of Goods Sold	2362	Taxes Accr-Federal Inc-Curr Yr
								5400	Cost of Goods Sold	2363	Taxes Accr-Federal Inc-PriorYr
								5405	Cost of Goods Sold	2364	Tx Accr-Fed Unempl Comp
								5410	Cost of Goods Sold	2365	Accrued Federal Taxes
								5415	Cost of Goods Sold	2366	Tx Accr-FICA Company Portion
								5420	Cost of Goods Sold	2367	Tx Accr-St Franch-NY
								5425	Cost of Goods Sold	2368	Tx Accr-Mass Medical
								5430	Cost of Goods Sold	2369	Tx Accr-Misc
								5435	Other Expenses	2370	Interest Accrued from Customer Deposits
								5436	Cost of Goods Sold	2371	Int Accr-LTD
								5437	Cost of Goods Sold	2372	Int Accr-Customer Deposits
								5440	Cost of Goods Sold	2373	Int Accr-M Pool-Assoc
								5441	Cost of Goods Sold	2374	Int Accr-Tax
								5442	Cost of Goods Sold	2380	Dividends Declared-Common Stock
								5443	Cost of Goods Sold	2410	Tax Collections Medicare Payroll Tax
								5444	Cost of Goods Sold	2411	Tx Coll Pay FICA
								5445	Other Expenses	2412	Tx Coll Pay MA Sales & Use Tax
								5455	Cost of Goods Sold	2413	Tx Coll Pay-RI Sales&Use Tax
								5460	Cost of Goods Sold	2414	Tx Coll Pay-Fed Inc Withholding
								5520	Other Expenses	2415	Tx Coll Pay-St Inc Withholding
								5541	Cost of Goods Sold	2416	Tx Coll Pay-Consumption Tax
								5542	Cost of Goods Sold	2420	Misc Accrued Liabilities
								5543	Cost of Goods Sold	2421	Short Term Pension Obligation accrual
								5610	Administrative Expense	2422	Non Assoc Co Energy Supplier
								5615	Administrative Expense	2423	CEC Surcharge
								5680	Administrative Expense	2424	Group Insurance Accrual
								5930	Other Expenses	2425	Gas/Power Purchases Accrual
								6125	Cost of Goods Sold	2426	ISO NE Accrual
								7030	Administrative Expense	2427	CPUC Reimbursement
								7100	Administrative Expense	2428	Curr&Accr Liab-Vac Accrual
								7350	Cost of Goods Sold	2429	Curr&Accr Liab-NGUSA Goals
								7360	Administrative Expense	2430	RGGI Funds 2013
								7450	Administrative Expense	2450	Commodity Settlement Pay <1Yr
								7695	Administrative Expense	2520	Customer Advances For Construction
								7800	Other Expenses	2521	CIAC Tax Gross Up
								8040	Cost of Goods Sold	2530	Other Deferred Credits
								8050	Cost of Goods Sold	2531	Def Cr-Miscellaneous
								8081	Cost of Goods Sold	2532	Def Cr-Highway Reloc Billed
								8130	Cost of Goods Sold	2533	Def Incentive Comp
								8410	Cost of Goods Sold	2534	Def Cr-Hazardous Waste
								8462	Cost of Goods Sold	2535	Pension Costs
								8540	Other Expenses	2536	Def Incentive Comp-Pensions
								8541	Administrative Expense	2537	Deferred Revenue
								8543	Other Expenses	2538	FAS 106 Recovery

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								8550	Other Expenses	2539	FAS 112
								8570	Cost of Goods Sold	2540	Other Regulatory Liabilities
								8610	Depreciation Expense	2541	NEES Pens OPEB-Purch Acct Adj
								8640	Depreciation Expense	2542	Systems Benefits Charge
								8641	Other Expenses	2543	Excess Earnings
								8660	Cost of Goods Sold	2544	FAS 109
								8670	Gain/Loss on Asset Disposal	2545	Deriv-Gas-Contract-Reg Liab
								8710	Administrative Expense	2546	Derivative MTM-Reg Liab
								8720	Administrative Expense	2547	Revenue Recognition Reserve
								8740	Cost of Goods Sold	2548	NP-LU and GSá \$3.4M 5YR@3.51%
								8760	Administrative Expense	2549	NP-LU and GSá \$7.9M 10YR@4.49%
								8761	Other Expenses	2550	Accum Deferred Investment Tax Credit
								8780	Cost of Goods Sold	2551	NP- LU and GSá \$1.5M 15YR@5.14%
								8790	Cost of Goods Sold	2552	NP-LU and ENá \$18.1M 5YR @3.51%
								9010	Other Expenses	2553	NP- LU and ENá \$41.8M 10YR@ 4.49%
								9040	Other Expenses	2554	NP-LU and ENá \$21.8M 15YR@ 4.89%
								9070	Cost of Goods Sold	2555	NP-LU and ENá \$8.2M 15YR@ 4.89%
								9200	Administrative Expense	2570	Unamortized Gain Reacquired Debt
								9210	Cost of Goods Sold	2593	Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs
								9211	Administrative Expense	2595	Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs
								9220	Administrative Expense	2596	Due to Algonquin Power & Utilities Corp
								9230	Administrative Expense	2602	Due to Liberty Energy Utilities Co.
								9240	Cost of Goods Sold	2603	Due from Liberty Utilities Co
								9260	Administrative Expense	2605	Due to Service Co(DO NOT USE)
								9280	Administrative Expense	2606	Due to Liberty Energy New Hampshire
								9290	Cost of Goods Sold	2607	Due from Energy North
								9302	Administrative Expense	2626	Due from Liberty Utilities America Co
								9310	Cost of Goods Sold	2635	Due to COGSDALE
								9320	Other Expenses	2639	Due to/from LU Central Services Corp Main
								9999	Other Expenses	2655	Due from NH Gas Co - Keene
										2820	Accumulated Deferred Income Taxes - Other Property
										2821	ADFIT-Property Related
										2822	ADFIT-NY-Lib Depr Statutory Rt
										2823	ADFIT-FAS 109
										2824	ADSIT-Property Related
										2825	ADSIT-NY-Lib Depr Statutory Rt
										2826	ADSIT-FAS 109
										2827	ADSIT-Unfunded Tax Liab
										2828	ADFIT-Construction Interest
										2829	ADSIT-Construction Interest
										2830	Accum Def Inc Taxes-Other Reg Asset
										2831	ADFIT-R/A-OPEB
										2832	ADFIT-Unamrt Debt Disc or Prem
										2833	ADFIT-FAS 109
										2834	ADFIT-Investments-OCI
										2835	ADFIT-R/A-Other
										2836	ADFIT-R/A-Environmental
										2837	ADFIT-R/A-Storm Cost
										2838	ADFIT-Char Contrib Limitations
										2839	ADFIT-Fin48-DFIT
										3010	Intangible Plant-Organization
										3020	Intangible Plant-Franchise/Consents
										3030	Misc. Intangible Plant
										3040	PRD-Land & Land Rights
										3050	PRD-Structures&Improvements
										3110	PRD-Structures&Improvements

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										3190	Property, Plant and Equipment
										3200	PRD-PROD Other Equipment
										3201	PRD-PROD-OTHER EQUIP
										3390	PRD-ARO
										3500	Land and Land Rights
										3501	Land
										3502	Rights-of-way
										3521	Storage Leasehold and Rights
										3522	Reservoirs
										3523	Non recoverable natural gas
										3580	Underground conductors and devices
										3590	Roads and trails
										3591	Asset retirements costs for transmission plant
										3600	Land and Land Rights
										3610	Structures and Improvements
										3620	Stationing Equipment
										3630	Purification equipment
										3631	Liquefaction equipment
										3632	Vaporizing equipment
										3633	Compressor equipment
										3634	Measuring & regulating equipment
										3635	Other equipment
										3640	Poles, Towers, and Fixtures
										3641	Land and Land rights
										3642	Structures and Improvements
										3643	LNG processing terminal equipment
										3644	LNG transportation equipment
										3645	Measuring and regulating equipment
										3646	Compressor station equipment
										3647	Communication equipment
										3648	Other equipment
										3650	Overhead Conductors and Devices
										3651	Land & Land Rights
										3660	Distn-Underground Conduit-Manholes
										3661	Underground Conduit
										3662	T&D-STRUCT-IMPROV-M&R STA
										3663	T&D-STRUCT-IMPROV-OTHER
										3670	Underground Conductors and Devices
										3680	Line Transformers
										3681	Line Transformers-cost
										3682	Line Transformers-Install
										3690	Services
										3691	Services -Conduit
										3692	Services -Cable
										3700	Meters
										3701	Meters-Install
										3702	LRG Meter-Cost
										3703	LRG Meter-Install
										3710	Installation on Customer Premises
										3720	Leased Property on Customer Premises
										3730	Street Lighting and Signal Systems
										3731	St Lighting & Signal Sys-UG
										3740	Asset retirement costs for distribution plant
										3750	Structures and Improvements
										3760	Mains
										3761	T&D-Mains-OTH

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										3762	T&D-MainsPLST
										3763	T&D-Mains-CI
										3764	T&D-Mains-Valve >4"
										3770	Compressor station equipment
										3780	Measuring & regulating stn eqt-General
										3790	Measuring & regulating stn eqt-City gate check stn
										3800	Services
										3801	T&D-Gas Services-OTH
										3802	T&D-Gas Services-PLST
										3810	Meters
										3811	T&D-GAS METERS - INSTRUMENT
										3812	T&D-GAS METERS - ERTS
										3820	Meters installations
										3830	House regulators
										3840	House Regulatory installations
										3850	Industrial measuring & regulating stn eqt
										3860	Other property on customers premises
										3870	Other Equipment
										3880	Distribution-ARO
										3890	Land & Land Rights
										3900	General Structures & Improvmnt
										3910	Office Furniture and Improvement
										3911	Gen. Office Equipment Computers
										3912	Gen. LapTop Computers
										3920	Transportation Equipment
										3921	Transportation Equip<12,000 LB
										3922	GEN-Service Vans
										3930	Stores Equipment
										3940	Tools, Shop, and Garage Equipment
										3941	Tools Shop Equip-CNG ST
										3950	Laboratory Equipment
										3960	Power Operated Equipment
										3961	GEN-POWER OP EQPT>=12,000 LB
										3970	Communications Equipment
										3971	Comm Equip-site specific
										3980	Misc. Equipment
										4011	Tx Oth Inc Tx-NH Bus Profit Tx
										4030	Depreciation Exp
										4031	Depreciation Exp.-ARO
										4032	Depreciation Expense - LAB
										4033	Depreciation Expense - PAM
										4034	Depreciation Expense-AR Costs
										4040	Amortization-leasehold Imp.
										4041	Amort - limited-term gas plant
										4050	Amortization-Intangibles
										4051	Amort of Other Plant
										4060	Amortof Elec Plt Acq Adj
										4070	Amortization Property Losses
										4073	Amortization - Regulatory debits
										4074	Amortization of Regulatory Assets
										4080	Social Security Taxes
										4081	Tx Oth Inc Tx-FICA Co portion
										4082	Tx Oth Inc Tx-St Unempl Tax
										4083	Tx Oth Inc Tx-Mun Op Prop - IT
										4090	Federal Income Tax
										4091	Fed Inc Tx-Prior Years

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4092	Inc Tax and Other Inc/Ded-Federal (BTL)
										4093	Inc Tx-St Fran-Prior Year
										4094	St Inc Tx-Nonutility Oper
										4095	Inc Tx-NH Bus Prof Tx-Prior Yr
										4100	Deferred Income Tax - Debit
										4101	Def SIT Expense-Debit
										4102	Prov for Def Inc Taxes Other Inc/Ded (BTL)
										4103	Def SIT Exp-Other Oper-Debit
										4104	Def FIT Expense-Debit
										4105	Def FIT Expense-Prior Year
										4106	Def FIT Exp-Other Oper-Debit
										4110	Deferred Income Tax - Credit
										4111	Def FIT Expense-Credit
										4114	Investment Tax Cr Adj-Amort
										4140	Other Utility Operating Income
										4150	Merch, jobbing, and contract work Revenue
										4160	Merch, jobbing, and contract work Expenses
										4170	Revenues from non-utility operations
										4171	Expenses from non-utility operations - labor
										4190	Dividend income
										4191	Int&Div Inc-Other Interest
										4192	Interest & Dividend Income
										4195	Int&Div Inc-Temp Cash Invest
										4210	Misc non-operating income
										4211	Gain on Disp of Property
										4250	Miscellaneous Amortization
										4261	Donations
										4262	Def Comp Inv-Life Ins
										4263	Penalties
										4264	Exp for certain civic, political and related act
										4265	Other Deductions
										4270	Interest on Long-term Debt
										4280	Amortize Debt Discount & Exp
										4290	Amortize Debt Premium
										4300	Interest on debt to associated companies
										4310	Other Interest Expense
										4311	Other Interest Expense - Tax
										4320	AFUDC - borrowed
										4330	Balance transferred from income
										4350	Exceptional Costs
										4360	Appropriations of retained earnings
										4370	Dividends declared-preferred stoct
										4380	Dividends declared - Common stock
										4390	Adjustment to retained earnings
										4400	Residential Sales
										4401	Residential Sales - Fixed Portion
										4402	Residential Sales - Variable Portion
										4403	Residential Sales - Energy Cost
										4420	Commercial & Industrial Sales
										4421	Unbilled Comm Large Sales
										4423	Commercial Sales - Fixed Portion
										4424	Commercial Sales - Variable Portion
										4425	Commercial Sales - Energy Cost
										4426	Industrial Sales - Fixed Portion
										4427	Industrial Sales - Variable Portion
										4428	Industrial Sales - Energy Cost

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4440	Public Street & Highway Lighting
										4441	Public Street & Highway Lighting - Fixed Portion
										4442	Public Street&Highway Lighting-Variable Portion
										4443	Public Street & Highway Lighting - Energy Cost
										4450	Sales to Public Authorities- Electric
										4470	Sales for Resale- Electric
										4491	Prov for rate refunds
										4500	Forfeited discounts - Electric
										4510	Misc Service Revenues
										4511	Misc Ser Rev-Open Access DSM
										4512	Misc Ser Rev-Open Access Cust Chg
										4540	Rental Income
										4560	Other Electric Revenue
										4561	Other Elec Rev-Open Access Rev-Transmission
										4562	Other Elec Rev-Open Access Rev-Access Charge
										4563	Other Elec Rev-Open Access Rev-Distribution
										4571	Non-Operating rental Income - Intercompany
										4588	Common Shares
										4589	Common Shares - Granite State
										4590	Investment in EnergyNorth
										4800	Residential Sales
										4801	Residential Sales - Fixed Portion
										4802	Residential Sales - Variable Portion
										4803	Residential Sales - Energy Cost
										4810	Commercial and industrial sales
										4813	Commercial Sales - Fixed Portion
										4814	Commercial Sales - Variable Portion
										4815	Commercial Sales - Energy Cost
										4816	Industrial Sales - Fixed Portion
										4817	Industrial Sales - Variable Portion
										4818	Industrial Sales - Energy Cost
										4820	Other Sales to Public Authority
										4830	Sales for resale
										4870	Forfeited discounts - Gas
										4880	Misc Service Revenue
										4893	Rev-Transport of gas of others through distn fac
										4950	Other Gas revenues
										5480	Generation expenses - Material
										5550	Purchases power
										5551	Purchased Power-Variable
										5552	Purchased Power-Fixed & SO
										5553	PP-NEP-Access Charge-Elim
										5570	Other expenses
										5600	Trans Oper-Supervision & Eng - Labour
										5610	Trans Oper-Load Dispatching - Labour
										5614	Sched, sys control & dispatch serv-Labor
										5620	Stations expenses-Labor
										5630	Overhead Lines-Labor
										5640	Underground Lines-Labor
										5650	Transmission of electricity by others
										5651	Elec Rev Wheeling-Elim
										5652	Sale for Resale-Tran CR-Elim
										5660	Misc Transmission Expenses-Labor
										5680	Maint Supervision & Eng
										5690	Trans Maint-Buildings
										5700	Maint of Station Eqt-Labor

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)	(2)		(3)		(4)		(5)		(6)		
COMPANY	CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT		
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										5701	Trans Maint-Substation-Trouble-Labor
										5710	Maint of Overhead lines-Labor
										5711	Maint of Overhead lines-Right of Way-Labor
										5712	Maint-Switch-Unplanned
										5800	Operation supervision and engineering-Labour
										5810	Load dispatching - Labor
										5820	Station expenses - Labor
										5830	Overhead line expenses - Labor
										5840	Underground line expenses - Labor
										5850	Maint of street lighting & signal systems - labor
										5860	Meter expenses - Labor
										5870	Customer installations expenses - Labor
										5880	Misc distribution expenses Labor
										5887	Misc Distribution - S Expenses
										5890	Rents
										5891	Rents-Building-Dist-Elim
										5900	Maint supervision and engineering
										5910	Maint of structures - Labor
										5920	Maint of station equipment - Labor
										5922	Maint of station eqt-Trouble
										5930	Maint of overhead lines Labor
										5931	Maint of overhead lines-Trouble
										5932	Maint of overhead lines-Veg Mgmt-Labor
										5940	Maint of underground lines - Labor
										5950	Maint of line transformers - Labor
										5960	Maint of street lighting & signal systems - Labor
										5970	Maint of meters - Labor
										5980	Dist Maint-Misc Distr Plant - Labour
										7100	Operation Supervision & Engineering - Labour
										7170	Liquefied Petroleum Gas - Labor
										7280	Liquefied Petroleum Gas - Labor
										7330	Gas mixing expense - labor
										7350	Misc Production Exp - Labour
										7360	Production - Rents
										7420	Maint of Production Eqt - Labour
										8040	Natural Gas City Gate Purchases
										8041	Natural Gas Demand Charges - Transportation
										8042	Deferred Gas Costs
										8044	Natural Gas Capacity Release
										8045	Natural Gas Imbalances - Cashout
										8047	Natural Gas Hedging - Derivative Settlements
										8048	Natural Gas Supplier Refund
										8050	Other Gas Purchases
										8081	Natural Gas Withdrawn from Storage
										8082	Natural Gas Delivered to Storage
										8130	Other Gas Supply Exp - Labor
										8410	Operation Labor & Expenses - Labour
										8462	Other Expenses - LNG - Labor
										8478	LNG Term&Proc-Maint Oth Equip - Labour
										8570	Measuring & Reg Stn Exp - Labor
										8600	Transmission - Rents
										8630	Maintenance of Transmission Mains - Labor
										8700	Operation supervision and engineering-Labour
										8710	Oper-Dist-Load Dispatching - Labour
										8740	Mains & services - Labor
										8750	Measuring and Regulating Station Expenses - labor

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										8760	Oper-Stat Exp-Industrial - Labour
										8780	Meter & house regulator - Labor
										8790	Customer installations expenses - Labor
										8800	Other expenses - Labor
										8850	Maint supervision and engineering - Labor
										8860	Maint of structures & improvements - Labor
										8870	Maint of mains - Labor
										8890	Maint of meas & reg stn eqt-Gen Labor
										8920	Maint of services - Labor
										8930	Maint of meters & house regulators - Labor
										8940	Maint of other eqt - Labor
										9010	Supervision
										9020	Meter reading expenses - labor
										9030	Customer records & collection expenses - labor
										9031	Cash Short/Over
										9040	Uncollectible accounts
										9050	Misc customer accounts expenses - labor
										9070	Supervision - labor
										9080	Customer assistance expenses - labor
										9090	Info & instructional adv exp-labor
										9100	Misc customer service and info exp-labor
										9110	Sales Expense-Supervision
										9120	Demonstrating and selling exp-Labor
										9130	Advertising expenses (Major only)-Labor
										9160	Misc sales expenses (Major only)-Labor
										9200	LTIP Expense
										9201	A&G Salaries - IT LU Headoffice
										9202	A&G Salaries - Fin & Adm APUC Headoffice
										9204	A&G Salaries-IT LABS Head Office
										9205	LABS Corporate Service Labour allocation
										9210	Office supplies and expenses
										9211	Travel
										9212	Utilities
										9213	A&G Srv Co Deprec Exp LAB
										9214	A&G Srv Co AFUDC Credit
										9215	Training
										9216	Meals & Entertainment
										9217	Office supplies & exp Fin & Adm APUC Headoffice
										9218	Office supplies & exp Fin & Adm APCO Headoffice
										9219	Meals & Entertain Fin & Adm APUC HO
										9220	Admin exp transferred-CR
										9221	LU Labor Alloc Capitalized
										9222	LU Admin Alloc Capitalized
										9223	APUC Labour Alloc Capitalized
										9224	LABS Labour Captil
										9225	LABS Corp. Service Labor Alloc Capitalized
										9230	Outside services employed - other
										9231	Outside services LU HO Allocations
										9232	Outside services APUC HO Allocations
										9233	Outside Services - APUC Labour Allocations
										9234	LABS Labour Allocations
										9235	LABS Corporate Service non-labour allocation
										9240	Property insurance
										9241	Insurance- storm costs
										9250	Injuries and damages
										9260	Employee pensions and benefits - 401k

Great Plains Account Structure											
Liberty Utilities											
GL account consists of 6 segments:											
(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										9261	Payroll Taxes
										9262	FSA
										9263	Adoption Assistance
										9264	Tuition Reimbursement
										9265	EAP
										9266	Optional AD&D
										9267	Pension
										9268	Pension Plan Expenses
										9269	401K Match
										9270	Franchise Requirements
										9280	Regulatory commission expenses
										9290	Duplicate charges-Credit (benefits offset)
										9301	General advertising expenses
										9302	Miscellaneous general expenses
										9303	Misc gen exp-R&D
										9310	Rents
										9320	Maintenance of general plant-Elec
										9350	Maintenance of general plant
										9999	Suspense Account

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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.

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
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 were no membership fees, dues, lobbying expenses or donations of \$5,000 or more booked above the line during the test year.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

Please see the testimony and attachments of Paul M. Normand related to the depreciation study.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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 refers the NHPUC to its most recent management and operations audit filed in DG 14-180.

EnergyNorth's books are reviewed by outside auditors, but audited financial statements are issued on a consolidated basis at the parent company level and not specifically for EnergyNorth.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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 attached Puc 1604.01(a)(14).

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Officers and Directors, Calendar Year 2015

Name	Title	Begin Date	Base Salary	End Date	Incentive Award	Total Direct Compensation
Ian Robertson (1)	Director	1/1/2015	\$ 498,990	12/31/2015	\$ 365,737	\$ 864,727
Gregory Sorensen	Director	1/1/2015		12/31/2015		
Richard Leehr	Director	1/1/2015		12/31/2015		
Daniel G. Saad	President	1/1/2015		9/23/2015		
Sarah B. Knowlton	Secretary	1/1/2015		7/7/2015		
	Treasurer	1/1/2015		4/1/2015		
Kevin McCarthy	Secretary	7/7/2015		12/31/2015		
	Treasurer	4/1/2015		12/31/2015		
David R. Swain	President	9/23/2015		12/31/2015		

Offices and Directors, Calendar Year 2016

Name	Title	Begin Date	Base Salary	End Date	Incentive Award	Total Direct Compensation
Ian Robertson (1)	Director	1/1/2016		12/31/2016		
Gregory Sorensen	Director	1/1/2016		12/31/2016		
Richard Leehr	Director	1/1/2016		12/31/2016		
David Swain	President	1/1/2016		12/31/2016		
Tisha Sanderson	Secretary	8/30/2016		12/31/2016		
	Treasurer	8/30/2016		12/31/2016		
Kevin McCarthy	Secretary	1/1/2016		8/30/2016		
	Treasurer	1/1/2016		8/30/2016		

(1) Canadian dollars have been converted to US dollars using the weighted average currency conversion rate for the year.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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 attached documents:

- Puc 1604.01(a)(15)(a) – Short Term Incentive Plan
- Puc 1604.01(a)(15)(b) – Shared Bonus Pool
- Puc 1604.01(a)(15)(c) – Long Term Incentive Plan



Guidelines for the Short Term Incentive Plan (“STIP”) Document

Compensation Philosophy

The Company’s compensation philosophy follows three underlying principles:

- To provide compensation that encourages and motivates performance
- To be competitive with other companies of similar size and scope in order to attract and retain talent
- To align the interests of our employees with the long term interests of the Company and its shareholders and customers

Purpose and Introduction

The STIP is a discretionary short term incentive cash bonus plan that provides the potential for Eligible Employees to receive cash awards based on their contributions to the success of the Company, in years (“Plan Periods”) when the Company meets or exceeds its objectives.

The purpose of the STIP is to align compensation with corporate targets and results, and thereby promote behaviours which benefit the interests of the Company, its shareholders, and customers and to reward personal achievements which are linked directly to overall corporate performance.

An Eligible Employee’s contribution is determined by two factors: 1) the impact of that employee’s role on business results and 2) that employee’s achievement of individual performance objectives during the employee’s active service with the Company.

The actual award received by an Eligible Employee will reflect 1) the employee’s job scope and responsibilities and that employee’s achievement during the Plan Period and 2) the Company’s performance as indicated by the business’ scorecard.

Eligibility

All employees of the Company who are employed in a management level position (grades I and above) on a regular full time or regular part time basis before October 1 (exclude October 1) of the Plan Period are eligible to participate in the STIP, with the exception of the following:

- Employees who are eligible for any other incentive plan of the Company (e.g., Shared Bonus Pool, Sales Incentive Programs or any other incentive/bonus arrangements which the Company may offer in lieu of the STIP);
- Individuals determined by the Company to be students, co-op students, interns, temporary, independent contractors, consultants or any other non-payroll workers; and
- Otherwise Eligible Employees who are no longer employed on the date of the payout of the STIP award.

The STIP award is based on two components each split by a weighting which varies by position level.

Component	Typical Manager Weighting	Typical Director Level	Typical VP Level
Balance Scorecard Achievement	80%	85%	90%
Individual Performance Achievement	20%	15%	10%



Balanced Scorecard Achievement

The Balanced Scorecard Achievement is linked to the Balanced Scorecard that is relevant to the Eligible Employee's Business Unit and state/region, if applicable. The Balanced Scorecard measures results in 4 major business objectives:

1. Efficiency
2. Operations
3. Customer
4. Employees

The scorecard objectives are based on Liberty Utilities' business plan for the Plan Period and established performance targets for each objective. Each objective is allocated a weighting and together, the total allocation equals 100%. Note: in some cases the total allocation for a category may be greater than 100%.

Individual Performance Achievement

Individual Performance % is based on the Eligible Employee's achievement of individual objectives. An Eligible Employee's Management Team will determine the Individual Performance % for that employee for each Plan Period based on the employee's contributions and achievements during the Plan Period.

Calculation under the STIP will be based on the following formula:

For Liberty Utilities Canada:

1. Business Unit Scorecard Performance Results % + Individual Performance Results % = **STIP Percent Achievement**
2. Target Bonus % x Eligible Annual Base Salary x Pro-ration Factor x STIP Percent Achievement = **STIP Payout \$**

For Liberty Utilities outside of Canada:

1. Balanced Scorecard % (Business Unit Performance % + State Performance %) + Individual Performance % = **STIP Percent Achievement**
2. Target Bonus % x Eligible Annual Base Salary x Pro-Ration Factor x STIP Percent Achievement = **STIP Payout \$**

Calculation Steps

1. Balance scorecard results are determined for each of the State/Regions as required
2. Individual results are reviewed and determined for the Individual STIP Factor
3. The results of the 4 balance scorecard factors and the Individual factor are combined and calculated for each state using their assigned weightings, and the final STIP percent achievement is determined
4. The final STIP percent achievement is then multiplied by the employee's target bonus, Eligible Annual Base salary and prorated based on number of bonus eligible days



Definitions

Plan Period: January 1 – December 31

Eligible Annual Base Salary: The base compensation paid to an Eligible Employee, excluding all other compensation such as but not limited to, bonuses, commissions, and allowances. The Eligible Annual Base Salary is determined at December 31 of the respective Plan Period.

Target Bonus %: The percentage of Eligible Annual Base Salary that is used to compute the LU STIP award for each Eligible Employee.

Pro-ration Factor: # days actively employed in STIP eligible position ÷ # days in Plan Period

Additional Terms and Conditions

An employee will be considered to be actively employed for any calendar month in which the employee actually works at least one day

- Pro-rated awards may be made to Eligible Employees who transfer into or out of positions at the Company covered by other cash bonus plans; move from or to a job at the Company that is ineligible for the STIP; is on a Company approved leave of absence; is on “notice” of termination for part of the Plan Period; or retires or passes away during the Plan Period. There will be no pr-rated award for an Eligible Employee who is terminated for Cause or who resigns during the Plan Period.

Pro-rated STIP awards will be based on the number of days the Eligible Employee is actively employed in an STIP-eligible position divided by the number of days in the Plan Period.

No portion of an STIP award is earned unless the Eligible Employee remains employed at the Company on the date of the payout of the STIP award.

Any award under the STIP is subject to the discretion of the Eligible Employee’s Management Team and Senior Management Team, the Compensation Committee and the Board of Directors. Specifically, an Eligible Employee’s recommended STIP award is subject to review, modification and approval by the Senior Management Team.

The total STIP award for all eligible employees for a Plan Period is recommended by the Senior Management Team for approval by the Compensation Committee and the Board of Directors after the Plan Period.

STIP awards will be paid in a lump sum in the Plan Period following the Plan Period with respect to which the award is computed and will be subject to all applicable national, state/provincial, and/or local taxes. All appropriate taxes and other withholdings will be deducted from any such awards and payments as required by applicable law.

Interpretations and Amendments

This document, as amended from time to time, constitutes the Liberty Utilities Short Term Incentive Plan (“STIP”). In the event of any conflicts or inconsistencies between the provisions of the STIP and any other document or communication, written or oral, concerning the STIP, the provisions of this document, as amended from time to time, shall govern.

The Senior Vice-President, LABs, subject to the approval of the Compensation Committee and the Board of Directors in certain cases shall interpret the provisions of the STIP, which shall be final and binding on the Company and all STIP participants.



Nothing in this document shall create an employment contract or other contract concerning the subject matter contained herein. There is no guarantee that any amount shall be paid under the LU STIP and any payment made hereunder (including the amount of such payment) shall be determined at the sole discretion of LU and not pursuant to any prior contract, agreement, or promise causing any individual to expect such payment on a regular basis.

The Company, in its sole and absolute discretion, reserves the right to terminate or amend the STIP at any time and in any manner without notice.



Guidelines for the Discretionary Shared Bonus Pool

Compensation Philosophy

The Company's compensation philosophy follows three underlying principles:

- To provide compensation that encourages and motivates performance
- To be competitive with other companies of similar size and scope to attract and retain talent
- To align the interest of our employee with the long term interests of the Company, shareholders and customers.

Purpose and Introduction

The Shared Bonus Pool (SBP) is a discretionary benefit that provides Eligible Employees cash awards that align and recognize employee performance to the attainment of individual and business objectives.

An Eligible Employee's share of any discretionary bonus pool is generally determined by two factors, the:

1. Company's performance measured against a scorecard
2. Employee's achievement of individual performance objectives

Eligibility

All non-management level employees (grade levels S to J) of the Company who are employed on a regular full time and regular part time basis before October 1 (exclude October 1) of the Plan Period are eligible to participate in the SBP with the exception of the following:

- Employees who are eligible for any other incentive plan of the Company (e.g., sales incentive plan or any other incentive/bonus arrangements which the Company may offer in lieu of the SBP); and
- Individuals determined by the Company to be students, co-op students, interns, temporary, independent contractors, consultants or any other non-payroll workers; and
- Otherwise Eligible Employees who are no longer employed on the date of the payout of a bonus under the SBP.

Determining the Pool

At the sole discretion of the Company, a discretionary bonus pool may be created following the end of each Plan Period. The amount of the pool, if any, will be based on the achievement of the business's scorecard objectives and target levels. The scorecard objectives are based on Company's business plan for the year and established performance targets for each objective:

- Achievement of pre-determined Efficiency targets
- Achievement of pre-determined Operations targets
- Achievement of pre-determined Customer targets
- Achievement of pre-determined Employee Engagement targets

The discretionary bonus pool represents the total amount from which individual bonuses may be paid.

Determining Individual Bonuses

Individual bonuses for Eligible Employees are determined based on individual performance results and can range from 0 - 10% of an Eligible Employee's Eligible Earnings. Individual Performance is based on the employee's achievement of individual objectives and overall performance.



An Eligible Employee's Management Team will determine the Individual Performance Rating for that employee for each Plan Period based on the employee's contributions and achievements during the Plan Period.

The Individual Performance Rating acts as a performance multiplier to the proposed cash bonus award so that it can either increase or decrease the proposed award as described below:

- 0 – Partially Achieved = 0% - 25% performance multiplier
- 1 – Partially Achieved = 50% - 75% performance multiplier
- 2 – Partially Achieved = 50% - 75% performance multiplier
- 3 – Achieved = 75% - 110% performance multiplier
- 4 – Achieved = 75% - 110% performance multiplier
- 5 – Noteworthy Achievement = 111%-120% performance multiplier

Calculation formula for Eligible Employees:

Eligible Earnings X Individual Award Percentage X Individual Performance Rating X Pro-ration Factor X Scorecard Blended Performance = Employee's Bonus Award

Definitions

Eligible Earnings: Annual Base Salary, which means the annualized regular compensation paid to an Eligible Employee, excluding any other compensation such as but not limited to, bonuses, commissions, overtime, allowances or other discretionary earning. The Annual Base Salary is determined at December 31 of the respective Plan Period.

Pro-ration Factor: # days Actively Employed in a SBP position *divided by* # days in Plan Period. Pro-rated awards may be made to Eligible Employees who transfer into or out of positions at the Company covered by other cash bonus plans; move from or to a job at the Company that is ineligible for the LU SBP; are on a Company approved leave of absence; are on "notice" of termination for part of the Plan Period; or retire or pass away during the Plan Period.

Actively Employed means any calendar month in which an Eligible Employee actually works at least one day. No SBP bonus or portion of a bonus is earned during any calendar month in which the employee is not actively employed.

Plan Period: January 1 to December 31

Conditions for earning an SBP bonus:

No portion of an SBP bonus is earned unless the Eligible Employee:

- Remains employed at the Company on the date of the payout of the bonus; and
- Receives an Individual Performance Rating of "1" or above during the Plan Period. Exceptions to this condition are at the discretion and approval of the employee's senior management team.

Special Rules for Employees Covered by Collective Bargaining Agreement:

Notwithstanding any provision in these guidelines to the contrary, employees covered by a collective bargaining agreement will only be eligible to participate in the discretionary bonus pool to the extent provided under the collective bargaining agreement. Further, the amount of any such bonus will not exceed the negotiated rate per the terms of the collective bargaining agreement.



Compliance with the U.S. Fair Labor Standards Act

Any SBP bonus paid from the discretionary bonus pool is intended to be a discretionary bonus and therefore excluded for purposes of computing the regular rate of pay for overtime purposes. However, to the extent any such bonus must be considered in the regular rate of pay under the Fair Labor Standards Act (FLSA) or applicable U.S. state law, the total amount paid hereunder shall include any overtime pay required to be taken into account under the FLSA or state law so that the aggregate amount paid to the employee shall be equal to the sum of the bonus plus the overtime.

Interpretations and Amendments

These guidelines may be terminated or amended from time to time in the sole and absolute discretion of the Company. In the event of any conflicts or inconsistencies between the provisions in these guidelines and any other document or communication, written or oral, concerning the LU SBP, the provisions of this document, as amended from time to time, shall govern.

The Senior Vice-President, LABs, subject to the approval of the Compensation Committee and the Board of Directors in certain cases, shall interpret the provisions of the LU SBP, which shall be final and binding on the Company and all Company employees.

Nothing in this document shall create an employment contract or other contract concerning the subject matter contained herein. There is no guarantee that any bonus shall be paid under these guidelines and any payment made hereunder (including the amount of such payment) shall be determined at the sole discretion of the Company and not pursuant to any prior contract, agreement, or promise causing any individual to expect such payment on a regular basis.

The Company, in its sole and absolute discretion, reserves the right to terminate or amend the Shared Bonus Pool at any time and in any manner without notice.

APPENDIX B

Performance Share Unit Plan

for Employees of Algonquin Power & Utilities Corp.

and its Participating Affiliates

Adopted with effect from January 1, 2011

1. PREAMBLE AND DEFINITIONS

1.1 Title and Conflict.

The Plan described in this document shall be called the “**Performance Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates**”.

In the event of any conflict or inconsistency between the Plan described in this document and the Award Agreement (as defined below), the terms and conditions of the Award Agreement shall prevail.

The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario.

1.2 Purpose of the Plan.

The purposes of the Plan are:

- (i) to promote a significant alignment between employees of the Corporation and the participating Affiliates and the growth objectives of the Corporation and the participating Affiliates;
- (ii) to associate a portion of participating employees’ compensation with the performance of the Corporation and its participating Affiliates over the long term; and
- (iii) to attract and retain the critical employees to drive the business success of the Corporation and its participating Affiliates.

1.3 Definitions.

1.3.1 “**Affiliate**” means any corporation, partnership or other entity in which the Corporation, directly or indirectly, has majority ownership interest.

1.3.2 “**Applicable Law**” means any applicable provision of law, domestic or foreign, including, without limitation, applicable securities and tax legislation, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder, and Stock Exchange Rules.

1.3.3 “**Award Agreement**” means the written agreement between the Corporation and a Participant under which the terms of an award are established, as contemplated by Section 4.1, together with such schedules, amendments, deletions or changes thereto as are permitted under the Plan.

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- 1.3.4 **“Award Date”** means the effective date of a grant of PSUs to a Participant as stated in the applicable Award Agreement.
- 1.3.5 **“Award PSUs”** means the number of PSUs awarded to a Participant in respect of a Performance Period and as stated in the applicable Award Agreement.
- 1.3.6 **“Award Value”** means the value, in dollars, of an award made to a Participant in respect of a Performance Period and as stated in the applicable Award Agreement, which is provided under the Plan in the form of PSUs.
- 1.3.7 **“Board”** means the Board of Directors of the Corporation.
- 1.3.8 **“Change in Control”** shall be deemed to have occurred for purposes of this Plan if:
- (i) there is any change in the holding, directly or indirectly, of securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed) or of any voting rights attached to any securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed), as a result of which any corporation or other person, or a group of corporations or persons acting in concert, or corporations or persons associated with or affiliated with any such corporation, person or group within the meaning of the *Securities Act* (Ontario), would be entitled to cast 50% or more of the votes attached to all shares of the Corporation (or the participating Affiliate by which the applicable Participant is employed) that may be cast to elect directors of the Corporation (or the participating Affiliate by which the applicable Participant is employed); or
 - (ii) Incumbent Directors cease to constitute a majority of the Board of the Corporation (for the purposes of this paragraph, an **“Incumbent Director”** shall mean any member of the Board who is a member of the Board immediately prior to the occurrence of a contested election of directors of the Corporation); or
 - (iii) the Board adopts a resolution to the effect that, for the purposes of this Plan, a Change in Control of the Corporation (or the participating Affiliate by which the applicable Participant is employed) has occurred, or that such a Change in Control is imminent, in which case, the date of the Change in Control shall be deemed to be the date specified in such resolution, provided that the Change in Control actually occurs.
- 1.3.9 **“Committee”** means the Chief Executive Officer of the Corporation with

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the input of the Chief Financial Officer of the Corporation and the President of the Corporation or participating Affiliate by which the applicable Participant is employed or such other committee or individuals which may be appointed by the Chief Executive Officer of the Corporation to, among other things, interpret, administer and implement the Plan.

- 1.3.10 **“Corporation”** means Algonquin Power & Utilities Corp. and any successor corporation, whether by amalgamation, merger or otherwise.
- 1.3.11 **“Disability”** means a physical or mental incapacity of the Participant that has prevented the Participant from performing the duties customarily assigned to the Participant for one hundred and eighty (180) calendar days, whether or not consecutive, out of any twelve (12) consecutive months and that in the opinion of the Corporation, acting on the basis of advice from a duly qualified medical practitioner, is likely to continue to a similar degree.
- 1.3.12 **“Dividend Equivalent PSUs”** has the meaning set out in Section 5.2.
- 1.3.13 **“Eligible Participant”** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs under the Plan pursuant to an Award Agreement and who became a full-time employee prior to January 1 of the current year. **“Market Value”** at any date in respect of the Shares means the volume weighted average trading price of such Shares on the Toronto Stock Exchange (or, if such Shares are not then listed and posted for trading on the Toronto Stock Exchange, on such stock exchange in Canada on which such Shares are listed and posted for trading as may be selected for such purpose by the Committee) for the twenty (20) consecutive trading days immediately preceding such date, provided that in the event that such Shares did not trade on any of such trading days, the Market Value shall be the average of the bid and ask prices in respect of such Shares at the close of trading on all of such trading days and provided that in the event that such Shares are not listed and posted for trading on any stock exchange, the Market Value shall be the fair market value of such Shares as determined by the Committee in its sole discretion.
- 1.3.14 **“Participant”** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs under the Plan pursuant to an Award Agreement
- 1.3.15 **“Performance Adjustment Factor”** means the Performance Adjustment Factor calculated following the end of the Performance Period in accordance with the Award Agreement.

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- 1.3.16 **“Performance Criteria”** means, in respect of a grant of a PSU, such financial and/or personal performance criteria as may be determined by the Committee in respect of a grant of PSUs to any Employee or Employees and set out in an Award Agreement. Performance Criteria may apply to the Corporation, an Affiliate, the Corporation and its Affiliates as a whole, a business unit of the Corporation or group comprised of the Corporation and one or more Affiliates, either individually, alternatively or in any combination, and measured either in total, incrementally or cumulatively over a specified Performance Period, on an absolute basis or relative to a pre-established target, to previous years’ results or to a designated comparator group.
- 1.3.17 **“Performance Period”** means, in respect of a grant of a PSU, the particular designated time period(s) in respect of which the Performance Criteria are assessed and determined to be satisfied by the Committee in order for such PSU to become a Vested PSU as set forth in the Award Agreement applicable to such grant.
- 1.3.18 **“Period of Absence”** means, with respect to a, a period of time that lasts for at least ninety (90) days throughout which the Participant is on a leave of absence from the Corporation or an Affiliate that has been approved by the Corporation or Affiliate, as applicable, a Statutory Leave, or is experiencing a Disability.
- 1.3.19 **“Plan”** means this Performance Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates, including any schedules or appendices hereto, as such may be amended from time to time and as attached to an Award Agreement.
- 1.3.20 **“PSU Balance”** in respect of any particular date means the number of PSUs recorded in a Participant’s PSU Account in respect of a particular Performance Period, which shall include the PSU Award plus all Dividend Equivalent PSU’s.
- 1.3.21 **“PSU”** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value.
- 1.3.22 **“PSU Account”** has the meaning set out in Section 5.1.
- 1.3.23 **“Share”** means a common share of the Corporation and such other share as may be substituted for it as a result of amendments to the articles of the Corporation, arrangement, reorganization or otherwise, including any rights that form a part of the common share or substituted share.
- 1.3.24 **“Statutory Leave”** means, with respect to a, a period of time throughout which the Participant is on a leave of absence to which he or she is entitled

under applicable legislation and following which he or she has the right, pursuant to such legislation, to return to active employment with the Corporation or an Affiliate.

1.3.25 “**Stock Exchange**” means the Toronto Stock Exchange, or if the Shares are not listed on the Toronto Stock Exchange, such other stock exchange on which the Shares are listed, or if the Shares are not listed on any stock exchange, then on the over-the-counter market.

1.3.26 “**Stock Exchange Rules**” means the applicable rules of the Stock Exchange.

1.3.27 “**Vested**” means, with respect to PSUs granted hereunder, that the applicable Performance Criteria and any other conditions to a Participant’s receipt of a payment in respect of such PSUs have been met or waived in accordance with the Plan and any applicable Award Agreement, in relation to a whole or a percentage (which may be greater than, less than or equal to 100%) of such PSUs, and “**Vest**” or “**Vesting**” have a comparable meaning.

2. CONSTRUCTION AND INTERPRETATION

- 2.1 **Gender, Singular, Plural.** In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require.
- 2.2 **Governing Law.** The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario and any actions, proceedings or claims in any way pertaining to the Plan shall be commenced in the courts of the Province of Ontario.
- 2.3 **Severability.** If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof.
- 2.4 **Headings, Sections.** Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.

3. EFFECTIVE DATE AND EMPLOYMENT RIGHTS

- 3.1 **Effective Date.** The Corporation is establishing the Plan effective January 1, 2011.
- 3.2 **No Employment Rights.** Nothing contained in the Plan shall be deemed to give any person the right to be retained as an employee of the Corporation or of an Affiliate. For greater certainty, a period of notice, if any, or payment in lieu

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thereof, upon termination of employment, wrongful or otherwise, shall not be considered as extending the period of employment for the purposes of the Plan.

4. PSU GRANTS AND PERFORMANCE PERIODS

4.1 **Award of PSUs.** The Plan shall be administered by the Committee.

The Committee shall have the authority in its sole and absolute discretion to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan subject to and not inconsistent with the express provisions of this Plan, including, without limitation, the authority to:

- 4.1.1 determine the Award Value for each award under an Award Agreement;
- 4.1.2 make grants of PSUs in respect of any award under an Award Agreement;
- 4.1.3 determine the Award Date for grants of PSUs, if not the date on which the Committee determines to make such grants under an Award Agreement;
- 4.1.4 determine the Participants to whom, and the time or times at which, awards shall be made and PSUs shall be granted under an Award Agreement;
- 4.1.5 approve or authorize the applicable form and terms of the related Award Agreements;
- 4.1.6 determine the terms and conditions of awards, and grants of PSUs in respect thereof, to any Participant, including, without limitation the following, (A) the number of PSUs to be granted; (B) the applicable Performance Period(s); (C) the Performance Criteria and any other conditions to the Vesting of any PSUs granted hereunder; (D) the conditions, if any, upon which Vesting of any PSUs will be waived or accelerated without any further action by the Committee; (E) the extent to which the Performance Criteria must be achieved in order for any PSUs to become Vested PSUs and the multiplier, if any, that will be applied to determine the number of PSUs that become Vested PSUs having regard to the achievement of the Performance Criteria; (F) the circumstances in which a PSU shall be forfeited, cancelled or expire; (G) the consequences of a termination of employment with respect to a PSU; (H) the manner of settlement of Vested PSUs; and (I) whether and the terms upon which any Shares delivered upon settlement of a PSU must continue to be held by a Participant for any specified period;
- 4.1.7 determine whether and the extent to which any Performance Criteria or other conditions applicable to the Vesting of a PSU have been satisfied or shall be waived or modified;

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- 4.1.8 amend the terms of any outstanding Award Agreement provided, however, that no such amendment, shall be made at any time to the extent such action would materially adversely affect the existing rights of a Participant with respect to any then outstanding PSU related to such Award Agreement without his or her consent in writing and provided further, however, that the Committee may amend the terms of an Award Agreement without the consent of the Participant if complying with Applicable Law;
- 4.1.9 determine whether, and the extent to which, adjustments shall be made pursuant to Section 5.3 and the terms of any such adjustments;
- 4.1.10 interpret the Plan and Award Agreements;
- 4.1.11 prescribe, amend and rescind such rules and regulations and make all determinations necessary or desirable for the administration and interpretation of the Plan and Award Agreements;
- 4.1.12 determine the terms and provisions of Award Agreements (which need not be identical) entered into in respect of awards hereunder; and
- 4.1.13 make all other determinations deemed necessary or advisable for the administration of the Plan.

4.2 **Eligibility and Award Determination.**

- 4.2.1 In determining the Participants to whom awards may be made and the Award Value (and accordingly the number of PSUs to be granted) for each award (subject to adjustment based on achievement of Performance Criteria), the Committee may take into account such factors as it shall determine in its sole and absolute discretion.
- 4.2.2 The PSUs granted to a Participant for a Performance Period shall be determined by dividing the Award Value determined for the for such Performance Period by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.3 For greater certainty and without limiting the discretion conferred on the Committee pursuant to this Section, the Committee's decision to approve a grant of PSUs in any Performance Period shall not entitle any Participant to an award in respect of any other Performance Period; nor shall the Committee's decision with respect to the size or terms and conditions of an award in respect of any Performance Period require it to approve an award of the same or similar size or with the same or similar terms and conditions to any Participant in any other period. No Participant has any claim or right to receive an award or any PSUs.

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4.2.4 An Award Agreement shall set forth, among other things, the following: the Award Date of the award evidenced thereby; the number of PSUs granted in respect of such award; the applicable Performance Criteria and any other conditions to the Vesting of the PSUs; the applicable Performance Period; and may specify such other terms and conditions as the Committee shall determine or as shall be required under any other provision of the Plan. The Committee may include in an Award Agreement terms or conditions pertaining to confidentiality of information relating to the Corporation's operations or businesses which must be complied with by including as a condition of the grant or Vesting of PSUs.

4.2.5 For greater certainty, the maximum potential Award PSUs for a Participant who became a full-time employee prior to January 1 of the current year shall be reduced by fifty percent (50%).

4.3 **PSUs.** Each whole PSU will give a Participant the right to receive, either Shares or a cash payment, as determined by the Committee, in an amount determined in accordance with the terms of the Plan and the applicable Award Agreement. For greater certainty, a Participant shall have no right to receive Shares or a cash payment with respect to any PSUs that do not become Vested PSUs under Article 7.

5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

5.1 **PSU Account.** An account, called a "**PSU Account**", shall be maintained by the Corporation for each award made to each Participant pursuant to an Award Agreement and which will be credited with an opening balance equal to the Award PSUs. PSUs that fail to vest pursuant to Article 7, or that are paid out to the Participant or his legal representative, shall be cancelled and shall cease to be recorded in the Participant's PSU Account as of the date on which such PSUs are forfeited or cancelled under the Plan or are paid out, as the case may be.

5.2 **Dividend Equivalent PSUs.** Whenever cash dividends are paid on the Shares during the Performance Period applicable to a particular Award Agreement, additional PSUs will be credited to the Participant's PSU Account in accordance with this Section 5.2 ("**Dividend Equivalent PSUs**"). The number of such additional PSUs to be credited to the Participant's PSU Account in respect of any particular dividend paid on the Shares will be calculated by dividing (i) the amount of the cash dividend that would have been paid to the Participant if each of the PSUs recorded in the Participant's PSU Account as at the record date for the cash dividend had been Shares by (ii) the Market Value on the date on which the dividend is paid on the Shares. Dividend Equivalent PSUs shall Vest and be paid at the same time as the PSUs to which they relate and shall be considered to be designated as payable in Shares or in cash as the PSUs in the Participant's PSU Account are so designated.

5.3 **Adjustments.** In the event of any stock dividend, stock split, combination or

exchange of shares, capital reorganization, consolidation, spin-off or other distribution (other than normal cash dividends) of the Corporation's assets to shareholders, or any other similar changes affecting the Shares, proportionate adjustments to reflect such change or changes shall be made with respect to the number of PSUs outstanding under the Plan, or securities into which the Shares are changed or are convertible or exchangeable and as may be substituted for Shares under this Plan, on a basis proportionate to the number of PSUs in the Participant's PSU Account or some other appropriate basis, all as determined by the Committee in its sole discretion.

6. FUNDING OF PSU AWARDS

- 6.1 **Share Purchases.** Any purchases of Shares pursuant to the Plan shall be made on the open market by a broker designated by the Corporation who is independent of the Corporation in accordance with Stock Exchange Rules and who is a member of the Stock Exchange. Subject to the foregoing part of this Section 6.1, any such designation may be changed from time to time.

7. VESTING AND PAYMENT OF PSU AWARDS

- 7.1 **Vesting of PSUs.** Upon the first day immediately following the end of the Performance Period, the PSU's represented by the PSU Balance as at such date shall vest, with the number of Vested PSUs being equal to the PSU Balance as at such date multiplied by the Performance Adjustment Factor as determined by the Committee in accordance with the Award Agreement. For certainty, in the event the Performance Adjustment Factor is equal to zero, no PSU's will vest. Except where the context requires otherwise, each PSU which vests pursuant to Article 7 shall be referred to herein as a Vested PSU. PSUs which do not become Vested PSUs in accordance with this Article 7 shall be forfeited by the Participant and the Participant will have no further right, title or interest in such PSUs. The Participant waives any and all right to compensation or damages in consequence of the termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as those rights arise or may arise from the Participant ceasing to have rights or be entitled to receive any Shares or cash payment under the Plan pursuant to this Section 7.1.
- 7.2 **Performance Criteria.** The PSUs granted to a Participant under an Award Agreement and Section 4.1 (and the related Dividend Equivalent PSUs) shall become Vested PSUs only upon the Committee's determination with respect to the Performance Adjustment Factor in accordance with the Award Agreement applicable to such PSUs or have been waived in accordance with Section 4.1.7.
- 7.3 **Payment in Shares.** In the event that Vested PSUs have been designated by the Committee as payable in Shares, each Participant or his legal representative, as applicable, shall receive a number of Shares equal to the number of Vested PSUs credited to the Participant's PSU Account as of the last day of such Performance Period, (rounded down to the nearest whole number of Shares). The Shares shall be

distributed to the Participant or his legal representative, as applicable, in a single transfer no later than six (6) months following the last day of the Performance Period (or, in the event of the Participant's death, no later than six (6) months following the date of the Participant's death).

- 7.4 **Payment in Cash.** In the event that Vested PSUs that have not been designated by the Committee as payable in Shares, each Participant or his legal representative, as applicable, shall receive a cash payment equal to the Market Value determined as of the last day of the Performance Period multiplied by the number of Vested PSUs credited to his PSU Account as of the last day of such Performance Period, (rounded down to the nearest whole number of PSUs). The cash payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum no later than six (6) months following the last day of the Performance Period (or, in the event of the Participant's death, no later than six (6) months following the date of the Participant's death), less any applicable statutory withholdings or deductions.

7.5 **Death, Period of Absence.**

- 7.5.1 **Death.** Where the employment of a Participant terminates during a Performance Period by reason of the Participant's death, the PSUs credited to the Participant's PSU Account as at December 31 of the year immediately preceding the Participant's date of death shall continue to be eligible to become Vested PSUs in accordance with Sections 7.1 and 7.2 and the Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee, a payment relating to such PSUs determined in accordance with Sections 7.3 or 7.4. For greater clarity, the number of Vested PSUs used to calculate the value of the payment shall equal the number of Vested PSUs determined in accordance with Sections 7.1 and 7.2 as at December 31 of the year immediately preceding the Participant's date of death.

- 7.5.2 **Period of Absence.** In the event of a Participant's Period of Absence and subject to this Section 7.5.2, PSUs credited to the PSU Account immediately prior to such Period of Absence (and any related Dividend Equivalent PSUs) shall continue to be eligible to become Vested PSUs in accordance with the provisions of Sections 7.1 and 7.2 and the Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee, a payment relating to such PSUs determined in accordance with Section 7.3 or 7.4, as applicable, except that the number of Vested PSUs used to calculate the value of the payment shall equal the number of Vested PSUs determined in accordance with Section 7.1 and 7.2 multiplied by a fraction, the numerator of which equals the number of whole and partial months in the Performance Period for which the Participant actively performed services for the Corporation

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or an Affiliate and the denominator of which equals the number of whole and partial months in the Performance Period.

7.5.3 For greater clarity, no additional PSUs (whether pursuant to Section 4.1 or in the form of Dividend Equivalent PSUs) shall be granted to a Participant following his or her date of death, or the start of his or her Period of Absence, including following his or her date of Disability.

7.6 **Other Terminations of Employment.** In the event that, during a Performance Period, (i) the Participant's employment is terminated by the Corporation or an Affiliate of the Corporation for any reason, or (ii) a Participant retires or voluntarily terminates his employment with the Corporation or an Affiliate of the Corporation, no portion of the PSUs granted in respect of such Performance Period shall vest and the Participant shall receive no payment or other compensation in respect of such PSUs or loss thereof, on account of damages or otherwise; provided that any Vested PSUs will be settled in accordance with Sections 7.3 and 7.4. In respect of the termination of a Participant's employment, for the purposes of the Plan and any awards granted thereunder, a Participant's employment will be deemed to terminate on the date the Participant receives notice of termination and no period of notice, statutory or otherwise, shall be viewed as extending the Participant's vesting period or the Participant's period of employment for the purposes of the Plan.

7.7 **Change in Control.** Notwithstanding any other provision of the Plan, but subject to the terms of any Award Agreement or any employment agreement between the Participant and the Corporation or any Affiliate, in the event of a Change in Control, all PSUs credited to each PSU Account (including for greater certainty Dividend Equivalent PSUs) which have not become Vested PSUs, shall become Vested PSUs on the basis of one (1) PSU becoming one (1) Vested PSU, as at the time of Change in Control (unless otherwise determined by the Committee). As soon as practicable following a Change in Control each shall, at the discretion of the Committee, receive in cash or in Shares (or a combination thereof) a payment equal to the number of such Vested PSUs (as determined pursuant to this Section 7.7) credited to the Participant's PSU Account at the time of the Change in Control (rounded down to the nearest whole number of Vested PSUs) multiplied by the price at which the Shares are valued for the purpose of the transaction or series of transactions giving rise to the Change in Control, or if there is no such transaction or transactions at the Market Value on the date of the Change in Control, less any statutory withholdings or deductions. Notwithstanding the foregoing, where a Change in Control occurs and no Shares are distributed and no cash payments are made to a Participant within thirty (30) days following the Change in Control, the Corporation shall cease to have the discretion to provide the Participant with Shares and shall be required to pay (or cause an Affiliate to pay) to the Participant in respect of his Vested PSUs and Dividend Equivalent PSUs the amount determined in accordance with the cash payment formula set out above.

8. CURRENCY

- 8.1 **Currency.** All references in the Plan to currency refer to lawful Canadian or United States currency as indicated.

9. SHAREHOLDER RIGHTS

- 9.1 **No Rights to Shares.** PSUs are not Shares and neither the grant of PSUs nor the fact that Shares may be acquired by, or provided from, the Corporation in satisfaction of Vested PSUs will entitle a Participant to any shareholder rights, including, without limitation, voting rights, dividend entitlement or rights on liquidation.

10. ADMINISTRATION

- 10.1 **Committee.** Unless otherwise determined by the Board, the Plan shall be administered by the Committee.
- 10.2 **Delegation and Administration.** The Committee may delegate to any one or more directors, officers or employees of the Corporation and/or its participating Affiliates such duties and powers relating to the Plan as it may see fit. The Committee may, in its discretion, delegate such of its powers, rights and duties under the Plan, in whole or in part, to any committee or any one or more directors, officers or employees of the Corporation and/or its participating Affiliates as it may determine from time to time, on terms and conditions as it may determine, except the Committee shall not, and shall not be permitted to, delegate any such powers, rights or duties to the extent such delegation is not consistent with Applicable Law. .
- 10.3 **Effects of Committee's Decision.** Any interpretation, rule, regulation, determination or other act of the Committee hereunder shall be made in its sole discretion and shall be conclusively binding upon all persons.
- 10.4 **Liability Limitation.** No member of the Committee, the Board or any officer, director or employee of the Corporation or any Affiliate shall be liable for any action or determination made in good faith pursuant to the Plan or any Award Agreement under the Plan. To the fullest extent permitted by law, the Corporation and its Affiliates shall indemnify and save harmless each person made, or threatened to be made, a party to any action or proceeding in respect of the Plan by reason of the fact that such person is or was a member of the Committee or the Board or is or was an officer, director or employee of the Corporation or an Affiliate.
- 10.5 **Compliance with Laws and Policies.** The Corporation's issuance of any PSUs and its obligation to make any payments or discretion to provide any Shares hereunder is subject to compliance with Applicable Law. Each Participant shall acknowledge and agree (and shall be conclusively deemed to have so acknowledged and agreed by participating in the Plan) that the Participant will, at all times, act in

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strict compliance with Applicable Law and all other laws and any policies of the Corporation applicable to the Participant in connection with the Plan including, without limitation, furnishing to the Corporation all information and undertakings as may be required to permit compliance with Applicable Law. Such laws, regulations, rules and policies shall include, without limitation, those governing “insiders” or “reporting issuers” as those terms are construed for the purposes of Applicable Laws.

- 10.6 **Withholdings.** So as to ensure that the Corporation or an Affiliate, as applicable, will be able to comply with the applicable provisions of any federal, provincial, state or local law relating to the withholding of tax or other required deductions, the Corporation, or an Affiliate may withhold or cause to be withheld from any amount payable to a Participant, either under this Plan, or otherwise, such amount, or may require the sale of such number of Shares, as may be necessary to permit the Corporation or the Affiliate, as applicable, to so comply.
- 10.7 **No Additional Rights.** Neither designation of an employee as a Participant nor the establishment of an Award Value for or grant of any PSUs to any Participant entitles any person to the establishment of an Award Value, grant, or any additional grant, as the case may be, of any PSUs under the Plan.
- 10.8 **Amendment, Termination.** The Plan may be amended or terminated at any time by the Committee in whole or in part. No amendment of the Plan shall, without the consent of the Participants affected by the amendment, or unless required by Applicable Law, adversely affect the rights accrued to such Participants with respect to PSUs granted prior to the date of the amendment.
- 10.9 **Administration Costs.** The Corporation will be responsible for all costs relating to the administration of the Plan. For greater certainty and unless otherwise determined by the Committee, a Participant shall be responsible for brokerage fees and other administration or transaction costs relating to the transfer, sale or other disposition of Shares on behalf of the Participant that have been previously distributed to or provided to the Participant pursuant to the Plan.

11. ASSIGNMENT

- 11.1 **Assignment.** The assignment or transfer of the PSUs, or any other benefits under this Plan, shall not be permitted, other than by operation of law.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

The Company's stock is 100% owned by Liberty Energy Utilities (New Hampshire) Corp. Please see attached Puc 1604.01(a)(16) for additional stock information.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2017	Year of Report December 31, 2016
SECURITY HOLDERS AND VOTING POWERS				
1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders. 2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency. 3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote. 4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.				
1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy		3. Give the date and place of such Meeting:
NA		Total: NA By proxy:		NA
VOTING SECURITIES				
Number of votes as of (date): 12/31/14				
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d) Other (e)
4	TOTAL votes of all voting securities			
5	TOTAL numbers of security holders			
6	TOTAL votes of security holders listed below	120,000	120,000	
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000	
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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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 \$100,000.

Payments over 100,000	
1604.01(a)(17)	
Name	Amount
TENNESSEE GAS PIPELINE CO	50,651,667.11
MEARS CORPORATION LLC	33,004,037.64
REPSOL ENERGY NORTH AMERICA CORP.	28,909,100.71
R H WHITE CONSTRUCTION CO INC	26,091,200.33
MIDWAY UTILITY CONTRACTORS LLC	17,493,134.18
LIBERTY UTILITIES CANADA CORP	13,161,822.60
EMERA ENERGY SERVICES, INC	10,280,331.42
BENEFIT TRUST COMPANY	8,270,400.00
CITY OF MANCHESTER	5,040,045.85
BALANCE PROFESSIONAL	4,270,088.74
DIRECT ENERGY BUSINESS MARKETING , LLC	4,264,397.74
DTE ENERGY TRADING	4,229,239.87
SOUTH JERSEY RESOURCES GROUP, LLC	3,139,115.87
NEW ENGLAND TRAFFIC CONTROL	3,058,919.92
NATIONAL FUEL GAS SUPPLY CORP	2,392,925.19
BP ENERGY COMPANY	2,173,893.43
STATE OF NH - DEPARTMENT OF REVENUE	2,129,036.08
GDF SUEZ GAS NA LLC	1,985,614.94
DIRECT ENERGY MARKETING INC	1,824,467.72
CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR	1,812,761.88
RATH YOUNG & PIGNATELLI P.C.	1,659,465.36
ALGONQUIN POWER & UTILITIES CORP	1,580,709.59
CITY OF NASHUA NH	1,365,269.39
BRETON CONSTRUCTION INC	1,258,793.68
CITY OF CONCORD, NH	1,087,711.57
STAPLES BUSINESS ADVANTAGE	1,055,849.13
ANB ENTERPRISES, INC	1,048,300.48
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	1,020,387.00
CONSOLIDATED PIPE & SUPPLY CO INC	977,283.68
BENESTAR/HARTFORD-6795	908,136.10
MIDWAY FORD TRUCK CENTER INC.	906,861.00
ENERGY FEDERATION INC	856,005.01
CHARTER ENVIRONMENTAL INC	781,404.85
NATIONAL GRID USA SERVICE CO INC	750,000.00
SOUTHERN NEW HAMPSHIRE SERVICE INC	696,217.08
ELEMENT FLEET	658,095.42
CITY OF MANCHESTER	616,840.30
TOWN OF LONDONDERRY	562,070.00
TOWN OF HUDSON NH	511,107.26
TENASKA MARKETING VENTURES	507,046.68
JDH ENERGY SOLUTIONS D/B/A JDH INSPECTION SERVICES	486,672.86
IROQUOIS GAS TRANSMISSION SYSTEM	486,232.58
EXCELLUS	430,093.66
CITY OF CONCORD	425,117.87

Payments over 100,000	
1604.01(a)(17)	
Name	Amount
MSR UTILITY MAINTENANCE	415,523.84
RISE ENGINEERING	382,621.95
YANKEE TRUCKS, LLC D/B/A NEW ENGLAND KENWORTH	370,518.00
TOWN OF MERRIMACK NH	340,696.60
ITRON INC	337,582.08
TOWN OF HOOKSETT NH	315,439.00
HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	308,301.65
PORTLAND NATURAL GAS	297,963.68
CARGILL INCORPORATED	277,111.35
FISERV	271,799.83
EVERSOURCE	271,500.76
PERFORMANCE PIPE .	269,184.41
ENGIE GAS AND LNG, LLC	268,385.30
GEI CONSULTANTS, INC.	263,074.73
CITY OF LACONIA	259,262.95
NGL SUPPLY WHOLESALE LLC	258,178.26
OMARK	254,093.55
ELSTER AMERICAN METER	246,988.68
D.L. PETERSON TRUST	238,751.33
PPI GAS DISTRIBUTION INC	233,704.79
LIGHTEC INC.	216,043.24
TRANSGAS INC	212,577.53
SANBORN HEAD & ASSOCIATES, INC.	208,337.91
CASELLA WASTE SERVICES	207,473.35
WINDSTREAM	205,216.68
GZA GEOENVIRONMENTAL INC	199,864.98
PURCHASE POWER (PITNEY BOWES)	196,624.50
E SOURCE COMPANIES LLC	194,782.00
SOCIETE GENERALE/NEW YORK	194,287.43
SEQUENT ENERGY MANAGEMENT	189,161.90
QUESTLINE, INC.	178,732.12
OPOWER, INC.	177,000.00
APPLUSRTD D/B/A QUALITY ASSURANCE LABS, INC.	176,763.03
RESIDENTIAL & COMMERCIAL MASTER	168,640.00
LIBERTY UTILITIES SERVICE CORP.	166,888.52
GE DRESSER PIPING SPECIALTIES	165,048.43
PLATTS	156,768.00
ALLIED ACCOUNT SERVICES, INC	152,452.10
TOWN OF PEMBROKE	150,578.00
NORTHEAST ENERGY EFFICIENCY PARTNERSHIP INC	147,705.18
SUSSEX ECONOMIC ADVISORS LLC	140,683.91
TOWN OF GILFORD NH	135,249.62
NEW ENGLAND CP, INC	129,227.50
SCHROEDER CONSTRUCTION MANAGEMENT, INC.	127,900.35

Payments over 100,000	
1604.01(a)(17)	
Name	Amount
SERVCO	127,588.88
METLIFE	127,089.82
BELKNAP MERRIMAC	123,377.96
ARNING COMPANIES, INC.	122,261.88
XEROS INC.	121,217.21
TOWN OF BOW, NH	120,278.00
CHASCO, INC. D/B/A FOUR SEASONS FENCE	118,130.00
TOWN OF TILTON	117,818.00
STERI CLEAN LLC	113,338.05
TOWN OF TILTON, NH	112,405.20
ADVANCE ENGINEERING CORP	111,039.40
UPPER VALLEY SAND & GRAVEL	110,000.00
SCOTTMADDEN, INC.	108,097.17
TOWN OF MILFORD	107,386.18
PIKE INDUSTRIES INC	105,121.82
NYLON CORP OF AMERICA	105,000.00
HONEOYE STORAGE CORPORATION	104,932.68
ANDERSON WELDING	100,904.39
	256,952,547.43

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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 has the following non-utility assets:

<u>Asset ID</u>	<u>Asset Description</u>	<u>Asset Class ID</u>	<u>Cost Basis</u>
8840-9424967	SEWALLS FALLS RD 3.05 ACRES OF LAND	8840-1210	665.00
8840-9424968	GARLAND PROPERTY LAND BROKEN BRDG R	8840-1210	13,000.00
			13,665.00
8840-11126337	REVERSE 1990 RETIREMENTS_GAS ST_CON	8840-1211	60,419.17
8840-11126339	RENOVATE FORMER DISTRIB FACILITY_BR	8840-1211	12,488.46
8840-11126343	REPAIR CUPOLA_GAS STREET_CONC	8840-1211	60,376.07
			133,283.70

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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
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).

	2014	2014	2014	2014	2014
	Energy North	Energy North	Energy North	Energy North	Energy North
	Q1	Q2	Q3	Q4	Total YTD
Revenue					
Operating Revenue					
Residential:					
8840-2-0000-40-4295-4800 Residential Sales	43,205,144.46	23,536,804.88	6,326,601.27	17,364,884.07	90,433,434.68
Total Residential	43,205,144.46	23,536,804.88	6,326,601.27	17,364,884.07	90,433,434.68
Commercial & Industrial:					
8840-2-0000-40-4295-4810 Commercial and industrial sales	26,403,311.73	16,318,181.87	3,416,257.31	8,640,075.76	54,777,826.67
Total Commercial & Industrial	26,403,311.73	16,318,181.87	3,416,257.31	8,640,075.76	54,777,826.67
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 :					
8840-2-0000-40-4295-4830 Sales for resale	637,500.01	217,166.67	10,500.00	916,834.00	1,782,000.68
8840-2-0000-40-4460-4880 Misc Service revenues	62,614.02	247,306.47	336,557.36	219,110.27	865,588.12
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	4,063,183.10	2,370,678.90	1,200,753.54	3,613,693.91	11,248,309.45
8840-2-0000-40-4460-4950 Other Gas revenues	5,246,022.14	(19,914,266.81)	283,955.12	19,312,917.41	4,928,627.86
Total Other Operating Revenue	10,009,319.27	(17,079,114.77)	1,831,766.02	24,062,555.59	18,824,526.11
Total Operating Revenue	79,617,775.46	22,775,871.98	11,574,624.60	50,067,515.42	164,035,787.46
Operating Expenses					
Purchased Energy					
Purchased Power	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas					
Natural Gas City Gate Purch:					
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	63,259,828.05	7,717,831.46	3,456,473.21	16,965,117.25	91,399,249.97
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	4,732,884.74	3,109,834.18	6,042,373.21	4,637,372.38	18,522,464.51
8840-2-0000-52-5541-8042 Deferred Gas Costs	(14,044,050.50)	2,325,432.39	(1,978,631.24)	11,944,412.62	(1,752,836.73)
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	(673,045.12)	(762,753.67)	(1,618,238.60)	(843,150.04)	(3,897,187.43)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	(175,843.56)	32,412.97	50,597.63	143,936.55	51,103.59
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	(1,706,237.00)	100,839.00	0.00	233,141.31	(1,372,256.69)
Total Natural Gas City Gate Purch	51,393,536.61	12,523,596.33	5,952,574.21	33,080,830.07	102,950,537.22
Other Gas Purchases	0.00	0.00	0.00	0.00	0.00
Gas Withdrawn from Storage-Dr:					
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	6,097,470.85	796,765.06	26,979.54	933,726.55	7,854,942.00
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	(64,565.73)	(2,958,875.37)	(2,941,938.42)	(594,205.83)	(6,559,585.35)
Total Gas Withdrawn from Storage-Dr	6,032,905.12	(2,162,110.31)	(2,914,958.88)	339,520.72	1,295,356.65
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	57,426,441.73	10,361,486.02	3,037,615.33	33,420,350.79	104,245,893.87
Net Revenue	22,191,333.73	12,414,385.96	8,537,009.27	16,647,164.63	59,789,893.59
Transmission Expense					
Labour Expense	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	0.00	0.00
Total Transmission Expense	0.00	0.00	0.00	0.00	0.00
Gas Expenses					
Labour Expense :					
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	48,703.78	59,678.10	79,748.14	54,998.85	243,128.87
8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor	0.00	0.00	0.00	17,773.25	17,773.25
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	63,429.65	1,616.00	1,815.31	3,648.87	70,509.83
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	797.02	136.81	0.00	3,857.78	4,791.61
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	282,388.03	2,747.09	403.44	34,619.45	320,158.01
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	360.66	363.11	663.16	1,783.37	3,170.30
Total Labour Expense	395,679.14	64,541.11	82,630.05	116,681.57	659,531.87
Other Expense:					
8840-2-0000-51-5439-8462 Other Expenses - LNG	(993,910.49)	(336,223.41)	13,196.34	(665,400.31)	(1,982,337.87)
8840-2-0000-51-5444-7350 Misc Production Exp	23,664.00	57,910.57	6,998.99	176,964.87	265,538.43
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	866.98	4,573.63	31,011.46	25,269.46	61,721.53
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	0.00	0.00	(100,833.26)	(5,547.54)	(106,380.80)
8840-2-0000-51-5545-8410 Operation Labor & Expenses	0.00	0.00	8,810.00	0.00	8,810.00
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	0.00	0.00	0.00	292.79	292.79
8840-2-0000-56-5210-7420 Maint of Production Eqt	8,737.41	238.43	0.00	0.00	8,975.84

Income Statement by Quarter

Total Other Expense	(960,642.10)	(273,500.78)	(40,816.47)	(468,420.73)	(1,743,380.08)
Total Gas Expense	(564,962.96)	(208,959.67)	41,813.58	(351,739.16)	(1,083,848.21)
Distribution Expenses					
Labour Expense :					
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	75,799.91	94,314.01	70,267.76	75,188.63	315,570.31
8840-2-0000-51-5010-8740 Mains & services - Labor	984,781.19	910,960.58	863,678.01	997,248.85	3,756,668.63
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	22,063.82	66,966.16	40,962.60	31,895.14	161,887.72
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	4,753.52	3,695.64	5,580.58	5,532.76	19,562.50
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	166,254.06	334,639.15	406,035.99	370,839.52	1,277,768.72
8840-2-0000-51-5010-8800 Other expenses - Labor	93,914.87	77,326.24	68,511.80	93,179.13	332,932.04
8840-2-0000-51-5010-8810 Distribution-Rents-Labour	0.00	291.68	0.00	451.54	743.22
8840-2-0000-56-5010-5930 Maint of overhead lines Labor	0.00	0.00	0.00	0.00	0.00
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	355,818.04	369,533.72	323,728.52	284,091.47	1,333,171.75
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	1,755.82	480.30	690.22	358.58	3,284.92
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	52,602.96	1,191.16	1,187.91	9,946.63	64,928.66
8840-2-0000-56-5010-8870 Maint of mains - Labor	191,747.63	244,689.92	207,031.82	115,107.95	758,577.32
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	14,369.31	3,596.66	14,795.55	16,129.22	48,890.74
8840-2-0000-56-5010-8920 Maint of services - Labor	170,771.34	171,848.41	202,350.65	207,827.39	752,797.79
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	48,233.01	43,731.63	26,454.43	43,965.83	162,384.90
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	6,001.89	9,934.00	4,184.08	13,694.14	33,814.11
Total Labour Expense	2,188,867.37	2,333,199.26	2,235,459.92	2,265,456.78	9,022,983.33
Other Expense:					
8840-2-0000-51-5430-8790 Customer installations expenses	1,500.00	0.00	0.00	0.00	1,500.00
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	0.00	0.00	0.00	16,013.53	16,013.53
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	13,521.28	1,042.71	162,156.65	(19,211.72)	157,508.92
8840-2-0000-51-5435-8800 Other expenses	93,140.31	41,355.98	88,702.42	56,596.53	279,795.24
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	0.00	10,759.97	1,360.00	1,822.32	13,942.29
8840-2-0000-51-5436-8740 Mains & services expenses	161,538.36	367,368.43	276,043.33	379,507.70	1,184,457.82
8840-2-0000-51-5437-8780 Meter & house regulator expenses	25,644.62	42,556.62	24,840.40	192,465.12	285,506.76
8840-2-0000-56-5210-5930 Maint of overhead lines	3,740.14	(3,740.14)	0.00	0.00	0.00
8840-2-0000-56-5210-8860 Maint of structures & improvements	1,166.00	0.00	7,674.71	3,235.03	12,075.74
8840-2-0000-56-5210-8870 Maint of mains	206,549.80	455,834.36	685,959.98	407,751.82	1,756,095.96
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	0.00	368.00	1,170.30	52,463.66	54,001.96
8840-2-0000-56-5210-8920 Maint of services exp	36,595.64	62,452.35	235,102.15	198,085.13	532,235.27
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	4,955.35	24,091.50	55,332.11	43,209.14	127,588.10
8840-2-0000-56-5210-8940 Maint of other eqt exp	0.00	0.00	1,152.00	2,047.01	3,199.01
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	14,468.29	234,144.94	230,693.49	275,939.17	755,245.89
Total Other Expense	562,819.79	1,236,234.72	1,770,187.54	1,609,924.44	5,179,166.49
Total Distribution Expense	2,751,687.16	3,569,433.98	4,005,647.46	3,875,381.22	14,202,149.82
Customer Expenses					
Labour Expense :					
8840-2-0000-69-5010-9010 Supervision	197,405.80	167,487.34	167,806.64	142,705.65	675,405.43
8840-2-0000-69-5010-9020 Meter reading expenses - labor	88,272.32	67,902.28	59,245.20	60,708.48	276,128.28
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	275,433.28	314,720.98	373,063.68	475,955.95	1,439,173.89
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	6,451.96	1,470.67	24,748.98	26,794.69	59,466.30
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	73,237.01	123,293.35	(52,931.26)	100,385.56	243,984.66
Total Labour Expense	640,800.37	674,874.62	571,933.24	806,550.33	2,694,158.56
Other Expense:					
8840-2-0000-69-5250-9010 Customer Care Supervision Expenses	0.00	0.00	227.70	0.00	227.70
8840-2-0000-69-5250-9020 Meter reading expenses	10,212.10	25,831.29	4,062.29	23,611.41	63,717.09
8840-2-0000-69-5250-9030 Customer records and collection expenses	74,265.98	156,042.69	437,776.12	443,440.43	1,111,525.22
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	290,219.49	323,192.96	64,935.58	297,318.19	975,666.22
8840-2-0000-69-5390-9080 Customer assistance expenses	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	151,573.44	130,765.42	161,090.18	(407,839.26)	35,589.78
8840-2-0000-69-5390-9110 Sales Expense-Supervision	0.00	0.00	203.43	119.98	323.41
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	6,135.89	27,298.04	17,034.98	27,875.09	78,344.00
8840-2-0000-69-5390-9130 Advertising Expenses	21,422.79	14,590.67	22,461.30	18,748.42	77,223.18
8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)	0.00	0.00	0.00	0.00	0.00
8840-2-0000-80-8660-9040 Uncollectible accounts	1,180,898.20	2,240,721.53	(313,703.01)	(1,622,704.31)	1,485,212.41
Total Other Expense	1,734,727.89	2,918,442.60	394,088.57	(1,219,430.05)	3,827,829.01
Total Customer Expense	2,375,528.26	3,593,317.22	966,021.81	(412,879.72)	6,521,987.57
Total Operating Expenses	4,562,252.46	6,953,791.53	5,013,482.85	3,110,762.34	19,640,289.18
Administrative Expenses					
Admin & General Wages :					
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	(202,436.57)	(177,835.48)	(395,996.69)	(143,630.80)	(919,899.54)
8840-2-9800-69-5010-9200 A&G salaries - IT	23,932.64	25,018.54	25,999.59	31,599.32	106,550.09

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8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	27,267.82	49,781.27	47,285.77	56,391.38	180,726.24
8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	0.00	0.00	154.50	0.00	154.50
8840-2-9810-69-5010-9200 A&G salaries - HR	91,224.68	80,473.31	61,580.85	107,405.09	340,683.93
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	244.79	2,405.16	2,381.02	1,470.25	6,501.22
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	9,697.15	8,008.43	13,625.55	6,793.17	38,124.30
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	5,873.86	3,862.76	409.17	202.20	10,347.99
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	45,788.29	45,913.29	47,758.18	63,658.21	203,117.97
8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	0.00	0.00	786.94	1,940.78	2,727.72
8840-2-9820-69-5010-9204 A&G salaries - Finance and Admin	131,913.94	156,688.84	143,026.91	152,780.10	584,409.79
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	37,215.05	44,539.91	41,142.24	42,362.82	165,260.02
8840-2-9821-69-5010-9204 LABS CAN ERM LABOR	64.07	0.00	0.00	0.00	64.07
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	16,257.25	17,227.12	17,407.71	14,765.62	65,657.70
8840-2-9823-69-5010-9200 A&G salaries - Legal	23,446.46	40,920.05	35,942.97	42,952.47	143,261.95
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	2,228.18	3,596.65	3,135.11	3,100.42	12,060.36
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	3,812.34	2,349.52	1,741.56	7,953.22	15,856.64
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	13,479.67	19,604.60	20,446.95	23,974.31	77,505.53
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	1,141.95	1,753.28	0.00	0.00	2,895.23
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	71,635.72	100,294.62	86,328.05	85,197.08	343,455.47
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	96,264.32	99,201.54	111,410.49	176,599.55	483,475.90
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	(89.41)	0.00	0.00	0.00	(89.41)
8840-2-9850-69-5010-9200 A&G salaries - Operations	30,444.15	14,113.82	(31,891.12)	(10,655.24)	2,011.61
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9200 A&G salaries - Executive	57,311.99	74,235.29	46,022.69	60,307.42	237,877.39
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	7,992.55	8,753.98	8,455.90	0.00	25,202.43
8840-2-9865-69-5010-9200 Admin Labor	0.00	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	9,445.29	11,095.00	8,313.96	7,376.73	36,230.98
Total Admin & General Wages	504,156.18	632,001.50	295,468.30	732,544.10	2,164,170.08
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 :					
8840-2-0000-69-5130-9210 Office supplies and expenses	333,211.64	(112,056.30)	10,385.61	11,045.36	242,586.31
8840-2-0000-69-5130-9216 Meals & Entertainment	0.00	521.93	0.00	0.00	521.93
8840-2-9800-69-5130-9210 Office Supplies-IT	17,050.20	33,512.50	(7,866.13)	22,874.15	65,570.72
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	20,276.16	4,912.72	2,153.90	2,381.80	29,724.58
8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO	0.00	0.00	0.00	55.75	55.75
8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO	0.00	0.00	0.00	2,137.23	2,137.23
8840-2-9810-69-5130-9210 Office Supplies-HR	15,762.81	15,241.66	22,808.56	28,594.19	82,407.22
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	252.19	568.59	555.20	0.00	1,375.98
8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	0.00	0.00	0.00	(96.00)	(96.00)
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	117,792.31	(17,481.35)	101,959.18	68,075.07	270,345.21
8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	0.00	0.00	699.80	670.52	1,370.32
8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	0.00	0.00	916.59	0.00	916.59
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	37,034.07	30,423.99	34,670.47	13,798.64	115,927.17
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	59.14	46.02	1,544.54	257.01	1,906.71
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	0.00	0.00	212.65	0.00	212.65
8840-2-9823-69-5130-9210 Office Supplies-Legal	1,632.34	3,631.27	1,997.51	2,052.24	9,313.36
8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	0.00	1,540.70	1,949.40	3,490.10
8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO	0.00	0.00	50.46	0.00	50.46
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	0.00	2,195.81	4,875.31	751.23	7,822.35
8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	0.00	0.00	1,686.18	1,686.18
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	429.09	7,632.99	2,870.38	653.62	11,586.08
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	0.00	1,134.42	51.10	0.00	1,185.52
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	0.00	436.02	0.00	0.00	436.02
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	7,754.99	14,012.79	29,403.16	6,779.92	57,950.86
8840-2-9840-69-5130-9210 Office Supplies-Procurement/Supply Chain	50.59	(50.59)	0.00	21.40	21.40
8840-2-9850-69-5130-9210 Office Supplies-Operations	419.08	6,969.92	(3,849.16)	528.25	4,068.09
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	1,317.30	2,312.45	5,886.78	24,604.90	34,121.43
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	4,340.63	26.73	0.00	70.39	4,437.75
8840-2-9860-69-5130-9210 Office Supplies - Executive	0.00	834.32	4,052.79	0.00	4,887.11
8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO	0.00	0.00	0.00	560.18	560.18
8840-2-9860-69-5130-9216 Meals & Entertainment - Executive LU HO	0.00	0.00	0.00	440.24	440.24
8840-2-9865-69-5130-9210 Office Supplies-Customer service	1,546.15	0.00	17,143.76	0.00	18,689.91
8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH	0.00	0.00	1,186.26	1,527.07	2,713.33
8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH	0.00	0.00	148.69	0.00	148.69
Total Office Supplies	558,928.69	(5,174.11)	233,398.11	191,418.74	978,571.43
Property, Injury and Damages Insurance :					
8840-2-0000-69-5280-9240 Property insurance	19,106.47	24,415.38	24,415.38	20,817.21	88,754.44
8840-2-0000-69-5280-9250 Injuries and damages	106,638.44	330,150.03	230,957.36	57,524.13	725,269.96

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Total Property, Injury and Damages Insurance	125,744.91	354,565.41	255,372.74	78,341.34	814,024.40
Employee Pension and Benefit :					
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	0.00	4,028.49	0.00	0.00	4,028.49
8840-2-0000-69-5043-9261 Cash Balance Pension	38,500.00	21,000.00	42,000.00	(38,494.00)	63,006.00
8840-2-0000-69-5043-9262 ESPP Expense	4,236.22	2,684.06	7,357.16	8,073.25	22,350.69
8840-2-0000-69-5043-9263 Opt-Out Credit	0.00	0.00	0.00	4,892.06	4,892.06
8840-2-0000-69-5043-9267 Pension	191,282.94	192,675.94	188,825.94	189,270.44	762,055.26
8840-2-0000-69-5043-9269 401K Match	133,878.97	161,370.16	108,006.81	192,626.19	595,882.13
8840-2-0000-69-5044-9260 Group Benefits	573,250.13	593,175.51	642,041.19	869,535.26	2,678,002.09
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	122,979.24	122,979.24	122,979.24	57,042.24	425,979.96
8840-2-0000-69-5044-9268 Group Life	0.00	0.00	0.00	2,857.13	2,857.13
Total Employee Pension and Benefit	1,064,127.50	1,097,913.40	1,111,210.34	1,285,802.57	4,559,053.81
Regulatory Expenses :					
8840-2-0000-69-5610-9280 Regulatory commission expenses	143,769.51	77,457.47	192,460.50	195,040.74	608,728.22
Total Regulatory Expenses	143,769.51	77,457.47	192,460.50	195,040.74	608,728.22
Rents :					
8840-2-0000-69-5110-9310 Rents	57,963.15	77,958.73	0.00	1,020.00	136,941.88
Total Rents	57,963.15	77,958.73	0.00	1,020.00	136,941.88
Intercompany Rent :					
8840-2-0000-69-6125-9310 Rental Expense - Intercompany	0.00	23,086.96	34,630.44	34,630.44	92,347.84
Total Intercompany Rent	0.00	23,086.96	34,630.44	34,630.44	92,347.84
Maintenance :					
8840-2-0000-69-7100-9320 Maintenance of general plant-Gas	0.00	11,618.35	35,466.00	158,185.75	205,270.10
Total Maintenance	0.00	11,618.35	35,466.00	158,185.75	205,270.10
Franchise Requirements	0.00	0.00	0.00	0.00	0.00
Other Admin Expenses :					
8840-2-0000-69-5131-9212 Utilities	0.00	0.00	8,396.32	11,073.08	19,469.40
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	(906,082.45)	(867,511.56)	(1,244,811.01)	(1,206,682.63)	(4,225,087.65)
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(62,643.06)	(41,051.65)	(50,762.13)	(39,651.57)	(194,108.41)
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(36,233.95)	(55,583.08)	(24,600.24)	(22,971.35)	(139,388.62)
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(33,803.95)	(73,870.53)	(76,418.87)	(99,602.10)	(283,695.45)
8840-2-0000-69-5200-9230 Outsided services employed - other	8,060.83	5,454.68	10,148.56	22,140.42	45,804.49
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	298,300.31	195,484.03	241,724.44	188,817.03	924,325.81
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	172,542.60	264,681.35	117,144.01	318,287.52	872,655.48
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	1,197.46	(1,197.46)	0.00	0.00	0.00
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	160,971.19	351,764.41	363,899.35	474,295.75	1,350,930.70
8840-2-0000-69-5615-9302 Miscellaneous general expenses	9,224.92	11,583.01	2,363.58	6,447.59	29,619.10
8840-2-9800-69-5131-9212 Utilities - IT	0.00	3,247.64	1,875.42	3,099.73	8,222.79
8840-2-9800-69-5200-9230 Outsided services-IT	89,642.68	9,660.15	178,711.13	92,764.86	370,778.82
8840-2-9801-69-5200-9230 Outside Services - Transition	0.00	0.00	4,944.18	8,023.76	12,967.94
8840-2-9810-69-5131-9212 Utilities - HR	0.00	7,577.82	4,375.99	7,232.72	19,186.53
8840-2-9810-69-5200-9230 Outsided services-HR	3,879.46	6,133.40	10,234.07	12,361.28	32,608.21
8840-2-9815-69-5131-9212 Utilities - EHSS	0.00	5,412.73	3,125.71	5,166.22	13,704.66
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	2,275.66	0.00	(1,875.00)	0.00	400.66
8840-2-9820-69-5131-9212 Utilities - Finance	0.00	21,650.91	12,502.85	20,664.92	54,818.68
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	112,098.49	60,132.79	59,245.42	160,143.45	391,620.15
8840-2-9823-69-5131-9212 Utilities - Legal	0.00	3,247.64	1,875.42	3,131.17	8,254.23
8840-2-9823-69-5200-9230 Outsided services-Legal	9,902.54	32,072.31	3,849.09	7,046.03	52,869.97
8840-2-9825-69-5131-9212 Utilities - Procurement	0.00	5,412.73	3,125.71	5,172.50	13,710.94
8840-2-9825-69-5200-9230 Outsided services-Purchasing	0.00	5,359.20	8,639.68	7,508.14	21,507.02
8840-2-9830-69-5131-9212 Utilities - Regulatory	0.00	6,495.27	3,750.86	6,237.20	16,483.33
8840-2-9830-69-5200-9230 Outsided services-Regulatory	28,677.04	24,854.56	22,570.47	16,944.61	93,046.68
8840-2-9835-69-5131-9212 Utilities - Energy Procurement	0.00	0.00	7,501.71	12,361.22	19,862.93
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	46,709.89	62,522.77	(51,586.23)	19,065.26	76,711.69
8840-2-9850-69-5200-9230 Outsided services-Operations	3,202.17	947.73	1,366.68	47,459.95	52,976.53
8840-2-9855-69-5200-9230 Outsided services-Legal	(1,000.00)	0.00	0.00	0.00	(1,000.00)
8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development	0.00	2,165.09	1,250.29	2,066.48	5,481.86
8840-2-9865-69-5200-9230 Outsided services-Customer service	33,082.90	0.00	0.00	12,722.96	45,805.86
Total Other Admin Expenses	(59,995.27)	46,645.94	(377,432.54)	101,326.20	(289,455.67)
Total Administrative Expenses	2,394,694.67	2,316,073.65	1,780,573.89	2,778,309.88	9,269,652.09
Income and Non Income Tax					
Federal Unemployment:					
8840-2-0000-69-5040-4080 Social Security Taxes	251,503.89	335,314.75	288,957.15	237,712.26	1,113,488.05
8840-2-0000-69-5041-4080 Federal Unemployment taxes	7,646.77	848.94	464.42	400.47	9,360.60
8840-2-0000-69-5042-4080 Medicare	61,555.22	77,675.35	63,288.35	65,888.32	268,407.24

Income Statement by Quarter

Total Federal Unemployment Company FICA	320,705.88 0.00	413,839.04 0.00	352,709.92 0.00	304,001.05 0.00	1,391,255.89 0.00
State Unemployment:					
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	24,630.87	2,917.29	3,075.89	2,051.94	32,675.99
Total State Unemployment	24,630.87	2,917.29	3,075.89	2,051.94	32,675.99
Municipal, Property & Franchise Tax:					
8840-2-0000-69-5680-4080 Property taxes	2,728,751.96	1,985,912.40	1,960,002.00	1,780,598.45	8,455,264.81
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	0.00	0.00	0.00	0.00	0.00
Total Municipal, Property & Franchise Tax	2,728,751.96	1,985,912.40	1,960,002.00	1,780,598.45	8,455,264.81
Total Taxes	3,074,088.71	2,402,668.73	2,315,787.81	2,086,651.44	9,879,196.69
Total Expenses	10,031,035.84	11,672,533.91	9,109,844.55	7,975,723.66	38,789,137.96
EBITDA Before Corporate Allocations	12,160,297.89	741,852.05	(572,835.28)	8,671,440.97	21,000,755.63
Corporate Allocations					
LU Corporate Labor:					
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(7,826.75)	(12,572.12)	(9,106.66)	(9,255.81)	(38,761.34)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	14,999.55	29,432.89	17,368.16	23,888.71	85,689.31
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	6,506.68	1,757.96	166.67	8,431.31
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	22,270.71	23,927.68	24,238.94	19,929.87	90,367.20
Total LU Corporate Labor	29,443.51	47,295.13	34,258.40	34,729.44	145,726.48
LU Allocations					
LABS Labor:					
8840-2-0000-69-5010-9224 LABS Labour Capitil	(23,785.96)	(29,878.40)	(28,795.66)	(28,345.77)	(110,805.79)
Total LABS Labor	(23,785.96)	(29,878.40)	(28,795.66)	(28,345.77)	(110,805.79)
LABS Allocations					
APUC/APCO Corporate Labor:					
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	(251.47)	(9,949.96)	(8,122.43)	(51,912.73)	(70,236.59)
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	47,380.81	38,678.17	38,303.34	124,362.32
Total APUC/APCO Corporate Labor	(251.47)	37,430.85	30,555.74	(13,609.39)	54,125.73
APUC/APCO Allocations					
Total Corporate Allocations	5,406.08	54,847.58	36,018.48	(7,225.72)	89,046.42
EBITDA After Corporate Allocations	12,154,891.81	687,004.47	(608,853.76)	8,678,666.69	20,911,709.21
Depreciation & Amortization Expense					
Depreciation Expense :					
8840-2-0000-80-8610-4030 Depreciation Exp	2,414,993.74	625,404.69	2,359,614.16	2,578,751.85	7,978,764.44
Total Depreciation Expense	2,414,993.74	625,404.69	2,359,614.16	2,578,751.85	7,978,764.44
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost:					
8840-2-0000-80-8610-4050 Amortization-Intangibles	49,268.25	49,268.25	174,199.99	335,866.81	608,603.30
Total Amort of Intangibles-Cost	49,268.25	49,268.25	174,199.99	335,866.81	608,603.30
Amortization-Regulatory Debits:					
8840-2-0000-80-8640-4073 Regulatory - debits	(203,706.09)	102,300.00	102,300.00	102,300.00	103,193.91
8840-2-0000-80-8641-4074 Amortization of Regulatory Assets	0.00	213,970.00	36,189.38	136,930.40	387,089.78
Total Amortization-Regulatory Debits	(203,706.09)	316,270.00	138,489.38	239,230.40	490,283.69
Acquisition Costs	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	2,260,555.90	990,942.94	2,672,303.53	3,153,849.06	9,077,651.43
NET OPERATING INCOME	9,894,335.91	(303,938.47)	(3,281,157.29)	5,524,817.63	11,834,057.78
Other Income & Deductions					
Allowable Funds used during Construction :					
8840-2-0000-40-4700-4191 Allow for other funds used during construction	113,613.09	134,012.41	32,487.54	59,564.25	339,677.29
Total Allowable Funds used during Construction	113,613.09	134,012.41	32,487.54	59,564.25	339,677.29
Interest & Dividends Income :					
8840-2-0000-40-4420-4190 Interest income	(30,840.40)	55,493.62	68,754.56	67,844.90	161,252.68
Total Interest & Dividends Income	(30,840.40)	55,493.62	68,754.56	67,844.90	161,252.68
Rental Income	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions :					
8840-2-0000-69-7450-4263 Penalties	(288,613.66)	(28,000.00)	227,363.66	89,250.00	0.00
8840-2-0000-75-7450-4261 Donations	(2,070.00)	(8,173.00)	6,808.00	8,650.00	5,215.00

Income Statement by Quarter

8840-2-0000-75-7450-4263 Penalties	(18,500.00)	(4,000.00)	(41,250.00)	(31,500.10)	(95,250.10)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(2,100.00)	(3,500.00)	(13,889.77)	(23,556.53)	(43,046.30)
Total Other Income & Deductions	(311,283.66)	(43,673.00)	179,031.89	42,843.37	(133,081.40)
Total Other Income & Deductions	(228,510.97)	145,833.03	280,273.99	170,252.52	367,848.57
Income Before Interest Charges	9,665,824.94	(158,105.44)	(3,000,883.30)	5,695,070.15	12,201,906.35
Interest Charges					
Interest on Long Term Debt :					
8840-2-0000-80-8543-4300 Interest on debt to associated companies	995,704.56	995,704.56	995,704.56	995,704.56	3,982,818.24
Total Interest on Long Term Debt	995,704.56	995,704.56	995,704.56	995,704.56	3,982,818.24
Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00
Other Interest Charges :					
8840-2-0000-80-8550-4310 Other Interest Expense	(308,617.11)	(136,555.66)	(119,288.26)	(241,071.89)	(805,532.92)
8840-2-0000-80-8550-4320 AFUDC - borrowed	(45,915.08)	(51,241.63)	(12,160.87)	(22,136.21)	(131,453.79)
Total Other Interest Charges	(354,532.19)	(187,797.29)	(131,449.13)	(263,208.10)	(936,986.71)
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00
Total Interest Charges	641,172.37	807,907.27	864,255.43	732,496.46	3,045,831.53
Income Taxes					
State Income Tax :					
8840-2-0000-80-8720-4090 State Income Tax	0.00	0.00	84,000.00	80,500.00	164,500.00
Total State Income Tax	0.00	0.00	84,000.00	80,500.00	164,500.00
Deferred Federal and State Tax :					
8840-2-0000-80-8760-4101 Def SIT Expense-Debit	0.00	0.00	0.00	559,848.86	559,848.86
8840-2-0000-80-8760-4104 Def FIT Expense-Debit	0.00	0.00	0.00	3,070,494.41	3,070,494.41
Total Deferred Federal and State Tax	0.00	0.00	0.00	3,630,343.27	3,630,343.27
Federal Income Taxes	0.00	0.00	0.00	0.00	0.00
Total Income Taxes	0.00	0.00	84,000.00	3,710,843.27	3,794,843.27
NET INCOME / (LOSS)	9,024,652.57	(966,012.71)	(3,949,138.73)	1,251,730.42	5,361,231.55

	2015	2015	2015	2015	2015
	Energy North	Energy North	Energy North	Energy North	Energy North
	Q1	Q2	Q3	Q4	YTD TOTAL
Revenue					
Operating Revenue					
Residential:					
8840-2-0000-40-4295-4800 Residential Sales	49,292,356.25	19,790,156.10	7,274,321.57	14,557,852.57	90,914,686.49
Total Residential	49,292,356.25	19,790,156.10	7,274,321.57	14,557,852.57	90,914,686.49
Commercial & Industrial:					
8840-2-0000-40-4295-4810 Commercial and industrial sales	32,373,765.14	12,044,245.23	3,940,216.22	7,880,052.76	56,238,279.35
Total Commercial & Industrial	32,373,765.14	12,044,245.23	3,940,216.22	7,880,052.76	56,238,279.35
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 :					
8840-2-0000-40-4295-4830 Sales for resale	1,370,001.00	470,001.00	20,001.00	925,167.00	2,785,170.00
8840-2-0000-40-4460-4880 Misc Service revenues	344,435.77	500,228.63	306,371.50	257,878.90	1,408,914.80
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	5,231,791.68	3,555,222.38	1,587,432.31	2,776,208.04	13,150,654.41
8840-2-0000-40-4460-4950 Other Gas revenues	(5,698,988.90)	(12,611,860.68)	434,189.95	10,312,779.35	(7,563,880.28)
Total Other Operating Revenue	1,247,239.55	(8,086,408.67)	2,347,994.76	14,272,033.29	9,780,858.93
Total Operating Revenue	82,913,360.94	23,747,992.66	13,562,532.55	36,709,938.62	156,933,824.77
Operating Expenses					
Purchased Energy					
Purchased Power	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas					
Natural Gas City Gate Purch:					
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	42,718,078.91	4,041,695.66	3,112,650.14	8,538,078.51	58,410,503.22
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	4,746,443.64	4,633,332.39	3,207,176.78	4,586,267.83	17,173,220.64
8840-2-0000-52-5541-8042 Deferred Gas Costs	1,516,763.51	84,280.91	(734,400.90)	6,253,379.40	7,120,022.92
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	(871,405.21)	(1,380,841.23)	(1,905,426.91)	(1,225,028.99)	(5,382,702.34)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	(82,934.48)	(7,092.70)	(2,959.13)	51,169.40	(41,816.91)
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	647,284.50	183,915.75	0.00	76,037.68	907,237.93
Total Natural Gas City Gate Purch	48,674,230.87	7,555,290.78	3,677,039.98	18,279,903.83	78,186,465.46
Other Gas Purchases	0.00	0.00	0.00	0.00	0.00
Gas Withdrawn from Storage-Dr:					
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	5,692,385.28	228,882.19	45,857.27	173,128.22	6,140,252.96
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	194,341.87	(1,078,493.64)	(1,284,244.59)	(323,232.73)	(2,491,629.09)
Total Gas Withdrawn from Storage-Dr	5,886,727.15	(849,611.45)	(1,238,387.32)	28,131.81	3,648,623.87
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	54,560,958.02	6,705,679.33	2,438,652.66	8,192,300.76	81,835,089.33
Net Revenue	28,352,402.92	17,042,313.33	11,123,879.89	7,962,650.76	75,098,735.44
Transmission Expense					
Labour Expense :					
8840-2-0000-51-5010-8570 Measuring & Reg Stn Exp - Labor	202.13	0.00	0.00	0.00	202.13
8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized	(4,360.57)	(22,044.38)	(19,404.99)	(17,759.93)	(63,569.87)
Total Labour Expense	(4,158.44)	(22,044.38)	(19,404.99)	(17,759.93)	(63,367.74)
Other Expense:					
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp	4,400.00	0.00	0.00	0.00	4,400.00
8840-2-0000-56-5210-8630 Maintenance of Transmission Mains	0.00	0.00	5.18	125,747.48	125,752.66
Total Other Expense	4,400.00	0.00	5.18	125,747.48	130,152.66
Total Transmission Expense	241.56	(22,044.38)	(19,399.81)	107,987.55	66,784.92
Gas Expenses					
Labour Expense :					
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	64,915.89	79,647.14	91,171.42	91,680.04	327,414.49
8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor	354,780.06	33,856.79	2,331.68	15,048.61	406,017.14
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	1,380.80	(202.61)	320.68	5,152.00	6,650.87
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	16,745.82	20,882.70	30,229.09	34,721.44	102,579.05
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	15,480.66	760.77	0.00	1,455.97	17,697.40
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	28.45	0.00	0.00	0.00	28.45
Total Labour Expense	453,331.68	134,944.79	124,052.87	148,058.06	860,387.40
Other Expense:					
8840-2-0000-51-5439-8462 Other Expenses - LNG	(995,798.58)	(320,073.99)	1,432.51	(664,022.49)	(1,978,462.55)

Income Statement by Quarter

8840-2-0000-51-5444-7350 Misc Production Exp	55,970.72	20,391.89	49,595.65	6,055.25	132,013.51
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	57,030.39	4,471.12	3,433.41	1,918.37	66,853.29
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	0.09	0.00	0.00	0.00	0.09
8840-2-0000-51-5545-8410 Operation Labor & Expenses	832.50	0.00	2,241.78	(3,142.00)	(67.72)
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	822.93	340.95	0.00	591.02	1,754.90
8840-2-0000-56-5210-7420 Maint of Production Eqt	218.00	3,736.00	2,020.00	2,107.27	8,081.27
Total Other Expense	(880,923.95)	(291,134.03)	58,723.35	(656,492.58)	(1,769,827.21)
Total Gas Expense	(427,592.27)	(156,189.24)	182,776.22	(508,434.52)	(909,439.81)
Distribution Expenses					
Labour Expense :					
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	40,677.09	21,067.90	48,374.41	58,271.77	168,391.17
8840-2-0000-51-5010-8740 Mains & services - Labor	940,857.88	678,214.83	697,452.83	782,797.94	3,099,323.48
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	9,602.02	19,287.50	33,400.85	31,406.20	93,696.57
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labor	2,135.16	5,433.33	10,254.78	1,314.63	19,137.90
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	319,822.08	396,693.32	366,094.79	369,797.21	1,452,407.40
8840-2-0000-51-5010-8790 Customer installations expenses - Labor	31,267.80	543.64	528.73	384.29	32,724.46
8840-2-0000-51-5010-8800 Other expenses - Labor	155,019.00	145,104.23	98,960.72	117,528.85	516,612.80
8840-2-0000-56-5010-8630 Maintenance of Transmission Mains - Labor	0.00	0.00	4,110.73	13,347.04	17,457.77
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	343,953.83	199,065.17	197,021.47	215,972.40	956,012.87
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	105,590.10	3,636.92	43.38	459.16	109,729.56
8840-2-0000-56-5010-8870 Maint of mains - Labor	358,358.97	216,138.34	239,657.38	150,396.74	964,551.43
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	5,199.11	16,783.47	11,556.56	4,409.26	37,948.40
8840-2-0000-56-5010-8870 Mains & services expenses - Labor	172,927.58	108,476.08	135,745.90	149,348.23	566,497.79
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	47,499.14	55,225.80	47,050.73	39,523.61	189,299.28
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	1,526.47	519.85	2,191.04	724.01	4,961.37
Total Labour Expense	2,534,436.23	1,866,190.38	1,892,444.30	1,935,681.34	8,228,752.25
Other Expense:					
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	9,304.45	2,623.20	3,758.35	1,879.24	17,565.24
8840-2-0000-51-5435-8800 Other expenses	102,738.60	113,384.13	66,485.95	74,485.31	357,093.99
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	(215.00)	11,019.72	2,957.50	1,392.00	15,154.22
8840-2-0000-51-5436-8740 Mains & services expenses	294,187.02	368,725.25	339,308.37	206,540.37	1,208,761.01
8840-2-0000-51-5437-8780 Meter & house regulator expenses	42,665.73	16,303.32	13,809.18	11,961.33	84,739.56
8840-2-0000-56-5210-5930 Maint of overhead lines	8,500.00	(8,500.00)	0.00	0.00	0.00
8840-2-0000-56-5210-8860 Maint of structures & improvements	9,260.70	489.34	0.00	0.00	9,750.04
8840-2-0000-56-5210-8870 Maint of mains	535,410.40	455,109.56	299,031.56	314,636.10	1,604,187.62
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	3,486.57	505.68	257.13	7,921.37	12,170.75
8840-2-0000-56-5210-8920 Maint of services exp	98,020.86	101,963.28	114,434.33	82,293.10	396,711.57
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	17,499.38	4,643.76	21,581.98	9,697.06	53,422.18
8840-2-0000-56-5210-8940 Maint of other eqt exp	0.00	89.19	159.76	0.00	248.95
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	205,717.37	246,255.20	263,127.26	257,911.20	973,011.03
Total Other Expense	1,326,576.08	1,312,611.63	1,124,911.37	968,717.08	4,732,816.16
Total Distribution Expense	3,861,012.31	3,178,802.01	3,017,355.67	2,904,398.42	12,961,568.41
Customer Expenses					
Labour Expense :					
8840-2-0000-69-5010-9010 Supervision	38,500.94	30,390.13	31,149.24	52,068.28	152,108.59
8840-2-0000-69-5010-9020 Meter reading expenses - labor	102,084.77	107,063.82	100,092.89	98,681.01	407,922.49
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	430,759.00	669,446.85	543,340.19	554,841.82	2,198,387.86
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	246.94	3,516.97	1,927.38	1,821.67	7,512.96
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	52,226.55	32,800.86	31,209.24	30,012.21	146,248.86
8840-2-0000-69-5010-9130 Advertising expenses (Major only)-Labour	1,137.71	8,666.65	9,064.08	7,552.74	26,421.18
8840-2-0000-69-5010-9160 Misc sales expenses (Major only)-Labor	29,935.38	(1,787.30)	20,696.87	20,823.24	69,668.19
Total Labour Expense	654,891.29	850,097.98	737,479.89	765,800.97	3,008,270.13
Other Expense:					
8840-2-0000-69-5250-9020 Meter reading expenses	7,337.01	5,035.00	1,472.03	4,256.22	18,100.26
8840-2-0000-69-5250-9030 Customer records and collection expenses	633,595.77	589,057.55	625,025.77	413,104.31	2,260,783.40
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	(67,433.37)	30,362.01	30,362.01	45,599.74	38,890.39
8840-2-0000-69-5390-9080 Customer assistance expenses	0.00	0.00	0.00	0.00	0.00
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses	10,426.42	9,381.01	19,602.80	7,239.30	46,649.53
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	(7,099.86)	24,641.19	(10,822.36)	(130.75)	6,588.22
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	30,952.36	16,134.59	5,307.83	22,399.75	74,794.53
8840-2-0000-69-5390-9130 Advertising Expenses	8,229.03	22,164.68	91,692.42	44,584.92	166,671.05
8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)	1,972.61	6,907.95	5,085.64	3,172.72	17,138.92
8840-2-0000-80-8660-9040 Uncollectible accounts	1,389,953.24	234,301.96	(213,417.23)	188,454.49	1,599,292.46
Total Other Expense	2,007,933.21	937,985.94	554,308.91	102,836.16	4,228,908.76
Total Customer Expense	2,662,824.50	1,788,083.92	1,291,788.80	348,602.99	7,237,178.89
Total Operating Expenses	6,096,486.10	4,788,652.31	4,472,520.88	1,246,255.17	19,356,092.41
Administrative Expenses					
Admin & General Wages :					
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	(156,895.62)	(100,573.36)	(94,852.83)	(85,415.93)	(437,737.74)

Income Statement by Quarter

8840-2-9800-69-5010-9200 A&G salaries - IT	28,774.72	26,586.09	32,604.80	33,278.26	121,243.87
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	23,172.73	83,750.54	64,544.62	64,232.52	235,700.41
8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice	0.00	88.59	0.00	0.00	88.59
8840-2-9810-69-5010-9200 A&G salaries - HR	137,113.21	106,525.90	111,907.29	102,748.95	458,295.35
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	0.00	0.00	0.00	149.88	149.88
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	9,000.44	11,385.07	5,580.87	6,468.10	32,434.48
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	72.93	4,093.78	819.04	0.00	4,985.75
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	73,095.17	68,607.33	53,602.92	81,770.69	277,076.11
8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account	2,774.48	1,328.40	1,525.88	871.08	6,499.84
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	197,563.31	198,384.46	208,469.67	202,301.72	806,719.16
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	0.00	0.00	0.00	0.00	0.00
8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation	39,593.75	48,422.72	39,255.00	49,068.27	176,339.74
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation	13,947.50	17,044.35	16,528.80	17,719.59	65,240.24
8840-2-9823-69-5010-9200 A&G salaries - Legal	38,025.54	33,695.59	11,255.00	23,612.77	106,588.90
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	(0.03)	0.00	0.00	0.00	(0.03)
8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation	3,237.45	2,868.99	3,168.09	4,797.71	14,072.24
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation	3,775.71	23,605.84	24,643.80	6,604.39	58,629.74
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	24,951.38	22,096.80	27,212.37	21,990.55	96,251.10
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	2,453.65	1,689.24	2,175.98	3,162.83	9,481.70
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	99,321.93	117,365.42	105,648.63	111,171.52	433,507.50
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	166,884.79	160,110.17	176,006.89	166,036.70	669,038.55
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	0.00	0.00	2,901.50	(378.46)	2,523.04
8840-2-9850-69-5010-9200 A&G salaries - Operations	(124,743.10)	(35,000.00)	35,000.00	(8,946.58)	(133,689.68)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9200 A&G salaries - Executive	40,140.60	44,502.67	195,425.23	83,900.88	363,969.38
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	10,224.36	13,068.69	9,690.12	11,157.92	44,141.09
8840-2-9865-69-5010-9200 Admin Labor	(25,381.58)	(17,500.00)	17,500.00	0.00	(25,381.58)
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	0.00	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	0.00	0.00	0.00	0.00	0.00
8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation	6,498.18	13,031.32	8,809.04	6,381.17	34,719.71
Total Admin & General Wages	613,601.50	845,178.60	1,059,422.71	902,684.53	3,420,887.34
Payroll Taxes	0.00	0.00	0.00	0.00	0.00
Employee Insurance:					
8840-2-0000-69-7030-9200 LTIP Expense	16,006.92	19,734.78	19,692.52	22,858.43	78,292.65
Total Employee Insurance	16,006.92	19,734.78	19,692.52	22,858.43	78,292.65
Office Supplies :					
8840-2-0000-69-5130-9210 Office supplies and expenses	1,733.57	10,903.39	8,279.49	30,892.11	51,808.56
8840-2-9800-69-5130-9210 Office Supplies-IT	8,611.94	16,889.11	11,703.79	11,634.26	48,839.10
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	6,634.72	3,346.25	14,170.90	1,594.36	25,746.23
8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO	0.00	0.00	0.00	85.70	85.70
8840-2-9810-69-5130-9210 Office Supplies-HR	14,166.96	32,912.70	56,972.40	11,149.94	115,202.00
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	0.00	384.76	77.17	427.36	889.29
8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO	0.00	677.36	30.46	528.51	1,236.33
8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO	0.00	0.00	1,282.49	0.00	1,282.49
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	81,441.32	119,991.20	50,838.56	42,856.33	295,127.41
8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office	644.46	1,110.08	1,276.94	228.46	3,259.94
8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office	196.67	162.67	0.00	0.00	359.34
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	30,613.65	25,087.93	26,962.04	30,709.59	113,373.21
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	570.49	6.23	8.60	121.96	707.28
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	0.00	0.00	0.00	1,114.97	1,114.97
8840-2-9823-69-5130-9210 Office Supplies-Legal	1,616.98	1,893.10	154.67	807.61	4,472.36
8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO	0.00	1,098.94	469.86	0.00	1,568.80
8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO	0.00	0.00	162.41	0.00	162.41
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	79.84	19.75	757.83	650.82	1,508.24
8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO	0.00	365.23	500.55	0.00	865.78
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	1,027.19	1,864.18	957.84	2,099.02	5,948.23
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	159.92	1,970.31	0.00	192.18	2,322.41
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	76.54	183.54	0.00	63.62	323.70
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	39,079.55	5,835.31	5,393.71	2,593.08	52,901.65
8840-2-9850-69-5130-9210 Office Supplies-Operations	3,773.03	2,507.75	714.00	214.21	7,208.99
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	2,327.69	8,975.50	424.75	19.39	11,747.33
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	0.00	133.40	0.00	507.77	641.17
8840-2-9860-69-5130-9210 Office Supplies - Executive	0.00	0.00	686.48	31,469.84	32,156.32
8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO	2,520.55	0.00	0.00	0.00	2,520.55
8840-2-9860-69-5130-9217 Office supplies & exp Executive APUC Headoffice	0.00	0.00	0.00	223.65	223.65
8840-2-9865-69-5130-9210 Office Supplies-Customer service	0.00	0.00	16,498.07	7,223.15	23,721.22
8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH	(1,527.07)	0.00	62.68	0.00	(1,464.39)
8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH	0.00	0.00	0.00	94.16	94.16
Total Office Supplies	193,748.00	236,318.69	198,385.69	177,502.05	805,954.43

Income Statement by Quarter

Property, Injury and Damages Insurance :					
8840-2-0000-69-5280-9240 Property insurance	10,007.46	14,547.75	14,547.75	15,878.50	54,981.46
8840-2-0000-69-5280-9250 Injuries and damages	328,954.72	360,799.00	327,771.20	336,573.93	1,354,098.85
Total Property, Injury and Damages Insurance	338,962.18	375,346.75	342,318.95	352,452.43	1,409,080.31
Employee Pension and Benefit :					
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	0.00	5,948.08	0.00	52,001.28	57,949.36
8840-2-0000-69-5043-9261 Cash Balance Pension	34,999.98	(98,005.98)	0.00	0.00	(63,006.00)
8840-2-0000-69-5043-9262 ESPP Expense	3,492.54	3,365.97	3,653.88	3,950.18	14,462.57
8840-2-0000-69-5043-9263 Opt-Out Credit	0.00	4,985.58	7,980.51	9,172.27	22,138.36
8840-2-0000-69-5043-9267 Pension	358,857.71	248,555.53	262,665.17	374,688.28	1,244,766.69
8840-2-0000-69-5043-9268 Pension Plan Expenses	0.00	0.00	0.00	9,527.83	9,527.83
8840-2-0000-69-5043-9269 401K Match	163,488.90	180,169.30	156,450.74	155,407.35	655,516.29
8840-2-0000-69-5044-9260 Group Benefits	706,767.20	726,768.76	651,877.78	794,175.97	2,879,589.71
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	153,663.00	48,746.52	153,663.00	233,821.53	589,894.05
8840-2-0000-69-5044-9267 Dental	0.00	0.00	(1,913.92)	0.00	(1,913.92)
8840-2-0000-69-5044-9268 Group Life	0.00	0.00	3,775.00	0.00	3,775.00
8840-2-0000-69-5045-9260 Workers' Compensation	0.00	0.00	60,963.00	(60,963.00)	0.00
Total Employee Pension and Benefit	1,421,269.33	1,120,533.76	1,299,115.16	1,571,781.69	5,412,699.94
Regulatory Expenses :					
8840-2-0000-69-5610-9280 Regulatory commission expenses	202,326.46	170,410.50	199,387.23	199,387.23	771,511.42
Total Regulatory Expenses	202,326.46	170,410.50	199,387.23	199,387.23	771,511.42
Rents :					
8840-2-0000-69-5110-9310 Rents	1,190.00	1,619.50	190.00	0.00	2,999.50
Total Rents	1,190.00	1,619.50	190.00	0.00	2,999.50
Intercompany Rent :					
8840-2-0000-69-6125-9310 Rental Expense - Intercompany	35,184.00	35,184.00	35,184.00	35,184.00	140,736.00
Total Intercompany Rent	35,184.00	35,184.00	35,184.00	35,184.00	140,736.00
Maintenance :					
8840-2-0000-69-7100-9320 Maintenance of general plant-Gas	48,790.09	33,080.78	41,504.79	41,906.91	165,282.57
Total Maintenance	48,790.09	33,080.78	41,504.79	41,906.91	165,282.57
Franchise Requirements	0.00	0.00	0.00	0.00	0.00
Other Admin Expenses :					
8840-2-0000-69-5131-9212 Utilities	10,129.40	15,501.24	18,521.75	13,053.10	57,205.49
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	(937,729.11)	(1,384,262.17)	(1,449,815.96)	(1,539,599.78)	(5,311,407.02)
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	(51,133.21)	(66,601.54)	(92,943.33)	(110,031.70)	(320,709.78)
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	(57,101.09)	(57,455.16)	(32,411.81)	(30,514.51)	(177,482.57)
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	(83,017.69)	(53,420.93)	(46,113.43)	(54,359.11)	(236,911.16)
8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized	(5,993.67)	(12,644.85)	(15,998.80)	(15,705.41)	(50,342.73)
8840-2-0000-69-5200-9230 Outsided services employed - other	12,158.76	33,105.27	(10,753.07)	18,175.10	52,686.06
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	237,889.21	317,150.20	442,587.26	523,960.49	1,521,587.16
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	271,909.93	273,595.99	154,341.96	145,307.21	845,155.09
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	354,799.59	254,385.38	219,587.77	258,852.89	1,087,625.63
8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation	92,010.44	60,213.59	76,184.72	74,787.65	303,196.40
8840-2-0000-69-5615-9302 Miscellaneous general expenses	(13,648.97)	(31,549.33)	(37,110.82)	(33,689.26)	(115,998.38)
8840-2-9800-69-5131-9211 Travel-IT	2,295.88	1,061.22	0.00	431.65	3,788.75
8840-2-9800-69-5131-9212 Utilities - IT	2,249.12	4,446.18	3,661.12	2,998.96	13,355.38
8840-2-9800-69-5131-9213 Communications - IT	0.00	0.00	0.00	5,569.05	5,569.05
8840-2-9800-69-5200-9230 Outsided services-IT	2,199.43	28,269.66	3,328.09	39,057.22	72,854.40
8840-2-9801-69-5200-9230 Outside Services - Transition	0.00	199.84	0.00	0.00	199.84
8840-2-9810-69-5131-9211 Travel-HR	0.00	0.00	471.59	0.00	471.59
8840-2-9810-69-5131-9212 Utilities - HR	5,247.95	6,080.70	7,236.20	6,997.58	25,562.43
8840-2-9810-69-5200-9230 Outsided services-HR	5,698.66	3,677.37	7,499.48	43,217.71	60,093.22
8840-2-9812-69-5200-9230 Outside Services - Traning&Dev LU HO	0.00	0.00	1,476.25	0.00	1,476.25
8840-2-9815-69-5131-9211 Travel-EHSS	0.00	96.51	356.03	1,146.18	1,598.72
8840-2-9815-69-5131-9212 Utilities - EHSS	2,998.83	3,474.68	4,134.99	3,998.62	14,607.12
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	0.00	0.00	0.00	0.00	0.00
8840-2-9820-69-5131-9211 Travel-Finance	257.89	941.01	0.00	5,224.91	6,423.81
8840-2-9820-69-5131-9212 Utilities - Finance	13,494.75	15,262.16	15,506.24	14,994.80	59,257.95
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	10,538.02	7,500.00	11,547.37	24,164.32	53,749.71
8840-2-9823-69-5131-9212 Utilities - Legal	2,249.12	2,481.37	2,067.50	1,999.30	8,797.29
8840-2-9823-69-5200-9230 Outsided services-Legal	29,624.18	(13,650.38)	21,437.38	14,324.97	51,736.15
8840-2-9825-69-5131-9211 Travel - Procurement	0.00	0.00	14.36	144.86	159.22
8840-2-9825-69-5131-9212 Utilities - Procurement	2,249.12	2,606.01	3,101.26	2,998.96	10,955.35
8840-2-9825-69-5200-9230 Outsided services-Purchasing	2,216.75	0.00	0.00	0.00	2,216.75
8840-2-9830-69-5131-9211 Travel-Regulatory	516.11	899.95	0.00	2,338.38	3,754.44
8840-2-9830-69-5131-9212 Utilities - Regulatory	3,748.54	4,343.35	5,168.74	4,998.28	18,258.91
8840-2-9830-69-5200-9230 Outsided services-Regulatory	4,386.48	0.00	3,870.76	11,389.07	19,646.31
8840-2-9835-69-5131-9211 Travel - Energy Procurement	178.89	0.00	0.00	0.00	178.89
8840-2-9835-69-5131-9212 Utilities - Energy Procurement	10,495.92	12,535.33	17,573.72	16,994.10	57,599.07

Income Statement by Quarter

8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	11,502.94	41,159.57	102,823.45	105,334.00	260,819.96
8840-2-9850-69-5131-9211 Travel-Operations	416.77	934.09	3,673.74	6,662.16	11,686.76
8840-2-9850-69-5200-9230 Outsided services-Operations	15,960.88	3,790.72	3,331.65	3,613.94	26,697.19
8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development	2,249.12	2,356.72	1,033.75	999.66	6,639.25
8840-2-9865-69-5131-9211 Travel-Customer Service	0.00	0.00	0.00	2,527.42	2,527.42
8840-2-9865-69-5200-9230 Outsided services-Customer service	1,870.66	4,553.29	0.00	9,012.96	15,436.91
Total Other Admin Expenses	(37,080.40)	(518,962.96)	(554,610.09)	(418,624.27)	(1,529,277.72)
Total Administrative Expenses	2,833,998.08	2,318,444.40	2,640,590.96	2,885,133.00	10,678,166.44
Income and Non Income Tax					
Federal Unemployment:					
8840-2-0000-69-5040-4080 Social Security Taxes	308,560.16	346,689.37	342,374.38	303,430.16	1,301,054.07
8840-2-0000-69-5041-4080 Federal Unemployment taxes	9,059.86	6,762.17	(72.36)	(3,972.43)	11,777.24
8840-2-0000-69-5042-4080 Medicare	72,410.91	81,822.99	70,302.32	74,172.39	298,708.61
Total Federal Unemployment	390,030.93	435,274.53	412,604.34	373,630.12	1,611,539.92
Company FICA	0.00	0.00	0.00	0.00	0.00
State Unemployment:					
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	20,317.64	36,760.82	20,939.96	12,325.90	90,344.32
Total State Unemployment	20,317.64	36,760.82	20,939.96	12,325.90	90,344.32
Municipal, Property & Franchise Tax:					
8840-2-0000-69-5680-4080 Property taxes	2,060,000.01	1,899,819.51	2,000,000.01	1,826,882.20	7,786,701.73
Total Municipal, Property & Franchise Tax	2,060,000.01	1,899,819.51	2,000,000.01	1,826,882.20	7,786,701.73
Total Taxes	2,470,348.58	2,371,854.86	2,433,544.31	2,212,838.22	9,488,585.97
Total Expenses	11,400,832.76	9,478,951.57	9,546,656.15	9,096,404.34	39,522,844.82
EBITDA Before Corporate Allocations	16,951,570.16	7,563,361.76	1,577,223.74	9,483,734.96	35,575,890.62
Corporate Allocations					
LU Corporate Labor:					
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	(11,041.12)	(13,085.42)	(8,952.56)	(13,558.02)	(46,637.12)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	24,091.29	31,241.81	30,081.73	34,488.39	119,903.22
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	4,901.69	2,081.71	0.00	4,131.94	11,115.34
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	21,780.74	27,764.00	11,890.68	20,676.33	82,111.75
8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice	1,803.01	1,224.03	658.86	5,265.35	8,951.25
Total LU Corporate Labor	41,535.61	49,226.13	33,678.71	51,003.99	175,444.44
LU Allocations					
LABS Labor:					
8840-2-0000-69-5010-9224 LABS Labour Capitil	(19,241.74)	(24,826.66)	(17,710.67)	(18,068.89)	(79,847.96)
Total LABS Labor	(19,241.74)	(24,826.66)	(17,710.67)	(18,068.89)	(79,847.96)
LABS Allocations					
APUC/APCO Corporate Labor:					
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	(55.96)	(9,081.82)	(13,846.25)	(23,726.28)	(46,710.31)
8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice	266.48	43,246.77	65,934.53	112,982.33	222,430.11
Total APUC/APCO Corporate Labor	210.52	34,164.95	52,088.28	89,256.05	175,719.80
APUC/APCO Allocations					
Total Corporate Allocations	22,504.39	58,564.42	68,056.32	122,191.15	271,316.28
EBITDA After Corporate Allocations	16,929,065.77	7,504,797.34	1,509,167.42	9,361,543.81	35,304,574.34
Depreciation & Amortization Expense					
Depreciation Expense :					
8840-2-0000-80-8610-4030 Depreciation Exp	2,502,054.13	2,634,584.91	2,656,523.88	2,980,037.03	10,773,199.95
8840-2-0000-80-8665-6670 Asset Write Down Expense	0.00	0.00	628,876.72	(628,876.72)	0.00
Total Depreciation Expense	2,502,054.13	2,634,584.91	3,285,400.60	2,351,160.31	10,773,199.95
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost:					
8840-2-0000-80-8610-4050 Amortization-Intangibles	771,883.96	429,546.66	438,889.95	442,101.90	2,082,422.47
Total Amort of Intangibles-Cost	771,883.96	429,546.66	438,889.95	442,101.90	2,082,422.47
Amortization-Regulatory Debits:					
8840-2-0000-80-8640-4073 Regulatory - debits	102,300.00	102,300.00	102,300.00	102,300.00	409,200.00
8840-2-0000-80-8641-4074 Amortization of Regulatory Assets	458,765.78	212,863.21	99,067.79	340,075.23	1,110,772.01
8840-2-0000-80-8665-4265 Regulatory Asset Write Down	0.00	0.00	0.00	628,876.72	628,876.72
Total Amortization-Regulatory Debits	561,065.78	315,163.21	201,367.79	1,071,251.95	2,148,848.73
Acquisition Costs	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	3,835,003.87	3,378,294.78	3,925,658.34	3,864,514.16	15,004,471.15
NET OPERATING INCOME	13,094,061.90	4,125,502.56	(2,416,490.92)	5,497,029.65	20,300,103.19
Other Income & Deductions					

Income Statement by Quarter

Allowable Funds used during Construction :					
8840-2-0000-40-4700-4191 Allow for other funds used during construction	96,893.43	45,598.34	53,471.12	63,483.93	259,446.82
Total Allowable Funds used during Construction	96,893.43	45,598.34	53,471.12	63,483.93	259,446.82
Interest & Dividends Income :					
8840-2-0000-40-4420-4190 Interest income	44,712.32	43,013.60	36,818.19	35,042.21	159,586.32
Total Interest & Dividends Income	44,712.32	43,013.60	36,818.19	35,042.21	159,586.32
Rental Income	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions :					
8840-2-0000-75-7450-4261 Donations	0.00	(140.00)	(600.00)	0.00	(740.00)
8840-2-0000-75-7450-4263 Penalties	(28,561.88)	(1,500.00)	(3,739.75)	(1,000.00)	(34,801.63)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(27,513.62)	(6,237.16)	(5,643.14)	(8,841.18)	(48,235.10)
8840-2-0000-75-7450-4265 Other deductions	0.00	(1,700.00)	0.00	0.00	(1,700.00)
Total Other Income & Deductions	(56,075.50)	(9,577.16)	(9,982.89)	(9,841.18)	(85,476.73)
Total Other Income & Deductions	85,530.25	79,034.78	80,306.42	88,684.96	333,556.41
Income Before Interest Charges	13,179,592.15	4,204,537.34	(2,336,184.50)	5,585,714.61	20,633,659.60
Interest Charges					
Interest on Long Term Debt :					
8840-2-0000-80-8543-4300 Interest on debt to associated companies	995,704.56	995,704.56	995,704.56	995,704.56	3,982,818.24
Total Interest on Long Term Debt	995,704.56	995,704.56	995,704.56	995,704.56	3,982,818.24
Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00
Other Interest Charges :					
8840-2-0000-80-8550-4310 Other Interest Expense	(244,623.84)	250,393.54	(30,785.44)	(69,728.35)	(94,744.09)
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	0.00	0.00	235.39	0.00	235.39
8840-2-0000-80-8550-4320 AFUDC - borrowed	(36,364.93)	(17,079.93)	(20,027.44)	(23,777.49)	(97,249.79)
Total Other Interest Charges	(280,988.77)	233,313.61	(50,577.49)	(93,505.84)	(191,758.49)
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00
Total Interest Charges	714,715.79	1,229,018.17	945,127.07	902,198.72	3,791,059.75
Income Taxes					
State Income Tax :					
8840-2-0000-80-8720-4090 State Income Tax	56,000.00	233,003.14	(114,003.14)	(339,500.00)	(164,500.00)
Total State Income Tax	56,000.00	233,003.14	(114,003.14)	(339,500.00)	(164,500.00)
Deferred Federal and State Tax :					
8840-2-0000-80-8760-4101 Def SIT Expense-Debit	695,856.05	0.00	(14,361.12)	243,074.39	924,569.32
8840-2-0000-80-8760-4104 Def FIT Expense-Debit	4,217,309.38	0.00	(87,037.09)	1,453,057.26	5,583,329.55
Total Deferred Federal and State Tax	4,913,165.43	0.00	(101,398.21)	1,696,131.65	6,507,898.87
Federal Income Taxes :					
8840-2-0000-80-8710-4090 Federal Income Tax	0.00	987,897.83	(987,897.83)	20,120.90	20,120.90
Total Federal Income Taxes	0.00	987,897.83	(987,897.83)	20,120.90	20,120.90
Total Income Taxes	4,969,165.43	1,220,900.97	(1,203,299.18)	1,376,752.55	6,363,519.77
NET INCOME / (LOSS)	7,495,710.93	1,754,618.20	(2,078,012.39)	3,306,763.34	10,479,080.08

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

Please see attached Puc 1604.01(a)(21)(a) and Puc 1604.01(a)(21)(b).

Qtrly Sales Volumes - 2014

Category	Tariff Code	Qtr 1 Therms	Qtr 2 Therms	Qtr 3 Therms	Qtr 4 Therms	2014 Therms
Commercial	40-GC41	11,446,034	5,023,661	861,626	3,761,101	21,092,422
Commercial	40-GC41F	518,114	213,081	103	4,769	736,067
Commercial	40-GC42	16,229,506	8,242,383	1,795,830	6,277,105	32,544,825
Commercial	40-GC42F	281,723	129,937	0	1,584	413,244
Commercial	40-GC43	4,561,209	2,482,864	1,881,702	2,266,106	11,191,881
Commercial	40-GC43F	0	0	0	0	0
Commercial	40-GC51	1,517,443	1,063,331	595,827	869,846	4,046,447
Commercial	40-GC51F	58,466	27,129	0	103	85,698
Commercial	40-GC52	2,571,664	2,135,580	1,320,917	1,763,380	7,791,541
Commercial	40-GC52F	19,941	11,850	0	0	31,791
Commercial	40-GC53	2,989,437	1,934,149	2,433,595	2,312,224	9,669,404
Commercial	40-GC53F	0	0	0	0	0
Commercial	40-GC54	4,058,070	2,785,157	6,368,756	5,372,175	18,584,158
Residential	40-GR1	410,943	259,928	110,579	143,681	925,132
Residential	40-GR1F	37,703	17,414	7	6,783	61,907
Residential	40-GR3	25,963,347	11,697,559	3,144,082	9,558,436	50,363,423
Residential	40-GR3F	3,638,625	1,385,539	394	1,329,454	6,354,012
Residential	40-GR4	92,478	51,369	22,515	90,181	256,544
Residential	40-GR4F	22,407	8,542	0	13,598	44,547
Residential	40-GR4FA	1,554,520	1,276,006	215,673	536,747	3,582,946
Residential	40-GR4FAF	260,556	133,571	19	81,618	475,764
TOTAL		76,232,185	38,879,050	18,751,626	34,388,892	168,251,753
RESIDENTIAL		31,980,578	14,829,929	3,493,270	11,760,499	62,064,276
COMMERCIAL		44,251,607	24,049,121	15,258,356	22,628,393	106,187,477

Qtrly Sales Volumes - 2015

Category	Tariff Code	Qtr 1 Therms	Qtr 2 Therms	Qtr 3 Therms	Qtr 4 Therms	2015 Therms
Commercial	40-GC41	13,366,139	4,825,919	1,099,495	3,590,354	22,881,906
Commercial	40-GC41F	(930)	(1,075)	0	0	(2,005)
Commercial	40-GC42	18,705,212	7,197,035	2,243,769	6,183,417	34,329,432
Commercial	40-GC42F	(1,537)	0	0	0	(1,537)
Commercial	40-GC43	4,907,122	2,921,899	1,035,723	2,051,618	10,916,363
Commercial	40-GC43F	0	0	0	0	0
Commercial	40-GC51	1,760,593	926,220	597,102	802,637	4,086,551
Commercial	40-GC51F	(103)	0	0	0	(103)
Commercial	40-GC52	2,999,077	1,917,639	1,324,835	1,709,568	7,951,120
Commercial	40-GC52F	0	0	0	0	0
Commercial	40-GC53	3,889,587	2,830,701	2,169,064	2,346,983	11,236,335
Commercial	40-GC53F	0	0	0	0	0
Commercial	40-GC54	3,474,782	3,880,913	5,151,948	5,294,327	17,801,970
Residential	40-GR1	264,854	167,507	98,130	136,930	667,421
Residential	40-GR1F	25,063	11,419	(231)	6,300	42,551
Residential	40-GR3	25,649,617	10,368,079	3,344,503	9,272,531	48,634,730
Residential	40-GR3F	5,465,156	1,670,267	(5,248)	777,989	7,908,164
Residential	40-GR4	195,086	92,053	71,562	61,564	420,265
Residential	40-GR4F	50,402	17,949	8,054	5,834	82,239
Residential	40-GR4FA	1,941,601	1,154,116	255,151	557,008	3,907,875
Residential	40-GR4FAF	427,614	189,932	4,935	64,600	687,082
	TOTAL	83,119,333	38,170,574	17,398,792	32,861,661	171,550,360
	RESIDENTIAL	34,019,392	13,671,323	3,776,855	10,882,757	62,350,328
	COMMERCIAL	49,099,941	24,499,251	13,621,937	21,978,904	109,200,032

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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.

The Company has an outstanding long-term debt issuance with Liberty Utilities Co. that matures in December 2017. The Company will be making a filing later in 2017 to either replace or extend that issuance at terms based on then-current market conditions.

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

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	8840-1747	Growth New Main	\$ 2,661,540	\$ 1,600,000
LU CapEx - Growth	8840-1748	New Reinforcement Main for Growth	\$ 2,873,330	\$ 2,000,000
LU CapEx - Growth	8840-1749	Growth Fitting	\$ 350,000	\$ 350,000
LU CapEx - Growth	8840-1750	New Service Residential	\$ 4,581,850	\$ 3,600,000
LU CapEx - Growth	8840-1751	New Service Comm/Industrial	\$ 2,773,667	\$ 900,000
LU CapEx - Growth	8840-1752	Install Main 60psig on McElwain St, MMK	\$ 275,000	\$ -
LU CapEx - Growth	8840-1753	Install Main on Varney and Worthely and Rockland	\$ 350,000	\$ -
LU CapEx - Growth	TBD	Install Main @ Hooksett TS outlet	\$ -	\$ 350,000
LU CapEx - Growth	TBD	Install Main HDPE on E Main St, TIL @ #40 E Main St	\$ -	\$ 500,000
LU CapEx - Growth	8840-1754	Marketing & Sales	\$ 150,000	\$ 150,000
LU CapEx - Growth	8840-1761	Windham Pelham	\$ 4,724,223	\$ -
LU CapEx - Growth	8840-1760	Hanover-Lebanon Franchise Expansion	\$ 300,000	\$ 12,000,000
LU CapEx - Improvement	8840-1721	Install Security Equipment - EN Facilities	\$ 125,000	\$ 150,000
LU CapEx - Improvement	TBD	Northeast Expansion		\$ 200,000
LU CapEx - Improvement	8840-1722	Inactive Service Program	\$ 75,000	\$ 100,000
LU CapEx - Improvement	8840-1723	Main & Service Replacement City/State Construction	\$ 5,200,000	\$ 5,310,000
LU CapEx - Improvement	8840-1725	Service Replacement Fitting City/State Construction	\$ 60,000	\$ 60,000
LU CapEx - Improvement	8840-1726	LNG/LPG Capital Improvements	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1727	Facility Improvements & Additions - Various	\$ 100,000	\$ 100,000
LU CapEx - Improvement	8840-1728	Upgrade Hi Line - Concord to Tilton Phase 2	\$ 350,000	\$ 1,000,000
LU CapEx - Improvement	8840-1729	Pre-Code Stee Pipe Protection Program	\$ 175,000	\$ 325,000
LU CapEx - Improvement	8840-1730	IT - Software, Equipment & Infrastructure	\$ 50,000	\$ 100,000
LU CapEx - Improvement	8840-1731	Gas System Planning & Reliability	\$ 500,000	\$ 500,000
LU CapEx - Improvement	8840-1732	Gas System Control & Regulation	\$ 300,000	\$ 325,000
LU CapEx - Improvement	8840-1733	Facility Improvements & Additions - Manchester	\$ 200,000	\$ 200,000
LU CapEx - Improvement	8840-1734	Facility Improvements & Additions - Nashua	\$ 100,000	\$ 50,000
LU CapEx - Improvement	8840-1735	Facility Improvements & Additions - Tilton	\$ 200,384	\$ 400,000
LU CapEx - Improvement	8840-1736	Facility Improvements & Additions - Londonderry	\$ 75,000	\$ 75,000
LU CapEx - Improvement	8840-1737	Facility Improvements & Additions - Concord	\$ 60,000	\$ 15,000
LU CapEx - Improvement	8840-1738	IT Systems Allocations - Corporate	\$ 750,000	\$ 750,000
LU CapEx - Improvement	8840-1739	Dresser Coupling Replacement Program	\$ 300,000	\$ 300,000
LU CapEx - Improvement	8840-1740	ERP Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	8840-1741	EAM Foundation Year	\$ 536,463	\$ -
LU CapEx - Improvement	TBD	CIS Foundation Year	\$ -	\$ 1,954,788
LU CapEx - Improvement	8840-1742	GIS Gas Upgrade	\$ 118,544	\$ -
LU CapEx - Improvement	8840-1743	GIS - One Graphic Card	\$ 15,440	\$ -
LU CapEx - Improvement	8840-1744	GIS Marketing Enhancement	\$ 51,177	\$ -
LU CapEx - Improvement	8840-1745	Mobiletech Enhancements	\$ 37,054	\$ -
LU CapEx - Improvement	8840-1746	Concord Office	\$ 500,000	\$ -
LU CapEx - Improvement	8840-1755	Motorized Gate for Concord Plant	\$ 55,000	\$ -
LU CapEx - Improvement	8840-1756	Nashua Meter Building Repointing	\$ 150,000	\$ -
LU CapEx - Improvement	8840-1757	CNG Fast Fill Station for Manchester and Tilton Yards	\$ 1,920,000	\$ -
LU CapEx - Improvement	8840-1758	Manchester Solar Install	\$ 190,000	\$ -
LU CapEx - Improvement	8840-1759	Paving Manchester Yard	\$ 900,000	\$ -
LU CapEx - Improvement	TBD	Paving Nashua Yard	\$ -	\$ 600,000
LU CapEx - Improvement	8840-1762	Tilton Office Refresh	\$ 600,000	\$ -
LU CapEx - Improvement	8840-1763	Manchester Kitchen Refresh	\$ 35,000	\$ -
LU CapEx - Improvement	8840-1764	Supplemental AC for Londonderry (Dispatch/Training Rms)	\$ 21,000	\$ -
LU CapEx - Improvement	8840-1765	Tilton Yard Shelving Replacement	\$ 8,662	\$ -
LU CapEx - Improvement	8840-1766	Chestnut Street, Nashua Regulator Station Replacement	\$ 325,000	\$ -
LU CapEx - Improvement	8840-1769	Laconia Phase II	\$ 850,000	\$ -
LU CapEx - Improvement	8840-1770	Daniel Webster Highway	\$ 650,000	\$ -
LU CapEx - Improvement	8840-C18800	Upgrade Hi Line - Concord to Tilton Phase 1	\$ 700,000	\$ -
LU CapEx - Replenishment	8840-1701	Reserve for Unidentified Mandated/Growth Projects	\$ 3,139,334	\$ 8,574,000
LU CapEx - Replenishment	8840-1702	Meter Protection Program	\$ 50,000	\$ 100,000
LU CapEx - Replenishment	8840-1703	Cathodic Protection Program	\$ 750,000	\$ 775,000
LU CapEx - Replenishment	8840-1704	Replacement Services Random (Non Leaks)	\$ 490,000	\$ 500,000
LU CapEx - Replenishment	8840-1705	Replacement Services Random (Due to Leaks)	\$ 300,000	\$ 310,000
LU CapEx - Replenishment	8840-1706	Meter Work Project (Changes)	\$ 150,000	\$ 200,000
LU CapEx - Replenishment	8840-1707	Meter Work Project (Meter Purchases)	\$ 1,300,000	\$ 1,339,000
LU CapEx - Replenishment	8840-1708	Corrosion & Miscellaneous Fitting	\$ 100,000	\$ 100,000
LU CapEx - Replenishment	8840-1709	Valve Installation/Replacement	\$ 50,000	\$ 50,000
LU CapEx - Replenishment	8840-1710	Leak Repairs	\$ 250,000	\$ 250,000
LU CapEx - Replenishment	8840-1711	Main & Service Replacement LPP	\$ 17,300,000	\$ 17,819,000
LU CapEx - Replenishment	8840-1713	Main Replacement Fitting LPP	\$ 200,000	\$ 200,000
LU CapEx - Replenishment	8840-1714	K Meter Replacement Program	\$ 100,000	\$ 1,300,000
LU CapEx - Replenishment	8840-1715	Aldyl-A Replacement Program	\$ 550,000	\$ 500,000
LU CapEx - Replenishment	8840-1716	Main Replacement Reactive	\$ 100,000	\$ 200,000
LU CapEx - Replenishment	8840-1717	Dispatch and Control Center	\$ 10,000	\$ 10,000
LU CapEx - Replenishment	8840-1718	Purchase Misc Capital Equipment & Tools	\$ 175,000	\$ 200,000
LU CapEx - Replenishment	8840-1719	Transportation Fleet and Equipment Purchases	\$ 1,978,000	\$ 500,000
LU CapEx - Replenishment	8840-1720	SCADA Capital Improvements	\$ 10,000	\$ 5,000
LU CapEx - Replenishment	8840-1767	Replace Mueller Stopping Equipment w/ TD Williamson	\$ 500,000	\$ -
			\$ 63,462,130	\$ 66,996,788

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

Please see attached Puc 1604.01(a)(24).

Due to LU Co		
Short term debt from Intercompany		
Month	Net Activity	Ending Balance
Beginning Balance		(48,923,616.04)
1/31/2016	(840,492.43)	(49,764,108.47)
2/28/2016	(2,331,901.52)	(52,096,009.99)
3/31/2016	(531,901.52)	(52,627,911.51)
4/30/2016	3,468,098.48	(49,159,813.03)
5/31/2016	4,668,098.48	(44,491,714.55)
6/30/2016	(1,331,901.52)	(45,823,616.07)
7/31/2016	(4,340,492.43)	(50,164,108.50)
8/31/2016	(3,831,901.52)	(53,996,010.02)
9/30/2016	(2,931,901.52)	(56,927,911.54)
10/31/2016	(4,831,901.52)	(61,759,813.06)
11/30/2016	(3,531,901.52)	(65,291,714.58)
12/31/2016	(6,831,901.52)	(72,123,616.10)
Total Account Change 2016	<u>(23,200,000.06)</u>	
Ending Balance 2016		<u>(72,123,616.10)</u>

The vast majority of the short-term borrowing indicated above pertains to gas purchases.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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:

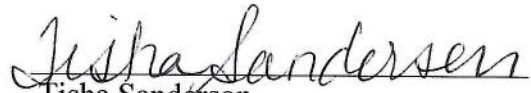
Please see attached Puc 1604.01(a)(25)(a) for the required certification and Puc 1604.01(a)(25)(b) for details of the expenses.

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 to the parent company.

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

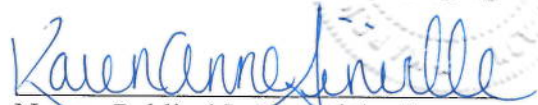

Tisha Sanderson
Director, Finance
Liberty Utilities – East

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

ENERGYNORTH YEAR 2016		Vendor ID				
FERC Account No.	Account Name	8810-APUC(1)	8810-LIBCAN (2)	881-LIBUS (3)	8810-LUSC (4)	Total
107	CWIP		\$ 2,261,808			\$ 2,261,807.63
165	Prepayments		\$ 433,944			\$ 433,943.58
182	Regulatory Asset		\$ 250			\$ 250.04
426	Penalties		63			\$ 62.65
431	Other Interest Expenses			6,205		\$ 6,204.54
880	Other Expenses		9,045			\$ 9,045.17
887	Maintenance of Mains		2,851			\$ 2,850.69
903	Customer Records & Collection Expense		696,634			\$ 696,634.36
912	Demonstration and Selling Expense		1,000		45,989	\$ 46,989.02
916	Misc Sales Expenses		692			\$ 692.36
920	A & G Salaries	670,576	842,836			\$ 1,513,411.66
921	Office Supplies & Expense	20,615	158,874			\$ 179,489.39
923	Outside Services Employed	1,131,650	3,174,199		37,166	\$ 4,343,015.54
925	Injuries and Damages		6,572			\$ 6,572.25
926	Employee Pension & Benefits		176			\$ 176.13
930	Misc General Expense		3,625			\$ 3,625.00
Total		\$ 1,822,841	\$ 7,592,569	\$ 6,205	\$ 83,155	\$ 9,504,770

- (1) 8810-APUC = Algonquin Power and Utilities Company
(2) 8810-LIBCAN = Liberty Utilities Canada
(3) 881-LIBUS = Liberty US
(4) 8810-LUSC = Liberty Utilities Service Corp.

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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.

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