

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Docket No. DG 20-105  
Distribution Service Rate Case

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

**TABLE OF CONTENTS**

| Tab<br>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: <ul style="list-style-type: none"> <li>a. For the first and last month of the test year;</li> <li>b. For the entire test year; and</li> <li>c. For the 12 months or 5 quarters prior to the test year;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                           |
| 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: <ul style="list-style-type: none"> <li>a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;</li> <li>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</li> <li>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;</li> </ul> |
| 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: <ul style="list-style-type: none"> <li>a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and</li> <li>b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;</li> </ul>                                                                                                                                                                                   |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Docket No. DG 20-105  
Distribution Service Rate Case

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

**TABLE OF CONTENTS**

| Tab<br>Number | Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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: <ul style="list-style-type: none"><li>a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and</li><li>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;</li></ul> |
| 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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Docket No. DG 20-105  
Distribution Service Rate Case

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

**TABLE OF CONTENTS**

| Tab<br>Number | Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16            | (16) Lists of the amount of voting stock of the utility categorized as follows: <ul style="list-style-type: none"><li>a. Owned by an officer or director individually;</li><li>b. Owned by the spouse or minor child of an officer or director; or</li><li>c. Controlled by the officer or director directly or indirectly;</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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: <ul style="list-style-type: none"><li>a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;</li><li>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</li><li>c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;</li><li>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.</li></ul> |
| 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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
Docket No. DG 20-105  
Distribution Service Rate Case

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

**TABLE OF CONTENTS**

| Tab<br>Number | Requirement                                                                                                                                                                                           |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.                                                                                                                 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

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

RESPONSE:

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

| Energy North | Energy North |
|--------------|--------------|
| 2019         | 2019         |
| January      | December     |

## Assets

### Net Utility Plant

Property, plant and equipment:

|                                                                             |                |                |
|-----------------------------------------------------------------------------|----------------|----------------|
| 8840-2-0000-10-1615-1060 Plant in Service-not classified                    | 32,909,121.16  | 45,597,115.13  |
| 8843-2-0000-10-1615-1060 Plant in Service-not classified                    | 112,628.70     | 1,543,169.20   |
| 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         | 6,834,636.11   | 2,710,467.96   |
| 8843-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges         | 759,485.79     | 902,975.29     |
| 8840-2-0000-10-1615-3020 Franchise and Consents                             | 250,950.29     | 250,950.29     |
| 8840-2-0000-10-1615-3040 PRD-Land & Land Rights                             | 419,474.68     | 0.00           |
| 8840-2-0000-10-1615-3050 PRD-Structures&Improvements                        | 1,982,424.60   | 2,013,922.91   |
| 8840-2-0000-10-1615-3110 PRD-Structures&Improvements                        | 258,481.12     | 258,481.12     |
| 8840-2-0000-10-1615-3190 PRD-Gas Mixing Equipment                           | 0.00           | 27,424.85      |
| 8843-2-0000-10-1615-3190 Property, Plant and Equipment                      | 336,984.06     | 340,919.69     |
| 8840-2-0000-10-1615-3200 PRD-PROD Other Equipment                           | 2,649,421.57   | 2,649,421.57   |
| 8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP                               | 8,777,305.58   | 8,756,555.34   |
| 8840-2-0000-10-1615-3610 Strucutures and Improvements                       | 96,979.56      | 96,979.56      |
| 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                          | 252,675.17     | 252,675.17     |
| 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                        | 240,808,302.56 | 239,677,360.82 |
| 8840-2-0000-10-1615-3690 T&D-M&R Station Equipment                          | 4,935,263.58   | 4,935,263.58   |
| 8840-2-0000-10-1615-3750 Dist-Structures and improvements                   | 0.00           | 1,590,024.37   |
| 8840-2-0000-10-1615-3760 Dist-Mains                                         | 31,237,811.34  | 58,970,018.88  |
| 8843-2-0000-10-1615-3760 T&D-Mains-STL                                      | 117,643.28     | 117,662.02     |
| 8843-2-0000-10-1615-3761 T&D-Mains-OTH                                      | 288.41         | 288.41         |
| 8843-2-0000-10-1615-3762 T&D-MainsPLST                                      | 2,783,066.19   | 3,088,363.03   |
| 8843-2-0000-10-1615-3763 T&D-Mains-CI                                       | 6,137.22       | 6,137.22       |
| 8843-2-0000-10-1615-3764 T&D-Mains-Valve >4"                                | 7,061.25       | 7,061.25       |
| 8840-2-0000-10-1615-3770 Dist-Compressor station equipment                  | 0.00           | 2,246,185.55   |
| 8840-2-0000-10-1615-3780 Dist-Measuring and regulating station equipment-Ge | 329,575.51     | 1,296,036.16   |
| 8843-2-0000-10-1615-3780 T&D-M&R Equipment                                  | 13,984.00      | 13,984.00      |
| 8840-2-0000-10-1615-3790 Dist-Measuring and regulating station equipment-Ci | 0.00           | 3,420,141.59   |
| 8840-2-0000-10-1615-3800 Services                                           | 161,286,947.74 | 170,228,087.46 |
| 8843-2-0000-10-1615-3800 T&D-Gas Services-STL                               | 16,263.46      | 16,263.46      |
| 8840-2-0000-10-1615-3801 Services - Stub                                    | 847,855.03     | 978,067.84     |
| 8843-2-0000-10-1615-3801 T&D-Gas Services-OTH                               | 39,913.38      | 39,913.38      |
| 8843-2-0000-10-1615-3802 T&D-Gas Services-PLST                              | 757,753.33     | 911,218.57     |
| 8840-2-0000-10-1615-3810 Meters                                             | 13,348,159.38  | 13,140,660.25  |
| 8843-2-0000-10-1615-3810 T&D-Gas Meters                                     | 98,373.74      | 98,373.74      |
| 8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT                        | 196,477.45     | 196,477.45     |
| 8843-2-0000-10-1615-3811 T&D-Gas Meters-Instrument                          | 80,044.44      | 80,044.44      |
| 8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS                              | 5,972,351.87   | 5,944,551.04   |
| 8843-2-0000-10-1615-3812 T&D-Gas Meters-ERTS                                | 100,801.81     | 100,801.81     |
| 8840-2-0000-10-1615-3820 Meters Installations                               | 18,597,177.04  | 18,597,177.04  |
| 8840-2-0000-10-1615-3850 Indust meas and reg station equip                  | 0.00           | 53,374.93      |
| 8840-2-0000-10-1615-3870 Other Equipment                                    | 943,673.80     | 968,109.21     |
| 8843-2-0000-10-1615-3870 T&D-Other Equipment                                | 78,264.00      | 78,264.00      |

|                                                               | Energy North<br>2019<br>January | Energy North<br>2019<br>December |
|---------------------------------------------------------------|---------------------------------|----------------------------------|
| 8840-2-0000-10-1615-3900 General Structures & Improvmnt       | 17,980,083.24                   | 20,422,065.86                    |
| 8843-2-0000-10-1615-3900 GEN-Structure Improvements           | 15,489.37                       | 131,842.30                       |
| 8843-2-0000-10-1615-3901 GEN-Structure Improvements-Boiler    | 20,704.62                       | 20,704.62                        |
| 8840-2-0000-10-1615-3910 Office Furniture & Improvement       | 326,594.06                      | 502,892.79                       |
| 8843-2-0000-10-1615-3910 GEN-Office Furniture-Equipment       | 30,652.00                       | 30,652.00                        |
| 8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS          | 846,214.84                      | 846,214.84                       |
| 8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS                 | 794,522.68                      | 838,778.68                       |
| 8843-2-0000-10-1615-3912 GEN-Laptop Computers                 | 39,953.75                       | 39,953.75                        |
| 8840-2-0000-10-1615-3920 Transportation Equipment             | 5,380,958.83                    | 6,483,585.88                     |
| 8843-2-0000-10-1615-3921 GEN-Pass/Trailer                     | 170,840.32                      | 150,780.32                       |
| 8843-2-0000-10-1615-3922 GEN-Service Vans                     | 13,613.05                       | 142,220.30                       |
| 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    | 927,512.37                      | 3,027,062.20                     |
| 8843-2-0000-10-1615-3940 GEN-Tools-Shop-Garage Equip          | 113,530.73                      | 113,530.73                       |
| 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             | 220,164.13                      | 435,266.58                       |
| 8843-2-0000-10-1615-3960 GEN-Power Op Equip<=12,000lb         | 234,024.38                      | 233,224.38                       |
| 8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB         | 177,393.13                      | 177,393.13                       |
| 8840-2-0000-10-1615-3970 Communications Equipment             | 464,698.92                      | 630,190.71                       |
| 8843-2-0000-10-1615-3970 GEN-Communication Equipment          | 42,708.38                       | 42,708.38                        |
| 8840-2-0000-10-1615-3980 Misc. Equipment                      | 463,709.00                      | 463,709.00                       |
| 8843-2-0000-10-1615-3980 GEN-Miscellaneous Equipment          | 22,214.74                       | 22,214.74                        |
| 8840-2-0000-10-1616-1012 Right-of-use asset                   | 0.00                            | 765,967.51                       |
| Total Property, plant and equipment                           | 567,542,671.58                  | 628,735,259.12                   |
| Less: Accum depreciation:                                     |                                 |                                  |
| 8840-2-0000-10-1655-1080 Accum Prov for Depn of Utility Plant | (178,983,936.89)                | (146,891,303.16)                 |
| 8843-2-0000-10-1655-1080 Accum Prov for Depn of Utility Plant | (2,522,296.53)                  | (2,691,934.27)                   |
| 8840-2-0000-10-1655-1081 RWIP Reclass                         | 0.00                            | 0.00                             |
| 8843-2-0000-10-1655-1081 RWIP Reclass                         | 30,037.13                       | 0.00                             |
| 8840-2-0000-10-1655-1220 Accum Depr Non Utility Property      | (133,283.70)                    | (133,283.70)                     |
| Total Less: Accum depreciation                                | (181,609,479.99)                | (149,716,521.13)                 |
| CWIP/Fixed Assets Clearing:                                   |                                 |                                  |
| 8840-2-0000-10-1618-1070 Construction Work In Progress        | 18,492,506.50                   | 21,430,778.74                    |
| 8843-2-0000-10-1618-1070 Construction Work In Progress        | 1,354,124.52                    | 1,088,164.69                     |
| 8840-2-0000-10-1655-1082 RWIP Salvage                         | (114,194.83)                    | 0.00                             |
| 8843-2-0000-10-1655-1082 RWIP Salvage                         | (26,944.32)                     | 0.00                             |
| 8840-2-0000-10-1655-1084 Accum dep cost of removal            | 43,462,302.23                   | (30,696,871.23)                  |
| 8843-2-0000-10-1655-1084 Accum dep cost of removal            | 0.00                            | 6,988.19                         |
| Total CWIP/Fixed Assets Clearing                              | 63,167,794.10                   | (8,170,939.61)                   |
| Net property, plant and equipment                             | 449,100,985.69                  | 470,847,798.38                   |
| Investments and other:                                        |                                 |                                  |
| 8840-2-0000-10-1163-1754 Deferred Bad Debt - Summer           | (233,762.69)                    | (426,777.02)                     |
| 8840-2-0000-10-1163-1755 Deferred Reserve EE                  | (1,714,738.50)                  | 139,499.43                       |
| 8843-2-0000-10-1163-1755 Deferred Reserve EE                  | (7,524.92)                      | 0.00                             |

|                                                                   | Energy North<br>2019<br>January | Energy North<br>2019<br>December |
|-------------------------------------------------------------------|---------------------------------|----------------------------------|
| 8840-2-0000-10-1163-1756 Lost Revenue Energy Efficiency Mechanism | 107,203.50                      | 12,562.59                        |
| 8840-2-0000-10-1163-1757 Deferred NHDAS Special Contract          | 1,404,587.99                    | 1,437,249.91                     |
| 8840-2-0000-10-1169-1756 Deferred RLIAP                           | 422,650.61                      | 371,875.82                       |
| 8843-2-0000-10-1169-1756 Deferred RLIAP                           | (451.16)                        | (1,647.37)                       |
| 8840-2-0000-10-1545-4554 Interco Investment APIC - NH Gas Keene   | 3,047,227.00                    | 3,047,227.00                     |
| 8840-2-0000-10-1936-1000 Deferred Financing - Intercompany        | 407,210.15                      | 380,292.57                       |
| Total Investments and other                                       | 3,432,401.98                    | 4,960,282.93                     |
| Land and Land Rights:                                             |                                 |                                  |
| 8840-2-0000-10-1610-1050 Plant Held For Future Use                | 433,920.35                      | 433,920.35                       |
| 8843-2-0000-10-1610-1050 Plant Held for future use                | 418,384.21                      | 418,384.21                       |
| 8840-2-0000-10-1610-1210 OPI-Land Retained                        | 13,665.00                       | 13,665.00                        |
| 8840-2-0000-10-1610-3040 Manufactured Gas Land & Land Rights      | 0.00                            | 97,504.44                        |
| 8840-2-0000-10-1610-3641 LNG Processing Land & Land Rights        | 0.00                            | 57,315.39                        |
| 8840-2-0000-10-1610-3740 Distribution Land & Land Rights          | 0.00                            | 159,971.87                       |
| 8840-2-0000-10-1610-3890 Land and Land Rights                     | 16,806.09                       | 121,489.07                       |
| Total Land and Land Rights                                        | 882,775.65                      | 1,302,250.33                     |
| Goodwill:                                                         |                                 |                                  |
| 8840-2-0000-10-1910-1141 Goodwill                                 | 28,151,896.45                   | 28,151,896.45                    |
| 8843-2-0000-10-1910-1141 Goodwill                                 | 67,207.28                       | 67,207.28                        |
| Total Goodwill                                                    | 28,219,103.73                   | 28,219,103.73                    |
| Intangibles:                                                      |                                 |                                  |
| 8840-2-0000-10-1647-3030 Misc. Intangible Plant                   | 16,570,518.83                   | 16,959,499.60                    |
| 8843-2-0000-10-1647-3030 Misc. Intangible Plant                   | 2,241.44                        | 99,133.98                        |
| Total Intangibles                                                 | 16,572,760.27                   | 17,058,633.58                    |
| Less: Accum amortization:                                         |                                 |                                  |
| 8840-2-0000-10-1655-1110 Accum Prov for Amort of Utility Plant    | (10,070,195.41)                 | (13,130,002.64)                  |
| 8843-2-0000-10-1655-1110 Accum Prov for Amort of Utility Plant    | (21,534.95)                     | (59,349.60)                      |
| Total Less: Accum amortization                                    | (10,091,730.36)                 | (13,189,352.24)                  |
| Net Intangibles                                                   | 35,582,909.29                   | 33,390,635.40                    |
| Current Assets                                                    |                                 |                                  |
| Cash :                                                            |                                 |                                  |
| 8840-2-0000-10-1010-1300 Cash In Hand                             | 71,715.63                       | 22,212.30                        |
| 8843-2-0000-10-1010-1350 Working Funds                            | 0.00                            | 15.00                            |
| 8840-2-0000-10-1020-1310 Cash - JP Morgan                         | 1,678,384.57                    | 477,944.13                       |
| 8843-2-0000-10-1020-1310 Cash - JP Morgan                         | 6,047.33                        | 8,860.73                         |
| 8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds       | (233,954.75)                    | (307,908.58)                     |
| 8840-2-0000-10-1020-1313 Cash Receipts Misc AR                    | 0.00                            | 0.00                             |
| Total Cash                                                        | 1,522,192.78                    | 201,123.58                       |
| Temporary Cash Investments                                        | 0.00                            | 0.00                             |

|                                                                        | Energy North<br>2019<br>January | Energy North<br>2019<br>December |
|------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Accounts Receivable:                                                   |                                 |                                  |
| 8840-2-0000-10-1101-1420 Customer Accounts Receivable                  | 25,727,783.75                   | 18,211,535.84                    |
| 8843-2-0000-10-1101-1420 Customer Accounts Receivable                  | 314,866.94                      | 177,892.43                       |
| 8840-2-0000-10-1101-1421 Customer AR-Misc Billing                      | 599,121.20                      | 125,422.84                       |
| 8843-2-0000-10-1101-1421 Customer AR-Misc Billing                      | 10,263.05                       | 2,904.73                         |
| 8840-2-0000-10-1101-1427 A/R-Cogsdale clearing                         | (810.62)                        | 0.00                             |
| 8840-2-0000-10-1121-1460 AR Associated Company                         | 14,320.24                       | 10,625.22                        |
| 8840-2-0000-10-1160-1430 Other Accounts Receivable                     | 71,032.50                       | 42,105.00                        |
| 8840-2-0000-10-1160-1439 Other Accounts Receivable - Special Contracts | 55,780.90                       | 68,278.55                        |
| 8840-2-0000-10-1163-1430 Income Tax Receivable                         | (26,817.00)                     | 227,252.00                       |
| Total Accounts Receivable                                              | 26,765,540.96                   | 18,866,016.61                    |
| Allowance for Uncollectible accounts:                                  |                                 |                                  |
| 8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts             | (2,293,211.88)                  | (2,024,078.34)                   |
| 8843-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts             | (14,891.25)                     | (8,243.11)                       |
| Total Allowance for Uncollectible accounts                             | (2,308,103.13)                  | (2,032,321.45)                   |
| Unapplied Payments                                                     | 0.00                            | 0.00                             |
| Phased in Revenue:                                                     |                                 |                                  |
| 8840-2-0000-10-1930-1420 Phased in Revenue - Long Term                 | (59,648.94)                     | 1.68                             |
| 8843-2-0000-10-1930-1420 Phased in Revenue - Long Term                 | 4,930.73                        | 1.16                             |
| Total Phased in Revenue                                                | (54,718.21)                     | 2.84                             |
| Accrued Utility Revenue:                                               |                                 |                                  |
| 8840-2-0000-10-1162-1730 Accrued Utility Revenue                       | 22,026,268.86                   | 17,186,365.94                    |
| 8843-2-0000-10-1162-1730 Accrued Utility Revenue                       | 425,196.98                      | 302,525.09                       |
| Total Accrued Utility Revenue                                          | 22,451,465.84                   | 17,488,891.03                    |
| 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                                       | 276,733.65                      | 125,764.14                       |
| 8843-2-0000-10-1240-1650 Prepays                                       | 21,334.25                       | 21,056.96                        |
| 8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper               | 4,098,711.17                    | 4,837,872.42                     |
| 8843-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper               | 71,969.16                       | 81,148.80                        |
| Total Prepays                                                          | 4,468,748.23                    | 5,065,842.32                     |
| Deposits                                                               | 0.00                            | 0.00                             |
| Current Reg Assets:                                                    |                                 |                                  |
| 8840-2-0000-10-1168-1420 Phased in Revenue                             | 779,133.64                      | 22,917.37                        |
| 8843-2-0000-10-1168-1420 Phased in Revenue - Short term                | 13,341.02                       | 12,920.63                        |
| 8840-2-0000-10-1168-1821 Current Regulatory Asset - Special Audit      | 125,877.71                      | (0.02)                           |
| 8840-2-0000-10-1168-1823 Deferral Decoupling Asset                     | 0.00                            | 989,227.75                       |

|                                                                      | Energy North<br>2019<br>January | Energy North<br>2019<br>December |
|----------------------------------------------------------------------|---------------------------------|----------------------------------|
| 8843-2-0000-10-1168-1823 Deferral Decoupling Asset                   | 0.00                            | 6,718.67                         |
| Total Current Reg Assets                                             | 918,352.37                      | 1,031,784.40                     |
| Other:                                                               |                                 |                                  |
| 8840-2-0000-10-1250-1840 Misc Billing Clearing                       | 30,034.54                       | (270,153.27)                     |
| 8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only                 | 0.00                            | 0.00                             |
| Total Other                                                          | 30,034.54                       | (270,153.27)                     |
| Intercompany                                                         | 0.00                            | 0.00                             |
| Total Current Assets                                                 | 53,793,513.38                   | 40,351,186.06                    |
| Regulatory Assets                                                    |                                 |                                  |
| Regulatory assets:                                                   |                                 |                                  |
| 8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109                 | 425,019.00                      | 178,627.00                       |
| 8840-2-0000-10-1930-1745 Rate Case Recovery                          | 484,358.22                      | 413,868.80                       |
| 8843-2-0000-10-1930-1745 Rate Case Recovery                          | 10,408.03                       | 8,020.98                         |
| 8840-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case | 1,764,263.53                    | 0.00                             |
| 8840-2-0000-10-1930-1824 R/A Deferred Tilton Remediation             | 93,998.93                       | 55,703.09                        |
| 8840-2-0000-10-1930-1826 FAS 158 - Pension                           | 20,083,993.06                   | 18,199,619.80                    |
| 8840-2-0000-10-1930-1828 NEG & KeySpan CTA                           | 272,547.80                      | 48,197.46                        |
| 8840-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset         | 725,774.92                      | 593,228.92                       |
| 8840-2-0000-10-1934-1823 Concord Steam Client Conversion             | 0.00                            | 1,505,656.55                     |
| Total Regulatory assets                                              | 23,860,363.49                   | 21,002,922.60                    |
| Deferred charges                                                     |                                 |                                  |
| Deferred charges:                                                    |                                 |                                  |
| 8840-2-0000-10-1163-1422 Deferred Working Capital - Winter           | 1,102.35                        | (42,723.57)                      |
| 8840-2-0000-10-1163-1424 Deferred Working Capital - Summer           | (19,121.10)                     | (22,928.39)                      |
| 8840-2-0000-10-1920-1740 R/A - COG Costs - Winter                    | 422,381.18                      | (3,492,972.71)                   |
| 8843-2-0000-10-1920-1740 R/A - COG Costs - Winter                    | 47,617.52                       | (114,109.52)                     |
| 8840-2-0000-10-1920-1741 R/A - COG Costs - Summer                    | 4,134,137.98                    | 3,054,240.84                     |
| 8843-2-0000-10-1920-1741 R/A - COG Costs - Summer                    | 106,347.75                      | (69,408.32)                      |
| 8840-2-0000-10-1920-1743 Deferred Bad Debt - Winter                  | (125,062.03)                    | (339,809.40)                     |
| 8840-2-0000-10-1920-1860 Misc Deferred Debits                        | 3,272,270.43                    | 3,050,482.92                     |
| 8843-2-0000-10-1920-1860 Misc Deferred Debits                        | 775,467.15                      | 1,016,832.61                     |
| 8840-2-0000-10-1920-1863 R/A-Environmental-Materials                 | 22,807,645.94                   | 8,202,208.68                     |
| 8843-2-0000-10-1920-1863 R/A Environmental-Materials                 | (3,339.71)                      | 0.00                             |
| 8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas                 | 21,160,904.71                   | 34,426,290.29                    |
| 8840-2-0000-10-1920-1865 Deferred Debit LCIRP                        | 0.00                            | 0.00                             |
| Total Deferred charges                                               | 52,580,352.17                   | 45,668,103.43                    |
| Inventory                                                            |                                 |                                  |
| Fuel Stock - Coal Other                                              | 0.00                            | 0.00                             |
| Plant Materials and Operating Supplies:                              |                                 |                                  |
| 8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies      | 5,270,598.52                    | 5,880,115.18                     |
| 8843-2-0000-10-1380-1540 Plant Materials and Operating Supplies      | 133,263.38                      | 123,630.32                       |

|                                                         | Energy North          | Energy North          |
|---------------------------------------------------------|-----------------------|-----------------------|
|                                                         | 2019                  | 2019                  |
|                                                         | January               | December              |
| Total Plant Materials and Operating Supplies            | 5,403,861.90          | 6,003,745.50          |
| Stores Expense Undistributed:                           |                       |                       |
| 8840-2-0000-10-1380-1630 Stores Expense Undistributed   | 0.00                  | 0.00                  |
| 8843-2-0000-10-1380-1630 Stores Expense Undistributed   | 0.00                  | 0.00                  |
| 8840-2-0000-10-1380-1640 Gas Stored Underground-Current | 2,799,435.78          | 3,403,862.70          |
| 8840-2-0000-10-1380-1641 Fuel Stock - Propane           | 1,287,163.72          | 1,168,535.04          |
| 8843-2-0000-10-1380-1641 Fuel Stock - Propane           | 195,398.43            | 130,048.29            |
| 8840-2-0000-10-1380-1642 Storage-Liquefied Nat Gas      | 36,118.18             | 44,569.78             |
| Total Stores Expense Undistributed                      | 4,318,116.11          | 4,747,015.81          |
| Total Inventory                                         | 9,721,978.01          | 10,750,761.31         |
| Accumulated Deferred Income Tax                         | 0.00                  | 0.00                  |
| Total deferred charges                                  | 86,162,693.67         | 77,421,787.34         |
| Long Term Assets:                                       |                       |                       |
| 8840-2-0000-10-1920-1430 Other Long Term Asset          | 587,371.72            | 659,799.34            |
| Total Long Term Assets                                  | 587,371.72            | 659,799.34            |
| <b>Total Assets</b>                                     | <b>628,659,875.73</b> | <b>627,631,489.45</b> |
| Equity                                                  |                       |                       |
| Common Stock:                                           |                       |                       |
| 8840-2-0000-30-3050-4551 Interco CS - Energy North      | 121,647,057.70        | 121,647,057.70        |
| 8840-2-0000-30-3050-4552 Interco CS - Energy North      | 2,500,000.00          | 2,500,000.00          |
| 8843-2-0000-30-3045-4554 Interco APIC - NH Gas Keene    | 3,047,227.00          | 3,047,227.00          |
| Total Common Stock                                      | 127,194,284.70        | 127,194,284.70        |
| 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                 | (6,365,313.99)        | (7,563,688.03)        |
| 8840-2-0000-30-3800-0003 AOCI - OPEB                    | 848,584.00            | 530,222.00            |
| 8840-2-0000-30-3800-0052 OCI-Pension-Taxes              | 4,672.00              | 0.00                  |
| 8840-2-0000-30-3800-0153 AOCI - Pension - Taxes         | 1,912,340.34          | 5,826,459.86          |
| 8840-2-0000-30-3800-0154 AOCI - OPEB - Taxes            | (3,921,585.93)        | (3,921,585.93)        |
| 8840-2-0000-30-3800-2192 OCI FAS 158-Pension            | (17,000.00)           | 0.00                  |
| 8840-2-0000-30-3800-2193 OCI FAS 158-OPEB               | 0.00                  | 0.00                  |
| Total Accum other comprehensive income                  | (7,538,303.58)        | (5,128,592.10)        |
| <b>Total Equity</b>                                     | <b>119,655,981.12</b> | <b>122,065,692.60</b> |
| Earnings                                                |                       |                       |
| Opening Retained:                                       |                       |                       |
| 8840-2-0000-30-3310-2160 Retained Earnings              | 60,717,306.47         | 56,066,725.47         |

|                                                                  | Energy North<br>2019<br>January<br>(1,151,384.58) | Energy North<br>2019<br>December<br>(1,151,384.58) |
|------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|
| 8843-2-0000-30-3310-2160 Retained Earnings                       |                                                   |                                                    |
| Total Opening Retained                                           | 59,565,921.89                                     | 54,915,340.89                                      |
| Total Year : Date Income                                         | 6,997,922.79                                      | 10,870,625.32                                      |
| <b>Total Earnings</b>                                            | <b>66,563,844.68</b>                              | <b>65,785,966.21</b>                               |
| Shareholder's Equity                                             | 186,219,825.80                                    | 187,851,658.81                                     |
| <b>Liabilities</b>                                               |                                                   |                                                    |
| Long Term Debt:                                                  |                                                   |                                                    |
| 8840-2-0000-20-2960-2271 Lease liability-Long Term               | 0.00                                              | 403,804.00                                         |
| Total Long Term Debt                                             | 0.00                                              | 403,804.00                                         |
| Total Long Term Debt                                             | 0.00                                              | 403,804.00                                         |
| Current Liabilities                                              |                                                   |                                                    |
| Accounts Payable                                                 |                                                   |                                                    |
| Non-affiliates:                                                  |                                                   |                                                    |
| 8840-2-0000-20-2002-2320 A/P-Customer Refunds                    | 1,660.03                                          | 136.28                                             |
| Total Non-affiliates                                             | 1,660.03                                          | 136.28                                             |
| Associated companies                                             | 0.00                                              | 0.00                                               |
| Customer Deposits:                                               |                                                   |                                                    |
| 8840-2-0000-20-2113-2350 Customer Deposits                       | 3,032,348.47                                      | 3,054,276.46                                       |
| 8843-2-0000-20-2113-2350 Customer Deposits                       | 13,440.43                                         | 10,856.09                                          |
| Total Customer Deposits                                          | 3,045,788.90                                      | 3,065,132.55                                       |
| Notes Payable                                                    | 0.00                                              | 0.00                                               |
| Accrued Taxes:                                                   |                                                   |                                                    |
| 8840-2-0000-20-2141-2425 On Bill Financing - Energy Efficiency   | 0.00                                              | 870,354.40                                         |
| 8840-2-0000-20-2530-2364 Tx Accr-Municipal Property              | 72,996.58                                         | 0.00                                               |
| Total Accrued Taxes                                              | 72,996.58                                         | 870,354.40                                         |
| Accrued Interest:                                                |                                                   |                                                    |
| 8840-2-0000-20-2116-2370 Interest Accrued                        | 0.00                                              | 0.00                                               |
| 8843-2-0000-20-2116-2370 Interest Accrued                        | 0.00                                              | 0.00                                               |
| Total Accrued Interest                                           | 0.00                                              | 0.00                                               |
| Other accrued expenses:                                          |                                                   |                                                    |
| 8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves | 1,463,592.50                                      | 2,304,665.00                                       |
| 8840-2-0000-20-2110-2420 Misc Accrued Liabilities                | 758,801.61                                        | 258,000.00                                         |
| 8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual             | 14,227,656.16                                     | 7,061,132.55                                       |
| 8843-2-0000-20-2110-2425 Gas/Power Purchases Accrual             | 10,416.67                                         | 50,920.36                                          |
| 8840-2-0000-20-2110-2429 Short Term OPEB obligation accrual      | 279,529.00                                        | 436,323.00                                         |
| 8840-2-0000-20-2111-2422 Accrued Escheatment Liability           | 13,242.85                                         | (44,769.81)                                        |

|                                                                        | Energy North<br>2019<br>January | Energy North<br>2019<br>December |
|------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Total Other accrued expenses                                           | 16,753,238.79                   | 10,066,271.10                    |
| Unapplied Payments:                                                    |                                 |                                  |
| 8840-2-0000-20-2111-2420 Unapplied payments                            | 1,157,922.02                    | 1,730,609.35                     |
| 8843-2-0000-20-2111-2420 Unapplied payments                            | 20,137.07                       | 18,359.63                        |
| Total Unapplied Payments                                               | 1,178,059.09                    | 1,748,968.98                     |
| Current Regulatory Liabilities:                                        |                                 |                                  |
| 8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost       | 0.00                            | 0.00                             |
| 8843-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost       | 0.00                            | 0.00                             |
| 8840-2-0000-20-2142-1755 Current Reg Liability Deferred EE             | 0.00                            | 0.00                             |
| 8840-2-0000-20-2142-2830 Excess ADIT Regulatory Liability - Short Term | 314,773.00                      | 314,773.00                       |
| Total Current Regulatory Liabilities                                   | 314,773.00                      | 314,773.00                       |
| Other:                                                                 |                                 |                                  |
| 8840-2-0000-20-2124-2420 Accrued cost of removal                       | 31,464,077.04                   | 0.00                             |
| 8840-2-0000-20-2750-2431 Lease liability-Short Term                    | 0.00                            | 362,163.51                       |
| Total Other                                                            | 31,464,077.04                   | 362,163.51                       |
| <b>Total Current Liabilities</b>                                       | <b>52,830,593.43</b>            | <b>16,427,799.82</b>             |
| Deferred Credits and Other Liabilities                                 |                                 |                                  |
| Customer Advances for Construction                                     | 0.00                            | 0.00                             |
| Deferred Rate Case :                                                   |                                 |                                  |
| 8840-2-0000-20-2910-1868 Reg Liability Rate Adjustment Mechanism       | 1,973,247.73                    | 0.00                             |
| 8840-2-0000-20-2910-2542 Deferral Decoupling Liability                 | 1,527,154.94                    | 7,363,679.97                     |
| 8843-2-0000-20-2910-2542 Deferral Decoupling Liability                 | (36,156.88)                     | (144,037.63)                     |
| 8840-2-0000-20-2910-2830 Excess ADIT Regulatory Liability - Long Term  | 36,900,085.00                   | 37,525,847.00                    |
| Total Deferred Rate Case                                               | 40,364,330.79                   | 44,745,489.34                    |
| Deferred income taxes:                                                 |                                 |                                  |
| 8840-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)     | 55,363,239.42                   | 58,583,669.90                    |
| 8843-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)     | 0.23                            | 0.23                             |
| Total Deferred income taxes                                            | 55,363,239.65                   | 58,583,670.13                    |
| Other deferred credits:                                                |                                 |                                  |
| 8840-2-0000-20-2760-2539 FAS 112                                       | 0.00                            | 0.00                             |
| Total Other deferred credits                                           | 0.00                            | 0.00                             |
| Intercompany:                                                          |                                 |                                  |
| 8840-2-0000-20-2170-2603 I/C Interest Payable - LU CO.                 | 0.05                            | 2,937,095.49                     |
| 8840-2-0000-20-2810-2079 Due to Liberty Liberty Utilities Canada       | (67,179.40)                     | 251,259.03                       |
| 8840-2-0000-20-2810-2596 Due to APUC                                   | 132,240.19                      | 229,583.33                       |
| 8840-2-0000-20-2810-2603 Due to LU Co.                                 | 105,914,593.98                  | 123,669,593.98                   |
| 8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire           | (24,768,524.39)                 | (29,436,496.64)                  |

|                                                                             | Energy North          | Energy North          |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                             | 2019                  | 2019                  |
|                                                                             | January               | December              |
| 8843-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire                | 6,762,991.01          | 9,187,490.49          |
| 8843-2-0000-20-2810-2607 Due to Energy North                                | 0.00                  | (461.52)              |
| 8840-2-0000-20-2810-2626 Due to Liberty Utilities America Co                | 78,315.90             | 78,315.90             |
| 8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire                      | (3,187,893.07)        | 1,350,685.01          |
| 8843-2-0000-20-2810-2635 Due to Cogsdale New Hampshire                      | (1,199,883.18)        | (1,161,971.32)        |
| 8840-2-0000-20-2810-2639 Due from Liberty Utilities (Central) Services Corp | 417,671.13            | 1,793,986.36          |
| 8840-2-0000-20-2810-2655 Due from/to Keene                                  | 0.00                  | 461.52                |
| Total Intercompany                                                          | 84,082,332.22         | 108,899,541.63        |
| Bonds                                                                       | 0.00                  | 0.00                  |
| LT Notes Payable:                                                           |                       |                       |
| 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          |
| 8840-2-0000-20-2840-2652 NP - LU and EN \$87.8M 15YR@4.22%                  | 87,781,818.18         | 87,781,818.18         |
| Total LT Notes Payable                                                      | 159,600,000.00        | 159,600,000.00        |
| Other :                                                                     |                       |                       |
| 8840-2-0000-20-2930-2282 Misc Operating Reserves                            | 29,894,720.41         | 31,402,301.72         |
| 8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve                       | 5,777,309.42          | 5,590,112.00          |
| 8840-2-0000-20-2930-2285 Long Term Pension Obligation                       | 14,527,524.00         | 14,127,112.00         |
| Total Other                                                                 | 50,199,553.83         | 51,119,525.72         |
| <b>Total Deferred Credits and Other Liabilities</b>                         | <b>389,609,456.49</b> | <b>422,948,226.82</b> |
| <b>Total Liabilities and Equity</b>                                         | <b>628,659,875.72</b> | <b>627,631,489.45</b> |

| Energy North | Energy North |
|--------------|--------------|
| 2019         | 2019         |
| Jan          | Dec          |

Revenue

Operating Revenue

Residential:

|                                                                             |              |               |
|-----------------------------------------------------------------------------|--------------|---------------|
| 8840-2-0000-40-4295-4800 Residential Sales                                  | (12.88)      | 0.00          |
| 8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion                  | 1,236,294.24 | 14,246,066.01 |
| 8840-2-0000-40-4295-4802 Residential Sales - Variable Portion               | 6,298,676.00 | 33,216,627.43 |
| 8840-2-0000-40-4295-4803 Residential Sales - Energy Cost                    | 8,978,199.17 | 39,217,141.90 |
| 8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed     | 12,611.48    | 156,958.43    |
| 8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable  | 31,826.77    | 173,889.04    |
| 8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu | 90,822.83    | 410,157.11    |

|                   |               |               |
|-------------------|---------------|---------------|
| Total Residential | 16,648,417.61 | 87,420,839.92 |
|-------------------|---------------|---------------|

Commercial & Industrial:

|                                                                             |              |               |
|-----------------------------------------------------------------------------|--------------|---------------|
| 8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion                   | 688,914.96   | 7,849,820.89  |
| 8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion                | 2,788,012.42 | 13,811,275.13 |
| 8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost                     | 6,310,029.17 | 26,678,359.56 |
| 8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed      | 20,732.93    | 256,860.70    |
| 8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable   | 264,359.33   | 1,564,536.94  |
| 8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass throug | 68,439.06    | 126,550.12    |
| 8840-2-0000-40-4295-4816 Industrial Sales - Fixed Portion                   | 800.94       | 9,580.26      |
| 8840-2-0000-40-4295-4817 Industrial Sales - Variable Portion                | 134.80       | 1,909.60      |
| 8840-2-0000-40-4295-4818 Industrial Sales - Energy Cost                     | 638.45       | 15,071.63     |

|                               |               |               |
|-------------------------------|---------------|---------------|
| Total Commercial & Industrial | 10,142,062.06 | 50,313,964.83 |
|-------------------------------|---------------|---------------|

|                 |      |      |
|-----------------|------|------|
| 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                                      | 800.00         | 9,600.00       |
| 8840-2-0000-40-4295-4830 Sales for resale                                   | 370,000.00     | 2,723,166.62   |
| 8840-2-0000-40-4460-4880 Misc Service revenues                              | 81,998.34      | 1,183,485.57   |
| 8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed            | 326,086.93     | 3,691,474.71   |
| 8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable         | 2,443,531.87   | 13,135,029.97  |
| 8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas | 4,475.65       | 27,504.20      |
| 8840-2-0000-40-4460-4950 Other Gas revenues                                 | 456,433.95     | 3,442,663.36   |
| 8840-2-0000-40-4460-4951 Decoupling Revenue                                 | (1,512,271.39) | (5,089,765.40) |
| 8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work  | 1,306.53       | 12,020.96      |
| 8843-2-0000-40-4460-4170 Revenues from non-utility operations               | 1,054.35       | 4,301.65       |
| 8843-2-0000-40-4460-4880 Misc Service revenues                              | 1,754.32       | 14,290.38      |
| 8843-2-0000-40-4460-4950 Other Gas Revenues                                 | 3,339.71       | 23,769.99      |
| 8843-2-0000-40-4460-4951 Decoupling Revenue                                 | 21,273.33      | 124,534.60     |

|                               |              |               |
|-------------------------------|--------------|---------------|
| Total Other Operating Revenue | 2,199,783.59 | 19,302,076.61 |
|-------------------------------|--------------|---------------|

|                                                                       | Energy North    | Energy North    |
|-----------------------------------------------------------------------|-----------------|-----------------|
|                                                                       | 2019            | 2019            |
|                                                                       | Jan             | Dec             |
| Total Operating Revenue                                               | 28,990,263.26   | 157,036,881.36  |
| 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              | 14,722,589.71   | 47,274,311.69   |
| 8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation  | 1,618,864.39    | 18,325,141.56   |
| 8840-2-0000-52-5541-8042 Deferred Gas Costs                           | (17,359,493.58) | (62,510,550.34) |
| 8840-2-0000-52-5541-8044 Natural Gas Capacity Release                 | (310,360.53)    | (3,695,121.70)  |
| 8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout             | 18,508.17       | 73,929.62       |
| 8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases              | 228,349.87      | 1,521,000.37    |
| 8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation  | 15,919.83       | 138,625.79      |
| 8843-2-0000-52-5541-8042 Deferred Gas Costs                           | (338,940.85)    | (1,840,928.96)  |
| Total Natural Gas City Gate Purch                                     | (1,404,562.99)  | (713,591.97)    |
| Other Gas Purchases:                                                  |                 |                 |
| 8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries           | 8,978,383.92    | 39,217,485.88   |
| 8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries            | 6,314,775.65    | 26,684,591.45   |
| 8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries            | 638.45          | 15,071.63       |
| 8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries        | 4,475.65        | 27,504.20       |
| 8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries           | 90,822.83       | 410,170.12      |
| 8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries            | 271,068.71      | 1,331,983.87    |
| Total Other Gas Purchases                                             | 15,660,165.21   | 67,686,807.15   |
| Gas Withdrawn from Storage-Dr:                                        |                 |                 |
| 8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage           | 1,280,697.10    | 4,784,175.65    |
| 8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage             | 63,244.62       | (3,727,427.79)  |
| 8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage           | 92,424.45       | 274,924.22      |
| 8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage             | 0.00            | (117,149.63)    |
| Total Gas Withdrawn from Storage-Dr                                   | 1,436,366.17    | 1,214,522.45    |
| Other Gas Supply Expense                                              | 0.00            | 0.00            |
| Transmission - Flow thru work                                         | 0.00            | 0.00            |
| Total Purchased Energy                                                | 15,691,968.39   | 68,187,737.63   |
| Net Revenue                                                           | 13,298,294.87   | 88,849,143.73   |
| Transmission Expense                                                  |                 |                 |
| Labour Expense :                                                      |                 |                 |
| 8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized   | (2,509.43)      | (102,303.04)    |
| 8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour               | 396.42          | 2,426.66        |
| 8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor | 181.86          | 802.22          |
| Total Labour Expense                                                  | (1,931.15)      | (99,074.16)     |
| Other Expense                                                         | 0.00            | 0.00            |

|                                                                     | Energy North | Energy North   |
|---------------------------------------------------------------------|--------------|----------------|
|                                                                     | 2019         | 2019           |
|                                                                     | Jan          | Dec            |
| Total Transmission Expense                                          | (1,931.15)   | (99,074.16)    |
| Gas Expenses                                                        |              |                |
| Labour Expense :                                                    |              |                |
| 8840-2-9852-51-5010-8462 Other Expenses - LNG - Labor               | 19.12        | 262.93         |
| 8840-2-9853-51-5010-7100 Operation Supervision & Engineering        | 56,454.84    | 944,645.05     |
| 8843-2-0000-51-5010-7330 Gas mixing expense - labor                 | 12,892.19    | 185,703.39     |
| Total Labour Expense                                                | 69,366.15    | 1,130,611.37   |
| Other Expense:                                                      |              |                |
| 8840-2-0000-51-5439-8462 Other Expenses - LNG                       | 222.00       | 0.00           |
| 8840-2-0000-51-5444-7350 Misc Production Exp                        | 13,970.91    | 83,586.79      |
| 8840-2-0000-51-5540-7100 Operation Supervision & Engineering        | 12,045.84    | 7,526.93       |
| 8840-2-0000-56-5210-7420 Maint of Production Eqt                    | 20,699.82    | 47,197.15      |
| 8840-2-9852-51-5439-8462 Other Expenses - LNG                       | 1.26         | 1.30           |
| 8840-2-9853-51-5439-8462 Other Expenses - LNG                       | (331,851.50) | (1,967,735.12) |
| 8840-2-9853-51-5444-7350 Misc Production Expense                    | 0.00         | 177,065.89     |
| 8840-2-9853-51-5540-7100 Operation Supervision & Engineering        | 0.00         | 24,491.36      |
| 8840-2-9853-56-5210-7420 Maint of Production Equipment              | 0.00         | 72,333.68      |
| 8843-2-0000-51-5444-7350 Misc. Production expense                   | 50,420.52    | 253,601.10     |
| Total Other Expense                                                 | (234,491.15) | (1,301,930.92) |
| Total Gas Expense                                                   | (165,125.00) | (171,319.55)   |
| Distribution Expenses                                               |              |                |
| Labour Expense :                                                    |              |                |
| 8840-2-0000-51-5010-8740 Mains & services - Labor                   | 87.99        | 1,243.04       |
| 8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor | 0.00         | 3,121.30       |
| 8840-2-0000-56-5010-8870 Maint of mains - Labor                     | 0.00         | 722.08         |
| 8840-2-0000-56-5010-8920 Maint of services - Labor                  | 0.00         | 57.61          |
| 8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor | 0.00         | 145.33         |
| 8840-2-0000-56-5010-8940 Maint of other eqt - Labor                 | 0.00         | 338.74         |
| 8840-2-9825-51-5010-8740 Mains & Services Labor                     | 2,742.73     | 87,913.25      |
| 8840-2-9852-51-5010-8740 Mains & Service Labor                      | 161,722.41   | 3,336,552.51   |
| 8840-2-9852-51-5010-8780 Meter & House Regulator - Labor            | 66,307.23    | 1,038,977.76   |
| 8840-2-9852-51-5010-8790 Customer Installations - Labor             | 72,840.96    | 594,355.42     |
| 8840-2-9852-51-5010-8800 Other Expenses - Labor                     | 74,106.55    | 825,714.21     |
| 8840-2-9852-56-5010-8860 Maint of Structures & Improvements - Labor | 17,391.66    | 112,424.46     |
| 8840-2-9852-56-5010-8870 Maint of mains Labor                       | 60,852.89    | 780,895.75     |
| 8840-2-9852-56-5010-8920 Maint of Services - Labor                  | 15,751.86    | 202,150.18     |
| 8840-2-9852-56-5010-8930 Maint of Meters & House Regulators - Labor | 18,163.80    | 199,714.04     |
| 8840-2-9852-56-5010-8940 Maint of Other Eqt Labor                   | 3,995.94     | 88,270.17      |
| 8840-2-9853-51-5010-8710 Oper Dist Load Dispatching                 | 72,233.55    | 575,067.82     |
| 8840-2-9853-51-5010-8800 Other Expenses Labor                       | 1,524.31     | 35,937.26      |
| 8840-2-9853-56-5010-8700 Operations Supervision & Engineering       | 0.00         | 0.00           |
| 8840-2-9854-51-5010-8740 Mains & Service Expenses-Labor             | 0.00         | 3,825.30       |
| 8840-2-9854-56-5010-8700 Operations Supervision & Engineering-Labor | 11,240.00    | 331,359.05     |

|                                                                     | Energy North      | Energy North        |
|---------------------------------------------------------------------|-------------------|---------------------|
|                                                                     | 2019              | 2019                |
|                                                                     | Jan               | Dec                 |
| 8840-2-9854-56-5010-8870 Maint of Mains-Labor                       | 0.00              | 11,930.86           |
| 8843-2-0000-51-5010-8790 Customer installations expenses - labor    | 1,802.98          | 28,870.42           |
| 8843-2-0000-51-5010-8800 Other expenses - labor                     | 225.91            | 2,348.60            |
| 8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor | 469.71            | 4,505.64            |
| 8843-2-0000-56-5010-8870 Maint of mains - Labor                     | 1,139.33          | 21,976.75           |
| 8843-2-0000-56-5010-8920 Maint of services - Labor                  | 300.17            | 3,861.37            |
| 8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor | 3,970.02          | 63,695.11           |
| 8843-2-0000-56-5010-8940 Maint of other equip - labor               | 536.15            | 8,439.64            |
| 8843-2-9850-51-5010-8740 Mains & Services Labor                     | 7,038.16          | 68,411.51           |
| <b>Total Labour Expense</b>                                         | <b>594,444.31</b> | <b>8,432,825.18</b> |
| <b>Other Expense:</b>                                               |                   |                     |
| 8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching                 | 0.00              | 462.57              |
| 8840-2-0000-51-5435-8800 Other expenses                             | 524.88            | 508.59              |
| 8840-2-0000-51-5436-8740 Mains & services expenses                  | 0.00              | 2,731.78            |
| 8840-2-0000-51-5437-8780 Meter & house regulator expenses           | 0.00              | 246.17              |
| 8840-2-0000-56-5210-8870 Maint of mains                             | 3,837.46          | 36,806.43           |
| 8840-2-0000-56-5210-8920 Maint of services exp                      | 2,558.30          | 21,997.05           |
| 8840-2-0000-56-5435-8700 Operation Supervision & Engineering        | 2,616.00          | 6,897.22            |
| 8840-2-9825-51-5436-8740 Mains & Services Expense                   | 61,530.52         | 753,762.69          |
| 8840-2-9850-56-5210-8870 Main of Mains Expense                      | 0.00              | 10,343.77           |
| 8840-2-9852-51-5430-8790 Customer Installations Expense             | 6,818.80          | (4,701.35)          |
| 8840-2-9852-51-5435-8800 Other Expenses                             | 64,992.84         | 719,349.40          |
| 8840-2-9852-51-5435-8810 Distribution-Rents-Expense                 | 3,547.82          | 10,617.70           |
| 8840-2-9852-51-5436-8740 Mains & Services Expense                   | 103,826.88        | 1,310,666.73        |
| 8840-2-9852-51-5437-8780 Meter & House Regulator Expenses           | 4,378.08          | 79,084.38           |
| 8840-2-9852-56-5210-8860 Maint of Structures & Improvements         | 2,121.75          | 17,068.45           |
| 8840-2-9852-56-5210-8870 Main of Mains Expense                      | 93,868.79         | 1,797,770.52        |
| 8840-2-9852-56-5210-8920 Maint of Services Expense                  | 4,762.26          | 229,321.93          |
| 8840-2-9852-56-5210-8930 Maint of Meters & House Regulators Exp     | 7,365.63          | 78,378.87           |
| 8840-2-9852-56-5210-8940 Maint of other Equip Exp                   | 33,479.09         | 246,282.51          |
| 8840-2-9853-51-5435-8800 Other Expenses                             | 10,117.25         | 95,412.27           |
| 8840-2-9853-56-5435-8700 Operation Supervision & Engineering        | 1,134.97          | 33,306.74           |
| 8840-2-9854-51-5436-8740 Mains & Service Expenses                   | 196.93            | 6,787.05            |
| 8840-2-9854-56-5210-8870 Maint of Mains-Exp                         | 0.00              | 8,870.08            |
| 8840-2-9854-56-5435-8700 Operations Supervision & Engineering       | 1,909.49          | 164,736.45          |
| 8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour         | 925.53            | 7,563.48            |
| 8843-2-0000-51-5430-4171 Expenses from non-utility operations       | 40.37             | 40.37               |
| 8843-2-0000-51-5430-8790 Customer installation expense              | 790.57            | 10,767.98           |
| 8843-2-0000-51-5435-8800 Other expenses                             | 5,352.02          | 38,648.67           |
| 8843-2-0000-51-5436-8740 Mains & services expenses                  | 840.90            | 15,367.96           |
| 8843-2-0000-56-5210-8860 Maint of structures & improvements         | 810.00            | 10,435.14           |
| 8843-2-0000-56-5210-8870 Maint of mains                             | 1,647.92          | (8,978.05)          |
| 8843-2-0000-56-5210-8920 Maint of services expense                  | 0.00              | 4,968.46            |
| 8843-2-0000-56-5210-8930 Maint of meters & house regulators         | 54.55             | 9,074.44            |
| 8843-2-0000-56-5210-8940 Maint of other equip - expenses            | 431.72            | 1,873.94            |
| 8843-2-9850-51-5436-8740 Mains & Services Expenses                  | 2,758.50          | 46,046.70           |

|                                                                             | Energy North | Energy North  |
|-----------------------------------------------------------------------------|--------------|---------------|
|                                                                             | 2019         | 2019          |
|                                                                             | Jan          | Dec           |
| 8843-2-9850-56-5210-8930 Maint of Meters & House Regulators                 | 0.00         | 11.71         |
| Total Other Expense                                                         | 423,239.82   | 5,762,528.80  |
| Total Distribution Expense                                                  | 1,017,684.13 | 14,195,353.98 |
| Customer Expenses                                                           |              |               |
| Labour Expense :                                                            |              |               |
| 8840-2-0000-69-5010-9020 Meter reading expenses - labor                     | 175.98       | 429.80        |
| 8840-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 0.00         | 1,050.38      |
| 8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor     | 0.00         | 111.96        |
| 8840-2-9852-69-5010-9020 Meter Reading - Labor                              | 17,674.40    | 247,853.48    |
| 8840-2-9852-69-5010-9030 Customer Records & Collection Labor                | 7,041.54     | 131,386.17    |
| 8840-2-9865-69-5010-9010 Supervision                                        | 21,767.59    | 243,201.45    |
| 8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor    | 84,026.87    | 1,434,543.85  |
| 8840-2-9865-69-5010-9090 Info & Insr Advertising - Labor                    | 0.00         | 21,408.64     |
| 8840-2-9866-69-5010-9020 Meter Reading Expenses - Labor                     | 2,299.74     | 27,292.76     |
| 8840-2-9866-69-5010-9030 Customer Records & Collections Expenses - Labor    | 0.00         | 9,655.44      |
| 8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor                  | 33,380.16    | 418,266.55    |
| 8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor                        | (3,383.18)   | 76,298.69     |
| 8843-2-0000-69-5010-9020 Meter reading expenses - labor                     | 1,673.32     | 22,146.74     |
| 8843-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 0.00         | 895.95        |
| Total Labour Expense                                                        | 164,656.42   | 2,634,541.86  |
| Other Expense:                                                              |              |               |
| 8840-2-0000-69-5250-9030 Customer records and collection expenses           | 415.57       | 4,802.43      |
| 8840-2-0000-69-5390-9130 Advertising Expenses                               | 0.00         | (29.62)       |
| 8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity                       | (298,856.58) | (983,441.24)  |
| 8840-2-9852-69-5250-9020 Meter Reading Expenses                             | 0.00         | 18,719.44     |
| 8840-2-9852-69-5250-9030 Customer Records & Collection Expenses             | 0.00         | 2,870.86      |
| 8840-2-9865-69-5250-9030 Customer Records & Collections Expenses            | 95,066.87    | 1,129,434.30  |
| 8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses                    | 13,047.30    | 13,047.30     |
| 8840-2-9865-69-5390-9090 Info & Insr Advertising Expense                    | 20,197.26    | 71,881.09     |
| 8840-2-9865-69-5390-9100 Misc Customer Service & Information Expenses       | 2,529.66     | 15,179.62     |
| 8840-2-9865-69-5390-9130 Advertising Expenses                               | 0.00         | 26,513.63     |
| 8840-2-9865-80-8660-9040 Uncollectible Accounts                             | 345,952.30   | 1,656,799.54  |
| 8840-2-9866-69-5250-9020 Meter Reading Expenses                             | 0.00         | 6,928.68      |
| 8840-2-9867-69-5390-9120 Demonstrating & Selling Expense                    | 954.64       | 31,281.01     |
| 8843-2-0000-69-5250-9030 Customer records and collection expenses           | 2,794.46     | 20,050.51     |
| 8843-2-0000-69-5390-9090 Informational & instructional advertising expenses | 2,565.81     | 2,565.81      |
| 8843-2-9865-80-8660-9040 Uncollectible Accounts                             | 6,010.96     | 23,970.57     |
| Total Other Expense                                                         | 190,678.25   | 2,040,573.93  |
| Total Customer Expense                                                      | 355,334.67   | 4,675,115.79  |
| Total Operating Expenses                                                    | 1,205,962.65 | 18,600,076.06 |
| Adminstrative Expenses                                                      |              |               |

Admin & General Wages :

|                                                                      | Energy North | Energy North |
|----------------------------------------------------------------------|--------------|--------------|
|                                                                      | 2019         | 2019         |
|                                                                      | Jan          | Dec          |
| 8840-2-9800-69-5010-9200 A&G salaries - IT                           | 0.00         | 28,176.46    |
| 8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office            | 0.00         | 2,524.77     |
| 8840-2-9800-69-5010-9205 LABS CAN CORP IT LABOR                      | 2,247.05     | 26,267.07    |
| 8840-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT               | 4,946.14     | 87,956.76    |
| 8840-2-9800-69-5010-9220 Admin Exp Tran CR - Credit IT               | 0.00         | (1,915.01)   |
| 8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice   | 3,547.64     | 105,878.92   |
| 8840-2-9810-69-5010-9200 A&G salaries - HR                           | 17,130.58    | 198,599.25   |
| 8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office            | (3,761.68)   | 14,802.41    |
| 8840-2-9810-69-5010-9209 East Region Labor - HR                      | 15,405.25    | 106,289.02   |
| 8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR               | (3,810.44)   | (3,810.44)   |
| 8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice | 0.00         | 13,899.48    |
| 8840-2-9812-69-5010-9200 L&D Salaries                                | 1,093.59     | 29,954.06    |
| 8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice  | 453.49       | 37,641.94    |
| 8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety | 21,538.90    | 245,033.73   |
| 8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account               | 1,213.14     | 30,826.85    |
| 8840-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS                  | 5,785.26     | 34,613.03    |
| 8840-2-9815-69-5010-9209 East Region Labor - EHS                     | 0.00         | 5,954.48     |
| 8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S             | (1,761.60)   | (12,753.84)  |
| 8840-2-9816-69-5010-9208 LU Corp US Governance labor                 | 0.00         | 1,230.05     |
| 8840-2-9817-69-5010-9204 A&G Salaries - Comm LABS Head office        | 1,360.65     | 30,558.22    |
| 8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin            | 19,997.10    | 281,287.75   |
| 8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation    | 4,597.07     | 195,818.92   |
| 8840-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance              | 15,087.64    | 64,416.37    |
| 8840-2-9820-69-5010-9209 East Region Labor - Finance                 | 11,733.13    | 279,711.00   |
| 8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance          | (14,239.85)  | (89,234.97)  |
| 8840-2-9821-69-5010-9204 LABS CAN ERM LABOR                          | 183.95       | 10,694.26    |
| 8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation    | 663.73       | 32,264.08    |
| 8840-2-9823-69-5010-9200 A&G salaries - Legal                        | 9,839.60     | 155,103.17   |
| 8840-2-9823-69-5010-9204 LABS CAN LEGAL LABOR                        | 1,913.04     | 8,630.97     |
| 8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation    | 0.00         | 32,208.72    |
| 8840-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal                | 1,198.22     | 4,384.35     |
| 8840-2-9823-69-5010-9209 East Region Labor - Legal                   | 0.00         | 13,814.38    |
| 8840-2-9823-69-5010-9220 Admin Exp Tran CR - Credit Legal            | 0.00         | (31,591.30)  |
| 8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation    | 0.00         | 6,379.20     |
| 8840-2-9824-69-5010-9207 LABS US Corp lab alloc-Internal Audit       | 4,630.47     | 99,103.15    |
| 8840-2-9825-69-5010-9200 A&G Salaries - Purchasing                   | 6,765.05     | 139,158.88   |
| 8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice   | 1,297.88     | 11,885.89    |
| 8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing       | (11,399.82)  | (194,963.45) |
| 8840-2-9827-69-5010-9204 LABS CAN LEGAL LABOR                        | 2,148.94     | 63,667.79    |
| 8840-2-9827-69-5010-9207 LABS US Corp lab alloc-FP&A                 | 0.00         | 344.15       |
| 8840-2-9828-69-5010-9205 A&G Salaries-LABS Compliance                | 201.62       | 10,513.63    |
| 8840-2-9828-69-5010-9207 LABS US Corp lab alloc-Compliance           | 653.13       | 15,405.28    |
| 8840-2-9830-69-5010-9200 A&G salaries - Regulatory                   | 35,231.38    | 434,025.75   |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice     | 0.00         | 0.00         |
| 8840-2-9830-69-5010-9220 Admin Exp Tran CR - Credit Regulatory       | 0.00         | (63,760.78)  |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement         | 0.00         | 0.00         |
| 8840-2-9835-69-5010-9208 LU Corp US Energy Procurement labor         | 28,780.17    | 374,101.69   |
| 8840-2-9835-69-5010-9209 East Region Labor -Energy Procurememt       | 1,088.68     | 20,298.31    |

|                                                                        | Energy North | Energy North |
|------------------------------------------------------------------------|--------------|--------------|
|                                                                        | 2019         | 2019         |
|                                                                        | Jan          | Dec          |
| 8840-2-9840-69-5010-9209 Regional Labor                                | 7,231.16     | 57,554.33    |
| 8840-2-9850-69-5010-9200 A&G salaries - Operations                     | 0.00         | 104,447.27   |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice       | 0.00         | 0.00         |
| 8840-2-9850-69-5010-9208 LU Corp US Operations labor                   | 35,150.34    | 387,062.28   |
| 8840-2-9852-69-5010-9220 Admin Credit                                  | 0.00         | (5,377.04)   |
| 8840-2-9854-69-5010-9220 Admin Exp Tran CR - Credit Engineering        | 0.00         | (16,165.56)  |
| 8840-2-9860-69-5010-9200 A&G salaries - Executive                      | 22,158.11    | 472,950.22   |
| 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      | 1,362.98     | 38,207.21    |
| 8840-2-9860-69-5010-9209 LU Region labor                               | 2,988.45     | 80,963.92    |
| 8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec               | (9,489.98)   | (203,981.84) |
| 8840-2-9865-69-5010-9200 Admin Labor                                   | 3,820.05     | 25,710.32    |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice | 0.00         | 0.00         |
| 8840-2-9865-69-5010-9209 East Region Labor - Customer Service          | 22,694.74    | 151,562.81   |
| 8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales              | (29,241.21)  | (315,849.96) |
| 8840-2-9868-69-5010-9200 Admin & General Salaries                      | 3,316.36     | 44,693.05    |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc     | 0.00         | 0.00         |
| 8840-2-9868-69-5010-9220 Admin Exp Transferred - Credit                | 0.00         | (17,176.90)  |
| 8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation      | 0.00         | 15,511.05    |
| 8843-2-9850-69-5010-9200 A&G salaries - Operations                     | 10,934.64    | 278,680.79   |
| Total Admin & General Wages                                            | 256,684.74   | 3,954,186.35 |
| Payroll Taxes                                                          | 0.00         | 0.00         |
| Employee Insurance:                                                    |              |              |
| 8840-2-9810-69-7030-9200 LTIP Expense                                  | 15,842.12    | 252,311.19   |
| Total Employee Insurance                                               | 15,842.12    | 252,311.19   |
| Office Supplies :                                                      |              |              |
| 8840-2-0000-69-5130-9210 Office supplies and expenses                  | 0.00         | 494.54       |
| 8840-2-9800-69-5130-9210 Office Supplies-IT                            | 7,790.07     | 113,694.63   |
| 8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO                    | 0.00         | 249.33       |
| 8840-2-9810-69-5130-9210 Office Supplies-HR                            | 1,627.01     | 37,725.37    |
| 8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice        | 0.00         | 46,305.14    |
| 8840-2-9810-69-5130-9216 Meals                                         | 0.00         | 223.92       |
| 8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO    | 251.82       | 2,585.87     |
| 8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety  | 2,659.53     | 107,602.04   |
| 8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office | 0.00         | 64.92        |
| 8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office        | 0.00         | 3,905.47     |
| 8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin             | 5,956.33     | 47,611.23    |
| 8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice | 0.00         | 33.41        |
| 8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO             | 12.84        | 1,025.37     |
| 8840-2-9823-69-5130-9210 Office Supplies-Legal                         | (1,434.77)   | 16,783.25    |
| 8840-2-9823-69-5130-9216 Meals                                         | 0.00         | 111.34       |
| 8840-2-9824-69-5130-9215 Office Supplies & Exp - Internal Audit LU HO  | 0.00         | 127.50       |
| 8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO       | 0.00         | 400.65       |
| 8840-2-9825-69-5130-9210 Office Supplies-Purchasing                    | 357.57       | 25,890.92    |

|                                                                          | Energy North | Energy North |
|--------------------------------------------------------------------------|--------------|--------------|
|                                                                          | 2019         | 2019         |
|                                                                          | Jan          | Dec          |
| 8840-2-9825-69-5130-9216 Meals                                           | 0.00         | 169.27       |
| 8840-2-9830-69-5130-9210 Office Supplies-Regulatory                      | 449.82       | 27,629.80    |
| 8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice  | 42.00        | 42.00        |
| 8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO              | 0.00         | 65.66        |
| 8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement              | 60.00        | 133,052.92   |
| 8840-2-9835-69-5130-9216 Meals & Entertainment                           | 0.00         | 330.90       |
| 8840-2-9850-69-5130-9210 Office Supplies-Operations                      | 0.00         | 10,534.24    |
| 8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO              | 0.00         | 708.60       |
| 8840-2-9852-69-5130-9210 Office Supplies                                 | 0.00         | 18,147.76    |
| 8840-2-9852-69-5130-9216 Meals                                           | 0.00         | 292.23       |
| 8840-2-9853-69-5130-9210 Office Supplies & Exp                           | 325.40       | 3,433.89     |
| 8840-2-9853-69-5130-9216 Meals                                           | 439.84       | 1,580.46     |
| 8840-2-9854-69-5130-9210 Office Supplies & Expenses                      | 0.00         | 4,708.15     |
| 8840-2-9854-69-5130-9216 Meals & Entertainment                           | 0.00         | 2,528.98     |
| 8840-2-9860-69-5130-9210 Office Supplies - Executive                     | 367.69       | 24,811.61    |
| 8840-2-9860-69-5130-9216 Meals & Entertainment - Executive LU HO         | 700.52       | 5,656.47     |
| 8840-2-9860-69-5130-9217 Office supplies & exp Executive APUC Headoffice | 0.00         | 1,151.21     |
| 8840-2-9865-69-5130-9210 Office Supplies-Customer service                | 62.01        | 9,564.07     |
| 8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH     | 0.00         | 82.36        |
| 8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH      | 229.49       | 3,228.54     |
| 8840-2-9867-69-5130-9210 Office Supplies                                 | 0.00         | 3,026.52     |
| 8840-2-9867-69-5130-9216 Meals                                           | 1,276.98     | 2,967.20     |
| 8840-2-9868-69-5130-9210 Office Supplies Strategic Plan                  | 491.46       | 491.46       |
| 8840-2-9868-69-5130-9216 Meals                                           | 0.00         | 1,569.25     |
| 8843-2-0000-69-5130-9210 Office Supplies & expenses                      | 3,979.32     | 44,930.02    |
| 8843-2-9850-69-5130-9210 Office Supplies                                 | 1,000.00     | 1,328.54     |
| Total Office Supplies                                                    | 26,644.93    | 706,867.01   |
| Property, Injury and Damages Insurance :                                 |              |              |
| 8840-2-9820-69-5280-9240 Insurance                                       | (5,238.23)   | 32,624.62    |
| 8840-2-9820-69-5280-9250 Injuries and Damages                            | 41,512.20    | 665,363.22   |
| 8840-2-9823-69-5280-9250 Injury and damages                              | 0.00         | 49.65        |
| 8843-2-0000-69-5280-9240 Property insurance                              | 1,568.69     | 18,898.28    |
| 8843-2-0000-69-5280-9250 Injuries and damages                            | 0.00         | 0.00         |
| 8843-2-9820-69-5280-9250 Injuries and Damages                            | 13,837.40    | 148,766.25   |
| Total Property, Injury and Damages Insurance                             | 51,680.06    | 865,702.02   |
| Employee Pension and Benefit :                                           |              |              |
| 8840-2-0000-80-8551-9261 Non-service pension costs                       | 17,389.66    | 1,740,268.92 |
| 8840-2-0000-80-8551-9262 Non-service OPEB costs                          | 21,430.00    | 201,467.04   |
| 8840-2-9810-69-5043-9260 Employee Pension & Benefits - 401K              | 0.00         | 4,879.56     |
| 8840-2-9810-69-5043-9262 ESPP Expense                                    | 2,713.70     | 40,973.76    |
| 8840-2-9810-69-5043-9263 Opt-Out Expense                                 | 1,507.63     | 19,060.78    |
| 8840-2-9810-69-5043-9267 Pension                                         | 99,500.00    | 603,583.98   |
| 8840-2-9810-69-5043-9268 Pension Plan Expenses                           | 0.00         | 18,254.72    |
| 8840-2-9810-69-5043-9269 401K Match                                      | 52,158.51    | 937,172.70   |

|                                                                       | Energy North | Energy North |
|-----------------------------------------------------------------------|--------------|--------------|
|                                                                       | 2019         | 2019         |
|                                                                       | Jan          | Dec          |
| 8840-2-9810-69-5044-9260 Group Benefits                               | 393,239.75   | 3,458,807.37 |
| 8840-2-9810-69-5044-9262 FAS 106 Retiree Health Care                  | 4,619.00     | 28,191.98    |
| 8840-2-9810-69-5044-9268 Group Life                                   | 924.77       | 12,312.06    |
| 8840-2-9820-69-5043-9267 Pension                                      | 0.00         | 603,583.98   |
| 8840-2-9820-69-5044-9262 FAS 106 ( Retiree Health Care)               | 0.00         | 123,268.55   |
| 8843-2-9810-69-5043-9269 401K Match                                   | 1,588.28     | 19,221.85    |
| 8843-2-9810-69-5044-9260 Group Benefits                               | 15,396.75    | 176,575.92   |
| Total Employee Pension and Benefit                                    | 610,468.05   | 7,987,623.17 |
| Regulatory Expenses :                                                 |              |              |
| 8840-2-9830-69-5610-9280 Regulatory Commission Expense                | 73,951.33    | 806,833.21   |
| 8840-2-9868-69-5610-9280 Regulatory Comm Exp Strat Plan               | 0.00         | 438.00       |
| 8843-2-0000-69-5610-9280 Regulatory commission expenses               | 1,108.00     | 6,648.00     |
| Total Regulatory Expenses                                             | 75,059.33    | 813,919.21   |
| Rents :                                                               |              |              |
| 8840-2-9823-69-5110-9310 Rent Expense                                 | 1,185.67     | 15,067.58    |
| 8840-2-9860-69-5110-9310 Rent Expense                                 | 678.40       | 8,621.14     |
| 8840-2-9865-69-5110-9310 Rent Expense                                 | 0.00         | 15,179.82    |
| 8843-2-0000-69-5110-9310 Rents                                        | 4,465.63     | 58,902.45    |
| Total Rents                                                           | 6,329.70     | 97,770.99    |
| Intercompany Rent :                                                   |              |              |
| 8840-2-0000-69-6125-9310 Rental Expense - Intercompany                | 6,983.19     | 76,179.88    |
| Total Intercompany Rent                                               | 6,983.19     | 76,179.88    |
| Maintenance                                                           | 0.00         | 0.00         |
| Franchise Requirements                                                | 0.00         | 0.00         |
| Other Admin Expenses :                                                |              |              |
| 8840-2-0000-69-5131-9212 Utilities                                    | 0.00         | (356.79)     |
| 8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized                   | (47,110.72)  | (241,016.18) |
| 8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized                 | (34,995.74)  | (307,755.33) |
| 8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized                 | (55,843.51)  | (269,393.12) |
| 8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized   | 0.00         | (276,746.31) |
| 8840-2-0000-69-5200-9226 LABS US Bus admin capitalized                | (8,375.32)   | (74,576.20)  |
| 8840-2-0000-69-5200-9227 LABS US Corp admin capitalized               | (11,583.80)  | (131,739.26) |
| 8840-2-0000-69-5200-9228 LU Corp US Admin capitalized                 | (9,375.86)   | (97,364.92)  |
| 8840-2-0000-69-5200-9229 LU Region Admin capitalized                  | (47,033.33)  | (577,983.97) |
| 8840-2-0000-69-5200-9231 Outside services LU HO Allocations           | 134,002.01   | 731,279.24   |
| 8840-2-0000-69-5200-9232 Outside services APUC HO Allocations         | 0.00         | 1,050,678.48 |
| 8840-2-0000-69-5200-9234 LABS NonLabour Allocations                   | 85,944.33    | 679,319.65   |
| 8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation | 107,631.74   | 970,307.26   |
| 8840-2-0000-69-5200-9236 LABS US Bus admin alloc                      | 25,730.64    | 231,474.32   |
| 8840-2-0000-69-5200-9237 LABS US Corp admin alloc                     | 34,826.11    | 379,790.59   |

|                                                                         | Energy North | Energy North   |
|-------------------------------------------------------------------------|--------------|----------------|
|                                                                         | 2019         | 2019           |
|                                                                         | Jan          | Dec            |
| 8840-2-0000-69-5200-9238 LU Corp US Admin alloc                         | 28,572.00    | 294,287.50     |
| 8840-2-0000-69-5200-9239 LU Region Admin alloc                          | 144,495.64   | 1,799,752.69   |
| 8840-2-9800-69-5131-9211 Travel-IT                                      | 0.00         | 4,736.45       |
| 8840-2-9800-69-5131-9213 Communications - IT                            | 53,671.36    | 681,253.99     |
| 8840-2-9800-69-5131-9215 Training                                       | 0.00         | 17.06          |
| 8840-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT         | (2,687.64)   | (146,602.28)   |
| 8840-2-9800-69-5200-9230 Outsided services-IT                           | 1,949.88     | 118,171.95     |
| 8840-2-9800-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 22.46          |
| 8840-2-9801-69-5200-9230 Outside Services - Transition                  | 1,458.01     | 13,876.34      |
| 8840-2-9801-69-5200-9237 LABS US Corp Admin Alloc                       | 0.00         | 30.17          |
| 8840-2-9810-69-5131-9211 Travel-HR                                      | 573.54       | 6,519.67       |
| 8840-2-9810-69-5131-9212 Utilities - HR                                 | 584.71       | 14,232.41      |
| 8840-2-9810-69-5131-9214 Dues & Membership Fees                         | 0.00         | 11,437.25      |
| 8840-2-9810-69-5131-9215 Training                                       | 0.00         | 20,143.12      |
| 8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR         | 0.00         | (145,427.00)   |
| 8840-2-9810-69-5200-9230 Outsided services-HR                           | 23,106.22    | 169,217.23     |
| 8840-2-9810-69-5615-9302 Misc General Expenses                          | 0.00         | 1,145.68       |
| 8840-2-9811-69-5200-9236 LABS US Bus adm alloc-Total Rewards            | 0.00         | 995.12         |
| 8840-2-9811-69-5200-9237 LABS US Corp Admin Allocations                 | 318.45       | 19,230.34      |
| 8840-2-9812-69-5131-9210 L&D Office Supplies & Exp                      | 0.00         | 2,324.96       |
| 8840-2-9812-69-5131-9215 L&D Training                                   | 12,721.17    | 72,566.51      |
| 8840-2-9812-69-5200-9220 Admin Exp Transferred Credit- L&D              | 0.00         | (7,228.45)     |
| 8840-2-9812-69-5200-9230 L&D Outside Services                           | 2,000.00     | 5,098.13       |
| 8840-2-9815-69-5131-9211 Travel-EHSS                                    | 555.41       | 20,805.05      |
| 8840-2-9815-69-5131-9212 Utilities - EHSS                               | 2,868.50     | 28,139.93      |
| 8840-2-9815-69-5131-9213 Communication                                  | 0.00         | 2,871.19       |
| 8840-2-9815-69-5131-9214 Dues & Membership Fees                         | 0.00         | 5,973.19       |
| 8840-2-9815-69-5131-9215 Training                                       | 139.75       | 17,643.11      |
| 8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit            | (2,698.50)   | (128,650.52)   |
| 8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety | (2,803.49)   | 70,024.33      |
| 8840-2-9820-69-5131-9211 Travel-Finance                                 | 403.10       | 6,846.04       |
| 8840-2-9820-69-5131-9212 Utilities - Finance                            | 1,921.21     | 46,763.61      |
| 8840-2-9820-69-5131-9214 Dues & Membership Fees                         | 364.00       | 364.00         |
| 8840-2-9820-69-5131-9215 Training                                       | 0.00         | 340.55         |
| 8840-2-9820-69-5131-9216 Postage                                        | 597.14       | 971.78         |
| 8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance    | (21,748.10)  | (1,080,982.37) |
| 8840-2-9820-69-5200-9230 Outsided services-Finance and Admin            | 29,196.08    | 129,999.75     |
| 8840-2-9820-69-5200-9238 LU Corp US Admin Allocations                   | 0.00         | 342.90         |
| 8840-2-9822-69-5200-9238 LU Corp US Admin Allocations                   | 4.76         | 537.69         |
| 8840-2-9823-69-5131-9211 Travel                                         | 0.00         | 18.45          |
| 8840-2-9823-69-5131-9212 Utilities - Legal                              | 334.12       | 8,132.79       |
| 8840-2-9823-69-5131-9215 Training                                       | 0.00         | 668.07         |
| 8840-2-9823-69-5131-9216 Postage                                        | 0.00         | 70.00          |
| 8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit            | 0.00         | (239,188.24)   |
| 8840-2-9823-69-5200-9230 Outsided services-Legal                        | 10,111.67    | 102,873.10     |
| 8840-2-9823-69-5200-9239 East Region Outside Services - Legal           | 0.00         | 1,280.25       |
| 8840-2-9824-69-5131-9211 Travel - Internal Audit                        | 0.00         | 2,449.08       |
| 8840-2-9824-69-5200-9230 Outside Services - Internal Audit              | 46.90        | 46.90          |

|                                                                            | Energy North | Energy North   |
|----------------------------------------------------------------------------|--------------|----------------|
|                                                                            | 2019         | 2019           |
|                                                                            | Jan          | Dec            |
| 8840-2-9825-69-5131-9211 Travel - Procurement                              | 0.00         | 109.31         |
| 8840-2-9825-69-5131-9212 Utilities - Procurement                           | 668.29       | 16,265.78      |
| 8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing    | (16,624.70)  | (498,655.95)   |
| 8840-2-9825-69-5200-9237 LABS US Corp Admin Allocations                    | 222.23       | 8,985.05       |
| 8840-2-9827-69-5200-9237 LABS US Corp Admin Allocations                    | 218.83       | 1,382.32       |
| 8840-2-9830-69-5131-9211 Travel-Regulatory                                 | 0.00         | 6,116.14       |
| 8840-2-9830-69-5131-9212 Utilities - Regulatory                            | 501.19       | 12,199.22      |
| 8840-2-9830-69-5131-9215 Training                                          | 0.00         | 1,688.07       |
| 8840-2-9830-69-5131-9216 Postage                                           | 0.00         | 88.82          |
| 8840-2-9830-69-5200-9220 Admin Expenses Transferred - Credit               | 0.00         | (91,594.99)    |
| 8840-2-9830-69-5200-9230 Outsided services-Regulatory                      | 0.00         | 99,850.50      |
| 8840-2-9835-69-5131-9211 Travel - Energy Procurement                       | 426.21       | 6,875.37       |
| 8840-2-9835-69-5131-9212 Utilities - Energy Procurement                    | 0.00         | 28,464.84      |
| 8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE            | 0.00         | (756,401.21)   |
| 8840-2-9835-69-5200-9230 Outsided services-Energy Procurement              | 6,364.51     | 216,090.51     |
| 8840-2-9840-69-5131-9211 Regional Travel                                   | 2,080.24     | 4,950.77       |
| 8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD            | 0.00         | (132,984.16)   |
| 8840-2-9840-69-5200-9230 Outsided services-Procurement/Supply Chain        | 0.00         | 7,875.00       |
| 8840-2-9850-69-5131-9211 Travel-Operations                                 | 397.85       | 8,524.89       |
| 8840-2-9850-69-5131-9213 Communication                                     | 751.78       | 18,298.80      |
| 8840-2-9850-69-5131-9215 Training                                          | 0.00         | 668.07         |
| 8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper          | (95,554.00)  | (367,765.96)   |
| 8840-2-9850-69-5200-9230 Outsided services-Operations                      | 0.00         | 9,774.11       |
| 8840-2-9852-69-5131-9211 Travel                                            | 0.00         | 2,520.87       |
| 8840-2-9852-69-5131-9214 Dues & Membership Fees                            | 0.00         | 4,694.00       |
| 8840-2-9852-69-5131-9215 Training                                          | 0.00         | 1,024.38       |
| 8840-2-9852-69-5200-9220 Admin Credit                                      | (297,121.76) | (5,251,901.58) |
| 8840-2-9852-69-5200-9230 Outside Services                                  | 0.00         | 32.52          |
| 8840-2-9853-69-5131-9211 Travel                                            | 0.00         | 5,904.36       |
| 8840-2-9853-69-5131-9213 Communication                                     | 4,904.32     | 145,725.66     |
| 8840-2-9853-69-5200-9220 Admin Expense Transferred                         | (1,155.60)   | (900,952.85)   |
| 8840-2-9854-69-5131-9211 Travel                                            | 3,153.03     | 18,737.82      |
| 8840-2-9854-69-5131-9213 Communication                                     | 0.00         | 1,875.00       |
| 8840-2-9854-69-5131-9214 Dues & Membership Fees                            | 0.00         | 37,572.99      |
| 8840-2-9854-69-5131-9215 Training-Engineering                              | 184.21       | 10,791.06      |
| 8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering   | (52,577.39)  | (755,238.20)   |
| 8840-2-9854-69-5200-9230 Outside Services                                  | 0.00         | 78,000.00      |
| 8840-2-9860-69-5131-9211 Travel                                            | 1,658.10     | 29,416.67      |
| 8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development       | 751.78       | 18,298.82      |
| 8840-2-9860-69-5131-9214 Dues & Membership Fees                            | 0.00         | 109,698.61     |
| 8840-2-9860-69-5131-9215 Training                                          | 0.00         | 1,298.07       |
| 8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec          | (54,756.27)  | (902,407.52)   |
| 8840-2-9860-69-5200-9230 Outsided services employed                        | 0.00         | 1,042.39       |
| 8840-2-9860-69-5200-9237 LABS US Corp Admin Allocations                    | 2.09         | 1,217.59       |
| 8840-2-9865-69-5131-9211 Travel-Customer Service                           | 48.04        | (7,463.80)     |
| 8840-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care | (24,531.37)  | (564,523.76)   |
| 8840-2-9865-69-5200-9230 Outsided services-Customer service                | 0.00         | 11,520.64      |
| 8840-2-9865-69-5200-9238 LU Corp US Admin Allocations                      | 227.68       | 8,193.26       |

|                                                                          | Energy North | Energy North   |
|--------------------------------------------------------------------------|--------------|----------------|
|                                                                          | 2019         | 2019           |
|                                                                          | Jan          | Dec            |
| 8840-2-9865-69-5200-9239 East Region Outside Services - Customer Service | 0.00         | 662.76         |
| 8840-2-9866-69-5200-9220 Admin Expenses Transferred - Credit             | 0.00         | (16,533.01)    |
| 8840-2-9867-69-5131-9211 Travel                                          | 1,425.41     | 14,583.05      |
| 8840-2-9867-69-5131-9215 Training                                        | 0.00         | 470.50         |
| 8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales       | (28,690.38)  | (437,284.70)   |
| 8840-2-9867-69-5200-9230 Outside Services                                | 15,750.00    | 14.00          |
| 8840-2-9868-69-5131-9211 Travel                                          | 653.90       | 2,464.77       |
| 8840-2-9868-69-5131-9213 Communication                                   | 83.53        | 2,117.35       |
| 8840-2-9868-69-5131-9214 Dues & Membership Fees                          | 0.00         | 7,350.00       |
| 8840-2-9868-69-5131-9215 Training                                        | 0.00         | 420.00         |
| 8840-2-9868-69-5131-9216 Postage Strategic plan                          | 0.00         | 6.79           |
| 8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit             | (4,068.67)   | (57,799.07)    |
| 8840-2-9868-69-5200-9230 Outside Services                                | 0.00         | 4,948.00       |
| 8840-2-9870-69-5200-9238 LU Corp US Admin Allocations                    | 0.05         | 145.26         |
| 8843-2-0000-69-5131-9212 Utilities - Keene                               | 1,578.20     | 16,629.17      |
| 8843-2-0000-69-5131-9213 Communications                                  | 954.64       | 23,236.62      |
| 8843-2-9850-69-5131-9215 Training                                        | 0.00         | 1,079.61       |
| Total Other Admin Expenses                                               | (72,201.59)  | (5,731,547.21) |
| Total Administrative Expenses                                            | 977,490.53   | 9,023,012.61   |
| Income and Non Income Tax                                                |              |                |
| Federal Unemployment:                                                    |              |                |
| 8840-2-9810-69-5040-4080 Social Security Taxes                           | 87,371.65    | 1,241,073.19   |
| 8840-2-9810-69-5041-4080 Federal Unemployment Taxes                      | 7,434.92     | 9,714.63       |
| 8840-2-9810-69-5042-4080 Medicare                                        | 20,433.62    | 303,238.49     |
| 8843-2-9810-69-5040-4080 Social Security Taxes                           | 3,528.06     | 39,720.25      |
| 8843-2-9810-69-5041-4080 Federal Unemployment Taxes                      | 218.67       | 285.70         |
| 8843-2-9810-69-5042-4080 Medicare                                        | 825.11       | 9,289.42       |
| Total Federal Unemployment                                               | 119,812.03   | 1,603,321.68   |
| Company FICA                                                             | 0.00         | 0.00           |
| State Unemployment:                                                      |              |                |
| 8840-2-9810-69-5041-4082 State Unemployment Taxes                        | 10,400.72    | 21,792.03      |
| 8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax               | 305.90       | 640.95         |
| Total State Unemployment                                                 | 10,706.62    | 22,432.98      |
| Municipal, Property & Franchise Tax:                                     |              |                |
| 8840-2-9820-69-5680-4080 Property Tax                                    | 1,097,830.26 | 12,226,244.46  |
| 8843-2-0000-69-5680-4080 Property taxes                                  | 15,166.73    | 178,618.18     |
| Total Municipal, Property & Franchise Tax                                | 1,112,996.99 | 12,404,862.64  |
| Total Taxes                                                              | 1,243,515.64 | 14,030,617.30  |
| Total Expenses                                                           | 3,426,968.82 | 41,653,705.97  |
| EBITDA Before Corporate Allocations                                      | 9,895,976.32 | 47,919,738.41  |
| EBITDA Before Corporate Allocations                                      | (24,650.27)  | (724,300.65)   |

| Energy North | Energy North |
|--------------|--------------|
| 2019         | 2019         |
| Jan          | Dec          |

#### Corporate Allocations

##### LU Corporate Labor:

|                                                                        |             |              |
|------------------------------------------------------------------------|-------------|--------------|
| 8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized                    | (1,917.11)  | (52,602.32)  |
| 8840-2-0000-69-5010-9228 LU Corp US Lab capitalized                    | 0.00        | (221,477.46) |
| 8840-2-0000-69-5010-9229 LU Region Lab capitalized                     | (19,901.53) | (229,740.36) |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice       | 1,210.92    | 36,050.81    |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement           | 309.16      | 26,620.50    |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice       | 2,366.44    | 54,707.40    |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice | 2,003.21    | 44,762.20    |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc     | 0.00        | 1,831.43     |

|                          |             |              |
|--------------------------|-------------|--------------|
| Total LU Corporate Labor | (15,928.91) | (339,847.80) |
|--------------------------|-------------|--------------|

##### LU Allocations

##### LABS Labor:

|                                                         |            |              |
|---------------------------------------------------------|------------|--------------|
| 8840-2-0000-69-5010-9224 LABS Labour Captil             | (3,163.87) | (118,445.36) |
| 8840-2-0000-69-5010-9226 LABS US Bus labor capitalized  | 0.00       | (32,898.56)  |
| 8840-2-0000-69-5010-9227 LABS US Corp labor capitalized | 0.00       | (43,937.21)  |

|                  |            |              |
|------------------|------------|--------------|
| Total LABS Labor | (3,163.87) | (195,281.13) |
|------------------|------------|--------------|

##### LABS Allocations

##### APUC/APCO Corporate Labor:

|                                                                   |            |              |
|-------------------------------------------------------------------|------------|--------------|
| 8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized            | (7,266.05) | (157,693.40) |
| 8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice | 22,322.72  | 491,562.89   |

|                                 |           |            |
|---------------------------------|-----------|------------|
| Total APUC/APCO Corporate Labor | 15,056.67 | 333,869.49 |
|---------------------------------|-----------|------------|

##### APUC/APCO Allocations

|                             |            |              |
|-----------------------------|------------|--------------|
| Total Corporate Allocations | (4,036.11) | (201,259.44) |
|-----------------------------|------------|--------------|

|                                    |              |               |
|------------------------------------|--------------|---------------|
| EBITDA After Corporate Allocations | 9,875,362.16 | 47,396,697.20 |
|------------------------------------|--------------|---------------|

##### Depreciation & Amortization Expense

##### Depreciation Expense :

|                                           |              |               |
|-------------------------------------------|--------------|---------------|
| 8840-2-0000-80-8610-4030 Depreciation Exp | 1,402,413.05 | 17,974,149.30 |
| 8843-2-0000-80-8610-4030 Depreciation Exp | 16,456.17    | 199,290.10    |

|                            |              |               |
|----------------------------|--------------|---------------|
| Total Depreciation Expense | 1,418,869.22 | 18,173,439.40 |
|----------------------------|--------------|---------------|

|                              |      |      |
|------------------------------|------|------|
| Amort-Limited Term Gas Plant | 0.00 | 0.00 |
|------------------------------|------|------|

##### Amort of Intangibles-Cost:

|                                                   |            |              |
|---------------------------------------------------|------------|--------------|
| 8840-2-0000-80-8610-4050 Amortization-Intangibles | 336,365.68 | 3,396,172.91 |
| 8843-2-0000-80-8610-4050 Amortization-Intangibles | 1,655.47   | 39,470.12    |

|                                 |            |              |
|---------------------------------|------------|--------------|
| Total Amort of Intangibles-Cost | 338,021.15 | 3,435,643.03 |
|---------------------------------|------------|--------------|

##### Amortization-Regulatory Debits:

|                                              |            |            |
|----------------------------------------------|------------|------------|
| 8840-2-0000-80-8640-4073 Regulatory - debits | 113,474.38 | 705,261.45 |
|----------------------------------------------|------------|------------|

|                                                                         | Energy North | Energy North  |
|-------------------------------------------------------------------------|--------------|---------------|
|                                                                         | 2019         | 2019          |
|                                                                         | Jan          | Dec           |
| 8840-2-0000-80-8641-4074 Amortization of Regulatory Assets              | 427,107.07   | 3,001,281.86  |
| 8840-2-0000-80-8665-4265 Regulatory Asset Write Down                    | 0.00         | 1,699,216.00  |
| 8843-2-0000-80-8641-4074 Amortization of Reg Assets                     | 3,339.71     | 23,769.99     |
| Total Amortization-Regulatory Debits                                    | 543,921.16   | 5,429,529.30  |
| Acquisition Costs                                                       | 0.00         | 0.00          |
| Total Depreciation and Amortization Expense                             | 2,300,811.53 | 27,038,611.73 |
| NET OPERATING INCOME                                                    | 7,574,550.63 | 20,358,085.47 |
| Other Income & Deductions                                               |              |               |
| Allowable Funds used during Construction :                              |              |               |
| 8840-2-0000-40-4700-4191 Allow for other funds used during construction | 1,047.48     | 464,131.48    |
| 8843-2-0000-40-4700-4191 Allow for other funds used during construction | 1,587.74     | 9,354.75      |
| Total Allowable Funds used during Construction                          | 2,635.22     | 473,486.23    |
| Interest & Dividends Income :                                           |              |               |
| 8840-2-0000-40-4420-4190 Interest income                                | 58,541.01    | 831,186.39    |
| 8843-2-0000-40-4420-4190 Interest income                                | 969.16       | 13,562.50     |
| Total Interest & Dividends Income                                       | 59,510.17    | 844,748.89    |
| Rental Income                                                           | 0.00         | 0.00          |
| Other Income & Deductions :                                             |              |               |
| 8840-2-0000-69-7450-4263 Penalties                                      | (1,415.57)   | (1,996.65)    |
| 8840-2-0000-69-7450-4265 Other Deductions                               | 0.00         | 606,353.73    |
| 8840-2-9854-69-7450-4265 Other Deductions                               | 0.00         | (42,000.00)   |
| 8840-2-9860-69-7450-4265 Other Deductions                               | 0.00         | (10,043.71)   |
| 8840-2-9868-69-7450-4261 Charitable Donations                           | 0.00         | (16,104.28)   |
| 8840-2-9868-69-7450-4264 Political Contributions                        | (4,612.64)   | (32,324.42)   |
| 8840-2-9868-69-7450-4266 Civic                                          | (1,257.50)   | (27,119.89)   |
| 8843-2-0000-40-4400-4211 Gain on Disposition of Property                | 0.00         | 10,385.00     |
| Total Other Income & Deductions                                         | (7,285.71)   | 487,149.78    |
| Total Other Income & Deductions                                         | 52,224.46    | 1,331,898.67  |
| Income Before Interest Charges                                          | 7,629,410.31 | 22,163,470.37 |
| Interest Charges                                                        |              |               |
| Interest on Long Term Debt :                                            |              |               |
| 8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.       | 589,857.47   | 7,078,289.64  |
| Total Interest on Long Term Debt                                        | 589,857.47   | 7,078,289.64  |
| Amortization of Debt Discount                                           | 0.00         | 0.00          |
| Other Interest Charges :                                                |              |               |
| 8840-2-0000-80-8550-4310 Other Interest Expense                         | 42,821.82    | 727,693.54    |
| 8840-2-0000-80-8550-4320 AFUDC - borrowed                               | (546.96)     | (225,502.68)  |
| 8843-2-0000-80-8550-4310 Other Interest Expense                         | 74.24        | 6,673.05      |

|                                                | Energy North | Energy North  |
|------------------------------------------------|--------------|---------------|
|                                                | 2019         | 2019          |
|                                                | Jan          | Dec           |
| 8843-2-0000-80-8550-4320 AFUDC - borrowed      | (719.05)     | (4,236.50)    |
| Total Other Interest Charges                   | 41,630.05    | 504,627.41    |
| Gain and Loss on Exchange                      | 0.00         | 0.00          |
| Total Interest Charges                         | 631,487.52   | 7,582,917.05  |
| Income Taxes                                   |              |               |
| State Income Tax :                             |              |               |
| 8840-2-0000-80-8720-4090 State Income Tax      | 0.00         | 225,931.00    |
| Total State Income Tax                         | 0.00         | 225,931.00    |
| Deferred Federal and State Tax :               |              |               |
| 8840-2-0000-80-8760-4104 Def FIT Expense-Debit | 0.00         | 3,483,997.00  |
| Total Deferred Federal and State Tax           | 0.00         | 3,483,997.00  |
| Federal Income Taxes                           | 0.00         | 0.00          |
| Total Income Taxes                             | 0.00         | 3,709,928.00  |
| NET INCOME / (LOSS)                            | 6,997,922.79 | 10,870,625.32 |

Total Property, plant and equipment

|                                                                   | Energy North<br>2018<br>January | Energy North<br>2018<br>February | Energy North<br>2018<br>March | Energy North<br>2018<br>April | Energy North<br>2018<br>May | Energy North<br>2018<br>June | Energy North<br>2018<br>July | Energy North<br>2018<br>August | Energy North<br>2018<br>September | Energy North<br>2018<br>October | Energy North<br>2018<br>November | Energy North<br>2018<br>December |
|-------------------------------------------------------------------|---------------------------------|----------------------------------|-------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|-----------------------------------|---------------------------------|----------------------------------|----------------------------------|
| Less: Accum depreciation:                                         |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1655-1080 Accum Prov for Depn of Utility Plant     | (165,130,470.36)                | (166,305,352.25)                 | (167,491,110.02)              | (168,754,142.67)              | (169,850,168.02)            | (171,771,128.87)             | (173,190,034.54)             | (172,343,916.70)               | (173,836,513.11)                  | (175,128,551.12)                | (176,041,962.43)                 | (177,548,117.05)                 |
| 8840-2-0000-10-1655-1081 RWIP Reclass                             | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 0.00                        | 0.00                         | 0.00                         | 0.00                           | 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)                | 0.00                         | 0.00                         | 0.00                           | 0.00                              | 0.00                            | 0.00                             | 0.00                             |
| 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)                | (133,283.70)                 | (133,283.70)                 | (133,283.70)                   | (133,283.70)                      | (133,283.70)                    | (133,283.70)                     | (133,283.70)                     |
| 8843-2-0000-10-1655-1080 Accum Prov for Depn of Utility Plant     | (2,363,560.57)                  | (2,386,655.10)                   | (2,404,410.82)                | (2,416,582.28)                | (2,428,475.64)              | (2,473,970.94)               | (2,487,424.66)               | (2,500,626.97)                 | (2,467,206.36)                    | (2,480,410.75)                  | (2,493,615.14)                   | (2,511,456.76)                   |
| 8843-2-0000-10-1655-1081 RWIP Reclass                             | 22,739.50                       | 22,739.50                        | 22,739.50                     | 23,033.98                     | 24,175.75                   | 24,439.95                    | 27,717.00                    | 28,278.67                      | 28,278.67                         | 28,709.83                       | 29,644.83                        | 29,662.13                        |
| 8843-2-0000-10-1655-1087 Excess Accumulated Depreciation          | (32,236.54)                     | (32,236.54)                      | (32,236.54)                   | (32,236.54)                   | (32,236.54)                 | 0.00                         | 0.00                         | 0.00                           | 0.00                              | 0.00                            | 0.00                             | 0.00                             |
| Total Less: Accum depreciation                                    | (167,927,291.90)                | (169,125,268.32)                 | (170,328,781.81)              | (171,603,691.44)              | (172,710,468.38)            | (174,353,943.56)             | (175,783,025.90)             | (174,949,548.70)               | (176,408,724.50)                  | (177,713,535.74)                | (178,639,216.44)                 | (180,163,195.38)                 |
| CWIP/Fixed Assets Clearing:                                       |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1618-1070 Construction Work In Progress            | 24,799,211.47                   | 12,525,840.30                    | 12,851,707.04                 | 8,107,967.20                  | 14,595,805.92               | 11,190,162.60                | 12,851,580.13                | 14,751,483.27                  | 16,901,640.66                     | 18,947,874.69                   | 21,292,327.02                    | 19,058,970.15                    |
| 8840-2-0000-10-1655-1082 RWIP Salvage                             | (19,402.93)                     | (21,802.93)                      | (24,432.93)                   | (27,899.08)                   | (27,899.08)                 | (27,899.08)                  | (27,899.08)                  | (28,464.83)                    | (28,464.83)                       | (28,464.83)                     | (28,514.83)                      | (114,194.83)                     |
| 8840-2-0000-10-1655-1084 Accum dep cost of removal                | 40,645,279.79                   | 40,884,609.06                    | 41,127,073.82                 | 41,375,291.34                 | 41,600,156.15               | 41,829,033.02                | 42,058,248.83                | 42,289,663.16                  | 42,523,362.91                     | 42,757,332.00                   | 42,991,420.74                    | 43,225,521.20                    |
| 8843-2-0000-10-1618-1070 Construction Work In Progress            | 612,282.09                      | 307,450.39                       | 312,917.50                    | 516,233.02                    | 569,669.00                  | 641,613.53                   | 704,847.51                   | 1,278,136.56                   | 1,293,551.50                      | 1,319,309.30                    | 1,415,781.96                     | 1,354,845.37                     |
| 8843-2-0000-10-1655-1082 RWIP Salvage                             | (26,573.93)                     | (26,573.93)                      | (26,573.93)                   | (26,573.93)                   | (26,657.50)                 | (26,657.50)                  | (26,657.50)                  | (26,657.50)                    | (26,657.50)                       | (26,657.50)                     | (26,944.32)                      | (26,944.32)                      |
| Total CWIP/Fixed Assets Clearing                                  | 66,010,796.49                   | 53,669,522.89                    | 54,240,691.50                 | 49,945,018.55                 | 56,711,074.49               | 53,606,252.57                | 55,560,120.16                | 58,264,160.66                  | 60,663,432.74                     | 62,969,393.66                   | 65,644,070.57                    | 63,498,197.57                    |
| Net property, plant and equipment                                 | 408,567,826.28                  | 408,753,021.99                   | 409,569,050.20                | 411,084,610.81                | 416,785,484.79              | 419,768,685.39               | 425,027,792.11               | 431,341,380.00                 | 436,991,443.57                    | 441,410,701.27                  | 445,938,306.52                   | 448,323,769.51                   |
| Investments and other:                                            |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1163-1754 Deferred Bad Debt - Summer               | 124,384.06                      | 124,698.82                       | 125,115.41                    | 125,594.44                    | 119,870.37                  | 59,121.71                    | 18,034.36                    | (12,070.57)                    | 0.00                              | (88,517.94)                     | (223,762.96)                     | 0.00                             |
| 8840-2-0000-10-1163-1755 Deferred Reserve EE                      | (1,345,918.26)                  | (1,866,757.37)                   | 0.00                          | (3,003,235.32)                | (3,155,396.01)              | 0.00                         | (3,045,150.28)               | (2,698,117.92)                 | 0.00                              | (2,251,052.48)                  | (2,247,185.44)                   | 0.00                             |
| 8840-2-0000-10-1163-1756 Lost Revenue Energy Efficiency Mechanism | 7,228.41                        | (46,132.62)                      | 0.00                          | (35,383.77)                   | (24,927.47)                 | 0.00                         | 29,036.28                    | 62,415.89                      | 97,618.96                         | 133,761.43                      | 112,830.90                       | 109,860.90                       |
| 8840-2-0000-10-1163-1757 Deferred NHDAS Special Contract          | 2,574,704.82                    | 2,296,308.87                     | 2,176,480.77                  | 2,300,016.94                  | 1,822,565.57                | 1,770,518.39                 | 1,744,435.79                 | 1,756,963.19                   | 1,450,270.59                      | 1,340,047.99                    | 1,501,187.99                     | 1,404,587.99                     |
| 8840-2-0000-10-1169-1756 Deferred RLIAF                           | 301,407.39                      | 300,710.89                       | 329,018.47                    | 389,796.30                    | 452,669.02                  | 486,283.09                   | 507,934.18                   | 528,526.37                     | 547,616.09                        | 559,825.11                      | 536,992.94                       | 461,166.02                       |
| 8840-2-0000-10-1510-1231 Investment in Subsidiary Companies       | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 0.00                        | 3,047,227.00                 | 3,047,227.00                 | 3,047,227.00                   | 3,047,227.00                      | 3,047,227.00                    | 3,047,227.00                     | 0.00                             |
| 8840-2-0000-10-1545-4554 Interco Investment APIC - NH Gas Keene   | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 0.00                        | 0.00                         | 0.00                         | 0.00                           | 0.00                              | 0.00                            | 0.00                             | 3,047,227.00                     |
| 8840-2-0000-10-1936-1000 Deferred Financing - Intercompany        | 436,470.71                      | 434,032.33                       | 431,593.95                    | 429,155.57                    | 426,717.19                  | 424,278.81                   | 421,840.43                   | 419,402.05                     | 416,963.67                        | 414,525.29                      | 412,086.91                       | 409,648.53                       |
| 8843-2-0000-10-1163-1755 Deferred Reserve EE                      | 0.00                            | 0.00                             | 0.00                          | 0.00                          | (528.47)                    | 0.00                         | (4,214.39)                   | (5,689.71)                     | (11.69)                           | (1,850.78)                      | (6,332.86)                       | 0.00                             |
| 8843-2-0000-10-1169-1756 Deferred RLIAF                           | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 45.71                       | 128.43                       | 168.00                       | 232.36                         | 269.21                            | 172.22                          | (293.58)                         | 0.00                             |
| Total Investments and other                                       | 2,098,277.13                    | 1,242,860.92                     | 3,062,208.60                  | 205,944.16                    | (358,984.09)                | 5,787,557.43                 | 2,719,311.37                 | 3,098,888.66                   | 5,559,953.83                      | 3,154,137.84                    | 3,132,750.90                     | 5,432,490.44                     |
| Land and Land Rights:                                             |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1610-1050 Plant Held For Future Use                | 433,920.35                      | 433,920.35                       | 433,920.35                    | 433,920.35                    | 433,920.35                  | 433,920.35                   | 433,920.35                   | 433,920.35                     | 433,920.35                        | 433,920.35                      | 433,920.35                       | 433,920.35                       |
| 8840-2-0000-10-1610-1210 OPI-Land Retained                        | 13,665.00                       | 13,665.00                        | 13,665.00                     | 13,665.00                     | 13,665.00                   | 13,665.00                    | 13,665.00                    | 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                   | 16,806.09                    | 16,806.09                    | 16,806.09                      | 16,806.09                         | 16,806.09                       | 16,806.09                        | 16,806.09                        |
| 8843-2-0000-10-1610-1050 Plant Held for future use                | 418,384.21                      | 418,384.21                       | 418,384.21                    | 418,384.21                    | 418,384.21                  | 418,384.21                   | 418,384.21                   | 418,384.21                     | 418,384.21                        | 418,384.21                      | 418,384.21                       | 418,384.21                       |
| Total Land and Land Rights                                        | 882,775.65                      | 882,775.65                       | 882,775.65                    | 882,775.65                    | 882,775.65                  | 882,775.65                   | 882,775.65                   | 882,775.65                     | 882,775.65                        | 882,775.65                      | 882,775.65                       | 882,775.65                       |
| 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               | 28,151,896.45                | 28,151,896.45                | 28,151,896.45                  | 28,151,896.45                     | 28,151,896.45                   | 28,151,896.45                    | 28,151,896.45                    |
| 8843-2-0000-10-1910-1141 Goodwill                                 | 67,207.28                       | 67,207.28                        | 67,207.28                     | 67,207.28                     | 67,207.28                   | 67,207.28                    | 67,207.28                    | 67,207.28                      | 67,207.28                         | 67,207.28                       | 67,207.28                        | 67,207.28                        |
| Total Goodwill                                                    | 28,219,103.73                   | 28,219,103.73                    | 28,219,103.73                 | 28,219,103.73                 | 28,219,103.73               | 28,219,103.73                | 28,219,103.73                | 28,219,103.73                  | 28,219,103.73                     | 28,219,103.73                   | 28,219,103.73                    | 28,219,103.73                    |
| Intangibles:                                                      |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1647-3030 Misc. Intangible Plant                   | 15,130,171.00                   | 15,130,171.00                    | 15,644,847.66                 | 15,731,609.37                 | 15,731,609.37               | 15,731,609.37                | 15,731,609.37                | 15,731,609.37                  | 15,731,609.37                     | 15,731,609.37                   | 15,731,609.37                    | 16,067,211.54                    |
| 8843-2-0000-10-1647-3030 Misc. Intangible Plant                   | 2,241.44                        | 2,241.44                         | 2,241.44                      | 2,241.44                      | 2,241.44                    | 2,241.44                     | 2,241.44                     | 2,241.44                       | 2,241.44                          | 2,241.44                        | 2,241.44                         | 2,241.44                         |
| Total Intangibles                                                 | 15,132,412.44                   | 15,132,412.44                    | 15,647,089.10                 | 15,733,850.81                 | 15,733,850.81               | 15,733,850.81                | 15,733,850.81                | 15,733,850.81                  | 15,733,850.81                     | 15,733,850.81                   | 15,733,850.81                    | 16,069,452.98                    |
| Less: Accum amortization:                                         |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1655-1110 Accum Prov for Amort of Utility Plant    | (7,184,198.67)                  | (7,376,623.09)                   | (7,558,035.07)                | (7,749,395.32)                | (7,964,532.98)              | (8,200,038.64)               | (8,403,288.64)               | (8,660,158.44)                 | (8,900,579.22)                    | (9,130,816.00)                  | (9,518,436.27)                   | (9,733,829.73)                   |
| 8843-2-0000-10-1655-1110 Accum Prov for Amort of Utility Plant    | (332.45)                        | (2,505.42)                       | (385.83)                      | (412.52)                      | (6,207.75)                  | (7,390.90)                   | (9,590.78)                   | (10,919.27)                    | (12,247.76)                       | (13,576.25)                     | (14,904.74)                      | (19,879.48)                      |
| Total Less: Accum amortization                                    | (7,184,531.12)                  | (7,379,128.51)                   | (7,558,420.90)                | (7,749,807.84)                | (7,970,740.73)              | (8,207,429.54)               | (8,412,879.42)               | (8,671,077.71)                 | (8,912,826.98)                    | (9,144,392.25)                  | (9,533,341.01)                   | (9,753,709.21)                   |
| Net Intangibles                                                   | 37,049,760.70                   | 36,855,163.31                    | 37,190,547.58                 | 37,085,922.35                 | 36,864,989.46               | 36,628,300.65                | 36,422,850.77                | 36,164,652.48                  | 35,922,903.21                     | 35,691,337.94                   | 35,302,389.18                    | 35,417,623.15                    |
| Current Assets                                                    |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| Cash :                                                            |                                 |                                  |                               |                               |                             |                              |                              |                                |                                   |                                 |                                  |                                  |
| 8840-2-0000-10-1010-1300 Cash In Hand                             | 16,010.37                       | 35,711.31                        | 5,576.00                      | 32,374.34                     | 31,771.52                   | 19,953.49                    | 36,568.29                    | 22,175.21                      | 25,414.15                         | 5,216.00                        | 56,537.84                        | 10,342.15                        |
| 8840-2-0000-10-1020-1310 Cash - JP Morgan                         | 1,912,714.24                    | 976,567.36                       | 179,276.27                    | 1,558,679.97                  | 3,554,455.31                | 535,531.35                   | 1,134,511.48                 | 599,211.23                     | 1,350,054.88                      | 24,820,378.86                   | 237,216.10                       | (7,104.04)                       |
| 8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds       | (200,952.52)                    | (260,815.94)                     | (250,794.14)                  | (234,644.24)                  | (286,620.40)                | (264,713.51)                 | (231,444.32)                 | (261,828.68)                   | (320,011.27)                      | (450,064.15)                    | (315,472.95)                     | (250,389.81)                     |
| 8840-2-0000-10-1020-1313 Cash Receipts Misc AR                    | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 0.00                        | 0.00                         | 0.00                         | 0.00                           | 0.00                              | 0.00                            | 0.00                             | 0.00                             |
| 8843-2-0000-10-1020-1310 Cash - JP Morgan                         | 3,573.86                        | 6,051.99                         | 5,695.50                      | 5,519.90                      | 13,047.63                   | 4,197.32                     | 6,639.27                     | 7,948.30                       | 8,068.09                          | 8,068.09                        | 3,896.40                         | 4,217.00                         |
| Total Cash                                                        | 1,731,345.95                    | 757,514.72                       | (60,246.37)                   | 1,361,929.97                  | 3,312,654.06                | 294,968.65                   | 946,274.72                   | 367,506.06                     | 1,063,525.85                      | 24,383,598.80                   | (17,822.61)                      | (242,934.70)                     |
| Temporary Cash Investments                                        | 0.00                            | 0.00                             | 0.00                          | 0.00                          | 0.00                        | 0.00                         | 0.00                         | 0.00                           | 0.00                              | 0.00                            | 0.00                             | 0.00                             |

|                                                                        | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   |
|------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                        | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           |
|                                                                        | January        | February       | March          | April          | May            | June           | July           | August         | September      | October        | November       | December       |
| Accounts Receivable:                                                   |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1101-1420 Customer Accounts Receivable                  | 25,074,089.80  | 26,871,739.44  | 25,294,891.97  | 27,350,833.65  | 18,760,114.76  | 14,504,019.00  | 11,837,342.72  | 9,053,572.16   | 8,293,016.78   | 7,710,920.66   | 11,553,784.58  | 20,684,187.66  |
| 8840-2-0000-10-1101-1421 Customer AR-Misc Billing                      | (276,828.77)   | (429,410.06)   | (138,733.00)   | (432,414.98)   | (433,273.98)   | 1,202,666.36   | 711,666.69     | 703,855.49     | 688,258.07     | 942,827.98     | 875,651.19     | 735,498.14     |
| 8840-2-0000-10-1101-1427 A/R-Cogsdale clearing                         | (281.21)       | (418.18)       | (934.48)       | (553.89)       | (385.73)       | (342.06)       | (421.62)       | (1,177.06)     | (1,213.25)     | (1,212.26)     | (3,228.94)     | (790.62)       |
| 8840-2-0000-10-1121-1460 AR Associated Company                         | 65,981.56      | 156,462.20     | 159,123.43     | 162,622.90     | 157,101.55     | 137,549.03     | 293,540.39     | 142,998.94     | 21,867.85      | 29,307.52      | 18,334.41      | 22,450.90      |
| 8840-2-0000-10-1160-1430 Other Accounts Receivable                     | 66,885.00      | 66,885.00      | 65,166.00      | 65,166.00      | 65,166.00      | 57,291.46      | 57,291.46      | 57,291.46      | 40,110.00      | 40,110.00      | 50,110.00      | 71,032.50      |
| 8840-2-0000-10-1160-1439 Other Accounts Receivable - Special Contracts | 62,800.00      | 62,800.00      | 62,800.00      | 62,098.09      | 61,396.18      | 60,694.27      | 59,992.36      | 59,290.45      | 58,588.54      | 57,886.63      | 57,184.72      | 56,482.81      |
| 8840-2-0000-10-1163-1430 Income Tax Receivable                         | 412,511.00     | 412,511.00     | 412,511.00     | 412,511.00     | 412,511.00     | 286,511.00     | 286,511.00     | 286,511.00     | 286,511.00     | 286,511.00     | 286,511.00     | (26,817.00)    |
| 8843-2-0000-10-1101-1420 Customer Accounts Receivable                  | 460,855.94     | 457,062.73     | 374,250.54     | 366,712.35     | 257,217.91     | 184,450.52     | 143,786.19     | 87,800.74      | 86,397.05      | 58,477.86      | 113,254.79     | 270,692.30     |
| 8843-2-0000-10-1101-1421 Customer AR-Misc Billing                      | 821.54         | 3,463.82       | 2,361.36       | 4,026.80       | 4,747.24       | 4,219.08       | 5,194.86       | 3,574.29       | 3,210.56       | 3,036.53       | 5,423.80       | 8,956.52       |
| Total Accounts Receivable                                              | 25,866,834.86  | 27,601,095.95  | 26,231,436.82  | 27,991,001.92  | 19,284,594.93  | 16,437,058.66  | 13,394,904.05  | 10,393,717.47  | 9,476,746.60   | 9,127,865.92   | 12,947,025.55  | 21,821,693.21  |
| Allowance for Uncollectible accounts:                                  |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts             | (2,761,632.90) | (2,906,463.96) | (2,367,962.38) | (2,472,778.38) | (2,477,330.05) | (3,047,127.69) | (2,923,411.54) | (2,504,282.97) | (2,609,569.57) | (2,552,561.19) | (2,708,545.45) | (2,037,148.38) |
| 8843-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts             | (42,344.80)    | (45,203.17)    | (19,461.19)    | (20,783.20)    | (21,083.16)    | (25,877.64)    | (24,791.94)    | (18,150.63)    | (11,245.57)    | (12,249.97)    | (13,077.19)    | (9,127.54)     |
| Total Allowance for Uncollectible accounts                             | (2,803,977.70) | (2,951,667.13) | (2,387,423.57) | (2,493,561.58) | (2,498,413.21) | (3,073,005.33) | (2,948,203.48) | (2,522,433.60) | (2,620,815.14) | (2,564,811.16) | (2,721,622.64) | (2,046,275.92) |
| Unapplied Payments                                                     | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 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           | 0.00           | 519,766.94     | 515,065.71     | 482,499.19     | 455,244.86     | 431,345.48     | 405,502.99     | 372,942.57     | 194,715.92     | 75,581.04      |
| 8843-2-0000-10-1930-1420 Phased in Revenue - Long Term                 | 0.00           | 0.00           | 0.00           | 10,775.06      | 10,818.53      | 10,860.77      | 10,347.10      | 10,193.39      | 9,994.62       | 9,791.37       | 6,952.03       | 6,005.53       |
| Total Phased in Revenue                                                | 0.00           | 0.00           | 0.00           | 530,542.00     | 525,884.24     | 493,359.96     | 465,591.96     | 441,538.87     | 415,497.61     | 382,733.94     | 201,667.95     | 81,586.57      |
| Accrued Utility Revenue:                                               |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1162-1730 Accrued Utility Revenue                       | 18,456,532.36  | 13,319,454.79  | 14,459,965.21  | 9,115,158.07   | 2,810,197.05   | 2,857,773.22   | 2,594,965.47   | 3,343,322.17   | 3,195,075.45   | 6,387,903.12   | 15,889,753.62  | 17,850,333.25  |
| 8843-2-0000-10-1162-1730 Accrued Utility Revenue                       | 432,009.85     | 347,600.09     | 403,220.73     | 287,294.04     | 91,546.05      | 60,971.31      | 56,088.83      | 64,887.49      | 72,803.47      | 155,595.02     | 272,261.69     | 355,451.96     |
| Total Accrued Utility Revenue                                          | 18,888,542.21  | 13,667,054.88  | 14,863,185.94  | 9,402,452.11   | 2,901,743.10   | 2,918,744.53   | 2,651,054.30   | 3,408,209.66   | 3,267,878.92   | 6,543,498.14   | 16,162,015.31  | 18,205,785.21  |
| Due From Vendor                                                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| Notes Receivable                                                       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| Interest & Dividends Receivable                                        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| Prepays:                                                               |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1240-1650 Prepays                                       | 399,288.01     | 427,205.68     | 355,625.26     | 411,583.71     | 314,658.43     | 228,274.82     | 176,849.22     | 187,387.02     | 132,414.78     | 309,011.70     | 212,079.62     | 96,111.41      |
| 8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper               | 2,875,437.42   | 2,129,057.37   | 2,272,443.57   | 1,514,962.38   | 757,481.19     | 4,021,618.12   | 3,282,448.34   | 2,543,278.56   | 2,649,376.02   | 1,910,206.07   | 2,754,674.13   | 5,123,544.85   |
| 8843-2-0000-10-1240-1650 Prepays                                       | 21,474.78      | 18,802.44      | 16,130.10      | 16,704.76      | 14,032.42      | 11,360.08      | 9,770.07       | 8,764.06       | 6,590.05       | 7,216.04       | 4,539.35       | 20,686.94      |
| 8843-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper               | 71,011.09      | 56,034.27      | 44,912.95      | 29,941.96      | 14,970.98      | 57,847.45      | 47,563.63      | 50,542.87      | 40,798.78      | 27,199.19      | 97,343.90      | 87,135.89      |
| Total Prepays                                                          | 3,367,211.30   | 2,631,099.76   | 2,689,111.88   | 1,973,192.81   | 1,101,143.02   | 4,319,100.47   | 3,516,631.26   | 2,789,972.51   | 2,829,179.63   | 2,253,633.00   | 3,068,637.00   | 5,327,479.09   |
| Deposits                                                               | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| Current Reg Assets:                                                    |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1168-1420 Phased in Revenue                             | 862,552.36     | 707,123.78     | 578,523.22     | 1,235,645.35   | 1,162,163.72   | 1,124,245.44   | 1,093,157.52   | 1,066,744.11   | 1,037,467.25   | 1,000,742.71   | 774,896.41     | 775,814.95     |
| 8840-2-0000-10-1168-1821 Current Regulatory Asset - Special Audit      | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 210,208.03     | 148,764.57     | 137,321.14     |
| 8843-2-0000-10-1168-1420 Phased in Revenue - Short term                | 0.00           | 0.00           | 0.00           | 16,162.59      | 16,227.79      | 16,291.15      | 16,360.33      | 16,429.81      | 16,497.33      | 16,570.89      | 13,222.84      | 13,281.80      |
| Total Current Reg Assets                                               | 1,072,760.39   | 917,331.81     | 788,731.25     | 1,462,015.97   | 1,388,599.54   | 1,350,744.62   | 1,319,725.88   | 1,293,381.95   | 1,264,172.61   | 1,227,521.63   | 936,883.82     | 926,417.89     |
| Other:                                                                 |                |                |                |                |                |                |                |                |                |                |                |                |
| 8840-2-0000-10-1250-1840 Misc Billing Clearing                         | (74,846.19)    | (63,195.90)    | (38,144.51)    | (63,480.64)    | (87,802.68)    | 108,807.96     | (5,248.23)     | (120,508.12)   | (22,176.63)    | 295,237.91     | 635,441.74     | (36,941.18)    |
| 8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only                   | 10.00          | 0.00           | 0.00           | 0.00           | 482.11         | 0.00           | 0.00           | 2,534.17       | 0.00           | 0.00           | 0.00           | (898.90)       |
| Total Other                                                            | (74,836.19)    | (63,195.90)    | (38,144.51)    | (63,480.64)    | (87,320.57)    | 108,807.96     | (5,248.23)     | (117,973.95)   | (22,176.63)    | 295,237.91     | 635,441.74     | (37,840.08)    |
| Intercompany                                                           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| Total Current Assets                                                   | 48,047,880.82  | 42,559,234.09  | 42,086,651.44  | 40,164,092.56  | 25,928,885.11  | 22,849,779.52  | 19,340,730.46  | 16,053,918.97  | 15,674,009.45  | 41,649,278.18  | 31,212,226.12  | 44,035,911.27  |
| Regulatory Assets                                                      |                |                |                |                |                |                |                |                |                |                |                |                |
| Regulatory assets:                                                     |                |                |                |                |                |                |                |                |                |                |                |                |
| 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     | 425,019.00     | 425,019.00     | 425,019.00     | 425,019.00     | 425,019.00     | 425,019.00     | 425,019.00     |
| 8840-2-0000-10-1930-1745 Rate Case Recovery                            | 513,813.63     | 548,634.27     | 570,740.47     | 592,000.82     | 622,265.24     | 619,024.05     | 615,574.31     | 638,479.48     | 631,401.17     | 622,742.37     | 603,867.54     | 547,874.32     |
| 8840-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case   | 2,029,253.00   | 2,044,545.00   | 2,061,603.00   | 2,078,249.00   | 2,038,849.28   | 2,008,676.18   | 1,978,674.71   | 1,948,528.59   | 1,917,934.04   | 1,887,495.04   | 1,856,615.70   | 1,825,881.04   |
| 8840-2-0000-10-1930-1824 R/A Deferred Tilton Remediation               | 124,015.71     | 124,015.71     | 124,015.71     | 125,331.89     | 121,850.45     | 118,369.01     | 114,887.57     | 111,406.13     | 107,924.69     | 104,443.25     | 100,961.81     | 97,480.37      |
| 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  | 21,454,446.34  | 21,283,139.68  | 21,111,833.02  | 20,940,526.36  | 20,769,219.70  | 20,597,913.04  | 20,426,606.38  | 20,255,299.72  |
| 8840-2-0000-10-1930-1828 NEG & KeySpan CTA                             | 639,542.92     | 611,019.12     | 582,239.75     | 553,202.51     | 522,886.77     | 492,360.58     | 461,618.65     | 430,659.48     | 399,481.52     | 368,083.24     | 336,462.07     | 304,617.45     |
| 8840-2-0000-10-1930-2830 Accum Def Inc Taxes-Other Reg Asset           | 722,881.92     | 722,881.92     | 726,354.92     | 726,354.92     | 726,354.92     | 725,774.92     | 725,774.92     | 725,774.92     | 725,774.92     | 725,774.92     | 725,774.92     | 725,774.92     |
| 8843-2-0000-10-1930-1745 Rate Case Recovery                            | 0.00           | 0.00           | 0.00           | 0.00           | 11,611.79      | 10,937.78      | 11,654.12      | 11,623.78      | 11,574.36      | 11,525.90      | 11,328.65      | 10,899.80      |
| Total Regulatory assets                                                | 26,080,279.18  | 26,101,868.02  | 26,115,725.85  | 26,125,911.14  | 25,923,283.79  | 25,683,301.20  | 25,445,036.30  | 25,232,017.74  | 24,988,329.40  | 24,742,996.76  | 24,486,636.07  | 24,192,846.62  |

|                                                                 | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          | Energy North          |
|-----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                 | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  | 2018                  |
|                                                                 | January               | February              | March                 | April                 | May                   | June                  | July                  | August                | September             | October               | November              | December              |
| Deferred charges                                                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Deferred charges:                                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-10-1163-1422 Deferred Working Capital - Winter      | 9,343.42              | 11,730.94             | 9,188.73              | 4,304.67              | (1,369.65)            | 0.00                  | (3,266.86)            | (3,296.42)            | 0.00                  | (2,599.72)            | 8,678.62              | 1,314.49              |
| 8840-2-0000-10-1163-1424 Deferred Working Capital - Summer      | (909.05)              | (917.24)              | 0.00                  | (926.64)              | 205.74                | 0.00                  | (4,952.87)            | (5,903.63)            | 0.00                  | (8,006.19)            | (18,363.11)           | 0.00                  |
| 8840-2-0000-10-1920-1740 R/A - COG Costs - Winter               | 9,831,598.45          | 11,592,018.57         | 5,181,241.45          | 2,599,354.11          | 2,072,525.55          | 714,951.51            | 1,170,521.75          | 1,200,877.76          | 1,429,296.44          | 1,648,095.76          | (1,986,054.01)        | 0.00                  |
| 8840-2-0000-10-1920-1741 R/A - COG Costs - Summer               | (1,134,643.64)        | (1,138,342.89)        | 0.00                  | (1,144,924.14)        | (250,694.85)          | 181,275.33            | 617,043.16            | 1,416,472.10          | 2,108,342.14          | 2,043,677.82          | 4,097,515.65          | 4,115,786.08          |
| 8840-2-0000-10-1920-1743 Deferred Bad Debt - Winter             | (373,566.21)          | (254,467.60)          | 0.00                  | (144,327.62)          | (147,639.14)          | 0.00                  | (160,371.87)          | (161,136.08)          | 0.00                  | (157,420.84)          | (57,409.33)           | 0.00                  |
| 8840-2-0000-10-1920-1860 Misc Deferred Debits                   | 3,448,496.61          | 3,448,496.61          | 3,448,848.39          | 3,448,848.39          | 3,462,892.67          | 3,476,429.95          | 3,389,974.77          | 3,370,146.13          | 3,351,584.99          | 3,331,756.35          | 3,311,927.71          | 3,292,099.07          |
| 8840-2-0000-10-1920-1863 R/A-Environmental-Materials            | 26,587,440.53         | 26,156,271.29         | 24,477,236.29         | 24,140,914.45         | 23,933,752.54         | 23,484,067.87         | 23,390,438.02         | 23,308,349.13         | 22,073,777.05         | 21,965,222.46         | 21,747,123.58         | 23,219,828.14         |
| 8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas            | 21,069,331.86         | 20,932,753.46         | 20,959,743.13         | 20,983,282.87         | 21,082,923.77         | 21,048,223.89         | 21,093,415.89         | 21,109,147.09         | 21,119,193.94         | 21,116,084.80         | 21,133,800.02         | 21,190,670.47         |
| 8840-2-0000-10-1920-1865 Deferred Debit LCIRP                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 23,958.22             | 40,262.65             | 40,675.15             | 40,675.15             | 40,675.15             | 0.00                  |
| 8843-2-0000-10-1920-1740 R/A - COG Costs - Winter               | 72,358.37             | 79,290.52             | 0.00                  | (44,229.22)           | 127,025.58            | 140,045.90            | 146,903.89            | 153,791.00            | 160,685.86            | 167,666.28            | 100,417.32            | 77,195.22             |
| 8843-2-0000-10-1920-1741 R/A - COG Costs - Summer               | 98,266.28             | 98,586.65             | 98,963.44             | 99,349.80             | (200,723.13)          | 0.00                  | (158,408.61)          | 11,621.89             | 65,474.01             | 116,249.22            | 151,241.02            | 145,651.46            |
| 8843-2-0000-10-1920-1860 Misc Deferred Debits                   | 819,476.53            | 819,476.53            | 820,095.53            | 822,581.19            | 816,978.91            | 811,318.73            | 806,300.98            | 803,484.87            | 797,882.59            | 792,279.87            | 786,677.59            | 781,075.31            |
| 8843-2-0000-10-1920-1863 R/A Environmental-Materials            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | (215.02)              | 0.00                  | (1,754.95)            | (2,373.21)            | 0.00                  | (775.10)              | (2,655.16)            | 0.00                  |
| Total Deferred charges                                          | 60,427,193.15         | 61,744,896.84         | 54,995,316.96         | 50,764,227.86         | 50,895,662.97         | 49,865,673.18         | 50,309,801.52         | 51,241,443.28         | 51,146,912.17         | 51,052,905.86         | 49,313,575.05         | 52,823,620.24         |
| Inventory                                                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Fuel Stock - Coal Other                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 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 | 3,957,772.06          | 4,048,705.60          | 4,200,339.54          | 4,390,502.96          | 4,775,368.55          | 5,020,765.83          | 5,273,845.68          | 5,269,019.01          | 5,324,984.75          | 5,593,427.23          | 5,366,781.48          | 5,198,304.65          |
| 8843-2-0000-10-1380-1540 Plant Materials and Operating Supplies | 90,952.41             | 90,770.63             | 93,263.87             | 94,257.01             | 94,184.88             | 95,451.63             | 96,880.87             | 91,529.08             | 91,528.36             | 90,784.36             | 90,449.06             | 83,629.59             |
| Total Plant Materials and Operating Supplies                    | 4,048,724.47          | 4,139,476.23          | 4,293,603.41          | 4,484,759.97          | 4,869,553.43          | 5,116,217.46          | 5,370,726.55          | 5,360,548.09          | 5,416,513.11          | 5,684,211.59          | 5,457,230.54          | 5,281,934.24          |
| Stores Expense Undistributed:                                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-10-1380-1630 Stores Expense Undistributed           | 0.00                  | 0.00                  | 30,945.72             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8840-2-0000-10-1380-1640 Gas Stored Underground-Current         | 2,445,326.51          | 1,901,936.98          | 836,781.09            | 1,154,733.12          | 1,812,076.59          | 2,340,667.36          | 3,045,771.36          | 3,787,522.63          | 4,438,120.03          | 4,983,882.36          | 4,859,034.52          | 4,000,250.67          |
| 8840-2-0000-10-1380-1641 Fuel Stock - Propane                   | 1,312,474.82          | 1,371,618.37          | 1,318,234.76          | 1,299,502.34          | 1,297,031.99          | 1,295,941.72          | 1,296,521.36          | 1,298,695.85          | 1,293,415.80          | 1,306,104.17          | 1,300,260.45          | 1,327,800.03          |
| 8840-2-0000-10-1380-1642 Storage-Liquefied Nat Gas              | 50,554.59             | 41,105.01             | 54,602.13             | 54,632.78             | 54,813.86             | 65,050.66             | 65,700.16             | 79,902.58             | 72,528.42             | 95,395.11             | 62,186.95             | 67,506.24             |
| 8843-2-0000-10-1380-1630 Stores Expense Undistributed           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8843-2-0000-10-1380-1641 Fuel Stock - Propane                   | 142,045.46            | 140,826.89            | 87,034.49             | 56,356.18             | 38,617.66             | 45,580.59             | 35,239.61             | 261,698.18            | 325,140.90            | 315,854.80            | 335,033.82            | 287,822.88            |
| Total Stores Expense Undistributed                              | 3,950,401.38          | 3,455,487.25          | 2,327,598.19          | 2,565,224.42          | 3,202,540.10          | 3,747,240.33          | 4,443,232.49          | 5,427,819.24          | 6,129,205.15          | 6,701,236.44          | 6,556,515.74          | 5,683,379.82          |
| Total Inventory                                                 | 7,999,125.85          | 7,594,963.48          | 6,621,201.60          | 7,049,984.39          | 8,072,093.53          | 8,863,457.79          | 9,813,959.04          | 10,788,367.33         | 11,545,718.26         | 12,385,448.03         | 12,013,746.28         | 10,965,314.06         |
| Accumulated Deferred Income Tax                                 | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Total deferred charges                                          | 94,506,596.18         | 95,441,728.34         | 87,732,244.41         | 83,940,123.39         | 84,891,040.29         | 84,412,432.17         | 85,568,796.86         | 87,261,828.35         | 87,680,959.83         | 88,181,350.65         | 85,813,957.40         | 87,981,780.92         |
| Long Term Assets:                                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-10-1920-1430 Other Long Term Asset                  | 617,418.50            | 617,418.50            | 578,402.19            | 578,402.19            | 578,402.19            | 582,891.76            | 582,891.76            | 582,891.76            | 587,634.39            | 587,634.39            | 587,634.39            | 587,371.72            |
| Total Long Term Assets                                          | 617,418.50            | 617,418.50            | 578,402.19            | 578,402.19            | 578,402.19            | 582,891.76            | 582,891.76            | 582,891.76            | 587,634.39            | 587,634.39            | 587,634.39            | 587,371.72            |
| <b>Total Assets</b>                                             | <b>590,887,761.61</b> | <b>585,469,427.15</b> | <b>580,219,104.42</b> | <b>573,059,095.46</b> | <b>564,689,817.75</b> | <b>570,029,646.92</b> | <b>569,662,373.33</b> | <b>574,503,560.22</b> | <b>582,416,904.28</b> | <b>610,674,440.27</b> | <b>601,987,264.51</b> | <b>621,778,947.01</b> |
| 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        | 121,647,057.70        | 121,647,057.70        | 121,647,057.70        | 121,647,057.70        | 121,647,057.70        | 121,647,057.70        | 0.00                  |
| 8840-2-0000-30-3016-4590 Common Shares - Return of Capital      | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 2,500,000.00          | 0.00                  |
| 8840-2-0000-30-3050-4551 Interco CS - Energy North              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 121,647,057.70        |
| 8840-2-0000-30-3050-4552 Interco CS - Energy North              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 2,500,000.00          |
| 8843-2-0000-30-3010-2110 Misc. Paid In Capital                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 3,047,277.00          | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | 0.00                  |
| 8843-2-0000-30-3045-4554 Interco APIC - NH Gas Keene            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 3,047,227.00          |
| Total Common Stock                                              | 124,147,057.70        | 124,147,057.70        | 124,147,057.70        | 124,147,057.70        | 124,147,057.70        | 127,194,334.70        | 127,194,284.70        | 127,194,284.70        | 127,194,284.70        | 127,194,284.70        | 127,194,284.70        | 127,194,284.70        |
| Partnership Equity                                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Partnership Distributions                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Capital Stock Expense                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Dividends                                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Accum other comprehensive income:                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-30-3800-0002 AOCI - Pension                         | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (3,408,680.86)        | (6,175,987.98)        |
| 8840-2-0000-30-3800-0003 AOCI - OPEB                            | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | (54,930.69)           | 848,584.00            |
| 8840-2-0000-30-3800-0052 OCI-Pension-Taxes                      | 0.00                  | 0.00                  | 13,533.90             | 18,044.90             | 22,555.90             | 27,066.90             | 31,577.90             | 36,088.90             | 45,110.90             | 49,621.90             | 51,256.90             | 0.00                  |
| 8840-2-0000-30-3800-0153 AOCI - Pension - Taxes                 | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 5,271,647.22          | 4,870,424.22          | 1,402,083.44          |
| 8840-2-0000-30-3800-0154 AOCI - OPEB - Taxes                    | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,673,300.09)        | (3,921,585.93)        |
| 8840-2-0000-30-3800-2192 OCI FAS 158-Pension                    | (409,533.33)          | (417,843.66)          | (450,473.01)          | (466,890.01)          | (483,307.01)          | (499,724.01)          | (516,141.01)          | (532,558.01)          | (548,975.01)          | (565,392.01)          | (180,586.01)          | (189,326.01)          |
| 8840-2-0000-30-3800-2193 OCI FAS 158-OPEB                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Total Accum other comprehensive income                          | (2,274,797.75)        | (2,283,108.08)        | (2,302,203.53)        | (2,314,109.53)        | (2,326,015.53)        | (2,337,921.53)        | (2,349,827.53)        | (2,361,733.53)        | (2,373,639.53)        | (2,385,545.53)        | (2,397,451.53)        | (7,525,975.58)        |

|                                                                        | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  |
|------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                        | January               | February              | March                 | April                 | May                   | June                  | July                  | August                | September             | October               | November              | December              |
| <b>Total Equity</b>                                                    | <b>121,872,259.95</b> | <b>121,863,949.62</b> | <b>121,844,854.17</b> | <b>121,832,948.17</b> | <b>121,821,042.17</b> | <b>124,856,413.17</b> | <b>124,844,457.17</b> | <b>124,832,551.17</b> | <b>124,820,645.17</b> | <b>124,808,739.17</b> | <b>124,796,833.17</b> | <b>119,668,309.12</b> |
| <b>Earnings</b>                                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Opening Retained:                                                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-30-3310-2160 Retained Earnings                             | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 47,756,656.87         | 51,982,228.87         |
| 8843-2-0000-30-3310-2160 Retained Earnings                             | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          | (857,614.23)          |
| Total Opening Retained                                                 | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 46,899,042.64         | 51,124,614.64         |
| Total Year : Date Income                                               | 6,255,970.94          | 9,838,129.51          | 9,730,331.09          | 13,612,735.41         | 11,798,334.23         | 9,417,177.04          | 7,192,993.52          | 5,086,138.25          | 2,461,008.11          | 2,426,455.90          | 4,617,289.92          | 8,441,307.25          |
| <b>Total Earnings</b>                                                  | <b>53,155,013.58</b>  | <b>56,737,172.15</b>  | <b>56,629,373.73</b>  | <b>60,511,778.05</b>  | <b>58,697,376.87</b>  | <b>56,316,219.68</b>  | <b>54,092,036.16</b>  | <b>51,985,180.89</b>  | <b>49,360,050.75</b>  | <b>49,325,498.54</b>  | <b>51,516,332.56</b>  | <b>59,565,921.89</b>  |
| Shareholder's Equity                                                   | 175,027,273.53        | 178,601,121.77        | 178,474,227.90        | 182,344,726.22        | 180,518,419.04        | 181,172,632.85        | 178,936,493.33        | 176,817,732.06        | 174,180,695.92        | 174,134,237.71        | 176,313,165.73        | 179,234,231.01        |
| <b>Liabilities</b>                                                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Long Term Debt                                                         | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Total Long Term Debt                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| <b>Current Liabilities</b>                                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Accounts Payable                                                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Non-affiliates:                                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2002-2320 A/P-Customer Refunds                          | 1,350.48              | 1,712.56              | 1,365.35              | 11,550.56             | 1,015.37              | 1,015.37              | 1,457.15              | 1,510.34              | 1,510.34              | 1,563.13              | 1,539.72              | 1,660.03              |
| Total Non-affiliates                                                   | 1,350.48              | 1,712.56              | 1,365.35              | 11,550.56             | 1,015.37              | 1,015.37              | 1,457.15              | 1,510.34              | 1,510.34              | 1,563.13              | 1,539.72              | 1,660.03              |
| Associated companies                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Customer Deposits:                                                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2113-2350 Customer Deposits                             | 2,797,448.95          | 2,827,389.35          | 2,761,768.69          | 2,773,151.08          | 2,687,655.22          | 2,689,804.30          | 2,688,447.74          | 2,747,435.18          | 2,789,691.21          | 2,890,706.65          | 2,957,014.67          | 2,978,241.65          |
| 8843-2-0000-20-2113-2350 Customer Deposits                             | 56,499.34             | 55,458.28             | 54,833.28             | 52,127.82             | 30,477.82             | 26,664.20             | 25,364.20             | 23,854.09             | 12,874.16             | 12,608.35             | 12,033.43             | 11,529.51             |
| Total Customer Deposits                                                | 2,853,948.29          | 2,882,847.63          | 2,816,601.97          | 2,825,278.90          | 2,718,133.04          | 2,716,468.50          | 2,713,811.94          | 2,771,289.27          | 2,802,565.37          | 2,903,315.00          | 2,969,048.10          | 2,989,771.16          |
| Notes Payable                                                          | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Accrued Taxes:                                                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2530-2364 Tx Accr-Municipal Property                    | 71,812.30             | 143,624.60            | 215,436.90            | 287,249.20            | 359,061.50            | 430,873.80            | 502,871.50            | 574,849.20            | 646,826.90            | 718,804.60            | 790,782.30            | 0.00                  |
| Total Accrued Taxes                                                    | 71,812.30             | 143,624.60            | 215,436.90            | 287,249.20            | 359,061.50            | 430,873.80            | 502,871.50            | 574,849.20            | 646,826.90            | 718,804.60            | 790,782.30            | 0.00                  |
| Accrued Interest:                                                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2116-2370 Interest Accrued                              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8840-2-0000-20-2116-2372 Int Accr-Customer Deposits                    | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8843-2-0000-20-2116-2370 Interest Accrued                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Total Accrued Interest                                                 | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 9,406.76              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Other accrued expenses:                                                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves       | 3,049,645.00          | 3,049,645.00          | 1,734,559.00          | 1,734,559.00          | 1,734,559.00          | 2,291,422.46          | 2,291,422.46          | 2,291,422.46          | 2,230,925.00          | 2,230,925.00          | 2,230,925.00          | 1,463,592.50          |
| 8840-2-0000-20-2110-2420 Misc Accrued Liabilities                      | 11,036.15             | 16,286.15             | 16,422.15             | 17,262.98             | 23,382.13             | 32,172.15             | 102,496.82            | 42,672.15             | 47,922.15             | 53,172.15             | 58,422.15             | 17,568.15             |
| 8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual                   | 20,615,387.05         | 9,341,106.47          | 5,085,590.43          | 4,358,936.17          | 2,623,902.99          | 2,237,455.30          | 2,261,833.25          | 2,265,870.95          | 2,280,899.94          | 3,584,943.79          | 7,798,211.11          | 10,934,212.76         |
| 8840-2-0000-20-2110-2429 Short Term OPEB obligation accrual            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            | 279,529.00            |
| 8840-2-0000-20-2111-2422 Accrued Escheatment Liability                 | 12,996.59             | 12,996.59             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             | 13,242.85             |
| 8843-2-0000-20-2110-2420 Misc Accrued Liabilities                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 1,082.33              | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8843-2-0000-20-2110-2425 Gas/Power Purchases Accrual                   | 72,058.92             | 61,223.43             | 68,363.25             | 10,416.67             | 10,416.67             | 10,416.67             | 10,416.67             | 21,440.45             | 34,369.61             | 31,636.28             | 28,597.69             | 10,416.67             |
| Total Other accrued expenses                                           | 24,040,652.71         | 12,760,786.64         | 7,197,706.68          | 6,413,946.67          | 4,685,032.64          | 4,864,238.43          | 4,960,023.38          | 4,914,177.86          | 4,886,888.55          | 6,193,449.07          | 10,408,927.80         | 12,718,561.93         |
| Unapplied Payments:                                                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2111-2420 Unapplied payments                            | 1,322,677.24          | 1,139,567.71          | 1,059,624.31          | 970,776.90            | 1,134,995.33          | 1,211,320.49          | 1,374,309.75          | 1,520,265.69          | 1,624,746.52          | 2,026,034.34          | 1,945,766.36          | 1,362,502.99          |
| 8843-2-0000-20-2111-2420 Unapplied payments                            | 24,703.50             | 24,349.52             | 20,133.59             | 11,069.28             | 16,315.68             | 20,314.99             | 47,711.90             | 37,225.26             | 35,241.92             | 37,268.85             | 28,106.24             | 20,578.75             |
| Total Unapplied Payments                                               | 1,347,380.74          | 1,163,917.23          | 1,079,757.90          | 981,846.18            | 1,151,311.01          | 1,231,635.48          | 1,422,021.65          | 1,557,490.95          | 1,659,988.44          | 2,063,303.19          | 1,973,872.60          | 1,383,081.74          |
| Current Regulatory Liabilities:                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost       | 0.00                  | 0.00                  | 1,332,226.30          | 0.00                  | 0.00                  | 166,604.20            | 0.00                  | 0.00                  | 215,812.09            | 0.00                  | 0.00                  | 2,034,949.34          |
| 8840-2-0000-20-2142-1755 Current Reg Liability Deferred EE             | 0.00                  | 0.00                  | 2,629,533.48          | 0.00                  | 0.00                  | 3,042,638.10          | 0.00                  | 0.00                  | 2,461,806.12          | 0.00                  | 0.00                  | 1,658,117.84          |
| 8840-2-0000-20-2142-2830 Excess ADIT Regulatory Liability - Short Term | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 550,856.00            | 550,856.00            | 314,773.00            | 314,773.00            | 314,773.00            | 314,773.00            | 314,773.00            | 314,773.00            |
| 8843-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost       | 0.00                  | 0.00                  | 6,143.87              | 0.00                  | 0.00                  | 179,082.56            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Total Current Regulatory Liabilities                                   | 0.00                  | 0.00                  | 3,967,903.65          | 0.00                  | 550,856.00            | 3,939,180.86          | 314,773.00            | 314,773.00            | 2,992,391.21          | 314,773.00            | 314,773.00            | 4,007,840.18          |
| Other:                                                                 |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2124-2420 Accrued cost of removal                       | 31,791,892.43         | 31,875,657.45         | 32,103,755.75         | 32,265,459.40         | 32,329,849.64         | 32,041,018.18         | 32,103,773.85         | 31,815,112.91         | 31,627,934.25         | 31,373,653.71         | 31,227,991.50         | 31,401,563.40         |
| Total Other                                                            | 31,791,892.43         | 31,875,657.45         | 32,103,755.75         | 32,265,459.40         | 32,329,849.64         | 32,041,018.18         | 32,103,773.85         | 31,815,112.91         | 31,627,934.25         | 31,373,653.71         | 31,227,991.50         | 31,401,563.40         |

|                                                                             | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  | Energy North<br>2018  |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                             | January               | February              | March                 | April                 | May                   | June                  | July                  | August                | September             | October               | November              | December              |
| <b>Total Current Liabilities</b>                                            | <b>60,116,443.71</b>  | <b>48,837,952.87</b>  | <b>47,391,934.96</b>  | <b>42,794,737.67</b>  | <b>41,804,665.96</b>  | <b>45,233,837.38</b>  | <b>42,018,732.47</b>  | <b>41,949,203.53</b>  | <b>44,618,105.06</b>  | <b>43,568,861.70</b>  | <b>47,686,935.02</b>  | <b>52,502,478.44</b>  |
| <b>Deferred Credits and Other Liabilities</b>                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Customer Advances for Construction                                          | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Deferred Rate Case :                                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2910-1868 Reg Liability Rate Adjustment Mechanism            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 1,973,247.73          |
| 8840-2-0000-20-2910-2542 Deferral Decoupling Liability                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 1,047,937.73          | 14,883.55             |
| 8840-2-0000-20-2910-2830 Excess ADIT Regulatory Liability - Long Term       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 36,671,314.00         | 36,592,620.00         | 36,750,009.00         | 36,750,009.00         | 36,592,621.00         | 36,513,927.00         | 36,986,091.00         | 36,900,085.00         |
| 8843-2-0000-20-2910-2542 Deferral Decoupling Liability                      | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 1,261.06              | (14,883.55)           |
| 8843-2-0000-20-2910-2830 Excess ADIT Regulatory Liability - Long Term       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 78,979.00             | 78,979.00             | 78,979.00             | 78,979.00             | 78,979.00             | 78,979.00             | 78,979.00             | 0.00                  |
| Total Deferred Rate Case                                                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 36,750,293.00         | 36,671,599.00         | 36,828,988.00         | 36,828,988.00         | 36,671,600.00         | 36,592,906.00         | 38,114,268.79         | 38,873,332.73         |
| Deferred income taxes:                                                      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)          | 86,572,856.70         | 86,572,856.70         | 91,841,794.80         | 91,837,283.80         | 54,553,533.80         | 53,787,253.80         | 53,804,367.80         | 53,799,856.80         | 53,838,595.80         | 53,855,709.80         | 53,721,448.80         | 55,367,911.42         |
| 8843-2-0000-20-2965-2830 Accum Def Inc Taxes Liability-(Long-term)          | 374,711.23            | 374,711.23            | 201,762.23            | 201,762.23            | 122,783.23            | 91,176.23             | 91,176.23             | 91,176.23             | 91,176.23             | 91,176.23             | 91,176.23             | 0.23                  |
| Total Deferred income taxes                                                 | 86,947,567.93         | 86,947,567.93         | 92,043,557.03         | 92,039,046.03         | 54,676,317.03         | 53,878,430.03         | 53,895,544.03         | 53,891,033.03         | 53,929,772.03         | 53,946,886.03         | 53,812,625.03         | 55,367,911.65         |
| Other deferred credits:                                                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2760-2530 Other Deferred Credits                             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 33,365.92             | 66,731.84             | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8840-2-0000-20-2760-2539 FAS 112                                            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 0.00                  |
| Total Other deferred credits                                                | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 158,990.02            | 192,355.94            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 125,624.10            | 0.00                  |
| Intercompany:                                                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2170-2603 I/C Interest Payable - LU CO.                      | 0.05                  | 587,419.14            | 1,174,838.23          | 1,762,257.32          | 2,349,676.41          | 2,937,095.50          | 0.05                  | 587,419.14            | 1,174,838.23          | 1,762,257.32          | 2,349,676.41          | 2,937,095.50          |
| 8840-2-0000-20-2810-2079 Due to Liberty Liberty Utilities Canada            | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 200,751.26            | 302,095.57            | 222,987.04            | 354,089.74            | 514,285.69            | 195,920.48            | 404,544.42            | 718,675.30            |
| 8840-2-0000-20-2810-2596 Due to APUC                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 59,734.04             | 110,740.29            | 173,049.49            | 237,835.84            | 341,762.23            | 51,752.95             | 110,688.79            | 138,362.72            |
| 8840-2-0000-20-2810-2603 Due to LU Co.                                      | 71,589,108.53         | 81,289,108.53         | 77,689,108.53         | 77,689,108.53         | 69,939,108.53         | 67,689,108.53         | 79,139,108.53         | 78,939,108.53         | 83,189,108.53         | 88,689,108.53         | 91,789,108.53         | 95,889,108.53         |
| 8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire                | (17,126,527.84)       | (28,001,710.01)       | (33,642,122.91)       | (41,344,754.35)       | (35,913,945.22)       | (31,972,149.03)       | (36,434,760.30)       | (33,006,191.15)       | (25,808,385.31)       | (13,699,092.21)       | (36,933,797.54)       | (45,904,309.57)       |
| 8840-2-0000-20-2810-2626 Due to Liberty Utilities America Co                | 204,315.90            | 204,315.90            | 204,315.90            | 204,315.90            | 204,315.90            | 78,315.90             | 78,315.90             | 78,315.90             | 78,315.90             | 78,315.90             | 78,315.90             | 78,315.90             |
| 8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire                      | 663,769.33            | 3,596,754.61          | 3,813,919.60          | 5,176,421.84          | 1,782,371.29          | 2,270,268.30          | 3,558,526.12          | 5,665,272.44          | 2,349,938.30          | 14,769,851.09         | 17,090,730.76         | 26,075,454.69         |
| 8840-2-0000-20-2810-2639 Due from Liberty Utilities (Central) Services Corp | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 53,309.08             | 162,885.99            | 319,200.08            | 362,663.62            | 246,573.17            | 136,997.41            | 354,784.61            | 538,831.37            |
| 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)        | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8843-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire                | 3,528,061.07          | 3,596,546.36          | 3,484,519.71          | 4,211,413.48          | 4,027,319.26          | 4,075,864.94          | 4,223,318.27          | 5,104,664.83          | 5,294,269.16          | 5,591,051.34          | 6,155,504.91          | 7,104,662.76          |
| 8843-2-0000-20-2810-2607 Due to Energy North                                | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | 3,047,227.00          | (50.00)               | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| 8843-2-0000-20-2810-2635 Due to Cogsdale New Hampshire                      | (255,035.72)          | (376,030.61)          | (396,749.93)          | (1,220,228.78)        | (1,129,733.79)        | (1,069,343.66)        | (1,131,002.95)        | (1,128,260.02)        | (1,088,144.87)        | (1,208,137.28)        | (1,370,797.99)        | (1,576,059.43)        |
| Total Intercompany                                                          | 58,603,691.32         | 60,896,403.92         | 52,327,829.13         | 46,478,533.94         | 41,572,906.76         | 44,584,832.33         | 50,148,742.23         | 57,194,918.88         | 66,292,561.04         | 96,368,025.53         | 80,028,758.80         | 86,000,137.77         |
| Bonds                                                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| LT Notes Payable:                                                           |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 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         | 41,818,181.82         | 41,818,181.82         | 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         | 21,818,181.82         | 21,818,181.82         | 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          | 8,181,818.18          | 8,181,818.18          | 8,181,818.18          | 8,181,818.18          | 8,181,818.18          | 8,181,818.18          | 8,181,818.18          |
| 8840-2-0000-20-2840-2652 NP - LU and EN \$87.8M 15YR@4.22%                  | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         | 87,781,818.18         |
| Total LT Notes Payable                                                      | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        | 159,600,000.00        |
| Other :                                                                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| 8840-2-0000-20-2930-2280 Accum Provision Injury & Damages                   | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 50,000.00             | 15,000.00             | 0.00                  |
| 8840-2-0000-20-2930-2282 Misc Operating Reserves                            | 29,304,423.96         | 29,304,423.96         | 29,246,227.69         | 29,246,227.69         | 29,246,227.69         | 28,348,974.03         | 28,348,974.03         | 28,348,974.03         | 27,253,204.52         | 27,253,204.52         | 27,253,204.52         | 29,894,720.41         |
| 8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve                       | 6,550,168.40          | 6,514,696.28          | 6,539,702.60          | 6,558,431.80          | 6,528,063.24          | 6,550,883.35          | 6,564,606.13          | 6,590,250.59          | 6,626,338.61          | 6,567,124.67          | 6,607,945.51          | 5,741,194.00          |
| 8840-2-0000-20-2930-2285 Long Term Pension Obligation                       | 14,562,568.66         | 14,591,636.32         | 14,420,001.01         | 13,821,768.01         | 13,783,935.01         | 13,746,102.01         | 13,144,669.01         | 13,106,836.01         | 13,069,003.01         | 12,467,570.01         | 12,429,737.01         | 14,564,941.00         |
| Total Other                                                                 | 50,467,161.02         | 50,460,756.56         | 50,255,931.30         | 49,676,427.50         | 49,608,225.94         | 48,695,959.39         | 48,108,249.17         | 48,096,060.63         | 46,998,546.14         | 46,337,899.20         | 46,305,887.04         | 50,200,855.41         |
| <b>Total Deferred Credits and Other Liabilities</b>                         | <b>355,744,044.37</b> | <b>358,030,352.51</b> | <b>354,352,941.56</b> | <b>347,919,631.57</b> | <b>342,366,732.75</b> | <b>343,623,176.69</b> | <b>348,707,147.53</b> | <b>355,736,624.64</b> | <b>363,618,103.31</b> | <b>392,971,340.86</b> | <b>377,987,163.76</b> | <b>390,042,237.56</b> |
| <b>Total Liabilities and Equity</b>                                         | <b>590,887,761.61</b> | <b>585,469,427.15</b> | <b>580,219,104.42</b> | <b>573,059,095.46</b> | <b>564,689,817.75</b> | <b>570,029,646.92</b> | <b>569,662,373.33</b> | <b>574,503,560.22</b> | <b>582,416,904.28</b> | <b>610,674,440.27</b> | <b>601,987,264.51</b> | <b>621,778,947.01</b> |

|                                                                              | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    | Energy North    |
|------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                                              | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            | 2018            |
|                                                                              | Jan             | Feb             | Mar             | Apr             | May             | Jun             | Jul             | Aug             | Sep             | Oct             | Nov             | Dec             |
| Revenue                                                                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Operating Revenue                                                            |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 8840-2-0000-40-4295-4800 Residential Sales                                   | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | (63.76)         | (63.76)         | (63.76)         | (63.76)         |
| 8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion                   | 1,767,568.11    | 3,505,665.07    | 5,503,037.53    | 7,753,233.87    | 8,869,142.23    | 10,077,396.03   | 11,183,660.96   | 12,825,878.14   | 13,525,402.44   | 14,672,084.16   | 15,703,062.31   | 17,016,482.85   |
| 8840-2-0000-40-4295-4802 Residential Sales - Variable Portion                | 4,101,028.54    | 6,942,375.70    | 9,995,112.22    | 12,633,239.08   | 13,678,617.94   | 14,465,169.99   | 15,082,624.96   | 15,637,939.82   | 16,247,993.27   | 17,432,579.20   | 20,843,443.64   | 25,903,887.89   |
| 8840-2-0000-40-4295-4803 Residential Sales - Energy Cost                     | 7,116,720.05    | 12,289,762.88   | 19,679,545.92   | 23,833,387.10   | 24,546,606.76   | 25,307,919.19   | 25,663,445.51   | 26,126,960.06   | 26,603,652.74   | 28,319,789.49   | 34,632,616.03   | 41,017,573.70   |
| 8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed      | 6,933.90        | 12,354.30       | 19,122.30       | 27,360.99       | 34,860.53       | 51,280.05       | 63,145.75       | 80,069.57       | 95,625.02       | 104,370.15      | 119,030.42      | 133,202.71      |
| 8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable   | 47,005.13       | 83,040.38       | 122,952.42      | 165,574.08      | 166,683.26      | 171,250.44      | 174,523.20      | 176,774.94      | 180,944.95      | 187,578.88      | 204,276.84      | 231,931.77      |
| 8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu  | 68,519.26       | 124,038.02      | 190,659.36      | 237,303.49      | 241,105.68      | 247,890.24      | 255,125.66      | 258,744.80      | 265,718.14      | 287,226.20      | 340,880.01      | 429,408.68      |
| Total Residential                                                            | 13,107,774.99   | 22,957,236.35   | 35,510,429.75   | 44,650,098.61   | 47,537,016.40   | 50,320,905.94   | 52,422,526.04   | 55,106,367.33   | 56,919,272.80   | 61,003,564.32   | 71,843,245.49   | 84,732,423.84   |
| 8840-2-0000-40-4295-4810 Commercial and industrial sales                     | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion                    | 346,897.53      | 1,313,295.36    | 1,972,428.12    | 2,729,133.74    | 3,354,591.81    | 4,020,226.20    | 4,656,381.58    | 5,227,529.90    | 5,893,069.85    | 6,507,219.93    | 7,100,530.86    | 7,829,646.81    |
| 8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion                 | 2,549,226.53    | 4,240,415.30    | 5,952,422.51    | 7,296,185.68    | 7,812,729.20    | 8,093,772.41    | 8,353,198.22    | 8,581,625.89    | 8,842,173.78    | 9,397,678.33    | 10,887,650.16   | 13,105,465.21   |
| 8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost                      | 5,319,078.02    | 8,892,983.11    | 13,493,489.87   | 16,071,802.68   | 16,525,974.63   | 17,026,582.26   | 17,303,574.42   | 17,596,049.34   | 17,926,514.41   | 19,085,589.15   | 22,881,422.65   | 26,998,841.75   |
| 8840-2-0000-40-4295-4816 Industrial Sales - Fixed Portion                    | 708.24          | 1,416.48        | 2,124.72        | 2,967.25        | 3,675.49        | 4,418.37        | 5,161.05        | 5,910.73        | 6,660.41        | 7,410.09        | 8,131.40        | 8,897.08        |
| 8840-2-0000-40-4295-4817 Industrial Sales - Variable Portion                 | 12,560.45       | 51,130.08       | 73,908.95       | 75,357.78       | 75,437.08       | 75,458.98       | 75,490.40       | 75,519.25       | 75,556.28       | 75,585.81       | 75,331.38       | 75,385.47       |
| 8840-2-0000-40-4295-4818 Industrial Sales - Energy Cost                      | 134,880.69      | 549,061.60      | 853,831.59      | 854,237.84      | 855,302.61      | 855,410.70      | 855,608.25      | 855,752.37      | 855,969.98      | 856,155.64      | 856,439.89      | 856,822.24      |
| 8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed       | 8,244.00        | 21,001.20       | 28,999.20       | 33,634.24       | 44,365.53       | 66,239.59       | 88,831.18       | 123,817.62      | 147,756.94      | 162,815.80      | 187,039.38      | 209,622.23      |
| 8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable    | 178,731.78      | 294,675.30      | 421,332.65      | 540,196.38      | 553,626.88      | 595,162.28      | 628,906.14      | 659,361.48      | 692,700.39      | 760,649.98      | 876,419.07      | 1,099,398.06    |
| 8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass through | 233,336.23      | 452,410.56      | 718,962.24      | 888,271.71      | 928,435.94      | 915,012.15      | 918,448.87      | 918,606.48      | 929,885.01      | 997,341.28      | 1,081,426.55    | 1,143,912.43    |
| Total Commercial & Industrial                                                | 8,783,663.47    | 15,816,388.99   | 23,517,499.85   | 28,491,787.30   | 30,154,139.17   | 31,652,282.94   | 32,885,600.11   | 34,044,173.06   | 35,370,287.05   | 37,830,446.01   | 43,954,391.34   | 51,327,991.28   |
| Street Lighting                                                              | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| Refund Provision                                                             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 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            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4210-4540 Rental Income                                       | 800.00          | 2,400.00        | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4295-4821 Rental Income                                       | 0.00            | 0.00            | 3,200.00        | 4,000.00        | 4,800.00        | 5,600.00        | 6,400.00        | 7,200.00        | 8,000.00        | 8,800.00        | 9,600.00        | 10,400.00       |
| 8840-2-0000-40-4295-4830 Sales for resale                                    | 219,167.00      | 438,334.00      | 657,501.00      | 876,668.00      | 894,835.00      | 913,002.00      | 931,169.00      | 949,336.00      | 967,503.00      | 985,670.00      | 1,193,170.00    | 1,563,170.00    |
| 8840-2-0000-40-4460-4880 Misc Service revenues                               | 82,665.10       | 142,004.07      | 220,285.83      | 319,269.43      | 391,479.79      | 464,723.09      | 539,572.68      | 597,785.25      | 654,130.27      | 727,828.41      | 780,397.31      | 1,120,912.20    |
| 8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac    | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed             | 583,486.29      | 474,082.46      | 774,577.18      | 1,133,116.00    | 1,445,671.51    | 1,780,708.36    | 2,101,768.56    | 2,403,048.71    | 2,743,904.63    | 3,062,779.27    | 3,350,769.55    | 3,704,403.44    |
| 8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable          | 1,717,395.53    | 3,118,865.14    | 4,827,025.16    | 6,179,381.49    | 6,569,056.23    | 7,012,600.22    | 7,357,160.36    | 7,736,364.36    | 8,174,051.81    | 9,400,301.80    | 11,448,455.46   | 13,314,842.24   |
| 8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas  | 28,717.88       | 48,326.60       | 67,325.48       | 85,765.43       | 88,559.53       | 88,742.60       | 88,770.95       | 88,770.57       | 88,770.57       | 88,770.57       | 91,220.52       | 95,385.05       |
| 8840-2-0000-40-4460-4950 Other Gas revenues                                  | 530,531.11      | 1,001,606.85    | 1,457,912.35    | 1,869,327.69    | 2,137,615.07    | 2,320,290.24    | 2,489,224.81    | 2,648,863.77    | 2,819,099.35    | 3,010,648.13    | 3,174,058.86    | 3,572,825.38    |
| 8840-2-0000-40-4460-4951 Decoupling Revenue                                  | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | (1,047,937.73)  | (1,988,131.28)  |
| 8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work   | 821.54          | 3,734.26        | 3,734.26        | 6,541.86        | 7,867.44        | 10,186.85       | 12,626.34       | 13,536.08       | 14,774.66       | 14,774.66       | 17,161.93       | 21,412.30       |
| 8843-2-0000-40-4460-4170 Revenues from non-utility operations                | 1,191.85        | 2,345.20        | 3,517.80        | 4,624.40        | 5,736.50        | 6,942.10        | 8,044.45        | 9,137.30        | 10,230.15       | 11,189.75       | 12,244.10       | 13,298.45       |
| 8843-2-0000-40-4460-4880 Misc Service revenues                               | 295.00          | 2,070.92        | 3,750.94        | 6,033.10        | 8,058.08        | 10,368.13       | 11,971.68       | 13,162.59       | 14,073.43       | 15,355.90       | 16,343.09       | 17,442.69       |
| 8843-2-0000-40-4460-4950 Other Gas Revenues                                  | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 1,082.69        | 1,754.95        | 2,373.21        | 3,126.55        | 3,901.65        | 5,781.71        | 8,745.56        |
| 8843-2-0000-40-4460-4951 Decoupling Revenue                                  | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | (1,261.06)      | 14,883.55       |
| Total Other Operating Revenue                                                | 3,165,071.30    | 5,233,769.50    | 8,018,830.00    | 10,484,727.40   | 11,553,679.15   | 12,626,246.28   | 13,548,463.78   | 14,469,577.86   | 15,497,664.42   | 17,330,020.14   | 19,050,003.74   | 21,469,589.58   |
| Total Operating Revenue                                                      | 25,056,509.76   | 44,007,394.84   | 67,046,759.60   | 83,626,613.31   | 89,244,834.72   | 94,599,435.16   | 98,856,589.93   | 103,620,118.25  | 107,787,224.27  | 116,164,030.47  | 134,847,640.57  | 157,530,004.70  |
| Operating Expenses                                                           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Purchased Energy                                                             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Purchased Power                                                              | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |
| Liquefied Petroleum Gas                                                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases                     | 19,894,920.96   | 29,174,800.32   | 32,927,751.85   | 36,116,136.68   | 37,206,593.28   | 36,967,800.35   | 38,135,827.50   | 39,381,478.35   | 40,652,051.20   | 43,163,658.76   | 50,016,160.84   | 58,853,885.91   |
| 8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 1,473,182.82    | 3,008,743.42    | 4,556,430.18    | 6,079,250.11    | 7,558,362.61    | 9,034,447.71    | 10,504,606.87   | 11,971,528.36   | 13,429,678.34   | 14,944,065.32   | 16,521,781.93   | 18,081,839.91   |
| 8840-2-0000-52-5541-8042 Deferred Gas Costs                                  | (21,785,354.03) | (32,707,195.32) | (38,778,171.59) | (42,876,866.23) | (44,652,302.42) | (45,107,046.62) | (46,712,647.45) | (48,329,626.44) | (50,106,493.13) | (53,207,757.14) | (61,524,158.43) | (72,249,769.69) |
| 8840-2-0000-52-5541-8044 Natural Gas Capacity Release                        | (284,042.24)    | (623,990.13)    | (931,810.26)    | (1,239,907.91)  | (1,580,185.59)  | (1,924,927.08)  | (2,332,956.83)  | (2,738,879.59)  | (3,111,524.60)  | (3,523,194.69)  | (3,837,770.05)  | (4,193,064.67)  |
| 8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout                    | 8,291.46        | (119,037.09)    | (184,241.99)    | (235,650.36)    | (209,424.51)    | (205,725.36)    | (193,063.07)    | (190,417.64)    | (201,931.18)    | (202,589.25)    | (168,899.75)    | (192,343.00)    |
| 8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases                     | 226,880.01      | 496,523.20      | 665,623.45      | 801,895.98      | 852,822.36      | 914,964.11      | 955,992.66      | 1,229,454.45    | 1,337,149.82    | 1,451,098.17    | 1,678,852.49    | 1,891,458.94    |
| 8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 25,557.97       | 35,974.64       | 60,681.11       | 71,672.72       | 82,089.39       | 92,506.06       | 102,922.73      | 113,339.40      | 123,756.07      | 134,172.74      | 144,589.41      | 159,017.66      |
| 8843-2-0000-52-5541-8042 Deferred Gas Costs                                  | (336,562.35)    | (617,840.78)    | (865,439.90)    | (1,043,382.35)  | (1,122,655.53)  | (1,188,930.03)  | (1,251,216.77)  | (1,309,125.00)  | (1,377,314.51)  | (1,511,399.66)  | (1,731,233.82)  | (2,007,119.40)  |
| Total Natural Gas City Gate Purch                                            | (777,125.40)    | (1,352,021.74)  | (2,549,177.15)  | (2,325,951.36)  | (1,864,700.41)  | (1,416,910.86)  | (790,534.36)    | 127,751.89      | 745,372.01      | 1,248,054.25    | 1,099,322.62    | 343,905.66      |

|                                                                            | Energy North<br>2018<br>Jan | Energy North<br>2018<br>Feb | Energy North<br>2018<br>Mar | Energy North<br>2018<br>Apr | Energy North<br>2018<br>May | Energy North<br>2018<br>Jun | Energy North<br>2018<br>Jul | Energy North<br>2018<br>Aug | Energy North<br>2018<br>Sep | Energy North<br>2018<br>Oct | Energy North<br>2018<br>Nov | Energy North<br>2018<br>Dec |
|----------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                | 7,116,806.93                | 12,289,748.41               | 19,679,844.78               | 23,833,689.96               | 24,546,909.62               | 25,308,151.79               | 25,663,698.81               | 26,127,213.36               | 26,604,236.43               | 28,320,687.60               | 34,633,549.73               | 41,018,507.40               |
| 8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                 | 5,023,779.27                | 8,693,673.07                | 13,594,974.20               | 16,193,152.61               | 16,647,324.56               | 17,150,600.25               | 17,432,305.94               | 17,724,844.69               | 18,055,395.14               | 19,214,471.93               | 23,010,292.02               | 27,127,711.12               |
| 8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries                 | 134,880.69                  | 549,061.60                  | 853,831.59                  | 854,237.84                  | 855,302.61                  | 855,410.70                  | 855,608.25                  | 855,752.37                  | 855,969.98                  | 856,155.64                  | 856,439.89                  | 856,822.24                  |
| 8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries             | 28,717.88                   | 48,326.60                   | 67,325.48                   | 85,765.43                   | 88,559.53                   | 88,733.63                   | 88,756.12                   | 88,755.76                   | 88,755.74                   | 88,755.74                   | 91,205.69                   | 95,370.22                   |
| 8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                | 68,519.26                   | 124,038.02                  | 190,659.36                  | 237,303.49                  | 241,105.68                  | 247,890.24                  | 255,125.66                  | 258,744.80                  | 265,718.14                  | 287,226.20                  | 340,880.01                  | 429,408.68                  |
| 8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                 | 233,338.03                  | 452,412.36                  | 718,964.04                  | 888,273.51                  | 936,818.86                  | 957,064.44                  | 988,047.66                  | 1,011,422.58                | 1,044,622.30                | 1,138,926.14                | 1,321,457.13                | 1,553,899.66                |
| Total Other Gas Purchases                                                  | 12,606,042.06               | 22,157,260.06               | 35,105,599.45               | 42,092,422.84               | 43,316,020.86               | 44,607,851.05               | 45,283,542.44               | 46,066,733.56               | 46,914,697.73               | 49,906,223.25               | 60,253,824.47               | 71,081,719.32               |
| 8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 910,894.37                  | 1,469,144.06                | 2,595,271.94                | 2,614,466.43                | 2,616,956.27                | 2,618,054.26                | 2,618,058.12                | 2,618,061.98                | 2,630,725.00                | 2,630,763.22                | 2,796,164.91                | 3,660,975.39                |
| 8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | (263,315.24)                | (280,243.84)                | (274,281.49)                | (584,944.71)                | (1,233,008.75)              | (1,765,475.48)              | (2,467,412.21)              | (3,215,500.60)              | (3,853,942.63)              | (4,431,688.84)              | (4,352,164.10)              | (4,356,504.12)              |
| 8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 78,124.37                   | 79,342.94                   | 133,135.34                  | 163,813.65                  | 181,552.17                  | 181,552.17                  | 191,893.15                  | 191,893.15                  | 191,893.15                  | 201,179.25                  | 201,179.25                  | 248,390.19                  |
| 8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (6,962.93)                  | (6,962.93)                  | (233,421.50)                | (296,864.22)                | (296,864.22)                | (316,043.24)                | (316,043.24)                |
| Total Gas Withdrawn from Storage-Dr                                        | 725,703.50                  | 1,268,243.16                | 2,454,125.79                | 2,193,335.37                | 1,565,499.69                | 1,027,168.02                | 335,576.13                  | (638,966.97)                | (1,328,188.70)              | (1,896,610.59)              | (1,670,863.18)              | (763,181.78)                |
| Other Gas Supply Expense                                                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Transmission - Flow thru work                                              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Total Purchased Energy                                                     | 12,554,620.16               | 22,073,481.48               | 35,010,548.09               | 41,959,806.85               | 43,016,820.14               | 44,218,108.21               | 44,828,584.21               | 45,555,518.48               | 46,331,881.04               | 49,257,666.91               | 59,682,283.91               | 70,662,443.20               |
| Net Revenue                                                                | 12,501,889.60               | 21,933,913.36               | 32,036,211.51               | 41,666,806.46               | 46,228,014.58               | 50,381,326.95               | 54,028,005.72               | 58,064,599.77               | 61,455,343.23               | 66,906,363.56               | 75,165,356.66               | 86,867,561.50               |
| Transmission Expense                                                       |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| 8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized        | (2,250.49)                  | (7,492.29)                  | (12,627.43)                 | (17,030.22)                 | (22,862.06)                 | (32,515.20)                 | (36,276.97)                 | (40,272.76)                 | (44,615.64)                 | (49,470.07)                 | (55,354.28)                 | (90,085.50)                 |
| 8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour                    | 470.10                      | 970.68                      | 1,418.89                    | 1,697.21                    | 2,157.25                    | 2,844.75                    | 3,317.14                    | 3,541.56                    | 3,693.72                    | 3,761.42                    | 4,539.36                    | 5,524.16                    |
| 8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor      | 220.65                      | 282.25                      | 609.63                      | 926.42                      | 1,016.55                    | 1,502.33                    | 1,553.09                    | 1,869.01                    | 1,985.61                    | 2,788.12                    | 3,303.94                    | 3,825.39                    |
| Total Labour Expense                                                       | (1,559.74)                  | (6,239.36)                  | (10,598.91)                 | (14,406.59)                 | (19,688.26)                 | (28,168.12)                 | (31,406.74)                 | (34,862.19)                 | (38,936.31)                 | (42,920.53)                 | (47,510.98)                 | (80,735.95)                 |
| Other Expense                                                              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Total Transmission Expense                                                 | (1,559.74)                  | (6,239.36)                  | (10,598.91)                 | (14,406.59)                 | (19,688.26)                 | (28,168.12)                 | (31,406.74)                 | (34,862.19)                 | (38,936.31)                 | (42,920.53)                 | (47,510.98)                 | (80,735.95)                 |
| Gas Expenses                                                               |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| 8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour      | 2,930.58                    | 5,662.64                    | 9,265.56                    | 12,383.45                   | 15,089.95                   | 15,089.95                   | 15,387.55                   | 15,670.41                   | (0.30)                      | (0.30)                      | (0.30)                      | (0.30)                      |
| 8840-2-9852-51-5010-8462 Other Expenses - LNG - Labor                      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 8.00                        | 88.03                       | 665.68                      | 897.39                      | 897.39                      | 1,021.60                    | 1,417.46                    | 1,425.46                    |
| 8840-2-9853-51-5010-7100 Operation Supervision & Engineering               | 97,202.56                   | 165,491.29                  | 239,036.30                  | 314,276.28                  | 379,639.66                  | 451,152.74                  | 509,320.55                  | 595,252.71                  | 683,358.60                  | 762,578.02                  | 844,331.59                  | 913,635.75                  |
| 8840-2-9853-51-5010-7350 Misc Production Expense                           | 0.00                        | 0.00                        | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     | (11.00)                     |
| 8843-2-0000-51-5010-7330 Gas mixing expense - labor                        | 31,782.85                   | 56,211.60                   | 83,373.94                   | 108,721.25                  | 248,402.15                  | 257,039.42                  | 265,748.39                  | 234,368.00                  | 234,368.00                  | 235,656.59                  | 241,266.62                  | 244,743.90                  |
| Total Labour Expense                                                       | 131,915.99                  | 227,365.53                  | 331,664.80                  | 435,369.98                  | 643,128.76                  | 723,359.14                  | 791,111.17                  | 846,177.51                  | 918,612.69                  | 999,244.91                  | 1,087,004.37                | 1,159,793.81                |
| 8840-2-0000-51-5439-8462 Other Expenses - LNG                              | (306,594.81)                | (638,684.70)                | (901,861.91)                | (1,259,622.79)              | (1,250,318.70)              | (1,236,568.48)              | 912.08                      | 1,824.16                    | 0.00                        | (912.08)                    | (912.08)                    | (894.81)                    |
| 8840-2-0000-51-5444-7350 Misc Production Exp                               | 17,233.02                   | 32,668.45                   | 80,435.41                   | 113,411.75                  | 123,625.72                  | 140,853.51                  | 155,815.40                  | (1.00)                      | 0.00                        | 15,427.21                   | 32,073.81                   | 49,231.87                   |
| 8840-2-0000-51-5540-7100 Operation Supervision & Engineering               | 0.00                        | 450.00                      | 32,615.49                   | 32,645.80                   | 40,270.07                   | 40,806.39                   | 41,618.16                   | 45,539.44                   | 0.00                        | (889.11)                    | (889.11)                    | 2,347.88                    |
| 8840-2-0000-51-5540-7170 Liquefied Petroleum Gas                           | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  | (1,202.61)                  |
| 8840-2-0000-56-5210-7420 Maint of Production Eqt                           | 25,487.75                   | 13,211.79                   | 23,565.53                   | 29,233.67                   | 48,576.35                   | 53,487.85                   | 59,967.24                   | 559.03                      | 0.00                        | 7,071.06                    | 11,678.67                   | 19,558.58                   |
| 8840-2-9852-51-5439-8462 Other Expenses - LNG                              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1.50                        | 6.96                        | 102.71                      | 151.37                      | 151.37                      | 81.60                       | 118.50                      | 118.96                      |
| 8840-2-9852-56-5210-7420 Maint of Production Eqt                           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 3,964.95                    | 3,964.95                    | 3,964.95                    | 3,964.95                    |
| 8840-2-9853-51-5439-8462 Other Expenses - LNG                              | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (1,236,525.11)              | (1,236,674.76)              | (1,232,748.05)              | (1,233,242.32)              | (1,565,093.82)              | (1,896,945.32)              |
| 8840-2-9853-51-5444-7350 Misc Production Expense                           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 171,471.96                  | 184,731.46                  | 184,731.46                  | 184,731.46                  | 184,731.46                  |
| 8840-2-9853-51-5540-7100 Operation Supervision & Engineering               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 45,539.44                   | 45,539.44                   | 45,539.44                   | 45,539.44                   |
| 8840-2-9853-56-5210-7420 Maint of Production Equipment                     | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 50.02                       | 50.02                       | 50.02                       | 73,765.59                   | 73,771.54                   | 73,785.99                   | 73,894.86                   | 73,894.86                   |
| 8843-2-0000-51-5444-7350 Misc. Production expense                          | 56.18                       | 5,359.15                    | 13,375.99                   | 19,177.63                   | 51,514.71                   | 60,454.73                   | 67,045.49                   | 49,045.64                   | 49,045.64                   | 49,045.64                   | 23,985.40                   | 23,985.40                   |
| Total Other Expense                                                        | (265,020.47)                | (588,197.92)                | (753,072.10)                | (1,066,356.55)              | (987,482.94)                | (942,111.63)                | (912,217.02)                | (895,521.18)                | (876,746.26)                | (856,598.77)                | (1,192,110.53)              | (1,495,669.34)              |
| Total Gas Expense                                                          | (133,104.48)                | (360,832.39)                | (421,407.30)                | (630,986.57)                | (344,354.18)                | (218,752.49)                | (121,105.85)                | (49,343.67)                 | 41,866.43                   | 142,646.14                  | (105,106.16)                | (335,875.53)                |
| Distribution Expenses                                                      |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| 8840-2-0000-51-5010-8740 Mains & services - Labor                          | 102.07                      | 429.99                      | 541.24                      | 442.57                      | 1,064.59                    | 612.32                      | 40,826.22                   | 54,245.50                   | 0.00                        | 13,470.04                   | 26,866.76                   | 40,263.48                   |
| 8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor | 3,177.45                    | 6,736.57                    | 11,060.22                   | 15,528.66                   | 19,008.58                   | 22,843.32                   | 29,433.34                   | 30,940.11                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-51-5010-8780 Meter & house regulator - Labor                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 426.27                      | 426.27                      | 0.00                        | 0.00                        | 272.97                      | (192.34)                    |
| 8840-2-0000-51-5010-8800 Other expenses - Labor                            | 3,304.32                    | 5,227.70                    | 7,389.50                    | 9,715.18                    | 12,200.17                   | 12,436.13                   | 12,666.78                   | 12,886.00                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor        | 0.00                        | 0.00                        | 317.04                      | 317.04                      | 385.05                      | 385.05                      | 385.05                      | 0.00                        | 100.26                      | (26.63)                     | (26.63)                     | (26.63)                     |
| 8840-2-0000-56-5010-8870 Maint of mains - Labor                            | 422.14                      | (10.36)                     | (10.36)                     | (10.36)                     | (23.66)                     | 101.67                      | 101.67                      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor        | 0.00                        | 0.00                        | 0.00                        | 115.79                      | 116.67                      | 143.67                      | 143.67                      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-56-5010-8940 Maint of other eqt - Labor                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 126.89                      | 126.89                      | 126.89                      |

|                                                                     | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North |
|---------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                     | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         |
|                                                                     | Jan          | Feb          | Mar          | Apr          | May          | Jun          | Jul          | Aug          | Sep          | Oct          | Nov          | Dec          |
| 8840-2-9825-51-5010-8740 Mains & Services Labor                     | 0.00         | 7,632.97     | 16,082.03    | 19,430.55    | 22,620.69    | 26,624.30    | 29,894.99    | 34,208.65    | 36,095.29    | 40,050.52    | 41,767.74    | 44,499.79    |
| 8840-2-9852-51-5010-8740 Mains & Service Labor                      | 260,165.79   | 466,628.49   | 674,533.11   | 877,765.29   | 1,108,173.04 | 1,326,839.53 | 1,587,127.63 | 1,833,215.80 | 2,128,972.93 | 2,295,222.22 | 2,628,951.31 | 2,920,824.06 |
| 8840-2-9852-51-5010-8780 Meter & House Regulator - Labor            | 55,279.47    | 100,890.25   | 176,724.70   | 287,937.08   | 437,111.65   | 525,079.08   | 619,698.73   | 736,426.22   | 840,067.34   | 969,398.80   | 1,056,364.57 | 1,204,767.90 |
| 8840-2-9852-51-5010-8790 Customer Installations - Labor             | 84,104.34    | 144,722.12   | 185,997.84   | 215,840.15   | 245,103.09   | 278,162.11   | 307,892.33   | 338,921.33   | 375,063.92   | 411,760.21   | 451,911.95   | 501,700.89   |
| 8840-2-9852-51-5010-8800 Other Expenses - Labor                     | 132,820.68   | 230,525.74   | 360,157.55   | 474,611.49   | 608,965.49   | 687,087.77   | 755,080.40   | 821,873.54   | 883,478.48   | 979,503.74   | 1,058,740.20 | 1,264,607.52 |
| 8840-2-9852-56-5010-8860 Maint of Structures & Improvements - Labor | 32,360.27    | 51,991.69    | 85,214.78    | 98,398.77    | 109,806.77   | 127,057.51   | 138,739.33   | 145,121.73   | 147,490.90   | 152,748.90   | 171,010.06   | 192,093.40   |
| 8840-2-9852-56-5010-8870 Maint of mains Labor                       | 97,462.79    | 168,369.01   | 218,223.63   | 284,581.83   | 379,765.46   | 468,833.21   | 531,659.08   | 593,110.03   | 645,387.12   | 708,721.39   | 736,588.89   | 763,906.47   |
| 8840-2-9852-56-5010-8920 Maint of Services - Labor                  | 14,933.51    | 19,090.74    | 26,665.65    | 45,666.14    | 82,751.90    | 100,833.07   | 120,322.35   | 136,930.12   | 146,935.66   | 176,831.20   | 194,661.68   | 253,252.80   |
| 8840-2-9852-56-5010-8930 Maint of Meters & House Regulators - Labor | 36,405.10    | 56,413.60    | 73,170.86    | 90,257.47    | 119,336.24   | 136,287.84   | 154,266.43   | 176,521.31   | 202,337.34   | 225,653.89   | 243,660.99   | 272,425.53   |
| 8840-2-9852-56-5010-8940 Maint of Other Eqt Labor                   | 5,302.59     | 10,747.89    | 17,385.43    | 26,611.54    | 31,054.76    | 41,956.26    | 46,960.04    | 49,498.72    | 53,645.64    | 62,741.99    | 72,238.18    | 76,037.48    |
| 8840-2-9853-51-5010-8710 Oper Dist Load Dispatching                 | 160,055.55   | 277,315.39   | 373,957.00   | 425,031.04   | 469,027.92   | 528,255.87   | 549,382.19   | 559,088.95   | 564,728.91   | 569,752.60   | 625,006.95   | 680,416.98   |
| 8840-2-9853-51-5010-8750 Distribution Measuring Labor               | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 321.41       | 321.41       | 1,759.46     | 33,658.23    | 33,658.23    | 33,658.23    | 33,658.23    |
| 8840-2-9853-51-5010-8800 Other Expenses Labor                       | 14,906.56    | 19,137.02    | 25,277.49    | 29,501.76    | 36,587.92    | 39,974.09    | 41,594.26    | 42,074.46    | 56,694.99    | 59,660.98    | 59,901.49    | 63,005.98    |
| 8840-2-9853-56-5010-8700 Operations Supervision & Engineering       | 7,535.84     | 12,212.70    | 17,432.83    | 23,460.19    | 29,263.97    | 42,316.75    | 44,423.82    | 46,413.10    | 47,249.10    | 49,130.10    | 51,011.10    | 53,627.38    |
| 8840-2-9854-51-5010-8740 Mains & Service Expenses-Labor             | 0.00         | 1,750.00     | 1,750.00     | 1,750.00     | 1,750.00     | 1,293.94     | 11,293.94    | 11,293.94    | 11,293.94    | 11,293.94    | 11,653.04    | 11,653.04    |
| 8840-2-9854-56-5010-8700 Operations Supervision & Engineering-Labor | 39,707.47    | 75,493.82    | 109,630.49   | 133,239.00   | 171,645.43   | 201,922.62   | 241,025.06   | 272,436.99   | 281,434.89   | 302,514.45   | 342,800.21   | 406,197.94   |
| 8843-2-0000-51-5010-8790 Customer installations expenses - labor    | 1,546.95     | 2,839.66     | 5,412.17     | 8,215.43     | 10,258.19    | 12,358.19    | 13,489.63    | 16,878.74    | 18,966.77    | 21,913.36    | 24,090.62    | 26,873.12    |
| 8843-2-0000-51-5010-8800 Other expenses - labor                     | 59.10        | 170.60       | 170.60       | 178.97       | 1,091.77     | 1,367.27     | 1,633.24     | 1,633.24     | 1,633.24     | 1,696.44     | 1,842.10     | 1,891.76     |
| 8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor | 160.54       | 326.35       | 676.37       | 1,205.92     | 1,358.65     | 2,208.63     | 2,470.84     | 2,868.50     | 3,482.54     | 4,264.14     | 5,253.22     | 6,418.10     |
| 8843-2-0000-56-5010-8870 Maint of mains - Labor                     | 3,388.20     | 6,570.59     | 8,113.70     | 11,791.43    | 14,404.24    | 15,938.61    | 16,840.61    | 17,679.33    | 21,325.22    | 26,022.62    | 28,200.53    | 30,708.73    |
| 8843-2-0000-56-5010-8920 Maint of services - Labor                  | 443.15       | 443.15       | 443.15       | 501.74       | 796.13       | 1,065.22     | 2,737.46     | 2,737.46     | 2,989.28     | 3,214.99     | 3,506.29     | 3,506.29     |
| 8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor | 8,718.75     | 11,523.70    | 15,657.59    | 19,137.74    | 25,226.33    | 30,063.27    | 35,160.10    | 47,408.62    | 53,295.33    | 65,647.43    | 70,236.58    | 80,171.39    |
| 8843-2-0000-56-5010-8940 Maint of other equip - labor               | 379.44       | 583.23       | 1,300.93     | 2,432.21     | 3,223.25     | 4,033.83     | 4,420.52     | 5,230.61     | 5,830.69     | 6,725.79     | 7,128.95     | 8,560.73     |
| 8843-2-9850-51-5010-8740 Mains & Services Labor                     | 9,392.01     | 17,900.35    | 25,385.09    | 33,504.04    | 41,486.74    | 48,477.99    | 53,127.01    | 58,403.33    | 65,346.45    | 74,175.56    | 82,748.62    | 93,998.84    |
| 8843-2-9853-51-5010-8800 Other Expenses Labor                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 5.99         | 5.99         | 5.99         | 5.99         | 5.99         | 5.99         | 5.99         |
| Total Labour Expense                                                | 972,134.08   | 1,695,662.96 | 2,438,660.63 | 3,137,158.66 | 3,985,493.00 | 4,694,886.52 | 5,393,550.39 | 6,050,238.05 | 6,627,510.45 | 7,266,238.88 | 8,030,179.48 | 9,034,981.74 |
| 8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 29.42        |
| 8840-2-0000-51-5435-8800 Other expenses                             | 3,712.56     | 3,996.75     | 5,782.93     | 11,307.55    | 12,005.77    | 12,510.84    | 18,360.05    | 0.00         | 0.00         | 260.49       | 5,508.46     | 5,622.85     |
| 8840-2-0000-51-5435-8810 Distribution-Rents-Expense                 | 0.00         | 0.00         | 0.00         | 165.00       | 11,481.80    | 190.00       | 190.00       | 190.00       | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-0000-51-5436-8740 Mains & services expenses                  | 3,042.61     | 11,993.31    | 17,594.05    | 17,594.05    | 20,749.73    | 20,837.45    | 20,837.45    | 0.00         | 0.00         | 1,271.35     | 3,192.35     | 3,572.35     |
| 8840-2-0000-51-5437-8780 Meter & house regulator expenses           | 0.00         | 90.13        | 2,844.00     | 8,930.95     | 9,372.66     | 10,428.81    | 10,428.81    | 0.00         | 0.00         | (320.00)     | (320.00)     | (320.00)     |
| 8840-2-0000-56-5210-8870 Maint of mains                             | 2,641.07     | (13,958.98)  | (11,511.44)  | (5,572.70)   | (453.10)     | 5,138.70     | 9,063.45     | 0.00         | 2,182.28     | 7,363.03     | 21,206.48    | 44,852.64    |
| 8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp        | 0.00         | 0.00         | 0.00         | 0.00         | 18,387.58    | 18,387.58    | 18,387.58    | 18,387.58    | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-0000-56-5210-8920 Maint of services exp                      | 1,631.66     | 2,674.43     | 4,306.13     | 8,265.29     | 11,678.36    | 14,954.80    | 17,525.00    | 0.00         | 1,454.85     | 4,908.68     | 14,137.65    | 29,901.71    |
| 8840-2-0000-56-5210-8940 Maint of other eqt exp                     | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 580.00       | 870.00       | 0.00         | 0.00         | 0.00         | 200.00       |
| 8840-2-0000-56-5435-8700 Operation Supervision & Engineering        | 16,499.08    | 30,165.77    | 48,717.58    | 49,093.52    | 72,153.19    | 85,623.16    | 90,057.53    | 344.35       | 0.00         | (15.23)      | (15.23)      | (15.23)      |
| 8840-2-9825-51-5436-8810 Distribution-Rents-Expense                 | 48,581.55    | 66,155.66    | 126,944.11   | 205,620.09   | 246,969.57   | 318,753.34   | 362,768.24   | 432,891.20   | 494,842.82   | 555,844.92   | 615,464.36   | 702,544.60   |
| 8840-2-9852-51-5430-8790 Customer Installations Expense             | 1,846.22     | 10,082.35    | 24,776.56    | 32,065.57    | 41,631.44    | 54,321.82    | 68,892.52    | 90,740.46    | 110,453.44   | 100,802.43   | 109,307.81   | 113,925.44   |
| 8840-2-9852-51-5435-8800 Other Expenses                             | 102,195.90   | 141,747.55   | 215,332.89   | 286,395.04   | 361,424.78   | 419,323.48   | 486,356.91   | 548,279.24   | 567,123.42   | 563,824.26   | 578,794.99   | 637,345.58   |
| 8840-2-9852-51-5435-8810 Distribution-Rents-Expense                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 11,291.80    | 11,291.80    | 12,641.80    | 14,439.30    | 15,239.10    | 15,479.10    | 15,479.10    |
| 8840-2-9852-51-5436-8740 Mains & Services Expense                   | 97,624.40    | 173,140.50   | 245,079.15   | 280,647.10   | 492,538.67   | 575,851.56   | 677,818.07   | 862,330.99   | 1,010,988.08 | 1,061,816.12 | 1,181,568.00 | 1,305,928.82 |
| 8840-2-9852-51-5437-8780 Meter & House Regulator Expneses           | 12,926.21    | 28,052.27    | 40,262.68    | 61,296.77    | 85,243.06    | 92,567.99    | 106,634.31   | 138,308.49   | 156,166.71   | 124,737.08   | 131,070.05   | 134,752.00   |
| 8840-2-9852-56-5210-8860 Maint of Structures & Improvements         | 5,851.85     | 6,126.57     | 12,418.59    | 13,376.38    | 17,711.28    | 19,092.83    | 20,550.38    | 21,856.19    | 22,180.91    | 19,142.68    | 21,393.57    | 24,374.88    |
| 8840-2-9852-56-5210-8870 Main of Mains Expense                      | 55,675.67    | 175,952.55   | 239,082.94   | 322,920.84   | 479,978.50   | 737,087.42   | 952,374.27   | 1,262,386.61 | 1,374,398.38 | 1,425,743.26 | 1,494,889.58 | 1,526,664.07 |
| 8840-2-9852-56-5210-8890 Maint of Meas & Reg stn - Gen exp          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 18,387.58    | 18,387.58    | 18,387.58    | 18,387.58    |
| 8840-2-9852-56-5210-8920 Maint of Services Expense                  | 30,871.11    | 23,813.11    | 30,839.75    | 34,143.49    | 70,875.47    | 122,664.19   | 156,347.27   | 195,446.99   | 184,061.11   | 183,330.27   | 197,805.81   | 220,493.44   |
| 8840-2-9852-56-5210-8930 Maint of Meters & House Regulators Exp     | 2,143.29     | 3,752.28     | 7,498.96     | 8,386.07     | 13,586.43    | 14,651.68    | 17,888.24    | 21,575.60    | 25,196.92    | 25,486.27    | 32,678.47    | 40,398.96    |
| 8840-2-9852-56-5210-8940 Maint of other Equip Exp                   | 32,579.42    | 44,644.59    | 101,104.57   | 113,724.99   | 156,183.34   | 189,518.44   | 181,719.48   | 198,433.79   | 215,408.03   | 222,195.90   | 246,403.53   | 286,414.28   |
| 8840-2-9853-51-5435-8800 Other Expenses                             | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 7.95         | 37,843.64    | 50,852.38    | 41,310.15    | 52,689.02    | 59,106.39    |
| 8840-2-9853-56-5435-8700 Operation Supervision & Engineering        | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 426.65       | 598.64       | 90,831.84    | 90,831.84    | 91,852.05    |
| 8840-2-9854-51-5436-8740 Mains & Service Expenses                   | 1,308.77     | 2,964.70     | 4,486.44     | 5,767.77     | 6,872.09     | 7,126.61     | 7,340.33     | 7,387.21     | 7,514.86     | 7,424.12     | 7,542.36     | 7,754.97     |
| 8840-2-9854-56-5210-8870 Maint of Mains-Exp                         | 0.00         | 143.18       | 230.80       | 230.80       | 230.80       | 230.80       | 230.80       | 305.80       | 230.80       | 230.80       | 230.80       | 230.80       |
| 8840-2-9854-56-5435-8700 Operations Supervision & Engineering       | 30,591.17    | 46,553.46    | 57,524.55    | 101,460.64   | 121,926.34   | 141,809.72   | 162,257.91   | 284,884.31   | 206,427.96   | 117,301.24   | 122,319.08   | 127,794.72   |
| 8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour         | 394.77       | 1,116.75     | 5,160.37     | 5,276.29     | 8,288.78     | 9,845.35     | 12,016.00    | 14,662.71    | 15,243.91    | 15,320.31    | 15,673.60    | 15,673.60    |
| 8843-2-0000-51-5430-4171 Expenses from non-utility operations       | 0.00         | 154.95       | 238.04       | 238.04       | 238.04       | 238.04       | 238.04       | 748.04       | 748.04       | 748.04       | 748.04       | 748.04       |
| 8843-2-0000-51-5430-8790 Customer installation expense              | 0.00         | 0.00         | 2,295.81     | 2,295.81     | 2,841.33     | 4,185.67     | 4,796.38     | 5,557.82     | 8,650.04     | 8,448.92     | 9,037.05     | 9,299.59     |
| 8843-2-0000-51-5435-8800 Other expenses                             | 1,531.60     | 3,063.28     | 11,853.23    | 11,853.23    | 15,919.60    | 24,838.51    | 28,176.19    | 41,760.36    | 43,403.60    | 44,198.25    | 45,808.25    | 50,791.26    |
| 8843-2-0000-51-5436-8740 Mains & services expenses                  | 10,476.44    | 6,916.79     | 11,969.69    | 7,930.91     | 12,427.41    | 11,155.91    | 13,060.89    | 15,574.33    | 16,711.95    | 17,346.37    | 17,673.21    | 20,332.44    |
| 8843-2-0000-56-5210-8860 Maint of structures & improvements         | 0.00         | 4,075.00     | 4,072.98     | 5,722.98     | 6,379.57     | 8,210.05     | 8,210.05     | 8,549.05     | 8,549.05     | 8,549.05     | 9,738.84     | 9,738.84     |
| 8843-2-0000-56-5210-8870 Maint of mains                             | 392.26       | 5,577.46     | 6,180.75     | 6,767.26     | 7,217.13     | 19,653.72    | 19,696.74    | 21,325.09    | 21,729.24    | 26,641.91    | 30,765.26    | 30,360.88    |

|                                                                             | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North  | Energy North  | Energy North  | Energy North  | Energy North  | Energy North  | Energy North  |
|-----------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                                             | 2018         | 2018         | 2018         | 2018         | 2018         | 2018          | 2018          | 2018          | 2018          | 2018          | 2018          | 2018          |
|                                                                             | Jan          | Feb          | Mar          | Apr          | May          | Jun           | Jul           | Aug           | Sep           | Oct           | Nov           | Dec           |
| 8843-2-9850-56-5210-8930 Maint of Meters & House Regulators                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 41.27         | 41.27         | 41.27         | 41.27         | 41.27         | 41.27         | 41.27         |
| Total Other Expense                                                         | 462,792.91   | 782,830.73   | 1,231,698.44 | 1,612,866.23 | 2,324,352.17 | 2,971,261.50  | 3,506,864.81  | 4,270,084.78  | 4,607,218.80  | 4,739,463.59  | 5,123,484.05  | 5,570,472.68  |
| Total Distribution Expense                                                  | 1,434,926.99 | 2,478,493.69 | 3,670,359.07 | 4,750,024.89 | 6,309,845.17 | 7,666,148.02  | 8,900,415.20  | 10,320,322.83 | 11,234,729.25 | 12,005,702.47 | 13,153,663.53 | 14,605,454.42 |
| Customer Expenses                                                           |              |              |              |              |              |               |               |               |               |               |               |               |
| 8840-2-0000-69-5010-9010 Supervision                                        | 0.00         | 0.00         | 100.35       | 11.35        | 40.53        | 40.53         | 61.94         | 20.35         | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-0000-69-5010-9020 Meter reading expenses - labor                     | 862.38       | 1,566.19     | 2,290.04     | 2,651.07     | 3,235.97     | 3,235.97      | 3,418.63      | 0.00          | 0.00          | 0.00          | 0.00          | 170.84        |
| 8840-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 0.00         | 0.00         | 762.11       | 1,516.08     | 2,119.53     | 2,655.74      | 2,655.74      | 0.00          | 0.00          | 0.00          | 0.00          | 465.31        |
| 8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor     | 0.00         | 0.00         | 0.00         | 415.25       | 418.41       | 418.41        | 418.41        | 0.00          | 0.00          | 0.00          | 963.40        | 963.40        |
| 8840-2-9852-69-5010-9020 Meter Reading - Labor                              | 16,716.68    | 31,001.72    | 45,838.29    | 60,026.42    | 74,372.96    | 90,867.12     | 106,913.71    | 127,049.06    | 141,434.48    | 161,394.89    | 174,751.14    | 191,615.66    |
| 8840-2-9852-69-5010-9030 Customer Records & Collection Labor                | 4,551.41     | 10,308.34    | 16,638.62    | 29,352.00    | 43,267.88    | 55,973.19     | 65,410.06     | 76,804.02     | 82,072.37     | 89,209.57     | 94,620.49     | 99,885.85     |
| 8840-2-9865-69-5010-9010 Supervision                                        | 41,758.98    | 78,022.36    | 120,096.40   | 161,595.98   | 197,499.81   | 230,114.47    | 262,340.00    | 288,402.91    | 316,157.38    | 345,315.96    | 373,509.01    | 413,621.80    |
| 8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor    | 115,626.90   | 222,209.32   | 331,083.10   | 451,537.02   | 579,778.50   | 698,455.68    | 805,422.76    | 919,503.22    | 1,005,590.87  | 1,116,686.90  | 1,231,504.62  | 1,347,902.96  |
| 8840-2-9866-69-5010-9020 Meter Reading Expenses - Labor                     | 6,041.02     | 11,095.56    | 16,641.69    | 23,396.56    | 30,706.60    | 38,486.65     | 43,302.11     | 46,685.08     | 49,622.83     | 51,484.69     | 54,170.15     | 57,527.72     |
| 8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor                  | 38,415.25    | 70,828.70    | 113,866.56   | 152,166.92   | 187,301.30   | 243,188.09    | 274,983.38    | 313,972.42    | 343,114.14    | 388,947.65    | 421,309.16    | 452,726.47    |
| 8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor                        | 3,943.21     | 8,014.72     | 8,803.54     | 10,765.18    | 17,028.51    | 21,413.80     | 29,712.31     | 39,422.75     | 43,602.48     | 47,819.33     | 62,986.93     | 73,461.30     |
| 8843-2-0000-69-5010-9020 Meter reading expenses - labor                     | 2,101.96     | 3,407.51     | 5,085.84     | 6,884.24     | 8,851.56     | 10,485.20     | 11,975.40     | 13,655.42     | 16,016.77     | 17,961.74     | 19,936.45     | 23,026.62     |
| 8843-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 126.08       | 126.08       | 126.08       | 126.08       | 136.30       | 185.10        | 185.10        | 185.10        | 185.10        | 185.10        | 185.10        | 185.10        |
| Total Labour Expense                                                        | 230,143.87   | 436,580.50   | 661,332.62   | 900,444.15   | 1,144,757.86 | 1,395,519.95  | 1,606,799.55  | 1,825,700.33  | 1,997,796.42  | 2,219,005.83  | 2,433,936.45  | 2,661,553.03  |
| 8840-2-0000-69-5250-9030 Customer records and collection expenses           | 1,629.24     | 2,348.38     | 2,654.49     | 3,071.88     | 3,756.71     | 4,333.20      | 4,982.05      | 5,126.67      | 0.00          | 151.39        | 4,169.22      | 4,394.15      |
| 8840-2-0000-69-5390-9080 Customer assistance expenses                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | (763.73)      | (763.73)      | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-0000-69-5390-9100 Misc customer service & informational expenses     | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | (732.90)      | (732.90)      | 0.00          | 0.00          | (732.36)      | (732.36)      | (732.36)      |
| 8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)    | (45.00)      | (45.00)      | (45.00)      | (45.00)      | (45.00)      | (45.00)       | (45.00)       | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-0000-80-8660-9040 Uncollectible accounts                             | 318,321.83   | 511,777.99   | 99,091.80    | 275,293.71   | 332,322.81   | 1,018,453.84  | 1,061,703.25  | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity                       | (242,448.50) | (364,256.87) | (432,365.57) | (478,253.24) | (494,521.43) | (496,956.47)  | (512,466.87)  | (528,203.23)  | (545,691.58)  | (577,824.85)  | (720,952.30)  | (904,807.46)  |
| 8840-2-9852-69-5250-9020 Meter Reading Expenses                             | (14,030.42)  | (14,030.42)  | (14,030.42)  | (14,030.42)  | (0.01)       | (0.01)        | 34.45         | 68.91         | 68.91         | 34.45         | 34.45         | 34.45         |
| 8840-2-9865-69-5250-9010 Customer Care Supervision Expenses                 | 419.37       | 419.37       | 419.37       | 419.37       | 419.37       | 419.37        | 539.37        | 659.37        | 659.37        | 539.37        | 539.37        | 539.37        |
| 8840-2-9865-69-5250-9030 Customer Records & Collections Expenses            | 111,286.38   | 193,492.82   | 297,762.27   | 408,849.88   | 537,840.39   | 654,372.52    | 774,359.27    | 890,141.46    | 977,613.15    | 1,086,287.14  | 1,187,548.09  | 1,256,072.46  |
| 8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses                    | 0.00         | 0.00         | 14,532.70    | 14,532.70    | 14,532.70    | 14,532.70     | 14,532.70     | 14,532.70     | 14,532.70     | 14,532.70     | 14,532.70     | 14,532.70     |
| 8840-2-9865-69-5390-9090 Info & Insr Advertising Expense                    | 3,800.12     | 14,016.36    | 28,598.31    | 35,440.75    | 41,877.96    | 48,595.57     | 51,282.70     | 54,657.91     | 58,026.28     | 68,083.73     | 82,168.37     | 86,771.91     |
| 8840-2-9865-69-5390-9100 Misc Customer Service & Information Expenses       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 4,587.58      | 4,587.58      | 3,854.68      | 3,778.48      | 3,778.48      | 6,308.14      | 6,308.14      |
| 8840-2-9865-69-5390-9130 Advertising Expenses                               | 0.00         | 0.00         | 0.00         | 0.00         | 1,604.97     | 2,649.74      | 10,490.61     | 10,540.61     | 10,683.13     | 17,725.13     | 10,683.13     | 10,683.13     |
| 8840-2-9865-80-8660-9040 Uncollectible Accounts                             | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 1,110,508.38  | 1,397,642.82  | 1,484,503.84  | 1,691,183.17  | 1,146,872.84  |
| 8840-2-9866-69-5250-9020 Meter Reading Expenses                             | 766.48       | 1,520.69     | 1,880.39     | 2,492.57     | 3,338.60     | 4,034.41      | 4,727.57      | 5,396.86      | 5,941.19      | 6,295.10      | 6,580.45      | 7,202.68      |
| 8840-2-9867-69-5390-9120 Demonstrating & Selling Expense                    | 6,437.58     | 13,181.63    | 23,605.01    | 30,768.93    | 41,757.71    | 53,958.52     | 60,195.92     | 65,992.65     | 68,969.29     | 70,877.45     | 72,971.26     | 76,411.69     |
| 8840-2-9867-69-5390-9160 Misc Sales Expenses                                | 0.00         | 0.00         | 102.97       | 119.44       | 148.15       | 148.15        | 219.75        | 234.10        | 248.45        | 420.29        | 434.64        | 463.34        |
| 8843-2-0000-69-5250-9020 Meter reading expenses                             | 0.00         | 0.00         | 42.00        | 42.00        | 42.00        | 42.00         | 42.00         | 42.00         | 98.00         | 98.00         | 98.00         | 98.00         |
| 8843-2-0000-69-5250-9030 Customer records and collection expenses           | (4.92)       | 15,132.40    | 14,227.72    | 11,029.74    | 15,512.63    | 12,481.20     | 12,381.45     | 12,768.68     | 13,788.05     | 14,211.11     | 13,947.96     | 17,189.71     |
| 8843-2-0000-69-5390-9090 Informational & instructional advertising expenses | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 718.20        | 3,912.83      | 3,912.83      |
| 8843-2-0000-80-8660-9040 uncollectible accounts                             | 4,479.72     | 8,163.09     | (17,578.89)  | (14,340.39)  | (13,690.69)  | (8,174.22)    | (7,483.37)    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| 8843-2-9865-80-8660-9040 Uncollectible Accounts                             | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | (6,744.39)    | (5,951.12)    | (4,560.06)    | (1,837.27)    | (5,713.83)    |
| Total Other Expense                                                         | 190,611.88   | 381,720.44   | 18,897.15    | 275,391.92   | 484,896.87   | 1,311,936.47  | 1,478,586.80  | 1,639,577.36  | 2,000,407.12  | 2,185,139.11  | 2,371,589.85  | 1,720,233.75  |
| Total Customer Expense                                                      | 420,755.75   | 818,300.94   | 680,229.77   | 1,175,836.07 | 1,629,654.73 | 2,707,456.42  | 3,085,386.35  | 3,465,277.69  | 3,998,203.54  | 4,404,144.94  | 4,805,526.30  | 4,381,786.78  |
| Total Operating Expenses                                                    | 1,721,018.52 | 2,929,722.88 | 3,918,582.63 | 5,280,467.80 | 7,575,457.46 | 10,126,683.83 | 11,833,288.96 | 13,701,394.66 | 15,235,862.91 | 16,509,573.02 | 17,806,572.69 | 18,570,629.72 |
| Administrative Expenses                                                     |              |              |              |              |              |               |               |               |               |               |               |               |
| 8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office                   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 5,243.39      | 5,243.39      | 5,243.39      |
| 8840-2-9800-69-5010-9205 LABS CAN CORP IT LABOR                             | 1,609.83     | 6,057.22     | 8,386.38     | 10,615.77    | 12,617.38    | 18,821.73     | 21,224.10     | 24,001.13     | 27,320.76     | 30,567.13     | 37,639.32     | 40,368.53     |
| 8840-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT                      | 7,940.28     | 16,670.26    | 26,414.23    | 33,762.01    | 45,329.81    | 55,843.28     | 67,429.58     | 80,729.89     | 90,107.04     | 96,127.07     | 107,774.82    | 119,357.14    |
| 8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice          | 2,174.04     | 11,045.84    | 24,653.28    | 40,111.00    | 53,021.03    | 65,860.94     | 73,117.23     | 78,605.65     | 89,088.68     | 99,401.12     | 113,520.62    | 128,009.40    |
| 8840-2-9801-69-5010-9206 LABS US Bus lab alloc-Bus IT                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 107.05        | 107.05        | 107.05        |
| 8840-2-9810-69-5010-9200 A&G salaries - HR                                  | 28,837.38    | 55,707.05    | 81,911.09    | 110,655.69   | 143,059.38   | 172,023.24    | 201,410.68    | 232,645.20    | 260,135.06    | 295,753.50    | 328,444.92    | 373,873.46    |
| 8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office                   | 849.19       | 2,788.51     | 3,362.95     | 5,158.46     | 6,138.32     | 6,138.32      | 10,257.84     | 31,352.61     | 32,996.29     | 40,503.79     | 51,676.71     | 56,865.23     |
| 8840-2-9810-69-5010-9209 East Region Labor - HR                             | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 7,680.33      | 9,612.65      | 11,552.25     | 25,490.55     |
| 8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | (1,613.55)    | (5,786.89)    | (9,234.43)    | (13,672.03)   | (16,938.12)   | (20,204.21)   |
| 8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice        | 1,269.90     | 4,026.81     | 6,773.19     | 9,252.60     | 11,591.41    | 14,944.91     | 16,843.73     | 19,342.54     | 21,928.56     | 23,136.53     | 26,296.01     | 29,038.54     |
| 8840-2-9811-69-5010-9206 LABS US Bus lab alloc-Total Rewards                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 945.00        | 945.00        |
| 8840-2-9812-69-5010-9200 L&D Salaries                                       | 0.00         | 0.00         | 0.00         | 0.00         | 1,885.49     | 3,026.00      | 6,032.21      | 7,700.22      | 11,090.79     | 11,227.62     | 16,479.88     | 23,760.18     |
| 8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice         | 2,101.57     | 6,624.24     | 11,269.26    | 16,394.10    | 20,291.30    | 26,704.65     | 30,298.87     | 34,631.35     | 36,977.57     | 36,977.57     | 40,532.30     | 40,532.30     |
| 8840-2-9812-69-5010-9206 LABS US L&D Labor Allocation                       | 0.00         | 0.00         | 0.00         | 813.57       | 2,235.21     | 3,146.56      | 3,494.10      | 3,494.10      | 3,494.10      | 3,494.10      | 3,494.10      | 3,494.10      |
| 8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety        | 34,017.54    | 54,608.01    | 68,583.41    | 89,923.19    | 123,835.52   | 147,969.25    | 169,949.15    | 195,195.97    | 220,295.22    | 247,620.10    | 270,823.60    | 314,466.40    |
| 8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account                      | 1,576.12     | 4,680.01     | 8,148.33     | 10,853.08    | 15,251.23    | 20,597.07     | 23,602.11     | 26,574.14     | 29,079.66     | 34,690.20     | 39,026.59     | 46,664.27     |

|                                                                        | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North | Energy North |
|------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                        | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         | 2018         |
|                                                                        | Jan          | Feb          | Mar          | Apr          | May          | Jun          | Jul          | Aug          | Sep          | Oct          | Nov          | Dec          |
| 8840-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS                    | 3,468.34     | 10,124.50    | 16,990.61    | 23,663.19    | 30,866.15    | 35,810.63    | 43,130.59    | 54,234.28    | 60,040.83    | 65,356.81    | 109,585.92   | 116,768.55   |
| 8840-2-9815-69-5010-9209 East Region Labor - EHS                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 519.71       | 2,322.21     | 4,333.37     | 4,333.37     |
| 8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S               | (20,830.59)  | (24,344.60)  | (28,024.47)  | (31,628.89)  | (35,410.44)  | (38,767.52)  | (41,256.93)  | (46,127.11)  | (52,617.57)  | (57,565.40)  | (59,784.37)  | (61,737.54)  |
| 8840-2-9817-69-5010-9204 A&G Salaries - Comm LABS Head office          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 672.28       | 1,635.78     | 3,588.79     | 6,657.47     | 9,773.22     |
| 8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin              | 78,188.66    | 149,293.14   | 216,821.43   | 281,455.04   | 366,630.68   | 447,653.79   | 497,474.76   | 531,699.34   | 552,037.49   | 591,194.44   | 628,643.59   | 685,817.26   |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice        | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation      | 7,115.05     | 22,256.95    | 35,324.85    | 48,767.17    | 71,225.04    | 92,915.20    | 102,750.36   | 112,501.46   | 121,634.92   | 132,956.14   | 147,452.86   | 158,093.57   |
| 8840-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance                | 0.00         | 0.00         | 145.60       | 145.60       | 145.60       | 145.60       | 145.60       | 50,158.26    | 50,158.26    | 73,219.36    | 93,217.23    | 119,713.27   |
| 8840-2-9820-69-5010-9209 East Region Labor - Finance                   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 34,997.26    | 44,956.84    | 61,458.40    | 71,724.90    |
| 8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance            | (15,578.37)  | (31,661.75)  | (46,113.06)  | (57,794.21)  | (82,429.37)  | (99,625.39)  | (115,141.78) | (132,643.67) | (150,226.39) | (168,683.16) | (195,753.21) | (213,779.08) |
| 8840-2-9821-69-5010-9204 LABS CAN ERM LABOR                            | 0.00         | 0.00         | 0.00         | 0.00         | 1,192.13     | 1,192.13     | 1,494.38     | 2,287.01     | 3,389.34     | 4,606.87     | 6,321.85     | 7,938.41     |
| 8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation      | 1,073.25     | 3,404.29     | 6,723.66     | 10,460.42    | 13,634.90    | 17,657.67    | 20,227.00    | 22,912.65    | 25,225.01    | 29,356.43    | 32,376.34    | 35,458.46    |
| 8840-2-9823-69-5010-9200 A&G salaries - Legal                          | 13,505.37    | 25,569.23    | 38,662.17    | 52,501.40    | 68,492.37    | 82,643.42    | 74,736.65    | 92,525.71    | 103,879.05   | 125,743.90   | 142,642.47   | 172,203.96   |
| 8840-2-9823-69-5010-9204 LABS CAN LEGAL LABOR                          | 481.98       | 1,472.63     | 2,443.12     | 3,404.23     | 4,404.78     | 5,754.76     | 9,682.43     | 17,374.84    | 21,636.40    | 25,726.26    | 28,631.04    | 35,045.44    |
| 8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 60.48        | 263.44       | 263.44       | 263.44       | 263.44       |
| 8840-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal                  | 0.00         | 0.00         | 0.00         | 0.00         | 873.59       | 873.59       | 873.59       | 970.66       | 970.66       | 1,612.91     | 1,612.91     | 3,791.67     |
| 8840-2-9823-69-5010-9209 East Region Labor - Legal                     | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 4,734.39     | 4,734.39     | 4,734.39     | 4,658.19     |
| 8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation      | 0.00         | 417.27       | 1,616.66     | 1,616.66     | 1,753.39     | 15,803.43    | 18,909.76    | 21,943.15    | 24,755.84    | 26,998.01    | 30,230.04    | 31,703.26    |
| 8840-2-9824-69-5010-9207 LABS US Corp lab alloc-Internal Audit         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 5,384.44     | 12,451.59    |
| 8840-2-9825-69-5010-9200 A&G Salaries - Purchasing                     | 13,389.17    | 26,391.75    | 42,942.34    | 64,007.41    | 81,722.52    | 99,416.13    | 112,981.41   | 123,895.34   | 137,029.70   | 147,796.72   | 160,116.23   | 179,261.09   |
| 8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice     | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 6,966.69     | 13,811.45    | 19,991.84    | 26,867.53    | 34,129.48    |
| 8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing         | (15,387.14)  | (28,628.90)  | (41,279.85)  | (54,323.79)  | (67,425.69)  | (78,020.92)  | (86,749.29)  | (91,690.63)  | (96,616.60)  | (101,256.62) | (106,544.66) | (114,756.61) |
| 8840-2-9827-69-5010-9204 LABS CAN LEGAL LABOR                          | 2,650.43     | 14,383.61    | 24,335.91    | 30,897.97    | 35,900.80    | 43,787.84    | 48,229.77    | 51,686.99    | 56,279.73    | 61,423.32    | 68,481.03    | 73,907.77    |
| 8840-2-9828-69-5010-9205 A&G Salaries-LABS Compliance                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 199.20       | 199.20       |
| 8840-2-9830-69-5010-9200 A&G salaries - Regulatory                     | 50,538.80    | 96,333.22    | 143,831.32   | 192,294.61   | 252,614.36   | 305,323.14   | 361,813.41   | 412,285.93   | 450,494.10   | 489,799.53   | 534,522.16   | 606,343.35   |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement             | 17,191.47    | 32,402.55    | 49,825.73    | 70,006.99    | 91,124.65    | 109,522.53   | 112,967.25   | 113,477.52   | 95,256.01    | 95,256.01    | 95,256.01    | 95,256.01    |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9835-69-5010-9208 LU Corp US Energy Procurement labor           | 21,407.91    | 46,437.48    | 65,634.94    | 93,284.27    | 124,732.56   | 152,576.57   | 159,922.25   | 208,998.05   | 239,112.21   | 265,551.36   | 290,979.90   | 333,886.86   |
| 8840-2-9835-69-5010-9209 East Region Labor -Energy Procurement         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1,376.79     | 3,490.22     | 4,537.47     | 4,576.96     |
| 8840-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | (1,159.86)   | (1,159.86)   | (1,159.86)   | (1,159.86)   | (1,159.86)   | (1,159.86)   |
| 8840-2-9840-69-5010-9209 Regional Labor                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 3,322.31     | 4,745.39     | 4,745.39     | 11,860.77    |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9850-69-5010-9208 LU Corp US Operations labor                   | 0.00         | 0.00         | 1,118.10     | 2,928.36     | 2,928.36     | 3,301.06     | 3,301.06     | 48,496.08    | 75,979.03    | 29,764.25    | 62,916.97    | 62,916.97    |
| 8840-2-9853-69-5010-9220 Admin Exp Transferred - Credit                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | (10.05)      | (41.00)      | (41.00)      | (41.00)      | (41.00)      | (41.00)      |
| 8840-2-9860-69-5010-9200 A&G salaries - Executive                      | 50,350.53    | 94,636.22    | 146,240.00   | 202,465.59   | 263,632.06   | 302,851.80   | 338,804.67   | 382,592.89   | 419,637.75   | 468,577.79   | 518,339.05   | 592,203.74   |
| 8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice      | 1,919.26     | 1,919.26     | 1,919.26     | 1,919.26     | 1,919.26     | 5,388.96     | 8,004.17     | 10,543.32    | 20,202.55    | 23,439.77    | 27,944.73    | 33,536.25    |
| 8840-2-9860-69-5010-9209 LU Region labor                               | 20,171.81    | 48,626.22    | 73,831.73    | 99,732.74    | 130,351.59   | 158,034.63   | 136,388.50   | 161,303.93   | 168,714.92   | 179,823.96   | 187,550.34   | 202,487.14   |
| 8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec               | 0.00         | (13,642.22)  | (31,489.82)  | (47,952.21)  | (64,607.29)  | (76,046.24)  | (89,042.35)  | (103,036.84) | (112,021.50) | (119,618.08) | (128,359.15) | (135,452.14) |
| 8840-2-9865-69-5010-9200 Admin Labor                                   | 7,063.62     | 15,500.84    | 24,948.02    | 33,697.90    | 39,583.90    | 60,703.42    | 65,582.93    | 69,712.55    | 70,488.76    | 75,086.04    | 77,917.38    | 80,738.38    |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9865-69-5010-9209 East Region Labor - Customer Service          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 13,504.13    | 25,304.26    | 28,702.77    | 50,528.06    |
| 8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales              | (32,652.97)  | (61,096.86)  | (96,786.59)  | (129,642.67) | (168,280.16) | (206,340.99) | (233,689.77) | (266,474.81) | (294,645.39) | (330,203.75) | (357,711.04) | (384,415.77) |
| 8840-2-9868-69-5010-9200 Admin & General Salaries                      | 6,442.33     | 12,187.47    | 18,653.76    | 24,422.94    | 29,350.74    | 37,649.30    | 15,748.48    | 20,255.70    | 22,371.10    | 29,101.88    | 35,532.19    | 39,029.80    |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc     | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9870-69-5010-9205 LABS Corporate Service Labour allocation      | 918.47       | 3,541.84     | 8,079.07     | 9,636.27     | 9,636.27     | 9,636.27     | 9,636.27     | 10,356.18    | 13,255.48    | 15,430.62    | 15,430.62    | 15,430.62    |
| 8843-2-9850-69-5010-9200 A&G salaries - Operations                     | 27,713.59    | 48,615.59    | 74,797.58    | 97,816.06    | 126,386.92   | 154,939.30   | 186,188.52   | 212,507.35   | 238,489.60   | 263,598.73   | 295,480.57   | 339,718.85   |
| Total Admin & General Wages                                            | 319,516.82   | 656,347.68   | 990,694.19   | 1,351,321.78 | 1,766,205.75 | 2,179,856.06 | 2,383,989.83 | 2,827,730.63 | 3,158,835.32 | 3,473,080.41 | 3,926,330.45 | 4,502,419.19 |
| Payroll Taxes                                                          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-0000-69-7030-9200 LTIP Expense                                  | 15,842.12    | 31,684.24    | 47,526.36    | 47,526.36    | 47,526.36    | 47,526.36    | 47,526.36    | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9810-69-7030-9200 LTIP Expense                                  | 0.00         | 0.00         | 12,132.47    | 12,909.15    | 28,751.27    | 40,106.96    | 55,949.08    | 119,317.56   | 142,802.36   | 158,644.48   | 174,486.60   | 229,828.96   |
| Total Employee Insurance                                               | 15,842.12    | 31,684.24    | 59,658.83    | 60,435.51    | 76,277.63    | 87,633.32    | 103,475.44   | 119,317.56   | 142,802.36   | 158,644.48   | 174,486.60   | 229,828.96   |
| 8840-2-0000-69-5130-9210 Office supplies and expenses                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | (210.52)     | (210.52)     | (210.52)     | (210.52)     | (210.52)     | (210.52)     | (210.52)     |
| 8840-2-9800-69-5130-9210 Office Supplies-IT                            | 12,847.82    | 14,634.74    | 14,655.73    | 17,646.32    | 19,070.28    | 20,178.50    | 20,972.69    | 22,628.22    | 30,184.53    | 35,074.33    | 50,543.75    | 53,014.09    |
| 8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice        | 0.00         | 0.00         | 26.94        | 26.94        | 26.94        | 52.62        | 52.62        | 52.62        | 357.83       | 357.83       | 357.83       | 357.83       |
| 8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO                    | 0.00         | 0.00         | 9.54         | 9.54         | 87.58        | 129.76       | 142.83       | 142.83       | 170.85       | 215.81       | 215.81       | 226.38       |
| 8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 809.20       | 809.20       | 809.20       | 809.20       | 809.20       | 809.20       | 809.20       |
| 8840-2-9810-69-5130-9210 Office Supplies-HR                            | 4,048.02     | 3,554.94     | 9,940.46     | 7,222.36     | 8,316.42     | 9,231.21     | 10,877.21    | 11,504.39    | 11,544.24    | 11,161.92    | 12,235.44    | 13,531.40    |
| 8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice        | 356.83       | 356.83       | 483.36       | 483.36       | 598.81       | 1,139.87     | 1,307.82     | 1,419.78     | 1,419.78     | 1,419.78     | 1,495.11     | 2,157.69     |
| 8840-2-9810-69-5130-9216 Meals                                         | 477.19       | 477.19       | 668.51       | 1,998.68     | 2,348.68     | 2,348.68     | 2,348.68     | 3,279.80     | 3,593.37     | 3,622.03     | 3,622.03     | 3,622.03     |
| 8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO    | 0.00         | 446.75       | 784.52       | 1,553.88     | 2,708.88     | 4,982.03     | 5,892.03     | 8,867.07     | 10,529.76    | 12,398.62    | 13,092.78    | 13,379.46    |
| 8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO       | 0.00         | 2,597.00     | 5,461.68     | 5,461.68     | 5,461.68     | 5,461.68     | 5,461.68     | 5,461.68     | 5,461.68     | 5,461.68     | 5,521.91     | 5,521.91     |

|                                                                        | Energy North<br>2018<br>Jan | Energy North<br>2018<br>Feb | Energy North<br>2018<br>Mar | Energy North<br>2018<br>Apr | Energy North<br>2018<br>May | Energy North<br>2018<br>Jun | Energy North<br>2018<br>Jul | Energy North<br>2018<br>Aug | Energy North<br>2018<br>Sep | Energy North<br>2018<br>Oct | Energy North<br>2018<br>Nov | Energy North<br>2018<br>Dec |
|------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 8840-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 72.49                       | 72.49                       |
| 8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety  | 13,250.65                   | 7,864.56                    | 20,177.70                   | 25,196.33                   | 27,324.34                   | 28,966.00                   | 31,585.71                   | 46,515.50                   | 51,682.66                   | 53,925.75                   | 54,916.76                   | 64,195.18                   |
| 8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (15,548.62)                 | (15,548.62)                 | (15,548.62)                 |
| 8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office        | 0.00                        | 90.57                       | 90.57                       | 256.49                      | 451.67                      | 495.36                      | 1,607.83                    | 676.71                      | 676.71                      | 701.53                      | 910.24                      | 970.91                      |
| 8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin             | 4,381.32                    | 11,459.08                   | 23,414.08                   | 40,624.51                   | 48,920.36                   | 57,811.43                   | 61,072.78                   | 66,327.52                   | 72,928.69                   | 74,680.52                   | 80,512.61                   | 93,642.56                   |
| 8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 38.06                       | 38.06                       | 38.06                       | 38.06                       | 38.06                       | 38.06                       | 38.06                       |
| 8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO             | 0.00                        | 0.00                        | 0.00                        | 292.31                      | 486.18                      | 549.63                      | 596.76                      | 596.76                      | 596.76                      | 596.76                      | 596.76                      | 596.76                      |
| 8840-2-9823-69-5130-9210 Office Supplies-Legal                         | 2,193.95                    | 2,146.02                    | 3,128.93                    | 3,083.52                    | 4,037.73                    | 2,714.03                    | 13,439.67                   | 5,172.48                    | 5,704.44                    | 6,933.00                    | 7,984.63                    | 10,015.87                   |
| 8840-2-9823-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 5.78                        | 5.78                        | 5.78                        | 5.78                        | 5.78                        | 5.78                        | 5.78                        | 5.78                        |
| 8840-2-9824-69-5130-9216 Meals& Entertain - Internal Audit LU HO       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 530.59                      | 530.59                      | 530.59                      | 530.59                      | 530.59                      | 530.59                      | 530.59                      |
| 8840-2-9825-69-5130-9210 Office Supplies-Purchasing                    | 147.29                      | 165.85                      | 1,127.09                    | 1,787.62                    | 5,007.71                    | 5,387.70                    | 6,794.35                    | 8,350.10                    | 8,759.39                    | 18,757.71                   | 18,765.51                   | 20,231.07                   |
| 8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,036.87                    | 1,036.87                    | 1,036.87                    |
| 8840-2-9825-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 200.61                      | 486.86                      | 486.86                      |
| 8840-2-9830-69-5130-9210 Office Supplies-Regulatory                    | 498.17                      | 2,104.19                    | 2,478.15                    | 2,832.01                    | 25,314.46                   | 29,257.51                   | 29,595.41                   | 29,598.60                   | 29,811.50                   | 30,654.59                   | 30,654.59                   | 30,684.66                   |
| 8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO            | 0.00                        | 0.00                        | 0.00                        | 520.74                      | 564.84                      | 643.44                      | 710.28                      | 730.04                      | 730.04                      | 730.04                      | 730.04                      | 730.04                      |
| 8840-2-9835-69-5130-9210 Office Supplies-Expense Procurement           | 112,576.09                  | 73,067.30                   | 73,612.10                   | (275.03)                    | (230.09)                    | (230.09)                    | 12,904.57                   | 40,604.05                   | 40,664.05                   | 40,664.05                   | 40,664.05                   | 40,668.79                   |
| 8840-2-9850-69-5130-9210 Office Supplies-Operations                    | 0.00                        | 12,725.12                   | 12,973.25                   | 3,693.13                    | 8,232.98                    | 11,632.93                   | 19,045.63                   | 21,996.51                   | 21,996.51                   | 24,011.33                   | 24,264.83                   | 25,844.73                   |
| 8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 87.49                       | 114.43                      | 694.50                      | 783.67                      | 835.66                      | 1,190.53                    | 1,190.53                    | 1,190.53                    |
| 8840-2-9852-69-5130-9210 Office Supplies                               | 0.00                        | 0.00                        | 0.00                        | 146.26                      | 1,460.28                    | 1,460.28                    | 1,460.28                    | 1,688.56                    | 1,688.56                    | 1,688.56                    | 1,688.56                    | 1,688.56                    |
| 8840-2-9852-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 30.00                       | 30.00                       | 30.00                       | 30.00                       |
| 8840-2-9853-69-5130-9210 Office Supplies & Exp                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 36.97                       | 100.00                      | 100.00                      | 100.00                      | 382.82                      | 382.82                      | 382.82                      | 48,869.99                   |
| 8840-2-9853-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 198.62                      | 297.15                      | 297.15                      | 297.15                      | 714.00                      | 810.15                      | 810.15                      | 1,143.73                    |
| 8840-2-9854-69-5130-9210 Office Supplies & Expenses                    | 303.48                      | 604.93                      | 1,236.05                    | 1,355.83                    | 1,686.17                    | 1,736.17                    | 1,883.32                    | 2,692.41                    | 7,015.69                    | 7,079.21                    | 7,079.21                    | 7,101.68                    |
| 8840-2-9854-69-5130-9216 Meals & Entertainment                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 100.57                      | 100.57                      | 128.71                      | 479.93                      | 651.11                      | 1,373.21                    | 1,373.21                    |
| 8840-2-9860-69-5130-9210 Office Supplies - Executive                   | 1,921.38                    | 4,143.14                    | 13,199.55                   | 16,342.68                   | 20,622.59                   | 27,434.81                   | 31,567.69                   | 32,527.18                   | 32,656.20                   | 33,221.80                   | 33,831.62                   | 44,015.52                   |
| 8840-2-9860-69-5130-9216 Meals & Entertainment - Executive LU HO       | 317.93                      | 372.43                      | 1,242.48                    | 1,242.48                    | 1,573.04                    | 2,002.92                    | 2,851.76                    | 3,007.07                    | 4,578.65                    | 5,952.42                    | 5,952.42                    | 5,952.42                    |
| 8840-2-9865-69-5130-9210 Office Supplies-Customer service              | (667.01)                    | (628.75)                    | (460.75)                    | 4,444.15                    | 4,849.98                    | 5,860.26                    | 6,305.14                    | 6,684.91                    | 6,919.23                    | 10,949.26                   | 12,510.33                   | 12,711.79                   |
| 8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 24.97                       | 24.97                       | 24.97                       | 202.57                      | 364.45                      |
| 8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH    | 0.00                        | 0.00                        | 0.00                        | 20.24                       | 20.24                       | 20.24                       | 20.24                       | 20.24                       | 34.23                       | 612.68                      | 942.25                      | 942.25                      |
| 8840-2-9867-69-5130-9210 Office Supplies                               | 1,324.01                    | 1,209.75                    | 3,598.89                    | 10,239.33                   | 2,560.95                    | 6,862.23                    | 7,626.73                    | 7,626.73                    | 7,626.73                    | 7,667.25                    | 7,667.25                    | 11,944.48                   |
| 8840-2-9867-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 804.40                      | 804.40                      | 804.40                      | 866.86                      | 1,472.36                    | 1,472.36                    | 1,472.36                    | 1,472.36                    | 1,472.36                    |
| 8840-2-9868-69-5130-9210 Office Supplies Strategic Plan                | 0.00                        | 237.58                      | 899.84                      | 237.58                      | 599.22                      | 672.72                      | 733.57                      | 1,571.74                    | 1,571.74                    | 1,571.74                    | 2,155.04                    | 2,155.04                    |
| 8840-2-9868-69-5130-9216 Meals                                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 1,106.37                    | 1,130.79                    | 1,141.12                    | 1,153.55                    | 1,924.01                    | 1,924.01                    |
| 8843-2-0000-69-5130-9210 Office Supplies & expenses                    | 3,287.06                    | 5,996.96                    | 18,269.21                   | 20,651.82                   | 25,126.58                   | 30,192.24                   | 33,613.17                   | 37,476.12                   | 41,279.28                   | 42,392.87                   | 46,501.79                   | 48,546.75                   |
| 8843-2-9850-69-5130-9210 Office Supplies                               | 200.00                      | 200.00                      | 200.00                      | 214.38                      | 214.38                      | 214.38                      | 214.38                      | 437.07                      | 437.07                      | 437.07                      | 824.41                      | 824.41                      |
| Total Office Supplies                                                  | 157,464.18                  | 143,826.18                  | 207,217.88                  | 168,113.54                  | 218,576.14                  | 259,798.20                  | 314,894.09                  | 371,967.77                  | 406,268.64                  | 425,517.60                  | 460,843.92                  | 558,863.25                  |
| 8840-2-0000-69-5280-9240 Property insurance                            | 2,667.06                    | 5,334.12                    | 8,001.18                    | 10,668.24                   | 8,250.34                    | 8,374.92                    | 8,499.50                    | 8,499.50                    | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-69-5280-9250 Injuries and damages                          | 49,091.18                   | 101,111.41                  | 175,326.36                  | 194,487.04                  | 223,373.44                  | 268,842.82                  | 344,066.46                  | 0.00                        | 0.00                        | 164.10                      | 164.10                      | 164.10                      |
| 8840-2-9820-69-5280-9240 Insurance                                     | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (5,056.69)                  | 3,567.39                    | 3,691.97                    | 3,816.55                    | 3,941.13                    |
| 8840-2-9820-69-5280-9250 Injuries and Damages                          | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 377,126.36                  | 450,999.35                  | 552,152.66                  | 598,107.74                  | 633,372.53                  |
| 8840-2-9823-69-5280-9250 Injury and damages                            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 14,626.00                   | 14,626.00                   | 14,626.00                   | 14,626.00                   | 14,626.00                   | (20,374.00)                 | (35,374.00)                 |
| 8843-2-0000-69-5280-9240 Property insurance                            | 1,590.02                    | 3,180.03                    | 4,770.04                    | 6,360.05                    | 7,950.06                    | 9,540.07                    | 11,130.08                   | 6,360.05                    | 6,360.05                    | 6,360.05                    | 9,927.43                    | 9,927.43                    |
| 8843-2-0000-69-5280-9250 Injuries and damages                          | 17,252.74                   | 35,481.84                   | 61,109.18                   | 68,385.10                   | 77,207.93                   | 85,257.31                   | 110,350.35                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8843-2-9820-69-5280-9250 Injuries and Damages                          | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 112,890.55                  | 154,599.01                  | 170,670.99                  | 186,742.97                  | 205,154.60                  |
| Total Property, Injury and Damages Insurance                           | 70,601.00                   | 145,107.40                  | 249,206.76                  | 279,900.43                  | 316,781.77                  | 386,641.12                  | 488,672.39                  | 514,445.77                  | 630,151.80                  | 747,665.77                  | 776,386.10                  | 816,755.79                  |
| 8840-2-0000-69-5043-9267 Pension                                       | 20,757.33                   | 41,514.66                   | 286,500.00                  | 382,000.00                  | 648,806.66                  | 573,000.00                  | 668,500.00                  | (95,500.00)                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)                 | 27,155.75                   | 54,311.50                   | 18,039.00                   | 24,052.00                   | 30,065.00                   | 36,078.00                   | 42,091.00                   | (6,013.00)                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-80-8551-9261 Non-service pension costs                     | 0.00                        | 0.00                        | (449,250.00)                | (599,000.00)                | (748,750.00)                | (555,886.68)                | (534,330.02)                | (512,773.36)                | (491,216.70)                | (469,660.04)                | (448,103.38)                | (315,484.72)                |
| 8840-2-0000-80-8551-9262 Non-service OPEB costs                        | 0.00                        | 0.00                        | 59,637.00                   | 79,516.00                   | 99,395.00                   | 119,274.00                  | 139,153.00                  | 159,032.00                  | 178,911.00                  | 198,769.00                  | 218,669.00                  | 229,269.00                  |
| 8840-2-9810-69-5043-9260 Employee Pension & Benefits - 401K            | 8,326.80                    | 59,067.29                   | 93,226.44                   | 97,942.18                   | 130,488.62                  | 130,488.62                  | 164,190.03                  | 173,579.80                  | 225,527.19                  | 225,527.19                  | 225,527.19                  | 284,608.02                  |
| 8840-2-9810-69-5043-9262 ESPP Expense                                  | 1,700.28                    | 3,396.36                    | 6,417.59                    | 8,921.91                    | 11,456.41                   | 16,156.04                   | 18,571.07                   | 21,219.20                   | 23,599.08                   | 25,924.14                   | 29,052.01                   | 31,546.40                   |
| 8840-2-9810-69-5043-9263 Opt-Out Expense                               | 2,207.60                    | 4,563.28                    | 7,040.10                    | 9,274.63                    | 11,495.69                   | 14,834.02                   | 16,920.47                   | 18,845.38                   | 20,554.93                   | 22,304.86                   | 24,660.54                   | 26,410.47                   |
| 8840-2-9810-69-5043-9267 Pension                                       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 859,500.00                  | 859,500.00                  | 955,000.00                  | 1,050,500.00                | 866,377.80                  |
| 8840-2-9810-69-5043-9268 Pension Plan Expenses                         | 7,008.40                    | 7,008.40                    | 7,008.40                    | 7,008.40                    | 7,008.40                    | 7,008.40                    | 12,006.81                   | 7,008.40                    | 7,008.40                    | 7,008.40                    | 7,008.40                    | 7,008.40                    |
| 8840-2-9810-69-5043-9269 401K Match                                    | 221,084.50                  | 279,471.74                  | 352,968.25                  | 450,902.86                  | 513,030.74                  | 596,114.26                  | 650,695.64                  | 709,732.90                  | 760,513.15                  | 810,773.74                  | 882,260.53                  | 1,129,831.27                |
| 8840-2-9810-69-5044-9260 Group Benefits                                | 319,202.14                  | 657,397.92                  | 1,007,619.14                | 1,288,383.21                | 1,554,022.96                | 1,942,224.81                | 2,309,064.13                | 2,637,104.43                | 2,926,628.00                | 3,394,955.07                | 3,664,846.69                | 4,036,325.66                |
| 8840-2-9810-69-5044-9262 FAS 106 Retiree Health Care                   | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 54,117.00                   | 54,117.00                   | 60,130.00                   | 66,143.00                   | 59,049.00                   |
| 8840-2-9810-69-5044-9268 Group Life                                    | 1,005.87                    | 2,019.97                    | 3,095.66                    | 4,073.64                    | 5,035.94                    | 6,462.34                    | 7,381.28                    | 8,325.62                    | 9,182.48                    | 10,040.64                   | 11,263.60                   | 12,147.91                   |
| 8843-2-9810-69-5043-9269 401K Match                                    | 1,588.28                    | 3,176.56                    | 4,764.84                    | 6,353.12                    | 7,941.40                    | 9,529.68                    | 11,117.96                   | 12,706.24                   | 14,294.52                   | 15,882.80                   | 17,471.08                   | 19,059.36                   |
| 8843-2-9810-69-5044-9260 Group Benefits                                | 15,396.85                   | 30,793.70                   | 46,190.55                   | 61,587.40                   | 76,984.25                   | 92,381.10                   | 107,777.95                  | 123,174.80                  | 138,571.65                  | 153,968.50                  | 169,365.35                  | 184,762.20                  |
| Total Employee Pension and Benefit                                     | 625,433.80                  | 1,142,721.38                | 1,443,256.97                | 1,821,015.35                | 2,346,981.07                | 2,987,664.59                | 3,613,139.32                | 4,170,059.41                | 4,727,190.70                | 5,410,645.30                | 5,918,664.01                | 6,570,910.77                |

|                                                                       | Energy North<br>2018<br>Jan | Energy North<br>2018<br>Feb | Energy North<br>2018<br>Mar | Energy North<br>2018<br>Apr | Energy North<br>2018<br>May | Energy North<br>2018<br>Jun | Energy North<br>2018<br>Jul | Energy North<br>2018<br>Aug | Energy North<br>2018<br>Sep | Energy North<br>2018<br>Oct | Energy North<br>2018<br>Nov | Energy North<br>2018<br>Dec |
|-----------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 8840-2-9830-69-5610-9280 Regulatory Commission Expense                | 65,074.67                   | 130,149.34                  | 195,224.01                  | 260,298.68                  | 325,373.35                  | 390,448.02                  | 455,522.69                  | 475,304.02                  | 517,732.02                  | 591,683.35                  | 665,634.68                  | 739,586.01                  |
| 8840-2-9868-69-5610-9280 Regulatory Comm Exp Strat Plan               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 351.36                      | 351.36                      | 351.36                      | 351.36                      | 351.36                      | 351.36                      | 351.36                      |
| 8843-2-0000-69-5610-9280 Regulatory commission expenses               | 1,082.33                    | 2,164.66                    | 3,246.99                    | 4,329.32                    | 5,411.65                    | 6,493.98                    | 7,576.31                    | 7,661.98                    | 8,245.98                    | 9,353.98                    | 10,461.98                   | 11,569.98                   |
| Total Regulatory Expenses                                             | 66,157.00                   | 132,314.00                  | 198,471.00                  | 264,628.00                  | 330,785.00                  | 397,293.36                  | 463,450.36                  | 483,317.36                  | 526,329.36                  | 601,388.69                  | 676,448.02                  | 751,507.35                  |
| 8840-2-0000-69-5110-9310 Rents                                        | 9,975.00                    | 19,950.00                   | 18,069.23                   | 39,900.00                   | (0.02)                      | (0.02)                      | (0.02)                      | 9,974.98                    | 0.00                        | 1,701.00                    | 1,701.00                    | 1,701.00                    |
| 8840-2-9815-69-5110-9310 Rents                                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 9,974.98                    | 9,974.98                    | 9,974.98                    | 9,974.98                    |
| 8840-2-9823-69-5110-9310 Rent Expense                                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 5,744.25                    | 6,893.10                    | 8,041.95                    | 8,041.95                    | 9,190.80                    | 11,488.50                   | 12,637.35                   | 12,637.35                   |
| 8840-2-9860-69-5110-9310 Rent Expense                                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 3,286.66                    | 3,944.00                    | 3,944.00                    | 4,601.33                    | 5,916.01                    | 6,573.35                    | 6,573.35                    |
| 8840-2-9865-69-5110-9310 Rent Expense                                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 10,748.08                   | 11,295.50                   | 13,445.11                   | 13,445.11                   | 15,594.72                   | 19,893.94                   | 19,893.94                   | 19,893.94                   |
| 8843-2-0000-69-5110-9310 Rents                                        | 0.00                        | 8,556.25                    | 13,021.88                   | 17,487.51                   | 21,953.14                   | 26,418.77                   | 30,884.40                   | 35,350.03                   | 39,815.66                   | 44,281.29                   | 48,746.92                   | 53,212.55                   |
| Total Rents                                                           | 9,975.00                    | 28,506.25                   | 31,091.11                   | 57,387.51                   | 38,445.45                   | 47,894.01                   | 56,315.44                   | 70,756.07                   | 79,177.49                   | 93,255.72                   | 99,527.54                   | 103,993.17                  |
| 8840-2-0000-69-6125-9310 Rental Expense - Intercompany                | 4,268.31                    | 8,536.62                    | 12,804.93                   | 17,073.24                   | 19,717.56                   | 26,073.32                   | 36,993.81                   | 43,634.00                   | 50,274.19                   | 56,914.38                   | 63,554.57                   | 70,194.76                   |
| Total Intercompany Rent                                               | 4,268.31                    | 8,536.62                    | 12,804.93                   | 17,073.24                   | 19,717.56                   | 26,073.32                   | 36,993.81                   | 43,634.00                   | 50,274.19                   | 56,914.38                   | 63,554.57                   | 70,194.76                   |
| Maintenance                                                           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| Franchise Requirements                                                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-0000-69-5131-9212 Utilities                                    | 0.00                        | (47.73)                     | (93.22)                     | (123.10)                    | (123.10)                    | (170.64)                    | (170.64)                    | (170.64)                    | (258.33)                    | (258.33)                    | (316.56)                    | (316.56)                    |
| 8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit          | 0.00                        | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    | 7,801.37                    |
| 8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized                   | (13,026.45)                 | (22,041.50)                 | (32,286.37)                 | (44,071.03)                 | (74,396.62)                 | (92,813.40)                 | (116,668.75)                | (142,692.33)                | (171,712.95)                | (192,831.30)                | (214,753.44)                | (397,047.34)                |
| 8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized                 | (11,950.47)                 | (22,753.17)                 | (41,856.95)                 | (41,856.95)                 | (52,355.76)                 | (60,111.70)                 | (84,430.06)                 | (83,866.06)                 | (92,949.11)                 | (106,125.20)                | (113,151.30)                | (210,903.35)                |
| 8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized                 | (14,004.83)                 | (25,228.48)                 | (38,468.22)                 | (53,051.83)                 | (66,939.01)                 | (72,759.91)                 | (84,498.40)                 | (100,175.51)                | (117,537.54)                | (135,254.52)                | (162,493.84)                | (316,074.88)                |
| 8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized   | (16,176.88)                 | (26,539.81)                 | (41,176.87)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (53,515.49)                 | (81,547.41)                 |
| 8840-2-0000-69-5200-9226 LABS US Bus admin capitalized                | (3,024.43)                  | (9,893.44)                  | (10,125.56)                 | (26,626.84)                 | (27,935.53)                 | (28,500.36)                 | (28,500.36)                 | (28,500.36)                 | (28,500.36)                 | (28,500.36)                 | (28,500.36)                 | (50,689.47)                 |
| 8840-2-0000-69-5200-9227 LABS US Corp admin capitalized               | (4,185.53)                  | (10,353.20)                 | (11,099.51)                 | (30,594.04)                 | (32,350.74)                 | (40,292.62)                 | (40,292.62)                 | (40,292.62)                 | (40,292.62)                 | (40,292.62)                 | (67,504.16)                 | (67,504.16)                 |
| 8840-2-0000-69-5200-9228 LU Corp US Admin capitalized                 | (1,872.61)                  | (3,138.62)                  | (4,743.15)                  | (12,619.03)                 | (14,166.50)                 | (23,300.91)                 | (23,300.91)                 | (23,300.91)                 | (23,300.91)                 | (23,300.91)                 | (23,300.91)                 | (38,872.08)                 |
| 8840-2-0000-69-5200-9229 LU Region Admin capitalized                  | (4,479.11)                  | (6,288.59)                  | (11,861.29)                 | (20,289.13)                 | (27,314.58)                 | (45,198.38)                 | (45,198.38)                 | (45,198.38)                 | (45,198.38)                 | (45,198.38)                 | (111,837.62)                | (111,837.62)                |
| 8840-2-0000-69-5200-9231 Outside services LU HO Allocations           | 62,030.70                   | 104,959.50                  | 153,744.60                  | 294,862.39                  | 439,269.98                  | 526,968.92                  | 640,565.84                  | 764,487.67                  | 902,681.10                  | 1,003,244.66                | 1,107,635.78                | 1,305,930.34                |
| 8840-2-0000-69-5200-9232 Outside services APUC HO Allocations         | 56,907.02                   | 108,348.47                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  | 199,318.83                  |
| 8840-2-0000-69-5200-9234 LABS NonLabour Allocations                   | 66,689.69                   | 120,135.64                  | 183,182.00                  | 183,182.00                  | 233,176.34                  | 270,109.41                  | 385,911.14                  | 426,478.04                  | 489,221.31                  | 522,678.94                  | 606,623.28                  | 696,623.28                  |
| 8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation | 77,032.74                   | 126,380.04                  | 196,080.33                  | 196,080.33                  | 262,209.76                  | 289,928.31                  | 345,825.90                  | 420,478.82                  | 503,155.13                  | 587,521.73                  | 717,232.76                  | 887,487.46                  |
| 8840-2-0000-69-5200-9236 LABS US Bus admin alloc                      | 15,081.48                   | 47,111.60                   | 48,216.93                   | 126,794.43                  | 133,026.31                  | 135,716.00                  | 141,807.40                  | 143,392.66                  | 145,834.06                  | 137,756.68                  | 158,069.84                  | 180,687.15                  |
| 8840-2-0000-69-5200-9237 LABS US Corp admin alloc                     | 24,112.64                   | 49,300.94                   | 52,854.82                   | 145,685.92                  | 154,051.15                  | 191,869.61                  | 223,882.69                  | 233,343.40                  | 258,911.75                  | 268,051.12                  | 292,221.45                  | 309,355.06                  |
| 8840-2-0000-69-5200-9238 LU Corp US Admin alloc                       | 8,917.17                    | 14,945.77                   | 22,586.39                   | 60,090.60                   | 67,459.51                   | 110,956.68                  | 140,971.60                  | 146,986.84                  | 177,634.59                  | 197,602.43                  | 218,572.82                  | 228,969.01                  |
| 8840-2-0000-69-5200-9239 LU Region Admin alloc                        | 21,329.11                   | 29,945.68                   | 56,482.39                   | 96,614.96                   | 130,069.48                  | 215,230.45                  | 327,613.24                  | 360,385.72                  | 548,301.41                  | 664,311.31                  | 816,644.63                  | 950,544.28                  |
| 8840-2-0000-69-5615-9302 Miscellaneous general expenses               | (17,444.54)                 | (17,444.54)                 | (30,933.72)                 | (48,000.86)                 | (65,337.40)                 | (48,000.86)                 | (47,751.62)                 | (47,010.26)                 | (47,010.26)                 | (47,010.26)                 | (47,010.26)                 | (47,010.26)                 |
| 8840-2-9800-69-5131-9211 Travel-IT                                    | 93.63                       | 230.98                      | 1,166.56                    | 7,023.28                    | 7,268.12                    | 7,833.78                    | 8,226.15                    | 8,278.04                    | 9,222.13                    | 9,254.18                    | 12,075.41                   | 12,075.41                   |
| 8840-2-9800-69-5131-9213 Communications - IT                          | 17,226.51                   | 29,710.65                   | 42,389.33                   | 55,612.49                   | 67,069.74                   | 88,690.00                   | 105,676.93                  | 159,762.54                  | 177,924.57                  | 197,389.50                  | 215,962.05                  | 265,824.42                  |
| 8840-2-9800-69-5131-9215 Training                                     | 0.00                        | 0.00                        | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 48.34                       | 75.74                       |
| 8840-2-9800-69-5200-9230 Outsided services-IT                         | 5,063.30                    | 11,080.80                   | 16,144.10                   | 30,581.22                   | 36,974.09                   | 42,842.39                   | 58,558.23                   | 177,058.47                  | 177,670.65                  | 179,314.67                  | 179,314.67                  | 179,314.67                  |
| 8840-2-9800-69-5200-9237 LABS US Corp Admin Allocations               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 6,554.10                    | 13,807.61                   | 13,807.61                   | 13,807.61                   |
| 8840-2-9800-69-5200-9238 LU Corp US Admin Allocations                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 6,861.90                    | 15,391.53                   | 21,491.42                   | 21,491.42                   | 21,491.42                   |
| 8840-2-9801-69-5200-9230 Outside Services - Transition                | 1,694.31                    | 3,706.06                    | 5,454.03                    | 6,613.94                    | 6,613.94                    | 6,613.94                    | 8,695.78                    | 11,513.75                   | 12,510.61                   | 13,661.18                   | 13,661.18                   | 18,354.36                   |
| 8840-2-9810-69-5131-9211 Travel-HR                                    | 283.74                      | 2,633.64                    | 3,165.42                    | 7,931.35                    | 8,719.87                    | 9,147.65                    | 9,475.94                    | 10,381.89                   | 11,567.12                   | 11,820.98                   | 12,684.61                   | 12,816.00                   |
| 8840-2-9810-69-5131-9212 Utilities - HR                               | 1,226.36                    | 2,433.09                    | 3,008.61                    | 3,067.92                    | 4,421.57                    | 5,534.86                    | 6,643.92                    | 7,714.78                    | 8,585.70                    | 9,151.96                    | 9,608.51                    | 10,604.08                   |
| 8840-2-9810-69-5131-9214 Dues & Membership Fees                       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 331.80                      | 331.80                      | 331.80                      | 331.80                      | 331.80                      | 331.80                      | 331.80                      | 331.80                      |
| 8840-2-9810-69-5131-9215 Training                                     | 2,990.79                    | 6,216.22                    | 8,209.00                    | 15,703.20                   | 23,094.03                   | 23,094.03                   | 23,094.03                   | 23,536.24                   | 24,000.03                   | 24,000.03                   | 24,000.03                   | 24,000.03                   |
| 8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (52.89)                     | (6,959.52)                  | (11,054.25)                 | (14,794.82)                 | (19,148.84)                 | (22,353.41)                 | (25,557.98)                 |
| 8840-2-9810-69-5200-9230 Outsided services-HR                         | 4,310.53                    | 11,200.31                   | 33,142.38                   | 47,099.18                   | 67,852.40                   | 72,420.91                   | 75,204.26                   | 81,176.81                   | 83,448.28                   | 101,639.96                  | 125,423.88                  | 125,423.88                  |
| 8840-2-9811-69-5200-9237 LABS US Corp Admin Allocations               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 2,379.78                    | 5,726.62                    | 7,583.92                    | 8,209.71                    | 9,152.21                    |
| 8840-2-9812-69-5131-9211 Travel LABS Training&Development             | 284.33                      | 284.33                      | 284.33                      | 1,647.93                    | 1,647.93                    | 2,523.54                    | 2,523.54                    | 3,009.56                    | 3,020.30                    | 3,429.95                    | 4,287.51                    | 4,287.51                    |
| 8840-2-9812-69-5131-9215 L&D Training                                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 219.49                      | 5,646.51                    | 8,211.75                    | 19,188.75                   | 21,133.62                   | 27,411.72                   | 32,885.26                   |
| 8840-2-9812-69-5200-9220 Admin Exp Transferred Credit- L&D            | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (2,061.74)                  | (3,404.27)                  | (3,404.27)                  |
| 8840-2-9812-69-5200-9230 L&D Outside Services                         | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 64.02                       | 64.02                       | 64.02                       | 64.02                       | 64.02                       | 64.02                       | 64.02                       |
| 8840-2-9812-69-5200-9237 LABS US Corp Admin Allocations               | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 2,467.14                    | 5,739.48                    | 7,654.12                    | 7,654.12                    | 7,654.12                    |
| 8840-2-9815-69-5131-9211 Travel-EHSS                                  | 0.00                        | 656.21                      | 929.71                      | 2,618.56                    | 3,417.02                    | 5,286.43                    | 7,840.66                    | 6,953.79                    | 6,953.79                    | 9,179.94                    | 11,035.76                   | 12,099.42                   |
| 8840-2-9815-69-5131-9212 Utilities - EHSS                             | 9,901.18                    | 14,019.10                   | 22,899.20                   | 28,228.85                   | 29,244.08                   | 31,246.93                   | 32,078.73                   | 33,838.16                   | 35,541.09                   | 36,868.24                   | 38,065.51                   | 38,812.19                   |
| 8840-2-9815-69-5131-9213 Communication                                | 0.00                        | 1,696.96                    | 1,696.96                    | 1,696.96                    | 1,696.96                    | 1,696.96                    | 2,982.15                    | 3,084.17                    | 3,084.17                    | 3,084.17                    | 4,726.19                    | 4,726.19                    |
| 8840-2-9815-69-5131-9214 Dues & Membership Fees                       | 0.00                        | 93.38                       | 93.38                       | 389.44                      | 588.56                      | 874.16                      | 3,253.16                    | 3,701.51                    | 3,701.51                    | 3,701.51                    | 3,701.51                    | 3,701.51                    |
| 8840-2-9815-69-5131-9215 Training                                     | 280.78                      | 1,625.72                    | 1,625.72                    | 1,625.72                    | 1,625.72                    | 1,625.72                    | 1,625.72                    | 1,772.72                    | 1,772.72                    | 6,292.72                    | 8,974.24                    | 8,974.24                    |
| 8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit          | (20,438.20)                 | (24,852.36)                 | (32,401.63)                 | (38,501.90)                 | (44,751.04)                 | (54,668.13)                 | (62,800.31)                 | (69,822.84)                 | (80,849.95)                 | (88,682.95)                 | (93,040.96)                 | (96,017.45)                 |

|                                                                          | Energy North | Energy North | Energy North | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   | Energy North   |
|--------------------------------------------------------------------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                          | 2018         | 2018         | 2018         | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           | 2018           |
|                                                                          | Jan          | Feb          | Mar          | Apr            | May            | Jun            | Jul            | Aug            | Sep            | Oct            | Nov            | Dec            |
| 8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety  | 4,449.74     | 17,333.48    | 35,809.46    | 49,626.85      | 57,052.46      | 58,962.22      | 67,262.97      | 71,495.20      | 78,215.27      | 82,260.23      | 96,622.06      | 103,622.35     |
| 8840-2-9820-69-5131-9211 Travel-Finance                                  | 378.94       | 378.94       | 444.39       | 1,129.91       | 7,790.48       | 9,656.98       | 10,792.56      | 10,241.40      | 10,247.69      | 10,274.40      | 10,297.93      | 10,717.82      |
| 8840-2-9820-69-5131-9212 Utilities - Finance                             | 5,825.23     | 11,557.21    | 14,290.93    | 14,572.63      | 21,002.45      | 26,290.60      | 31,558.65      | 36,645.26      | 40,782.13      | 43,471.85      | 45,640.48      | 50,369.44      |
| 8840-2-9820-69-5131-9213 Communication                                   | 138.33       | 276.65       | 414.98       | 553.31         | 691.64         | 829.96         | 829.96         | 829.96         | 829.96         | 829.96         | 829.96         | 829.96         |
| 8840-2-9820-69-5131-9214 Dues & Membership Fees                          | 0.00         | 0.00         | 364.00       | 364.00         | 364.00         | 364.00         | 364.00         | 364.00         | 364.00         | 364.00         | 364.00         | 364.00         |
| 8840-2-9820-69-5131-9215 Training                                        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 455.00         | 455.00         | 455.00         |
| 8840-2-9820-69-5131-9216 Postage                                         | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 161.79         | 161.79         | 161.79         | 161.79         | 161.79         | 410.00         | 469.86         |
| 8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance     | (24,758.75)  | (49,686.52)  | (76,586.07)  | (99,491.51)    | (134,201.61)   | (160,246.75)   | (177,913.92)   | (199,134.83)   | (227,166.82)   | (247,809.34)   | (273,071.06)   | (331,355.21)   |
| 8840-2-9820-69-5200-9230 Outsided services-Finance and Admin             | (14,020.45)  | 30,634.70    | 43,790.68    | 58,043.02      | 73,492.67      | 92,201.91      | 125,876.77     | 138,161.05     | 148,958.36     | 154,943.72     | 161,831.74     | 168,007.35     |
| 8840-2-9820-69-5200-9238 LU Corp US Admin Allocations                    | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 258.73         | 1,052.96       | 1,459.34       | 1,459.34       | 1,459.34       |
| 8840-2-9820-69-5615-9302 Miscellaneous General Expenses                  | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 21.99          | 21.99          |
| 8840-2-9821-69-5200-9237 LABS US Corp Admin Alloc                        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 1,209.12       | 1,686.72       | 1,686.97       | 1,686.97       |
| 8840-2-9822-69-5200-9238 LU Corp US Admin Allocations                    | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 2,409.72       | 5,954.03       | 7,984.60       | 8,033.88       | 8,033.88       |
| 8840-2-9823-69-5131-9211 Travel                                          | 30.50        | 117.67       | 117.67       | 421.35         | 987.79         | 987.79         | 987.79         | 987.79         | 1,246.37       | 1,595.25       | 1,595.25       | 1,595.25       |
| 8840-2-9823-69-5131-9212 Utilities - Legal                               | 613.18       | 1,216.55     | 1,504.31     | 1,533.96       | 2,210.78       | 2,767.43       | 3,321.96       | 3,857.39       | 4,292.85       | 4,575.98       | 4,804.26       | 5,302.05       |
| 8840-2-9823-69-5131-9214 Dues & Membership Fees                          | 0.00         | 0.00         | 0.00         | 630.00         | 883.25         | 883.25         | 883.25         | 883.25         | 883.25         | 883.25         | 883.25         | 883.25         |
| 8840-2-9823-69-5131-9216 Postage                                         | 47.44        | 488.10       | 79.06        | 79.06          | 79.06          | 79.06          | 79.06          | 79.06          | 79.06          | 79.06          | 79.06          | 79.06          |
| 8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit             | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | (19,313.69)    | (19,313.69)    | (19,313.69)    | (19,313.69)    | (19,313.69)    | (19,313.69)    |
| 8840-2-9823-69-5200-9230 Outsided services-Legal                         | 614.91       | 4,602.12     | 3,595.59     | 6,428.55       | 31,389.33      | 50,991.85      | 67,762.70      | 93,639.51      | 99,623.02      | 108,058.02     | 124,901.48     | 149,001.54     |
| 8840-2-9823-69-5200-9239 East Region Outside Services - Legal            | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 10.81          | 10.81          | 10.81          | 10.81          |
| 8840-2-9824-69-5131-9211 Travel - Internal Audit                         | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 2,068.60       | 2,068.60       | 2,068.60       | 2,068.60       | 2,068.60       | 2,068.60       | 2,068.60       |
| 8840-2-9824-69-5200-9230 Outside Services - Internal Audit               | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 3,220.61       | 3,220.61       | 11,642.31      | 11,761.63      |
| 8840-2-9824-69-5200-9238 LU Corp US Admin Allocations                    | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 3,086.58       | 6,441.05       | 8,893.86       | 8,893.86       | 8,893.86       |
| 8840-2-9825-69-5131-9211 Travel - Procurement                            | 63.67        | 63.67        | 63.67        | 63.67          | 63.67          | 63.67          | 63.67          | 665.45         | 665.45         | 665.45         | 1,588.92       | 1,808.17       |
| 8840-2-9825-69-5131-9212 Utilities - Procurement                         | 2,452.73     | 4,866.20     | 6,017.24     | 6,135.85       | 8,843.14       | 11,069.73      | 13,287.86      | 15,429.59      | 17,171.43      | 18,303.94      | 19,217.05      | 21,208.19      |
| 8840-2-9825-69-5131-9215 Training                                        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 460.00         | 460.00         | 460.00         | 460.00         |
| 8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing  | (15,448.92)  | (30,478.75)  | (58,259.15)  | (71,813.44)    | (89,795.00)    | (108,287.95)   | (121,883.82)   | (133,087.49)   | (147,393.79)   | (162,102.52)   | (178,149.39)   | (192,590.73)   |
| 8840-2-9825-69-5200-9237 LABS US Corp Admin Allocations                  | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 643.61         | 1,795.55       | 2,230.15       | 3,224.37       | 3,875.06       |
| 8840-2-9827-69-5200-9237 LABS US Corp Admin Allocations                  | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 100.84         | 188.85         | 290.59         | 392.69         | 691.89         |
| 8840-2-9830-69-5131-9211 Travel-Regulatory                               | 107.23       | 574.14       | 3,028.06     | 7,475.47       | 8,049.33       | 8,384.81       | 8,384.81       | 8,881.64       | 9,419.24       | 9,429.98       | 9,927.16       | 10,746.40      |
| 8840-2-9830-69-5131-9212 Utilities - Regulatory                          | 2,146.14     | 4,257.92     | 5,265.08     | 5,368.86       | 7,737.74       | 9,686.01       | 11,626.87      | 13,500.88      | 15,024.99      | 16,015.94      | 16,814.91      | 18,557.16      |
| 8840-2-9830-69-5131-9215 Training                                        | 1,703.80     | 1,703.80     | 1,703.80     | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       | 1,703.80       |
| 8840-2-9830-69-5200-9220 Admin Expenses Transferred - Credit             | 0.00         | 0.00         | (1,245.44)   | (1,507.64)     | (2,228.69)     | (3,408.58)     | (4,665.53)     | (6,236.72)     | (6,393.84)     | (6,548.67)     | (6,548.67)     | (7,258.85)     |
| 8840-2-9830-69-5200-9230 Outsided services-Regulatory                    | 0.00         | 1,479.89     | 4,596.28     | 12,081.84      | 16,268.17      | 16,268.17      | 16,268.17      | 16,268.17      | 16,268.17      | 16,268.17      | 66,268.20      | 123,568.55     |
| 8840-2-9835-69-5131-9211 Travel - Energy Procurement                     | 0.00         | 0.00         | 18.73        | 1,634.57       | 2,218.67       | 3,922.07       | 6,415.83       | 10,124.35      | 10,945.86      | 13,056.72      | 13,187.67      | 13,909.55      |
| 8840-2-9835-69-5131-9212 Utilities - Energy Procurement                  | 1,839.55     | 3,649.65     | 4,512.93     | 4,601.89       | 6,632.36       | 8,302.30       | 9,965.90       | 11,572.20      | 12,878.58      | 13,727.96      | 14,412.79      | 15,906.15      |
| 8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE          | (19,758.52)  | (36,279.18)  | (57,433.71)  | (74,659.26)    | (106,845.12)   | (124,710.47)   | (166,533.67)   | (166,533.67)   | (189,677.87)   | (189,677.87)   | (189,677.87)   | (189,677.87)   |
| 8840-2-9835-69-5200-9230 Outsided services-Energy Procurement            | 2,848.32     | 32,474.07    | 72,820.06    | 227,392.44     | 336,992.36     | 448,743.61     | 382,421.30     | 436,677.75     | 439,532.75     | 440,927.75     | 457,566.49     | 459,941.77     |
| 8840-2-9840-69-5131-9211 Regional Travel                                 | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 2,102.72       | 2,656.67       | 3,391.25       | 6,654.55       |
| 8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD          | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | (9,486.48)     | (9,989.35)     | (9,989.35)     | (10,492.19)    | (10,492.19)    |
| 8840-2-9850-69-5131-9211 Travel-Operations                               | 144.45       | 144.45       | 1,423.86     | 2,068.10       | 2,995.51       | 6,647.16       | 9,482.50       | 13,837.60      | 25,448.25      | 29,299.10      | 29,722.83      | 30,956.20      |
| 8840-2-9850-69-5131-9213 Communication                                   | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 2,677.16       | 4,854.46       | 6,270.10       | 7,411.49       | 9,900.42       |
| 8840-2-9850-69-5131-9215 Training                                        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 4,410.00       | 4,410.00       | 4,410.00       | 4,410.00       | 4,410.00       |
| 8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | (15,342.86)    | (149,048.32)   | (410,299.30)   |
| 8840-2-9850-69-5200-9230 Outsided services-Operations                    | 0.00         | 0.00         | 0.00         | 1,167.94       | 1,167.94       | 1,167.94       | 1,717.94       | 1,717.94       | 1,717.94       | 1,717.94       | 1,717.94       | 2,281.14       |
| 8840-2-9852-69-5131-9211 Travel                                          | 1,921.70     | 4,161.64     | 4,161.64     | 4,161.64       | 4,219.37       | 4,219.37       | 4,219.37       | 4,219.37       | 4,663.93       | 4,663.93       | 4,819.53       | 4,819.53       |
| 8840-2-9852-69-5131-9214 Dues & Membership Fees                          | 0.00         | 787.33       | 787.33       | 787.33         | 787.33         | 787.33         | 787.33         | 787.33         | 787.33         | 787.33         | 787.33         | 13,287.33      |
| 8840-2-9852-69-5131-9215 Training                                        | 0.00         | 0.00         | 0.00         | 500.00         | 50.00          | 50.00          | 50.00          | 50.00          | 50.00          | 50.00          | 50.00          | 50.00          |
| 8840-2-9852-69-5200-9220 Admin Credit                                    | (255,081.61) | (508,693.73) | (856,397.09) | (1,169,532.26) | (1,596,388.25) | (1,978,456.89) | (2,358,960.83) | (2,799,482.58) | (3,161,354.65) | (3,733,183.17) | (4,195,714.27) | (4,531,927.87) |
| 8840-2-9853-69-5131-9211 Travel                                          | 0.00         | 0.00         | 0.00         | 0.00           | 861.88         | 1,425.41       | 1,859.23       | 1,859.23       | 1,859.23       | 1,859.23       | 1,859.23       | 2,359.56       |
| 8840-2-9853-69-5131-9212 Utilities                                       | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 10,258.84      | 10,258.84      | 10,258.84      | 10,258.84      | 10,258.84      | 10,258.84      |
| 8840-2-9853-69-5131-9213 Communication                                   | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 8,352.20       | 8,352.20       | 18,257.69      | 104,961.97     | 118,938.53     | 131,900.35     | 149,848.07     |
| 8840-2-9853-69-5131-9215 Training                                        | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 5,100.00       | 5,100.00       | 5,100.00       | 5,100.00       |
| 8840-2-9853-69-5200-9220 Admin Expense Transferred                       | (27,490.42)  | (52,695.12)  | (84,428.39)  | (113,119.54)   | (138,634.11)   | (166,099.08)   | (194,764.21)   | (210,528.76)   | (284,782.05)   | (298,459.79)   | (316,072.25)   | (325,948.66)   |
| 8840-2-9854-69-5131-9211 Travel                                          | 128.40       | 166.24       | 524.85       | 911.26         | 911.26         | 911.26         | 4,130.38       | 4,743.51       | 5,474.43       | 7,051.40       | 8,678.66       | 8,678.66       |
| 8840-2-9854-69-5131-9215 Training-Engineering                            | 0.00         | 0.00         | 0.00         | 670.78         | 670.78         | 670.78         | 1,104.76       | 1,154.63       | 1,659.68       | 1,659.68       | 2,320.77       | 2,320.77       |
| 8840-2-9854-69-5131-9216 Postage                                         | 0.00         | 0.00         | 3.37         | 3.37           | 3.37           | 3.37           | 3.37           | 3.37           | 3.37           | 3.37           | 3.37           | 3.37           |
| 8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering | (60,003.49)  | (115,204.78) | (169,772.04) | (230,845.74)   | (286,004.62)   | (339,857.70)   | (384,256.78)   | (436,295.42)   | (502,757.90)   | (562,253.20)   | (607,150.50)   | (653,940.68)   |
| 8840-2-9854-69-5200-9230 Outside Services                                | 0.00         | 0.00         | 0.00         | 3,360.00       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 20.00          | 20.00          | 20.00          |
| 8840-2-9860-69-5131-9211 Travel                                          | 1,474.47     | 1,724.33     | 4,844.75     | 7,178.26       | 8,895.55       | 10,367.88      | 11,539.91      | 14,915.95      | 17,400.19      | 21,722.65      | 23,099.56      | 24,905.32      |
| 8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development     | 919.77       | 1,824.82     | 2,256.46     | 2,300.94       | 3,316.17       | 4,151.14       | 4,982.94       | 5,786.09       | 6,439.28       | 6,863.97       | 7,206.39       | 7,953.07       |
| 8840-2-9860-69-5131-9213 Communication                                   | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 56.98          | 56.98          | 56.98          | 56.98          | 56.98          | 56.98          | 56.98          |
| 8840-2-9860-69-5131-9214 Dues & Membership Fees                          | 6,736.99     | 13,473.98    | 20,210.97    | 28,557.96      | 35,544.95      | 42,281.94      | 49,018.93      | 55,755.92      | 62,492.91      | 69,752.65      | 76,489.64      | 102,262.76     |
| 8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec        | (18,036.53)  | (53,546.33)  | (85,815.61)  | (126,687.80)   | (172,821.09)   | (208,232.34)   | (270,039.09)   | (293,467.12)   | (314,031.66)   | (353,883.54)   | (508,869.62)   | (734,238.20)   |
| 8840-2-9860-69-5200-9230 Outsided services employed                      | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 3,558.18       | 3,558.18       | 3,558.18       | 11,136.14      |
| 8840-2-9860-69-5200-9237 LABS US Corp Admin Allocations                  | 0.00         | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           | 0.00           | 2,681.05       | 6,628.26       | 10,786.60      | 10,786.60      | 10,786.60      |
| 8840-2-9865-69-5131-9211 Travel-Customer Service                         | 0.00         | 0.00         | 344.95       | 1,240.63       | 1,240.63       | 1,449.32       | 2,055.50       | 2,288.         |                |                |                |                |

|                                                                        | Energy North<br>2018<br>Jan | Energy North<br>2018<br>Feb | Energy North<br>2018<br>Mar | Energy North<br>2018<br>Apr | Energy North<br>2018<br>May | Energy North<br>2018<br>Jun | Energy North<br>2018<br>Jul | Energy North<br>2018<br>Aug | Energy North<br>2018<br>Sep | Energy North<br>2018<br>Oct | Energy North<br>2018<br>Nov | Energy North<br>2018<br>Dec |
|------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 8840-2-9865-69-5200-9230 Outsided services-Customer service            | (19,688.23)                 | (35,758.96)                 | (44,025.98)                 | (58,504.23)                 | (57,707.76)                 | (56,838.92)                 | (56,483.52)                 | (56,483.52)                 | (56,483.52)                 | (56,465.62)                 | (55,393.04)                 | (55,393.04)                 |
| 8840-2-9865-69-5200-9238 LU Corp US Admin Allocations                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (2,262.10)                  | (2,262.10)                  | (2,262.10)                  | (2,070.14)                  | (2,070.14)                  |
| 8840-2-9866-69-5200-9220 Admin Expenses Transferred - Credit           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (3,072.90)                  | (3,072.90)                  | (3,072.90)                  | (3,072.90)                  |
| 8840-2-9867-69-5131-9211 Travel                                        | 2,114.53                    | 3,464.68                    | 4,492.18                    | 5,604.50                    | 6,047.59                    | 6,111.36                    | 6,844.80                    | 8,110.05                    | 9,080.45                    | 12,419.22                   | 12,952.25                   | 13,759.15                   |
| 8840-2-9867-69-5131-9213 Communication                                 | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 42.00                       | 42.00                       | 42.00                       |
| 8840-2-9867-69-5131-9215 Training                                      | 0.00                        | 0.00                        | 0.00                        | 675.00                      | 675.00                      | 675.00                      | 675.00                      | 1,570.16                    | 1,570.16                    | 1,570.16                    | 2,366.76                    | 2,401.35                    |
| 8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales     | (35,288.90)                 | (67,260.76)                 | (104,031.70)                | (138,561.09)                | (177,765.12)                | (216,255.11)                | (245,489.88)                | (278,430.52)                | (308,619.42)                | (343,507.95)                | (370,497.07)                | (396,698.75)                |
| 8840-2-9867-69-5200-9230 Outside Services                              | 0.00                        | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 5,336.56                    | 6,720.12                    | 6,720.12                    |
| 8840-2-9868-69-5131-9211 Travel                                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 861.90                      | 2,216.12                    | 2,312.55                    | 2,312.55                    | 3,115.45                    | 3,115.45                    | 3,115.45                    |
| 8840-2-9868-69-5131-9213 Communication                                 | 306.60                      | 608.32                      | 752.21                      | 767.07                      | 1,105.48                    | 1,383.84                    | 1,661.12                    | 1,928.83                    | 2,146.55                    | 2,288.13                    | 2,402.27                    | 2,651.13                    |
| 8840-2-9868-69-5131-9214 Dues & Membership Fees                        | 0.00                        | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      | 625.00                      |
| 8840-2-9868-69-5131-9216 Postage Strategic plan                        | 0.00                        | 12.15                       | 12.15                       | 12.15                       | 12.15                       | 12.15                       | 12.15                       | 12.15                       | 12.15                       | 47.15                       | 47.15                       | 47.15                       |
| 8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | (32,196.46)                 | (35,380.64)                 | (37,857.22)                 | (40,510.71)                 | (42,928.33)                 | (44,874.21)                 |
| 8840-2-9870-69-5200-9238 LU Corp US Admin Allocations                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.13                        | 7.69                        | 7.69                        | 31.23                       | 56.19                       |
| 8843-2-0000-69-5131-9212 Utilities - Keene                             | 1,455.99                    | 4,027.92                    | 6,504.17                    | 8,951.34                    | 10,658.21                   | 11,896.57                   | 13,065.02                   | 14,312.79                   | 15,584.27                   | 16,883.70                   | 18,150.43                   | 19,925.41                   |
| 8843-2-0000-69-5131-9213 Communications                                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 2,294.71                    | 4,160.97                    | 5,374.38                    | 6,352.71                    | 8,486.08                    |
| 8843-2-0000-69-5615-9302 Miscellaneous General Expense                 | 17,336.54                   | 17,336.54                   | 34,673.08                   | 52,009.62                   | 69,346.16                   | 52,009.62                   | 52,009.62                   | 52,009.62                   | 52,009.62                   | 52,009.62                   | 52,009.62                   | 52,009.62                   |
| 8843-2-9850-69-5131-9211 Travel                                        | 0.00                        | 0.00                        | 70.85                       | 70.85                       | 70.85                       | 70.85                       | 70.85                       | 70.85                       | 70.85                       | 70.85                       | 134.07                      | 134.07                      |
| 8843-2-9850-69-5131-9215 Training                                      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 50.00                       | 50.00                       | 50.00                       | 50.00                       | 50.00                       | 50.00                       |
| 8843-2-9850-69-5131-9216 Postage                                       | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 19.06                       | 49.66                       | 49.66                       | 49.66                       | 49.66                       | 49.66                       | 49.66                       | 49.66                       |
| 8843-2-9850-69-5200-9230 Outside Services                              | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 | (17,000.00)                 |
| Total Other Admin Expenses                                             | (201,288.63)                | (298,931.35)                | (508,872.42)                | (478,254.60)                | (692,933.32)                | (838,529.80)                | (1,054,227.84)              | (1,146,918.49)              | (1,118,049.61)              | (1,458,875.96)              | (1,761,407.14)              | (2,439,064.43)              |
| Total Administrative Expenses                                          | 1,067,969.60                | 1,990,112.40                | 2,683,529.25                | 3,541,620.76                | 4,420,837.05                | 5,534,324.18                | 6,406,702.84                | 7,454,310.08                | 8,602,980.25                | 9,508,236.39                | 10,334,834.07               | 11,165,408.81               |
| Income and Non Income Tax                                              |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| 8840-2-9810-69-5040-4080 Social Security Taxes                         | 105,295.24                  | 206,522.14                  | 330,727.42                  | 518,242.95                  | 621,457.90                  | 760,218.40                  | 850,843.53                  | 951,271.98                  | 1,035,383.44                | 1,117,877.57                | 1,229,918.21                | 1,304,903.45                |
| 8840-2-9810-69-5041-4080 Federal Unemployment Taxes                    | 8,374.33                    | 9,608.69                    | 9,832.02                    | 9,999.89                    | 10,197.54                   | 10,330.45                   | 10,426.70                   | 10,490.54                   | 10,582.35                   | 10,774.00                   | 10,925.70                   | 11,135.21                   |
| 8840-2-9810-69-5042-4080 Medicare                                      | 24,625.48                   | 48,299.54                   | 77,398.83                   | 121,391.34                  | 145,832.17                  | 178,962.09                  | 200,729.54                  | 224,694.47                  | 245,306.66                  | 266,343.64                  | 296,665.94                  | 319,098.88                  |
| 8843-2-9810-69-5040-4080 Social Security Taxes                         | 3,966.84                    | 7,340.34                    | 11,018.28                   | 14,273.64                   | 17,299.25                   | 20,324.86                   | 23,249.13                   | 25,976.45                   | 28,615.26                   | 31,254.07                   | 33,892.88                   | 39,170.50                   |
| 8843-2-9810-69-5041-4080 Federal Unemployment Taxes                    | 246.30                      | 282.60                      | 289.16                      | 294.10                      | 299.91                      | 303.82                      | 306.65                      | 308.53                      | 311.23                      | 316.87                      | 321.33                      | 327.49                      |
| 8843-2-9810-69-5042-4080 Medicare                                      | 927.73                      | 1,716.69                    | 2,576.85                    | 3,338.18                    | 4,045.78                    | 4,753.38                    | 5,437.28                    | 6,075.12                    | 6,692.26                    | 7,309.40                    | 7,926.54                    | 9,160.82                    |
| Total Federal Unemployment                                             | 143,435.92                  | 273,770.00                  | 431,842.56                  | 667,540.10                  | 799,132.55                  | 974,893.00                  | 1,090,992.83                | 1,218,817.09                | 1,326,891.20                | 1,433,875.55                | 1,579,650.60                | 1,683,796.35                |
| Company FICA                                                           | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-9810-69-5041-4082 State Unemployment Taxes                      | 21,142.29                   | 34,189.52                   | 37,819.65                   | 39,196.71                   | 39,909.43                   | 40,586.14                   | 40,964.97                   | 41,400.32                   | 41,723.78                   | 42,236.25                   | 42,975.02                   | 42,824.10                   |
| 8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax             | 621.83                      | 1,005.57                    | 1,112.33                    | 1,152.83                    | 1,173.79                    | 1,193.69                    | 1,204.83                    | 1,217.63                    | 1,227.15                    | 1,242.22                    | 1,263.95                    | 1,259.51                    |
| Total State Unemployment                                               | 21,764.12                   | 35,195.09                   | 38,931.98                   | 40,349.54                   | 41,083.22                   | 41,779.83                   | 42,169.80                   | 42,617.95                   | 42,950.93                   | 43,478.47                   | 44,238.97                   | 44,083.61                   |
| 8840-2-0000-69-5680-4080 Property taxes                                | 977,613.65                  | 1,929,020.00                | 2,747,489.96                | 3,576,783.45                | 4,406,076.94                | 5,235,370.43                | 5,235,370.43                | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        |
| 8840-2-9820-69-5680-4080 Property Tax                                  | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 811,167.48                  | 6,857,685.39                | 7,668,832.87                | 8,479,980.52                | 9,291,128.17                | 10,360,529.71               |
| 8843-2-0000-69-5680-4080 Property taxes                                | (2,065.03)                  | 12,911.79                   | 27,888.61                   | 42,859.60                   | 57,830.58                   | 72,801.57                   | 83,085.39                   | 51,560.03                   | 53,722.34                   | 55,884.65                   | 129,362.24                  | 142,961.83                  |
| Total Municipal, Property & Franchise Tax                              | 975,548.62                  | 1,941,931.79                | 2,775,378.57                | 3,619,643.05                | 4,463,907.52                | 5,308,172.00                | 6,129,623.30                | 6,909,245.42                | 7,722,555.21                | 8,535,865.17                | 9,420,490.41                | 10,503,491.54               |
| Total Taxes                                                            | 1,140,748.66                | 2,250,896.88                | 3,246,153.11                | 4,327,532.69                | 5,304,123.29                | 6,324,844.83                | 7,262,785.93                | 8,170,680.46                | 9,092,397.34                | 10,013,219.19               | 11,044,379.98               | 12,231,371.50               |
| Total Expenses                                                         | 3,929,736.78                | 7,170,732.16                | 9,848,264.99                | 13,149,621.25               | 17,300,417.80               | 21,985,852.84               | 25,502,777.73               | 29,326,385.20               | 32,931,240.50               | 36,031,028.60               | 39,185,786.74               | 41,967,410.03               |
| EBITDA Before Corporate Allocations                                    | 8,572,152.82                | 14,763,181.20               | 22,187,946.52               | 28,517,185.21               | 28,927,596.78               | 28,395,474.11               | 28,525,227.99               | 28,738,214.57               | 28,524,102.73               | 30,875,334.96               | 35,979,569.92               | 44,900,151.47               |
| Corporate Allocations                                                  |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| 8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized                    | (1,881.18)                  | (5,667.25)                  | (9,296.67)                  | (12,895.49)                 | (17,417.08)                 | (22,149.50)                 | (24,402.49)                 | (38,859.15)                 | (42,084.89)                 | (50,018.51)                 | (58,174.02)                 | (94,589.51)                 |
| 8840-2-0000-69-5010-9228 LU Corp US Lab capitalized                    | (4,495.66)                  | (9,751.87)                  | (14,018.14)                 | (20,204.65)                 | (26,808.79)                 | (32,734.30)                 | (32,734.30)                 | (32,734.30)                 | (32,734.30)                 | (32,734.30)                 | (32,734.30)                 | (49,880.83)                 |
| 8840-2-0000-69-5010-9229 LU Region Lab capitalized                     | (4,236.08)                  | (10,211.51)                 | (15,504.67)                 | (20,943.88)                 | (27,373.84)                 | (33,187.28)                 | (33,187.28)                 | (33,187.28)                 | (33,187.28)                 | (33,187.28)                 | (33,187.28)                 | (72,345.67)                 |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 20,814.83                   | 20,814.83                   | 20,814.83                   | 20,814.83                   | 20,814.83                   |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice       | 0.00                        | 323.46                      | 354.14                      | 2,713.45                    | 2,713.45                    | 3,631.70                    | 5,589.95                    | 9,203.52                    | 13,163.01                   | 17,568.13                   | 19,013.56                   | 19,894.59                   |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement           | 2,817.02                    | 6,373.74                    | 10,048.86                   | 13,883.94                   | 22,607.89                   | 31,317.61                   | 34,875.90                   | 41,504.36                   | 42,913.40                   | 43,391.19                   | 45,585.58                   | 47,819.17                   |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice       | 2,057.49                    | 7,496.42                    | 12,680.34                   | 17,338.47                   | 22,699.45                   | 26,160.10                   | 26,160.10                   | 27,767.27                   | 29,405.79                   | 56,823.80                   | 64,513.85                   | 72,399.03                   |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice | 2,352.96                    | 9,754.66                    | 18,147.91                   | 24,155.34                   | 31,601.80                   | 41,048.49                   | 46,260.49                   | 81,383.78                   | 83,666.21                   | 89,144.42                   | 115,134.30                  | 122,707.55                  |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc     | 1,730.54                    | 1,730.54                    | 1,730.54                    | 2,007.84                    | 2,007.84                    | 2,007.84                    | 2,007.84                    | 3,061.78                    | 9,132.99                    | 9,132.99                    | 10,649.01                   | 10,649.01                   |
| Total LU Corporate Labor                                               | (1,654.91)                  | 48.19                       | 4,142.31                    | 6,055.02                    | 10,030.72                   | 16,094.66                   | 24,570.21                   | 78,954.81                   | 91,089.76                   | 120,935.27                  | 151,615.53                  | 77,468.17                   |
| LU Allocations                                                         |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |

|                                                                         | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 |
|-------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                         | Jan                  | Feb                  | Mar                  | Apr                  | May                  | Jun                  | Jul                  | Aug                  | Sep                  | Oct                  | Nov                  | Dec                  |
| 8840-2-0000-69-5010-9224 LABS Labour Capitl                             | (2,734.72)           | (9,857.59)           | (17,410.11)          | (24,778.04)          | (31,439.15)          | (39,977.61)          | (46,521.41)          | (58,807.86)          | (63,140.35)          | (73,998.07)          | (87,116.73)          | (151,784.30)         |
| 8840-2-0000-69-5010-9226 LABS US Bus labor capitalized                  | (2,395.81)           | (5,626.90)           | (9,115.02)           | (12,230.15)          | (16,470.55)          | (19,908.10)          | (19,908.10)          | (19,908.10)          | (19,908.10)          | (19,908.10)          | (19,908.10)          | (30,336.14)          |
| 8840-2-0000-69-5010-9227 LABS US Corp labor capitalized                 | 0.00                 | 0.00                 | (30.58)              | (30.58)              | (214.03)             | (214.03)             | (214.03)             | (214.03)             | (214.03)             | (214.03)             | (214.03)             | (326.14)             |
| Total LABS Labor                                                        | (5,130.53)           | (15,484.49)          | (26,555.71)          | (37,038.77)          | (48,123.73)          | (60,099.74)          | (66,643.54)          | (78,929.99)          | (83,262.48)          | (94,120.20)          | (107,238.86)         | (182,446.58)         |
| LABS Allocations                                                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized                  | (7,977.89)           | (17,188.74)          | (26,283.23)          | (33,802.09)          | (43,620.60)          | (57,747.88)          | (66,386.62)          | (74,536.08)          | (81,504.74)          | (89,612.89)          | (97,654.22)          | (161,158.78)         |
| 8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice       | 37,989.97            | 81,851.17            | 125,158.26           | 160,962.35           | 207,717.16           | 274,989.94           | 316,126.80           | 354,933.73           | 388,117.82           | 426,728.08           | 465,020.15           | 503,621.29           |
| Total APUC/APCO Corporate Labor                                         | 30,012.08            | 64,662.43            | 98,875.03            | 127,160.26           | 164,096.56           | 217,242.06           | 249,740.18           | 280,397.65           | 306,613.08           | 337,115.19           | 367,365.93           | 342,462.51           |
| APUC/APCO Allocations                                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Total Corporate Allocations                                             | 23,226.64            | 49,226.13            | 76,461.63            | 96,176.51            | 126,003.55           | 173,236.98           | 207,666.85           | 280,422.47           | 314,440.36           | 363,930.26           | 411,742.60           | 237,484.10           |
| EBITDA After Corporate Allocations                                      | 8,548,926.18         | 14,713,955.07        | 22,111,484.89        | 28,421,008.70        | 28,801,593.23        | 28,222,237.13        | 28,317,561.14        | 28,457,792.10        | 28,209,662.37        | 30,511,404.70        | 35,567,827.32        | 44,662,667.37        |
| Depreciation & Amortization Expense                                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 8840-2-0000-80-8610-4030 Depreciation Exp                               | 1,108,938.36         | 2,283,820.25         | 3,469,578.02         | 4,732,610.67         | 5,828,636.02         | 7,459,116.64         | 8,841,283.41         | 10,115,412.53        | 11,608,008.94        | 13,006,383.48        | 14,400,291.69        | 15,602,276.03        |
| 8843-2-0000-80-8610-4030 Depreciation Exp                               | 15,828.82            | 38,923.35            | 56,679.07            | 68,850.53            | 80,743.89            | 94,002.65            | 107,456.37           | 115,042.28           | 128,246.67           | 141,451.06           | 154,655.45           | 161,343.99           |
| Total Depreciation Expense                                              | 1,124,767.18         | 2,322,743.60         | 3,526,257.09         | 4,801,461.20         | 5,909,379.91         | 7,553,119.29         | 8,948,739.78         | 10,230,454.81        | 11,736,255.61        | 13,147,834.54        | 14,554,947.14        | 15,763,620.02        |
| Amort-Limited Term Gas Plant                                            | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-0000-80-8610-4050 Amortization-Intangibles                       | 180,175.12           | 372,599.54           | 554,011.52           | 745,371.77           | 960,509.43           | 1,196,015.09         | 1,436,082.11         | 1,656,134.89         | 1,896,555.67         | 2,126,792.45         | 2,369,287.11         | 2,651,410.96         |
| 8843-2-0000-80-8610-4050 Amortization-Intangibles                       | 26.69                | 2,199.66             | 80.07                | 106.76               | 5,901.99             | 7,085.14             | 9,285.02             | 10,613.51            | 11,942.00            | 13,270.49            | 14,598.98            | 19,573.72            |
| Total Amort of Intangibles-Cost                                         | 180,201.81           | 374,799.20           | 554,091.59           | 745,478.53           | 966,411.42           | 1,203,100.23         | 1,445,367.13         | 1,666,748.40         | 1,908,497.67         | 2,140,062.94         | 2,383,886.09         | 2,670,984.68         |
| 8840-2-0000-80-8640-4073 Regulatory - debits                            | 34,100.00            | 68,200.00            | 102,300.00           | 136,400.00           | 210,186.69           | 283,973.38           | 357,760.07           | 431,546.76           | 505,333.45           | 579,120.14           | 652,907.83           | 726,695.52           |
| 8840-2-0000-80-8641-4074 Amortization of Regulatory Assets              | 460,550.61           | 891,719.85           | 1,238,207.89         | 1,574,529.73         | 1,785,173.08         | 1,901,333.96         | 1,998,445.25         | 2,084,015.58         | 2,178,240.96         | 2,290,276.99         | 2,523,300.74         | 2,903,425.60         |
| 8843-2-0000-80-8641-4074 Amortization of Reg Assets                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 1,082.69             | 1,754.95             | 2,373.21             | 3,126.55             | 3,901.65             | 5,781.71             | 8,745.56             |
| Total Amortization-Regulatory Debits                                    | 494,650.61           | 959,919.85           | 1,340,507.89         | 1,710,929.73         | 1,995,359.77         | 2,186,390.03         | 2,357,960.27         | 2,517,935.55         | 2,686,700.96         | 2,873,298.78         | 3,181,990.28         | 3,638,866.68         |
| Acquisition Costs                                                       | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Total Depreciation and Amortization Expense                             | 1,799,619.60         | 3,657,462.65         | 5,420,856.57         | 7,257,869.46         | 8,871,151.10         | 10,942,609.55        | 12,752,067.18        | 14,415,138.76        | 16,331,454.24        | 18,161,196.26        | 20,120,823.51        | 22,073,471.38        |
| NET OPERATING INCOME                                                    | 6,749,306.58         | 11,056,492.42        | 16,690,628.32        | 21,163,139.24        | 19,930,442.13        | 17,279,627.58        | 15,565,493.96        | 14,042,653.34        | 11,878,208.13        | 12,350,208.44        | 15,447,003.81        | 22,589,195.99        |
| Other Income & Deductions                                               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 8840-2-0000-40-4700-4191 Allow for other funds used during construction | 20,593.20            | 14,458.74            | 5,790.39             | 21,435.86            | 14,412.65            | 14,748.02            | 19,812.53            | 25,028.76            | 33,393.58            | 44,847.52            | 54,053.28            | 66,638.43            |
| 8843-2-0000-40-4700-4191 Allow for other funds used during construction | 704.21               | 1,622.88             | 1,175.59             | 2,011.13             | 3,750.57             | 4,689.03             | 5,746.64             | 7,520.13             | 9,387.50             | 11,442.83            | 13,358.77            | 14,592.44            |
| Total Allowable Funds used during Construction                          | 21,297.41            | 16,081.62            | 6,965.98             | 23,446.99            | 18,163.22            | 19,437.05            | 25,559.17            | 32,548.89            | 42,781.08            | 56,290.35            | 67,412.05            | 81,230.87            |
| 8840-2-0000-40-4420-4190 Interest income                                | 75,640.12            | 139,519.53           | 192,889.96           | 227,211.25           | 254,075.46           | 274,650.57           | 297,858.15           | 319,834.50           | 345,059.04           | 376,357.55           | 414,833.65           | 461,812.37           |
| 8843-2-0000-40-4420-4190 Interest income                                | 551.26               | 1,118.44             | 1,634.74             | 2,021.10             | 2,319.91             | 2,990.10             | 3,760.70             | 4,579.47             | 5,539.94             | 6,844.74             | 8,147.16             | 9,339.93             |
| Total Interest & Dividends Income                                       | 76,191.38            | 140,637.97           | 194,524.70           | 229,232.35           | 256,395.37           | 277,640.67           | 301,618.85           | 324,413.97           | 350,598.98           | 383,202.29           | 422,980.81           | 471,152.30           |
| Rental Income                                                           | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-0000-69-7450-4261 Donations                                      | 0.00                 | (350.00)             | (350.00)             | (525.00)             | (525.00)             | (525.00)             | (525.00)             | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-0000-69-7450-4263 Penalties                                      | 0.00                 | (13,321.40)          | (13,346.40)          | (58,952.29)          | (97,666.68)          | 0.00                 | (13,346.40)          | (13,346.40)          | 0.00                 | 0.00                 | 0.00                 | (90,500.00)          |
| 8840-2-0000-69-7450-4265 Other Deductions                               | 0.00                 | 0.00                 | (44.26)              | (44.26)              | (44.26)              | (44.26)              | (44.26)              | (44.26)              | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-9820-69-7450-4263 Penalties                                      | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | (13,346.40)          | (13,346.40)          | (13,346.40)          | (13,346.40)          |
| 8840-2-9820-69-7450-4265 Other Deductions                               | 0.00                 | 0.00                 | (239.50)             | (239.50)             | (239.50)             | (101,578.24)         | (239.50)             | (273.70)             | (351.75)             | (351.75)             | (351.75)             | (351.75)             |
| 8840-2-9852-69-7450-4265 Finance Charges                                | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-9854-69-7450-4265 Other Deductions                               | (21,500.00)          | (48,500.00)          | (48,500.00)          | (48,500.00)          | (48,500.00)          | (51,000.00)          | (53,000.00)          | (53,000.00)          | (53,000.00)          | (53,000.00)          | (53,000.00)          | (53,000.00)          |
| 8840-2-9860-69-7450-4265 Other Deductions                               | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | (2,584.40)           | (2,633.39)           | (2,633.39)           | (10,340.72)          | (10,340.72)          |
| 8840-2-9865-69-7450-4265 Other Deductions                               | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-9868-69-7450-4261 Charitable Donations                           | (1,320.00)           | (3,142.30)           | (4,332.30)           | (4,332.30)           | (4,792.63)           | (5,031.92)           | (5,117.95)           | (6,842.95)           | (8,092.95)           | (10,442.95)          | (11,166.59)          | (13,666.59)          |
| 8840-2-9868-69-7450-4264 Political Contributions                        | (5,460.69)           | (10,156.87)          | (18,331.97)          | (25,825.61)          | (30,068.98)          | (36,762.31)          | (36,081.95)          | (40,658.79)          | (44,106.54)          | (47,563.64)          | (48,396.53)          | (52,437.40)          |
| 8840-2-9868-69-7450-4266 Civic                                          | (657.50)             | (657.50)             | (5,933.15)           | (11,870.80)          | (11,870.80)          | (11,958.87)          | (12,508.87)          | (16,940.87)          | (25,519.87)          | (28,519.87)          | (28,519.87)          | (29,244.87)          |
| Total Other Income & Deductions                                         | (28,938.19)          | (76,128.07)          | (91,077.58)          | (150,289.76)         | (193,707.85)         | (206,900.60)         | (120,863.93)         | (129,759.37)         | (138,971.90)         | (153,619.00)         | (165,621.86)         | (263,387.73)         |

|                                                                   | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 | Energy North<br>2018 |
|-------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                   | Jan                  | Feb                  | Mar                  | Apr                  | May                  | Jun                  | Jul                  | Aug                  | Sep                  | Oct                  | Nov                  | Dec                  |
| Total Other Income & Deductions                                   | 68,550.60            | 80,591.52            | 110,413.10           | 102,389.58           | 80,850.74            | 90,177.12            | 206,314.09           | 227,203.49           | 254,408.16           | 285,873.64           | 324,771.00           | 288,995.44           |
| Income Before Interest Charges                                    | 6,817,857.18         | 11,137,083.94        | 16,801,041.42        | 21,265,528.82        | 20,011,292.87        | 17,369,804.70        | 15,771,808.05        | 14,269,856.83        | 12,132,616.29        | 12,636,082.08        | 15,771,774.81        | 22,878,191.43        |
| Interest Charges                                                  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co. | 589,857.47           | 1,179,714.94         | 1,769,572.41         | 2,359,429.88         | 2,949,287.35         | 3,539,144.82         | 4,129,002.29         | 4,718,859.76         | 5,308,717.23         | 5,898,574.70         | 6,488,432.17         | 7,078,289.64         |
| Total Interest on Long Term Debt                                  | 589,857.47           | 1,179,714.94         | 1,769,572.41         | 2,359,429.88         | 2,949,287.35         | 3,539,144.82         | 4,129,002.29         | 4,718,859.76         | 5,308,717.23         | 5,898,574.70         | 6,488,432.17         | 7,078,289.64         |
| Amortization of Debt Discount                                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-0000-80-8550-4310 Other Interest Expense                   | (18,364.14)          | 126,927.94           | 198,495.31           | 198,066.05           | 222,712.04           | 244,350.83           | 340,242.09           | 358,511.84           | 375,526.64           | 387,194.94           | 405,055.66           | 430,968.00           |
| 8840-2-0000-80-8550-4320 AFUDC - borrowed                         | (9,417.78)           | (7,196.88)           | (3,244.07)           | (10,409.74)          | (7,231.74)           | (7,983.31)           | (10,447.80)          | (12,986.12)          | (17,056.59)          | (22,630.34)          | (27,110.03)          | (33,234.24)          |
| 8843-2-0000-80-8550-4310 Other Interest Expense                   | 129.61               | 243.37               | 369.05               | 567.97               | 908.48               | 1,747.82             | 2,198.39             | 2,316.71             | 2,388.17             | 2,453.90             | 2,527.78             | 2,630.18             |
| 8843-2-0000-80-8550-4320 AFUDC - borrowed                         | (318.92)             | (734.94)             | (532.37)             | (910.75)             | (1,698.49)           | (2,123.50)           | (2,602.44)           | (3,405.61)           | (4,251.27)           | (5,182.02)           | (6,049.69)           | (6,608.40)           |
| Total Other Interest Charges                                      | (27,971.23)          | 119,239.49           | 195,087.92           | 187,313.53           | 214,690.29           | 235,991.84           | 329,390.24           | 344,436.82           | 356,606.95           | 361,836.48           | 374,423.72           | 393,755.54           |
| Gain and Loss on Exchange                                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Total Interest Charges                                            | 561,886.24           | 1,298,954.43         | 1,964,660.33         | 2,546,743.41         | 3,163,977.64         | 3,775,136.66         | 4,458,392.53         | 5,063,296.58         | 5,665,324.18         | 6,260,411.18         | 6,862,855.89         | 7,472,045.18         |
| Income Taxes                                                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 8840-2-0000-80-8720-4090 State Income Tax                         | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 313,328.00           |
| Total State Income Tax                                            | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 313,328.00           |
| 8840-2-0000-80-8760-4101 Def SIT Expense-Debit                    | 0.00                 | 0.00                 | 1,236,896.00         | 1,236,896.00         | 1,236,896.00         | 1,052,302.00         | 1,052,302.00         | 1,052,302.00         | 1,052,302.00         | 1,052,302.00         | 1,052,302.00         | 1,052,302.00         |
| 8840-2-0000-80-8760-4104 Def FIT Expense-Debit                    | 0.00                 | 0.00                 | 4,042,103.00         | 4,042,103.00         | 3,985,034.00         | 3,329,745.00         | 3,272,676.00         | 3,272,676.00         | 3,158,538.00         | 3,101,469.00         | 3,443,883.00         | 5,973,920.00         |
| 8843-2-0000-80-8760-4101 Deferred SIT expense - State             | 0.00                 | 0.00                 | (40,782.00)          | (40,782.00)          | (40,782.00)          | (48,235.00)          | (48,235.00)          | (48,235.00)          | (48,235.00)          | (48,235.00)          | (48,235.00)          | (48,235.00)          |
| 8843-2-0000-80-8760-4104 Deferred FIT expense - Federal           | 0.00                 | 0.00                 | (132,167.00)         | (132,167.00)         | (132,167.00)         | (156,321.00)         | (156,321.00)         | (156,321.00)         | (156,321.00)         | (156,321.00)         | (156,321.00)         | (326,476.00)         |
| Total Deferred Federal and State Tax                              | 0.00                 | 0.00                 | 5,106,050.00         | 5,106,050.00         | 5,048,981.00         | 4,177,491.00         | 4,120,422.00         | 4,120,422.00         | 4,006,284.00         | 3,949,215.00         | 4,291,629.00         | 6,651,511.00         |
| Federal Income Taxes                                              | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Total Income Taxes                                                | 0.00                 | 0.00                 | 5,106,050.00         | 5,106,050.00         | 5,048,981.00         | 4,177,491.00         | 4,120,422.00         | 4,120,422.00         | 4,006,284.00         | 3,949,215.00         | 4,291,629.00         | 6,651,511.00         |
| NET INCOME / (LOSS)                                               | 6,255,970.94         | 9,838,129.51         | 9,730,331.09         | 13,612,735.41        | 11,798,334.23        | 9,417,177.04         | 7,192,993.52         | 5,086,138.25         | 2,461,008.11         | 2,426,455.90         | 4,617,289.92         | 8,441,307.25         |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 2019 and 2018.

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

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

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

RESPONSE:

Please see below for the federal income tax reconciliation for the test year.

|                                                                 | 12 months<br>ended 12/31/2019 |
|-----------------------------------------------------------------|-------------------------------|
| <b>Net income per books before taxes</b>                        | 14,580,553                    |
| <b>Income subject to tax not recorded on books</b>              | -                             |
| CIAC Received                                                   | 174,968                       |
| Regulatory Assets & Liabilities                                 | 11,653,140                    |
| Gain on Asset Disposition                                       | 2,942                         |
| <b>Expenses recorded on books not deducted on tax return</b>    | -                             |
| Accounting Depreciation                                         | 21,609,082                    |
| Pension Accrual                                                 | 1,085,036                     |
| 50% Meals & Entertainment                                       | 12,507                        |
| Lobbying/ Political Contribution                                | 32,324                        |
| Penalties                                                       | 1,997                         |
| Environmental Obligation                                        | 2,348,654                     |
| Book Financing/Acq Costs                                        | -                             |
| Donations                                                       | -                             |
| <b>Income reported on books not included on tax return</b>      | -                             |
| AFUDC Equity                                                    | (473,486)                     |
| <b>Deductions on tax return not charged against book income</b> | -                             |
| Tax Depreciation                                                | (13,646,442)                  |
| Repair Deduction                                                | (20,759,522)                  |
| Accrued Liabilities & Other Liabilities                         | (210,225)                     |
| Pension Contribution                                            | (3,010,978)                   |
| Cost of Removal Paid                                            | (3,746,190)                   |
| Allowance for Doubtful Accounts                                 | (13,954)                      |
| Pension OCI Amortization                                        | (22,911)                      |
| Unicap                                                          | (197,712)                     |
| Asset Retirement Obligation                                     | -                             |
| Tax Goodwill Amortization                                       | (19,381)                      |
| State Tax Deduction                                             | (225,931)                     |
| <b>Taxable Income</b>                                           | 9,174,471                     |
| <b>Net Operating Loss Carryover</b>                             | -                             |
| <b>Federal Income after Net Operating Loss</b>                  | -                             |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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, 2019, is 27.08%.

Gross-up Factor:

|                              |        |
|------------------------------|--------|
| Federal tax rate             | 21.00% |
| State tax rate               | 7.70%  |
| Blended (statutory) tax rate | 27.08% |

Gross-up factor  $(1 + (.2708/(1-.2708)))$  1.371

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

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

RESPONSE:

There were no charitable contributions of \$2,500 or more charged above the line in the test year.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

| Advertising Expenses<br>1604.1 (a)(6)              |                                                   |              |                          |
|----------------------------------------------------|---------------------------------------------------|--------------|--------------------------|
| Type of Expense                                    | Vendor                                            | Amount       | Account Charged          |
| Informational & instructional advertising expenses | THE PARADIGM ALLIANCE                             | \$ 2,565.81  | 8843-2-0000-69-5390-9090 |
| Informational & instructional advertising expenses | COMCAST SPOTLIGHT, LP                             | \$ 7,034.48  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | COMCAST SPOTLIGHT, LP                             | \$ 7,049.53  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | BENCHMARK GRAPHICS                                | \$ 2,502.99  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | BENCHMARK GRAPHICS                                | \$ 5,510.25  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | LIBERTY UTILITIES SERVICE CORP.                   | \$ 8,706.26  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | BENCHMARK GRAPHICS                                | \$ 4,080.12  | 8840-2-9865-69-5390-9090 |
| Informational & instructional advertising expenses | THE PARADIGM ALLIANCE                             | \$ 6,570.15  | 8840-2-9865-69-5390-9090 |
| Advertising Expense                                | NEW HAMPSHIRE PLAY, LLC D/B/A NH FISHER CATS      | \$ 9,000.00  | 8840-2-9865-69-5390-9130 |
| Advertising Expense                                | CAPSTAR RADIO OPERATING COMPANY D/B/A IHEARTMEDIA | \$ 4,050.00  | 8840-2-9865-69-5390-9130 |
| Advertising Expense                                | NEW HAMPSHIRE MAGAZINE                            | \$ 3,000.00  | 8840-2-9865-69-5390-9130 |
|                                                    |                                                   | <b>Total</b> | <b>\$ 60,069.59</b>      |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 Matthew DeCoursey related to the Marginal Cost of Service study.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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               | Spending Rationale       | Project Number  | Project Description                                 | FY2020 Capital Budget |
|------------------------|--------------------------|-----------------|-----------------------------------------------------|-----------------------|
| 1. Safety              | LU CapEx - Improvement   | 8840-2018       | Purchase Misc Capital Equipment & Tools             | 280,000               |
| 1. Safety              | LU CapEx - Replenishment | 8840-2068       | 2' Jamesbury replacement program                    | 60,000                |
| 2. Mandated            | LU CapEx - Replenishment | 8840-1901       | Reserve for Unidentified Mandated Projects          | 200,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2002       | Meter Protection Program                            | 300,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2003       | Cathodic Protection Program                         | 400,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2004       | Replacement Services Random (Non Leaks)             | 350,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2005       | Replacement Services Random (Due to Leaks)          | 550,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2008       | Corrosion & Miscellaneous Fitting                   | 150,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2009       | Valve Installation/Replacement                      | 85,000                |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2010       | Leak Repairs                                        | 1,000,000             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-1922       | Inactive Service Program                            | 75,000                |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2023       | Main Replacement City/State Construction            | 4,654,819             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2025       | Service Replacement Fitting City/State Construction | 303,000               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2026       | LNG/LPG Capital Improvements                        | 100,000               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2029       | Pre-Code Stee Pipe Protection Program/Replacement   | 268,778               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2039       | Dresser Coupling Replacement Program                | 500,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2091       | Meter Work Project (Meter Purchases)                | 1,000,000             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2094       | Install Security Equipment - EN Facilities          | 50,000                |
| 3. Growth              | LU CapEx - Growth        | 8840-2027       | Reserve for Unidentified Growth ENG                 | 1,577,469             |
| 3. Growth              | LU CapEx - Growth        | 8840-2047       | Growth New Main                                     | 4,674,420             |
| 3. Growth              | LU CapEx - Growth        | 8840-2048       | New Reinforcement Main for Growth ENG               | 368,180               |
| 3. Growth              | LU CapEx - Growth        | 8840-2049       | Growth Fitting                                      | 1,504,528             |
| 3. Growth              | LU CapEx - Growth        | 8840-2050       | New Service Residential                             | 3,131,007             |
| 3. Growth              | LU CapEx - Growth        | 8840-2051       | New Service Comm/Industrial                         | 1,067,723             |
| 3. Growth              | LU CapEx - Growth        | 8840-2061       | Windham-Pelham Managed Expansion Project            | 450,000               |
| 4. Regulatory Programs | LU CapEx - Replenishment | 8840-2011       | Main Replacement LPP                                | 8,601,098             |
| 4. Regulatory Programs | LU CapEx - Replenishment | 8840-1911       | Main Replacement LPP-Restoration                    | 4,114,376             |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2013       | Main Replacement Fitting LPP                        | 740,501               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2014       | K Meter Replacement Program                         | 430,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2016       | Main Replacement Reactive                           | 500,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2017       | Dispatch and Control Center                         | 10,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2019       | Regulator removal Hi line LOU                       | 50,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2020       | SCADA Capital Improvements                          | 80,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-1921       | Upgrade Synergi Software                            | 60,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2024       | Nashua Paving                                       | 800,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2028       | Gas System Control & Regulation (ENG)               | 350,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2030       | IT - Software, Equipment & Infrastructure           | 50,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2031       | Gas System Planning & Reliability                   | 2,900,000             |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2038       | IT Systems Allocations - Corporate                  | 55,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2090       | Transportation Fleet and Equipment Purchases        | 2,663,000             |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2093       | EN Facilities Capital Improvements                  | 600,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2066       | RTU Replacement Program                             | 60,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-UNALLOC OH | Finance Unalloc Burden                              | 703,143               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-1936       | GPS Mapping Equipment                               | 15,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2032       | SCADA Data center upgrades                          | 50,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2043       | iRestore System Enhancements                        | 200,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2044       | Flir Cameras - Security -Manchester                 | 986,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2080       | SAP-Ariba EN Portion Procure to Pay Software        | 350,798               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2081       | Fortis Software                                     | 98,659                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2083       | Material Bar Coding                                 | 187,500               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2095       | Granite Bridge Alternative 2020                     | 50,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2063       | NH GIS & OMS Database Split & Tuning                | 95,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-1972       | Service Mapping Project                             | 100,000               |
| <b>Total</b>           |                          |                 |                                                     | <b>48,000,000</b>     |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

| <u>Account Number</u>    | <u>Account Description</u>                    |
|--------------------------|-----------------------------------------------|
| 8840-2-0000-10-1010-1300 | Cash In Hand                                  |
| 8840-2-0000-10-1010-1350 | Working Funds                                 |
| 8840-2-0000-10-1020-1310 | Cash - JP Morgan                              |
| 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                      |
| 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             |
| 8840-2-0000-10-1103-1422 | Deferred Billing                              |
| 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                     |
| 8840-2-0000-10-1160-1439 | Other Accounts Receivable - Special Contracts |
| 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                         |
| 8840-2-0000-10-1163-1750 | R/A-LDAC Costs                                |
| 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      |
| 8840-2-0000-10-1168-1823 | Deferral Decoupling Asset                     |
| 8840-2-0000-10-1169-1756 | Deferred RLIAP                                |
| 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                            |
| 8840-2-0000-10-1310-2603 | Due from Liberty Utilities Co                 |
| 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                  |
| 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 | Storage-Liquefied Nat Gas                          |
| 8840-2-0000-10-1510-1231 | Investment in Subsidiary Companies                 |
| 8840-2-0000-10-1545-4554 | Interco Investment APIC - NH Gas Keene             |
| 8840-2-0000-10-1610-1050 | Plant Held For Future Use                          |
| 8840-2-0000-10-1610-1210 | OPI-Land Retained                                  |
| 8840-2-0000-10-1610-3040 | Manufactured Gas Land & Land Rights                |
| 8840-2-0000-10-1610-3641 | LNG Processing Land & Land Rights                  |
| 8840-2-0000-10-1610-3740 | Distribution Land & Land Rights                    |
| 8840-2-0000-10-1610-3890 | Land and Land Rights                               |
| 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                    |
| 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         |
| 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                        |
| 8840-2-0000-10-1615-3190 | PRD-Gas Mixing Equipment                           |
| 8840-2-0000-10-1615-3200 | PRD-PROD Other Equipment                           |
| 8840-2-0000-10-1615-3201 | PRD-PROD-OTHER EQUIP                               |
| 8840-2-0000-10-1615-3390 | PRD-ARO                                            |
| 8840-2-0000-10-1615-3610 | Strucutures and Improvements                       |
| 8840-2-0000-10-1615-3620 | Gas Holders                                        |
| 8840-2-0000-10-1615-3635 | Other equipment                                    |
| 8840-2-0000-10-1615-3642 | LNG Structures and Improvements                    |
| 8840-2-0000-10-1615-3643 | LNG Processing Terminal Equipment                  |
| 8840-2-0000-10-1615-3648 | LNG 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                          |
| 8840-2-0000-10-1615-3720 | Transmission-ARO                                   |
| 8840-2-0000-10-1615-3740 | Dist-Land and land rights                          |
| 8840-2-0000-10-1615-3750 | Dist-Structures and improvements                   |
| 8840-2-0000-10-1615-3760 | Dist-Mains                                         |
| 8840-2-0000-10-1615-3770 | Dist-Compressor station equipment                  |
| 8840-2-0000-10-1615-3780 | Dist-Measuring and regulating station equipment-Ge |
| 8840-2-0000-10-1615-3790 | Dist-Measuring and regulating station equipment-Ci |
| 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                              |
| 8840-2-0000-10-1615-3880 | Distribution-ARO                             |
| 8840-2-0000-10-1615-3900 | General Structures & Improvmnt               |
| 8840-2-0000-10-1615-3901 | GEN-Lease Structure Improvements             |
| 8840-2-0000-10-1615-3902 | GEN-Lease Structure Improvements             |
| 8840-2-0000-10-1615-3903 | GEN-Lease Structure Improvements             |
| 8840-2-0000-10-1615-3904 | GEN-Lease Structure Improvements             |
| 8840-2-0000-10-1615-3905 | GEN-Lease Structure Improvements             |
| 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                      |
| 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                              |
| 8840-2-0000-10-1616-1012 | Right-of-use asset                           |
| 8840-2-0000-10-1618-1070 | Construction Work In Progress                |
| 8840-2-0000-10-1618-1071 | Capital Accrual CWIP-Additions               |
| 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          |
| 8840-2-0000-10-1800-1905 | ADFIT-Bad Debt Reserve                       |
| 8840-2-0000-10-1800-1906 | ADFIT-Unbilled Revenue                       |
| 8840-2-0000-10-1800-1907 | ADFIT-Pension Liability                      |
| 8840-2-0000-10-1800-1908 | ADFIT-Reserve-Environmental                  |
| 8840-2-0000-10-1800-1909 | ADFIT-Deferred Compensation                  |
| 8840-2-0000-10-1801-1900 | ADFIT-Other                                  |
| 8840-2-0000-10-1801-1901 | ADFIT-OPEB Liability                         |
| 8840-2-0000-10-1801-1903 | ADFIT-Accrued Interest                       |
| 8840-2-0000-10-1801-1906 | ADSIT-FAS 109                                |
| 8840-2-0000-10-1802-1909 | ADFIT-OCI-Investments                        |
| 8840-2-0000-10-1803-1901 | ADIT-FIT on SIT-OCI                          |
| 8840-2-0000-10-1803-1902 | ADFIT-Reserve-State FIN 48                   |

|                          |                                             |
|--------------------------|---------------------------------------------|
| 8840-2-0000-10-1803-1904 | ADFIT-Employee Comp & Benefits              |
| 8840-2-0000-10-1803-1905 | ADFIT-Reg Liability-Other                   |
| 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                  |
| 8840-2-0000-10-1920-1744 | Deferred Gas Cost-Unbundling                |
| 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                 |
| 8840-2-0000-10-1920-1865 | Deferred Debit LCIRP                        |
| 8840-2-0000-10-1920-1869 | Deferred Charges - DDE                      |
| 8840-2-0000-10-1929-1822 | Derivative MTM Reg Asset                    |
| 8840-2-0000-10-1929-1824 | Deriv-Gas Contract-RegAsset                 |
| 8840-2-0000-10-1929-1825 | Interest on Def Reg Assets                  |
| 8840-2-0000-10-1929-1826 | Reg asset other Pension related             |
| 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                          |
| 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         |
| 8840-2-0000-10-1930-2831 | Regulatory Assets Tax- Income taxes         |
| 8840-2-0000-10-1936-1000 | Deferred Financing - Intercompany           |
| 8840-2-0000-20-2002-2320 | A/P-Customer Refunds                        |
| 8840-2-0000-20-2002-2321 | A/P-Audited Vouchers                        |
| 8840-2-0000-20-2002-2326 | A/P-Misc Employee Withholding               |
| 8840-2-0000-20-2002-2328 | A/P-Unpaid Invoice Accrual                  |
| 8840-2-0000-20-2002-2329 | A/P Gas Purchases                           |
| 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                          |
| 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                           |
| 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                         |
| 8840-2-0000-20-2116-2374 | Int Accr-Tax                                       |
| 8840-2-0000-20-2124-2420 | Accrued cost of removal                            |
| 8840-2-0000-20-2130-2420 | Payroll Accrual                                    |
| 8840-2-0000-20-2141-2425 | On Bill Financing - Energy Efficiency              |
| 8840-2-0000-20-2141-2426 | Curr&Accr Liab-Payroll                             |
| 8840-2-0000-20-2141-2428 | Curr&Accr Liab-Vac Accrual                         |
| 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     |
| 8840-2-0000-20-2142-2830 | Excess ADIT Regulatory Liability - Short Term      |
| 8840-2-0000-20-2170-2603 | I/C Interest Payable - LU CO.                      |
| 8840-2-0000-20-2530-2364 | Tx Accr-Municipal Property                         |
| 8840-2-0000-20-2530-2366 | Tx Accr-FICA Company Portion                       |
| 8840-2-0000-20-2530-2368 | Tx Accr-Mass Medical                               |
| 8840-2-0000-20-2530-2369 | Tx Accr-Misc                                       |
| 8840-2-0000-20-2531-2360 | Accrued Self-assessed Sales Taxes Payable          |
| 8840-2-0000-20-2550-2411 | Tx Coll Pay FICA                                   |
| 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                      |
| 8840-2-0000-20-2750-2431 | Lease liability-Short Term                         |
| 8840-2-0000-20-2760-2530 | Other Deferred Credits                             |
| 8840-2-0000-20-2760-2534 | Def Cr-Hazardous Waste                             |
| 8840-2-0000-20-2760-2535 | Pension Cost                                       |
| 8840-2-0000-20-2760-2539 | FAS 112                                            |
| 8840-2-0000-20-2760-2550 | Accum Deferred Investment Tax Credit               |
| 8840-2-0000-20-2761-2534 | R/L-FAS 109 Reg Liab DFIT                          |
| 8840-2-0000-20-2761-2536 | Deriv Gas Cont-Reg-LT                              |
| 8840-2-0000-20-2770-2520 | Customer Advances For Construction                 |
| 8840-2-0000-20-2810-2079 | Due to Liberty Liberty Utilities Canada            |
| 8840-2-0000-20-2810-2596 | Due to APUC                                        |
| 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                      |
| 8840-2-0000-20-2810-2639 | Due from Liberty Utilities (Central) Services Corp |
| 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%                   |
| 8840-2-0000-20-2840-2552 | NP-LU and EN \$18.1M 5YR @3.51%                    |
| 8840-2-0000-20-2840-2553 | NP- LU and EN \$41.8M 10YR@ 4.49%                  |

|                          |                                                  |
|--------------------------|--------------------------------------------------|
| 8840-2-0000-20-2840-2554 | NP-LU and EN \$21.8M 15YR@ 4.89%                 |
| 8840-2-0000-20-2840-2555 | NP-LU and EN \$8.2M 15YR@ 4.89%                  |
| 8840-2-0000-20-2840-2593 | Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs |
| 8840-2-0000-20-2840-2652 | NP - LU and EN \$87.8M 15YR@4.22%                |
| 8840-2-0000-20-2910-1868 | Reg Liability Rate Adjustment Mechanism          |
| 8840-2-0000-20-2910-2540 | Other Regulatory Liabilities                     |
| 8840-2-0000-20-2910-2542 | Deferral Decoupling Liability                    |
| 8840-2-0000-20-2910-2545 | Deriv-Gas-Contract-Reg Liab                      |
| 8840-2-0000-20-2910-2546 | Derivative MTM-Reg Liab                          |
| 8840-2-0000-20-2910-2830 | Excess ADIT Regulatory Liability - Long Term     |
| 8840-2-0000-20-2910-2831 | Regulatory Liabilities - Income Taxes            |
| 8840-2-0000-20-2920-2450 | Derivative instrument liab-Hedges                |
| 8840-2-0000-20-2930-2280 | Accum Provision Injury & Damages                 |
| 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                      |
| 8840-2-0000-20-2960-2271 | Lease liability-Long Term                        |
| 8840-2-0000-20-2965-2821 | ADFIT-Property Related                           |
| 8840-2-0000-20-2965-2823 | ADFIT-FAS 109                                    |
| 8840-2-0000-20-2965-2824 | ADSIT-Property Related                           |
| 8840-2-0000-20-2965-2830 | Accum Def Inc Taxes Liability-(Long-term)        |
| 8840-2-0000-20-2968-2830 | ADFIT-R/A-Pensions                               |
| 8840-2-0000-30-3010-2010 | Common Stock Issued                              |
| 8840-2-0000-30-3010-2110 | Misc. Paid In Capital                            |
| 8840-2-0000-30-3016-4590 | Common Shares - Return of Capital                |
| 8840-2-0000-30-3050-4551 | Interco CS - Energy North                        |
| 8840-2-0000-30-3050-4552 | Interco CS - Energy North                        |
| 8840-2-0000-30-3310-2160 | Retained Earnings                                |
| 8840-2-0000-30-3800-0002 | AOCI - Pension                                   |
| 8840-2-0000-30-3800-0003 | AOCI - OPEB                                      |
| 8840-2-0000-30-3800-0052 | OCI-Pension-Taxes                                |
| 8840-2-0000-30-3800-0153 | AOCI - Pension - Taxes                           |
| 8840-2-0000-30-3800-0154 | AOCI - OPEB - Taxes                              |
| 8840-2-0000-30-3800-2190 | Accum Other Comprehensive Income                 |
| 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                                 |
| 8840-2-0000-40-4210-4500 | Forefieted discounts DO Not USE                  |
| 8840-2-0000-40-4210-4540 | Rental Income                                    |
| 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                                 |
| 8840-2-0000-40-4460-4951 | Decoupling Revenue                                 |
| 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                |
| 8840-2-0000-51-5010-8462 | Other Expenses - LNG - Labor                       |
| 8840-2-0000-51-5010-8570 | Measuring & Reg Stn Exp - Labor                    |
| 8840-2-0000-51-5010-8710 | Oper-Dist-Load Dispatching - Labour                |
| 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                             |
| 8840-2-0000-51-5010-8810 | Distribution-Rents-Labour                          |
| 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                            |
| 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                 |
| 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     |
| 8840-2-0000-56-5010-8710 | Oper-Dist-Load Dispatching -Dont use             |
| 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       |
| 8840-2-0000-56-5010-8940 | Maint of other eqt - Labor                       |
| 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                    |
| 8840-2-0000-69-5010-9234 | LABS Labour Allocations                      |
| 8840-2-0000-69-5040-4080 | Social Security Taxes                        |
| 8840-2-0000-69-5040-9261 | Payroll Taxes                                |
| 8840-2-0000-69-5041-4080 | Federal Unemployment taxes                   |
| 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        |
| 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                               |
| 8840-2-0000-69-5044-9261 | Health Svc                                   |
| 8840-2-0000-69-5044-9262 | FAS 106 (Retiree Health Care)                |
| 8840-2-0000-69-5044-9263 | Retiree Life Insurance                       |
| 8840-2-0000-69-5044-9265 | FAS 112 (Post-Employment Benefits)           |
| 8840-2-0000-69-5044-9266 | Health Care                                  |
| 8840-2-0000-69-5044-9267 | Dental                                       |
| 8840-2-0000-69-5044-9268 | Group Life                                   |
| 8840-2-0000-69-5045-9260 | Workers' Compensation                        |
| 8840-2-0000-69-5045-9270 | Franchise Requirements                       |
| 8840-2-0000-69-5110-9310 | Rents                                        |
| 8840-2-0000-69-5130-9210 | Office supplies and expenses                 |
| 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         |
| 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     |
| 8840-2-0000-69-5390-9110 | Sales Expense-Supervision                          |
| 8840-2-0000-69-5390-9120 | Demonstrating and selling expenses (Major only)    |
| 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                  |
| 8840-2-0000-75-7450-4261 | Donations                                          |
| 8840-2-0000-75-7450-4263 | Penalties                                          |
| 8840-2-0000-75-7450-4264 | Exp for certain civic, political & related act     |
| 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.           |
| 8840-2-0000-80-8543-4300 | Interest on debt to associated companies           |
| 8840-2-0000-80-8550-4191 | AFUDC Borrowed-Equity portion                      |
| 8840-2-0000-80-8550-4310 | Other Interest Expense                             |
| 8840-2-0000-80-8550-4311 | Other Interest Expense - Tax                       |
| 8840-2-0000-80-8550-4320 | AFUDC - borrowed                                   |
| 8840-2-0000-80-8551-9261 | Non-service pension costs                          |
| 8840-2-0000-80-8551-9262 | Non-service OPEB costs                             |
| 8840-2-0000-80-8610-4030 | Depreciation Exp                                   |
| 8840-2-0000-80-8610-4050 | Amortization-Intangibles                           |
| 8840-2-0000-80-8640-4073 | Regulatory - debits                                |
| 8840-2-0000-80-8640-4074 | Amortization - Regulatory Liabilities              |
| 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               |
| 8840-2-0000-80-8665-6670 | Asset Write Down Expense                  |
| 8840-2-0000-80-8665-6671 | Regulatory Asset Write Down               |
| 8840-2-0000-80-8670-9210 | Gain/Loss Foreign Exchange                |
| 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                     |
| 8840-2-9282-69-5200-9238 | LU Corp US Admin Alloc                    |
| 8840-2-9800-69-5010-9200 | A&G salaries - IT                         |
| 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                    |
| 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             |
| 8840-2-9800-69-5040-4080 | Social Security Taxes                     |
| 8840-2-9800-69-5041-4080 | Federal Unemployment Taxes                |
| 8840-2-9800-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax - IT          |
| 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                      |
| 8840-2-9800-69-5200-9237 | LABS US Corp Admin Allocations            |
| 8840-2-9800-69-5200-9238 | LU Corp US Admin Allocations              |
| 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             |
| 8840-2-9801-69-5200-9237 | LABS US Corp Admin Alloc                  |
| 8840-2-9810-69-5010-9200 | A&G salaries - HR                         |
| 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          |
| 8840-2-9810-69-5010-9209 | East Region Labor - HR                    |
| 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                                   |
| 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                        |
| 8840-2-9810-69-5200-9239 | East Region Outside Services - HR           |
| 8840-2-9810-69-5615-9302 | Misc General Expenses                       |
| 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         |
| 8840-2-9811-69-5200-9237 | LABS US Corp Admin Allocations              |
| 8840-2-9812-69-5010-9200 | L&D Salaries                                |
| 8840-2-9812-69-5010-9204 | A&G Salaries - Training&DevLABS Headoffice  |
| 8840-2-9812-69-5010-9206 | LABS US L&D Labor Allocation                |
| 8840-2-9812-69-5010-9220 | Admin Exp Transferred Credit- L&D           |
| 8840-2-9812-69-5130-9215 | Office Supplies & exp - Executive LU HO     |
| 8840-2-9812-69-5130-9216 | Meals & Entertain LABS Training&Development |
| 8840-2-9812-69-5131-9210 | L&D Office Supplies & Exp                   |
| 8840-2-9812-69-5131-9211 | Travel LABS Training&Development            |
| 8840-2-9812-69-5131-9213 | L&D Communications                          |
| 8840-2-9812-69-5131-9214 | L&D Dues & Memberships                      |
| 8840-2-9812-69-5131-9215 | L&D Training                                |
| 8840-2-9812-69-5200-9220 | Admin Exp Transferred Credit- L&D           |
| 8840-2-9812-69-5200-9230 | L&D Outside Services                        |
| 8840-2-9812-69-5200-9237 | LABS US Corp Admin Allocations              |
| 8840-2-9815-69-5010-9200 | A&G Salaries - Environmental/Health& Safety |
| 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                  |
| 8840-2-9815-69-5010-9209 | East Region Labor - EHS                     |
| 8840-2-9815-69-5010-9220 | Admin Exp Tran CR - Credit EH&S             |

|                          |                                                |
|--------------------------|------------------------------------------------|
| 8840-2-9815-69-5040-4080 | Social Security Taxes                          |
| 8840-2-9815-69-5041-4080 | Federal Unemployment Taxes                     |
| 8840-2-9815-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax-Environmental      |
| 8840-2-9815-69-5042-4080 | Medicare                                       |
| 8840-2-9815-69-5110-9310 | Rents                                          |
| 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 |
| 8840-2-9815-69-5200-9239 | East Region Outside Services - EHS             |
| 8840-2-9816-69-5010-9208 | LU Corp US Governance labor                    |
| 8840-2-9817-69-5010-9204 | A&G Salaries - Comm LABS Head office           |
| 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         |
| 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                 |
| 8840-2-9820-69-5010-9209 | East Region Labor - Finance                    |
| 8840-2-9820-69-5010-9220 | Admin Exp Tran CR - Credit Finance             |
| 8840-2-9820-69-5040-4080 | Social Security Taxes                          |
| 8840-2-9820-69-5041-4080 | Federal Unemployment Taxes                     |
| 8840-2-9820-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax                    |
| 8840-2-9820-69-5041-4083 | Tx Oth Inc Tx-Mun Op Prop                      |
| 8840-2-9820-69-5042-4080 | Medicare                                       |
| 8840-2-9820-69-5043-9267 | Pension                                        |
| 8840-2-9820-69-5044-9262 | FAS 106 ( Retiree Health Care)                 |
| 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            |
| 8840-2-9820-69-5200-9238 | LU Corp US Admin Allocations                   |
| 8840-2-9820-69-5200-9239 | East Region Outside Services - Finance         |
| 8840-2-9820-69-5280-9240 | Insurance                                      |
| 8840-2-9820-69-5280-9250 | Injuries and Damages                           |

|                          |                                               |
|--------------------------|-----------------------------------------------|
| 8840-2-9820-69-5615-9302 | Miscellaneous General Expenses                |
| 8840-2-9820-69-5680-4080 | Property Tax                                  |
| 8840-2-9820-69-7030-9200 | LTIP Expense                                  |
| 8840-2-9820-69-7450-4263 | Penalties                                     |
| 8840-2-9820-69-7450-4265 | Other Deductions                              |
| 8840-2-9821-69-5010-9204 | LABS CAN ERM LABOR                            |
| 8840-2-9821-69-5200-9237 | LABS US Corp Admin Alloc                      |
| 8840-2-9822-69-5010-9204 | A&G Salaries - Treasury LABS Headoffice       |
| 8840-2-9822-69-5010-9205 | LABS Corporate Service Labour allocation      |
| 8840-2-9822-69-5200-9238 | LU Corp US Admin Allocations                  |
| 8840-2-9823-69-5010-9200 | A&G salaries - Legal                          |
| 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                  |
| 8840-2-9823-69-5010-9209 | East Region Labor - Legal                     |
| 8840-2-9823-69-5010-9220 | Admin Exp Tran CR - Credit Legal              |
| 8840-2-9823-69-5110-9310 | Rent Expense                                  |
| 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                       |
| 8840-2-9823-69-5200-9239 | East Region Outside Services - Legal          |
| 8840-2-9823-69-5250-9030 | Customer records and collection expenses      |
| 8840-2-9823-69-5280-9250 | Injury and damages                            |
| 8840-2-9823-69-7450-4265 | Other Deductions                              |
| 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       |
| 8840-2-9824-69-5131-9211 | Travel - Internal Audit                       |
| 8840-2-9824-69-5200-9230 | Outside Services - Internal Audit             |
| 8840-2-9824-69-5200-9238 | LU Corp US Admin Allocations                  |
| 8840-2-9825-51-5010-8740 | Mains & Services Labor                        |
| 8840-2-9825-51-5436-8740 | Mains & Services Expense                      |
| 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         |
| 8840-2-9825-69-5110-9310 | Rents                                         |
| 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 |
| 8840-2-9825-69-5200-9230 | Outsided services-Purchasing                   |
| 8840-2-9825-69-5200-9237 | LABS US Corp Admin Allocations                 |
| 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                                   |
| 8840-2-9827-69-5200-9237 | LABS US Corp Admin Allocations                 |
| 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          |
| 8840-2-9830-69-5040-4080 | Social Security Taxes                          |
| 8840-2-9830-69-5041-4080 | Federal Unemployment Taxes                     |
| 8840-2-9830-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax                    |
| 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              |
| 8840-2-9835-69-5010-9201 | A&G Salaries LUC Energy procurement            |
| 8840-2-9835-69-5010-9208 | LU Corp US Energy Procurement labor            |
| 8840-2-9835-69-5010-9209 | East Region Labor -Energy Procurememt          |
| 8840-2-9835-69-5010-9220 | Admin Exp Tran CR - Credit EE                  |
| 8840-2-9835-69-5040-4080 | Social Security Taxes                          |
| 8840-2-9835-69-5041-4080 | Federal Unemployment Taxes                     |
| 8840-2-9835-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax                    |
| 8840-2-9835-69-5042-4080 | Medicare                                       |
| 8840-2-9835-69-5130-9210 | Office Supplies-Energy Procurement             |
| 8840-2-9835-69-5130-9216 | Meals & Entertainment                          |
| 8840-2-9835-69-5131-9211 | Travel - Energy Procurement                    |

|                          |                                                   |
|--------------------------|---------------------------------------------------|
| 8840-2-9835-69-5131-9212 | Utilities - Energy Procurement                    |
| 8840-2-9835-69-5131-9214 | Dues & Membership Fees                            |
| 8840-2-9835-69-5200-9220 | Admin Expenses Transferred - Credit EE            |
| 8840-2-9835-69-5200-9230 | Outsided services-Energy Procurement              |
| 8840-2-9835-69-5200-9239 | East Region Outside Services - Energy Procurement |
| 8840-2-9840-69-5010-9200 | A&G Salaries - Procurement/Supply Chain           |
| 8840-2-9840-69-5010-9209 | Regional Labor                                    |
| 8840-2-9840-69-5010-9220 | Admin Exp Tran CR - Credit BD                     |
| 8840-2-9840-69-5040-4080 | Social Security Taxes                             |
| 8840-2-9840-69-5110-9310 | Rent Expense                                      |
| 8840-2-9840-69-5130-9210 | Office Supplies-Procurement/Supply Chain          |
| 8840-2-9840-69-5131-9211 | Regional Travel                                   |
| 8840-2-9840-69-5200-9220 | Admin Expenses Transferred - Credit BD            |
| 8840-2-9840-69-5200-9230 | Outsided services-Procurement/Supply Chain        |
| 8840-2-9850-51-5435-8710 | Oper-Dist-Load Dispatching                        |
| 8840-2-9850-56-5210-8870 | Main of Mains Expense                             |
| 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                   |
| 8840-2-9850-69-5040-4080 | Social Security Taxes                             |
| 8840-2-9850-69-5041-4080 | Federal Unemployment Taxes                        |
| 8840-2-9850-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax-Procurement           |
| 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                                 |
| 8840-2-9850-69-5131-9213 | Communication                                     |
| 8840-2-9850-69-5131-9214 | Dues & Membership Fees                            |
| 8840-2-9850-69-5131-9215 | Training                                          |
| 8840-2-9850-69-5200-9220 | Admin Expenses Transferred - Credit Oper          |
| 8840-2-9850-69-5200-9230 | Outsided services-Operations                      |
| 8840-2-9850-69-7450-4265 | Other Deductions                                  |
| 8840-2-9852-51-5010-8462 | Other Expenses - LNG - Labor                      |
| 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                                    |
| 8840-2-9852-51-5435-8810 | Distribution-Rents-Expense                        |
| 8840-2-9852-51-5436-8740 | Mains & Services Expense                          |
| 8840-2-9852-51-5437-8780 | Meter & House Regulator Expneses                  |
| 8840-2-9852-51-5439-8462 | Other Expenses - LNG                              |
| 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                   |
| 8840-2-9852-56-5210-7420 | Maint of Production Eqt                    |
| 8840-2-9852-56-5210-8860 | Maint of Structures & Improvements         |
| 8840-2-9852-56-5210-8870 | Main of Mains Expense                      |
| 8840-2-9852-56-5210-8890 | Maint of Meas & Reg stn - Gen exp          |
| 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 Equip 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     |
| 8840-2-9852-69-7450-4261 | Donations                                  |
| 8840-2-9852-69-7450-4263 | Penalties                                  |
| 8840-2-9852-69-7450-4265 | Finance Charges                            |
| 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                       |
| 8840-2-9853-51-5430-8790 | Customer Installations Expense             |
| 8840-2-9853-51-5435-8800 | Other Expenses                             |
| 8840-2-9853-51-5437-8780 | Meter & House Regulator Expneses           |
| 8840-2-9853-51-5439-8462 | Other Expenses - LNG                       |
| 8840-2-9853-51-5444-7350 | Misc Production Expense                    |
| 8840-2-9853-51-5540-7100 | Operation Supervision & Engineering        |
| 8840-2-9853-51-5540-7170 | Liquefied Petroleum Gas                    |
| 8840-2-9853-56-5010-8700 | Operations Supervision & Engineering       |
| 8840-2-9853-56-5010-8920 | Maint of Services Labor                    |
| 8840-2-9853-56-5210-7420 | Maint of Production Equipment              |
| 8840-2-9853-56-5435-8700 | Operation Supervision & Engineering        |

|                          |                                                 |
|--------------------------|-------------------------------------------------|
| 8840-2-9853-69-5010-9200 | Admin & General Salaries                        |
| 8840-2-9853-69-5010-9220 | Admin Exp Transferred - Credit                  |
| 8840-2-9853-69-5130-9210 | Office Supplies & Exp                           |
| 8840-2-9853-69-5130-9216 | Meals                                           |
| 8840-2-9853-69-5131-9211 | Travel                                          |
| 8840-2-9853-69-5131-9212 | Utilities                                       |
| 8840-2-9853-69-5131-9213 | Communication                                   |
| 8840-2-9853-69-5131-9214 | Dues & Membership Fees                          |
| 8840-2-9853-69-5131-9215 | Training                                        |
| 8840-2-9853-69-5200-9220 | Admin Expense Transferred                       |
| 8840-2-9853-69-5200-9230 | Outside Services                                |
| 8840-2-9853-69-5250-9030 | Customer Records & Collection Expenses          |
| 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                          |
| 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                                |
| 8840-2-9855-69-5010-9200 | A&G salaries - Legal                            |
| 8840-2-9855-69-5040-4080 | Social Security Taxes                           |
| 8840-2-9855-69-5041-4080 | Federal Unemployment Taxes                      |
| 8840-2-9855-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax-Legal               |
| 8840-2-9855-69-5042-4080 | Medicare                                        |
| 8840-2-9855-69-5130-9210 | Office Supplies-Legal                           |
| 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                 |
| 8840-2-9860-69-5040-4080 | Social Security Taxes                           |
| 8840-2-9860-69-5041-4080 | Federal Unemployment Taxes                      |
| 8840-2-9860-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax                     |
| 8840-2-9860-69-5042-4080 | Medicare                                        |
| 8840-2-9860-69-5110-9310 | Rent Expense                                    |
| 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          |
| 8840-2-9860-69-5200-9230 | Outsided services employed                        |
| 8840-2-9860-69-5200-9237 | LABS US Corp Admin Allocations                    |
| 8840-2-9860-69-5200-9239 | LU Region Admin alloc                             |
| 8840-2-9860-69-7450-4261 | Donations                                         |
| 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     |
| 8840-2-9865-69-5010-9209 | East Region Labor - Customer Service              |
| 8840-2-9865-69-5010-9220 | Admin Exp Tran CR - Credit Customer Care          |
| 8840-2-9865-69-5040-4080 | Social Security Taxes                             |
| 8840-2-9865-69-5041-4080 | Federal Unemployment Taxes                        |
| 8840-2-9865-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax-Legal                 |
| 8840-2-9865-69-5042-4080 | Medicare                                          |
| 8840-2-9865-69-5110-9310 | Rent Expense                                      |
| 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                |
| 8840-2-9865-69-5200-9238 | LU Corp US Admin Allocations                      |
| 8840-2-9865-69-5200-9239 | East Region Outside 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  |
| 8840-2-9866-69-5200-9220 | Admin Expenses Transferred - Credit              |
| 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         |
| 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                                            |
| 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         |
| 8840-2-9870-69-5200-9238 | LU Corp US Admin Allocations                     |
| 8843-2-0000-10-1010-1350 | Working Funds                                    |
| 8843-2-0000-10-1020-1310 | Cash - JP Morgan                                 |
| 8843-2-0000-10-1101-1420 | Customer Accounts Receivable                     |
| 8843-2-0000-10-1101-1421 | Customer AR-Misc Billing                         |

|                          |                                            |
|--------------------------|--------------------------------------------|
| 8843-2-0000-10-1101-1425 | Accounts Receivable-Pro Pack               |
| 8843-2-0000-10-1102-1440 | Accum Prov Uncollectable Accounts          |
| 8843-2-0000-10-1162-1730 | Accrued Utility Revenue                    |
| 8843-2-0000-10-1163-1755 | Deferred Reserve EE                        |
| 8843-2-0000-10-1168-1420 | Phased in Revenue - Short term             |
| 8843-2-0000-10-1168-1823 | Deferral Decoupling Asset                  |
| 8843-2-0000-10-1169-1756 | Deferred RLIAP                             |
| 8843-2-0000-10-1240-1650 | Prepays                                    |
| 8843-2-0000-10-1240-1653 | Prepaid Taxes-Mun-Property-Oper            |
| 8843-2-0000-10-1380-1540 | Plant Materials and Operating Supplies     |
| 8843-2-0000-10-1380-1630 | Stores Expense Undistributed               |
| 8843-2-0000-10-1380-1641 | Fuel Stock - Propane                       |
| 8843-2-0000-10-1380-1642 | UG Storage-Liquefied Nat Gas               |
| 8843-2-0000-10-1610-1050 | Plant Held for future use                  |
| 8843-2-0000-10-1615-1010 | Plant                                      |
| 8843-2-0000-10-1615-1060 | Plant in Service-not classified            |
| 8843-2-0000-10-1615-1830 | Preliminary Survey & Investigation Charges |
| 8843-2-0000-10-1615-3190 | Property, Plant and Equipment              |
| 8843-2-0000-10-1615-3643 | LNG Processing Terminal Equipment          |
| 8843-2-0000-10-1615-3646 | CNG Compressor Station Equipment           |
| 8843-2-0000-10-1615-3760 | T&D-Mains-STL                              |
| 8843-2-0000-10-1615-3761 | T&D-Mains-OTH                              |
| 8843-2-0000-10-1615-3762 | T&D-MainsPLST                              |
| 8843-2-0000-10-1615-3763 | T&D-Mains-CI                               |
| 8843-2-0000-10-1615-3764 | T&D-Mains-Valve >4"                        |
| 8843-2-0000-10-1615-3780 | T&D-M&R Equipment                          |
| 8843-2-0000-10-1615-3800 | T&D-Gas Services-STL                       |
| 8843-2-0000-10-1615-3801 | T&D-Gas Services-OTH                       |
| 8843-2-0000-10-1615-3802 | T&D-Gas Services-PLST                      |
| 8843-2-0000-10-1615-3810 | T&D-Gas Meters                             |
| 8843-2-0000-10-1615-3811 | T&D-Gas Meters-Instrument                  |
| 8843-2-0000-10-1615-3812 | T&D-Gas Meters-ERTS                        |
| 8843-2-0000-10-1615-3870 | T&D-Other Equipment                        |
| 8843-2-0000-10-1615-3900 | GEN-Structure Improvements                 |
| 8843-2-0000-10-1615-3901 | GEN-Structure Improvements-Boiler          |
| 8843-2-0000-10-1615-3910 | GEN-Office Furniture-Equipment             |
| 8843-2-0000-10-1615-3912 | GEN-Laptop Computers                       |
| 8843-2-0000-10-1615-3921 | GEN-Pass/Trailer                           |
| 8843-2-0000-10-1615-3922 | GEN-Service Vans                           |
| 8843-2-0000-10-1615-3940 | GEN-Tools-Shop-Garage Equip                |
| 8843-2-0000-10-1615-3960 | GEN-Power Op Equip<=12,000lb               |
| 8843-2-0000-10-1615-3970 | GEN-Communication Equipment                |
| 8843-2-0000-10-1615-3980 | GEN-Miscellaneous Equipment                |
| 8843-2-0000-10-1618-1070 | Construction Work In Progress              |
| 8843-2-0000-10-1647-3030 | Misc. Intangible Plant                     |
| 8843-2-0000-10-1655-1080 | Accum Prov for Depn of Utility Plant       |
| 8843-2-0000-10-1655-1081 | RWIP Reclass                               |

|                          |                                                     |
|--------------------------|-----------------------------------------------------|
| 8843-2-0000-10-1655-1082 | RWIP Salvage                                        |
| 8843-2-0000-10-1655-1087 | Excess Accumulated Depreciation                     |
| 8843-2-0000-10-1655-1110 | Accum Prov for Amort of Utility Plant               |
| 8843-2-0000-10-1800-1903 | Accum Def Inc Taxes Asset long term                 |
| 8843-2-0000-10-1910-1141 | Goodwill                                            |
| 8843-2-0000-10-1920-1740 | R/A - COG Costs - Winter                            |
| 8843-2-0000-10-1920-1741 | R/A - COG Costs - Summer                            |
| 8843-2-0000-10-1920-1860 | Misc Deferred Debits                                |
| 8843-2-0000-10-1920-1863 | R/A Environmental-Materials                         |
| 8843-2-0000-10-1930-1420 | Phased in Revenue - Long Term                       |
| 8843-2-0000-10-1930-1745 | Rate Case Recovery                                  |
| 8843-2-0000-20-2002-2320 | A/P - Customer Refunds                              |
| 8843-2-0000-20-2110-2420 | Misc Accrued Liabilities                            |
| 8843-2-0000-20-2110-2425 | Gas/Power Purchases Accrual                         |
| 8843-2-0000-20-2111-2420 | Unapplied payments                                  |
| 8843-2-0000-20-2113-2350 | Customer Deposits                                   |
| 8843-2-0000-20-2115-2420 | Due to Vendor                                       |
| 8843-2-0000-20-2116-2370 | Interest Accrued                                    |
| 8843-2-0000-20-2116-2372 | Int Accr-Customer Deposits                          |
| 8843-2-0000-20-2130-2425 | Bonus Accrual                                       |
| 8843-2-0000-20-2142-1740 | Current Reg Liability Deferred Gas Cost             |
| 8843-2-0000-20-2142-2830 | Excess ADIT Regulatory Liability - Short Term       |
| 8843-2-0000-20-2211-2420 | Unapplied Payments                                  |
| 8843-2-0000-20-2510-2360 | Federal Accrued Income Taxes                        |
| 8843-2-0000-20-2530-2360 | State Accrued Income Taxes                          |
| 8843-2-0000-20-2530-2364 | Tx Accr-Municipal Property                          |
| 8843-2-0000-20-2730-2830 | Accum Def Inc Taxes Liability-Current               |
| 8843-2-0000-20-2810-2606 | Due to Liberty Energy New Hampshire                 |
| 8843-2-0000-20-2810-2607 | Due to Energy North                                 |
| 8843-2-0000-20-2810-2635 | Due to Cogsdale New Hampshire                       |
| 8843-2-0000-20-2910-2542 | Deferral Decoupling Liability                       |
| 8843-2-0000-20-2910-2830 | Excess ADIT Regulatory Liability - Long Term        |
| 8843-2-0000-20-2965-2830 | Accum Def Inc Taxes Liability-(Long-term)           |
| 8843-2-0000-30-3010-2110 | Misc. Paid In Capital                               |
| 8843-2-0000-30-3045-4554 | Interco APIC - NH Gas Keene                         |
| 8843-2-0000-30-3310-2160 | Retained Earnings                                   |
| 8843-2-0000-40-4295-4150 | Revenue from merchandise, jobbing & contract work   |
| 8843-2-0000-40-4295-4800 | Residential Sales                                   |
| 8843-2-0000-40-4295-4801 | Metered Sales to Residential Customers - Fixed      |
| 8843-2-0000-40-4295-4802 | Metered sales to Residential Customers - Variable   |
| 8843-2-0000-40-4295-4803 | Metered sales to Residential Customers- Pass throu  |
| 8843-2-0000-40-4295-4810 | Commercial and industrial sales                     |
| 8843-2-0000-40-4295-4813 | Metered Sales to Commercial Customers - Fixed       |
| 8843-2-0000-40-4295-4814 | Metered sales to Commercial Customers - Variable    |
| 8843-2-0000-40-4295-4815 | Metered sales to Commercial Customers- Pass through |
| 8843-2-0000-40-4295-4816 | Industrial Sales - Fixed Portion                    |
| 8843-2-0000-40-4295-4817 | Industrial Sales - Variable Portion                 |

|                          |                                                  |
|--------------------------|--------------------------------------------------|
| 8843-2-0000-40-4295-4818 | Industrial Sales - Energy Cost                   |
| 8843-2-0000-40-4400-4211 | Gain on Disposition of Property                  |
| 8843-2-0000-40-4420-4190 | Interest income                                  |
| 8843-2-0000-40-4460-4170 | Revenues from non-utility operations             |
| 8843-2-0000-40-4460-4880 | Misc Service revenues                            |
| 8843-2-0000-40-4460-4950 | Other Gas Revenues                               |
| 8843-2-0000-40-4460-4951 | Decoupling Revenue                               |
| 8843-2-0000-40-4700-4191 | Allow for other funds used during construction   |
| 8843-2-0000-51-5010-4160 | Merch/ jobbing/contract-Labour                   |
| 8843-2-0000-51-5010-4171 | Expenses from non-utility operations - labor     |
| 8843-2-0000-51-5010-7330 | Gas mixing expense - labor                       |
| 8843-2-0000-51-5010-8790 | Customer installations expenses - labor          |
| 8843-2-0000-51-5010-8800 | Other expenses - labor                           |
| 8843-2-0000-51-5430-4160 | Merch/ jobbing/contract-non Labour               |
| 8843-2-0000-51-5430-4171 | Expenses from non-utility operations             |
| 8843-2-0000-51-5430-8790 | Customer installation expense                    |
| 8843-2-0000-51-5435-8800 | Other expenses                                   |
| 8843-2-0000-51-5435-8810 | Distribution-Rents-Expense                       |
| 8843-2-0000-51-5436-8740 | Mains & services expenses                        |
| 8843-2-0000-51-5444-7350 | Misc. Production expense                         |
| 8843-2-0000-52-5541-8040 | Natural Gas City Gate Purchases                  |
| 8843-2-0000-52-5541-8041 | Natural Gas Demand Charges - Transportation      |
| 8843-2-0000-52-5541-8042 | Deferred Gas Costs                               |
| 8843-2-0000-52-5542-8051 | PGA for Residential-PGA Recoveries               |
| 8843-2-0000-52-5542-8052 | PGA for Commercial-PGA Recoveries                |
| 8843-2-0000-52-5543-8081 | Natural Gas Withdrawn from Storage               |
| 8843-2-0000-52-5543-8082 | Natural Gas Delivered to Storage                 |
| 8843-2-0000-56-5010-8860 | Maint of structures & improvements - Labor       |
| 8843-2-0000-56-5010-8870 | Maint of mains - Labor                           |
| 8843-2-0000-56-5010-8920 | Maint of services - Labor                        |
| 8843-2-0000-56-5010-8930 | Maint of meters & house regulators - labor       |
| 8843-2-0000-56-5010-8940 | Maint of other equip - labor                     |
| 8843-2-0000-56-5210-8860 | Maint of structures & improvements               |
| 8843-2-0000-56-5210-8870 | Maint of mains                                   |
| 8843-2-0000-56-5210-8920 | Maint of services expense                        |
| 8843-2-0000-56-5210-8930 | Maint of meters & house regulators               |
| 8843-2-0000-56-5210-8940 | Maint of other equip - expenses                  |
| 8843-2-0000-69-5010-9020 | Meter reading expenses - labor                   |
| 8843-2-0000-69-5010-9030 | Customer records and collection expenses - labor |
| 8843-2-0000-69-5010-9200 | A&G salaries                                     |
| 8843-2-0000-69-5040-4080 | Social Security taxes                            |
| 8843-2-0000-69-5041-4080 | Federal unemployment taxes                       |
| 8843-2-0000-69-5041-4082 | Tx Oth Inc Tx-St Unempl Tax                      |
| 8843-2-0000-69-5042-4080 | Medicare                                         |
| 8843-2-0000-69-5043-9262 | ESPP Expense                                     |
| 8843-2-0000-69-5043-9263 | Opt-Out Credit                                   |
| 8843-2-0000-69-5043-9269 | 401K Match                                       |

|                          |                                                    |
|--------------------------|----------------------------------------------------|
| 8843-2-0000-69-5044-9260 | Group Benefits                                     |
| 8843-2-0000-69-5110-9310 | Rents                                              |
| 8843-2-0000-69-5130-9210 | Office Supplies & expenses                         |
| 8843-2-0000-69-5131-9212 | Utilities - Keene                                  |
| 8843-2-0000-69-5131-9213 | Communications                                     |
| 8843-2-0000-69-5250-9020 | Meter reading expenses                             |
| 8843-2-0000-69-5250-9030 | Customer records and collection expenses           |
| 8843-2-0000-69-5280-9240 | Property insurance                                 |
| 8843-2-0000-69-5280-9250 | Injuries and damages                               |
| 8843-2-0000-69-5390-9090 | Informational & instructional advertising expenses |
| 8843-2-0000-69-5610-9280 | Regulatory commission expenses                     |
| 8843-2-0000-69-5615-9302 | Miscellaneous general expenses                     |
| 8843-2-0000-69-5680-4080 | Property taxes                                     |
| 8843-2-0000-69-7100-9320 | Maintenance of general plant-Gas                   |
| 8843-2-0000-69-7450-4263 | Penalties                                          |
| 8843-2-0000-69-7450-4264 | Exp for certain civic, political and related act   |
| 8843-2-0000-69-7450-4265 | Other Deductions                                   |
| 8843-2-0000-69-7450-4266 | Political Expenses Non deductible                  |
| 8843-2-0000-80-8550-4310 | Other Interest Expense                             |
| 8843-2-0000-80-8550-4320 | AFUDC - borrowed                                   |
| 8843-2-0000-80-8610-4030 | Depreciation Exp                                   |
| 8843-2-0000-80-8610-4050 | Amortization-Intangibles                           |
| 8843-2-0000-80-8640-4074 | Amortization - Regulatory Liabilities              |
| 8843-2-0000-80-8641-4074 | Amortization of Reg Assets                         |
| 8843-2-0000-80-8660-9040 | uncollectible accounts                             |
| 8843-2-0000-80-8760-4101 | Deferred SIT expense - State                       |
| 8843-2-0000-80-8760-4104 | Deferred FIT expense - Federal                     |
| 8843-2-9810-69-5040-4080 | Social Security Taxes                              |
| 8843-2-9810-69-5041-4080 | Federal Unemployment Taxes                         |
| 8843-2-9810-69-5041-4082 | Tx Oth Inc Tx St Unemployment Tax                  |
| 8843-2-9810-69-5042-4080 | Medicare                                           |
| 8843-2-9810-69-5043-9260 | Employee Pension & Benefits - 401K                 |
| 8843-2-9810-69-5043-9262 | ESPP Expense                                       |
| 8843-2-9810-69-5043-9263 | Opt Out Credit                                     |
| 8843-2-9810-69-5043-9267 | Pension                                            |
| 8843-2-9810-69-5043-9268 | Pension Plan Expenses                              |
| 8843-2-9810-69-5043-9269 | 401K Match                                         |
| 8843-2-9810-69-5044-9260 | Group Benefits                                     |
| 8843-2-9810-69-5044-9261 | Health Services                                    |
| 8843-2-9810-69-5044-9262 | FAS 106 Retiree Health Care                        |
| 8843-2-9810-69-5044-9267 | Dental                                             |
| 8843-2-9810-69-5044-9268 | Group Life                                         |
| 8843-2-9810-69-5045-9260 | Workers Compensation                               |
| 8843-2-9810-69-7030-9200 | LTIP Expense                                       |
| 8843-2-9820-69-5280-9240 | Insurance                                          |
| 8843-2-9820-69-5280-9250 | Injuries and Damages                               |
| 8843-2-9820-69-5680-4080 | Property Taxes                                     |

|                          |                                               |
|--------------------------|-----------------------------------------------|
| 8843-2-9823-69-7360-9230 | Legal Expense                                 |
| 8843-2-9830-69-5610-9280 | Regulatory Commission Expense                 |
| 8843-2-9850-51-5010-4160 | Merch/Jobbing/Contract Labor                  |
| 8843-2-9850-51-5010-4171 | Expenses from Non-Utility Operations Labor    |
| 8843-2-9850-51-5010-7330 | Gas Mixing Expense Labor                      |
| 8843-2-9850-51-5010-8740 | Mains & Services Labor                        |
| 8843-2-9850-51-5010-8790 | Customer Installations Expense Labor          |
| 8843-2-9850-51-5430-8790 | Customer Installation Expense                 |
| 8843-2-9850-51-5435-8800 | Other Expenses                                |
| 8843-2-9850-51-5435-8810 | Rent                                          |
| 8843-2-9850-51-5436-8740 | Mains & Services Expenses                     |
| 8843-2-9850-56-5010-8860 | Maint of Structures & Improvements Labor      |
| 8843-2-9850-56-5010-8870 | Maint of Mains Labor                          |
| 8843-2-9850-56-5010-8920 | Maint of Services Labor                       |
| 8843-2-9850-56-5010-8930 | Maint of Meters & House Regulators Labor      |
| 8843-2-9850-56-5210-8860 | Maint of Structures & Improvements            |
| 8843-2-9850-56-5210-8870 | Maint of Mains                                |
| 8843-2-9850-56-5210-8920 | Maint of Services                             |
| 8843-2-9850-56-5210-8930 | Maint of Meters & House Regulators            |
| 8843-2-9850-56-5210-8940 | Maint of Other Equipt                         |
| 8843-2-9850-69-5010-9020 | Meter Reading Expenses Labor                  |
| 8843-2-9850-69-5010-9030 | Customer Records & Collections Expenses Labor |
| 8843-2-9850-69-5010-9200 | A&G salaries - Operations                     |
| 8843-2-9850-69-5130-9210 | Office Supplies                               |
| 8843-2-9850-69-5130-9216 | Meals                                         |
| 8843-2-9850-69-5131-9211 | Travel                                        |
| 8843-2-9850-69-5131-9212 | Utilities                                     |
| 8843-2-9850-69-5131-9213 | Communication                                 |
| 8843-2-9850-69-5131-9214 | Dues & Membership Fees                        |
| 8843-2-9850-69-5131-9215 | Training                                      |
| 8843-2-9850-69-5131-9216 | Postage                                       |
| 8843-2-9850-69-5200-9230 | Outside Services                              |
| 8843-2-9850-69-5250-9020 | Meter Reading Expenses                        |
| 8843-2-9850-69-5280-9250 | Injuries & Damages                            |
| 8843-2-9850-69-7100-9320 | Maint of General Plant                        |
| 8843-2-9850-69-7360-9230 | Legal Expense - Operations                    |
| 8843-2-9850-69-7450-4263 | Penalties                                     |
| 8843-2-9850-69-7450-4265 | Other Deductions                              |
| 8843-2-9851-51-5010-8800 | Other expenses - labor                        |
| 8843-2-9853-51-5010-7170 | Liquefied Petroleum Gas                       |
| 8843-2-9853-51-5010-7280 | Liquefied Petroleum Gas                       |
| 8843-2-9853-51-5010-7330 | Gas Mixing Expense                            |
| 8843-2-9853-51-5010-7350 | Misc Production Expense                       |
| 8843-2-9853-51-5010-8800 | Other Expenses Labor                          |
| 8843-2-9853-51-5430-8790 | Customer installation expense                 |
| 8843-2-9853-51-5444-7350 | Misc. Production expense                      |
| 8843-2-9853-56-5010-8740 | Maint of Other Eqt Labor                      |

|                          |                                                   |
|--------------------------|---------------------------------------------------|
| 8843-2-9853-56-5010-8870 | Maint of Mains Labor                              |
| 8843-2-9853-56-5010-8920 | Maint of Services Labor                           |
| 8843-2-9853-56-5210-8930 | Maint of meters & house regulators                |
| 8843-2-9853-56-5210-8940 | Maint of other equip - expenses                   |
| 8843-2-9853-69-5130-9210 | Office Supplies & expenses                        |
| 8843-2-9853-69-5131-9211 | Travel                                            |
| 8843-2-9853-69-5131-9213 | Communication                                     |
| 8843-2-9853-69-5131-9214 | Dues & Membership Fees                            |
| 8843-2-9853-69-5131-9215 | Training                                          |
| 8843-2-9865-51-5010-8790 | Customer installations expenses - labor           |
| 8843-2-9865-69-5250-9030 | Customer records and collection expenses          |
| 8843-2-9865-69-5390-9090 | Informational & Instructional Advertising Expense |
| 8843-2-9865-80-8660-9040 | Uncollectible Accounts                            |

[illegible]

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                                   |
|         |             |          |             |      |             |       |             | 2930         | - ARO/Long term liabilities                  | 1421     | Customer AR Misc Billing                      |
|         |             |          |             |      |             |       |             | 2960         | Capital Lease Obligation                     | 1421     | Customer AR-Misc Billing                      |
|         |             |          |             |      |             |       |             | 2965         | o 2969 Deferred Income Taxes                 | 1421     | AR Under Collect-Access Charge                |
|         |             |          |             |      |             |       |             | 3010         | Common Shares                                | 1422     | Deferred Working Capital - Winter             |
|         |             |          |             |      |             |       |             | 3012         | Capital Stock                                | 1422     | Cust AR-Energy Non Assoc Co                   |
|         |             |          |             |      |             |       |             | 3013         | Capital Distribution                         | 1422     | Deferred Billing                              |
|         |             |          |             |      |             |       |             | 3045         | Intercompany APIC                            | 1423     | Customer AR-Reserve                           |
|         |             |          |             |      |             |       |             | 3050         | Intercompany CS                              | 1423     | A/R Undr Collect-Default/LR Sv                |
|         |             |          |             |      |             |       |             | 3310         | Retained Earnings                            | 1424     | Deferred Working Capital - off - Peak         |
|         |             |          |             |      |             |       |             | 3700         | Dividends Paid                               | 1424     | AR Under Collect-Transmission                 |
|         |             |          |             |      |             |       |             | 3800         | Retained Earnings                            | 1424     | Deferred Working Capital - Summer             |
|         |             |          |             |      |             |       |             | 4210         | Other Electric Revenue                       | 1424     | A/R-Inter Co Rcpts-Nimo                       |
|         |             |          |             |      |             |       |             | 4290         | Electric Sales                               | 1425     | Accounts Receivable-Pro Pack                  |
|         |             |          |             |      |             |       |             | 4295         | Gas Sales                                    | 1425     | AR - CSS                                      |
|         |             |          |             |      |             |       |             | 4310         | Rental Income - Intercompany                 | 1425     | A/R - CRIS                                    |
|         |             |          |             |      |             |       |             | 4400         | Gain on Disposition of Property              | 1425     | AR Gift Certificates                          |
|         |             |          |             |      |             |       |             | 4410         | Dividend Income                              | 1426     | A/R NSF Chargeback                            |
|         |             |          |             |      |             |       |             | 4420         | Interest Income                              | 1427     | A/R-Inter Co Rcpts-RI Gas                     |
|         |             |          |             |      |             |       |             | 4460         | Other Revenue                                | 1427     | A/R-Cogsdale clearing                         |
|         |             |          |             |      |             |       |             | 4700         | AFUDC                                        | 1428     | A/R-Inter Co Rcpts-Keyspan                    |
|         |             |          |             |      |             |       |             | 5010         | Labor                                        | 1429     | A/R REC Obligation                            |
|         |             |          |             |      |             |       |             | 5040         | Payroll Expenses                             | 1430     | Income Tax Receivable                         |
|         |             |          |             |      |             |       |             | 5041         | Payroll related taxes                        | 1430     | Other Long Term Asset                         |
|         |             |          |             |      |             |       |             | 5042         | Medicare                                     | 1430     | Other Accounts Receivable                     |
|         |             |          |             |      |             |       |             | 5043         | Pension/401K                                 | 1430     | Oth A/R-COBRA Plan                            |
|         |             |          |             |      |             |       |             | 5044         | Group Benefits                               | 1430     | Due from Vendor                               |
|         |             |          |             |      |             |       |             | 5045         | Workers Comp/Franchise Req                   | 1431     | Misc AR-Hwy & Emp                             |
|         |             |          |             |      |             |       |             | 5110         | Rent Expense                                 | 1432     | Oth A/R-Depndnt Care Odd Yr                   |
|         |             |          |             |      |             |       |             | 5130         | Admin (Office, supplies, exp)                | 1433     | Oth A/R-Non Assoc                             |
|         |             |          |             |      |             |       |             | 5131         | Training                                     | 1434     | Oth A/R-Health Care Spend Acct                |
|         |             |          |             |      |             |       |             | 5200         | Professional Services                        | 1435     | Transit&Park fund Legacy Grid                 |
|         |             |          |             |      |             |       |             | 5210         | Maintenance Expense (Operations)             | 1436     | Energy Supply                                 |
|         |             |          |             |      |             |       |             | 5250         | Customer Service related exp                 | 1437     | A/R-Property Damage                           |
|         |             |          |             |      |             |       |             | 5280         | Insurance, Injuries & Damages                | 1438     | Commodity Settlement Rec <1Yr                 |
|         |             |          |             |      |             |       |             | 5390         | Misc Sales Expenses                          | 1438     | Other Accounts Receivable Grants              |
|         |             |          |             |      |             |       |             | 5400         | Load Dispatching                             | 1439     | Other Accounts Receivable - Special Contracts |
|         |             |          |             |      |             |       |             | 5405         | Station Expenses                             | 1439     | A/R-Empl Home Conversion Loan                 |
|         |             |          |             |      |             |       |             | 5410         | Overhead Lines Expenses                      | 1440     | Accum Prov Uncollectable Accounts             |
|         |             |          |             |      |             |       |             | 5415         | Underground Lines Expenses                   | 1441     | Settlemt Written-off Acct Exp                 |
|         |             |          |             |      |             |       |             | 5420         | Maint of Street Lighting & Signal Systems    | 1442     | Bad Debt Exp - Misc Billing                   |
|         |             |          |             |      |             |       |             | 5425         | Meter Expenses                               | 1443     | Reserve for Bad Debt Accrual                  |
|         |             |          |             |      |             |       |             | 5430         | Customer installation expense                | 1450     | Notes Receivable from associated companies    |
|         |             |          |             |      |             |       |             | 5431         | Oper-Stat Exp-Industrial                     | 1460     | AR Assoc Company                              |
|         |             |          |             |      |             |       |             | 5435         | Operation Supervision & Engineering          | 1460     | AR Associated Company                         |
|         |             |          |             |      |             |       |             | 5436         | Mains & Services Expense                     | 1460     | Due to/from AR Assoc Company                  |
|         |             |          |             |      |             |       |             | 5437         | Meter & house regulator expenses             | 1460     | Due to/from associated company                |
|         |             |          |             |      |             |       |             | 5438         | Measuring & Regulating Station Exp           | 1540     | Plant Materials and Operating Supplies        |
|         |             |          |             |      |             |       |             | 5439         | Other Expenses - LNG                         | 1540     | Inventory                                     |
|         |             |          |             |      |             |       |             | 5440         | Sched, sys control & dispatch serv exp       | 1541     | Materials&Supplies In Transit                 |
|         |             |          |             |      |             |       |             | 5441         | Transmission of electricity by others        | 1542     | Obsolete Inventory Reserve                    |
|         |             |          |             |      |             |       |             | 5442         | Elec Rev Wheeling-Elim                       | 1630     | Stores Expense Undistributed                  |
|         |             |          |             |      |             |       |             | 5444         | Misc Production Expense                      | 1631     | Stores Clearing Db Bill Pool                  |
|         |             |          |             |      |             |       |             | 5455         | Purchased Power-Variable                     | 1632     | Stores Clearing-Credit                        |
|         |             |          |             |      |             |       |             | 5455         | Purchased Power-Fixed & SO                   | 1640     | Gas Stored Underground-Current                |
|         |             |          |             |      |             |       |             | 5540         | Liquefied Petroleum Gas                      | 1641     | Fuel Stock - Propane                          |
|         |             |          |             |      |             |       |             | 5540         | Operation Supervision & Engineering          | 1642     | Storage-Liquefied Nat Gas                     |
|         |             |          |             |      |             |       |             | 5541         | Deferred Gas Costs                           | 1642     | UG Storage-Liquefied Nat Gas                  |
|         |             |          |             |      |             |       |             | 5541         | Natural Gas Capacity Release                 | 1650     | Prepaid Expenses                              |
|         |             |          |             |      |             |       |             | 5541         | Natural Gas City Gate Purchases              | 1650     | Prepays                                       |
|         |             |          |             |      |             |       |             | 5541         | Natural Gas Demand Charges - Transportation  | 1651     | Prepaid Employee Insurance                    |
|         |             |          |             |      |             |       |             | 5541         | Natural Gas Hedging - Derivative Settlements | 1652     | Prepaid Taxes - Other                         |
|         |             |          |             |      |             |       |             | 5541         | Natural Gas Imbalances - Cashout             | 1653     | Prepaid Taxes-Mun-Property-Oper               |
|         |             |          |             |      |             |       |             | 5542         | PGA for Commercial-PGA Recoveries            | 1711     | Int Rec Assoc Co-MPool                        |
|         |             |          |             |      |             |       |             | 5542         | PGA for Industrial-PGA Recoveries            | 1712     | Int & Div Rec-Non Assoc                       |
|         |             |          |             |      |             |       |             | 5542         | PGA for Residential-PGA Recoveries           | 1720     | Rents Receivable                              |
|         |             |          |             |      |             |       |             | 5542         | PGA for Transportation-PGA Recoveries        | 1730     | Accrued Utility Revenue                       |
|         |             |          |             |      |             |       |             | 5543         | Natural Gas Delivered to Storage             | 1740     | Misc Current Accrued Assets                   |
|         |             |          |             |      |             |       |             | 5543         | Natural Gas Withdrawn from Storage           | 1740     | Current Reg Liability Deferred Gas Cost       |
|         |             |          |             |      |             |       |             | 5610         | Regulatory comm exp                          | 1740     | R/A - COG Costs - Winter                      |

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                                        |
|         |             |          |             |      |             |       |             | 5615         | Misc Exp Admin                           | 1741     | R/A - COG Costs - Summer                           |
|         |             |          |             |      |             |       |             | 5680         | Property Insurance                       | 1741     | Transmission over/under-current                    |
|         |             |          |             |      |             |       |             | 6125         | Rental Expense - Intercompany            | 1743     | Deferred Bad Debt - Winter                         |
|         |             |          |             |      |             |       |             | 7030         | LTIP Expense                             | 1744     | Deferred Gas Cost-Unbundling                       |
|         |             |          |             |      |             |       |             | 7100         | Maintenance (Admin)                      | 1745     | Current Reg Liability Deferred Rate Case Cost      |
|         |             |          |             |      |             |       |             | 7360         | Legal Expense                            | 1745     | Rate Case Recovery                                 |
|         |             |          |             |      |             |       |             | 7450         | Admin (below the line costs)             | 1750     | Current Portion Derivative Asset                   |
|         |             |          |             |      |             |       |             | 7695         | Franchise Taxes                          | 1750     | R/A-LDAC Costs                                     |
|         |             |          |             |      |             |       |             | 8540         | Interest on Long-term Debt               | 1751     | R/A-LDAC Costs                                     |
|         |             |          |             |      |             |       |             | 8541         | Amortize Debt Discount & Exp             | 1752     | R/A-CGAC Costs - Off Peak                          |
|         |             |          |             |      |             |       |             | 8543         | Intercompany - Interest Expense - LU Co. | 1752     | R/A-CGAC Costs - Peak                              |
|         |             |          |             |      |             |       |             | 8550         | Other Interest Expense                   | 1753     | R/A-CGAC Costs - Off Peak                          |
|         |             |          |             |      |             |       |             | 8551         | Non-service costs                        | 1754     | Deferred Bad Debt - Summer                         |
|         |             |          |             |      |             |       |             | 8610         | Depreciation Expense                     | 1755     | Deferred Reserve EE                                |
|         |             |          |             |      |             |       |             | 8640         | Amortization Expense                     | 1755     | Current Reg Liability Deferred EE                  |
|         |             |          |             |      |             |       |             | 8641         | Amortization of Regulatory Assets        | 1756     | Current Reg Liability Deferred Resi Adjustment     |
|         |             |          |             |      |             |       |             | 8660         | Uncollectible Accounts                   | 1756     | Lost Revenue Energy Efficiency Mechanism           |
|         |             |          |             |      |             |       |             | 8665         | writedown of tangible assets             | 1756     | Deferred RLIAP                                     |
|         |             |          |             |      |             |       |             | 8710         | Federal Income Tax                       | 1757     | Deferred NHDAS Special Contract                    |
|         |             |          |             |      |             |       |             | 8720         | State Income Tax                         | 1760     | Derivative instrument assets-Hedges                |
|         |             |          |             |      |             |       |             | 8760         | Deferred Income Tax                      | 1810     | Unamortized Debt Expense                           |
|         |             |          |             |      |             |       |             |              |                                          | 1820     | Other Regulatory Asset - FAS 109                   |
|         |             |          |             |      |             |       |             |              |                                          | 1820     | Current Regulatory Asset                           |
|         |             |          |             |      |             |       |             |              |                                          | 1821     | Current Regulatory Asset - Special Audit           |
|         |             |          |             |      |             |       |             |              |                                          | 1821     | Current Regulatory Liability - ECAC                |
|         |             |          |             |      |             |       |             |              |                                          | 1821     | AML Reg Asset                                      |
|         |             |          |             |      |             |       |             |              |                                          | 1822     | Battery Storage Program                            |
|         |             |          |             |      |             |       |             |              |                                          | 1822     | LT Reg. Liability Border-Commodity Price ADJ.      |
|         |             |          |             |      |             |       |             |              |                                          | 1822     | Derivative MTM Reg Asset                           |
|         |             |          |             |      |             |       |             |              |                                          | 1822     | Current Reg. Liability Border-Commodity Price ADJ. |
|         |             |          |             |      |             |       |             |              |                                          | 1822     | KS-Derivative MTM Reg Asset                        |
|         |             |          |             |      |             |       |             |              |                                          | 1823     | KS-Deriv Settlement Reg Asset                      |
|         |             |          |             |      |             |       |             |              |                                          | 1823     | Other Regulatory Asset - Deferred Rate Case        |
|         |             |          |             |      |             |       |             |              |                                          | 1823     | Deferral Decoupling Asset                          |
|         |             |          |             |      |             |       |             |              |                                          | 1823     | Excess Depreciation less than 1 year               |
|         |             |          |             |      |             |       |             |              |                                          | 1823     | Excess Depreciation- Greater than 1 year           |
|         |             |          |             |      |             |       |             |              |                                          | 1824     | KS-Deriv-Gas Contract-RegAsset                     |
|         |             |          |             |      |             |       |             |              |                                          | 1824     | Current Regulatory Asset-Storm Costs               |
|         |             |          |             |      |             |       |             |              |                                          | 1824     | R/A Deferred Tilton Remediation                    |
|         |             |          |             |      |             |       |             |              |                                          | 1824     | Deriv-Gas Contract-RegAsset                        |
|         |             |          |             |      |             |       |             |              |                                          | 1824     | Environmental Response Fund                        |
|         |             |          |             |      |             |       |             |              |                                          | 1825     | Storm Costs                                        |
|         |             |          |             |      |             |       |             |              |                                          | 1825     | KS-Interest on Def Reg Assets                      |
|         |             |          |             |      |             |       |             |              |                                          | 1825     | Current Regulatory Asset - Pension                 |
|         |             |          |             |      |             |       |             |              |                                          | 1825     | Interest on Def Reg Assets                         |
|         |             |          |             |      |             |       |             |              |                                          | 1826     | FAS 158 - Pension                                  |
|         |             |          |             |      |             |       |             |              |                                          | 1826     | Current Regulatory Asset-Transmission              |
|         |             |          |             |      |             |       |             |              |                                          | 1826     | GSE DSIT Deficiency                                |
|         |             |          |             |      |             |       |             |              |                                          | 1826     | FAS158-Pension                                     |
|         |             |          |             |      |             |       |             |              |                                          | 1826     | Reg asset other Pension related                    |
|         |             |          |             |      |             |       |             |              |                                          | 1827     | Vegetation Management provision/ REP-current       |
|         |             |          |             |      |             |       |             |              |                                          | 1827     | Asset Ret Oblig Reg Asset                          |
|         |             |          |             |      |             |       |             |              |                                          | 1827     | FAS158-OPEB                                        |
|         |             |          |             |      |             |       |             |              |                                          | 1828     | OPEB Expense Deferred-Gas                          |
|         |             |          |             |      |             |       |             |              |                                          | 1828     | NEG & KeySpan CTA                                  |
|         |             |          |             |      |             |       |             |              |                                          | 1829     | Storm Recovery 2008 Ice Storm                      |
|         |             |          |             |      |             |       |             |              |                                          | 1829     | Extraordinary Property Losses - FAS 109            |
|         |             |          |             |      |             |       |             |              |                                          | 1830     | Preliminary Survey Investigation Charges-DONT USE  |
|         |             |          |             |      |             |       |             |              |                                          | 1830     | Preliminary Survey & Investigation Charges         |
|         |             |          |             |      |             |       |             |              |                                          | 1840     | Misc Billing Clearing                              |
|         |             |          |             |      |             |       |             |              |                                          | 1840     | Pymts TNW-Funeral                                  |
|         |             |          |             |      |             |       |             |              |                                          | 1840     | Payroll Clearing                                   |
|         |             |          |             |      |             |       |             |              |                                          | 1841     | Pymts TNW-Employ Related Injur                     |
|         |             |          |             |      |             |       |             |              |                                          | 1841     | Communication Expenses-Debit                       |
|         |             |          |             |      |             |       |             |              |                                          | 1841     | ESPP Clearing                                      |
|         |             |          |             |      |             |       |             |              |                                          | 1842     | Communication Exp-Credit                           |
|         |             |          |             |      |             |       |             |              |                                          | 1842     | Payroll Benefit Clearing                           |
|         |             |          |             |      |             |       |             |              |                                          | 1842     | TNW-Clearing Operating                             |
|         |             |          |             |      |             |       |             |              |                                          | 1843     | Pymts TNW-Vacation                                 |

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                             |
|         |             |          |             |      |             |       |             |              |             | 1843     | Employee Expense Reimbursement          |
|         |             |          |             |      |             |       |             |              |             | 1843     | Transp Exp-DR-Clearing Only             |
|         |             |          |             |      |             |       |             |              |             | 1844     | Transportation Exp-Debit                |
|         |             |          |             |      |             |       |             |              |             | 1844     | Pymts TNW-Holiday                       |
|         |             |          |             |      |             |       |             |              |             | 1844     | 401K Clearing Account                   |
|         |             |          |             |      |             |       |             |              |             | 1845     | Pymts TNW-Sickness                      |
|         |             |          |             |      |             |       |             |              |             | 1845     | Transportation Exp-Credit               |
|         |             |          |             |      |             |       |             |              |             | 1845     | Payroll Tax Clearing                    |
|         |             |          |             |      |             |       |             |              |             | 1846     | Pymts TNW-Personal                      |
|         |             |          |             |      |             |       |             |              |             | 1846     | Utility Clearing                        |
|         |             |          |             |      |             |       |             |              |             | 1847     | Payroll Clearing Stat                   |
|         |             |          |             |      |             |       |             |              |             | 1847     | Pymts TNW-Jury Duty                     |
|         |             |          |             |      |             |       |             |              |             | 1848     | LTIP Clearing                           |
|         |             |          |             |      |             |       |             |              |             | 1848     | Pymts TNW-Rest Time                     |
|         |             |          |             |      |             |       |             |              |             | 1849     | Pymts TNW-Weather                       |
|         |             |          |             |      |             |       |             |              |             | 1849     | Operating Clearing                      |
|         |             |          |             |      |             |       |             |              |             | 1850     | Temporary Facilities                    |
|         |             |          |             |      |             |       |             |              |             | 1860     | Misc Deferred Debits                    |
|         |             |          |             |      |             |       |             |              |             | 1860     | Def Dr-Cash Overs & Shorts              |
|         |             |          |             |      |             |       |             |              |             | 1860     | Flex Spending Clearing                  |
|         |             |          |             |      |             |       |             |              |             | 1861     | Def Dr-Misc                             |
|         |             |          |             |      |             |       |             |              |             | 1862     | R/A-Energy Efficiency Prog              |
|         |             |          |             |      |             |       |             |              |             | 1862     | KS R/A-Energy Efficiency Prog           |
|         |             |          |             |      |             |       |             |              |             | 1862     | Suspense- EPM Mapping                   |
|         |             |          |             |      |             |       |             |              |             | 1862     | Suspense-KeySpan EPM Mapping            |
|         |             |          |             |      |             |       |             |              |             | 1863     | Regulatory Assets - FAS 109             |
|         |             |          |             |      |             |       |             |              |             | 1863     | KS R/A-Environmental-Materials          |
|         |             |          |             |      |             |       |             |              |             | 1863     | R/A-Environmental-Materials             |
|         |             |          |             |      |             |       |             |              |             | 1863     | R/A Environmental-Materials             |
|         |             |          |             |      |             |       |             |              |             | 1863     | Suspense-Inventory Management           |
|         |             |          |             |      |             |       |             |              |             | 1864     | KS R/A-Environmental-Purch Gas          |
|         |             |          |             |      |             |       |             |              |             | 1864     | R/A-Environmental-Purch Gas             |
|         |             |          |             |      |             |       |             |              |             | 1865     | KS R/A-FAS 109                          |
|         |             |          |             |      |             |       |             |              |             | 1865     | Deferred Debit LCIRP                    |
|         |             |          |             |      |             |       |             |              |             | 1866     | KS-Deriv Gas Cont-Reg-LT                |
|         |             |          |             |      |             |       |             |              |             | 1867     | KS-Deriv MTM Non Reg-LT                 |
|         |             |          |             |      |             |       |             |              |             | 1868     | Reg Liability Rate Adjustment Mechanism |
|         |             |          |             |      |             |       |             |              |             | 1868     | KS-Deriv MTM Regulated-LT               |
|         |             |          |             |      |             |       |             |              |             | 1869     | Deferred Charges - DDE                  |
|         |             |          |             |      |             |       |             |              |             | 1869     | KS-Deferred Charges - DDE               |
|         |             |          |             |      |             |       |             |              |             | 1900     | ADFIT-CIAC                              |
|         |             |          |             |      |             |       |             |              |             | 1900     | ADFIT-Other                             |
|         |             |          |             |      |             |       |             |              |             | 1900     | ADFIT-Capitalized Office Suppl          |
|         |             |          |             |      |             |       |             |              |             | 1900     | ADSIT-Cont in Aid of Construct          |
|         |             |          |             |      |             |       |             |              |             | 1900     | ADSIT-Split Dollar                      |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADFIT-FAS 112                           |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADFIT-OPEB Liability                    |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADSIT-ITC Amortization                  |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADIT-FIT on SIT-OCI                     |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADFIT-Def Dir Comp                      |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADSIT-Pension Liability                 |
|         |             |          |             |      |             |       |             |              |             | 1901     | ADFIT-Pension-OCI                       |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADFIT-Def Inc Comp                      |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADSIT-Reserve-Environmental             |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADFIT-OPEB-OCI                          |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADFIT-Net Operating Loss                |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADFIT-ARO Accretion Income              |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADFIT-Reserve-State FIN 48              |
|         |             |          |             |      |             |       |             |              |             | 1902     | ADSIT-Storm Contingency                 |
|         |             |          |             |      |             |       |             |              |             | 1903     | Accum Def Inc Taxes Asset long term     |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADIT- FIT on SIT                        |
|         |             |          |             |      |             |       |             |              |             | 1903     | FIT on SIT                              |
|         |             |          |             |      |             |       |             |              |             | 1903     | Accum Def Inc Taxes Asset (Current)     |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADFIT-Bonus Accruals                    |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADSIT-Deferred Incent Comp              |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADFIT-Accrued Interest                  |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADFIT-Vacation Accrual                  |
|         |             |          |             |      |             |       |             |              |             | 1903     | ADFIT-Workers' Compensation             |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADFIT-FAS 109                           |

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                                         |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADSI-Capitalized Office Suppl                       |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADSI-Uninsured Claims                               |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADSI-Deferred Compensation                          |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADFI-Employee Comp & Benefits                       |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADSI-Pension-OCI                                    |
|         |             |          |             |      |             |       |             |              |             | 1904     | ADFI-Materials & Supplies                           |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADSI-FAS 112                                        |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADSI-Employee Comp & Benefits                       |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADSI-Deerfield Licensng                             |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADSI-OPEB-OCI                                       |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADFI-Reg Liability-Other                            |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADFI-Bad Debt Reserve                               |
|         |             |          |             |      |             |       |             |              |             | 1905     | ADFI-Supplemental Pension                           |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADSI-Dir Compensation                               |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADFI-Unbilled Revenue                               |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADSI-FAS 109                                        |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADSI-Reserve-Other                                  |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADFI-Reserves-Other                                 |
|         |             |          |             |      |             |       |             |              |             | 1906     | ADFI-ITC Amortization                               |
|         |             |          |             |      |             |       |             |              |             | 1907     | Deferred Tax Prov-Beg Balance                       |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADSI-MA Unitary Def Tax Asset                       |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADSI-OPEB Liability                                 |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADSI-Workers' Compensation                          |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADFI-Pension Liability                              |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADFI-Storm Contingency                              |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADSI-Other                                          |
|         |             |          |             |      |             |       |             |              |             | 1907     | ADSI-Reg Liability-Other                            |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADSI-OPEB Liability                                 |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADFI-Reserve-Environmental                          |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADSI-Bad Debt Reserve                               |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADSI-Accrued Interest                               |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADFI-Bonus Accruals                                 |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADSI-Other                                          |
|         |             |          |             |      |             |       |             |              |             | 1908     | ADSI-Materials & Supplies                           |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADFI-Uninsured Claims                               |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADFI-Deferred Compensation                          |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADFI-Rate Reserves                                  |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADFI-OCI-Investments                                |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADSI-Supplemental Pension                           |
|         |             |          |             |      |             |       |             |              |             | 1909     | ADSI-Unbilled Revenue                               |
|         |             |          |             |      |             |       |             |              |             | 1910     | ADFI-Reserve-State FIN 48                           |
|         |             |          |             |      |             |       |             |              |             | 2010     | Common Stock Issued                                 |
|         |             |          |             |      |             |       |             |              |             | 2079     | Due to Liberty Liberty Utilities Canada             |
|         |             |          |             |      |             |       |             |              |             | 2079     | Due from Liberty Utilities Canada                   |
|         |             |          |             |      |             |       |             |              |             | 2100     | Gain on Reaquired Cap Stock                         |
|         |             |          |             |      |             |       |             |              |             | 2110     | Investment in Granite State                         |
|         |             |          |             |      |             |       |             |              |             | 2110     | Misc. Paid In Capital                               |
|         |             |          |             |      |             |       |             |              |             | 2110     | Misc Paid In Capital                                |
|         |             |          |             |      |             |       |             |              |             | 2110     | Capital Contribution                                |
|         |             |          |             |      |             |       |             |              |             | 2110     | Misc Paid in Capital                                |
|         |             |          |             |      |             |       |             |              |             | 2160     | Retained Earnings                                   |
|         |             |          |             |      |             |       |             |              |             | 2190     | Accum Other Comprehensive Income                    |
|         |             |          |             |      |             |       |             |              |             | 2191     | OCI Unreal Apprec on Inv-Elim                       |
|         |             |          |             |      |             |       |             |              |             | 2192     | Retained Earnings OCI FAS 158-Pension               |
|         |             |          |             |      |             |       |             |              |             | 2192     | OCI FAS158-Pension                                  |
|         |             |          |             |      |             |       |             |              |             | 2192     | OCI FAS 158-Pension                                 |
|         |             |          |             |      |             |       |             |              |             | 2193     | OCI FAS 158-OPEB                                    |
|         |             |          |             |      |             |       |             |              |             | 2193     | OCI FAS158-OPEB                                     |
|         |             |          |             |      |             |       |             |              |             | 2193     | Retained Earnings OCI FAS 158-OPEB                  |
|         |             |          |             |      |             |       |             |              |             | 2194     | OCI FAS158-Pension-Taxation                         |
|         |             |          |             |      |             |       |             |              |             | 2195     | OCI FAS158-OPEB-Taxation                            |
|         |             |          |             |      |             |       |             |              |             | 2196     | OCI Investments-Taxation                            |
|         |             |          |             |      |             |       |             |              |             | 2230     | NotePayLUFInUS LLC and LU \$30M US for 5 yrsat3.86% |
|         |             |          |             |      |             |       |             |              |             | 2230     | NP-LU and EN \$18.1M 5YR @ 3.51%                    |
|         |             |          |             |      |             |       |             |              |             | 2230     | NP-LU and GS \$3.4M 5YR@3.51%                       |
|         |             |          |             |      |             |       |             |              |             | 2231     | NP- LU and EN \$41.8M 10YR @ 4.49%                  |
|         |             |          |             |      |             |       |             |              |             | 2231     | NP-LU and GS \$7.9M 10YR@4.49%                      |
|         |             |          |             |      |             |       |             |              |             | 2231     | NotePayLU FinUS LLCandLUS69MUS for 10 yrs at 4.84%  |
|         |             |          |             |      |             |       |             |              |             | 2232     | NotePayLUFInUS LLCandLUS36M US for 15 yrs at 5.24%  |

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 | XX           | Description                                            |
|         |             |      |             |              | 2232 NP-LU and GS \$4.1M 15YR@4.89%                    |
|         |             |      |             |              | 2232 NP-LU and EN \$21.8M 15YR @ 4.89%                 |
|         |             |      |             |              | 2233 NotePayLUFInUS LLCandLUS13.5MUSfor15 yrs at 5.24% |
|         |             |      |             |              | 2233 NP-LU and GS \$1.5M 15YR@4.89%                    |
|         |             |      |             |              | 2233 NP-LU and EN \$8.2M 15YR @ 4.89%                  |
|         |             |      |             |              | 2240 Other Long-term Debt                              |
|         |             |      |             |              | 2243 Other LTD - \$5M 7.37%                            |
|         |             |      |             |              | 2244 Other LTD - \$5M 7.94%                            |
|         |             |      |             |              | 2245 Other LTD - \$5M 7.30%                            |
|         |             |      |             |              | 2280 Accum Provision Injury & Damages                  |
|         |             |      |             |              | 2281 Pension/FAS106-Benefit Reserve                    |
|         |             |      |             |              | 2282 Misc Operating Reserves                           |
|         |             |      |             |              | 2282 Current Portion-Misc Operating Reserves           |
|         |             |      |             |              | 2283 OPEB/FAS 106 Benefit reserve                      |
|         |             |      |             |              | 2285 Long Term Pension Obligation                      |
|         |             |      |             |              | 2300 Asset Retirement Obligation                       |
|         |             |      |             |              | 2320 A/P-System Benefit Charge                         |
|         |             |      |             |              | 2320 Accounts Payable                                  |
|         |             |      |             |              | 2320 A/P-Empl Deduct-Stock Purchase                    |
|         |             |      |             |              | 2320 A/P - Customer Refunds                            |
|         |             |      |             |              | 2320 A/P-Customer Refunds                              |
|         |             |      |             |              | 2320 A/P-Bank Checks Outstanding                       |
|         |             |      |             |              | 2321 A/P-Audited Vouchers                              |
|         |             |      |             |              | 2321 A/P Exceptional Payments-NGG                      |
|         |             |      |             |              | 2321 A/P-Other Cash Receipts                           |
|         |             |      |             |              | 2321 SBC-GSE Energy Efficiency Prgm                    |
|         |             |      |             |              | 2322 A/P-Commit Fee-Line of Cr                         |
|         |             |      |             |              | 2322 A/P-NonAssocCo-Energy Supplier                    |
|         |             |      |             |              | 2322 A/P-M & S Receipts                                |
|         |             |      |             |              | 2322 A/P-Empl Deduct-Empl Assoc                        |
|         |             |      |             |              | 2323 A/P-Purchased Power                               |
|         |             |      |             |              | 2323 A/P-Audited Voucher-Payroll                       |
|         |             |      |             |              | 2323 A/P-Group Insurance                               |
|         |             |      |             |              | 2324 A/P-Liab Control Acct for CSS                     |
|         |             |      |             |              | 2324 A/P-Empl Deduct-Union Dues                        |
|         |             |      |             |              | 2324 A/P-Work Comp Claims                              |
|         |             |      |             |              | 2325 A/P-Empl Deduct-Charity Org                       |
|         |             |      |             |              | 2325 A/P-Esheat-Misc Exp&Dr Trm Sis                    |
|         |             |      |             |              | 2325 A/P-Empl Deduct-Savings Bonds                     |
|         |             |      |             |              | 2326 A/P-Misc Employee Withholding                     |
|         |             |      |             |              | 2326 A/P-Empl Deduct-Cred Union                        |
|         |             |      |             |              | 2326 A/P-Esheat-Unclaimed Cust Cr                      |
|         |             |      |             |              | 2327 A/P-Empl Deduct-Thrift Plan                       |
|         |             |      |             |              | 2327 A/P-Empl Deduct-Stock Purchase                    |
|         |             |      |             |              | 2327 A/P-Employee Expense Liab                         |
|         |             |      |             |              | 2328 A/P-Unpaid Invoice Accrual                        |
|         |             |      |             |              | 2328 A/P-Empl Deduct - Life Insurance                  |
|         |             |      |             |              | 2328 A/P-Empl Deduct-Auto Ins                          |
|         |             |      |             |              | 2328 A/P-Empl Deduct-Life Insurance                    |
|         |             |      |             |              | 2328 ISO NE AP                                         |
|         |             |      |             |              | 2329 A/P-Thrift Loan                                   |
|         |             |      |             |              | 2329 A/P-Unpaid Legal Invoice Acctl                    |
|         |             |      |             |              | 2329 A/P Gas Purchases                                 |
|         |             |      |             |              | 2330 Notes Payable Affiliated Companies                |
|         |             |      |             |              | 2340 Accts Payable to Assoc Co's                       |
|         |             |      |             |              | 2340 Accounts Payable - Intercompany                   |
|         |             |      |             |              | 2341 Due to Payroll Ceridian                           |
|         |             |      |             |              | 2350 Customer Deposits                                 |
|         |             |      |             |              | 2360 Accrued Self-assessed Sales Taxes Payable         |
|         |             |      |             |              | 2360 Federal Accrued Income Taxes                      |
|         |             |      |             |              | 2360 State Accrued Income Taxes                        |
|         |             |      |             |              | 2361 Tx Accr-Personal Taxes-G&A                        |
|         |             |      |             |              | 2361 Taxes Accr-Federal Inc-Curr Yr                    |
|         |             |      |             |              | 2361 Tx Accr-St Franch-MA                              |
|         |             |      |             |              | 2362 Tx Accr-St Franch-NH                              |
|         |             |      |             |              | 2362 Taxes Accr-Federal Inc-Curr Yr                    |
|         |             |      |             |              | 2363 Tx Accr-Bus Profits Tax                           |
|         |             |      |             |              | 2363 Taxes Accr-Federal Inc-PriorYr                    |
|         |             |      |             |              | 2364 Tx Accr-Fed Unempl Comp                           |

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 | XX           | Description                                           |
|         |             |      |             |              | 2364 Tx Accr-Municipal Property                       |
|         |             |      |             |              | 2365 Tx Accr-State Unemployment                       |
|         |             |      |             |              | 2365 Tx Accr-NY State/Cnty/Town                       |
|         |             |      |             |              | 2366 Tx Accr-FICA Company Portion                     |
|         |             |      |             |              | 2367 Tx Accr-St Franch-NY                             |
|         |             |      |             |              | 2368 Tx Accr-Mass Medical                             |
|         |             |      |             |              | 2369 Tx Accr-Misc                                     |
|         |             |      |             |              | 2370 Interest Accrued from Customer Deposits          |
|         |             |      |             |              | 2370 Interest Accrued                                 |
|         |             |      |             |              | 2371 Int Accr-LTD                                     |
|         |             |      |             |              | 2372 Int Accr-Customer Deposits                       |
|         |             |      |             |              | 2373 Int Accr-M Pool-Assoc                            |
|         |             |      |             |              | 2374 Int Accr-Tax                                     |
|         |             |      |             |              | 2410 Tax Collections Medicare Payroll Tax             |
|         |             |      |             |              | 2411 Tx Coll Pay FICA                                 |
|         |             |      |             |              | 2412 Tx Coll Pay MA Sales & Use Tax                   |
|         |             |      |             |              | 2413 Tx Coll Pay-RI Sales&Use Tax                     |
|         |             |      |             |              | 2414 Tx Coll Pay-Fed Inc Withholding                  |
|         |             |      |             |              | 2415 Tx Coll Pay-St Inc Withholding                   |
|         |             |      |             |              | 2416 Tx Coll Pay-Consumption Tax                      |
|         |             |      |             |              | 2420 Misc Accrued Liabilities                         |
|         |             |      |             |              | 2420 Accrued cost of removal                          |
|         |             |      |             |              | 2420 Curr&Accr Liab-Pole Attch Rntl                   |
|         |             |      |             |              | 2420 Payroll Accrual                                  |
|         |             |      |             |              | 2420 Due to Vendor                                    |
|         |             |      |             |              | 2420 Curr&Accr Liab-TDI Reimb                         |
|         |             |      |             |              | 2420 Unapplied payments                               |
|         |             |      |             |              | 2421 Unpaid Invoice Accrual                           |
|         |             |      |             |              | 2421 Curr&Accr Liab-Health Dental                     |
|         |             |      |             |              | 2421 Curr&Accr Liab-Regul Comm Exps                   |
|         |             |      |             |              | 2421 Empl Deduct-Stock Purchase Accrual               |
|         |             |      |             |              | 2421 Pension obligation accrual                       |
|         |             |      |             |              | 2422 Accrued Escheatment Liability                    |
|         |             |      |             |              | 2422 Empl Deduct-Charity Org Accrual                  |
|         |             |      |             |              | 2422 Non Assoc Co Energy Supplier                     |
|         |             |      |             |              | 2422 Curr&Accr REP/VMP Provision                      |
|         |             |      |             |              | 2422 Curr&Accr Liab-Acct Pay Acrrl                    |
|         |             |      |             |              | 2423 Curr&Accr Liab-REC Obligation                    |
|         |             |      |             |              | 2423 Curr&Accr Liab-R Ref-C&LM                        |
|         |             |      |             |              | 2423 Misc Employee Withholding Accrual                |
|         |             |      |             |              | 2424 Group Insurance Accrual                          |
|         |             |      |             |              | 2424 RGGI Funds I - General EE                        |
|         |             |      |             |              | 2424 Curr&Accr Liab-Transm O/U                        |
|         |             |      |             |              | 2425 Curr&Accr Liab-Access Chrg O/U                   |
|         |             |      |             |              | 2425 RGGI Funds II - EE Financing                     |
|         |             |      |             |              | 2425 Gas/Power Purchases Accrual                      |
|         |             |      |             |              | 2425 Empl Deduct-Union Dues Accrual                   |
|         |             |      |             |              | 2425 Bonus Accrual                                    |
|         |             |      |             |              | 2425 On Bill Financing - Energy Efficiency            |
|         |             |      |             |              | 2426 Cust Refund Prov-Comm Lg Dist                    |
|         |             |      |             |              | 2426 Current Regulatory Liabilities                   |
|         |             |      |             |              | 2426 Curr&Accr Liab-Payroll                           |
|         |             |      |             |              | 2426 LTIP Accrual                                     |
|         |             |      |             |              | 2426 Worker's Compensation Accrual                    |
|         |             |      |             |              | 2426 ISO NE Accrual                                   |
|         |             |      |             |              | 2427 Curr Reg Liab-RGI Auction Proceeds to default Cu |
|         |             |      |             |              | 2427 Curr&Accr Liab-Healthcare Accr                   |
|         |             |      |             |              | 2428 Curr&Accr Liab-Vac Accrual                       |
|         |             |      |             |              | 2428 RGGI-Auction Proceeds To All Dist. Customers     |
|         |             |      |             |              | 2429 Curr&Accr Liab-NGUSA Goals                       |
|         |             |      |             |              | 2429 Short Term OPEB obligation accrual               |
|         |             |      |             |              | 2430 RGGI Funds 2013                                  |
|         |             |      |             |              | 2450 Derivative instrument liab-Hedges                |
|         |             |      |             |              | 2450 Commodity Settlement Pay <1Yr                    |
|         |             |      |             |              | 2520 Customer Advances For Construction               |
|         |             |      |             |              | 2521 CIAC Tax Gross Up                                |
|         |             |      |             |              | 2530 Long-Term Interest Payable                       |
|         |             |      |             |              | 2530 Other Deferred Credits                           |
|         |             |      |             |              | 2531 Def Cr-Miscellaneous                             |

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 | XX           | Description                                               |
|         |             |      |             |              | 2531 FIN48 FIT - Permanent Issues                         |
|         |             |      |             |              | 2532 Def Cr-Highway Reloc Billed                          |
|         |             |      |             |              | 2532 FIN48 SIT - Permanent Issues                         |
|         |             |      |             |              | 2533 Hazwaste Prov - Unwind Disc                          |
|         |             |      |             |              | 2533 Def Incentive Comp                                   |
|         |             |      |             |              | 2534 R/L-FAS 109 Reg Liab DFIT                            |
|         |             |      |             |              | 2534 Def Cr-Hazardous Waste                               |
|         |             |      |             |              | 2534 Hazwaste Prov - Beg Bal                              |
|         |             |      |             |              | 2534 KS R/L-FAS 109 Reg Liab DFIT                         |
|         |             |      |             |              | 2535 KS R/L-Deferred RCS-Recov/Exp                        |
|         |             |      |             |              | 2535 Pension Costs                                        |
|         |             |      |             |              | 2535 Pension Cost                                         |
|         |             |      |             |              | 2536 KS-Deriv Gas Cont-Reg-LT                             |
|         |             |      |             |              | 2536 Deriv Gas Cont-Reg-LT                                |
|         |             |      |             |              | 2536 Def Incentive Comp-Pensions                          |
|         |             |      |             |              | 2537 Deferred Revenue                                     |
|         |             |      |             |              | 2537 KS-Deriv MTM Regulated-LT                            |
|         |             |      |             |              | 2538 FAS 106 Recovery                                     |
|         |             |      |             |              | 2538 KS-Deriv Gas Cont-NonRegLT                           |
|         |             |      |             |              | 2538 NotePayLUFinUS LLC and LU \$30M US for 5 yrsat3.86%  |
|         |             |      |             |              | 2539 NotePayLU FinUS LLCandLUS\$69MUS for 10 yrs at 4.84% |
|         |             |      |             |              | 2539 FAS 112                                              |
|         |             |      |             |              | 2540 NotePayLUFinUS LLCandLUS\$36M US for 15 yrs at 5.24% |
|         |             |      |             |              | 2540 Other Regulatory Liabilities                         |
|         |             |      |             |              | 2541 Current Regulatory Liability - NEES Pens OPEB        |
|         |             |      |             |              | 2541 NotePayLUFinUS LLCandLUS\$13.5MUSfor15 yrs at 5.24%  |
|         |             |      |             |              | 2541 NEES Pens OPEB-Purch Acct Adj                        |
|         |             |      |             |              | 2542 Deferral Decoupling Liability                        |
|         |             |      |             |              | 2542 Service Quality Penalties                            |
|         |             |      |             |              | 2542 Systems Benefits Charge                              |
|         |             |      |             |              | 2543 Excess Earnings                                      |
|         |             |      |             |              | 2543 EAP Marketer Discount                                |
|         |             |      |             |              | 2544 FAS 109                                              |
|         |             |      |             |              | 2545 Deriv-Gas-Contract-Reg Liab                          |
|         |             |      |             |              | 2545 KS-Deriv-Gas-Contract-Reg Liab                       |
|         |             |      |             |              | 2546 Derivative MTM-Reg Liab                              |
|         |             |      |             |              | 2546 KS-Derivative MTM-Reg Liab                           |
|         |             |      |             |              | 2547 KS-Revenue Recognition Reserve                       |
|         |             |      |             |              | 2548 Current Regulatory Liability - Storm Costs           |
|         |             |      |             |              | 2548 NP-LU and GS \$3.4M 5YR@3.51%                        |
|         |             |      |             |              | 2548 Misc Def Cr Storm Costs                              |
|         |             |      |             |              | 2549 NP-LU and GS \$7.9M 10YR@4.49%                       |
|         |             |      |             |              | 2550 Accum Deferred Investment Tax Credit                 |
|         |             |      |             |              | 2550 NP-LU and GS \$4.1M 15YR@5.14%                       |
|         |             |      |             |              | 2551 NP- LU and GS \$1.5M 15YR@5.14%                      |
|         |             |      |             |              | 2552 NP-LU and EN \$18.1M 5YR @3.51%                      |
|         |             |      |             |              | 2553 NP- LU and EN \$41.8M 10YR@ 4.49%                    |
|         |             |      |             |              | 2554 NP-LU and EN \$21.8M 15YR@ 4.89%                     |
|         |             |      |             |              | 2555 NP-LU and EN \$8.2M 15YR@ 4.89%                      |
|         |             |      |             |              | 2593 Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs     |
|         |             |      |             |              | 2595 Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs   |
|         |             |      |             |              | 2596 Due to APUC                                          |
|         |             |      |             |              | 2596 Due to Algonquin Power & Utilities Corp              |
|         |             |      |             |              | 2602 Due to Liberty Energy Utilities Co.                  |
|         |             |      |             |              | 2603 Due to LU Co                                         |
|         |             |      |             |              | 2603 Due to LU Co.                                        |
|         |             |      |             |              | 2603 Due from Liberty Utilities Co                        |
|         |             |      |             |              | 2603 Intercompany - Interest Expense - LU Co.             |
|         |             |      |             |              | 2603 I/C Interest Payable - LU CO.                        |
|         |             |      |             |              | 2605 Due from Granite State                               |
|         |             |      |             |              | 2605 Due to Service Co(DO NOT USE)                        |
|         |             |      |             |              | 2605 Due from/to Granite State                            |
|         |             |      |             |              | 2606 Due to Liberty Energy New Hampshire                  |
|         |             |      |             |              | 2606 Due from Granite State(DO NOT USE)                   |
|         |             |      |             |              | 2607 Due from/to Energy North                             |
|         |             |      |             |              | 2607 Due to Energy North                                  |
|         |             |      |             |              | 2607 Due from Energy North                                |
|         |             |      |             |              | 2626 Due from Liberty Utilities America Co                |
|         |             |      |             |              | 2626 Due to Liberty Utilities America Co                  |

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                                        |
|         |             |          |             |      |             |       |             |              |             | 2635     | Due to Cogsdale New Hampshire                      |
|         |             |          |             |      |             |       |             |              |             | 2635     | Due to COGSDALE                                    |
|         |             |          |             |      |             |       |             |              |             | 2639     | Due from Liberty Utilities (Central) Services Corp |
|         |             |          |             |      |             |       |             |              |             | 2639     | Due to/from LU Central Services Corp Main          |
|         |             |          |             |      |             |       |             |              |             | 2641     | Due to New England                                 |
|         |             |          |             |      |             |       |             |              |             | 2652     | NP - LU and EN \$87.8M 15YR@4.22%                  |
|         |             |          |             |      |             |       |             |              |             | 2653     | NP - LU and NH \$8.38M 15YR@4.1%                   |
|         |             |          |             |      |             |       |             |              |             | 2654     | NP - LU and GS \$3.43M 15YR@4.22%                  |
|         |             |          |             |      |             |       |             |              |             | 2655     | Due from/to NH Gas Co - Keene                      |
|         |             |          |             |      |             |       |             |              |             | 2655     | Due from/to Keene                                  |
|         |             |          |             |      |             |       |             |              |             | 2655     | Due from NH Gas Co - Keene                         |
|         |             |          |             |      |             |       |             |              |             | 2655     | Due from Keene                                     |
|         |             |          |             |      |             |       |             |              |             | 2691     | Due to LABS US                                     |
|         |             |          |             |      |             |       |             |              |             | 2692     | Due to Liberty East Region                         |
|         |             |          |             |      |             |       |             |              |             | 2693     | Due to Liberty Central Region                      |
|         |             |          |             |      |             |       |             |              |             | 2695     | Due to Liberty Corporate US                        |
|         |             |          |             |      |             |       |             |              |             | 2820     | ADFIT-Construction Other                           |
|         |             |          |             |      |             |       |             |              |             | 2821     | ADFIT-Cost of Removal                              |
|         |             |          |             |      |             |       |             |              |             | 2821     | ADFIT-Property Related                             |
|         |             |          |             |      |             |       |             |              |             | 2822     | ADFIT-ACRS Retirement                              |
|         |             |          |             |      |             |       |             |              |             | 2822     | ADFIT-NY-Lib Depr Statutory Rt                     |
|         |             |          |             |      |             |       |             |              |             | 2823     | ADFIT-Unfunded Tax Liab                            |
|         |             |          |             |      |             |       |             |              |             | 2823     | ADFIT-FAS 109                                      |
|         |             |          |             |      |             |       |             |              |             | 2824     | ADFIT-Construction Other                           |
|         |             |          |             |      |             |       |             |              |             | 2824     | ADFIT-Property Related                             |
|         |             |          |             |      |             |       |             |              |             | 2825     | ADFIT-NY-Lib Depr Statutory Rt                     |
|         |             |          |             |      |             |       |             |              |             | 2825     | ADFIT-Cost of Removal                              |
|         |             |          |             |      |             |       |             |              |             | 2826     | ADFIT-FAS 109                                      |
|         |             |          |             |      |             |       |             |              |             | 2826     | ADFIT-ACRS Retirement                              |
|         |             |          |             |      |             |       |             |              |             | 2827     | Deferred Tax Prov-Beg Balance                      |
|         |             |          |             |      |             |       |             |              |             | 2827     | ADFIT-Unfunded Tax Liab                            |
|         |             |          |             |      |             |       |             |              |             | 2828     | ADFIT-Construction Interest                        |
|         |             |          |             |      |             |       |             |              |             | 2829     | ADFIT-Construction Interest                        |
|         |             |          |             |      |             |       |             |              |             | 2830     | Accum Def Inc Taxes-Other Reg Asset                |
|         |             |          |             |      |             |       |             |              |             | 2830     | Excess ADIT Regulatory Liability - Short Term      |
|         |             |          |             |      |             |       |             |              |             | 2830     | ADFIT-FAS 109                                      |
|         |             |          |             |      |             |       |             |              |             | 2830     | Accum Def Inc Taxes Liability-(Long-term)          |
|         |             |          |             |      |             |       |             |              |             | 2830     | ADFIT-R/A-Pensions                                 |
|         |             |          |             |      |             |       |             |              |             | 2830     | Excess ADIT Regulatory Liability - Long Term       |
|         |             |          |             |      |             |       |             |              |             | 2830     | Accum Def Inc Taxes Liability-Current              |
|         |             |          |             |      |             |       |             |              |             | 2830     | ADFIT-Pensions                                     |
|         |             |          |             |      |             |       |             |              |             | 2831     | ADFIT-OCI-Investments                              |
|         |             |          |             |      |             |       |             |              |             | 2831     | ADFIT-Investments-OCI                              |
|         |             |          |             |      |             |       |             |              |             | 2831     | ADFIT-FAS 106 Contribution                         |
|         |             |          |             |      |             |       |             |              |             | 2831     | Regulatory Assets Tax- Income taxes                |
|         |             |          |             |      |             |       |             |              |             | 2831     | Regulatory Liabilities - Income Taxes              |
|         |             |          |             |      |             |       |             |              |             | 2831     | ADFIT-R/A-OPEB                                     |
|         |             |          |             |      |             |       |             |              |             | 2832     | ADFIT-Early Retirement                             |
|         |             |          |             |      |             |       |             |              |             | 2832     | ADFIT-R/A-Other                                    |
|         |             |          |             |      |             |       |             |              |             | 2832     | ADFIT-Unamrt Debt Disc or Prem                     |
|         |             |          |             |      |             |       |             |              |             | 2832     | ADFIT-R/A-Pension                                  |
|         |             |          |             |      |             |       |             |              |             | 2833     | ADFIT-R/A-Environmental                            |
|         |             |          |             |      |             |       |             |              |             | 2833     | ADFIT-R/A-Property Taxes                           |
|         |             |          |             |      |             |       |             |              |             | 2833     | ADFIT-FAS 109                                      |
|         |             |          |             |      |             |       |             |              |             | 2834     | ADFIT-Other                                        |
|         |             |          |             |      |             |       |             |              |             | 2834     | ADFIT-R/A-Storm Cost                               |
|         |             |          |             |      |             |       |             |              |             | 2834     | ADFIT-Investments-OCI                              |
|         |             |          |             |      |             |       |             |              |             | 2835     | ADFIT-Pensions                                     |
|         |             |          |             |      |             |       |             |              |             | 2835     | ADFIT-R/A-Other                                    |
|         |             |          |             |      |             |       |             |              |             | 2835     | ADFIT-Reserve                                      |
|         |             |          |             |      |             |       |             |              |             | 2836     | ADFIT-R/A-Environmental                            |
|         |             |          |             |      |             |       |             |              |             | 2836     | ADFIT-FAS 106 Contributions                        |
|         |             |          |             |      |             |       |             |              |             | 2836     | ADFIT-R/A-OPEB                                     |
|         |             |          |             |      |             |       |             |              |             | 2837     | ADFIT-Unamrt Debt Disc or Prem                     |
|         |             |          |             |      |             |       |             |              |             | 2837     | ADFIT-R/A-Storm Cost                               |
|         |             |          |             |      |             |       |             |              |             | 2837     | ADFIT-Group Term Reserve                           |
|         |             |          |             |      |             |       |             |              |             | 2838     | ADFIT-Char Contrib Limitations                     |
|         |             |          |             |      |             |       |             |              |             | 2838     | ADFIT-Fin48-DSIT                                   |
|         |             |          |             |      |             |       |             |              |             | 2838     | ADFIT-Early Retirement                             |

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 | XX           | Description                                             |
|         |             |      |             |              | 2839 ADFIT-Fin48-DFIT                                   |
|         |             |      |             |              | 2839 ADFIT-R/A-Property Taxes                           |
|         |             |      |             |              | 2839 ADFIT-NIMO-Oth Statutory Rate                      |
|         |             |      |             |              | 3010 Intangible Plant-Organization                      |
|         |             |      |             |              | 3020 Franchise and Consents                             |
|         |             |      |             |              | 3030 Misc. Intangible Plant                             |
|         |             |      |             |              | 3040 PRD-Land & Land Rights                             |
|         |             |      |             |              | 3050 PRD-Structures&Improvements                        |
|         |             |      |             |              | 3110 PRD-Structures&Improvements                        |
|         |             |      |             |              | 3190 PRD-Gas Mixing Equipment                           |
|         |             |      |             |              | 3190 Property, Plant and Equipment                      |
|         |             |      |             |              | 3200 PRD-PROD Other Equipment                           |
|         |             |      |             |              | 3201 PRD-PROD-OTHER EQUIP                               |
|         |             |      |             |              | 3390 PRD-ARO                                            |
|         |             |      |             |              | 3600 Land and Land Rights                               |
|         |             |      |             |              | 3610 Structures and Improvements                        |
|         |             |      |             |              | 3620 Stationing Equipment                               |
|         |             |      |             |              | 3620 Gas Holders                                        |
|         |             |      |             |              | 3635 Other equipment                                    |
|         |             |      |             |              | 3640 Poles, Towers, and Fixtures                        |
|         |             |      |             |              | 3643 LNG Processing Terminal Equipment                  |
|         |             |      |             |              | 3646 CNG Compressor Station Equipment                   |
|         |             |      |             |              | 3650 Overhead Conductors and Devices                    |
|         |             |      |             |              | 3650 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 T&D-Mains-STL-PLST-CI-Mixed                        |
|         |             |      |             |              | 3670 Underground Conductors and Devices                 |
|         |             |      |             |              | 3680 Line Transformers                                  |
|         |             |      |             |              | 3681 Line Transformers-cost                             |
|         |             |      |             |              | 3682 Line Transformers-Install                          |
|         |             |      |             |              | 3690 T&D-M&R Station Equipment                          |
|         |             |      |             |              | 3690 Services                                           |
|         |             |      |             |              | 3691 Services-Conduit                                   |
|         |             |      |             |              | 3692 Services-Cable                                     |
|         |             |      |             |              | 3700 Meters                                             |
|         |             |      |             |              | 3701 Meters-Install                                     |
|         |             |      |             |              | 3702 LRG Meter-Cost                                     |
|         |             |      |             |              | 3703 LRG Meter-Install                                  |
|         |             |      |             |              | 3720 Transmission-ARO                                   |
|         |             |      |             |              | 3720 Leased Property on Customer Premises               |
|         |             |      |             |              | 3730 Street Lighting and Signal Systems                 |
|         |             |      |             |              | 3731 St Lighting & Signal Sys-UG                        |
|         |             |      |             |              | 3740 Dist-Land and land rights                          |
|         |             |      |             |              | 3750 Dist-Structures and improvements                   |
|         |             |      |             |              | 3760 Dist-Mains                                         |
|         |             |      |             |              | 3760 T&D-Mains-STL                                      |
|         |             |      |             |              | 3761 T&D-Mains-OTH                                      |
|         |             |      |             |              | 3762 T&D-MainsPLST                                      |
|         |             |      |             |              | 3763 T&D-Mains-CI                                       |
|         |             |      |             |              | 3764 T&D-Mains-Valve >4"                                |
|         |             |      |             |              | 3770 Dist-Compressor station equipment                  |
|         |             |      |             |              | 3780 Dist-Measuring and regulating station equipment-Ge |
|         |             |      |             |              | 3780 T&D-M&R Equipment                                  |
|         |             |      |             |              | 3790 Dist-Measuring and regulating station equipment-CI |
|         |             |      |             |              | 3800 Services                                           |
|         |             |      |             |              | 3800 T&D-Gas Services-STL                               |
|         |             |      |             |              | 3801 T&D-Gas Services-OTH                               |
|         |             |      |             |              | 3801 Services-Stub                                      |
|         |             |      |             |              | 3802 T&D-Gas Services-PLST                              |
|         |             |      |             |              | 3810 Meters                                             |
|         |             |      |             |              | 3810 T&D-Gas Meters                                     |
|         |             |      |             |              | 3811 T&D-Gas Meters-Instrument                          |
|         |             |      |             |              | 3811 T&D-GAS METERS - INSTRUMENT                        |
|         |             |      |             |              | 3812 T&D-GAS METERS - ERTS                              |
|         |             |      |             |              | 3812 T&D-Gas Meters-ERTS                                |
|         |             |      |             |              | 3820 Meters Installations                               |

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 | XX           | Description                                    |
|         |             |      |             |              | 3870 Other Equipment                           |
|         |             |      |             |              | 3870 T&D-Other Equipment                       |
|         |             |      |             |              | 3880 Distribution-ARO                          |
|         |             |      |             |              | 3890 Land & Land Rights                        |
|         |             |      |             |              | 3890 Land and Land Rights                      |
|         |             |      |             |              | 3900 General Structures & Improvement          |
|         |             |      |             |              | 3900 General Structures & Improvmt             |
|         |             |      |             |              | 3900 GEN-Structure Improvements                |
|         |             |      |             |              | 3901 GEN-Structure Improvements-Boiler         |
|         |             |      |             |              | 3910 GEN-Office Furniture-Equipment            |
|         |             |      |             |              | 3910 Office Furniture & Improvement            |
|         |             |      |             |              | 3910 Office Furniture and Improvement          |
|         |             |      |             |              | 3911 Gen. Office Equipment Computers           |
|         |             |      |             |              | 3911 GEN-OFFICE EQUIPT-COMPUTERS               |
|         |             |      |             |              | 3912 GEN-LAPTOP COMPUTERS                      |
|         |             |      |             |              | 3912 Gen. LapTop Computers                     |
|         |             |      |             |              | 3920 Transportation Equipment                  |
|         |             |      |             |              | 3921 Transportation Equip<12,000 LB            |
|         |             |      |             |              | 3921 GEN-Pass/Trailer                          |
|         |             |      |             |              | 3922 GEN-Service Vans                          |
|         |             |      |             |              | 3930 Stores Equipment                          |
|         |             |      |             |              | 3940 GEN-Tools-Shop-Garage Equip               |
|         |             |      |             |              | 3940 Tools, Shop, and Garage Equipment         |
|         |             |      |             |              | 3941 Tools Shop Equip-CNG ST                   |
|         |             |      |             |              | 3950 Laboratory Equipment                      |
|         |             |      |             |              | 3960 GEN-Power Op Equip<=12,000lb              |
|         |             |      |             |              | 3960 Power Operated Equipment                  |
|         |             |      |             |              | 3961 GEN-POWER OP EQPT>=12,000 LB              |
|         |             |      |             |              | 3970 Communications Equipment                  |
|         |             |      |             |              | 3970 GEN-Communication Equipment               |
|         |             |      |             |              | 3971 Comm Equip-site specific                  |
|         |             |      |             |              | 3980 Misc. Equipment                           |
|         |             |      |             |              | 3980 GEN-Miscellaneous Equipment               |
|         |             |      |             |              | 4011 Tx Oth Inc Tx-NH Bus Profit Tx            |
|         |             |      |             |              | 4030 Depreciation Exp                          |
|         |             |      |             |              | 4031 Depr Exp-Asset/Held/Sale                  |
|         |             |      |             |              | 4031 Depreciation Exp-Asset/Held/Sale          |
|         |             |      |             |              | 4032 Depreciation Expense - LAB                |
|         |             |      |             |              | 4033 Depreciation Expense - PAM                |
|         |             |      |             |              | 4034 Depreciation Expense-AR Costs             |
|         |             |      |             |              | 4041 Amort - limited-term gas plant            |
|         |             |      |             |              | 4050 Amort - gas plant                         |
|         |             |      |             |              | 4050 Amortization-Intangibles                  |
|         |             |      |             |              | 4073 Amortization - Regulatory debits          |
|         |             |      |             |              | 4073 Regulatory - debits                       |
|         |             |      |             |              | 4074 Amortization - Regulatory Liabilities     |
|         |             |      |             |              | 4074 Amortization of Reg Assets                |
|         |             |      |             |              | 4074 Amortization of Regulatory Assets         |
|         |             |      |             |              | 4080 Federal Unemployment taxes                |
|         |             |      |             |              | 4080 Franchise taxes                           |
|         |             |      |             |              | 4080 Medicare                                  |
|         |             |      |             |              | 4080 Social Security Taxes                     |
|         |             |      |             |              | 4080 Property taxes                            |
|         |             |      |             |              | 4080 Tx Oth Inc Tx-Fed Unempl Comp             |
|         |             |      |             |              | 4080 Property Tax                              |
|         |             |      |             |              | 4081 Tx Oth Inc Tx-Misc                        |
|         |             |      |             |              | 4081 Tx Oth Inc Tx-FICA Co portion             |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - EHS         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - FIN         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - HR          |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax-Legal         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - Leg         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx St Unemployment Tax         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - ENPROC      |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - REG         |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax-Environmental |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax               |
|         |             |      |             |              | 4082 State Unemployment Taxes                  |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - Exec        |

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 | XX           | Description                                            |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - OPS                 |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax - IT                  |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-St Unempl Tax-Procurement           |
|         |             |      |             |              | 4082 Tx Oth Inc Tx-Sales Use & Util                    |
|         |             |      |             |              | 4083 Tx Oth Inc Tx-Mun Op Prop                         |
|         |             |      |             |              | 4090 State Income Tax                                  |
|         |             |      |             |              | 4090 Federal Income Tax                                |
|         |             |      |             |              | 4090 Current FIT expense - Federal                     |
|         |             |      |             |              | 4090 Current SIT expense - State                       |
|         |             |      |             |              | 4091 Inc Tx-St Fran MA                                 |
|         |             |      |             |              | 4091 Fed Inc Tx-Prior Years                            |
|         |             |      |             |              | 4092 Inc Tax and Other Inc/Ded-Federal (BTL)           |
|         |             |      |             |              | 4092 Inc Tx-St Fran MA-Prior Year                      |
|         |             |      |             |              | 4092 Inc Tax and Other Inc/Ded-State (BTL)             |
|         |             |      |             |              | 4092 Fed Inc Tx-Nonutility Oper                        |
|         |             |      |             |              | 4093 Inc Tx-St Fran-Prior Year                         |
|         |             |      |             |              | 4094 State Income Tax - Prior yr                       |
|         |             |      |             |              | 4094 St Inc Tx-Nonutility Oper                         |
|         |             |      |             |              | 4101 Deferred SIT expense - State                      |
|         |             |      |             |              | 4101 Def SIT Expense-Debit                             |
|         |             |      |             |              | 4101 Deferred SIT expense - State                      |
|         |             |      |             |              | 4102 Prov for Def Inc Taxes Other Inc/Ded (BTL)        |
|         |             |      |             |              | 4102 Def SIT Expense-Prior Year                        |
|         |             |      |             |              | 4103 Def SIT Exp-Other Oper-Debit                      |
|         |             |      |             |              | 4104 Def FIT Expense-Debit                             |
|         |             |      |             |              | 4104 Deferred FIT expense - Federal                    |
|         |             |      |             |              | 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                       |
|         |             |      |             |              | 4150 Revenue from merchandise, jobbing & contract work |
|         |             |      |             |              | 4160 Merch/Jobbing/Contract Labor                      |
|         |             |      |             |              | 4160 Merch/ jobbing/contract-non Labour                |
|         |             |      |             |              | 4160 Merch/ jobbing/contract-Labour                    |
|         |             |      |             |              | 4170 Revenues from non-utility operations              |
|         |             |      |             |              | 4171 Expenses from non-utility operations - labor      |
|         |             |      |             |              | 4171 Expenses from non-utility operations              |
|         |             |      |             |              | 4171 Expenses from Non-Utility Operations Labor        |
|         |             |      |             |              | 4171 NGT Share Awards                                  |
|         |             |      |             |              | 4180 Non-operating rental income                       |
|         |             |      |             |              | 4182 Non-operating rental income - Deprec              |
|         |             |      |             |              | 4190 Interest income                                   |
|         |             |      |             |              | 4190 Interest Income                                   |
|         |             |      |             |              | 4190 Dividend Income                                   |
|         |             |      |             |              | 4191 Investment Tax Credits                            |
|         |             |      |             |              | 4191 Allow for other funds used during constr          |
|         |             |      |             |              | 4191 Int&Div Inc-Rabbi Trust                           |
|         |             |      |             |              | 4191 AFUDC Borrowed-Equity portion                     |
|         |             |      |             |              | 4191 Allow for other funds used during construction    |
|         |             |      |             |              | 4191 Int&Div Inc-Other Interest                        |
|         |             |      |             |              | 4192 Interest & Dividend Income                        |
|         |             |      |             |              | 4193 M Pool Int Inc-Assoc Co                           |
|         |             |      |             |              | 4194 Rabbi Dividends                                   |
|         |             |      |             |              | 4195 Int&Div Inc-Temp Cash Invest                      |
|         |             |      |             |              | 4196 Other Int Inc-Refunds                             |
|         |             |      |             |              | 4210 Misc non-operating income                         |
|         |             |      |             |              | 4211 Gain on Disp of Property                          |
|         |             |      |             |              | 4211 Realized Gn/Ls on Dfd Comp Inv                    |
|         |             |      |             |              | 4211 Gain on Disposition of Property                   |
|         |             |      |             |              | 4212 Loss on disposition of property                   |
|         |             |      |             |              | 4250 Miscellaneous Amortization                        |
|         |             |      |             |              | 4261 Donations                                         |
|         |             |      |             |              | 4261 Charitable Donations                              |
|         |             |      |             |              | 4262 Def Comp Inv-Life Ins                             |
|         |             |      |             |              | 4263 Penalties                                         |
|         |             |      |             |              | 4263 Penalties                                         |
|         |             |      |             |              | 4264 Exp for certain civic, political & related act    |
|         |             |      |             |              | 4264 Political Contributions                           |

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                                      |
|         |             |          |             |      |             |       |             |              |             | 4264     | Exp for certain civic, political and related act |
|         |             |          |             |      |             |       |             |              |             | 4265     | Finance Charges                                  |
|         |             |          |             |      |             |       |             |              |             | 4265     | Regulatory Asset Write Down                      |
|         |             |          |             |      |             |       |             |              |             | 4265     | Other Deductions                                 |
|         |             |          |             |      |             |       |             |              |             | 4266     | Political Expenses Non deductible                |
|         |             |          |             |      |             |       |             |              |             | 4266     | Civic                                            |
|         |             |          |             |      |             |       |             |              |             | 4270     | Interest on Long-term Debt                       |
|         |             |          |             |      |             |       |             |              |             | 4280     | Amortize Debt Discount & Exp                     |
|         |             |          |             |      |             |       |             |              |             | 4300     | Interest on Debt to Associated Companies         |
|         |             |          |             |      |             |       |             |              |             | 4310     | Other Interest Expense                           |
|         |             |          |             |      |             |       |             |              |             | 4311     | Oth Int Exp-Tax                                  |
|         |             |          |             |      |             |       |             |              |             | 4311     | Other Interest Expense - Tax                     |
|         |             |          |             |      |             |       |             |              |             | 4320     | AFUDC - borrowed                                 |
|         |             |          |             |      |             |       |             |              |             | 4350     | Exceptional Costs                                |
|         |             |          |             |      |             |       |             |              |             | 4400     | Residential Sales                                |
|         |             |          |             |      |             |       |             |              |             | 4401     | Residential Sales - Fixed Portion                |
|         |             |          |             |      |             |       |             |              |             | 4402     | Residential Sales - Variable Portion             |
|         |             |          |             |      |             |       |             |              |             | 4403     | Residential Sales - Energy Cost                  |
|         |             |          |             |      |             |       |             |              |             | 4420     | Commercial & Industrial 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                   |
|         |             |          |             |      |             |       |             |              |             | 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   |
|         |             |          |             |      |             |       |             |              |             | 4470     | Sales for Resale- Electric                       |
|         |             |          |             |      |             |       |             |              |             | 4473     | Sale for Resale - Fixed Portion                  |
|         |             |          |             |      |             |       |             |              |             | 4474     | Sale for Resale - Variable Portion               |
|         |             |          |             |      |             |       |             |              |             | 4475     | Sale for Resale - Energy Cost                    |
|         |             |          |             |      |             |       |             |              |             | 4491     | Prov for rate refunds                            |
|         |             |          |             |      |             |       |             |              |             | 4500     | Forfeited discounts - Electric                   |
|         |             |          |             |      |             |       |             |              |             | 4500     | Forfeited discounts                              |
|         |             |          |             |      |             |       |             |              |             | 4500     | Forefeited discounts DO Not USE                  |
|         |             |          |             |      |             |       |             |              |             | 4510     | Misc Service Revenues                            |
|         |             |          |             |      |             |       |             |              |             | 4511     | Misc Ser Rev-Open Access DSM                     |
|         |             |          |             |      |             |       |             |              |             | 4512     | Misc Ser Rev-Open Access Cust Chg                |
|         |             |          |             |      |             |       |             |              |             | 4531     | Interco CS - Liberty Energy (New Hampshire)      |
|         |             |          |             |      |             |       |             |              |             | 4540     | Rental Income                                    |
|         |             |          |             |      |             |       |             |              |             | 4540     | Rental Income - Intercompany                     |
|         |             |          |             |      |             |       |             |              |             | 4550     | Interco APIC - Granite State                     |
|         |             |          |             |      |             |       |             |              |             | 4550     | Interco CS - Granite State                       |
|         |             |          |             |      |             |       |             |              |             | 4550     | Interco Investment APIC - Granite State          |
|         |             |          |             |      |             |       |             |              |             | 4550     | Interco Investment CS - Granite State            |
|         |             |          |             |      |             |       |             |              |             | 4551     | Interco Investment CS - Energy North             |
|         |             |          |             |      |             |       |             |              |             | 4551     | Interco CS - Energy North                        |
|         |             |          |             |      |             |       |             |              |             | 4552     | Interco CS - Energy North                        |
|         |             |          |             |      |             |       |             |              |             | 4552     | Interco Investment CS - Energy North             |
|         |             |          |             |      |             |       |             |              |             | 4554     | Interco APIC - NH Gas Keene                      |
|         |             |          |             |      |             |       |             |              |             | 4554     | Interco Investment APIC - NH Gas Keene           |
|         |             |          |             |      |             |       |             |              |             | 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      |
|         |             |          |             |      |             |       |             |              |             | 4564     | KS-I/C Rev-Ravenswood Inc 441                    |
|         |             |          |             |      |             |       |             |              |             | 4571     | Non-Operating rental Income - Intercompany       |
|         |             |          |             |      |             |       |             |              |             | 4588     | Dividends Paid by LE Utilities NH                |
|         |             |          |             |      |             |       |             |              |             | 4588     | Common Shares                                    |
|         |             |          |             |      |             |       |             |              |             | 4589     | Common Shares - Granite State                    |
|         |             |          |             |      |             |       |             |              |             | 4589     | Dividend Paid - Granite State                    |
|         |             |          |             |      |             |       |             |              |             | 4589     | Capital Contribution                             |
|         |             |          |             |      |             |       |             |              |             | 4589     | Capital Distribution                             |
|         |             |          |             |      |             |       |             |              |             | 4589     | Investment in Granite State                      |
|         |             |          |             |      |             |       |             |              |             | 4590     | Investment in Energy North - Return on Capital   |
|         |             |          |             |      |             |       |             |              |             | 4590     | Investment in EnergyNorth                        |
|         |             |          |             |      |             |       |             |              |             | 4590     | Common Shares - Return of Capital                |

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 | XX           | Description                                              |
|         |             |      |             |              | 4590 Common Shares - EnergyNorth                         |
|         |             |      |             |              | 4800 Residential Sales                                   |
|         |             |      |             |              | 4801 Metered Sales to Residential Customers - Fixed      |
|         |             |      |             |              | 4801 Residential Sales - Fixed Portion                   |
|         |             |      |             |              | 4802 Metered sales to Residential Customers - Variable   |
|         |             |      |             |              | 4802 Residential Sales - Variable Portion                |
|         |             |      |             |              | 4803 Metered sales to Residential Customers- Pass throu  |
|         |             |      |             |              | 4803 Residential Sales - Energy Cost                     |
|         |             |      |             |              | 4810 Commercial and industrial sales                     |
|         |             |      |             |              | 4813 Metered Sales to Commercial Customers - Fixed       |
|         |             |      |             |              | 4813 Commercial Sales - Fixed Portion                    |
|         |             |      |             |              | 4814 Metered sales to Commercial Customers - Variable    |
|         |             |      |             |              | 4814 Commercial Sales - Variable Portion                 |
|         |             |      |             |              | 4815 Commercial Sales - Energy Cost                      |
|         |             |      |             |              | 4815 Metered sales to Commercial Customers- Pass through |
|         |             |      |             |              | 4816 Industrial Sales - Fixed Portion                    |
|         |             |      |             |              | 4817 Industrial Sales - Variable Portion                 |
|         |             |      |             |              | 4818 Industrial Sales - Energy Cost                      |
|         |             |      |             |              | 4821 Rental Income                                       |
|         |             |      |             |              | 4830 Sales for resale                                    |
|         |             |      |             |              | 4870 Forfeited discounts - Gas                           |
|         |             |      |             |              | 4880 Misc Service Revenue                                |
|         |             |      |             |              | 4880 Misc Service revenues                               |
|         |             |      |             |              | 4893 Rev-Transport of gas of others through distn fac    |
|         |             |      |             |              | 4897 Metered Sales to Transportation - Fixed             |
|         |             |      |             |              | 4898 Metered Sales to Transportation - Variable          |
|         |             |      |             |              | 4899 Metered Sales to Transportation - Pass Through Gas  |
|         |             |      |             |              | 4950 Other Gas revenues                                  |
|         |             |      |             |              | 4951 Decoupling Revenue                                  |
|         |             |      |             |              | 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                        |
|         |             |      |             |              | 5610 Trans Oper-Load Dispatching                         |
|         |             |      |             |              | 5614 Sched, sys control & dispatch serv exp              |
|         |             |      |             |              | 5614 Sched, sys control & dispatch serv-Labor            |
|         |             |      |             |              | 5620 Stations expenses-Labor                             |
|         |             |      |             |              | 5620 Stations expenses                                   |
|         |             |      |             |              | 5630 Overhead Lines                                      |
|         |             |      |             |              | 5630 Overhead Lines-Labor                                |
|         |             |      |             |              | 5640 Underground Lines                                   |
|         |             |      |             |              | 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                          |
|         |             |      |             |              | 5660 Misc Transmission Expenses-Labor                    |
|         |             |      |             |              | 5680 Maint Supervision & Eng                             |
|         |             |      |             |              | 5690 Trans Maint-Buildings                               |
|         |             |      |             |              | 5700 Maint of Station Eqt-Labor                          |
|         |             |      |             |              | 5701 Trans Maint-Substation-Trouble-exp                  |
|         |             |      |             |              | 5701 Trans Maint-Substation-Trouble-Labor                |
|         |             |      |             |              | 5701 Trans Maint Substation Trouble                      |
|         |             |      |             |              | 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        |
|         |             |      |             |              | 5800 Operations Supervision & Engineering                |
|         |             |      |             |              | 5800 Operation Supervision & Engineering                 |
|         |             |      |             |              | 5800 Operation - Engineering                             |
|         |             |      |             |              | 5800 Operations supervision and Engineering Labour       |
|         |             |      |             |              | 5800 Operation supervision and engineering               |
|         |             |      |             |              | 5810 Load dispatching - Labor                            |
|         |             |      |             |              | 5810 Load dispatching                                    |
|         |             |      |             |              | 5820 Station Expenses Labor                              |
|         |             |      |             |              | 5820 Station expenses                                    |
|         |             |      |             |              | 5820 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 | XX           | Description                                            |
|         |             |      |             |              | 5830 Overhead line expenses - Labor                    |
|         |             |      |             |              | 5830 Overhead line expenses                            |
|         |             |      |             |              | 5840 Underground line expenses                         |
|         |             |      |             |              | 5840 Underground line expenses - Labor                 |
|         |             |      |             |              | 5850 Maint of street lighting & signal systems         |
|         |             |      |             |              | 5850 Maint of street lighting & signal systems - labor |
|         |             |      |             |              | 5850 Street Lighting & Signal Systems                  |
|         |             |      |             |              | 5860 Meter expenses                                    |
|         |             |      |             |              | 5860 Meter expenses - Labor                            |
|         |             |      |             |              | 5870 Customer Installation Expenses                    |
|         |             |      |             |              | 5870 Customer Installation Exp                         |
|         |             |      |             |              | 5870 Customer installations expenses - Labor           |
|         |             |      |             |              | 5870 Customer installations expenses                   |
|         |             |      |             |              | 5880 Misc distribution expenses                        |
|         |             |      |             |              | 5880 Miscellaneous Distribution expenses               |
|         |             |      |             |              | 5880 Misc distribution expenses Labor                  |
|         |             |      |             |              | 5880 Misc Distribution Labor                           |
|         |             |      |             |              | 5880 Misc Distributions Expenses Labor                 |
|         |             |      |             |              | 5880 Misc Distribution Expense                         |
|         |             |      |             |              | 5880 Misc. Distribution Expense                        |
|         |             |      |             |              | 5887 Misc Distribution - S Expenses                    |
|         |             |      |             |              | 5890 Rents                                             |
|         |             |      |             |              | 5891 Rents-Building-Dist-Elim                          |
|         |             |      |             |              | 5900 Maintenance Supervision & Engineering             |
|         |             |      |             |              | 5900 Maint Supervision & Engineering                   |
|         |             |      |             |              | 5900 Maint supervision and engineering                 |
|         |             |      |             |              | 5910 Maint of structures - Labor                       |
|         |             |      |             |              | 5910 Maint of structures                               |
|         |             |      |             |              | 5920 Maint of station equipment - Labor                |
|         |             |      |             |              | 5920 Maint of station equipment                        |
|         |             |      |             |              | 5922 Maint of station eqt-Trouble                      |
|         |             |      |             |              | 5930 Maint of overhead lines                           |
|         |             |      |             |              | 5930 Maint of overhead lines Labor                     |
|         |             |      |             |              | 5931 Maint of overhead lines-Trouble                   |
|         |             |      |             |              | 5931 Maint of Overhead Lines - Trouble                 |
|         |             |      |             |              | 5932 Maint of overhead lines-Veg Mgmt-Labor            |
|         |             |      |             |              | 5932 Maint of overhead lines-Veg Mgmt                  |
|         |             |      |             |              | 5932 Maint of Overhead Lines - Veg Mgmt                |
|         |             |      |             |              | 5940 Maint of underground lines - Labor                |
|         |             |      |             |              | 5940 Maint of underground lines                        |
|         |             |      |             |              | 5950 Maint of line transformers                        |
|         |             |      |             |              | 5950 Maint of line transformers - Labor                |
|         |             |      |             |              | 5960 Maint of street lighting & signal systems         |
|         |             |      |             |              | 5960 Maint of street lighting & signal systems - Labor |
|         |             |      |             |              | 5970 Maint of meters - Labor                           |
|         |             |      |             |              | 5970 Maint of meters                                   |
|         |             |      |             |              | 5980 Maint of Misc Distribution Plant                  |
|         |             |      |             |              | 5980 Dist Maint-Misc Distr Plant                       |
|         |             |      |             |              | 5980 Dist Maint-Misc Distr Plant - Labour              |
|         |             |      |             |              | 6670 Asset Write Down Expense                          |
|         |             |      |             |              | 6671 Regulatory Asset Write Down                       |
|         |             |      |             |              | 7100 Operation Supervision & Engineering               |
|         |             |      |             |              | 7100 Operation Supervision & Engineering - Labour      |
|         |             |      |             |              | 7170 LPG Labor                                         |
|         |             |      |             |              | 7170 Liquefied Petroleum Gas                           |
|         |             |      |             |              | 7170 Liquefied Petroleum Gas - Labor                   |
|         |             |      |             |              | 7280 Liquefied Petroleum Gas                           |
|         |             |      |             |              | 7280 Liquefied Petroleum Gas - Labor                   |
|         |             |      |             |              | 7330 Gas mixing expense - labor                        |
|         |             |      |             |              | 7330 Gas Mixing Expense                                |
|         |             |      |             |              | 7330 Gas Mixing Expense Labor                          |
|         |             |      |             |              | 7350 Misc Production Exp Labor                         |
|         |             |      |             |              | 7350 Misc Production Exp                               |
|         |             |      |             |              | 7350 Misc Production Expense                           |
|         |             |      |             |              | 7350 Misc. Production expense                          |
|         |             |      |             |              | 7350 Misc Production Exp - Labour                      |
|         |             |      |             |              | 7360 Production - Rents                                |
|         |             |      |             |              | 7420 Maint of Production Eqt                           |
|         |             |      |             |              | 7420 Maint of Production Equipment                     |

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 | XX           | Description                                            |
|         |             |      |             |              | 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      |
|         |             |      |             |              | 8050 Other Gas Purchases                               |
|         |             |      |             |              | 8051 PGA for Residential-PGA Recoveries                |
|         |             |      |             |              | 8052 PGA for Commercial-PGA Recoveries                 |
|         |             |      |             |              | 8053 PGA for Industrial-PGA Recoveries                 |
|         |             |      |             |              | 8054 PGA for Transportation-PGA Recoveries             |
|         |             |      |             |              | 8081 Natural Gas Withdrawn from Storage                |
|         |             |      |             |              | 8081 Gas Withdrawn From Storage - DR                   |
|         |             |      |             |              | 8082 Natural Gas Delivered to Storage                  |
|         |             |      |             |              | 8130 Other Gas Supply Exp                              |
|         |             |      |             |              | 8410 Operation Labor & Expenses - Labour               |
|         |             |      |             |              | 8410 Operation Labor & Expenses                        |
|         |             |      |             |              | 8410 Operation Labor & Expenses - Labor                |
|         |             |      |             |              | 8462 Other Expenses - LNG                              |
|         |             |      |             |              | 8462 Other Expenses - LNG - Labor                      |
|         |             |      |             |              | 8478 LNG Term&Proc-Maint Oth Equip                     |
|         |             |      |             |              | 8570 Measuring & Regulating Station Exp                |
|         |             |      |             |              | 8570 Measuring & Reg Stn Exp - Labor                   |
|         |             |      |             |              | 8600 Transmission - Rents                              |
|         |             |      |             |              | 8630 Transmission Maintenance                          |
|         |             |      |             |              | 8630 Maintenance of Transmission Mains - Labor         |
|         |             |      |             |              | 8630 Maintenance of Transmission Mains                 |
|         |             |      |             |              | 8700 Operations Supervision & Engineering              |
|         |             |      |             |              | 8700 Operation Supervision & Engineering               |
|         |             |      |             |              | 8700 Operations Supervision & Engineering-Labor        |
|         |             |      |             |              | 8700 Operation - Engineering                           |
|         |             |      |             |              | 8700 Operation supervision and engineering             |
|         |             |      |             |              | 8700 Operation supervision and engineering-Labour      |
|         |             |      |             |              | 8710 Oper-Dist-Load Dispatching - Labour               |
|         |             |      |             |              | 8710 Oper-Dist-Load Dispatching - Labor                |
|         |             |      |             |              | 8710 Oper-Dist-Load Dispatching                        |
|         |             |      |             |              | 8710 Oper Dist Load Dispatching                        |
|         |             |      |             |              | 8710 Oper-Dist-Load Dispatching - Dont use             |
|         |             |      |             |              | 8740 Mains & Service Labor                             |
|         |             |      |             |              | 8740 Mains & Service Expenses-Labor                    |
|         |             |      |             |              | 8740 Mains & Service Expenses                          |
|         |             |      |             |              | 8740 Maint of Other Eqt Labor                          |
|         |             |      |             |              | 8740 Mains & Services - Labor                          |
|         |             |      |             |              | 8740 Mains & services - Labor                          |
|         |             |      |             |              | 8740 Mains & Services Exp                              |
|         |             |      |             |              | 8740 Mains & Services Expense                          |
|         |             |      |             |              | 8740 Mains & services expenses                         |
|         |             |      |             |              | 8740 Mains & Services Labor                            |
|         |             |      |             |              | 8750 Distribution Measuring Labor                      |
|         |             |      |             |              | 8750 Measuring and Regulating Station Expenses - labor |
|         |             |      |             |              | 8760 Oper Stat Exp Industrial Labor                    |
|         |             |      |             |              | 8760 Oper-Stat Exp-Industrial                          |
|         |             |      |             |              | 8760 Oper-Stat Exp-Industrial - Labour                 |
|         |             |      |             |              | 8780 Meter & house regulator - Labor                   |
|         |             |      |             |              | 8780 Meter & House Regulator Labor                     |
|         |             |      |             |              | 8780 Meter & House Regulator Expenses                  |
|         |             |      |             |              | 8780 Meter & House Regulator Expenses                  |
|         |             |      |             |              | 8790 Customer installations expenses - Labor           |
|         |             |      |             |              | 8790 Customer Installations Expense Labor              |
|         |             |      |             |              | 8790 Customer Installations - Labor                    |
|         |             |      |             |              | 8790 Customer Installation expense                     |
|         |             |      |             |              | 8790 Customer Installations Expense                    |
|         |             |      |             |              | 8790 Customer installations expenses                   |
|         |             |      |             |              | 8800 Other expenses - Labor                            |
|         |             |      |             |              | 8800 Other Expenses Labor                              |
|         |             |      |             |              | 8800 Other Expenses                                    |
|         |             |      |             |              | 8810 Rent                                              |
|         |             |      |             |              | 8810 Distributions Rents                               |
|         |             |      |             |              | 8810 Distribution-Rents-Expense                        |

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 | XX           | Description                                             |
|         |             |      |             |              | 8810 Distribution-Rents-Labour                          |
|         |             |      |             |              | 8830 Maint of Transmission Mains                        |
|         |             |      |             |              | 8850 Maint Supervision & Engineering Labor              |
|         |             |      |             |              | 8850 Maint supervision and engineering - Labor          |
|         |             |      |             |              | 8860 Maint of structures & improvements - Labor         |
|         |             |      |             |              | 8860 Maint of Structures & Improvements Labor           |
|         |             |      |             |              | 8860 Maint of Structures & Improvements                 |
|         |             |      |             |              | 8870 Maint of Mains Labor                               |
|         |             |      |             |              | 8870 Maint of Mains                                     |
|         |             |      |             |              | 8870 Maint of Mains-Exp                                 |
|         |             |      |             |              | 8870 Maint of mains - Labor                             |
|         |             |      |             |              | 8870 Maint of Mains-Labor                               |
|         |             |      |             |              | 8870 Main of Mains Expense                              |
|         |             |      |             |              | 8890 Maint of meas & reg stn eqt-Gen Labor              |
|         |             |      |             |              | 8890 Maint of Meas & Reg Stn Eqt Labor                  |
|         |             |      |             |              | 8890 Maint of Meas & Reg stn - Gen exp                  |
|         |             |      |             |              | 8890 Maint of meas & reg stn eqt-Gen exp                |
|         |             |      |             |              | 8920 Maint of Services Expense                          |
|         |             |      |             |              | 8920 Maint of services - Labor                          |
|         |             |      |             |              | 8920 Maint of Services Labor                            |
|         |             |      |             |              | 8920 Maint of Services Exp Labor                        |
|         |             |      |             |              | 8920 Maint of Services Exp                              |
|         |             |      |             |              | 8920 Maint of Services                                  |
|         |             |      |             |              | 8930 Maint of Meters & House Regulators                 |
|         |             |      |             |              | 8930 Maint of meters & house regulators - Labor         |
|         |             |      |             |              | 8930 Maint of Meters & House Regulators Labor           |
|         |             |      |             |              | 8930 Maint of meters & house regulators exp             |
|         |             |      |             |              | 8940 Maint of other equip - labor                       |
|         |             |      |             |              | 8940 Maint of other equip - expenses                    |
|         |             |      |             |              | 8940 Maint of other eqt exp                             |
|         |             |      |             |              | 8940 Maint of other eqt - Labor                         |
|         |             |      |             |              | 8940 Maint of Other Eqt Labor                           |
|         |             |      |             |              | 8940 Maint of Other Equip                               |
|         |             |      |             |              | 8940 Maint of other Equip Exp                           |
|         |             |      |             |              | 9010 Supervision                                        |
|         |             |      |             |              | 9010 Customer Care Supervision Expenses                 |
|         |             |      |             |              | 9020 Meter reading expenses - labor                     |
|         |             |      |             |              | 9020 Meter Reading - Labor                              |
|         |             |      |             |              | 9020 Meter reading expenses                             |
|         |             |      |             |              | 9020 Meter Reading Expenses Labor                       |
|         |             |      |             |              | 9030 Customer records and collection expenses           |
|         |             |      |             |              | 9030 Customer Records & Collections Expenses            |
|         |             |      |             |              | 9030 Customer records and collection expenses - labor   |
|         |             |      |             |              | 9030 Customer Records & Collections Expense             |
|         |             |      |             |              | 9030 Customer records & collection expenses             |
|         |             |      |             |              | 9030 Customer Records & Collections Expenses Labor      |
|         |             |      |             |              | 9030 Customer Records & Collections Expenses - Labor    |
|         |             |      |             |              | 9030 Customer Records & Collection Labor                |
|         |             |      |             |              | 9030 Customer records & collection expenses - labor     |
|         |             |      |             |              | 9040 Uncollectible accounts                             |
|         |             |      |             |              | 9041 Bad Debt Expense - Commodity                       |
|         |             |      |             |              | 9050 Miscellaneous customer accounts expenses           |
|         |             |      |             |              | 9050 Misc customer accounts expenses                    |
|         |             |      |             |              | 9070 Supervision Expenses                               |
|         |             |      |             |              | 9070 Supervision - labor                                |
|         |             |      |             |              | 9080 Customer assistance expenses - labor               |
|         |             |      |             |              | 9080 Customer assistance expenses                       |
|         |             |      |             |              | 9090 Informational & instructional adv expenses         |
|         |             |      |             |              | 9090 Informational & instructional advertising expenses |
|         |             |      |             |              | 9090 Informational & Instructional Advertising Expense  |
|         |             |      |             |              | 9090 Info & Insr Advertising - Labor                    |
|         |             |      |             |              | 9090 Info & Insr Advertising Expense                    |
|         |             |      |             |              | 9090 Information & Instructional Advertising Expenses   |
|         |             |      |             |              | 9100 Misc customer service & informational expenses     |
|         |             |      |             |              | 9100 Misc customer service and informational expenses   |
|         |             |      |             |              | 9100 Misc Customer Service & Information Expenses       |
|         |             |      |             |              | 9100 Misc Customer Service & Info Exp Labor             |
|         |             |      |             |              | 9100 Misc customer service and info exp-labor           |
|         |             |      |             |              | 9110 Sales Expense-Supervision                          |

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 | XX           | Description                                           |
|         |             |      |             |              | 9120 Demonstrating and selling expenses (Major only)  |
|         |             |      |             |              | 9120 Demonstrating & Selling Exp                      |
|         |             |      |             |              | 9120 Demonstrating and selling exp-Labor              |
|         |             |      |             |              | 9120 Demonstrating & Selling Exp Labor                |
|         |             |      |             |              | 9120 Demonstrating & Selling Expense                  |
|         |             |      |             |              | 9120 Demonstrating & Selling Exp                      |
|         |             |      |             |              | 9120 Demonstrating & selling exp (Major only)-Labor   |
|         |             |      |             |              | 9120 Demonstrating & Selling Exp Labor                |
|         |             |      |             |              | 9130 Advertising Expenses - Labor                     |
|         |             |      |             |              | 9130 Advertising Expenses                             |
|         |             |      |             |              | 9130 Advertising expenses (Major only)-Labour         |
|         |             |      |             |              | 9130 Advertising expenses (Major only)                |
|         |             |      |             |              | 9160 Misc sales expenses (Major only)-Labor           |
|         |             |      |             |              | 9160 Misc Sales Expenses                              |
|         |             |      |             |              | 9160 Misc Sales Expenses - Labor                      |
|         |             |      |             |              | 9160 Miscellaneous sales expenses (Major only)        |
|         |             |      |             |              | 9200 A&G salaries - Legal                             |
|         |             |      |             |              | 9200 A&G salaries - Operations                        |
|         |             |      |             |              | 9200 Admin and General Salaries                       |
|         |             |      |             |              | 9200 A&G salaries - HR                                |
|         |             |      |             |              | 9200 L&D Salaries                                     |
|         |             |      |             |              | 9200 A&G salaries - Regulatory                        |
|         |             |      |             |              | 9200 A&G salaries                                     |
|         |             |      |             |              | 9200 A&G salaries - Energy Procurement                |
|         |             |      |             |              | 9200 A&G salaries - IT                                |
|         |             |      |             |              | 9200 A&G Salaries - Energy Procurement                |
|         |             |      |             |              | 9200 A&G salaries - Executive                         |
|         |             |      |             |              | 9200 A&G Salaries - Purchasing                        |
|         |             |      |             |              | 9200 A&G salaries - OPS                               |
|         |             |      |             |              | 9200 A&G Salaries - Procurement/Supply Chain          |
|         |             |      |             |              | 9200 Admin Labor                                      |
|         |             |      |             |              | 9200 A&G salaries - Environmental/Health& Safety      |
|         |             |      |             |              | 9200 A&G Salaries - Environmental/Health& Safety      |
|         |             |      |             |              | 9200 Admin & General Salaries                         |
|         |             |      |             |              | 9200 A&G salaries - Finance and Admin                 |
|         |             |      |             |              | 9200 LTIP Expense                                     |
|         |             |      |             |              | 9201 A&G Salaries - Customer Service LU Headoffice    |
|         |             |      |             |              | 9201 A&G Salaries - EHS&S LU Headoffice               |
|         |             |      |             |              | 9201 A&G Salaries - Fin & Adm LU Headoffice           |
|         |             |      |             |              | 9201 A&G Salaries - Regulatory LU Headoffice          |
|         |             |      |             |              | 9201 A&G Salaries - IT LU Headoffice                  |
|         |             |      |             |              | 9201 A&G Salaries LUC Energy procurement              |
|         |             |      |             |              | 9201 A&G Salaries-LUC Strategic plan lab alloc        |
|         |             |      |             |              | 9201 A&G Salaries - Operations LU Headoffice          |
|         |             |      |             |              | 9201 A&G Salaries - HR LU Headoffice                  |
|         |             |      |             |              | 9202 A&G Salaries - Executive APUC Headoffice         |
|         |             |      |             |              | 9204 A&G Salaries-Investor Relations LABS Head Office |
|         |             |      |             |              | 9204 A&G Salaries - Purchasing LABS Headoffice        |
|         |             |      |             |              | 9204 A&G Salaries - Treasury LABS Headoffice          |
|         |             |      |             |              | 9204 A&G Salaries - Internal Audit LABS Headoffice    |
|         |             |      |             |              | 9204 A&G Salaries - Executive LABS Headoffice         |
|         |             |      |             |              | 9204 A&G Salaries-HR LABS Head Office                 |
|         |             |      |             |              | 9204 A&G Salaries - Payroll&HRIS LABS Headoffice      |
|         |             |      |             |              | 9204 LABS CAN LEGAL LABOR                             |
|         |             |      |             |              | 9204 A&G Salaries-IT LABS Head Office                 |
|         |             |      |             |              | 9204 A&G Salaries - Training&DevLABS Headoffice       |
|         |             |      |             |              | 9204 LABS CAN ERM LABOR                               |
|         |             |      |             |              | 9204 A&G Salaries-Fin & Admin LABS Head Office        |
|         |             |      |             |              | 9204 A&G Salaries - Comm LABS Head office             |
|         |             |      |             |              | 9204 A&G Salaries - Transition LABS Headoffice        |
|         |             |      |             |              | 9204 EHSS LABS Labor Corp. Account                    |
|         |             |      |             |              | 9205 A&G Salaries-LABS Compliance                     |
|         |             |      |             |              | 9205 LABS Corporate Service Labour allocation         |
|         |             |      |             |              | 9205 LABS CAN CORP IT LABOR                           |
|         |             |      |             |              | 9206 LABS US L&D Labor Allocation                     |
|         |             |      |             |              | 9206 LABS US Bus lab alloc-Total Rewards              |
|         |             |      |             |              | 9206 LABS US Bus lab alloc-Corp IT                    |
|         |             |      |             |              | 9206 LABS US Bus lab alloc-Bus IT                     |
|         |             |      |             |              | 9206 LABS US Bus lab alloc-EHSS                       |

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                                  |
|         |             |          |             |      |             |       |             |              |             | 9207     | LABS US Corp lab alloc-Internal Audit        |
|         |             |          |             |      |             |       |             |              |             | 9207     | Operation Supervision & Engineering- Labor   |
|         |             |          |             |      |             |       |             |              |             | 9207     | LABS US Corp lab alloc-Compliance            |
|         |             |          |             |      |             |       |             |              |             | 9207     | LABS US Corp lab alloc-Finance               |
|         |             |          |             |      |             |       |             |              |             | 9207     | LABS US Corp lab alloc-Legal                 |
|         |             |          |             |      |             |       |             |              |             | 9207     | Demonstrating & Selling Labor                |
|         |             |          |             |      |             |       |             |              |             | 9207     | LABS US Corp lab alloc-FP&A                  |
|         |             |          |             |      |             |       |             |              |             | 9208     | LU Corp US Energy Procurement labor          |
|         |             |          |             |      |             |       |             |              |             | 9208     | LU Corp US Operations labor                  |
|         |             |          |             |      |             |       |             |              |             | 9208     | LU Corp US Governance labor                  |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - Customer Service         |
|         |             |          |             |      |             |       |             |              |             | 9209     | LU Region labor                              |
|         |             |          |             |      |             |       |             |              |             | 9209     | Regional Labor                               |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - Legal                    |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - Energy Procurement       |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - Finance                  |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - HR                       |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor -Energy Procurement        |
|         |             |          |             |      |             |       |             |              |             | 9209     | East Region Labor - EHS                      |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies Strategic Plan               |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Customer service             |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Regulatory                   |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Finance and Admin            |
|         |             |          |             |      |             |       |             |              |             | 9210     | L&D Office Supplies & Exp                    |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies & Expenses                   |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies - Executive                  |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Procurement/Supply Chain     |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Operations                   |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Energy Procurement           |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-IT                           |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office supplies and expenses                 |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Legal                        |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies                              |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies & Exp                        |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-HR                           |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Environmental/Health& Safety |
|         |             |          |             |      |             |       |             |              |             | 9210     | Gain/Loss Foreign Exchange                   |
|         |             |          |             |      |             |       |             |              |             | 9210     | Office Supplies-Purchasing                   |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-HR                                    |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-Customer Service                      |
|         |             |          |             |      |             |       |             |              |             | 9211     | Regional Travel                              |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-IT                                    |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-Regulatory                            |
|         |             |          |             |      |             |       |             |              |             | 9211     | A&G Srv Co Deprec Exp PAM                    |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel - Procurement                         |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-Finance                               |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-EHSS                                  |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel - FPA                                 |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel - Energy Procurement                  |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel LABS Training&Development             |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel-Operations                            |
|         |             |          |             |      |             |       |             |              |             | 9211     | Service Co Dep Exp PAM                       |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel - Internal Audit                      |
|         |             |          |             |      |             |       |             |              |             | 9211     | Travel                                       |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - HR                               |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Executive/ Business Development  |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Regulatory                       |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - EHSS                             |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Legal                            |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities-IT                                 |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities                                    |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities-HR                                 |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities-EHSS                               |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - IT                               |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities-Finance                            |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Finance                          |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Energy Procurement               |
|         |             |          |             |      |             |       |             |              |             | 9212     | Utilities - Procurement                      |
|         |             |          |             |      |             |       |             |              |             | 9212     | A&G Srv Co Amort Ltd Elec Plnt               |

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 | XX           | Description                                          |
|         |             |      |             |              | 9212 Utilities - Keene                               |
|         |             |      |             |              | 9212 Service Co Amort Ltd ELEc Plnt                  |
|         |             |      |             |              | 9212 Utilities-Regulatory                            |
|         |             |      |             |              | 9213 Communication-IT                                |
|         |             |      |             |              | 9213 Service Co Dep Exp LAB                          |
|         |             |      |             |              | 9213 Communication Expense                           |
|         |             |      |             |              | 9213 Communications - IT                             |
|         |             |      |             |              | 9213 Communication-Operations                        |
|         |             |      |             |              | 9213 L&D Communications                              |
|         |             |      |             |              | 9213 Communications                                  |
|         |             |      |             |              | 9213 Communication                                   |
|         |             |      |             |              | 9213 A&G Srv Co Deprec Exp LAB                       |
|         |             |      |             |              | 9214 Dues & Membership Fees                          |
|         |             |      |             |              | 9214 L&D Dues & Memberships                          |
|         |             |      |             |              | 9214 A&G Srv Co AFUDC Credit                         |
|         |             |      |             |              | 9214 Service Co AFUDC Credit                         |
|         |             |      |             |              | 9214 Dues & Memberships                              |
|         |             |      |             |              | 9215 Office Supplies & exp - Purchasing LU HO        |
|         |             |      |             |              | 9215 Office supplies & exp Operations LU Headoffice  |
|         |             |      |             |              | 9215 Office Supplies & Exp - Customer Svc. LU OH     |
|         |             |      |             |              | 9215 Office Supplies & exp - Payroll&HRIS LU HO      |
|         |             |      |             |              | 9215 Office Supplies & Exp - Executive LU HO - - - - |
|         |             |      |             |              | 9215 Office & Supplies & Expense - Executive LU HO   |
|         |             |      |             |              | 9215 Training                                        |
|         |             |      |             |              | 9215 Training-Engineering                            |
|         |             |      |             |              | 9215 Office Supplies & exp - Transition LU HO        |
|         |             |      |             |              | 9215 Office Supplies & Exp - Internal Audit LU HO    |
|         |             |      |             |              | 9215 Office Supplies & Expense EHSS LU Head Office   |
|         |             |      |             |              | 9215 Office supplies & exp HR LU Headoffice          |
|         |             |      |             |              | 9215 Office Supplies & exp - Transition LU HO        |
|         |             |      |             |              | 9215 L&D Training                                    |
|         |             |      |             |              | 9215 Office Supplies & Exp LUC Strategic plan        |
|         |             |      |             |              | 9215 Office supplies & exp Fin & Adm LU Headoffice   |
|         |             |      |             |              | 9215 Office supplies & exp Regulatory LU Headoffice  |
|         |             |      |             |              | 9215 Office Supplies & Exp. - Customer Svc. LU OH    |
|         |             |      |             |              | 9215 Office supplies & exp OPS Gas HO                |
|         |             |      |             |              | 9215 Office supplies & exp IT LU Headoffice          |
|         |             |      |             |              | 9215 Office Supplies & exp - Executive LU HO         |
|         |             |      |             |              | 9215 Office Supplies & exp - Payroll&HRIS LU HO      |
|         |             |      |             |              | 9216 Meals & Entertain. EHSS LU Head Office          |
|         |             |      |             |              | 9216 Meals & Entertainment                           |
|         |             |      |             |              | 9216 Meals & Entertainment - Executive LU HO         |
|         |             |      |             |              | 9216 Meals & Entertain Regulatory LU HO              |
|         |             |      |             |              | 9216 Meals & Entertainment - Customer Svc.LU OH      |
|         |             |      |             |              | 9216 Postage                                         |
|         |             |      |             |              | 9216 Postage Strategic plan                          |
|         |             |      |             |              | 9216 Meals & Entertain Operations LU HO              |
|         |             |      |             |              | 9216 Meal&Entertain - Audit LU HO                    |
|         |             |      |             |              | 9216 Meals & Entertain - FPA                         |
|         |             |      |             |              | 9216 Meals & Entertain IT LU HO                      |
|         |             |      |             |              | 9216 Meals & Entertainment - Customer Svc. LU OH     |
|         |             |      |             |              | 9216 Meals& Entertain - Internal Audit LU HO         |
|         |             |      |             |              | 9216 Meals & Entertain. - Executive LU HO            |
|         |             |      |             |              | 9216 Meals & Entertain LABS Training&Development     |
|         |             |      |             |              | 9216 Meals                                           |
|         |             |      |             |              | 9216 Meals & Entertain Fin & Adm LU HO               |
|         |             |      |             |              | 9217 Office supplies & exp Executive APUC Headoffice |
|         |             |      |             |              | 9220 Admin exp transferred-CR                        |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Purchasing  |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Sales       |
|         |             |      |             |              | 9220 Admin Labor Exp Transferred                     |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit HR                   |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Purchasing           |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Exec        |
|         |             |      |             |              | 9220 Admin Expense Transferred                       |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Engineering          |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Oper                 |
|         |             |      |             |              | 9220 Admin Exp Transferred - Credit                  |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Finance              |

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 | XX           | Description                                            |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit EE            |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit HR            |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Regulatory             |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Engineering   |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit IT            |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit EH&S                   |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Customer Care          |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit               |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Oper          |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit               |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Customer Care |
|         |             |      |             |              | 9220 Admin Credit                                      |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit BD                     |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit BD            |
|         |             |      |             |              | 9220 Admin Exp Transferred Credit- L&D                 |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit EE                     |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Sales                  |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit IT                     |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Exec                   |
|         |             |      |             |              | 9220 Admin Exp Transferred - CR                        |
|         |             |      |             |              | 9220 Admin Exp Tran CR - Credit Legal                  |
|         |             |      |             |              | 9220 Admin Expenses Transferred - Credit Finance       |
|         |             |      |             |              | 9221 LU Labor Alloc Capitalized                        |
|         |             |      |             |              | 9222 LU Admin Alloc Capitalized                        |
|         |             |      |             |              | 9223 APUC Labour Alloc Capitalized                     |
|         |             |      |             |              | 9223 APUC Admin Alloc Capitalized                      |
|         |             |      |             |              | 9224 LABS Labour Captil                                |
|         |             |      |             |              | 9224 LABS Admin Alloc Capitalized                      |
|         |             |      |             |              | 9225 LABS Corp. Service Labor Alloc Capitalized        |
|         |             |      |             |              | 9225 LABS Corp. Service admin Alloc Capitalized        |
|         |             |      |             |              | 9226 LABS US Bus admin capitalized                     |
|         |             |      |             |              | 9226 LABS US Bus labor capitalized                     |
|         |             |      |             |              | 9227 LABS US Corp admin capitalized                    |
|         |             |      |             |              | 9227 LABS US Corp labor capitalized                    |
|         |             |      |             |              | 9228 LU Corp US Admin capitalized                      |
|         |             |      |             |              | 9228 LU Corp US Lab capitalized                        |
|         |             |      |             |              | 9229 LU Region Admin capitalized                       |
|         |             |      |             |              | 9229 LU Region Lab capitalized                         |
|         |             |      |             |              | 9230 Outsided services-Purchasing                      |
|         |             |      |             |              | 9230 Outsided services-Energy Procurement              |
|         |             |      |             |              | 9230 Outsided services-Finance and Admin               |
|         |             |      |             |              | 9230 Outside Services                                  |
|         |             |      |             |              | 9230 Outsided services employed - other                |
|         |             |      |             |              | 9230 Outside services employed - other                 |
|         |             |      |             |              | 9230 Outsided services-HR                              |
|         |             |      |             |              | 9230 Outside Services - Transition-                    |
|         |             |      |             |              | 9230 Outside Services - Internal Audit                 |
|         |             |      |             |              | 9230 Outsided services-Customer service                |
|         |             |      |             |              | 9230 Outsided services-Legal                           |
|         |             |      |             |              | 9230 Outsided services-Procurement/Supply Chain        |
|         |             |      |             |              | 9230 Outsided services employed                        |
|         |             |      |             |              | 9230 Outside Services - Transition                     |
|         |             |      |             |              | 9230 Outsided services-IT                              |
|         |             |      |             |              | 9230 Outsided services-Environmental/Health& Safety    |
|         |             |      |             |              | 9230 Legal Expense                                     |
|         |             |      |             |              | 9230 Legal Expense - Operations                        |
|         |             |      |             |              | 9230 Outsided services-Regulatory                      |
|         |             |      |             |              | 9230 Outsided services-Operations                      |
|         |             |      |             |              | 9230 L&D Outside Services                              |
|         |             |      |             |              | 9231 Outside services LU HO Allocations                |
|         |             |      |             |              | 9232 Outside Services - APUC HO Allocations            |
|         |             |      |             |              | 9232 Outside services APUC HO Allocations              |
|         |             |      |             |              | 9233 Outside Services - APUC Labour Allocations        |
|         |             |      |             |              | 9234 LABS Labour Allocations                           |
|         |             |      |             |              | 9234 LABS NonLabour Allocations                        |
|         |             |      |             |              | 9235 LABS Corporate Service non-labour allocation      |
|         |             |      |             |              | 9236 LABS US Bus admin alloc                           |
|         |             |      |             |              | 9236 LABS US adm alloc-Total Rewards                   |
|         |             |      |             |              | 9237 LABS US Corp Admin Allocations                    |

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 | XX           | Description                                             |
|         |             |      |             |              | 9237 LABS US Corp admin alloc                           |
|         |             |      |             |              | 9238 LU Corp US Admin alloc                             |
|         |             |      |             |              | 9238 LU Corp US Admin Allocations                       |
|         |             |      |             |              | 9239 East Region Outside Services - EHS                 |
|         |             |      |             |              | 9239 East Region Outside Services - Legal               |
|         |             |      |             |              | 9239 LU Region Admin alloc                              |
|         |             |      |             |              | 9239 East Region Outside Services - Customer Service    |
|         |             |      |             |              | 9239 East Region Outside Services - Energy Procurement  |
|         |             |      |             |              | 9239 East Region Outside Services - Finance             |
|         |             |      |             |              | 9239 East Region Outside Services - HR                  |
|         |             |      |             |              | 9240 Property Insurance                                 |
|         |             |      |             |              | 9240 Insurance                                          |
|         |             |      |             |              | 9250 Injuries and damages                               |
|         |             |      |             |              | 9250 Injury and damages                                 |
|         |             |      |             |              | 9250 Injuries & Damages                                 |
|         |             |      |             |              | 9260 401K Plan Expenses                                 |
|         |             |      |             |              | 9260 Employee pensions and benefits - 401k              |
|         |             |      |             |              | 9260 Group Benefits                                     |
|         |             |      |             |              | 9260 Workers' Compensation                              |
|         |             |      |             |              | 9260 Workers Comp                                       |
|         |             |      |             |              | 9260 Workers Compensation                               |
|         |             |      |             |              | 9260 Employee Pension & Benefits - 401K                 |
|         |             |      |             |              | 9261 Payroll Taxes                                      |
|         |             |      |             |              | 9261 Non-service pension costs                          |
|         |             |      |             |              | 9261 Health Services                                    |
|         |             |      |             |              | 9261 Cash Balance Pension                               |
|         |             |      |             |              | 9261 Health Svc                                         |
|         |             |      |             |              | 9262 FAS 106 Retiree Health Care                        |
|         |             |      |             |              | 9262 ESPP Expense                                       |
|         |             |      |             |              | 9262 FAS 106 (Retiree Health Care)                      |
|         |             |      |             |              | 9262 FAS 106 ( Retiree Health Care)                     |
|         |             |      |             |              | 9262 Non-service OPEB costs                             |
|         |             |      |             |              | 9263 Retiree Life Insurance                             |
|         |             |      |             |              | 9263 Opt-Out Expense                                    |
|         |             |      |             |              | 9263 Opt Out Credit                                     |
|         |             |      |             |              | 9263 Opt-Out Credit                                     |
|         |             |      |             |              | 9265 FAS 112 (Post-Employment Benefits)                 |
|         |             |      |             |              | 9266 Health Care                                        |
|         |             |      |             |              | 9266 Car Allowance                                      |
|         |             |      |             |              | 9267 Dental                                             |
|         |             |      |             |              | 9267 Pension                                            |
|         |             |      |             |              | 9268 Group Life                                         |
|         |             |      |             |              | 9268 Pension Plan Expenses                              |
|         |             |      |             |              | 9269 401K Match                                         |
|         |             |      |             |              | 9270 Franchise Requirements                             |
|         |             |      |             |              | 9280 Regulatory commission expenses                     |
|         |             |      |             |              | 9280 Regulatory Comm Exp Strat Plan                     |
|         |             |      |             |              | 9280 Regulatory Commission Expense                      |
|         |             |      |             |              | 9301 General advertising expenses                       |
|         |             |      |             |              | 9302 Miscellaneous general expenses                     |
|         |             |      |             |              | 9302 Misc. General Expenses                             |
|         |             |      |             |              | 9302 Misc General Expenses                              |
|         |             |      |             |              | 9302 Miscellaneous general expenses - Acquisition Costs |
|         |             |      |             |              | 9303 Misc gen exp-R&D                                   |
|         |             |      |             |              | 9303 Research & Development                             |
|         |             |      |             |              | 9310 Rental Expense - Intercompany                      |
|         |             |      |             |              | 9310 Rents                                              |
|         |             |      |             |              | 9310 Rent Expense                                       |
|         |             |      |             |              | 9311 Airplane Rent Expense-Elim                         |
|         |             |      |             |              | 9312 NE Share CSS Costs-Elim                            |
|         |             |      |             |              | 9320 Maintenance of general plant-Elec                  |
|         |             |      |             |              | 9320 Maint of General Plant                             |
|         |             |      |             |              | 9320 Maintenance of general plant-Gas                   |
|         |             |      |             |              | 9350 Maintenance of general plant                       |
|         |             |      |             |              | 9999 Suspense Account                                   |
|         |             |      |             |              | 9999 Suspense                                           |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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>

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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:

Membership fees, dues, lobbying expenses or donations of \$5,000 or more booked above the line during the test year are listed below.

**Dues and Membership  
1604.1 (a)(11)**

| Type of Expense     | Vendor                               | Amount            | Account Charged          |
|---------------------|--------------------------------------|-------------------|--------------------------|
| Dues and Membership | Bossanova Systems, Inc. dba iRestore | \$ 33,507.00      | 8840-2-9854-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 21,105.78      | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | American Gas Association             | \$ 7,035.25       | 8840-2-9860-69-5131-9214 |
| Dues and Membership | Liberty Utilities Canada Corp.       | \$ 6,647.42       | 8840-2-9810-69-5131-9214 |
|                     |                                      |                   |                          |
|                     | <b>Total</b>                         | <b>124,577.45</b> |                          |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 from Docket No. DG 17-048 for the most recent depreciation study.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 Docket No. 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.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 2019

| Name                                                       | Title              | Begin Date | End Date   | Base Salary  | Bonus        | Incentive Award | Total Direct Compensation | Total % allocated to ENNG | Total \$ allocated to ENNG |
|------------------------------------------------------------|--------------------|------------|------------|--------------|--------------|-----------------|---------------------------|---------------------------|----------------------------|
| Ian Robertson (1)                                          | Director, Class I  | 1/1/2019   | 12/31/2019 | \$ 707,159   | \$ 838,846   | \$ 673,052      | \$ 1,380,211              | 8.86%                     | \$ 122,287                 |
| David Pasieka                                              | Director, Class I  | 1/1/2019   | 2/1/2019   |              |              |                 |                           | 8.86%                     |                            |
| Johnny Johnston                                            | Director, Class I  | 2/1/2019   | 12/31/2019 |              |              |                 |                           | 8.86%                     |                            |
|                                                            |                    |            |            | \$ 1,046,603 | \$ 838,846   | \$ 673,052      | \$ 1,719,655              |                           | \$ 152,361                 |
| Lori C. Auten                                              | Director, Class II | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 11.03%                    |                            |
| Charles F. Bass                                            | Director, Class II | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 11.03%                    |                            |
| W. Robert Keating                                          | Director, Class II | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 11.03%                    |                            |
|                                                            |                    |            |            | \$ 31,000    | \$ -         | \$ -            | \$ 31,000                 |                           | \$ 3,419                   |
| Susan Fleck                                                | President          | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 70.00%                    |                            |
| James Sweeney                                              | Secretary          | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 11.03%                    |                            |
|                                                            | Treasurer          | 1/1/2019   | 12/31/2019 |              |              |                 |                           | 11.03%                    |                            |
|                                                            |                    |            |            | \$ 746,618   | \$ 296,902   | \$ 59,017       | \$ 805,635                |                           | \$ 231,703                 |
| Officers and Directors January 1, 2019 - December 31, 2019 |                    |            |            | \$ 1,824,221 | \$ 1,135,748 | \$ 732,069      | \$ 2,556,290              |                           | \$ 387,484                 |

Officers and Directors, Calendar Year 2018

| Name                                                       | Title              | Begin Date | End Date   | Base Salary  | Bonus      | Incentive Award | Total Direct Compensation | Total % allocated to ENNG | Total \$ allocated to ENNG |
|------------------------------------------------------------|--------------------|------------|------------|--------------|------------|-----------------|---------------------------|---------------------------|----------------------------|
| Ian Robertson (1)                                          | Director, Class I  | 1/1/2018   | 12/31/2018 | \$ 709,329   | \$ 600,901 | \$ 448,584      | \$ 1,310,230              | 8.29%                     | \$ 108,618                 |
| David Pasieka                                              | Director, Class I  | 1/1/2018   | 12/31/2018 |              |            |                 |                           | 8.29%                     |                            |
|                                                            |                    |            |            | \$ 1,046,839 | \$ 817,399 | \$ 527,282      | \$ 1,864,238              |                           | \$ 154,545                 |
| Lori C. Auten                                              | Director, Class II | 1/1/2018   | 12/31/2018 |              |            |                 |                           | 10.45%                    |                            |
| Charles F. Bass                                            | Director, Class II | 1/1/2018   | 12/31/2018 |              |            |                 |                           | 10.45%                    |                            |
| W. Robert Keating                                          | Director, Class II | 1/1/2018   | 12/31/2018 |              |            |                 |                           | 10.45%                    |                            |
|                                                            |                    |            |            | \$ 28,000    | \$ -       | \$ -            | \$ 28,000                 |                           | \$ 2,926                   |
| Susan Fleck                                                | President          | 1/1/2018   | 12/31/2018 |              |            |                 |                           | 70.00%                    |                            |
| Tisha Sanderson                                            | Secretary          | 1/1/2018   | 4/1/2018   |              |            |                 |                           | 70.00%                    |                            |
|                                                            | Treasurer          | 1/1/2018   | 4/1/2018   |              |            |                 |                           | 70.00%                    |                            |
| James Sweeney                                              | Secretary          | 4/1/2018   | 12/31/2018 |              |            |                 |                           | 10.45%                    |                            |
|                                                            | Treasurer          | 4/1/2018   | 12/31/2018 |              |            |                 |                           | 10.45%                    |                            |
|                                                            |                    |            |            | \$ 688,215   | \$ 165,565 | \$ 44,462       | \$ 876,010                |                           | \$ 309,571                 |
| Officers and Directors January 1, 2018 - December 31, 2018 |                    |            |            | \$ 1,763,054 | \$ 982,964 | \$ 571,744      | \$ 2,768,249              |                           | \$ 467,042                 |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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. Employees who are entitled to overtime are not eligible to participate in the Short Term Incentive Plan.

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 unless entitled to overtime) on a regular full time or regular part time basis on or before before 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.
- Payment will be made to retirees and the Estate of the deceased participants on a prorated basis.

For certainty, employees cease to be eligible Employees following resignation or termination of employment on the later of their last day of work and the end of the statutory notice period (if applicable). There will be no STIP accrued or paid in respect of any period of severance pay that is otherwise owed to an employee following termination of employment.

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 |
|-------------------------------------------|---------------------------|------------------------|------------------|
| <b>Balance Scorecard Achievement</b>      | 80%                       | 85%                    | 90%              |
| <b>Individual Performance Achievement</b> | 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. Stakeholders
3. Business Processes
4. People

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 to 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 pro-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. For certainty, employees cease to be Eligible Employees following resignation or termination of employment on the later of their last day of work and the end of the statutory notice period (if applicable). There will be no STIP accrued or paid in respect of any period of severance pay that is otherwise owed to an employee following termination of employment.

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 Vice-President, People and Culture, 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 (“SBP”) 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 to attract and retain talent
- To align the interest of our employees with the long term interests of the Company, shareholders and customers.

### **Purpose and Introduction**

The 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:

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

### **Eligibility**

All employees (grade levels S to J) and all overtime eligible employees (grades I to H) of the Company who are employed on a regular full time or regular part time basis before or on October 1 (inclusive of 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.
- Payment will be made to retirees and the Estate of the deceased participants on a prorated basis.

For certainty, employees cease to be Eligible Employees following resignation or termination of employment on the later of their last day of work and the end of the statutory notice period (if

applicable). There will be no SBP accrued or paid in respect of any period of severance pay that is otherwise owed to an employee following termination of employment.

### **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, which result in a **Blended Scorecard Performance**:

- Achievement of pre-determined Efficiency targets
- Achievement of pre-determined Stakeholder targets
- Achievement of pre-determined Business Processes targets
- Achievement of pre-determined People targets

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

### **Determining Individual Bonuses**

**Individual Award Percentage** 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:

- 1 – Not Achieved = 0% performance multiplier
- 2 – Partially Achieved = 25% - 75% performance multiplier
- 3 – Achieved = 75% - 100% performance multiplier
- 4 – Exceeds Achievement = 100% -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 earnings. 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. An Eligible Employee will not be considered to be Actively Employed following resignation or termination of employment beyond the later of his or her last day of work and the end of the statutory notice period (if applicable).

**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 “Partially Achieved” or above during the Plan Period. Exceptions to this condition are at the discretion and approval of the employee’s senior management team.

SBP 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.

### 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 Vice-President, People and Culture, 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.

**Performance and Restricted Share Unit Plan  
for Employees of Algonquin Power & Utilities Corp.  
and its Participating Affiliates**

Adopted with effect from January 1, 2011, as amended March 6, 2014 and June 8, 2017

## 1. PREAMBLE AND DEFINITIONS

### 1.1 Title and Conflict.

The Plan described in this document shall be called the “**Performance and Restricted 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 “**Account**” has the meaning set out in Section 5.1.

1.3.2 “**Affiliate**” means any corporation, partnership or other entity (i) in which the Corporation, directly or indirectly, has majority ownership interest or (ii) which the Corporation controls. For the purposes of this definition, the Corporation is deemed to “**control**” such corporation, partnership or other entity if the Corporation possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such corporation, partnership or other entity, whether through the ownership of voting securities, by contract or otherwise.

1.3.3 “**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.

- 1.3.4 **“Award Agreement”** means the written or electronic 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.
- 1.3.5 **“Award Date”** means the effective date of a grant of PSUs or RSUs, as applicable, to a Participant as stated in the applicable Award Agreement.
- 1.3.6 **“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.
- 1.3.7 **“Award RSUs”** means the number of RSUs awarded to a Participant as stated in the applicable Award Agreement.
- 1.3.8 **“Award Value”** means the value, in dollars, of an award made to a Participant and as stated in the applicable Award Agreement, which is provided under the Plan in the form of PSUs or RSUs, as the case may be.
- 1.3.9 **“Board”** means the Board of Directors of the Corporation.
- 1.3.10 **“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), other than a transaction in which holders of the voting shares of the Corporation, or of an Affiliate, as applicable, prior to such transaction continue to control more than fifty percent (50%) of the Corporation’s or Affiliate’s voting power through a new ownership structure on completion of the transaction and provided that, for greater certainty, a Change in Control shall not include any transaction to which the parties consist only of the Corporation and its Affiliates;

- (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.

- 1.3.11 **“Change in Control Price”** means the per Share consideration paid in conjunction with any transaction resulting in a Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash) or in the event a Change in Control is determined by the Board to arise in connection with an asset sale, the per Share consideration paid for the assets sold pursuant to such Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash), net of any transaction expenses incurred in connection with such Change in Control to the extent not otherwise reflected in the per Share consideration (or cash value of such consideration as the case may be), plus or minus the residual assets and liabilities of the Corporation, each as determined by the Board in good faith on a per Share basis
- 1.3.12 **“Committee”** means, in relation to Awards to Participants other than members of the Senior Management Committee, the Senior Management Committee and, in relation to Awards to any member of the Senior Management Committee, the Board or such committee of the Board which may be designated by the Board as the “Committee” with respect to such Awards.
- 1.3.13 **“Corporation”** means Algonquin Power & Utilities Corp. and any successor corporation, whether by amalgamation, merger or otherwise.
- 1.3.14 **“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.

- 1.3.15 **“Dividend Equivalent Units”** has the meaning set out in Section 5.2.
- 1.3.16 **“Insider”** has the meaning ascribed to this term for the purposes of the Stock Exchange rules relating to Securities-Based Compensation Arrangements.
- 1.3.17 **“Market Value”** at any date in respect of the Shares means, subject to Section 1.3.11, 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 five (5) 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.
- 1.3.18 **“Participant”** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs or RSUs under the Plan pursuant to an Award Agreement.
- 1.3.19 **“Performance Adjustment Factor”** means the performance adjustment factor (either upwards or downwards) calculated following the end of the Performance Period in accordance with the Award Agreement.
- 1.3.20 **“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.
- 1.3.21 **“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.

- 1.3.22 **“Period of Absence”** means, with respect to a Participant, 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.
- 1.3.23 **“Plan”** means this Performance and Restricted 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.
- 1.3.24 **“PSU Balance”** in respect of any particular date means the number of PSUs recorded in a Participant’s Account in respect of a particular Performance Period, which shall include the PSU Award plus all Dividend Equivalent Units in respect of such PSUs.
- 1.3.25 **“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 and which generally becomes Vested, if at all, subject to the attainment of certain Performance Criteria and satisfaction of such other conditions to Vesting, if any, as may be determined by the Committee.
- 1.3.26 **“RSU”** 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 and which generally becomes Vested, if at all, following a period of continuous employment of the Participant with the Corporation or an Affiliate.
- 1.3.27 **“RSU Balance”** in respect of any particular date means the number of RSUs recorded in a Participant’s Account in respect of a particular Vesting Period, which shall include the RSU Award plus all Dividend Equivalent Units in respect of such RSUs.
- 1.3.28 **“Securities-Based Compensation Arrangement”** means a stock option, stock option plan, employee stock purchase or ownership plan or any other compensation or incentive mechanism of the Corporation involving the issuance or potential issuance, from treasury, of Shares or other securities of the Corporation to employees, insiders or service providers, including a share purchase from treasury which is financially assisted by the Corporation by way of a loan, guarantee or otherwise.
- 1.3.29 **“Senior Management Committee”** means the Chief Executive Officer of the Corporation with the input of the Chief Financial Officer of the

Corporation and the President of the Corporation or, in relation to an Award to a Participant employed by a participating Affiliate, the President of such Affiliate, 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 in relation to Awards to Participants other than the members of the Senior Management Committee.

- 1.3.30 **“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.
- 1.3.31 **“Statutory Leave”** means, with respect to a Participant, 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.
- 1.3.32 **“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.
- 1.3.33 **“Stock Exchange Rules”** means the applicable rules of the Stock Exchange.
- 1.3.34 **“Successor Entity”** shall have the meaning set out in Section 7.8.1(iii).
- 1.3.35 **“Vested”** means the applicable conditions for payment or other settlement in relation to a whole number, or a percentage (which may be more or less than 100%) of the number of Award PSUs or Award RSUs determined by the Committee, (i) have been met; or (ii) have been waived or deemed to be met pursuant to the terms of the Plan or the applicable Award Agreement, and **“Vest”** or **“Vesting”** have a corresponding meaning
- 1.3.36 **“Vesting Date”** means, with respect to a PSU or RSU, the date on which the applicable conditions for payment or other settlement of such PSU or RSU are met, deemed to have been met or waived as contemplated in Section 1.3.35.

## 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 established the Plan effective January 1, 2011. The Plan was subsequently amended and restated effective March 6, 2014, and is further amended and restated as set forth herein effective June 8, 2017.
- 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, except as expressly required by applicable employment standards legislation, a period of notice, if any, or payment in lieu 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 AND RSU GRANTS AND PERFORMANCE PERIODS**

- 4.1 **Awards of PSUs and RSUs.** 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 and RSUs in respect of any award under an Award Agreement;
- 4.1.3 determine the Award Date for grants of PSUs and RSUs, 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 and RSUs 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 and RSUs in respect thereof, to any Participant, including, without limitation the following, (A) the number of PSUs and RSUs to be granted; (B) the Performance Period(s) applicable to PSUs; (C) the Performance Criteria applicable to PSUs and any other conditions to the Vesting of any PSUs and RSUs granted hereunder; (D) the conditions, if any, upon which Vesting of any PSUs or RSUs 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 or RSU shall be forfeited, cancelled or expire; (G) the consequences of a termination of employment with respect to a PSU or RSU; (H) the manner of settlement of Vested PSUs and Vested RSUs, including whether particular Vested PSUs or Vested RSUs will be settled in cash, Shares issued from treasury or Shares bought on the open market; and (I) whether and the terms upon which any Shares delivered upon settlement of a PSU or RSU 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 applicable to the Vesting of a PSU or other conditions applicable to the Vesting of a PSU or RSU have been satisfied or shall be waived or modified;
- 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 or RSU 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 and RSUs to be granted) for each award (subject, in the case of PSUs, 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 Participant 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 The RSUs granted to a Participant shall be determined by dividing the Award Value of an award to be provided to the Participant in the form of RSUs by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.4 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, or any grant of RSUs shall not entitle any Participant to an award of PSUs in respect of any other Performance Period or any future grant of RSUs; nor shall the Committee's decision with respect to the size or terms and conditions of an award require it to approve an award of the same or similar size or with the same or similar terms and conditions to any Participant at any other time. No Participant has any claim or right to receive an award or any PSUs or RSUs.
- 4.2.5 An Award Agreement shall set forth, among other things, the following: the Award Date of the award evidenced thereby; the number of PSUs or RSUs, as applicable, granted in respect of such award; the Performance Criteria applicable to PSUs and any other conditions to the Vesting of the PSUs or RSUs, as applicable; in the case of 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 a Participant including as a condition of the grant or Vesting of PSUs or RSUs.

- 4.3 **PSUs and RSUs.** Each whole PSU and RSU will give a Participant the right to receive either a Share 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 or RSUs that do not become Vested PSUs or RSUs, as the case may be, under Article 7.
- 4.4 **Clawback.** Notwithstanding anything in the Plan to the contrary, but subject to the terms of any Award Agreement or any written employment agreement between the Participant and the Corporation or any Affiliate, all PSUs and RSUs granted under the Plan, any Shares issued or payments made under the Plan and any gains realized upon settlement of a PSU or an RSU shall be subject to clawback or recoupment as permitted or mandated by Applicable Law or any policy as enacted, adopted or modified from time to time by the Corporation or an Affiliate.

## 5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

- 5.1 **Account.** An account ("**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 and/or Award RSUs granted pursuant to such Award Agreement. PSUs or RSUs 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 Account as of the date on which such PSUs or RSUs, as applicable, are forfeited or cancelled under the Plan or are paid out, as the case may be.
- 5.2 **Dividend Equivalent Units.** Whenever cash dividends are paid on the Shares during the period from the Award Date under the Award Agreement to the date of settlement of the PSUs or RSUs granted thereunder, additional PSUs or RSUs, as applicable, will be credited to the Participant's Account in accordance with this Section 5.2 ("**Dividend Equivalent Units**"). The number of such additional PSUs or RSUs to be credited to the Participant's 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 and RSUs recorded in the Participant's 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 Units shall be Vested to the same extent and paid at the same time as the PSUs or RSUs, as applicable, to which they relate and shall

be considered to be designated as payable in Shares or in cash as the related PSUs or RSUs in the Participant's 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 and RSUs 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 and RSUs in the Participant's Account or some other appropriate basis, all as determined by the Committee in its sole discretion.

## 6. FUNDING OF AWARDS BY SHARE PURCHASES OR ISSUANCES

- 6.1 **Maximum Number of Shares Issuable from Treasury.** The maximum number of Shares that are issuable under the Plan to pay awards under the Plan shall be an aggregate of 7,000,000 Shares.
- 6.2 **Purchases of Shares on Open Market.** Shares may be purchased to satisfy the settlement of Vested PSUs and Vested RSUs pursuant to the Plan by a trustee appointed by the Corporation for this purpose or by a broker designated by the Corporation who is independent of the Corporation in accordance with Stock Exchange Rules. Shares purchased pursuant to this Section 6.2 shall be purchased on the open market at prevailing market prices with amounts contributed by the Corporation or an Affiliate. The designation of a Trustee or broker may be changed from time to time.
- 6.3 **Issuances of Shares from Treasury.** Any issuances of Shares from treasury to pay awards as contemplated by Section 7.4 shall be issued at a price per Share equal to the Market Value on the date of issuance.
- 6.4 **Insider Participation Limit.** Awards under the Plan shall not be paid in Shares issued from treasury if, at the time of such issuance, such issuance could result, at any time, in:
- 6.4.1 the number of Shares reserved for issuance to Insiders under the Plan, together with Shares reserved for issuance to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares; or
  - 6.4.2 the issuance to Insiders, within a one year period, of a number of Shares under the Plan, together with Shares that may be issued to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares.

## 7. VESTING AND PAYMENT OF AWARDS

- 7.1 **Vesting of PSUs.** Upon the first day immediately following the end of the Performance Period, the PSUs 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 PSUs will vest. Except where the context requires otherwise, each PSU which vests pursuant to this Article 7 and each Dividend Equivalent Unit credited in respect of such PSUs after the end of the Performance Period 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 Units credited on or before the end of the Performance Period specified in the Award Agreement) 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 **Vesting of RSUs.** Upon the Vesting Date(s) specified in the applicable Award Agreement, the RSUs comprising a Participant's RSU Balance shall Vest in such proportion as is may be determined in accordance with such Award Agreement. Except where the context requires otherwise, each RSU which vests pursuant to Article 7 and each Dividend Equivalent Unit credited in respect of such RSU after its Vesting Date shall be referred to herein as a Vested RSU. RSUs which do not become Vested RSUs 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 RSUs. 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 7.3.
- 7.4 **Payment in Shares.** In the event that a Participant's Vested PSUs or Vested RSUs have been designated by the Committee for settlement in Shares, the Participant or his legal representative, as applicable, shall receive a number of Shares equal to the number of Vested PSUs or Vested RSUs, as the case may be, credited to the Participant's Account on the date fixed by the Committee for the delivery of the Shares in respect of such Vested PSUs or Vested RSUs (rounded

down to the nearest whole number of Shares). Subject to Section 10.10, in the event that such Vested PSUs or Vested RSUs have been designated by the Committee for settlement by way of issuance of Shares from treasury, such Shares shall be distributed to the Participant or his legal representative, as applicable, at such time or times as may be determined in accordance with such Award Agreement. Subject to Section 10.10, in the event that such Vested PSUs or Vested RSUs have been designated by the Committee for settlement by way of the delivery of Shares bought on the open market, such Shares shall be delivered no later than the earlier of (i) the date that is six (6) months following the last day of the Performance Period (or, in the event Vested RSUs are being settled in connection with the Participant's death, no later than six (6) months following the Participant's death); or (ii) December 31 of the third year following the year in which the Participant performed the services to which the Vested PSUs or Vested RSUs relate.

#### 7.5 **Payment in Cash.**

7.5.1 In the event that a Participant's Vested PSUs or Vested RSUs have not been designated by the Committee for settlement in Shares, the Participant or his legal representative, as applicable, shall receive a cash payment equal to: (i) in the case of PSUs, 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); and (ii) in the case of RSUs, the Market Value determined as of the Vesting Date of such RSUs multiplied by the number of Vested RSUs credited to his Account as of the Vesting Date (rounded down to the nearest whole number of RSUs). Subject to Section 10.10, the cash payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum no later than the earlier of (i) the date that is six (6) months following the last day of the Performance Period (or, in the event Vested RSUs are being settled in connection with the Participant's death, no later than six (6) months following the Participant's date of death); or (ii) December 31 of the third year following the year in which the Participant performed the services to which the Vested PSUs or Vested RSUs relate.

#### 7.6 **Death, Period of Absence.**

7.6.1 **Death.** Where the employment of a Participant terminates during a Performance Period in the case of PSUs or prior to a Vesting Date in the case of RSUs by reason of the Participant's death: (i) the PSUs credited to the Participant's 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 (ii) the RSUs credited to the Participant's Account as at December 31 of the year

immediately preceding the Participant's date of death shall Vest as of the Participant's date of death. The Participant shall be entitled to receive cash or Shares (or a combination thereof), as specified by the Committee, determined in accordance with Sections 7.4 or 7.5. 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.

- 7.6.2 **Period of Absence.** In the event of a Participant's Period of Absence during a Performance Period for PSUs or prior to a Vesting Date for RSUs and subject to this Section 7.6.2 and Section 7.6.4, PSUs and RSUs credited to the Participant's Account immediately prior to the commencement of such Period of Absence (and any related Dividend Equivalent PSUs and RSUs) shall continue to be eligible to become Vested 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 in respect of such Vested PSUs and Vested RSUs determined in accordance with Section 7.4 or 7.5, as applicable, except that the number of Vested PSUs and Vested RSUs used to calculate the value of the payment shall equal the number of Vested PSUs or Vested RSUs, as applicable 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 or an Affiliate and the denominator of which equals the number of whole and partial months in the Performance Period; in the case of PSUs, or in the period from the Award Date to the Vesting Date of such RSUs.
- 7.6.3 For greater clarity, no additional PSUs or RSUs (whether pursuant to Section 4.1 or in the form of Dividend Equivalent Units) shall be granted to a Participant following his or her date of death or during his or her Period of Absence, including following his or her date of Disability.
- 7.6.4 Notwithstanding Section 7.6.2, where a Participant experiences a Period of Absence that extends beyond the end of a Performance Period for PSUs or a Vesting Date for RSUs and fails to return to active full-time employment with the Corporation or an Affiliate within one hundred and eighty (180) days following the end of such Performance Period or such Vesting Date, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise.

7.7 **Other Terminations of Employment.** Except as otherwise provided in the Award Agreement governing the grant of PSUs or RSUs to a Participant or a written employment or other agreement between the Participant and the Corporation or any Affiliate, in the event that, during a Performance Period with respect to PSUs or prior to a Vesting Date with respect to RSUs, (i) the Participant's employment is terminated by the Corporation or an Affiliate of the Corporation for any reason, or (ii) a Participant voluntarily terminates his employment with the Corporation or an Affiliate of the Corporation, including due to retirement, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise; provided that any Vested PSUs and Vested RSUs will be settled in accordance with Sections 7.4 and 7.5.

7.8 **Change in Control.**

7.8.1 Unless otherwise determined by the Committee or otherwise provided in a written agreement between the Corporation and a Participant, the occurrence of a Change in Control will not result in the Vesting of PSUs or RSUs that have not previously Vested, provided that

- (i) such PSUs and RSUs that have not previously Vested will continue to Vest in accordance with the Plan and the Award
- (ii) in the case of PSUs, the Performance Adjustment Factor for fiscal years of the Corporation or other relevant periods, as determined in accordance with the Award Agreement for such PSUs, completed prior to the date of the Change in Control shall be based on the actual performance achieved to the date of the Change in Control and the Performance Adjustment Factor for periods following the date of the Change in Control shall be deemed to be 100%; and
- (iii) an entity that directly or indirectly acquires control of the Corporation (or the Affiliate that employs the Participant, as applicable) or otherwise becomes a successor to Algonquin Power & Utilities Corp. (or the Affiliate that employs the Participant, as applicable) (a "Successor Entity") agrees to assume the obligations of the Corporation in respect of the Participant's unvested RSUs and PSUs.

- 7.8.2 Unless determined otherwise by the Committee or pursuant to the terms of a written agreement between the Corporation or a Successor Entity and the Participant, where a Participant's employment terminates following a Change in Control, the provisions of Section 7.6.1 or Section 7.7, as the case may be, shall apply.
- 7.8.3 Subject to the provisions of Section 7.8.4 or as otherwise provided in the Award Agreement, in the event of a Change in Control, the Committee shall have the discretion to unilaterally determine that all outstanding Awards shall be cancelled upon a Change in Control, and that the value of such Awards, as determined by the Committee in accordance with the terms of the Plan and the Award Agreements, shall be paid out in cash in an amount based on the Change in Control Price within a reasonable time subsequent to the Change in Control.
- 7.8.4 Notwithstanding Section 7.8.3, no cancellation, acceleration of vesting, lapsing of restrictions, payment of an Award, cash settlement or other payment shall occur with respect to any Award if the Committee reasonably determines in good faith prior to the occurrence of a Change in Control that such Award shall be honored or assumed, or new rights substituted therefor (with such honored, assumed or substituted Award hereinafter referred to as an "Alternative Award") by any Successor Entity; provided, however, that any such Alternative Award must:
- (i) be based on stock which is traded on the Toronto Stock Exchange and/or an established U.S. securities market;
  - (ii) provide such Participant with rights and entitlements substantially equivalent to or better than the rights, terms and conditions applicable under such Award, including, but not limited to, an identical or better Vesting conditions (including Vesting upon termination of employment) and identical or better timing and methods of payment;
  - (iii) recognize, for the purpose of Vesting provisions, the time that the Award was held prior to the Change in Control; and
  - (iv) have substantially equivalent economic value to such Award (determined immediately prior to the time of the Change in Control).

## 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 and RSUs are not Shares and neither the grant of PSUs or RSUs nor the fact that Shares may be provided by the Corporation in satisfaction of Vested PSUs or Vested RSUs 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 RSUs 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 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. The Corporation and any Affiliate may also satisfy any liability for any such withholding obligations, on such terms and conditions as the Corporation may determine in its sole discretion, by (a) selling on such Participant’s behalf, or requiring such Participant to sell, any Shares, and retaining any amount payable which would otherwise be provided or paid to such Participant in connection with any such sale, or (b) requiring, as a condition to the delivery of Shares hereunder, that such Participant make such arrangements as the Corporation may require so that the Corporation and its Affiliates can satisfy such withholding obligations, including requiring such Participant to remit an amount to the Corporation or an Affiliate in advance, or reimburse the Corporation or any Affiliate for, any such withholding obligations.
- 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 or RSUs 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 or RSUs 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, provided that:
- 10.8.1 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 or RSUs granted prior to the date of the amendment;
  - 10.8.2 no amendment of the Plan shall be effective unless such amendment is approved by the Stock Exchange; and
  - 10.8.3 approval by a majority of the votes cast by shareholders present and voting in person or by proxy at a meeting of shareholders of the Corporation shall be obtained for any:

- 10.8.3.1 amendment for which, under the requirements of the Stock Exchange or any applicable law, shareholder approval is required;
  - 10.8.3.2 reduction of the purchase price of Shares issued or purchased to pay awards granted under the Plan or the cancellation and reissuance of awards under the Plan;
  - 10.8.3.3 extension of the term of an award under the Plan beyond the original expiry date of the award;
  - 10.8.3.4 any amendment to remove or exceed the insider participation limit set out in Section 6.4;
  - 10.8.3.5 an increase to the maximum number of Shares issuable from treasury under the Plan;
  - 10.8.3.6 amendments to eligible Participants that may permit the introduction or non-employee directors on a discretionary basis;
  - 10.8.3.7 allowance of awards granted under the Plan to be transferable or assignable other than for estate settlement purposes; or
  - 10.8.3.8 amendment to this Section 10.8.
- 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.
- 10.10 **Compliance with Section 409A of the U.S. Internal Revenue Code.** Notwithstanding any provision in this Plan or an Award Agreement to the contrary, to the extent a Participant is subject to taxation under the U.S. Internal Revenue Code of 1986, as amended (the “U.S. Tax Code”), then any PSUs and RSUs awarded to such Participant shall be interpreted and administered so that any amount payable with respect to such awards shall be paid in a manner that is either exempt from or compliant with the requirements of Section 409A of the U.S. Tax Code and the applicable regulatory and other guidance issued thereunder (“Section 409A”). In furtherance of the foregoing, and notwithstanding Section 7.4 or 7.5 to the contrary, if any PSU or RSU awarded under this Plan would constitute non-exempt “deferred compensation” for purposes of Section 409A, then payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum, less any applicable statutory withholdings or deductions, either (1) during the immediately following calendar year if the last day of the Performance Period or the

Vesting Date, as applicable, is December 31, or (2) if (1) does not apply, no later than 90 days following the last day of the Performance Period or Vesting Date, as applicable (or, in the event of the Participant's death, no later than 90 days following the date of the Participant's death), provided that the Participant does not have a right to designate the year of the payment. Neither the Committee, the Corporation nor its directors, officers or employees make any representations or warranties regarding the tax treatment of any payments under the Plan and none of them shall be held liable for any taxes, interest, penalties or other monetary amounts owed by a Participant as a result of the application of Section 409A.

## **11. ASSIGNMENT**

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

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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<br>Liberty Utilities (EnergyNorth Natural Gas )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    | This Report Is:<br>(1) Original X<br>(2) Revised                                                                                                                                          | Date of Report<br>(Mo, Da, Yr)<br>March 31,2020 | Year of Report<br>December 31, 2019         |
| SECURITY HOLDERS AND VOTING POWERS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| <p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement</p> <p>the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p> |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                    | 2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy |                                                 | 3. Give the date and place of such Meeting: |
| NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    | Total: NA<br>By proxy:                                                                                                                                                                    |                                                 | NA                                          |
| VOTING SECURITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| Number of votes as of (date): 12/31/19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| Line No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Name (Title) and Address of Security Holder<br>(a) | Total Votes<br>(b)                                                                                                                                                                        | Common Stock<br>(c)                             | Preferred Stock<br>(d)<br>Other<br>(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<br>(New Hampshire) Corp.  | 120,000                                                                                                                                                                                   | 120,000                                         |                                             |
| 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |
| 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                    |                                                                                                                                                                                           |                                                 |                                             |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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 for contractual services over \$100,000**  
**1604.1(a)(17)**

| <b>Vendor</b>                                      | <b>Amount</b>    |
|----------------------------------------------------|------------------|
| BP ENERGY COMPANY                                  | \$ 16,909,871.15 |
| MEARS GROUP, INC.                                  | \$ 13,924,619.74 |
| TENNESSEE GAS PIPELINE CO                          | \$ 12,445,719.47 |
| CONSTELLATION LNG, LLC                             | \$ 8,154,024.68  |
| DTE ENERGY TRADING                                 | \$ 7,830,596.00  |
| MIDWAY UTILITY CONTRACTORS LLC                     | \$ 7,784,603.92  |
| R H WHITE CONSTRUCTION CO INC                      | \$ 7,003,409.92  |
| DIRECT ENERGY BUSINESS MARKETING , LLC             | \$ 5,381,751.95  |
| SHELL ENERGY NORTH AMERICA (U.S., L.P.)            | \$ 5,229,013.19  |
| LIBERTY UTILITIES CANADA CORP                      | \$ 5,104,087.97  |
| BENEFIT TRUST COMPANY                              | \$ 2,749,310.00  |
| EMERA ENERGY SERVICES, INC                         | \$ 2,434,439.72  |
| CITY OF NASHUA NH                                  | \$ 2,255,103.51  |
| CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR       | \$ 2,074,147.16  |
| STATE OF NH - DEPARTMENT OF REVENUE                | \$ 1,963,440.00  |
| UGI ENERGY SERVICES LLC                            | \$ 1,728,657.62  |
| CITY OF CONCORD, NH                                | \$ 1,595,983.47  |
| THE MIDDLESEX CORPORATION                          | \$ 1,431,063.88  |
| NGL SUPPLY WHOLESALE LLC                           | \$ 1,387,483.12  |
| FEENEY BROTHERS EXCAVATION CORP                    | \$ 1,357,128.86  |
| CITY OF NASHUA                                     | \$ 1,349,829.61  |
| ENERGY FEDERATION INC                              | \$ 1,285,581.24  |
| TENASKA MARKETING VENTURES                         | \$ 1,262,829.03  |
| NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION          | \$ 1,092,460.18  |
| BRETON CONSTRUCTION INC                            | \$ 794,100.31    |
| TWIN EAGLE RESOURCE MANAGEMENT                     | \$ 790,486.14    |
| SOUTHERN NEW HAMPSHIRE SERVICE INC                 | \$ 770,351.40    |
| REPSOL ENERGY NORTH AMERICA CORP.                  | \$ 709,054.74    |
| ELEMENT FLEET                                      | \$ 665,004.31    |
| STORTI QUALITY SERVICES, LLC                       | \$ 663,317.04    |
| NATIONAL FUEL GAS SUPPLY CORP                      | \$ 659,961.01    |
| NEW ENGLAND TRAFFIC CONTROL                        | \$ 609,614.78    |
| SCOTTMADDEN, INC.                                  | \$ 579,809.48    |
| HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC        | \$ 563,725.35    |
| BENESTAR/HARTFORD-6795                             | \$ 539,823.91    |
| JDH ENERGY SOLUTIONS D/B/A JDH INSPECTION SERVICES | \$ 537,467.89    |
| SARGIS ASSOCIATES, INC.                            | \$ 528,812.82    |
| PORTLAND NATURAL GAS                               | \$ 493,673.97    |
| TOWN OF LONDONDERRY                                | \$ 493,242.30    |
| ALGONQUIN POWER & UTILITIES CORP                   | \$ 491,562.89    |
| BELKNAP MERRIMAC                                   | \$ 467,676.66    |
| TOWN OF HUDSON NH                                  | \$ 417,579.00    |
| RAY ENERGY CORP                                    | \$ 380,886.80    |
| TOWN OF MERRIMACK NH                               | \$ 369,795.72    |
| CITY OF CONCORD                                    | \$ 357,197.22    |
| CITY OF MANCHESTER                                 | \$ 330,122.44    |
| CLEARRESULT CONSULTING INC.                        | \$ 310,400.60    |
| RISE ENGINEERING                                   | \$ 304,900.28    |
| TOWN OF HOOKSETT NH                                | \$ 301,310.00    |
| UPPER VALLEY SAND & GRAVEL                         | \$ 300,000.00    |
| BP CANADA ENERGY MARKETING CORP                    | \$ 287,259.29    |
| GDS ASSOCIATES                                     | \$ 274,699.93    |

|                                                             |                          |
|-------------------------------------------------------------|--------------------------|
| PSNH DBA EVERSOURCE                                         | \$ 271,698.52            |
| SEQUENT ENERGY MANAGEMENT                                   | \$ 266,389.76            |
| CITY OF LACONIA                                             | \$ 259,870.00            |
| ANALYSIS GROUP, INC                                         | \$ 247,928.60            |
| RESILIENT BUILDINGS GROUP, INC.                             | \$ 242,538.11            |
| ORACLE AMERICA INC.                                         | \$ 235,499.00            |
| TOWN OF LOUDON NH                                           | \$ 234,841.57            |
| JP MORGAN CHASE BANK                                        | \$ 230,247.40            |
| GZA GEOENVIRONMENTAL INC                                    | \$ 229,909.65            |
| James A Kiley Co Inc.                                       | \$ 229,088.00            |
| BRISTOL ENVIRONMENTAL, INC.                                 | \$ 223,836.50            |
| MSR UTILITY MAINTENANCE CORP.                               | \$ 221,099.79            |
| TRANS GAS INC                                               | \$ 219,032.44            |
| COHEN VENTURES INC. DBA ENERGY SOLUTIONS                    | \$ 218,167.16            |
| IROQUOIS GAS TRANSMISSION SYSTEM                            | \$ 211,645.62            |
| CITY OF MANCHESTER                                          | \$ 201,598.62            |
| OMARK                                                       | \$ 191,152.58            |
| STATE OF NH TREASURER                                       | \$ 187,281.00            |
| VELCRO USA INC                                              | \$ 172,307.34            |
| MME CONSTRUCTION, LLC                                       | \$ 168,713.00            |
| NHCS, LLC                                                   | \$ 168,377.50            |
| CLEAN HARBORS                                               | \$ 166,211.56            |
| LEIGHTON A. WHITE INC.                                      | \$ 163,442.02            |
| XPRESS NATURAL GAS, LLC                                     | \$ 160,313.46            |
| DIRECT ENERGY BUSINESS MARKETING                            | \$ 153,584.22            |
| CITY OF MANCHESTER                                          | \$ 149,616.90            |
| FISERV                                                      | \$ 143,399.62            |
| REV LNG LLC                                                 | \$ 142,500.00            |
| CONCORD SCHOOL DISTRICT                                     | \$ 141,651.40            |
| AMPHENOL PRINTED CIRCUITS                                   | \$ 141,130.82            |
| KEEGAN WERLIN LLP                                           | \$ 130,572.42            |
| TOWN OF PEMBROKE                                            | \$ 126,945.99            |
| TOWN OF TILTON, NH                                          | \$ 123,206.00            |
| TOWN OF TILTON                                              | \$ 121,802.00            |
| TOWN OF MILFORD                                             | \$ 121,685.67            |
| GAZ METRO LNG LIMITED PARTNERSHIP                           | \$ 120,990.44            |
| KAREN GEORGE, TRUSTEE CHARLES GEORGE 2007 IRREVOCABLE TRUST | \$ 120,000.00            |
| CITY OF KEENE                                               | \$ 113,236.21            |
| PATRIOT GAS SUPPLY, LLC                                     | \$ 111,499.61            |
| ANB ENTERPRISES, INC                                        | \$ 110,760.92            |
| BROOK VILLAGE NORTH ASSOCIATES LIMITED PARTNERSHIP          | \$ 108,000.00            |
| TOWN OF BEDFORD NH                                          | \$ 105,690.20            |
| TOWN OF AMHERST - TAX COLLECTOR                             | \$ 105,078.00            |
| EISENBERG, VITAL, & RYZE LLC                                | \$ 104,861.41            |
| HONEOYE STORAGE CORPORATION                                 | \$ 100,210.68            |
| <b>Total</b>                                                | <b>\$ 135,444,603.38</b> |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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:

| <b><u>Asset ID</u></b> | <b><u>Asset Description</u></b>       | <b><u>Asset Class ID</u></b> | <b><u>Cost Basis</u></b> |
|------------------------|---------------------------------------|------------------------------|--------------------------|
| 8840-9424967           | SEWALLS FALLS RD 3.05 ACRES OF LAND   | 8840-1210                    | 665.00                   |
| 8840-9424968           | GARLAND PROPERTY LAND BROKEN BRIDGE R | 8840-1210                    | <u>13,000.00</u>         |
|                        |                                       |                              | 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                    | <u>60,376.07</u>         |
|                        |                                       |                              | 133,283.70               |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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).

|                                                                              | 2017<br>Energy North<br>Q1 | 2017<br>Energy North<br>Q2 | 2017<br>Energy North<br>Q3 | 2017<br>Energy North<br>Q4 |
|------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Revenue                                                                      |                            |                            |                            |                            |
| Operating Revenue                                                            |                            |                            |                            |                            |
| Residential:                                                                 |                            |                            |                            |                            |
| 8840-2-0000-40-4295-4800 Residential Sales                                   | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| 8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion                   | 6,141,319.06               | 11,211,383.49              | 16,722,741.10              | 22,335,331.20              |
| 8840-2-0000-40-4295-4802 Residential Sales - Variable Portion                | 8,721,777.45               | 11,742,952.46              | 13,003,036.74              | 19,336,634.68              |
| 8840-2-0000-40-4295-4803 Residential Sales - Energy Cost                     | 15,569,433.50              | 18,703,651.01              | 20,527,725.09              | 33,885,519.76              |
| 8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed      | 16,927.38                  | 27,841.14                  | 39,312.26                  | 46,929.50                  |
| 8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable   | 147,724.63                 | 192,083.38                 | 224,793.49                 | 286,536.77                 |
| 8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu  | 194,552.27                 | 215,011.26                 | 230,637.43                 | 278,914.54                 |
| Total Residential                                                            | 30,791,734.29              | 42,092,922.74              | 50,748,246.11              | 76,169,866.45              |
| Commercial & Industrial:                                                     |                            |                            |                            |                            |
| 8840-2-0000-40-4295-4810 Commercial and industrial sales                     | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| 8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion                    | 2,010,922.80               | 3,477,715.27               | 5,268,680.24               | 7,159,733.84               |
| 8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion                 | 4,935,240.89               | 6,390,914.57               | 7,141,176.02               | 10,788,945.61              |
| 8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost                      | 9,509,375.98               | 11,009,438.87              | 12,250,491.17              | 20,603,249.59              |
| 8840-2-0000-40-4295-4816 Industrial Sales - Fixed Portion                    | 1,879.50                   | 3,768.74                   | 5,825.96                   | 7,950.68                   |
| 8840-2-0000-40-4295-4817 Industrial Sales - Variable Portion                 | 5.06                       | 50.33                      | 100.48                     | 211.01                     |
| 8840-2-0000-40-4295-4818 Industrial Sales - Energy Cost                      | 52.13                      | 372.03                     | 744.68                     | 1,751.26                   |
| 8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed       | 40,339.33                  | 74,965.37                  | 107,428.57                 | 144,433.30                 |
| 8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable    | 409,974.80                 | 540,186.65                 | 630,115.42                 | 1,001,025.16               |
| 8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass through | 736,691.20                 | 829,936.94                 | 914,388.33                 | 1,430,876.15               |
| Total Commercial & Industrial                                                | 17,644,481.69              | 22,327,348.77              | 26,318,950.87              | 41,138,176.60              |
| 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 :                                                    |                            |                            |                            |                            |
| 8840-2-0000-40-4210-4540 Rental Income                                       | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| 8840-2-0000-40-4295-4821 Rental Income                                       | 2,400.00                   | 4,800.00                   | 7,200.00                   | 8,800.00                   |
| 8840-2-0000-40-4295-4830 Sales for resale                                    | 1,254,934.23               | 1,695,868.46               | 1,729,802.69               | 2,179,448.10               |
| 8840-2-0000-40-4460-4880 Misc Service revenues                               | 228,330.47                 | 497,617.11                 | 695,657.31                 | 901,290.26                 |
| 8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac    | 0.00                       | 0.00                       | 0.00                       | 0.00                       |
| 8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed             | 1,071,002.37               | 2,073,054.30               | 2,872,641.56               | 3,708,388.07               |
| 8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable          | 4,765,283.47               | 6,348,745.91               | 7,481,055.23               | 12,410,628.94              |
| 8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas  | 14,507.60                  | 19,100.76                  | 19,119.87                  | 54,649.84                  |
| 8840-2-0000-40-4460-4950 Other Gas revenues                                  | 1,206,981.57               | 1,949,089.66               | 2,373,570.26               | 3,301,434.33               |
| 8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work   | 2,048.58                   | 7,173.21                   | 11,968.85                  | 13,690.50                  |
| 8843-2-0000-40-4460-4170 Revenues from non-utility operations                | 3,660.30                   | 7,301.10                   | 10,886.40                  | 14,461.95                  |
| 8843-2-0000-40-4460-4880 Misc Service revenues                               | 6,069.03                   | 12,391.50                  | 15,298.20                  | 17,475.83                  |
| Total Other Operating Revenue                                                | 8,555,217.62               | 12,615,142.01              | 15,217,200.37              | 22,610,267.82              |
| Total Operating Revenue                                                      | 56,991,433.60              | 77,035,413.52              | 92,284,397.35              | 139,918,310.87             |
| 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                     | 20,256,497.96              | 24,734,302.55              | 27,506,452.13              | 43,320,115.11              |
| 8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 4,591,519.17               | 9,079,676.43               | 13,534,797.33              | 18,168,580.37              |
| 8840-2-0000-52-5541-8042 Deferred Gas Costs                                  | (25,128,284.10)            | (31,421,592.39)            | (36,014,247.44)            | (56,019,509.68)            |
| 8840-2-0000-52-5541-8044 Natural Gas Capacity Release                        | (976,753.86)               | (2,103,258.02)             | (3,608,976.28)             | (4,672,238.32)             |
| 8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout                    | (105,148.96)               | (98,587.15)                | (105,573.82)               | (57,838.77)                |
| 8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases                     | 419,410.13                 | 591,538.76                 | 922,625.36                 | 1,454,978.43               |
| 8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 12,124.06                  | 13,593.92                  | 34,427.26                  | 61,079.61                  |
| 8843-2-0000-52-5541-8042 Deferred Gas Costs                                  | (601,460.46)               | (807,617.66)               | (957,739.50)               | (1,548,205.25)             |
| Total Natural Gas City Gate Purch                                            | (1,532,096.06)             | (11,943.56)                | 1,311,765.04               | 706,961.50                 |
| Other Gas Purchases:                                                         |                            |                            |                            |                            |
| 8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                  | 15,568,774.01              | 18,702,887.65              | 20,526,839.64              | 33,884,634.07              |
| 8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                   | 8,844,160.32               | 10,362,568.09              | 11,599,824.75              | 19,781,329.90              |
| 8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries                   | 681,275.22                 | 681,595.12                 | 681,967.77                 | 682,974.35                 |
| 8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries               | 14,724.55                  | 19,317.72                  | 19,336.83                  | 54,866.80                  |
| 8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                  | 194,552.27                 | 215,011.26                 | 230,637.43                 | 343,999.02                 |
| 8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                   | 736,691.20                 | 829,936.94                 | 914,388.33                 | 1,363,181.12               |
| Total Other Gas Purchases                                                    | 26,040,177.57              | 30,811,316.78              | 33,972,994.75              | 56,110,985.26              |

|                                                                            | 2017          | 2017           | 2017           | 2017           |
|----------------------------------------------------------------------------|---------------|----------------|----------------|----------------|
|                                                                            | Energy North  | Energy North   | Energy North   | Energy North   |
|                                                                            | Q1            | Q2             | Q3             | Q4             |
| Gas Withdrawn from Storage-Dr:                                             |               |                |                |                |
| 8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 1,941,283.14  | 1,955,151.47   | 1,953,711.96   | 2,926,038.60   |
| 8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | 32,431.44     | (1,596,968.86) | (2,945,871.36) | (3,287,014.99) |
| 8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 169,926.37    | 204,014.68     | 222,224.26     | 305,142.63     |
| 8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | 0.00          | (1,529.60)     | (221,537.28)   | (272,995.32)   |
| Total Gas Withdrawn from Storage-Dr                                        | 2,143,640.95  | 560,667.69     | (991,472.42)   | (328,829.08)   |
| 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                                                     | 26,651,722.46 | 31,360,040.91  | 34,293,287.37  | 56,489,117.68  |
| Net Revenue                                                                | 30,339,711.14 | 45,675,372.61  | 57,991,109.98  | 83,429,193.19  |
| Transmission Expense                                                       |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized        | (18,130.48)   | (45,250.79)    | (63,547.25)    | (84,482.53)    |
| 8840-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour                    | 238.22        | 897.29         | 1,723.55       | 2,815.97       |
| 8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor      | 444.50        | 860.50         | 1,865.31       | 2,501.58       |
| Total Labour Expense                                                       | (17,447.76)   | (43,493.00)    | (59,958.39)    | (79,164.98)    |
| Other Expense:                                                             |               |                |                |                |
| 8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp                | (1,951.87)    | 360.20         | 1,087.63       | 1,087.63       |
| Total Other Expense                                                        | (1,951.87)    | 360.20         | 1,087.63       | 1,087.63       |
| Total Transmission Expense                                                 | (19,399.63)   | (43,132.80)    | (58,870.76)    | (78,077.35)    |
| Gas Expenses                                                               |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour      | 10,587.93     | 10,587.93      | 11,502.03      | 11,849.18      |
| 8840-2-0000-51-5010-7170 Liquefied Petroleum Gas - Labor                   | 38,256.05     | 38,256.05      | 38,256.05      | 37,975.62      |
| 8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor                   | 2,198.32      | 2,198.32       | 2,198.32       | 2,171.36       |
| 8840-2-0000-51-5010-7350 Misc Production Exp - Labour                      | 15,058.58     | 15,058.58      | 15,058.58      | 15,020.89      |
| 8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour               | 117.97        | 1,048.73       | 1,048.73       | 1,033.75       |
| 8840-2-9853-51-5010-7100 Operation Supervision & Engineering               | 164,905.90    | 367,006.95     | 580,149.98     | 782,705.49     |
| 8840-2-9853-51-5010-7350 Misc Production Expense                           | 5,008.74      | 5,008.74       | 5,008.74       | 4,792.60       |
| 8843-2-0000-51-5010-7330 Gas mixing expense - labor                        | 0.00          | 0.00           | 12,575.81      | 217,696.96     |
| Total Labour Expense                                                       | 236,133.49    | 439,165.30     | 665,798.24     | 1,073,245.85   |
| Other Expense:                                                             |               |                |                |                |
| 8840-2-0000-51-5439-8462 Other Expenses - LNG                              | (994,176.99)  | (1,323,039.98) | (1,324,330.49) | (1,988,121.89) |
| 8840-2-0000-51-5444-7350 Misc Production Exp                               | 70,619.69     | 176,032.69     | 236,080.60     | 280,278.29     |
| 8840-2-0000-51-5540-7100 Operation Supervision & Engineering               | 26,166.39     | 34,993.53      | 50,830.65      | 58,583.02      |
| 8840-2-0000-51-5540-7170 Liquefied Petroleum Gas                           | 0.00          | 0.54           | 0.54           | 1,203.15       |
| 8840-2-0000-52-5540-7280 Liquefied Petroleum Gas                           | 11,494.99     | 11,494.99      | 11,494.99      | 11,494.99      |
| 8840-2-0000-56-5210-7420 Maint of Production Eqt                           | 19,875.73     | 58,624.86      | 125,313.81     | 134,508.14     |
| 8843-2-0000-51-5444-7350 Misc. Production expense                          | 44.68         | 154.68         | 1,521.81       | 19,766.62      |
| Total Other Expense                                                        | (865,975.51)  | (1,041,738.69) | (899,088.09)   | (1,482,287.68) |
| Total Gas Expense                                                          | (629,842.02)  | (602,573.39)   | (233,289.85)   | (409,041.83)   |
| Distribution Expenses                                                      |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour               | 29,066.57     | 31,273.92      | 31,273.92      | 31,235.47      |
| 8840-2-0000-51-5010-8740 Mains & services - Labor                          | 276,496.09    | 280,245.54     | 284,823.66     | 285,392.40     |
| 8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor | 13,535.12     | 31,822.05      | 41,106.56      | 47,758.16      |
| 8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour                 | 670.68        | 670.68         | 670.68         | 659.89         |
| 8840-2-0000-51-5010-8780 Meter & house regulator - Labor                   | 75,125.12     | 75,125.12      | 75,125.12      | 74,935.09      |
| 8840-2-0000-51-5010-8790 Customer installations expenses - Labor           | 11.94         | 11.94          | 11.94          | 11.94          |
| 8840-2-0000-51-5010-8800 Other expenses - Labor                            | 192,111.15    | 194,146.32     | 202,546.67     | 210,695.36     |
| 8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour      | 31,020.16     | 31,735.59      | 31,735.59      | 32,034.15      |
| 8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor        | 55,927.97     | 55,927.97      | 55,927.97      | 55,905.58      |
| 8840-2-0000-56-5010-8870 Maint of mains - Labor                            | 62,460.02     | 62,460.02      | 62,460.02      | 62,340.52      |
| 8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor             | 2,647.98      | 2,647.98       | 2,647.98       | 2,622.12       |
| 8840-2-0000-56-5010-8920 Maint of services - Labor                         | 11,116.10     | 11,116.10      | 11,450.14      | 11,399.38      |
| 8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor        | 32,589.80     | 32,606.00      | 32,606.00      | 32,571.57      |
| 8840-2-0000-56-5010-8940 Maint of other eqt - Labor                        | 3,747.50      | 3,747.50       | 3,747.50       | 3,747.50       |
| 8840-2-9852-51-5010-8740 Mains & Service Labor                             | 332,745.76    | 925,096.48     | 1,692,468.11   | 2,510,374.29   |
| 8840-2-9852-51-5010-8780 Meter & House Regulator - Labor                   | 277,384.59    | 655,643.21     | 953,867.70     | 1,189,905.91   |
| 8840-2-9852-51-5010-8790 Customer Installations - Labor                    | 126,404.69    | 231,435.55     | 326,136.78     | 461,782.91     |
| 8840-2-9852-51-5010-8800 Other Expenses - Labor                            | 128,809.39    | 371,597.50     | 545,742.18     | 795,562.30     |
| 8840-2-9852-56-5010-8860 Maint of Structures & Improvements - Labor        | 18,436.28     | 53,377.67      | 80,688.04      | 132,603.24     |
| 8840-2-9852-56-5010-8870 Maint of mains Labor                              | 88,171.77     | 261,953.49     | 427,196.65     | 519,318.02     |
| 8840-2-9852-56-5010-8920 Maint of Services - Labor                         | 14,276.31     | 65,764.28      | 135,888.52     | 198,025.78     |
| 8840-2-9852-56-5010-8930 Maint of Meters & House Regulators - Labor        | 21,803.33     | 72,216.38      | 120,217.12     | 166,486.86     |

|                                                                           | 2017         | 2017         | 2017         | 2017          |
|---------------------------------------------------------------------------|--------------|--------------|--------------|---------------|
|                                                                           | Energy North | Energy North | Energy North | Energy North  |
|                                                                           | Q1           | Q2           | Q3           | Q4            |
| 8840-2-9852-56-5010-8940 Maint of Other Eqt Labor                         | 8,325.46     | 22,287.47    | 38,502.31    | 56,285.15     |
| 8840-2-9853-51-5010-8710 Oper Dist Load Dispatching                       | 204,610.28   | 359,676.55   | 522,313.44   | 779,156.31    |
| 8840-2-9853-51-5010-8800 Other Expenses Labor                             | 22,999.18    | 56,127.97    | 67,988.47    | 74,822.58     |
| 8840-2-9853-56-5010-8700 Operations Supervision & Engineering             | 11,911.58    | 34,987.28    | 54,336.87    | 68,652.96     |
| 8840-2-9854-51-5010-8740 Mains & Service Expenses-Labor                   | 8,003.37     | 11,118.72    | 11,429.91    | 11,410.31     |
| 8840-2-9854-56-5010-8700 Operations Supervision & Engineering-Labor       | 116,230.32   | 202,977.66   | 300,869.05   | 385,657.63    |
| 8840-2-9854-56-5010-8870 Maint of Mains-Labor                             | 25,620.20    | 25,620.20    | 25,620.20    | 25,620.20     |
| 8843-2-0000-51-5010-8790 Customer installations expenses - labor          | 2,962.62     | 8,172.15     | 11,076.68    | 14,464.49     |
| 8843-2-0000-51-5010-8800 Other expenses - labor                           | 613.18       | 3,032.63     | 3,696.78     | 5,079.89      |
| 8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor       | 1,323.89     | 2,296.82     | 3,374.53     | 4,129.39      |
| 8843-2-0000-56-5010-8870 Maint of mains - Labor                           | 7,039.77     | 11,437.96    | 13,941.73    | 17,154.70     |
| 8843-2-0000-56-5010-8920 Maint of services - Labor                        | 753.00       | 2,810.99     | 4,499.93     | 5,921.46      |
| 8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor       | 8,245.81     | 18,432.46    | 30,548.79    | 45,034.72     |
| 8843-2-0000-56-5010-8940 Maint of other equip - labor                     | 0.00         | 218.92       | 364.21       | 453.99        |
| 8843-2-9850-51-5010-8740 Mains & Services Labor                           | 9,086.83     | 28,463.49    | 35,391.43    | 57,813.10     |
| Total Labour Expense                                                      | 2,222,283.81 | 4,238,282.56 | 6,242,293.18 | 8,377,025.32  |
| Other Expense:                                                            |              |              |              |               |
| 8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial                         | 485.79       | 485.79       | 485.79       | 485.79        |
| 8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching                       | 6,103.73     | 8,229.77     | 16,089.06    | 16,089.06     |
| 8840-2-0000-51-5435-8800 Other expenses                                   | 74,750.14    | 84,054.06    | 89,781.44    | 92,982.04     |
| 8840-2-0000-51-5435-8810 Distribution-Rents-Expense                       | 3,500.00     | 14,846.39    | 16,196.39    | 16,436.39     |
| 8840-2-0000-51-5436-8740 Mains & services expenses                        | 230,531.92   | 276,134.25   | 273,311.64   | 275,072.39    |
| 8840-2-0000-51-5437-8780 Meter & house regulator expenses                 | 24,699.50    | 32,223.42    | 32,304.15    | 33,038.77     |
| 8840-2-0000-56-5210-8860 Maint of structures & improvements               | 4,733.54     | 4,733.54     | 4,733.54     | 4,733.54      |
| 8840-2-0000-56-5210-8870 Maint of mains                                   | 31,208.39    | 39,210.78    | 44,678.84    | 82,104.45     |
| 8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp              | 1,333.58     | 1,333.58     | 1,333.58     | 1,333.58      |
| 8840-2-0000-56-5210-8920 Maint of services exp                            | (11,357.41)  | (8,329.62)   | (5,473.65)   | 2,179.04      |
| 8840-2-0000-56-5210-8930 Maint of meters & house regulators exp           | 3,494.97     | 3,494.97     | 3,494.97     | 3,494.97      |
| 8840-2-0000-56-5210-8940 Maint of other eqt exp                           | 15,965.15    | 19,410.51    | 19,410.51    | 19,410.51     |
| 8840-2-0000-56-5435-8700 Operation Supervision & Engineering              | 77,930.08    | 134,981.73   | 175,586.29   | 215,550.73    |
| 8840-2-9852-51-5430-8790 Customer Installations Expense                   | 16,780.78    | 63,181.19    | 100,088.20   | 151,081.86    |
| 8840-2-9852-51-5435-8800 Other Expenses                                   | 117,321.24   | 323,903.04   | 402,337.02   | 455,878.62    |
| 8840-2-9852-51-5436-8740 Mains & Services Expense                         | 232,380.59   | 563,378.98   | 969,005.51   | 1,314,261.47  |
| 8840-2-9852-51-5437-8780 Meter & House Regulator Expneses                 | 25,803.71    | 80,463.30    | 116,974.84   | 141,348.19    |
| 8840-2-9852-56-5210-8860 Maint of Structures & Improvements               | 8,526.05     | 21,850.95    | 27,303.17    | 27,245.92     |
| 8840-2-9852-56-5210-8870 Main of Mains Expense                            | 64,802.59    | 360,520.69   | 731,909.56   | 958,370.84    |
| 8840-2-9852-56-5210-8920 Maint of Services Expense                        | 25,632.17    | 81,202.54    | 173,996.87   | 227,002.32    |
| 8840-2-9852-56-5210-8930 Maint of Meters & House Regulators Exp           | 5,969.33     | 13,859.95    | 19,143.52    | 29,119.86     |
| 8840-2-9852-56-5210-8940 Maint of other Equip Exp                         | 16,571.51    | 66,185.42    | 108,292.99   | 164,320.36    |
| 8840-2-9854-51-5436-8740 Mains & Service Expenses                         | 8,675.56     | 16,081.89    | 18,437.75    | 22,287.11     |
| 8840-2-9854-56-5210-8870 Maint of Mains-Exp                               | 88.06        | 88.06        | 88.06        | 88.06         |
| 8840-2-9854-56-5435-8700 Operations Supervision & Engineering             | 64,592.59    | 145,836.87   | 196,542.79   | 247,023.95    |
| 8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour               | 2,206.73     | 5,359.09     | 7,100.65     | 8,152.56      |
| 8843-2-0000-51-5430-4171 Expenses from non-utility operations             | 157.39       | 314.78       | 314.78       | 2,047.31      |
| 8843-2-0000-51-5430-8790 Customer installation expense                    | 3,207.75     | 5,933.10     | 7,470.79     | 8,579.54      |
| 8843-2-0000-51-5435-8800 Other expenses                                   | 12,316.74    | 24,375.13    | 25,929.97    | 49,230.57     |
| 8843-2-0000-51-5436-8740 Mains & services expenses                        | (326.31)     | 10,317.99    | 16,845.04    | 31,510.55     |
| 8843-2-0000-56-5210-8860 Maint of structures & improvements               | 5,583.13     | 5,952.06     | 5,952.06     | 5,984.04      |
| 8843-2-0000-56-5210-8870 Maint of mains                                   | 1,253.32     | 6,190.54     | 8,398.29     | 8,457.05      |
| 8843-2-0000-56-5210-8920 Maint of services expense                        | 1,997.70     | 3,040.66     | 1,216.00     | 2,912.53      |
| 8843-2-0000-56-5210-8930 Maint of meters & house regulators               | 306.55       | 715.10       | 2,786.93     | 4,545.66      |
| 8843-2-0000-56-5210-8940 Maint of other equip - expenses                  | 205.00       | 205.00       | 634.23       | 815.95        |
| 8843-2-9850-51-5435-8800 Other Expenses                                   | 0.00         | 0.00         | 0.00         | 0.00          |
| 8843-2-9850-51-5436-8740 Mains & Services Expenses                        | 2,081.22     | 328.44       | 1,862.23     | 2,395.57      |
| 8843-2-9850-56-5210-8920 Maint of Services                                | 59.78        | 59.78        | 59.78        | 59.78         |
| Total Other Expense                                                       | 1,079,572.56 | 2,410,153.72 | 3,614,623.58 | 4,625,630.93  |
| Total Distribution Expense                                                | 3,301,856.37 | 6,648,436.28 | 9,856,916.76 | 13,002,656.25 |
| Customer Expenses                                                         |              |              |              |               |
| Labour Expense :                                                          |              |              |              |               |
| 8840-2-0000-69-5010-9010 Supervision                                      | 10,571.74    | 10,571.74    | 10,571.74    | 10,572.10     |
| 8840-2-0000-69-5010-9020 Meter reading expenses - labor                   | 36,564.73    | 37,506.42    | 38,440.28    | 39,441.95     |
| 8840-2-0000-69-5010-9030 Customer records and collection expenses - labor | 37,247.59    | 47,884.87    | 47,893.65    | 47,949.73     |
| 8840-2-0000-69-5010-9080 Customer assistance expenses - labor             | 0.00         | 0.00         | 178.99       | 1.08          |
| 8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor         | 402.97       | 402.97       | 402.97       | 397.32        |
| 8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor   | (2,880.62)   | (2,544.15)   | (1,388.71)   | (1,388.71)    |
| 8840-2-0000-69-5010-9130 Advertising expenses (Major only)-Labour         | 2,400.89     | 2,647.28     | 2,647.28     | 2,643.32      |
| 8840-2-9852-69-5010-9020 Meter Reading - Labor                            | 13,688.38    | 60,074.05    | 105,385.58   | 150,988.41    |
| 8840-2-9852-69-5010-9030 Customer Records & Collection Labor              | 5,465.90     | 47,646.59    | 83,350.81    | 101,491.86    |
| 8840-2-9865-69-5010-9010 Supervision                                      | 85,829.20    | 212,817.57   | 325,647.51   | 427,218.76    |

|                                                                             | 2017         | 2017         | 2017          | 2017           |
|-----------------------------------------------------------------------------|--------------|--------------|---------------|----------------|
|                                                                             | Energy North | Energy North | Energy North  | Energy North   |
|                                                                             | Q1           | Q2           | Q3            | Q4             |
| 8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor    | 358,226.50   | 733,887.11   | 1,093,467.33  | 1,403,025.02   |
| 8840-2-9865-69-5010-9090 Info & Insr Advertising - Labor                    | 806.52       | 806.52       | 806.52        | 1,597.70       |
| 8840-2-9866-69-5010-9020 Meter Reading Expenses - Labor                     | 33,311.70    | 77,807.47    | 110,284.92    | 136,711.96     |
| 8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor                  | 101,373.40   | 239,670.25   | 359,982.95    | 472,901.58     |
| 8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor                        | 18,238.17    | 27,906.47    | 45,959.53     | 66,335.25      |
| 8843-2-0000-69-5010-9020 Meter reading expenses - labor                     | 6,998.80     | 12,619.34    | 15,336.51     | 20,121.89      |
| 8843-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 6.41         | 86.32        | 90.31         | 280.23         |
| Total Labour Expense                                                        | 708,252.28   | 1,509,790.82 | 2,239,058.17  | 2,880,289.45   |
| Other Expense:                                                              |              |              |               |                |
| 8840-2-0000-69-5250-9010 Customer Care Supervision Expenses                 | 487.98       | 487.98       | 487.98        | 487.98         |
| 8840-2-0000-69-5250-9020 Meter reading expenses                             | 12,723.34    | 12,723.34    | 12,723.34     | 12,723.34      |
| 8840-2-0000-69-5250-9030 Customer records and collection expenses           | (44,496.96)  | (41,398.93)  | (39,859.91)   | (36,408.34)    |
| 8840-2-0000-69-5390-9090 Informational & instructional advertising expenses | 15,817.92    | 15,817.92    | 15,817.92     | 15,817.92      |
| 8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)    | 0.00         | 0.00         | 0.00          | 45.00          |
| 8840-2-0000-69-5390-9160 Miscellaneous sales expenses (Major only)          | 343.96       | 343.96       | 343.96        | 343.96         |
| 8840-2-0000-80-8660-9040 Uncollectible accounts                             | 780,977.12   | 726,067.82   | 842,280.71    | 1,043,925.06   |
| 8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity                       | (512,813.71) | (595,511.26) | (622,555.26)  | (1,038,766.51) |
| 8840-2-9852-69-5250-9020 Meter Reading Expenses                             | 5,268.03     | 13,707.02    | 18,753.69     | 32,784.11      |
| 8840-2-9852-69-5250-9030 Customer Records & Collection Expenses             | 2,254.35     | 9,924.02     | 13,891.40     | 13,891.40      |
| 8840-2-9865-69-5250-9010 Customer Care Supervision Expenses                 | 87.53        | 87.53        | 87.53         | 87.53          |
| 8840-2-9865-69-5250-9030 Customer Records & Collections Expenses            | 360,155.28   | 721,348.82   | 1,072,975.28  | 1,417,308.55   |
| 8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses                    | 0.00         | 4,200.00     | 4,200.00      | 4,200.00       |
| 8840-2-9865-69-5390-9090 Info & Insr Advertising Expense                    | 3,466.63     | 32,731.22    | 58,297.96     | 88,597.93      |
| 8840-2-9865-69-5390-9120 Demonstrating & Selling Exp                        | 904.21       | 904.21       | 904.21        | 904.21         |
| 8840-2-9866-69-5250-9020 Meter Reading Expenses                             | 17,901.35    | 16,982.16    | 22,184.29     | 29,219.45      |
| 8840-2-9867-69-5390-9120 Demonstrating & Selling Expense                    | 31,447.90    | 66,329.43    | 112,497.61    | 147,080.93     |
| 8840-2-9867-69-5390-9160 Misc Sales Expenses                                | 1,287.37     | 6,339.14     | 3,129.56      | 1,489.62       |
| 8843-2-0000-69-5250-9020 Meter reading expenses                             | 63.00        | 63.00        | 119.00        | 168.00         |
| 8843-2-0000-69-5250-9030 Customer records and collection expenses           | 548.16       | 1,146.93     | 2,212.06      | 2,836.45       |
| 8843-2-0000-69-5390-9090 Informational & instructional advertising expenses | 5,788.22     | 6,490.72     | 6,490.72      | 6,490.72       |
| 8843-2-0000-80-8660-9040 uncollectible accounts                             | 22,322.30    | 31,756.92    | 17,155.08     | 38,155.97      |
| 8843-2-9865-69-5390-9090 Informational & Instructional Advertising Expense  | 106.38       | 155.35       | 155.35        | 155.35         |
| Total Other Expense                                                         | 704,640.36   | 1,030,697.30 | 1,542,292.48  | 1,781,538.63   |
| Total Customer Expense                                                      | 1,412,892.64 | 2,540,488.12 | 3,781,350.65  | 4,661,828.08   |
| Total Operating Expenses                                                    | 4,065,507.36 | 8,543,218.21 | 13,346,106.80 | 17,177,365.15  |
| Administrative Expenses                                                     |              |              |               |                |
| Admin & General Wages :                                                     |              |              |               |                |
| 8840-2-9800-69-5010-9200 A&G salaries - IT                                  | 9,484.31     | 9,484.31     | 9,484.31      | 9,484.31       |
| 8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office                   | 8,772.16     | 24,205.68    | 32,791.23     | 49,524.40      |
| 8840-2-9800-69-5010-9205 LABS CAN CORP IT LABOR                             | 3,377.53     | 11,582.17    | 16,780.88     | 40,019.69      |
| 8840-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT                      | 25,224.04    | 60,591.30    | 89,459.95     | 115,661.16     |
| 8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice          | 28,716.84    | 46,024.20    | 67,723.97     | 76,121.48      |
| 8840-2-9801-69-5010-9206 LABS US Bus lab alloc-Bus IT                       | 0.00         | 0.00         | 0.00          | 5,734.62       |
| 8840-2-9810-69-5010-9200 A&G salaries - HR                                  | 77,770.93    | 154,433.39   | 236,221.69    | 316,329.52     |
| 8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office                   | 4,255.53     | 4,255.53     | 16,125.27     | 24,987.15      |
| 8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR                      | (4,893.26)   | (10,729.87)  | (10,729.87)   | (10,729.87)    |
| 8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice        | 9,865.59     | 22,866.13    | 29,079.63     | 32,478.43      |
| 8840-2-9811-69-5010-9206 LABS US Bus lab alloc-Total Rewards                | 0.00         | 0.00         | 0.00          | 3,256.11       |
| 8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice         | 0.00         | 8,813.14     | 18,247.12     | 26,342.16      |
| 8840-2-9812-69-5010-9206 LABS US L&D Labor Allocation                       | 0.00         | 0.00         | 584.79        | 8,737.18       |
| 8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety        | 93,571.87    | 179,951.09   | 238,256.10    | 296,195.30     |
| 8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account                      | 1,022.72     | 4,827.62     | 6,596.58      | 10,970.26      |
| 8840-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS                         | 408.86       | 3,846.93     | 18,613.83     | 39,763.34      |
| 8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S                    | (16,997.06)  | (31,021.50)  | (42,596.36)   | (58,446.41)    |
| 8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin                   | 178,802.34   | 413,203.82   | 637,310.45    | 849,651.15     |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice             | 0.00         | 0.00         | 0.00          | 0.00           |
| 8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation           | 37,110.70    | 85,516.44    | 120,175.39    | 159,128.13     |
| 8840-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance                     | 1,918.53     | 2,667.36     | 2,952.03      | 13,187.70      |
| 8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance                 | (37,953.79)  | (104,117.23) | (159,582.67)  | (211,209.17)   |
| 8840-2-9821-69-5010-9204 LABS CAN ERM LABOR                                 | 51.67        | 1,623.09     | 2,938.36      | 4,447.64       |
| 8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation           | 7,866.40     | 20,751.78    | 31,624.71     | 41,392.03      |
| 8840-2-9823-69-5010-9200 A&G salaries - Legal                               | 34,755.44    | 78,406.89    | 115,005.80    | 156,708.57     |
| 8840-2-9823-69-5010-9204 LABS CAN LEGAL LABOR                               | 0.00         | 3,622.07     | 6,189.49      | 9,806.82       |
| 8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation           | 2,017.77     | 2,017.77     | 2,017.77      | 2,017.77       |
| 8840-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal                       | 0.00         | 394.85       | 394.85        | 394.85         |
| 8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation           | 627.28       | 10,004.08    | 16,922.64     | 22,867.89      |
| 8840-2-9825-69-5010-9200 A&G Salaries - Purchasing                          | 32,116.65    | 63,862.10    | 96,755.94     | 126,940.33     |
| 8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice          | 2,422.15     | 6,589.99     | 6,689.40      | 6,689.40       |
| 8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing              | (20,273.04)  | (44,097.51)  | (60,755.59)   | (74,716.93)    |

|                                                                         | 2017         | 2017         | 2017         | 2017         |
|-------------------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                                                         | Energy North | Energy North | Energy North | Energy North |
|                                                                         | Q1           | Q2           | Q3           | Q4           |
| 8840-2-9827-69-5010-9204 LABS CAN LEGAL LABOR                           | 6,199.24     | 22,985.15    | 41,097.37    | 57,188.53    |
| 8840-2-9827-69-5010-9205 LABS Corporate Service Labour allocation       | 7,594.28     | 7,594.28     | 7,594.28     | 7,594.28     |
| 8840-2-9827-69-5010-9207 LABS US Corp lab alloc-FP&A                    | 0.00         | 0.00         | 0.00         | 7,787.75     |
| 8840-2-9828-69-5010-9205 A&G Salaries-LABS Compliance                   | 13,656.40    | 35,925.12    | 55,292.69    | 66,240.77    |
| 8840-2-9830-69-5010-9200 A&G salaries - Regulatory                      | 93,026.68    | 213,981.63   | 311,678.89   | 429,512.01   |
| 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              | 75,510.85    | 137,116.65   | 194,693.87   | 255,209.82   |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement            | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9835-69-5010-9208 LU Corp US Energy Procurement labor            | 52,781.94    | 137,534.30   | 230,296.31   | 322,975.99   |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice        | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9850-69-5010-9208 LU Corp US Operations labor                    | 0.00         | 709.92       | 1,724.08     | 3,245.32     |
| 8840-2-9852-69-5010-9220 Admin Credit                                   | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9860-69-5010-9200 A&G salaries - Executive                       | 70,788.01    | 154,229.59   | 242,383.99   | 392,918.03   |
| 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       | 10,547.34    | 31,025.72    | 70,795.27    | 85,608.42    |
| 8840-2-9860-69-5010-9209 LU Region labor                                | 65,811.28    | 140,438.30   | 188,970.35   | 274,952.26   |
| 8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec                | (13,179.57)  | (43,181.13)  | (71,314.02)  | (111,732.84) |
| 8840-2-9865-69-5010-9200 Admin Labor                                    | 16,477.24    | 36,983.30    | 52,184.69    | 68,882.10    |
| 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         | (87.50)      | (87.50)      |
| 8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales               | (1,680.61)   | (244,527.59) | (323,769.01) | (356,638.69) |
| 8840-2-9868-69-5010-9200 Admin & General Salaries                       | 3,116.73     | 3,116.73     | 3,116.73     | 12,522.15    |
| 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       | 7,886.01     | 19,103.12    | 24,598.22    | 35,437.82    |
| 8843-2-9850-69-5010-9200 A&G salaries - Operations                      | 63,383.07    | 152,122.24   | 219,898.90   | 293,381.25   |
| Total Admin & General Wages                                             | 951,961.05   | 1,834,732.95 | 2,794,432.80 | 3,938,732.48 |
| Payroll Taxes                                                           | 0.00         | 0.00         | 0.00         | 0.00         |
| Employee Insurance:                                                     |              |              |              |              |
| 8840-2-0000-69-7030-9200 LTIP Expense                                   | 61,334.00    | 79,450.17    | 153,943.55   | 234,810.58   |
| Total Employee Insurance                                                | 61,334.00    | 79,450.17    | 153,943.55   | 234,810.58   |
| Office Supplies :                                                       |              |              |              |              |
| 8840-2-0000-69-5130-9210 Office supplies and expenses                   | 18,426.34    | 4,800.17     | 4,800.17     | 4,800.17     |
| 8840-2-9800-69-5130-9210 Office Supplies-IT                             | 4,743.15     | 39,073.55    | 43,956.60    | 46,384.37    |
| 8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice         | 2,658.42     | 4,529.72     | 4,529.72     | 4,529.72     |
| 8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO                     | 11.79        | 255.32       | 659.79       | 940.06       |
| 8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO       | 698.30       | 698.30       | 698.30       | 698.30       |
| 8840-2-9810-69-5130-9210 Office Supplies-HR                             | 4,827.10     | 13,069.01    | 20,783.88    | 29,889.11    |
| 8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice         | 174.62       | 174.62       | 9,553.19     | 9,882.54     |
| 8840-2-9810-69-5130-9216 Meals                                          | 38.45        | 807.29       | 807.29       | 843.98       |
| 8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO     | 7.97         | 775.45       | 1,937.89     | 1,937.89     |
| 8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO        | 359.23       | 448.37       | 525.30       | 4,416.51     |
| 8840-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development    | 0.00         | 0.00         | 0.00         | 348.43       |
| 8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety   | 24,490.83    | 79,188.03    | 99,306.05    | 176,836.78   |
| 8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office  | 8,705.33     | 11,579.50    | 11,579.50    | 11,579.50    |
| 8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office         | 267.34       | 472.90       | 820.70       | 1,685.92     |
| 8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin              | 26,768.10    | 53,587.27    | 80,029.87    | 100,060.26   |
| 8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice  | 316.93       | 534.71       | 534.71       | 534.71       |
| 8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO              | 78.39        | 109.14       | 182.44       | 350.97       |
| 8840-2-9823-69-5130-9210 Office Supplies-Legal                          | 299.62       | 5,008.68     | 8,440.11     | 12,357.23    |
| 8840-2-9824-69-5130-9216 Meals & Entertain - Internal Audit LU HO       | 0.00         | 134.23       | 134.23       | 134.23       |
| 8840-2-9825-69-5130-9210 Office Supplies-Purchasing                     | 202.46       | 975.41       | 1,337.66     | 1,488.47     |
| 8840-2-9825-69-5130-9216 Meals                                          | 0.00         | 350.39       | 382.34       | 382.34       |
| 8840-2-9827-69-5130-9216 Meals & Entertain - FPA                        | 0.00         | 50.76        | 50.76        | 50.76        |
| 8840-2-9830-69-5130-9210 Office Supplies-Regulatory                     | 0.00         | 20,098.80    | 20,663.07    | 22,123.43    |
| 8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO             | 143.03       | 430.56       | 969.06       | 1,124.07     |
| 8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement             | 40,529.48    | 44,095.24    | 77,087.95    | 80,844.62    |
| 8840-2-9850-69-5130-9210 Office Supplies-Operations                     | 6,534.78     | 44,624.53    | 44,853.40    | 49,449.45    |
| 8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice | 0.00         | 143.61       | 143.61       | 143.61       |
| 8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO             | 0.00         | 1,599.76     | 1,599.76     | 1,599.76     |
| 8840-2-9852-69-5130-9210 Office Supplies                                | 177.59       | 240.17       | 240.17       | (50,525.89)  |
| 8840-2-9852-69-5130-9216 Meals                                          | 134.42       | 134.42       | 134.42       | 320.63       |
| 8840-2-9854-69-5130-9210 Office Supplies & Expenses                     | 2,354.42     | 1,720.13     | 1,912.45     | 2,320.15     |
| 8840-2-9860-69-5130-9210 Office Supplies - Executive                    | 34,963.38    | 46,219.19    | 81,858.59    | 90,416.40    |
| 8840-2-9860-69-5130-9215 Office & Supplies & Expense - Executive LU HO  | 210.66       | 210.66       | 210.66       | 210.66       |
| 8840-2-9860-69-5130-9216 Meals & Entertainment - Executive LU HO        | 1,803.61     | 3,175.62     | 4,211.35     | 5,445.85     |
| 8840-2-9865-69-5130-9210 Office Supplies-Customer service               | 16,779.02    | 30,151.90    | 30,493.98    | 35,240.56    |
| 8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH    | 3,189.00     | 3,189.00     | 3,189.00     | 3,189.00     |
| 8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH     | 0.00         | 54.73        | 54.73        | 60.73        |
| 8840-2-9867-69-5130-9210 Office Supplies                                | 1,053.57     | 10,348.28    | 12,394.78    | 14,889.14    |

|                                                                     | 2017         | 2017         | 2017         | 2017         |
|---------------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                                                     | Energy North | Energy North | Energy North | Energy North |
|                                                                     | Q1           | Q2           | Q3           | Q4           |
| 8840-2-9867-69-5130-9216 Meals                                      | 351.80       | 507.11       | 1,108.36     | 1,453.10     |
| 8840-2-9868-69-5130-9210 Office Supplies Strategic Plan             | 0.00         | 0.00         | 6.26         | 205.57       |
| 8840-2-9868-69-5130-9216 Meals                                      | 234.66       | 254.09       | 324.20       | 324.20       |
| 8843-2-0000-69-5130-9210 Office Supplies & expenses                 | 9,558.30     | 61,777.51    | 49,808.17    | 57,392.48    |
| 8843-2-9850-69-5130-9210 Office Supplies                            | 255.21       | 1,478.49     | 1,478.49     | 1,605.00     |
| Total Office Supplies                                               | 211,347.30   | 487,076.62   | 623,792.96   | 727,964.77   |
| Property, Injury and Damages Insurance :                            |              |              |              |              |
| 8840-2-0000-69-5280-9240 Property insurance                         | 0.00         | 7,534.00     | 15,067.99    | 23,100.32    |
| 8840-2-0000-69-5280-9250 Injuries and damages                       | 178,124.29   | 388,676.40   | 551,153.43   | 709,061.40   |
| 8843-2-0000-69-5280-9240 Property insurance                         | 920.04       | 1,840.08     | 2,760.12     | 7,531.84     |
| 8843-2-0000-69-5280-9250 Injuries and damages                       | 45,028.41    | 87,196.96    | 171,631.58   | 223,629.09   |
| Total Property, Injury and Damages Insurance                        | 224,072.74   | 485,247.44   | 740,613.12   | 963,322.65   |
| Employee Pension and Benefit :                                      |              |              |              |              |
| 8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k      | 24,808.28    | 24,808.28    | 24,808.28    | 24,808.28    |
| 8840-2-0000-69-5043-9262 ESPP Expense                               | 5,531.14     | 5,531.14     | 5,531.14     | 5,531.14     |
| 8840-2-0000-69-5043-9263 Opt-Out Credit                             | 7,834.30     | 7,834.30     | 7,834.30     | 7,834.30     |
| 8840-2-0000-69-5043-9267 Pension                                    | 219,869.29   | 441,716.91   | 667,672.56   | 729,944.55   |
| 8840-2-0000-69-5043-9268 Pension Plan Expenses                      | 13,518.25    | 13,518.25    | 13,518.25    | 13,518.25    |
| 8840-2-0000-69-5043-9269 401K Match                                 | 172,137.62   | 170,882.62   | 169,627.62   | 169,627.62   |
| 8840-2-0000-69-5044-9260 Group Benefits                             | 1,016,272.66 | 986,125.34   | 952,987.38   | 930,133.58   |
| 8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)              | 157,882.35   | 315,764.70   | 448,294.60   | 529,761.85   |
| 8840-2-0000-69-5044-9268 Group Life                                 | 2,287.48     | 2,287.48     | 2,287.48     | 2,287.48     |
| 8840-2-9810-69-5043-9260 Employee Pension & Benefits - 401K         | 0.00         | 0.00         | 6,939.11     | 6,939.11     |
| 8840-2-9810-69-5043-9262 ESPP Expense                               | 0.00         | 5,860.62     | 11,323.34    | 18,575.84    |
| 8840-2-9810-69-5043-9263 Opt-Out Expense                            | 0.00         | 7,753.54     | 14,820.57    | 22,601.03    |
| 8840-2-9810-69-5043-9267 Pension                                    | 0.00         | (3,956.66)   | (3,956.66)   | (3,956.66)   |
| 8840-2-9810-69-5043-9268 Pension Plan Expenses                      | 0.00         | 7,008.40     | 7,008.40     | 14,016.81    |
| 8840-2-9810-69-5043-9269 401K Match                                 | 0.00         | 214,771.54   | 391,210.89   | 620,768.25   |
| 8840-2-9810-69-5044-9260 Group Benefits                             | 24,897.03    | 969,694.66   | 1,967,487.19 | 2,495,067.31 |
| 8840-2-9810-69-5044-9268 Group Life                                 | 0.00         | 2,534.66     | 5,133.92     | 8,102.73     |
| 8843-2-0000-69-5043-9269 401K Match                                 | 2,510.00     | 6,275.00     | 7,530.00     | 7,530.00     |
| 8843-2-0000-69-5044-9260 Group Benefits                             | 31,911.92    | 80,450.56    | 96,406.52    | 96,406.52    |
| 8843-2-9810-69-5043-9269 401K Match                                 | 0.00         | 0.00         | 2,510.00     | 6,275.00     |
| 8843-2-9810-69-5044-9260 Group Benefits                             | 0.00         | 0.00         | 31,911.92    | 80,450.56    |
| Total Employee Pension and Benefit                                  | 1,679,460.32 | 3,258,861.34 | 4,830,886.81 | 5,786,223.55 |
| Regulatory Expenses :                                               |              |              |              |              |
| 8840-2-9830-69-5610-9280 Regulatory Commission Expense              | 173,334.99   | 346,669.98   | 443,738.73   | 623,766.75   |
| 8843-2-0000-69-5610-9280 Regulatory commission expenses             | 3,018.99     | 6,037.98     | 7,555.98     | 10,499.97    |
| Total Regulatory Expenses                                           | 176,353.98   | 352,707.96   | 451,294.71   | 634,266.72   |
| Rents :                                                             |              |              |              |              |
| 8840-2-0000-69-5110-9310 Rents                                      | 0.00         | 0.00         | 15,000.00    | 31,075.00    |
| 8843-2-0000-69-5110-9310 Rents                                      | 12,271.86    | 24,543.72    | 36,815.58    | 44,996.82    |
| Total Rents                                                         | 12,271.86    | 24,543.72    | 51,815.58    | 76,071.82    |
| Intercompany Rent :                                                 |              |              |              |              |
| 8840-2-0000-69-6125-9310 Rental Expense - Intercompany              | (711.87)     | 6,875.46     | 18,612.39    | 30,349.32    |
| Total Intercompany Rent                                             | (711.87)     | 6,875.46     | 18,612.39    | 30,349.32    |
| Maintenance :                                                       |              |              |              |              |
| 8840-2-0000-69-7100-9320 Maintenance of general plant-Gas           | 5,201.05     | 5,201.05     | 5,201.05     | 5,201.05     |
| Total Maintenance                                                   | 5,201.05     | 5,201.05     | 5,201.05     | 5,201.05     |
| Franchise Requirements                                              | 0.00         | 0.00         | 0.00         | 0.00         |
| Other Admin Expenses :                                              |              |              |              |              |
| 8840-2-0000-69-5131-9212 Utilities                                  | 12,201.21    | 15,099.81    | 14,992.21    | 14,913.33    |
| 8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit        | (24,527.79)  | (66,792.41)  | (73,903.26)  | (73,903.26)  |
| 8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized                 | (50,406.88)  | (85,227.07)  | (125,374.88) | (206,823.51) |
| 8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized               | (29,970.83)  | (83,355.49)  | (123,461.57) | (174,747.51) |
| 8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized               | (37,268.32)  | (64,472.94)  | (91,127.09)  | (121,680.49) |
| 8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized | (23,234.00)  | (51,869.37)  | (80,986.02)  | (124,080.36) |
| 8840-2-0000-69-5200-9226 LABS US Bus admin capitalized              | (8,839.28)   | (10,987.09)  | (26,310.67)  | (42,098.95)  |
| 8840-2-0000-69-5200-9227 LABS US Corp admin capitalized             | (9,301.66)   | (16,043.53)  | (31,594.45)  | (45,125.49)  |
| 8840-2-0000-69-5200-9228 LU Corp US Admin capitalized               | (3,255.48)   | (7,644.48)   | (11,925.26)  | (30,056.81)  |
| 8840-2-0000-69-5200-9229 LU Region Admin capitalized                | (9,083.47)   | (18,796.38)  | (25,552.73)  | (48,384.02)  |

|                                                                          | 2017         | 2017           | 2017           | 2017           |
|--------------------------------------------------------------------------|--------------|----------------|----------------|----------------|
|                                                                          | Energy North | Energy North   | Energy North   | Energy North   |
|                                                                          | Q1           | Q2             | Q3             | Q4             |
| 8840-2-0000-69-5200-9231 Outside services LU HO Allocations              | 240,032.77   | 449,695.77     | 640,875.81     | 963,891.82     |
| 8840-2-0000-69-5200-9232 Outside services APUC HO Allocations            | 142,718.24   | 396,930.91     | 587,912.20     | 735,549.66     |
| 8840-2-0000-69-5200-9234 LABS NonLabour Allocations                      | 177,468.23   | 320,756.39     | 447,680.87     | 593,173.26     |
| 8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation    | 110,638.12   | 261,175.61     | 399,826.27     | 605,037.39     |
| 8840-2-0000-69-5200-9236 LABS US Bus admin alloc                         | 43,244.01    | 53,471.64      | 126,441.07     | 201,623.36     |
| 8840-2-0000-69-5200-9237 LABS US Corp admin alloc                        | 45,541.63    | 77,645.78      | 151,697.83     | 216,131.38     |
| 8840-2-0000-69-5200-9238 LU Corp US Admin alloc                          | 15,502.26    | 36,402.24      | 56,786.94      | 143,127.60     |
| 8840-2-0000-69-5200-9239 LU Region Admin alloc                           | 43,254.58    | 89,506.47      | 121,679.68     | 230,400.07     |
| 8840-2-0000-69-5615-9302 Miscellaneous general expenses                  | (47,372.97)  | (88,089.52)    | (137,998.28)   | (187,568.56)   |
| 8840-2-9800-69-5131-9211 Travel-IT                                       | 1,334.31     | 4,307.17       | 6,746.19       | 10,467.15      |
| 8840-2-9800-69-5131-9212 Utilities - IT                                  | 2,409.94     | 5,137.24       | 7,738.25       | 10,678.92      |
| 8840-2-9800-69-5131-9213 Communications - IT                             | 5,971.76     | 46,365.02      | 88,841.74      | 133,451.38     |
| 8840-2-9800-69-5200-9220 Admin Expenses Transferred - Credit IT          | (11,047.48)  | (10,680.54)    | (12,033.80)    | (19,286.44)    |
| 8840-2-9800-69-5200-9230 Outsided services-IT                            | 1,246.29     | 6,877.15       | 21,313.10      | 52,392.00      |
| 8840-2-9801-69-5200-9230 Outside Services - Transition                   | 3,421.24     | 11,316.72      | 16,091.26      | 17,081.31      |
| 8840-2-9810-69-5131-9211 Travel-HR                                       | 343.02       | 1,456.17       | 1,833.76       | 5,239.21       |
| 8840-2-9810-69-5131-9212 Utilities - HR                                  | 4,016.57     | 8,562.07       | 12,897.09      | 17,798.22      |
| 8840-2-9810-69-5131-9214 Dues & Membership Fees                          | 0.00         | 1,088.50       | 1,088.50       | 1,088.50       |
| 8840-2-9810-69-5131-9215 Training                                        | 0.00         | 9,188.20       | 9,188.20       | 10,542.57      |
| 8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR          | (5,820.41)   | (12,762.91)    | (14,475.59)    | (15,209.59)    |
| 8840-2-9810-69-5200-9230 Outsided services-HR                            | 31,059.89    | 83,199.55      | 121,708.60     | 176,127.18     |
| 8840-2-9811-69-5200-9236 LABS US Bus adm alloc-Total Rewards             | (63.90)      | (63.90)        | (63.90)        | (63.90)        |
| 8840-2-9812-69-5131-9211 Travel LABS Training&Development                | 0.00         | 756.50         | 756.50         | 2,496.63       |
| 8840-2-9815-69-5131-9211 Travel-EHSS                                     | 787.82       | 4,859.88       | 9,847.47       | 14,669.67      |
| 8840-2-9815-69-5131-9212 Utilities - EHSS                                | 3,213.25     | 29,200.45      | 61,341.73      | 93,063.65      |
| 8840-2-9815-69-5131-9213 Communication                                   | 0.00         | 1,392.79       | 1,392.79       | 1,699.12       |
| 8840-2-9815-69-5131-9214 Dues & Membership Fees                          | 3,979.51     | 3,979.51       | 4,064.74       | 4,166.20       |
| 8840-2-9815-69-5131-9215 Training                                        | 0.00         | 0.00           | 285.88         | 462.68         |
| 8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit             | (12,205.90)  | (54,563.57)    | (122,524.22)   | (183,898.98)   |
| 8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety  | 3,516.36     | 171,168.82     | 277,340.55     | 354,237.77     |
| 8840-2-9820-69-5131-9211 Travel-Finance                                  | 570.88       | 3,320.60       | 4,997.21       | 8,414.94       |
| 8840-2-9820-69-5131-9212 Utilities - Finance                             | 11,246.36    | 23,973.78      | 36,111.84      | 49,834.99      |
| 8840-2-9820-69-5131-9213 Communication                                   | 140.67       | 417.32         | 832.32         | 970.67         |
| 8840-2-9820-69-5131-9214 Dues & Membership Fees                          | 364.00       | 364.00         | 1,164.50       | 1,164.50       |
| 8840-2-9820-69-5131-9215 Training                                        | 0.00         | 0.00           | 0.00           | 385.00         |
| 8840-2-9820-69-5131-9216 Postage                                         | 633.48       | 633.48         | 659.14         | 979.46         |
| 8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance     | (60,212.73)  | (144,866.07)   | (252,021.39)   | (319,675.09)   |
| 8840-2-9820-69-5200-9230 Outsided services-Finance and Admin             | 19,954.16    | 10,523.85      | 20,238.38      | 52,189.17      |
| 8840-2-9820-69-5615-9302 Miscellaneous General Expenses                  | 4.88         | 4.88           | 4.88           | 4.88           |
| 8840-2-9823-69-5131-9211 Travel                                          | 0.00         | 1.93           | 1,068.66       | 1,373.07       |
| 8840-2-9823-69-5131-9212 Utilities - Legal                               | 1,606.62     | 3,424.82       | 5,158.83       | 7,119.28       |
| 8840-2-9823-69-5131-9214 Dues & Membership Fees                          | 58.04        | 58.04          | 58.04          | 58.04          |
| 8840-2-9823-69-5131-9215 Training                                        | 0.00         | 125.00         | 125.00         | 125.00         |
| 8840-2-9823-69-5131-9216 Postage                                         | 0.00         | 0.00           | 23.85          | 76.43          |
| 8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit             | (11,607.61)  | (8,719.34)     | (8,719.34)     | (8,719.34)     |
| 8840-2-9823-69-5200-9230 Outsided services-Legal                         | 11,667.81    | 10,519.62      | 25,269.02      | 57,012.89      |
| 8840-2-9824-69-5131-9211 Travel - Internal Audit                         | 0.00         | 1,273.74       | 1,273.74       | 1,273.74       |
| 8840-2-9825-69-5131-9211 Travel - Procurement                            | 0.00         | 401.83         | 401.83         | 712.06         |
| 8840-2-9825-69-5131-9212 Utilities - Procurement                         | 2,409.94     | 5,137.24       | 7,738.25       | 10,678.92      |
| 8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing  | (24,387.87)  | (52,726.46)    | (84,690.13)    | (100,305.46)   |
| 8840-2-9827-69-5131-9211 Travel - FPA                                    | 0.00         | 493.01         | 493.01         | 493.01         |
| 8840-2-9830-69-5131-9211 Travel-Regulatory                               | 1,704.19     | 2,757.17       | 5,936.26       | 8,979.04       |
| 8840-2-9830-69-5131-9212 Utilities - Regulatory                          | 5,623.19     | 11,986.91      | 18,055.94      | 24,917.52      |
| 8840-2-9830-69-5200-9230 Outsided services-Regulatory                    | 0.00         | 0.00           | 0.00           | 4,107.34       |
| 8840-2-9835-69-5131-9211 Travel - Energy Procurement                     | 2,942.83     | 7,257.65       | 11,337.99      | 15,452.38      |
| 8840-2-9835-69-5131-9212 Utilities - Energy Procurement                  | 11,246.36    | 23,973.78      | 36,111.84      | 49,834.99      |
| 8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE          | (59,210.29)  | (80,322.14)    | (122,214.47)   | (162,053.48)   |
| 8840-2-9835-69-5200-9230 Outsided services-Energy Procurement            | 75,733.33    | 182,346.89     | 375,175.91     | 480,906.71     |
| 8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD          | (579.00)     | (5,121.73)     | (8,425.47)     | (8,425.47)     |
| 8840-2-9850-69-5131-9211 Travel-Operations                               | 261.90       | 7,048.63       | 7,048.63       | 7,048.63       |
| 8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper        | 0.00         | 0.00           | (17,300.67)    | (17,300.67)    |
| 8840-2-9852-69-5131-9211 Travel                                          | 2,925.35     | 2,925.35       | 7,194.28       | 10,039.83      |
| 8840-2-9852-69-5200-9220 Admin Credit                                    | (821,683.55) | (1,898,535.28) | (2,997,775.54) | (4,138,604.99) |
| 8840-2-9852-69-5200-9230 Outside Services                                | 0.00         | 0.00           | 0.00           | 216.68         |
| 8840-2-9853-69-5200-9220 Admin Expense Transferred                       | 0.00         | 0.00           | (62,281.55)    | (128,428.99)   |
| 8840-2-9854-69-5131-9211 Travel                                          | 0.00         | 249.47         | 1,152.39       | 1,152.39       |
| 8840-2-9854-69-5131-9215 Training-Engineering                            | 179.00       | 179.00         | 179.00         | 2,098.50       |
| 8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering | (143,495.38) | (323,912.51)   | (510,844.48)   | (694,839.84)   |
| 8840-2-9854-69-5200-9230 Outside Services                                | 0.00         | 1,875.00       | 1,875.00       | 1,875.00       |
| 8840-2-9860-69-5131-9211 Travel                                          | 3,361.43     | 6,161.84       | 9,228.89       | 13,984.20      |
| 8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development     | 6,426.50     | 13,699.31      | 20,635.34      | 28,477.14      |
| 8840-2-9860-69-5131-9214 Dues & Membership Fees                          | 17,099.63    | 34,172.63      | 51,813.67      | 68,886.94      |

|                                                                            | 2017          | 2017          | 2017           | 2017           |
|----------------------------------------------------------------------------|---------------|---------------|----------------|----------------|
|                                                                            | Energy North  | Energy North  | Energy North   | Energy North   |
|                                                                            | Q1            | Q2            | Q3             | Q4             |
| 8840-2-9860-69-5131-9215 Training                                          | 21.70         | 1,281.70      | 2,007.53       | 2,164.05       |
| 8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec          | (40,982.38)   | (85,891.77)   | (176,591.83)   | (286,857.23)   |
| 8840-2-9865-69-5131-9211 Travel-Customer Service                           | 0.00          | 509.27        | 509.27         | 961.02         |
| 8840-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care | (10,217.77)   | (22,595.42)   | (39,047.67)    | (61,093.58)    |
| 8840-2-9865-69-5200-9230 Outsided services-Customer service                | 0.00          | 31.20         | 1,158.05       | 48,660.94      |
| 8840-2-9867-69-5131-9211 Travel                                            | 6,592.35      | 12,449.86     | 17,726.26      | 23,518.80      |
| 8840-2-9867-69-5131-9213 Communication                                     | 0.00          | 2,200.00      | 2,200.00       | 2,200.00       |
| 8840-2-9867-69-5131-9214 Dues & Membership Fees                            | 0.00          | 0.00          | 0.00           | 225.00         |
| 8840-2-9867-69-5131-9215 Training                                          | 0.00          | 67.51         | 2,731.51       | 2,731.51       |
| 8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales         | (28,631.75)   | (337,903.19)  | (438,773.65)   | (486,380.85)   |
| 8840-2-9867-69-5200-9230 Outside Services                                  | 13,267.84     | 533.00        | 533.00         | 740.61         |
| 8840-2-9868-69-5131-9211 Travel                                            | 1,785.05      | 2,920.38      | 3,496.71       | 3,496.71       |
| 8840-2-9868-69-5131-9213 Communication                                     | 1,047.10      | 2,345.82      | 3,584.40       | 4,984.72       |
| 8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit               | (754.80)      | (924.23)      | (924.23)       | (924.23)       |
| 8840-2-9868-69-5200-9230 Outside Services                                  | 3,910.50      | 1,600.00      | 1,600.00       | 2,063.37       |
| 8843-2-0000-69-5131-9212 Utilities - Keene                                 | 8,438.85      | 16,474.24     | 18,908.91      | 25,350.25      |
| 8843-2-0000-69-5615-9302 Miscellaneous General Expense                     | 50,000.01     | 100,000.02    | 150,000.03     | 200,000.00     |
| 8843-2-9850-69-5131-9211 Travel                                            | 0.00          | 0.00          | 75.97          | 75.97          |
| 8843-2-9850-69-5200-9230 Outside Services                                  | 0.00          | 0.00          | 0.00           | 17,000.00      |
| Total Other Admin Expenses                                                 | (321,036.54)  | (947,607.21)  | (1,550,677.63) | (1,832,010.77) |
| Total Administrative Expenses                                              | 3,000,253.89  | 5,587,089.50  | 8,119,915.34   | 10,564,932.17  |
| Income and Non Income Tax                                                  |               |               |                |                |
| Federal Unemployment:                                                      |               |               |                |                |
| 8840-2-0000-69-5040-4080 Social Security Taxes                             | 293,806.33    | 288,975.65    | 262,280.33     | 252,668.20     |
| 8840-2-0000-69-5041-4080 Federal Unemployment taxes                        | 9,988.70      | 9,986.87      | 9,986.87       | 9,986.87       |
| 8840-2-0000-69-5042-4080 Medicare                                          | 69,839.01     | 66,223.64     | 64,143.75      | 61,678.66      |
| 8840-2-9810-69-5040-4080 Social Security Taxes                             | 0.00          | 384,808.80    | 678,675.50     | 978,453.68     |
| 8840-2-9810-69-5041-4080 Federal Unemployment Taxes                        | 0.00          | 472.42        | 841.39         | 1,177.26       |
| 8840-2-9810-69-5042-4080 Medicare                                          | 0.00          | 90,633.22     | 162,422.02     | 243,018.95     |
| 8843-2-0000-69-5040-4080 Social Security taxes                             | 4,137.48      | 9,535.90      | 8,867.98       | 8,867.98       |
| 8843-2-0000-69-5041-4080 Federal unemployment taxes                        | 197.31        | 201.51        | 201.51         | 201.51         |
| 8843-2-0000-69-5042-4080 Medicare                                          | 918.91        | 2,141.28      | 2,141.28       | 2,141.28       |
| 8843-2-9810-69-5040-4080 Social Security Taxes                             | 0.00          | 2,588.76      | 9,952.02       | 19,918.10      |
| 8843-2-9810-69-5041-4080 Federal Unemployment Taxes                        | 0.00          | 5.41          | 15.26          | 25.14          |
| 8843-2-9810-69-5042-4080 Medicare                                          | 0.00          | 618.05        | 1,901.58       | 4,232.35       |
| Total Federal Unemployment                                                 | 378,887.74    | 856,191.51    | 1,201,429.49   | 1,582,369.98   |
| 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                       | 31,430.16     | 31,424.08     | 31,424.08      | 31,424.08      |
| 8840-2-9810-69-5041-4082 State Unemployment Taxes                          | 0.00          | 2,425.60      | 4,086.42       | 5,593.26       |
| 8843-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax                       | 570.64        | (15,453.06)   | (15,453.06)    | (15,453.06)    |
| 8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax                 | 0.00          | 11.81         | 57.18          | 101.49         |
| Total State Unemployment                                                   | 32,000.80     | 18,408.43     | 20,114.62      | 21,665.77      |
| Municipal, Property & Franchise Tax:                                       |               |               |                |                |
| 8840-2-0000-69-5680-4080 Property taxes                                    | 2,435,487.45  | 4,870,974.90  | 7,306,462.35   | 9,379,571.00   |
| 8843-2-0000-69-5680-4080 Property taxes                                    | 40,784.55     | 81,569.10     | 122,353.65     | 161,595.52     |
| Total Municipal, Property & Franchise Tax                                  | 2,476,272.00  | 4,952,544.00  | 7,428,816.00   | 9,541,166.52   |
| Total Taxes                                                                | 2,887,160.54  | 5,827,143.94  | 8,650,360.11   | 11,145,202.27  |
| Total Expenses                                                             | 9,952,921.79  | 19,957,451.65 | 30,116,382.25  | 38,887,499.59  |
| EBITDA Before Corporate Allocations                                        | 20,386,789.35 | 25,717,920.96 | 27,874,727.73  | 44,541,693.60  |
| Corporate Allocations                                                      |               |               |                |                |
| LU Corporate Labor:                                                        |               |               |                |                |
| 8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized                        | (3,591.34)    | (10,527.16)   | (17,979.04)    | (31,649.54)    |
| 8840-2-0000-69-5010-9228 LU Corp US Lab capitalized                        | (11,084.20)   | (23,466.96)   | (37,054.93)    | (56,837.12)    |
| 8840-2-0000-69-5010-9229 LU Region Lab capitalized                         | (13,820.36)   | (29,492.03)   | (45,825.20)    | (63,881.40)    |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice            | 0.00          | 0.00          | 0.00           | 4,168.30       |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice           | 2,296.29      | 4,748.22      | 7,309.24       | 7,569.48       |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement               | 0.00          | 9,060.47      | 19,887.10      | 34,162.17      |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice           | 11,026.74     | 27,240.51     | 41,644.00      | 59,777.21      |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice     | 0.00          | 1,419.82      | 8,708.78       | 36,659.17      |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc         | 3,778.62      | 9,080.18      | 9,485.35       | 9,795.75       |
| Total LU Corporate Labor                                                   | (11,394.25)   | (11,936.95)   | (13,824.70)    | (235.98)       |
| LU Allocations                                                             |               |               |                |                |
| LABS Labor:                                                                |               |               |                |                |

|                                                                           | 2017          | 2017          | 2017          | 2017          |
|---------------------------------------------------------------------------|---------------|---------------|---------------|---------------|
|                                                                           | Energy North  | Energy North  | Energy North  | Energy North  |
|                                                                           | Q1            | Q2            | Q3            | Q4            |
| 8840-2-0000-69-5010-9224 LABS Labour Capitil                              | (13,787.34)   | (29,940.65)   | (53,876.20)   | (71,913.31)   |
| 8840-2-0000-69-5010-9226 LABS US Bus labor capitalized                    | (5,382.91)    | (13,532.03)   | (22,695.50)   | (36,239.20)   |
| 8840-2-0000-69-5010-9227 LABS US Corp labor capitalized                   | (402.90)      | (560.15)      | (583.53)      | (4,368.45)    |
| Total LABS Labor                                                          | (19,573.15)   | (44,032.83)   | (77,155.23)   | (112,520.96)  |
| LABS Allocations                                                          |               |               |               |               |
| APUC/APCO Corporate Labor:                                                |               |               |               |               |
| 8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized                    | (20,749.75)   | (45,231.34)   | (67,446.98)   | (98,660.07)   |
| 8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice         | 98,808.30     | 215,387.32    | 321,176.15    | 469,809.91    |
| Total APUC/APCO Corporate Labor                                           | 78,058.55     | 170,155.98    | 253,729.17    | 371,149.84    |
| APUC/APCO Allocations                                                     |               |               |               |               |
| Total Corporate Allocations                                               | 47,091.15     | 114,186.20    | 162,749.24    | 258,392.90    |
| EBITDA After Corporate Allocations                                        | 20,339,698.20 | 25,603,734.76 | 27,711,978.49 | 44,283,300.70 |
| Depreciation & Amortization Expense                                       |               |               |               |               |
| Depreciation Expense :                                                    |               |               |               |               |
| 8840-2-0000-80-8610-4030 Depreciation Exp                                 | 3,126,810.37  | 6,297,799.68  | 9,503,868.87  | 12,786,242.77 |
| 8843-2-0000-80-8610-4030 Depreciation Exp                                 | 42,945.52     | 84,292.04     | 140,557.74    | 194,325.41    |
| Total Depreciation Expense                                                | 3,169,755.89  | 6,382,091.72  | 9,644,426.61  | 12,980,568.18 |
| 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                         | 526,788.08    | 1,054,164.29  | 1,615,814.38  | 2,173,446.16  |
| 8843-2-0000-80-8610-4050 Amortization-Intangibles                         | 75.23         | 148.04        | 225.69        | 305.76        |
| Total Amort of Intangibles-Cost                                           | 526,863.31    | 1,054,312.33  | 1,616,040.07  | 2,173,751.92  |
| Amortization-Regulatory Debits:                                           |               |               |               |               |
| 8840-2-0000-80-8640-4073 Regulatory - debits                              | 102,300.00    | 204,600.00    | 306,900.00    | 409,203.00    |
| 8840-2-0000-80-8641-4074 Amortization of Regulatory Assets                | 1,084,128.95  | 1,707,055.04  | 1,968,933.07  | 2,537,193.28  |
| Total Amortization-Regulatory Debits                                      | 1,186,428.95  | 1,911,655.04  | 2,275,833.07  | 2,946,396.28  |
| Acquisition Costs                                                         | 0.00          | 0.00          | 0.00          | 0.00          |
| Total Depreciation and Amortization Expense                               | 4,883,048.15  | 9,348,059.09  | 13,536,299.75 | 18,100,716.38 |
| NET OPERATING INCOME                                                      | 15,456,650.05 | 16,255,675.67 | 14,175,678.74 | 26,182,584.32 |
| Other Income & Deductions                                                 |               |               |               |               |
| Allowable Funds used during Construction :                                |               |               |               |               |
| 8840-2-0000-40-4700-4191 Allow for other funds used during construction   | (32,018.10)   | (14,123.13)   | 22,133.72     | 100,566.66    |
| 8843-2-0000-40-4700-4191 Allow for other funds used during construction   | 0.00          | 0.00          | 603.34        | 3,555.02      |
| Total Allowable Funds used during Construction                            | (32,018.10)   | (14,123.13)   | 22,737.06     | 104,121.68    |
| Interest & Dividends Income :                                             |               |               |               |               |
| 8840-2-0000-40-4420-4190 Interest income                                  | 79,801.55     | 133,866.43    | 185,142.83    | 268,179.02    |
| 8843-2-0000-40-4420-4190 Interest income                                  | 1,110.23      | 2,666.58      | 5,385.11      | 7,648.96      |
| Total Interest & Dividends Income                                         | 80,911.78     | 136,533.01    | 190,527.94    | 275,827.98    |
| Rental Income                                                             | 0.00          | 0.00          | 0.00          | 0.00          |
| Other Income & Deductions :                                               |               |               |               |               |
| 8840-2-0000-69-7450-4261 Donations                                        | 0.00          | (3,329.63)    | (3,658.94)    | (3,887.72)    |
| 8840-2-0000-69-7450-4263 Penalties                                        | (2,214.39)    | (7,714.75)    | (14,209.36)   | (14,209.35)   |
| 8840-2-0000-69-7450-4264 Exp for certain civic, political and related act | 0.00          | 0.00          | 0.00          | 70.00         |
| 8840-2-9854-69-7450-4265 Other Deductions                                 | (22,000.00)   | (36,600.00)   | (85,100.00)   | (117,600.00)  |
| 8840-2-9860-69-7450-4265 Other Deductions                                 | 0.00          | 0.00          | 0.00          | (441.65)      |
| 8840-2-9868-69-7450-4261 Charitable Donations                             | (8,999.80)    | (17,459.80)   | (20,584.80)   | (22,304.90)   |
| 8840-2-9868-69-7450-4264 Political Contributions                          | (7,337.30)    | (11,805.34)   | (13,771.92)   | (16,897.11)   |
| 8840-2-9868-69-7450-4266 Civic                                            | (3,238.20)    | (7,589.70)    | (8,704.70)    | (18,232.40)   |
| 8843-2-0000-69-7450-4263 Penalties                                        | 50.00         | 50.00         | 50.00         | 50.00         |
| 8843-2-0000-69-7450-4264 Exp for certain civic, political and related act | 0.00          | (28.75)       | (28.75)       | (28.75)       |
| 8843-2-9850-69-7450-4265 Other Deductions                                 | (5,000.00)    | (24,000.00)   | (24,000.00)   | (24,000.00)   |
| Total Other Income & Deductions                                           | (48,739.69)   | (108,477.97)  | (170,008.47)  | (217,481.88)  |
| Total Other Income & Deductions                                           | 153.99        | 13,931.91     | 43,256.53     | 162,467.78    |
| Income Before Interest Charges                                            | 15,456,804.04 | 16,269,607.58 | 14,218,935.27 | 26,345,052.10 |
| Interest Charges                                                          |               |               |               |               |
| Interest on Long Term Debt :                                              |               |               |               |               |
| 8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co.         | 995,704.56    | 1,991,409.12  | 2,987,113.68  | 4,076,508.01  |
| Total Interest on Long Term Debt                                          | 995,704.56    | 1,991,409.12  | 2,987,113.68  | 4,076,508.01  |

|                                                         | 2017         | 2017         | 2017         | 2017          |
|---------------------------------------------------------|--------------|--------------|--------------|---------------|
|                                                         | Energy North | Energy North | Energy North | Energy North  |
|                                                         | Q1           | Q2           | Q3           | Q4            |
| Amortization of Debt Discount                           | 0.00         | 0.00         | 0.00         | 0.00          |
| Other Interest Charges :                                |              |              |              |               |
| 8840-2-0000-80-8550-4310 Other Interest Expense         | 45,820.41    | 94,087.95    | 131,366.74   | 231,864.43    |
| 8840-2-0000-80-8550-4320 AFUDC - borrowed               | 14,634.47    | 6,409.06     | (10,341.90)  | (46,262.33)   |
| 8843-2-0000-80-8550-4310 Other Interest Expense         | 479.71       | 759.26       | 1,083.79     | 1,478.35      |
| 8843-2-0000-80-8550-4320 AFUDC - borrowed               | 0.00         | 0.00         | (273.23)     | (1,609.97)    |
| Total Other Interest Charges                            | 60,934.59    | 101,256.27   | 121,835.40   | 185,470.48    |
| Gain and Loss on Exchange                               | 0.00         | 0.00         | 0.00         | 0.00          |
| Total Interest Charges                                  | 1,056,639.15 | 2,092,665.39 | 3,108,949.08 | 4,261,978.49  |
| Income Taxes                                            |              |              |              |               |
| State Income Tax :                                      |              |              |              |               |
| 8840-2-0000-80-8720-4090 State Income Tax               | 0.00         | 275,845.00   | 206,989.00   | 220,214.00    |
| Total State Income Tax                                  | 0.00         | 275,845.00   | 206,989.00   | 220,214.00    |
| Deferred Federal and State Tax :                        |              |              |              |               |
| 8840-2-0000-80-8760-4101 Def SIT Expense-Debit          | 787,297.80   | 774,860.80   | 718,363.80   | 1,040,013.80  |
| 8840-2-0000-80-8760-4104 Def FIT Expense-Debit          | 4,771,501.83 | 4,554,126.83 | 3,566,696.83 | 5,588,154.83  |
| 8843-2-0000-80-8760-4101 Deferred SIT expense - State   | 11,357.23    | (13,695.88)  | (26,248.28)  | (13,515.63)   |
| 8843-2-0000-80-8760-4104 Deferred FIT expense - Federal | 71,349.94    | (86,042.08)  | (164,900.45) | (84,880.13)   |
| Total Deferred Federal and State Tax                    | 5,641,506.80 | 5,229,249.67 | 4,093,911.90 | 6,529,772.87  |
| Federal Income Taxes                                    | 0.00         | 0.00         | 0.00         | 0.00          |
| Total Income Taxes                                      | 5,641,506.80 | 5,505,094.67 | 4,300,900.90 | 6,749,986.87  |
| NET INCOME / (LOSS)                                     | 8,758,658.09 | 8,671,847.52 | 6,809,085.29 | 15,333,086.74 |

|                                                                              | 2018            | 2018            | 2018            | 2018            |
|------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
|                                                                              | Energy North    | Energy North    | Energy North    | Energy North    |
|                                                                              | Q1              | Q2              | Q3              | Q4              |
| Revenue                                                                      |                 |                 |                 |                 |
| Operating Revenue                                                            |                 |                 |                 |                 |
| Residential:                                                                 |                 |                 |                 |                 |
| 8840-2-0000-40-4295-4800 Residential Sales                                   | 0.00            | 0.00            | (63.76)         | (63.76)         |
| 8840-2-0000-40-4295-4801 Residential Sales - Fixed Portion                   | 5,503,037.53    | 10,077,396.03   | 13,525,402.44   | 17,016,482.85   |
| 8840-2-0000-40-4295-4802 Residential Sales - Variable Portion                | 9,995,112.22    | 14,465,169.99   | 16,247,993.27   | 25,903,887.89   |
| 8840-2-0000-40-4295-4803 Residential Sales - Energy Cost                     | 19,679,545.92   | 25,307,919.19   | 26,603,652.74   | 41,017,573.70   |
| 8843-2-0000-40-4295-4801 Metered Sales to Residential Customers - Fixed      | 19,122.30       | 51,280.05       | 95,625.02       | 133,202.71      |
| 8843-2-0000-40-4295-4802 Metered sales to Residential Customers - Variable   | 122,952.42      | 171,250.44      | 180,944.95      | 231,931.77      |
| 8843-2-0000-40-4295-4803 Metered sales to Residential Customers- Pass throu  | 190,659.36      | 247,890.24      | 265,718.14      | 429,408.68      |
| Total Residential                                                            | 35,510,429.75   | 50,320,905.94   | 56,919,272.80   | 84,732,423.84   |
| Commercial & Industrial:                                                     |                 |                 |                 |                 |
| 8840-2-0000-40-4295-4810 Commercial and industrial sales                     | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4295-4813 Commercial Sales - Fixed Portion                    | 1,972,428.12    | 4,020,226.20    | 5,893,069.85    | 7,829,646.81    |
| 8840-2-0000-40-4295-4814 Commercial Sales - Variable Portion                 | 5,952,422.51    | 8,093,772.41    | 8,842,173.78    | 13,105,465.21   |
| 8840-2-0000-40-4295-4815 Commercial Sales - Energy Cost                      | 13,493,489.87   | 17,026,582.26   | 17,926,514.41   | 26,998,841.75   |
| 8840-2-0000-40-4295-4816 Industrial Sales - Fixed Portion                    | 2,124.72        | 4,418.37        | 6,660.41        | 8,897.08        |
| 8840-2-0000-40-4295-4817 Industrial Sales - Variable Portion                 | 73,908.95       | 75,458.98       | 75,556.28       | 75,385.47       |
| 8840-2-0000-40-4295-4818 Industrial Sales - Energy Cost                      | 853,831.59      | 855,410.70      | 855,969.98      | 856,822.24      |
| 8843-2-0000-40-4295-4813 Metered Sales to Commercial Customers - Fixed       | 28,999.20       | 66,239.59       | 147,756.94      | 209,622.23      |
| 8843-2-0000-40-4295-4814 Metered sales to Commercial Customers - Variable    | 421,332.65      | 595,162.28      | 692,700.39      | 1,099,398.06    |
| 8843-2-0000-40-4295-4815 Metered sales to Commercial Customers- Pass through | 718,962.24      | 915,012.15      | 929,885.01      | 1,143,912.43    |
| Total Commercial & Industrial                                                | 23,517,499.85   | 31,652,282.94   | 35,370,287.05   | 51,327,991.28   |
| 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 :                                                    |                 |                 |                 |                 |
| 8840-2-0000-40-4210-4540 Rental Income                                       | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4295-4821 Rental Income                                       | 3,200.00        | 5,600.00        | 8,000.00        | 10,400.00       |
| 8840-2-0000-40-4295-4830 Sales for resale                                    | 657,501.00      | 913,002.00      | 967,503.00      | 1,563,170.00    |
| 8840-2-0000-40-4460-4880 Misc Service revenues                               | 220,285.83      | 476,723.09      | 654,130.27      | 1,120,912.20    |
| 8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac    | 0.00            | 0.00            | 0.00            | 0.00            |
| 8840-2-0000-40-4460-4897 Metered Sales to Transportation - Fixed             | 774,577.18      | 1,780,708.36    | 2,743,904.63    | 3,704,403.44    |
| 8840-2-0000-40-4460-4898 Metered Sales to Transportation - Variable          | 4,827,025.16    | 7,012,600.22    | 8,174,051.81    | 13,314,842.24   |
| 8840-2-0000-40-4460-4899 Metered Sales to Transportation - Pass Through Gas  | 67,325.48       | 88,742.60       | 88,770.57       | 95,385.05       |
| 8840-2-0000-40-4460-4950 Other Gas revenues                                  | 1,457,912.35    | 2,320,290.24    | 2,819,099.35    | 3,572,825.38    |
| 8840-2-0000-40-4460-4951 Decoupling Revenue                                  | 0.00            | 0.00            | 0.00            | (1,988,131.28)  |
| 8843-2-0000-40-4295-4150 Revenue from merchandise, jobbing & contract work   | 3,734.26        | 10,186.85       | 14,774.66       | 21,412.30       |
| 8843-2-0000-40-4460-4170 Revenues from non-utility operations                | 3,517.80        | 6,942.10        | 10,230.15       | 13,298.45       |
| 8843-2-0000-40-4460-4880 Misc Service revenues                               | 3,750.94        | 10,368.13       | 14,073.43       | 17,442.69       |
| 8843-2-0000-40-4460-4950 Other Gas Revenues                                  | 0.00            | 1,082.69        | 3,126.55        | 8,745.56        |
| 8843-2-0000-40-4460-4951 Decoupling Revenue                                  | 0.00            | 0.00            | 0.00            | 14,883.55       |
| Total Other Operating Revenue                                                | 8,018,830.00    | 12,626,246.28   | 15,497,664.42   | 21,469,589.58   |
| Total Operating Revenue                                                      | 67,046,759.60   | 94,599,435.16   | 107,787,224.27  | 157,530,004.70  |
| 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                     | 32,927,751.85   | 36,967,800.35   | 40,652,051.20   | 58,853,885.91   |
| 8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 4,556,430.18    | 9,034,447.71    | 13,429,678.34   | 18,081,839.91   |
| 8840-2-0000-52-5541-8042 Deferred Gas Costs                                  | (38,778,171.59) | (45,107,046.62) | (50,106,493.13) | (72,249,769.69) |
| 8840-2-0000-52-5541-8044 Natural Gas Capacity Release                        | (931,810.26)    | (1,924,927.08)  | (3,111,524.60)  | (4,193,064.67)  |
| 8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout                    | (184,241.99)    | (205,725.36)    | (201,931.18)    | (192,343.00)    |
| 8843-2-0000-52-5541-8040 Natural Gas City Gate Purchases                     | 665,623.45      | 914,964.11      | 1,337,149.82    | 1,891,458.94    |
| 8843-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation         | 60,681.11       | 92,506.06       | 123,756.07      | 159,017.66      |
| 8843-2-0000-52-5541-8042 Deferred Gas Costs                                  | (865,439.90)    | (1,188,930.03)  | (1,377,314.51)  | (2,007,119.40)  |
| Total Natural Gas City Gate Purch                                            | (2,549,177.15)  | (1,416,910.86)  | 745,372.01      | 343,905.66      |
| Other Gas Purchases:                                                         |                 |                 |                 |                 |
| 8840-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                  | 19,679,844.78   | 25,308,151.79   | 26,604,236.43   | 41,018,507.40   |
| 8840-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                   | 13,594,974.20   | 17,150,600.25   | 18,055,395.14   | 27,127,711.12   |
| 8840-2-0000-52-5542-8053 PGA for Industrial-PGA Recoveries                   | 853,831.59      | 855,410.70      | 855,969.98      | 856,822.24      |
| 8840-2-0000-52-5542-8054 PGA for Transportation-PGA Recoveries               | 67,325.48       | 88,733.63       | 88,755.74       | 95,370.22       |
| 8843-2-0000-52-5542-8051 PGA for Residential-PGA Recoveries                  | 190,659.36      | 247,890.24      | 265,718.14      | 429,408.68      |
| 8843-2-0000-52-5542-8052 PGA for Commercial-PGA Recoveries                   | 718,964.04      | 957,064.44      | 1,044,622.30    | 1,553,899.66    |

|                                                                            | 2018          | 2018           | 2018           | 2018           |
|----------------------------------------------------------------------------|---------------|----------------|----------------|----------------|
|                                                                            | Energy North  | Energy North   | Energy North   | Energy North   |
|                                                                            | Q1            | Q2             | Q3             | Q4             |
| Total Other Gas Purchases                                                  | 35,105,599.45 | 44,607,851.05  | 46,914,697.73  | 71,081,719.32  |
| Gas Withdrawn from Storage-Dr:                                             |               |                |                |                |
| 8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 2,595,271.94  | 2,618,054.26   | 2,630,725.00   | 3,660,975.39   |
| 8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | (274,281.49)  | (1,765,475.48) | (3,853,942.63) | (4,356,504.12) |
| 8843-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage                | 133,135.34    | 181,552.17     | 191,893.15     | 248,390.19     |
| 8843-2-0000-52-5543-8082 Natural Gas Delivered to Storage                  | 0.00          | (6,962.93)     | (296,864.22)   | (316,043.24)   |
| Total Gas Withdrawn from Storage-Dr                                        | 2,454,125.79  | 1,027,168.02   | (1,328,188.70) | (763,181.78)   |
| 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                                                     | 35,010,548.09 | 44,218,108.21  | 46,331,881.04  | 70,662,443.20  |
| Net Revenue                                                                | 32,036,211.51 | 50,381,326.95  | 61,455,343.23  | 86,867,561.50  |
| Transmission Expense                                                       |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-69-5010-9225 LABS Corp. Service Labor Alloc Capitalized        | (12,627.43)   | (32,515.20)    | (44,615.64)    | (90,085.50)    |
| 8843-2-0000-51-5010-4160 Merch/ jobbing/contract-Labour                    | 1,418.89      | 2,844.75       | 3,693.72       | 5,524.16       |
| 8843-2-0000-51-5010-4171 Expenses from non-utility operations - labor      | 609.63        | 1,502.33       | 1,985.61       | 3,825.39       |
| Total Labour Expense                                                       | (10,598.91)   | (28,168.12)    | (38,936.31)    | (80,735.95)    |
| Other Expense                                                              | 0.00          | 0.00           | 0.00           | 0.00           |
| Total Transmission Expense                                                 | (10,598.91)   | (28,168.12)    | (38,936.31)    | (80,735.95)    |
| Gas Expenses                                                               |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour      | 9,265.56      | 15,089.95      | (0.30)         | (0.30)         |
| 8840-2-9852-51-5010-8462 Other Expenses - LNG - Labor                      | 0.00          | 88.03          | 897.39         | 1,425.46       |
| 8840-2-9853-51-5010-7100 Operation Supervision & Engineering               | 239,036.30    | 451,152.74     | 683,358.60     | 913,635.75     |
| 8840-2-9853-51-5010-7350 Misc Production Expense                           | (11.00)       | (11.00)        | (11.00)        | (11.00)        |
| 8843-2-0000-51-5010-7330 Gas mixing expense - labor                        | 83,373.94     | 257,039.42     | 234,368.00     | 244,743.90     |
| Total Labour Expense                                                       | 331,664.80    | 723,359.14     | 918,612.69     | 1,159,793.81   |
| Other Expense:                                                             |               |                |                |                |
| 8840-2-0000-51-5439-8462 Other Expenses - LNG                              | (901,861.91)  | (1,236,568.48) | 0.00           | (894.81)       |
| 8840-2-0000-51-5444-7350 Misc Production Exp                               | 80,435.41     | 140,853.51     | 0.00           | 49,231.87      |
| 8840-2-0000-51-5540-7100 Operation Supervision & Engineering               | 32,615.49     | 40,806.39      | 0.00           | 2,347.88       |
| 8840-2-0000-51-5540-7170 Liquefied Petroleum Gas                           | (1,202.61)    | (1,202.61)     | (1,202.61)     | (1,202.61)     |
| 8840-2-0000-56-5210-7420 Maint of Production Eqt                           | 23,565.53     | 53,487.85      | 0.00           | 19,558.58      |
| 8840-2-9852-51-5439-8462 Other Expenses - LNG                              | 0.00          | 6.96           | 151.37         | 118.96         |
| 8840-2-9852-56-5210-7420 Maint of Production Eqt                           | 0.00          | 0.00           | 3,964.95       | 3,964.95       |
| 8840-2-9853-51-5439-8462 Other Expenses - LNG                              | 0.00          | 0.00           | (1,232,748.05) | (1,896,945.32) |
| 8840-2-9853-51-5444-7350 Misc Production Expense                           | 0.00          | 0.00           | 184,731.46     | 184,731.46     |
| 8840-2-9853-51-5540-7100 Operation Supervision & Engineering               | 0.00          | 0.00           | 45,539.44      | 45,539.44      |
| 8840-2-9853-56-5210-7420 Maint of Production Equipment                     | 0.00          | 50.02          | 73,771.54      | 73,894.86      |
| 8843-2-0000-51-5444-7350 Misc. Production expense                          | 13,375.99     | 60,454.73      | 49,045.64      | 23,985.40      |
| Total Other Expense                                                        | (753,072.10)  | (942,111.63)   | (876,746.26)   | (1,495,669.34) |
| Total Gas Expense                                                          | (421,407.30)  | (218,752.49)   | 41,866.43      | (335,875.53)   |
| Distribution Expenses                                                      |               |                |                |                |
| Labour Expense :                                                           |               |                |                |                |
| 8840-2-0000-51-5010-8740 Mains & services - Labor                          | 541.24        | 612.32         | 0.00           | 40,263.48      |
| 8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor | 11,060.22     | 22,843.32      | 0.00           | 0.00           |
| 8840-2-0000-51-5010-8780 Meter & house regulator - Labor                   | 0.00          | 0.00           | 0.00           | (192.34)       |
| 8840-2-0000-51-5010-8800 Other expenses - Labor                            | 7,389.50      | 12,436.13      | 0.00           | 0.00           |
| 8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor        | 317.04        | 385.05         | 100.26         | (26.63)        |
| 8840-2-0000-56-5010-8870 Maint of mains - Labor                            | (10.36)       | 101.67         | 0.00           | 0.00           |
| 8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor        | 0.00          | 143.67         | 0.00           | 0.00           |
| 8840-2-0000-56-5010-8940 Maint of other eqt - Labor                        | 0.00          | 0.00           | 0.00           | 126.89         |
| 8840-2-9825-51-5010-8740 Mains & Services Labor                            | 16,082.03     | 26,624.30      | 36,095.29      | 44,499.79      |
| 8840-2-9852-51-5010-8740 Mains & Service Labor                             | 674,533.11    | 1,326,839.53   | 2,128,972.93   | 2,920,824.06   |
| 8840-2-9852-51-5010-8780 Meter & House Regulator - Labor                   | 176,724.70    | 525,079.08     | 840,067.34     | 1,204,767.90   |
| 8840-2-9852-51-5010-8790 Customer Installations - Labor                    | 185,997.84    | 278,162.11     | 375,063.92     | 501,700.89     |
| 8840-2-9852-51-5010-8800 Other Expenses - Labor                            | 360,157.55    | 687,087.77     | 883,478.48     | 1,264,607.52   |
| 8840-2-9852-56-5010-8860 Maint of Structures & Improvements - Labor        | 85,214.78     | 127,057.51     | 147,490.90     | 192,093.40     |
| 8840-2-9852-56-5010-8870 Maint of mains Labor                              | 218,223.63    | 468,833.21     | 645,387.12     | 763,906.47     |
| 8840-2-9852-56-5010-8920 Maint of Services - Labor                         | 26,665.65     | 100,833.07     | 146,935.66     | 253,252.80     |
| 8840-2-9852-56-5010-8930 Maint of Meters & House Regulators - Labor        | 73,170.86     | 136,287.84     | 202,337.34     | 272,425.53     |
| 8840-2-9852-56-5010-8940 Maint of Other Eqt Labor                          | 17,385.43     | 41,956.26      | 53,645.64      | 76,037.48      |
| 8840-2-9853-51-5010-8710 Oper Dist Load Dispatching                        | 373,957.00    | 528,255.87     | 564,728.91     | 680,416.98     |
| 8840-2-9853-51-5010-8750 Distribution Measuring Labor                      | 0.00          | 321.41         | 33,658.23      | 33,658.23      |
| 8840-2-9853-51-5010-8800 Other Expenses Labor                              | 25,277.49     | 39,974.09      | 56,694.99      | 63,005.98      |

|                                                                           | 2018         | 2018         | 2018          | 2018          |
|---------------------------------------------------------------------------|--------------|--------------|---------------|---------------|
|                                                                           | Energy North | Energy North | Energy North  | Energy North  |
|                                                                           | Q1           | Q2           | Q3            | Q4            |
| 8840-2-9853-56-5010-8700 Operations Supervision & Engineering             | 17,432.83    | 42,316.75    | 47,249.10     | 53,627.38     |
| 8840-2-9854-51-5010-8740 Mains & Service Expenses-Labor                   | 1,750.00     | 11,293.94    | 11,293.94     | 11,653.04     |
| 8840-2-9854-56-5010-8700 Operations Supervision & Engineering-Labor       | 109,630.49   | 201,922.62   | 281,434.89    | 406,197.94    |
| 8843-2-0000-51-5010-8790 Customer installations expenses - labor          | 5,412.17     | 12,358.19    | 18,966.77     | 26,873.12     |
| 8843-2-0000-51-5010-8800 Other expenses - labor                           | 170.60       | 1,367.27     | 1,633.24      | 1,891.76      |
| 8843-2-0000-56-5010-8860 Maint of structures & improvements - Labor       | 676.37       | 2,208.63     | 3,482.54      | 6,418.10      |
| 8843-2-0000-56-5010-8870 Maint of mains - Labor                           | 8,113.70     | 15,938.61    | 21,325.22     | 30,708.73     |
| 8843-2-0000-56-5010-8920 Maint of services - Labor                        | 443.15       | 1,065.22     | 2,989.28      | 3,506.29      |
| 8843-2-0000-56-5010-8930 Maint of meters & house regulators - labor       | 15,657.59    | 30,063.27    | 53,295.33     | 80,171.39     |
| 8843-2-0000-56-5010-8940 Maint of other equip - labor                     | 1,300.93     | 4,033.83     | 5,830.69      | 8,560.73      |
| 8843-2-9850-51-5010-8740 Mains & Services Labor                           | 25,385.09    | 48,477.99    | 65,346.45     | 93,998.84     |
| 8843-2-9853-51-5010-8800 Other Expenses Labor                             | 0.00         | 5.99         | 5.99          | 5.99          |
| Total Labour Expense                                                      | 2,438,660.63 | 4,694,886.52 | 6,627,510.45  | 9,034,981.74  |
| Other Expense:                                                            |              |              |               |               |
| 8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching                       | 0.00         | 0.00         | 0.00          | 29.42         |
| 8840-2-0000-51-5435-8800 Other expenses                                   | 5,782.93     | 12,510.84    | 0.00          | 5,622.85      |
| 8840-2-0000-51-5435-8810 Distribution-Rents-Expense                       | 0.00         | 190.00       | 0.00          | 0.00          |
| 8840-2-0000-51-5436-8740 Mains & services expenses                        | 17,594.05    | 20,837.45    | 0.00          | 3,572.35      |
| 8840-2-0000-51-5437-8780 Meter & house regulator expenses                 | 2,844.00     | 10,428.81    | 0.00          | (320.00)      |
| 8840-2-0000-56-5210-8870 Maint of mains                                   | (11,511.44)  | 5,138.70     | 2,182.28      | 44,852.64     |
| 8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp              | 0.00         | 18,387.58    | 0.00          | 0.00          |
| 8840-2-0000-56-5210-8920 Maint of services exp                            | 4,306.13     | 14,954.80    | 1,454.85      | 29,901.71     |
| 8840-2-0000-56-5210-8940 Maint of other eqt exp                           | 0.00         | 0.00         | 0.00          | 200.00        |
| 8840-2-0000-56-5435-8700 Operation Supervision & Engineering              | 48,717.58    | 85,623.16    | 0.00          | (15.23)       |
| 8840-2-9825-51-5436-8740 Mains & Services Expense                         | 126,944.11   | 318,753.34   | 494,842.82    | 702,544.60    |
| 8840-2-9852-51-5430-8790 Customer Installations Expense                   | 24,776.56    | 54,321.82    | 110,453.44    | 113,925.44    |
| 8840-2-9852-51-5435-8800 Other Expenses                                   | 215,332.89   | 419,323.48   | 567,123.42    | 637,345.58    |
| 8840-2-9852-51-5435-8810 Distribution-Rents-Expense                       | 0.00         | 11,291.80    | 14,439.30     | 15,479.10     |
| 8840-2-9852-51-5436-8740 Mains & Services Expense                         | 245,079.15   | 575,851.56   | 1,010,988.08  | 1,305,928.82  |
| 8840-2-9852-51-5437-8780 Meter & House Regulator Expneses                 | 40,262.68    | 92,567.99    | 156,166.71    | 134,752.00    |
| 8840-2-9852-56-5210-8860 Maint of Structures & Improvements               | 12,418.59    | 19,092.83    | 22,180.91     | 24,374.88     |
| 8840-2-9852-56-5210-8870 Main of Mains Expense                            | 239,082.94   | 737,087.42   | 1,374,398.38  | 1,526,664.07  |
| 8840-2-9852-56-5210-8890 Maint of Meas & Reg stn - Gen exp                | 0.00         | 0.00         | 18,387.58     | 18,387.58     |
| 8840-2-9852-56-5210-8920 Maint of Services Expense                        | 30,839.75    | 122,664.19   | 184,061.11    | 220,493.44    |
| 8840-2-9852-56-5210-8930 Maint of Meters & House Regulators Exp           | 7,498.96     | 14,651.68    | 25,196.92     | 40,398.96     |
| 8840-2-9852-56-5210-8940 Maint of other Equip Exp                         | 101,104.57   | 189,518.44   | 215,408.03    | 286,414.28    |
| 8840-2-9853-51-5435-8800 Other Expenses                                   | 0.00         | 0.00         | 50,852.38     | 59,106.39     |
| 8840-2-9853-56-5435-8700 Operation Supervision & Engineering              | 0.00         | 0.00         | 598.64        | 91,852.05     |
| 8840-2-9854-51-5436-8740 Mains & Service Expenses                         | 4,486.44     | 7,126.61     | 7,514.86      | 7,754.97      |
| 8840-2-9854-56-5210-8870 Maint of Mains-Exp                               | 230.80       | 230.80       | 230.80        | 230.80        |
| 8840-2-9854-56-5435-8700 Operations Supervision & Engineering             | 57,524.55    | 141,809.72   | 206,427.96    | 127,794.72    |
| 8843-2-0000-51-5430-4160 Merch/ jobbing/contract-non Labour               | 5,160.37     | 9,845.35     | 15,243.91     | 15,673.60     |
| 8843-2-0000-51-5430-4171 Expenses from non-utility operations             | 238.04       | 238.04       | 748.04        | 748.04        |
| 8843-2-0000-51-5430-8790 Customer installation expense                    | 2,295.81     | 4,185.67     | 8,650.04      | 9,299.59      |
| 8843-2-0000-51-5435-8800 Other expenses                                   | 11,853.23    | 24,838.51    | 43,403.60     | 50,791.26     |
| 8843-2-0000-51-5436-8740 Mains & services expenses                        | 11,969.69    | 11,155.91    | 16,711.95     | 20,332.44     |
| 8843-2-0000-56-5210-8860 Maint of structures & improvements               | 4,092.98     | 8,210.05     | 8,549.05      | 9,738.84      |
| 8843-2-0000-56-5210-8870 Maint of mains                                   | 6,180.75     | 19,653.72    | 21,729.24     | 30,360.88     |
| 8843-2-0000-56-5210-8920 Maint of services expense                        | 2,087.63     | 2,087.63     | 3,853.17      | 3,376.57      |
| 8843-2-0000-56-5210-8930 Maint of meters & house regulators               | 5,528.73     | 7,125.91     | 10,288.19     | 14,517.89     |
| 8843-2-0000-56-5210-8940 Maint of other equip - expenses                  | 1,209.40     | 1,257.77     | 3,366.72      | 3,101.44      |
| 8843-2-9850-51-5435-8800 Other Expenses                                   | 0.00         | 0.00         | 0.00          | 0.00          |
| 8843-2-9850-51-5436-8740 Mains & Services Expenses                        | 7,766.57     | 10,242.91    | 11,709.41     | 15,183.70     |
| 8843-2-9850-56-5210-8920 Maint of Services                                | 0.00         | 15.74        | 15.74         | 15.74         |
| 8843-2-9850-56-5210-8930 Maint of Meters & House Regulators               | 0.00         | 41.27        | 41.27         | 41.27         |
| Total Other Expense                                                       | 1,231,698.44 | 2,971,261.50 | 4,607,218.80  | 5,570,472.68  |
| Total Distribution Expense                                                | 3,670,359.07 | 7,666,148.02 | 11,234,729.25 | 14,605,454.42 |
| Customer Expenses                                                         |              |              |               |               |
| Labour Expense :                                                          |              |              |               |               |
| 8840-2-0000-69-5010-9010 Supervision                                      | 100.35       | 40.53        | 0.00          | 0.00          |
| 8840-2-0000-69-5010-9020 Meter reading expenses - labor                   | 2,290.04     | 3,235.97     | 0.00          | 170.84        |
| 8840-2-0000-69-5010-9030 Customer records and collection expenses - labor | 762.11       | 2,655.74     | 0.00          | 465.31        |
| 8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor   | 0.00         | 418.41       | 0.00          | 963.40        |
| 8840-2-9852-69-5010-9020 Meter Reading - Labor                            | 45,838.29    | 90,867.12    | 141,434.48    | 191,615.66    |
| 8840-2-9852-69-5010-9030 Customer Records & Collection Labor              | 16,638.62    | 55,973.19    | 82,072.37     | 99,885.85     |
| 8840-2-9865-69-5010-9010 Supervision                                      | 120,096.40   | 230,114.47   | 316,157.38    | 413,621.80    |
| 8840-2-9865-69-5010-9030 Customer Records & Collections Expenses - Labor  | 331,083.10   | 698,455.68   | 1,005,590.87  | 1,347,902.96  |
| 8840-2-9866-69-5010-9020 Meter Reading Expenses - Labor                   | 16,641.69    | 38,486.65    | 49,622.83     | 57,527.72     |
| 8840-2-9867-69-5010-9120 Demonstrating & Selling Exp Labor                | 113,866.56   | 243,188.09   | 343,114.14    | 452,726.47    |

|                                                                             | 2018                | 2018                 | 2018                 | 2018                 |
|-----------------------------------------------------------------------------|---------------------|----------------------|----------------------|----------------------|
|                                                                             | Energy North        | Energy North         | Energy North         | Energy North         |
|                                                                             | Q1                  | Q2                   | Q3                   | Q4                   |
| 8840-2-9867-69-5010-9160 Misc Sales Expenses - Labor                        | 8,803.54            | 21,413.80            | 43,602.48            | 73,461.30            |
| 8843-2-0000-69-5010-9020 Meter reading expenses - labor                     | 5,085.84            | 10,485.20            | 16,016.77            | 23,026.62            |
| 8843-2-0000-69-5010-9030 Customer records and collection expenses - labor   | 126.08              | 185.10               | 185.10               | 185.10               |
| <b>Total Labour Expense</b>                                                 | <b>661,332.62</b>   | <b>1,395,519.95</b>  | <b>1,997,796.42</b>  | <b>2,661,553.03</b>  |
| <b>Other Expense:</b>                                                       |                     |                      |                      |                      |
| 8840-2-0000-69-5250-9030 Customer records and collection expenses           | 2,654.49            | 4,333.20             | 0.00                 | 4,394.15             |
| 8840-2-0000-69-5390-9080 Customer assistance expenses                       | 0.00                | (763.73)             | 0.00                 | 0.00                 |
| 8840-2-0000-69-5390-9100 Misc customer service & informational expenses     | 0.00                | (732.90)             | 0.00                 | (732.36)             |
| 8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)    | (45.00)             | (45.00)              | 0.00                 | 0.00                 |
| 8840-2-0000-80-8660-9040 Uncollectible accounts                             | 99,091.80           | 1,018,453.84         | 0.00                 | 0.00                 |
| 8840-2-0000-80-8660-9041 Bad Debt Expense - Commodity                       | (432,365.57)        | (496,956.47)         | (545,691.58)         | (904,807.46)         |
| 8840-2-9852-69-5250-9020 Meter Reading Expenses                             | (14,030.42)         | (0.01)               | 68.91                | 34.45                |
| 8840-2-9865-69-5250-9010 Customer Care Supervision Expenses                 | 419.37              | 419.37               | 659.37               | 539.37               |
| 8840-2-9865-69-5250-9030 Customer Records & Collections Expenses            | 297,762.27          | 654,372.52           | 977,613.15           | 1,256,072.46         |
| 8840-2-9865-69-5250-9050 Misc Customer Accounts Expenses                    | 14,532.70           | 14,532.70            | 14,532.70            | 14,532.70            |
| 8840-2-9865-69-5390-9090 Info & Insr Advertising Expense                    | 28,598.31           | 48,595.57            | 58,026.28            | 86,771.91            |
| 8840-2-9865-69-5390-9100 Misc Customer Service & Information Expenses       | 0.00                | 4,587.58             | 3,778.48             | 6,308.14             |
| 8840-2-9865-69-5390-9130 Advertising Expenses                               | 0.00                | 2,649.74             | 10,683.13            | 10,683.13            |
| 8840-2-9865-80-8660-9040 Uncollectible Accounts                             | 0.00                | 0.00                 | 1,397,642.82         | 1,146,872.84         |
| 8840-2-9866-69-5250-9020 Meter Reading Expenses                             | 1,880.39            | 4,034.41             | 5,941.19             | 7,202.68             |
| 8840-2-9867-69-5390-9120 Demonstrating & Selling Expense                    | 23,605.01           | 53,958.52            | 68,969.29            | 76,411.69            |
| 8840-2-9867-69-5390-9160 Misc Sales Expenses                                | 102.97              | 148.15               | 248.45               | 463.34               |
| 8843-2-0000-69-5250-9020 Meter reading expenses                             | 42.00               | 42.00                | 98.00                | 98.00                |
| 8843-2-0000-69-5250-9030 Customer records and collection expenses           | 14,227.72           | 12,481.20            | 13,788.05            | 17,189.71            |
| 8843-2-0000-69-5390-9090 Informational & instructional advertising expenses | 0.00                | 0.00                 | 0.00                 | 3,912.83             |
| 8843-2-0000-80-8660-9040 uncollectible accounts                             | (17,578.89)         | (8,174.22)           | 0.00                 | 0.00                 |
| 8843-2-9865-80-8660-9040 Uncollectible Accounts                             | 0.00                | 0.00                 | (5,951.12)           | (5,713.83)           |
| <b>Total Other Expense</b>                                                  | <b>18,897.15</b>    | <b>1,311,936.47</b>  | <b>2,000,407.12</b>  | <b>1,720,233.75</b>  |
| <b>Total Customer Expense</b>                                               | <b>680,229.77</b>   | <b>2,707,456.42</b>  | <b>3,998,203.54</b>  | <b>4,381,786.78</b>  |
| <b>Total Operating Expenses</b>                                             | <b>3,918,582.63</b> | <b>10,126,683.83</b> | <b>15,235,862.91</b> | <b>18,570,629.72</b> |
| <b>Administrative Expenses</b>                                              |                     |                      |                      |                      |
| <b>Admin &amp; General Wages :</b>                                          |                     |                      |                      |                      |
| 8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office                   | 0.00                | 0.00                 | 0.00                 | 5,243.39             |
| 8840-2-9800-69-5010-9205 LABS CAN CORP IT LABOR                             | 8,386.38            | 18,821.73            | 27,320.76            | 40,368.53            |
| 8840-2-9800-69-5010-9206 LABS US Bus lab alloc-Corp IT                      | 26,414.23           | 55,843.28            | 90,107.04            | 119,357.14           |
| 8840-2-9801-69-5010-9204 A&G Salaries - Transition LABS Headoffice          | 24,653.28           | 65,860.94            | 89,088.68            | 128,009.40           |
| 8840-2-9801-69-5010-9206 LABS US Bus lab alloc-Bus IT                       | 0.00                | 0.00                 | 0.00                 | 107.05               |
| 8840-2-9810-69-5010-9200 A&G salaries - HR                                  | 81,911.09           | 172,023.24           | 260,135.06           | 373,873.46           |
| 8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office                   | 3,362.95            | 6,138.32             | 32,996.29            | 56,865.23            |
| 8840-2-9810-69-5010-9209 East Region Labor - HR                             | 0.00                | 0.00                 | 7,680.33             | 25,490.55            |
| 8840-2-9810-69-5010-9220 Admin Exp Tran CR - Credit HR                      | 0.00                | 0.00                 | (9,234.43)           | (20,204.21)          |
| 8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice        | 6,773.19            | 14,944.91            | 21,928.56            | 29,038.54            |
| 8840-2-9811-69-5010-9206 LABS US Bus lab alloc-Total Rewards                | 0.00                | 0.00                 | 0.00                 | 945.00               |
| 8840-2-9812-69-5010-9200 L&D Salaries                                       | 0.00                | 3,026.00             | 11,090.79            | 23,760.18            |
| 8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice         | 11,269.26           | 26,704.65            | 36,977.57            | 40,532.30            |
| 8840-2-9812-69-5010-9206 LABS US L&D Labor Allocation                       | 0.00                | 3,146.56             | 3,494.10             | 3,494.10             |
| 8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety        | 68,583.41           | 147,969.25           | 220,295.22           | 314,466.40           |
| 8840-2-9815-69-5010-9204 EHSS LABS Labor Corp. Account                      | 8,148.33            | 20,597.07            | 29,079.66            | 46,664.27            |
| 8840-2-9815-69-5010-9206 LABS US Bus lab alloc-EHSS                         | 16,990.61           | 35,810.63            | 60,040.83            | 116,768.55           |
| 8840-2-9815-69-5010-9209 East Region Labor - EHS                            | 0.00                | 0.00                 | 519.71               | 4,333.37             |
| 8840-2-9815-69-5010-9220 Admin Exp Tran CR - Credit EH&S                    | (28,024.47)         | (38,767.52)          | (52,617.57)          | (61,737.54)          |
| 8840-2-9817-69-5010-9204 A&G Salaries - Comm LABS Head office               | 0.00                | 0.00                 | 1,635.78             | 9,773.22             |
| 8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin                   | 216,821.43          | 447,653.79           | 552,037.49           | 685,817.26           |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice             | 0.00                | 0.00                 | 0.00                 | 0.00                 |
| 8840-2-9820-69-5010-9205 LABS Corporate Service Labour allocation           | 35,324.85           | 92,915.20            | 121,634.92           | 158,093.57           |
| 8840-2-9820-69-5010-9207 LABS US Corp lab alloc-Finance                     | 145.60              | 145.60               | 50,158.26            | 119,713.27           |
| 8840-2-9820-69-5010-9209 East Region Labor - Finance                        | 0.00                | 0.00                 | 34,997.26            | 71,724.90            |
| 8840-2-9820-69-5010-9220 Admin Exp Tran CR - Credit Finance                 | (46,113.06)         | (99,625.39)          | (150,226.39)         | (213,779.08)         |
| 8840-2-9821-69-5010-9204 LABS CAN ERM LABOR                                 | 0.00                | 1,192.13             | 3,389.34             | 7,938.41             |
| 8840-2-9822-69-5010-9205 LABS Corporate Service Labour allocation           | 6,723.66            | 17,657.67            | 25,225.01            | 35,458.46            |
| 8840-2-9823-69-5010-9200 A&G salaries - Legal                               | 38,662.17           | 82,643.42            | 103,879.05           | 172,203.96           |
| 8840-2-9823-69-5010-9204 LABS CAN LEGAL LABOR                               | 2,443.12            | 5,754.76             | 21,636.40            | 35,045.44            |
| 8840-2-9823-69-5010-9205 LABS Corporate Service Labour allocation           | 0.00                | 0.00                 | 263.44               | 263.44               |
| 8840-2-9823-69-5010-9207 LABS US Corp lab alloc-Legal                       | 0.00                | 873.59               | 970.66               | 3,791.67             |
| 8840-2-9823-69-5010-9209 East Region Labor - Legal                          | 0.00                | 0.00                 | 4,734.39             | 4,658.19             |
| 8840-2-9824-69-5010-9205 LABS Corporate Service Labour allocation           | 1,616.66            | 15,803.43            | 24,755.84            | 31,703.26            |
| 8840-2-9824-69-5010-9207 LABS US Corp lab alloc-Internal Audit              | 0.00                | 0.00                 | 0.00                 | 12,451.59            |
| 8840-2-9825-69-5010-9200 A&G Salaries - Purchasing                          | 42,942.34           | 99,416.13            | 137,029.70           | 179,261.09           |
| 8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice          | 0.00                | 0.00                 | 13,811.45            | 34,129.48            |

|                                                                        | 2018         | 2018         | 2018         | 2018         |
|------------------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                                                        | Energy North | Energy North | Energy North | Energy North |
|                                                                        | Q1           | Q2           | Q3           | Q4           |
| 8840-2-9825-69-5010-9220 Admin Exp Tran CR - Credit Purchasing         | (41,279.85)  | (78,020.92)  | (96,616.60)  | (114,756.61) |
| 8840-2-9827-69-5010-9204 LABS CAN LEGAL LABOR                          | 24,335.91    | 43,787.84    | 56,279.73    | 73,907.77    |
| 8840-2-9828-69-5010-9205 A&G Salaries-LABS Compliance                  | 0.00         | 0.00         | 0.00         | 199.20       |
| 8840-2-9830-69-5010-9200 A&G salaries - Regulatory                     | 143,831.32   | 305,323.14   | 450,494.10   | 606,343.35   |
| 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             | 49,825.73    | 109,522.53   | 95,256.01    | 95,256.01    |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement           | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9835-69-5010-9208 LU Corp US Energy Procurement labor           | 65,634.94    | 152,576.57   | 239,112.21   | 333,886.86   |
| 8840-2-9835-69-5010-9209 East Region Labor -Energy Procurement         | 0.00         | 0.00         | 1,376.79     | 4,576.96     |
| 8840-2-9835-69-5010-9220 Admin Exp Tran CR - Credit EE                 | 0.00         | 0.00         | (1,159.86)   | (1,159.86)   |
| 8840-2-9840-69-5010-9209 Regional Labor                                | 0.00         | 0.00         | 3,322.31     | 11,860.77    |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice       | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9850-69-5010-9208 LU Corp US Operations labor                   | 1,118.10     | 3,301.06     | 75,979.03    | 62,916.97    |
| 8840-2-9853-69-5010-9220 Admin Exp Transferred - Credit                | 0.00         | 0.00         | (41.00)      | (41.00)      |
| 8840-2-9860-69-5010-9200 A&G salaries - Executive                      | 146,240.00   | 302,851.80   | 419,637.75   | 592,203.74   |
| 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      | 1,919.26     | 5,388.96     | 20,202.55    | 33,536.25    |
| 8840-2-9860-69-5010-9209 LU Region labor                               | 73,831.73    | 158,034.63   | 168,714.92   | 202,487.14   |
| 8840-2-9860-69-5010-9220 Admin Exp Tran CR - Credit Exec               | (31,489.82)  | (76,046.24)  | (112,021.50) | (135,452.14) |
| 8840-2-9865-69-5010-9200 Admin Labor                                   | 24,948.02    | 60,703.42    | 70,488.76    | 80,738.38    |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice | 0.00         | 0.00         | 0.00         | 0.00         |
| 8840-2-9865-69-5010-9209 East Region Labor - Customer Service          | 0.00         | 0.00         | 13,504.13    | 50,528.06    |
| 8840-2-9867-69-5010-9220 Admin Exp Tran CR - Credit Sales              | (96,786.59)  | (206,340.99) | (294,645.39) | (384,415.77) |
| 8840-2-9868-69-5010-9200 Admin & General Salaries                      | 18,653.76    | 37,649.30    | 22,371.10    | 39,029.80    |
| 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      | 8,079.07     | 9,636.27     | 13,255.48    | 15,430.62    |
| 8843-2-9850-69-5010-9200 A&G salaries - Operations                     | 74,797.58    | 154,939.30   | 238,489.60   | 339,718.85   |
| Total Admin & General Wages                                            | 990,694.19   | 2,179,856.06 | 3,158,835.32 | 4,502,419.19 |
| Payroll Taxes                                                          | 0.00         | 0.00         | 0.00         | 0.00         |
| Employee Insurance:                                                    |              |              |              |              |
| 8840-2-0000-69-7030-9200 LTIP Expense                                  | 47,526.36    | 47,526.36    | 0.00         | 0.00         |
| 8840-2-9810-69-7030-9200 LTIP Expense                                  | 12,132.47    | 40,106.96    | 142,802.36   | 229,828.96   |
| Total Employee Insurance                                               | 59,658.83    | 87,633.32    | 142,802.36   | 229,828.96   |
| Office Supplies :                                                      |              |              |              |              |
| 8840-2-0000-69-5130-9210 Office supplies and expenses                  | 0.00         | (210.52)     | (210.52)     | (210.52)     |
| 8840-2-9800-69-5130-9210 Office Supplies-IT                            | 14,655.73    | 20,178.50    | 30,184.53    | 53,014.09    |
| 8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice        | 26.94        | 52.62        | 357.83       | 357.83       |
| 8840-2-9800-69-5130-9216 Meals & Entertain IT LU HO                    | 9.54         | 129.76       | 170.85       | 226.38       |
| 8840-2-9801-69-5130-9215 Office Supplies & exp - Transition LU HO      | 0.00         | 809.20       | 809.20       | 809.20       |
| 8840-2-9810-69-5130-9210 Office Supplies-HR                            | 9,940.46     | 9,231.21     | 11,544.24    | 13,531.40    |
| 8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice        | 483.36       | 1,139.87     | 1,419.78     | 2,157.69     |
| 8840-2-9810-69-5130-9216 Meals                                         | 668.51       | 2,348.68     | 3,593.37     | 3,622.03     |
| 8840-2-9811-69-5130-9215 Office Supplies & exp - Payroll&HRIS LU HO    | 784.52       | 4,982.03     | 10,529.76    | 13,379.46    |
| 8840-2-9812-69-5130-9215 Office Supplies & exp - Executive LU HO       | 5,461.68     | 5,461.68     | 5,461.68     | 5,521.91     |
| 8840-2-9812-69-5130-9216 Meals & Entertain LABS Training&Development   | 0.00         | 0.00         | 0.00         | 72.49        |
| 8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety  | 20,177.70    | 28,966.00    | 51,682.66    | 64,195.18    |
| 8840-2-9815-69-5130-9215 Office Supplies & Expense EHSS LU Head Office | 0.00         | 0.00         | 0.00         | (15,548.62)  |
| 8840-2-9815-69-5130-9216 Meals & Entertain. EHSS LU Head Office        | 90.57        | 495.36       | 676.71       | 970.91       |
| 8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin             | 23,414.08    | 57,811.43    | 72,928.69    | 93,642.56    |
| 8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice | 0.00         | 38.06        | 38.06        | 38.06        |
| 8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO             | 0.00         | 549.63       | 596.76       | 596.76       |
| 8840-2-9823-69-5130-9210 Office Supplies-Legal                         | 3,128.93     | 2,714.03     | 5,704.44     | 10,015.87    |
| 8840-2-9823-69-5130-9216 Meals                                         | 0.00         | 5.78         | 5.78         | 5.78         |
| 8840-2-9824-69-5130-9216 Meals & Entertain - Internal Audit LU HO      | 0.00         | 530.59       | 530.59       | 530.59       |
| 8840-2-9825-69-5130-9210 Office Supplies-Purchasing                    | 1,127.09     | 5,387.70     | 8,759.39     | 20,231.07    |
| 8840-2-9825-69-5130-9215 Office Supplies & exp - Purchasing LU HO      | 0.00         | 0.00         | 0.00         | 1,036.87     |
| 8840-2-9825-69-5130-9216 Meals                                         | 0.00         | 0.00         | 0.00         | 486.86       |
| 8840-2-9830-69-5130-9210 Office Supplies-Regulatory                    | 2,478.15     | 29,257.51    | 29,811.50    | 30,684.66    |
| 8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO            | 0.00         | 643.44       | 730.04       | 730.04       |
| 8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement            | 73,612.10    | (230.09)     | 40,664.05    | 40,668.79    |
| 8840-2-9850-69-5130-9210 Office Supplies-Operations                    | 12,973.25    | 11,632.93    | 21,996.51    | 25,844.73    |
| 8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO            | 0.00         | 114.43       | 835.66       | 1,190.53     |
| 8840-2-9852-69-5130-9210 Office Supplies                               | 0.00         | 1,460.28     | 1,688.56     | 1,688.56     |
| 8840-2-9852-69-5130-9216 Meals                                         | 0.00         | 0.00         | 30.00        | 30.00        |
| 8840-2-9853-69-5130-9210 Office Supplies & Exp                         | 0.00         | 100.00       | 382.82       | 48,869.99    |
| 8840-2-9853-69-5130-9216 Meals                                         | 0.00         | 297.15       | 714.00       | 1,143.73     |
| 8840-2-9854-69-5130-9210 Office Supplies & Expenses                    | 1,236.05     | 1,736.17     | 7,015.69     | 7,101.68     |
| 8840-2-9854-69-5130-9216 Meals & Entertainment                         | 0.00         | 100.57       | 479.93       | 1,373.21     |
| 8840-2-9860-69-5130-9210 Office Supplies - Executive                   | 13,199.55    | 27,434.81    | 32,656.20    | 44,015.52    |

|                                                                      | 2018         | 2018         | 2018         | 2018         |
|----------------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                                                      | Energy North | Energy North | Energy North | Energy North |
|                                                                      | Q1           | Q2           | Q3           | Q4           |
| 8840-2-9860-69-5130-9216 Meals & Entertainment - Executive LU HO     | 1,242.48     | 2,002.92     | 4,578.65     | 5,952.42     |
| 8840-2-9865-69-5130-9210 Office Supplies-Customer service            | (460.75)     | 5,860.26     | 6,919.23     | 12,711.79    |
| 8840-2-9865-69-5130-9215 Office Supplies & Exp - Customer Svc. LU OH | 0.00         | 0.00         | 24.97        | 364.45       |
| 8840-2-9865-69-5130-9216 Meals & Entertainment - Customer Svc.LU OH  | 0.00         | 20.24        | 34.23        | 942.25       |
| 8840-2-9867-69-5130-9210 Office Supplies                             | 3,598.89     | 6,862.23     | 7,626.73     | 11,944.48    |
| 8840-2-9867-69-5130-9216 Meals                                       | 0.00         | 804.40       | 866.86       | 1,472.36     |
| 8840-2-9868-69-5130-9210 Office Supplies Strategic Plan              | 899.84       | 672.72       | 1,571.74     | 2,155.04     |
| 8840-2-9868-69-5130-9216 Meals                                       | 0.00         | 0.00         | 1,141.12     | 1,924.01     |
| 8843-2-0000-69-5130-9210 Office Supplies & expenses                  | 18,269.21    | 30,192.24    | 41,279.28    | 48,546.75    |
| 8843-2-9850-69-5130-9210 Office Supplies                             | 200.00       | 214.38       | 437.07       | 824.41       |
| Total Office Supplies                                                | 207,217.88   | 259,798.20   | 406,268.64   | 558,863.25   |
| Property, Injury and Damages Insurance :                             |              |              |              |              |
| 8840-2-0000-69-5280-9240 Property insurance                          | 8,001.18     | 8,374.92     | 0.00         | 0.00         |
| 8840-2-0000-69-5280-9250 Injuries and damages                        | 175,326.36   | 268,842.82   | 0.00         | 164.10       |
| 8840-2-9820-69-5280-9240 Insurance                                   | 0.00         | 0.00         | 3,567.39     | 3,941.13     |
| 8840-2-9820-69-5280-9250 Injuries and Damages                        | 0.00         | 0.00         | 450,999.35   | 633,372.53   |
| 8840-2-9823-69-5280-9250 Injury and damages                          | 0.00         | 14,626.00    | 14,626.00    | (35,374.00)  |
| 8843-2-0000-69-5280-9240 Property insurance                          | 4,770.04     | 9,540.07     | 6,360.05     | 9,497.43     |
| 8843-2-0000-69-5280-9250 Injuries and damages                        | 61,109.18    | 85,257.31    | 0.00         | 0.00         |
| 8843-2-9820-69-5280-9250 Injuries and Damages                        | 0.00         | 0.00         | 154,599.01   | 205,154.60   |
| Total Property, Injury and Damages Insurance                         | 249,206.76   | 386,641.12   | 630,151.80   | 816,755.79   |
| Employee Pension and Benefit :                                       |              |              |              |              |
| 8840-2-0000-69-5043-9267 Pension                                     | 286,500.00   | 573,000.00   | 0.00         | 0.00         |
| 8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)               | 18,039.00    | 36,078.00    | 0.00         | 0.00         |
| 8840-2-0000-80-8551-9261 Non-service pension costs                   | (449,250.00) | (555,886.68) | (491,216.70) | (315,484.72) |
| 8840-2-0000-80-8551-9262 Non-service OPEB costs                      | 59,637.00    | 119,274.00   | 178,911.00   | 229,269.00   |
| 8840-2-9810-69-5043-9260 Employee Pension & Benefits - 401K          | 93,226.44    | 130,488.62   | 225,527.19   | 284,608.02   |
| 8840-2-9810-69-5043-9262 ESPP Expense                                | 6,417.59     | 16,156.04    | 23,599.08    | 31,546.40    |
| 8840-2-9810-69-5043-9263 Opt-Out Expense                             | 7,040.10     | 14,834.02    | 20,554.93    | 26,410.47    |
| 8840-2-9810-69-5043-9267 Pension                                     | 0.00         | 0.00         | 859,500.00   | 866,377.80   |
| 8840-2-9810-69-5043-9268 Pension Plan Expenses                       | 7,008.40     | 7,008.40     | 7,008.40     | 7,008.40     |
| 8840-2-9810-69-5043-9269 401K Match                                  | 352,968.25   | 596,114.26   | 760,513.15   | 1,129,831.27 |
| 8840-2-9810-69-5044-9260 Group Benefits                              | 1,007,619.14 | 1,942,224.81 | 2,926,628.00 | 4,036,325.66 |
| 8840-2-9810-69-5044-9262 FAS 106 Retiree Health Care                 | 0.00         | 0.00         | 54,117.00    | 59,049.00    |
| 8840-2-9810-69-5044-9268 Group Life                                  | 3,095.66     | 6,462.34     | 9,182.48     | 12,147.91    |
| 8843-2-9810-69-5043-9269 401K Match                                  | 4,764.84     | 9,529.68     | 14,294.52    | 19,059.36    |
| 8843-2-9810-69-5044-9260 Group Benefits                              | 46,190.55    | 92,381.10    | 138,571.65   | 184,762.20   |
| Total Employee Pension and Benefit                                   | 1,443,256.97 | 2,987,664.59 | 4,727,190.70 | 6,570,910.77 |
| Regulatory Expenses :                                                |              |              |              |              |
| 8840-2-9830-69-5610-9280 Regulatory Commission Expense               | 195,224.01   | 390,448.02   | 517,732.02   | 739,586.01   |
| 8840-2-9868-69-5610-9280 Regulatory Comm Exp Strat Plan              | 0.00         | 351.36       | 351.36       | 351.36       |
| 8843-2-0000-69-5610-9280 Regulatory commission expenses              | 3,246.99     | 6,493.98     | 8,245.98     | 11,569.98    |
| Total Regulatory Expenses                                            | 198,471.00   | 397,293.36   | 526,329.36   | 751,507.35   |
| Rents :                                                              |              |              |              |              |
| 8840-2-0000-69-5110-9310 Rents                                       | 18,069.23    | (0.02)       | 0.00         | 1,701.00     |
| 8840-2-9815-69-5110-9310 Rents                                       | 0.00         | 0.00         | 9,974.98     | 9,974.98     |
| 8840-2-9823-69-5110-9310 Rent Expense                                | 0.00         | 6,893.10     | 9,190.80     | 12,637.35    |
| 8840-2-9860-69-5110-9310 Rent Expense                                | 0.00         | 3,286.66     | 4,601.33     | 6,573.35     |
| 8840-2-9865-69-5110-9310 Rent Expense                                | 0.00         | 11,295.50    | 15,594.72    | 19,893.94    |
| 8843-2-0000-69-5110-9310 Rents                                       | 13,021.88    | 26,418.77    | 39,815.66    | 53,212.55    |
| Total Rents                                                          | 31,091.11    | 47,894.01    | 79,177.49    | 103,993.17   |
| Intercompany Rent :                                                  |              |              |              |              |
| 8840-2-0000-69-6125-9310 Rental Expense - Intercompany               | 12,804.93    | 26,073.32    | 50,274.19    | 70,194.76    |
| Total Intercompany Rent                                              | 12,804.93    | 26,073.32    | 50,274.19    | 70,194.76    |
| Maintenance                                                          | 0.00         | 0.00         | 0.00         | 0.00         |
| Franchise Requirements                                               | 0.00         | 0.00         | 0.00         | 0.00         |
| Other Admin Expenses :                                               |              |              |              |              |
| 8840-2-0000-69-5131-9212 Utilities                                   | (93.22)      | (170.64)     | (258.33)     | (316.56)     |
| 8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit         | 7,801.37     | 7,801.37     | 7,801.37     | 7,801.37     |
| 8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized                  | (32,286.37)  | (92,813.40)  | (171,712.95) | (397,047.34) |
| 8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized                | (41,856.95)  | (60,111.70)  | (92,949.11)  | (210,903.35) |
| 8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized                | (38,468.22)  | (72,759.91)  | (117,537.54) | (316,074.88) |
| 8840-2-0000-69-5200-9225 LABS Corp. Service admin Alloc Capitalized  | (41,176.87)  | (53,515.49)  | (53,515.49)  | (81,547.41)  |

|                                                                         | 2018         | 2018         | 2018         | 2018         |
|-------------------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                                                         | Energy North | Energy North | Energy North | Energy North |
|                                                                         | Q1           | Q2           | Q3           | Q4           |
| 8840-2-0000-69-5200-9226 LABS US Bus admin capitalized                  | (10,125.56)  | (28,500.36)  | (28,500.36)  | (50,689.47)  |
| 8840-2-0000-69-5200-9227 LABS US Corp admin capitalized                 | (11,099.51)  | (40,292.62)  | (40,292.62)  | (67,504.16)  |
| 8840-2-0000-69-5200-9228 LU Corp US Admin capitalized                   | (4,743.15)   | (23,300.91)  | (23,300.91)  | (38,872.08)  |
| 8840-2-0000-69-5200-9229 LU Region Admin capitalized                    | (11,861.29)  | (45,198.38)  | (45,198.38)  | (111,837.62) |
| 8840-2-0000-69-5200-9231 Outside services LU HO Allocations             | 153,744.60   | 526,968.92   | 902,681.10   | 1,305,930.34 |
| 8840-2-0000-69-5200-9232 Outside services APUC HO Allocations           | 199,318.83   | 199,318.83   | 199,318.83   | 199,318.83   |
| 8840-2-0000-69-5200-9234 LABS NonLabour Allocations                     | 183,182.00   | 270,109.41   | 426,478.04   | 606,623.28   |
| 8840-2-0000-69-5200-9235 LABS Corporate Service non-labour allocation   | 196,080.33   | 289,928.31   | 503,155.13   | 887,487.46   |
| 8840-2-0000-69-5200-9236 LABS US Bus admin alloc                        | 48,216.93    | 135,716.00   | 145,834.06   | 180,687.15   |
| 8840-2-0000-69-5200-9237 LABS US Corp admin alloc                       | 52,854.82    | 191,869.61   | 258,911.75   | 309,355.06   |
| 8840-2-0000-69-5200-9238 LU Corp US Admin alloc                         | 22,586.39    | 110,956.68   | 177,634.59   | 228,969.01   |
| 8840-2-0000-69-5200-9239 LU Region Admin alloc                          | 56,482.39    | 215,230.45   | 548,301.41   | 950,544.28   |
| 8840-2-0000-69-5615-9302 Miscellaneous general expenses                 | (30,933.72)  | (48,000.86)  | (47,010.26)  | (47,010.26)  |
| 8840-2-9800-69-5131-9211 Travel-IT                                      | 1,166.56     | 7,833.78     | 8,278.04     | 12,075.41    |
| 8840-2-9800-69-5131-9213 Communications - IT                            | 42,389.33    | 88,690.00    | 177,924.57   | 265,824.42   |
| 8840-2-9800-69-5131-9215 Training                                       | 48.34        | 48.34        | 48.34        | 75.74        |
| 8840-2-9800-69-5200-9230 Outsided services-IT                           | 16,144.10    | 42,842.39    | 177,670.65   | 179,314.67   |
| 8840-2-9800-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 0.00         | 6,554.10     | 13,807.61    |
| 8840-2-9800-69-5200-9238 LU Corp US Admin Allocations                   | 0.00         | 0.00         | 15,391.53    | 21,491.42    |
| 8840-2-9801-69-5200-9230 Outside Services - Transition                  | 5,454.03     | 6,613.94     | 12,510.61    | 18,354.36    |
| 8840-2-9810-69-5131-9211 Travel-HR                                      | 3,165.42     | 9,147.65     | 11,567.12    | 12,816.00    |
| 8840-2-9810-69-5131-9212 Utilities - HR                                 | 3,008.61     | 5,534.86     | 8,585.70     | 10,604.08    |
| 8840-2-9810-69-5131-9214 Dues & Membership Fees                         | 0.00         | 331.80       | 331.80       | 331.80       |
| 8840-2-9810-69-5131-9215 Training                                       | 8,209.00     | 23,094.03    | 24,000.03    | 24,000.03    |
| 8840-2-9810-69-5200-9220 Admin Expenses Transferred - Credit HR         | 0.00         | (52.89)      | (14,794.82)  | (25,557.98)  |
| 8840-2-9810-69-5200-9230 Outsided services-HR                           | 33,142.38    | 72,420.91    | 83,448.28    | 125,423.88   |
| 8840-2-9811-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 0.00         | 5,726.62     | 9,152.21     |
| 8840-2-9812-69-5131-9211 Travel LABS Training&Development               | 284.33       | 2,523.54     | 3,020.30     | 4,287.51     |
| 8840-2-9812-69-5131-9215 L&D Training                                   | 0.00         | 219.49       | 19,188.75    | 32,885.26    |
| 8840-2-9812-69-5200-9220 Admin Exp Transferred Credit- L&D              | 0.00         | 0.00         | 0.00         | (3,404.27)   |
| 8840-2-9812-69-5200-9230 L&D Outside Services                           | 0.00         | 64.02        | 64.02        | 64.02        |
| 8840-2-9812-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 0.00         | 5,739.48     | 7,654.12     |
| 8840-2-9815-69-5131-9211 Travel-EHSS                                    | 929.71       | 5,286.43     | 6,953.79     | 12,099.42    |
| 8840-2-9815-69-5131-9212 Utilities - EHSS                               | 22,899.20    | 31,246.93    | 35,541.09    | 38,812.19    |
| 8840-2-9815-69-5131-9213 Communication                                  | 1,696.96     | 1,696.96     | 3,084.17     | 4,726.19     |
| 8840-2-9815-69-5131-9214 Dues & Membership Fees                         | 93.38        | 874.16       | 3,701.51     | 3,701.51     |
| 8840-2-9815-69-5131-9215 Training                                       | 1,625.72     | 1,625.72     | 1,772.72     | 8,974.24     |
| 8840-2-9815-69-5200-9220 Admin Expenses Transferred - Credit            | (32,401.63)  | (54,668.13)  | (80,849.95)  | (96,017.45)  |
| 8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety | 35,809.46    | 58,962.22    | 78,215.27    | 103,622.35   |
| 8840-2-9820-69-5131-9211 Travel-Finance                                 | 444.39       | 9,656.98     | 10,247.69    | 10,717.82    |
| 8840-2-9820-69-5131-9212 Utilities - Finance                            | 14,290.93    | 26,290.60    | 40,782.13    | 50,369.44    |
| 8840-2-9820-69-5131-9213 Communication                                  | 414.98       | 829.96       | 829.96       | 829.96       |
| 8840-2-9820-69-5131-9214 Dues & Membership Fees                         | 364.00       | 364.00       | 364.00       | 364.00       |
| 8840-2-9820-69-5131-9215 Training                                       | 0.00         | 0.00         | 0.00         | 455.00       |
| 8840-2-9820-69-5131-9216 Postage                                        | 0.00         | 161.79       | 161.79       | 469.86       |
| 8840-2-9820-69-5200-9220 Admin Expenses Transferred - Credit Finance    | (76,586.07)  | (160,246.75) | (227,166.82) | (331,355.21) |
| 8840-2-9820-69-5200-9230 Outsided services-Finance and Admin            | 43,790.68    | 92,201.91    | 148,958.36   | 168,007.35   |
| 8840-2-9820-69-5200-9238 LU Corp US Admin Allocations                   | 0.00         | 0.00         | 1,052.96     | 1,459.34     |
| 8840-2-9820-69-5615-9302 Miscellaneous General Expenses                 | 0.00         | 0.00         | 0.00         | 21.99        |
| 8840-2-9821-69-5200-9237 LABS US Corp Admin Alloc                       | 0.00         | 0.00         | 1,209.12     | 1,686.97     |
| 8840-2-9822-69-5200-9238 LU Corp US Admin Allocations                   | 0.00         | 0.00         | 5,954.03     | 8,033.88     |
| 8840-2-9823-69-5131-9211 Travel                                         | 117.67       | 987.79       | 1,246.37     | 1,595.25     |
| 8840-2-9823-69-5131-9212 Utilities - Legal                              | 1,504.31     | 2,767.43     | 4,292.85     | 5,302.05     |
| 8840-2-9823-69-5131-9214 Dues & Membership Fees                         | 0.00         | 883.25       | 883.25       | 883.25       |
| 8840-2-9823-69-5131-9216 Postage                                        | 79.06        | 79.06        | 79.06        | 79.06        |
| 8840-2-9823-69-5200-9220 Admin Expenses Transferred - Credit            | 0.00         | 0.00         | (19,313.69)  | (19,313.69)  |
| 8840-2-9823-69-5200-9230 Outsided services-Legal                        | 3,595.59     | 50,991.85    | 99,623.02    | 149,001.54   |
| 8840-2-9823-69-5200-9239 East Region Outside Services - Legal           | 0.00         | 0.00         | 10.81        | 10.81        |
| 8840-2-9824-69-5131-9211 Travel - Internal Audit                        | 0.00         | 2,068.60     | 2,068.60     | 2,068.60     |
| 8840-2-9824-69-5200-9230 Outside Services - Internal Audit              | 0.00         | 0.00         | 3,220.61     | 11,761.63    |
| 8840-2-9824-69-5200-9238 LU Corp US Admin Allocations                   | 0.00         | 0.00         | 6,441.05     | 8,893.86     |
| 8840-2-9825-69-5131-9211 Travel - Procurement                           | 63.67        | 63.67        | 665.45       | 1,808.17     |
| 8840-2-9825-69-5131-9212 Utilities - Procurement                        | 6,017.24     | 11,069.73    | 17,171.43    | 21,208.19    |
| 8840-2-9825-69-5131-9215 Training                                       | 0.00         | 0.00         | 460.00       | 460.00       |
| 8840-2-9825-69-5200-9220 Admin Expenses Transferred - Credit Purchasing | (58,259.15)  | (108,287.95) | (147,393.79) | (192,590.73) |
| 8840-2-9825-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 0.00         | 1,795.55     | 3,875.06     |
| 8840-2-9827-69-5200-9237 LABS US Corp Admin Allocations                 | 0.00         | 0.00         | 188.85       | 691.89       |
| 8840-2-9830-69-5131-9211 Travel-Regulatory                              | 3,028.06     | 8,384.81     | 9,419.24     | 10,746.40    |
| 8840-2-9830-69-5131-9212 Utilities - Regulatory                         | 5,265.08     | 9,686.01     | 15,024.99    | 18,557.16    |
| 8840-2-9830-69-5131-9215 Training                                       | 1,703.80     | 1,703.80     | 1,703.80     | 1,703.80     |
| 8840-2-9830-69-5200-9220 Admin Expenses Transferred - Credit            | (1,245.44)   | (3,408.58)   | (6,393.84)   | (7,258.85)   |
| 8840-2-9830-69-5200-9230 Outsided services-Regulatory                   | 4,596.28     | 16,268.17    | 16,268.17    | 123,568.55   |

|                                                                            | 2018         | 2018           | 2018           | 2018           |
|----------------------------------------------------------------------------|--------------|----------------|----------------|----------------|
|                                                                            | Energy North | Energy North   | Energy North   | Energy North   |
|                                                                            | Q1           | Q2             | Q3             | Q4             |
| 8840-2-9835-69-5131-9211 Travel - Energy Procurement                       | 1,634.57     | 6,415.83       | 13,056.72      | 13,909.55      |
| 8840-2-9835-69-5131-9212 Utilities - Energy Procurement                    | 4,512.93     | 8,302.30       | 12,878.58      | 15,906.15      |
| 8840-2-9835-69-5200-9220 Admin Expenses Transferred - Credit EE            | (57,433.71)  | (124,710.47)   | (189,677.87)   | (189,677.87)   |
| 8840-2-9835-69-5200-9230 Outsided services-Energy Procurement              | 72,820.06    | 448,743.61     | 439,532.75     | 459,941.77     |
| 8840-2-9840-69-5131-9211 Regional Travel                                   | 0.00         | 0.00           | 2,102.72       | 6,654.55       |
| 8840-2-9840-69-5200-9220 Admin Expenses Transferred - Credit BD            | 0.00         | 0.00           | (9,989.35)     | (10,492.19)    |
| 8840-2-9850-69-5131-9211 Travel-Operations                                 | 1,423.86     | 6,647.16       | 25,448.25      | 30,956.20      |
| 8840-2-9850-69-5131-9213 Communication                                     | 0.00         | 0.00           | 4,854.46       | 9,900.42       |
| 8840-2-9850-69-5131-9215 Training                                          | 0.00         | 0.00           | 4,410.00       | 4,410.00       |
| 8840-2-9850-69-5200-9220 Admin Expenses Transferred - Credit Oper          | 0.00         | 0.00           | 0.00           | (410,299.30)   |
| 8840-2-9850-69-5200-9230 Outsided services-Operations                      | 0.00         | 1,167.94       | 1,717.94       | 2,281.14       |
| 8840-2-9852-69-5131-9211 Travel                                            | 4,161.64     | 4,219.37       | 4,663.93       | 4,819.53       |
| 8840-2-9852-69-5131-9214 Dues & Membership Fees                            | 787.33       | 787.33         | 787.33         | 13,287.33      |
| 8840-2-9852-69-5131-9215 Training                                          | 0.00         | 50.00          | 50.00          | 50.00          |
| 8840-2-9852-69-5200-9220 Admin Credit                                      | (856,397.09) | (1,978,456.89) | (3,161,354.65) | (4,531,927.87) |
| 8840-2-9853-69-5131-9211 Travel                                            | 0.00         | 1,425.41       | 1,859.23       | 2,359.56       |
| 8840-2-9853-69-5131-9212 Utilities                                         | 0.00         | 0.00           | 10,258.84      | 10,258.84      |
| 8840-2-9853-69-5131-9213 Communication                                     | 0.00         | 8,352.20       | 104,961.97     | 149,848.07     |
| 8840-2-9853-69-5131-9215 Training                                          | 0.00         | 0.00           | 5,100.00       | 5,100.00       |
| 8840-2-9853-69-5200-9220 Admin Expense Transferred                         | (84,428.39)  | (166,099.08)   | (284,782.05)   | (325,948.66)   |
| 8840-2-9854-69-5131-9211 Travel                                            | 524.85       | 911.26         | 4,743.51       | 8,678.66       |
| 8840-2-9854-69-5131-9215 Training-Engineering                              | 0.00         | 670.78         | 1,659.68       | 2,320.77       |
| 8840-2-9854-69-5131-9216 Postage                                           | 3.37         | 3.37           | 3.37           | 3.37           |
| 8840-2-9854-69-5200-9220 Admin Expenses Transferred - Credit Engineering   | (169,772.04) | (339,857.70)   | (502,757.90)   | (653,940.68)   |
| 8840-2-9854-69-5200-9230 Outside Services                                  | 0.00         | 0.00           | 0.00           | 20.00          |
| 8840-2-9860-69-5131-9211 Travel                                            | 4,844.75     | 10,367.88      | 17,400.19      | 24,905.32      |
| 8840-2-9860-69-5131-9212 Utilities - Executive/ Business Development       | 2,256.46     | 4,151.14       | 6,439.28       | 7,953.07       |
| 8840-2-9860-69-5131-9213 Communication                                     | 0.00         | 56.98          | 56.98          | 56.98          |
| 8840-2-9860-69-5131-9214 Dues & Membership Fees                            | 20,210.97    | 42,281.94      | 62,492.91      | 102,262.76     |
| 8840-2-9860-69-5200-9220 Admin Expenses Transferred - Credit Exec          | (85,815.61)  | (208,232.34)   | (314,031.66)   | (734,238.20)   |
| 8840-2-9860-69-5200-9230 Outsided services employed                        | 0.00         | 0.00           | 3,558.18       | 11,136.14      |
| 8840-2-9860-69-5200-9237 LABS US Corp Admin Allocations                    | 0.00         | 0.00           | 6,628.26       | 10,786.60      |
| 8840-2-9865-69-5131-9211 Travel-Customer Service                           | 344.95       | 1,449.32       | 2,383.64       | 3,121.99       |
| 8840-2-9865-69-5131-9213 Communication Expense                             | 0.00         | 0.00           | 0.00           | 71.90          |
| 8840-2-9865-69-5200-9220 Admin Expenses Transferred - Credit Customer Care | (46,432.62)  | (106,203.21)   | (194,195.22)   | (268,648.46)   |
| 8840-2-9865-69-5200-9230 Outsided services-Customer service                | (44,025.98)  | (56,838.92)    | (56,483.52)    | (55,393.04)    |
| 8840-2-9865-69-5200-9238 LU Corp US Admin Allocations                      | 0.00         | 0.00           | (2,262.10)     | (2,070.14)     |
| 8840-2-9866-69-5200-9220 Admin Expenses Transferred - Credit               | 0.00         | 0.00           | (3,072.90)     | (3,072.90)     |
| 8840-2-9867-69-5131-9211 Travel                                            | 4,492.18     | 6,111.36       | 9,080.45       | 13,759.15      |
| 8840-2-9867-69-5131-9213 Communication                                     | 0.00         | 0.00           | 0.00           | 42.00          |
| 8840-2-9867-69-5131-9215 Training                                          | 0.00         | 675.00         | 1,570.16       | 2,401.35       |
| 8840-2-9867-69-5200-9220 Admin Expenses Transferred - Credit Sales         | (104,031.70) | (216,255.11)   | (308,619.42)   | (396,698.75)   |
| 8840-2-9867-69-5200-9230 Outside Services                                  | 5,336.56     | 5,336.56       | 5,936.56       | 6,720.12       |
| 8840-2-9868-69-5131-9211 Travel                                            | 0.00         | 861.90         | 2,312.55       | 3,115.45       |
| 8840-2-9868-69-5131-9213 Communication                                     | 752.21       | 1,383.84       | 2,146.55       | 2,651.13       |
| 8840-2-9868-69-5131-9214 Dues & Membership Fees                            | 625.00       | 625.00         | 625.00         | 625.00         |
| 8840-2-9868-69-5131-9216 Postage Strategic plan                            | 12.15        | 12.15          | 12.15          | 47.15          |
| 8840-2-9868-69-5200-9220 Admin Expenses Transferred - Credit               | 0.00         | 0.00           | (37,857.22)    | (44,874.21)    |
| 8840-2-9870-69-5200-9238 LU Corp US Admin Allocations                      | 0.00         | 0.00           | 7.69           | 56.19          |
| 8843-2-0000-69-5131-9212 Utilities - Keene                                 | 6,504.17     | 11,896.57      | 15,584.27      | 19,925.41      |
| 8843-2-0000-69-5131-9213 Communications                                    | 0.00         | 0.00           | 4,160.97       | 8,486.08       |
| 8843-2-0000-69-5615-9302 Miscellaneous General Expense                     | 34,673.08    | 52,009.62      | 52,009.62      | 52,009.62      |
| 8843-2-9850-69-5131-9211 Travel                                            | 70.85        | 70.85          | 70.85          | 134.07         |
| 8843-2-9850-69-5131-9215 Training                                          | 0.00         | 0.00           | 50.00          | 50.00          |
| 8843-2-9850-69-5131-9216 Postage                                           | 0.00         | 49.66          | 49.66          | 49.66          |
| 8843-2-9850-69-5200-9230 Outside Services                                  | (17,000.00)  | (17,000.00)    | (17,000.00)    | (17,000.00)    |
| Total Other Admin Expenses                                                 | (508,872.42) | (838,529.80)   | (1,118,049.61) | (2,439,064.43) |
| Total Administrative Expenses                                              | 2,683,529.25 | 5,534,324.18   | 8,602,980.25   | 11,165,408.81  |
| Income and Non Income Tax                                                  |              |                |                |                |
| Federal Unemployment:                                                      |              |                |                |                |
| 8840-2-9810-69-5040-4080 Social Security Taxes                             | 330,727.42   | 760,218.40     | 1,035,383.44   | 1,304,903.45   |
| 8840-2-9810-69-5041-4080 Federal Unemployment Taxes                        | 9,832.02     | 10,330.45      | 10,582.35      | 11,135.21      |
| 8840-2-9810-69-5042-4080 Medicare                                          | 77,398.83    | 178,962.09     | 245,306.66     | 319,098.88     |
| 8843-2-9810-69-5040-4080 Social Security Taxes                             | 11,018.28    | 20,324.86      | 28,615.26      | 39,170.50      |
| 8843-2-9810-69-5041-4080 Federal Unemployment Taxes                        | 289.16       | 303.82         | 311.23         | 327.49         |
| 8843-2-9810-69-5042-4080 Medicare                                          | 2,576.85     | 4,753.38       | 6,692.26       | 9,160.82       |
| Total Federal Unemployment                                                 | 431,842.56   | 974,893.00     | 1,326,891.20   | 1,683,796.35   |
| Company FICA                                                               | 0.00         | 0.00           | 0.00           | 0.00           |
| State Unemployment:                                                        |              |                |                |                |

|                                                                         | 2018          | 2018          | 2018          | 2018          |
|-------------------------------------------------------------------------|---------------|---------------|---------------|---------------|
|                                                                         | Energy North  | Energy North  | Energy North  | Energy North  |
|                                                                         | Q1            | Q2            | Q3            | Q4            |
| 8840-2-9810-69-5041-4082 State Unemployment Taxes                       | 37,819.65     | 40,586.14     | 41,723.78     | 42,824.10     |
| 8843-2-9810-69-5041-4082 Tx Oth Inc Tx St Unemployment Tax              | 1,112.33      | 1,193.69      | 1,227.15      | 1,259.51      |
| Total State Unemployment                                                | 38,931.98     | 41,779.83     | 42,950.93     | 44,083.61     |
| Municipal, Property & Franchise Tax:                                    |               |               |               |               |
| 8840-2-0000-69-5680-4080 Property taxes                                 | 2,747,489.96  | 5,235,370.43  | 0.00          | 0.00          |
| 8840-2-9820-69-5680-4080 Property Tax                                   | 0.00          | 0.00          | 7,668,832.87  | 10,360,529.71 |
| 8843-2-0000-69-5680-4080 Property taxes                                 | 27,888.61     | 72,801.57     | 53,722.34     | 142,961.83    |
| Total Municipal, Property & Franchise Tax                               | 2,775,378.57  | 5,308,172.00  | 7,722,555.21  | 10,503,491.54 |
| Total Taxes                                                             | 3,246,153.11  | 6,324,844.83  | 9,092,397.34  | 12,231,371.50 |
| Total Expenses                                                          | 9,848,264.99  | 21,985,852.84 | 32,931,240.50 | 41,967,410.03 |
| EBITDA Before Corporate Allocations                                     | 22,187,946.52 | 28,395,474.11 | 28,524,102.73 | 44,900,151.47 |
| Corporate Allocations                                                   |               |               |               |               |
| LU Corporate Labor:                                                     |               |               |               |               |
| 8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized                     | (9,296.67)    | (22,149.50)   | (42,084.89)   | (94,589.51)   |
| 8840-2-0000-69-5010-9228 LU Corp US Lab capitalized                     | (14,018.14)   | (32,734.30)   | (32,734.30)   | (49,880.83)   |
| 8840-2-0000-69-5010-9229 LU Region Lab capitalized                      | (15,504.67)   | (33,187.28)   | (33,187.28)   | (72,345.67)   |
| 8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice         | 0.00          | 0.00          | 20,814.83     | 20,814.83     |
| 8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice        | 354.14        | 3,631.70      | 13,163.01     | 19,894.59     |
| 8840-2-9835-69-5010-9201 A&G Salaries LUC Energy procurement            | 10,048.86     | 31,317.61     | 42,913.40     | 47,819.17     |
| 8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice        | 12,680.34     | 26,160.10     | 29,405.79     | 72,399.03     |
| 8840-2-9865-69-5010-9201 A&G Salaries - Customer Service LU Headoffice  | 18,147.91     | 41,048.49     | 83,666.21     | 122,707.55    |
| 8840-2-9868-69-5010-9201 A&G Salaries-LUC Strategic plan lab alloc      | 1,730.54      | 2,007.84      | 9,132.99      | 10,649.01     |
| Total LU Corporate Labor                                                | 4,142.31      | 16,094.66     | 91,089.76     | 77,468.17     |
| LU Allocations                                                          |               |               |               |               |
| LABS Labor:                                                             |               |               |               |               |
| 8840-2-0000-69-5010-9224 LABS Labour Capitil                            | (17,410.11)   | (39,977.61)   | (63,140.35)   | (151,784.30)  |
| 8840-2-0000-69-5010-9226 LABS US Bus labor capitalized                  | (9,115.02)    | (19,908.10)   | (19,908.10)   | (30,336.14)   |
| 8840-2-0000-69-5010-9227 LABS US Corp labor capitalized                 | (30.58)       | (214.03)      | (214.03)      | (326.14)      |
| Total LABS Labor                                                        | (26,555.71)   | (60,099.74)   | (83,262.48)   | (182,446.58)  |
| LABS Allocations                                                        |               |               |               |               |
| APUC/APCO Corporate Labor:                                              |               |               |               |               |
| 8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized                  | (26,283.23)   | (57,747.88)   | (81,504.74)   | (161,158.78)  |
| 8840-2-9860-69-5010-9202 A&G Salaries - Executive APUC Headoffice       | 125,158.26    | 274,989.94    | 388,117.82    | 503,621.29    |
| Total APUC/APCO Corporate Labor                                         | 98,875.03     | 217,242.06    | 306,613.08    | 342,462.51    |
| APUC/APCO Allocations                                                   |               |               |               |               |
| Total Corporate Allocations                                             | 76,461.63     | 173,236.98    | 314,440.36    | 237,484.10    |
| EBITDA After Corporate Allocations                                      | 22,111,484.89 | 28,222,237.13 | 28,209,662.37 | 44,662,667.37 |
| Depreciation & Amortization Expense                                     |               |               |               |               |
| Depreciation Expense :                                                  |               |               |               |               |
| 8840-2-0000-80-8610-4030 Depreciation Exp                               | 3,469,578.02  | 7,459,116.64  | 11,608,008.94 | 15,602,276.03 |
| 8843-2-0000-80-8610-4030 Depreciation Exp                               | 56,679.07     | 94,002.65     | 128,246.67    | 161,343.99    |
| Total Depreciation Expense                                              | 3,526,257.09  | 7,553,119.29  | 11,736,255.61 | 15,763,620.02 |
| 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                       | 554,011.52    | 1,196,015.09  | 1,896,555.67  | 2,651,410.96  |
| 8843-2-0000-80-8610-4050 Amortization-Intangibles                       | 80.07         | 7,085.14      | 11,942.00     | 19,573.72     |
| Total Amort of Intangibles-Cost                                         | 554,091.59    | 1,203,100.23  | 1,908,497.67  | 2,670,984.68  |
| Amortization-Regulatory Debits:                                         |               |               |               |               |
| 8840-2-0000-80-8640-4073 Regulatory - debits                            | 102,300.00    | 283,973.38    | 505,333.45    | 726,695.52    |
| 8840-2-0000-80-8641-4074 Amortization of Regulatory Assets              | 1,238,207.89  | 1,901,333.96  | 2,178,240.96  | 2,903,425.60  |
| 8843-2-0000-80-8641-4074 Amortization of Reg Assets                     | 0.00          | 1,082.69      | 3,126.55      | 8,745.56      |
| Total Amortization-Regulatory Debits                                    | 1,340,507.89  | 2,186,390.03  | 2,686,700.96  | 3,638,866.68  |
| Acquisition Costs                                                       | 0.00          | 0.00          | 0.00          | 0.00          |
| Total Depreciation and Amortization Expense                             | 5,420,856.57  | 10,942,609.55 | 16,331,454.24 | 22,073,471.38 |
| NET OPERATING INCOME                                                    | 16,690,628.32 | 17,279,627.58 | 11,878,208.13 | 22,589,195.99 |
| Other Income & Deductions                                               |               |               |               |               |
| Allowable Funds used during Construction :                              |               |               |               |               |
| 8840-2-0000-40-4700-4191 Allow for other funds used during construction | 5,790.39      | 14,748.02     | 33,393.58     | 66,638.43     |
| 8843-2-0000-40-4700-4191 Allow for other funds used during construction | 1,175.59      | 4,689.03      | 9,387.50      | 14,592.44     |

|                                                                   | 2018          | 2018          | 2018          | 2018          |
|-------------------------------------------------------------------|---------------|---------------|---------------|---------------|
|                                                                   | Energy North  | Energy North  | Energy North  | Energy North  |
|                                                                   | Q1            | Q2            | Q3            | Q4            |
| Total Allowable Funds used during Construction                    | 6,965.98      | 19,437.05     | 42,781.08     | 81,230.87     |
| Interest & Dividends Income :                                     |               |               |               |               |
| 8840-2-0000-40-4420-4190 Interest income                          | 192,889.96    | 274,650.57    | 345,059.04    | 461,812.37    |
| 8843-2-0000-40-4420-4190 Interest income                          | 1,634.74      | 2,990.10      | 5,539.94      | 9,339.93      |
| Total Interest & Dividends Income                                 | 194,524.70    | 277,640.67    | 350,598.98    | 471,152.30    |
| Rental Income                                                     | 0.00          | 0.00          | 0.00          | 0.00          |
| Other Income & Deductions :                                       |               |               |               |               |
| 8840-2-0000-69-7450-4261 Donations                                | (350.00)      | (525.00)      | 0.00          | 0.00          |
| 8840-2-0000-69-7450-4263 Penalties                                | (13,346.40)   | 0.00          | 0.00          | (90,500.00)   |
| 8840-2-0000-69-7450-4265 Other Deductions                         | (44.26)       | (44.26)       | 0.00          | 0.00          |
| 8840-2-9820-69-7450-4263 Penalties                                | 0.00          | 0.00          | (13,346.40)   | (13,346.40)   |
| 8840-2-9820-69-7450-4265 Other Deductions                         | (239.50)      | (101,578.24)  | (351.75)      | (351.75)      |
| 8840-2-9852-69-7450-4265 Finance Charges                          | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-9854-69-7450-4265 Other Deductions                         | (48,500.00)   | (51,000.00)   | (53,500.00)   | (53,500.00)   |
| 8840-2-9860-69-7450-4265 Other Deductions                         | 0.00          | 0.00          | (2,633.39)    | (10,340.72)   |
| 8840-2-9865-69-7450-4265 Other Deductions                         | 0.00          | 0.00          | 0.00          | 0.00          |
| 8840-2-9868-69-7450-4261 Charitable Donations                     | (4,332.30)    | (5,031.92)    | (8,092.95)    | (13,666.59)   |
| 8840-2-9868-69-7450-4264 Political Contributions                  | (18,331.97)   | (36,762.31)   | (44,106.54)   | (52,437.40)   |
| 8840-2-9868-69-7450-4266 Civic                                    | (5,933.15)    | (11,958.87)   | (16,940.87)   | (29,244.87)   |
| Total Other Income & Deductions                                   | (91,077.58)   | (206,900.60)  | (138,971.90)  | (263,387.73)  |
| Total Other Income & Deductions                                   | 110,413.10    | 90,177.12     | 254,408.16    | 288,995.44    |
| Income Before Interest Charges                                    | 16,801,041.42 | 17,369,804.70 | 12,132,616.29 | 22,878,191.43 |
| Interest Charges                                                  |               |               |               |               |
| Interest on Long Term Debt :                                      |               |               |               |               |
| 8840-2-0000-80-8543-2603 Intercompany - Interest Expense - LU Co. | 1,769,572.41  | 3,539,144.82  | 5,308,717.23  | 7,078,289.64  |
| Total Interest on Long Term Debt                                  | 1,769,572.41  | 3,539,144.82  | 5,308,717.23  | 7,078,289.64  |
| Amortization of Debt Discount                                     | 0.00          | 0.00          | 0.00          | 0.00          |
| Other Interest Charges :                                          |               |               |               |               |
| 8840-2-0000-80-8550-4310 Other Interest Expense                   | 198,495.31    | 244,350.83    | 375,526.64    | 430,968.00    |
| 8840-2-0000-80-8550-4320 AFUDC - borrowed                         | (3,244.07)    | (7,983.31)    | (17,056.59)   | (33,234.24)   |
| 8843-2-0000-80-8550-4310 Other Interest Expense                   | 369.05        | 1,747.82      | 2,388.17      | 2,630.18      |
| 8843-2-0000-80-8550-4320 AFUDC - borrowed                         | (532.37)      | (2,123.50)    | (4,251.27)    | (6,608.40)    |
| Total Other Interest Charges                                      | 195,087.92    | 235,991.84    | 356,606.95    | 393,755.54    |
| Gain and Loss on Exchange                                         | 0.00          | 0.00          | 0.00          | 0.00          |
| Total Interest Charges                                            | 1,964,660.33  | 3,775,136.66  | 5,665,324.18  | 7,472,045.18  |
| Income Taxes                                                      |               |               |               |               |
| State Income Tax :                                                |               |               |               |               |
| 8840-2-0000-80-8720-4090 State Income Tax                         | 0.00          | 0.00          | 0.00          | 313,328.00    |
| Total State Income Tax                                            | 0.00          | 0.00          | 0.00          | 313,328.00    |
| Deferred Federal and State Tax :                                  |               |               |               |               |
| 8840-2-0000-80-8760-4101 Def SIT Expense-Debit                    | 1,236,896.00  | 1,052,302.00  | 1,052,302.00  | 1,052,302.00  |
| 8840-2-0000-80-8760-4104 Def FIT Expense-Debit                    | 4,042,103.00  | 3,329,745.00  | 3,158,538.00  | 5,973,920.00  |
| 8843-2-0000-80-8760-4101 Deferred SIT expense - State             | (40,782.00)   | (48,235.00)   | (48,235.00)   | (48,235.00)   |
| 8843-2-0000-80-8760-4104 Deferred FIT expense - Federal           | (132,167.00)  | (156,321.00)  | (156,321.00)  | (326,476.00)  |
| Total Deferred Federal and State Tax                              | 5,106,050.00  | 4,177,491.00  | 4,006,284.00  | 6,651,511.00  |
| Federal Income Taxes                                              | 0.00          | 0.00          | 0.00          | 0.00          |
| Total Income Taxes                                                | 5,106,050.00  | 4,177,491.00  | 4,006,284.00  | 6,964,839.00  |
| NET INCOME / (LOSS)                                               | 9,730,331.09  | 9,417,177.04  | 2,461,008.11  | 8,441,307.25  |
|                                                                   | 9,730,331.09  | 9,417,177.04  | 2,461,008.11  | 8,441,307.25  |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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).

**Quarterly Sales Volumes - 2017**

| <b>Category</b> | <b>Tariff Code</b> | <b>Qtr 1 Therms</b> | <b>Qtr 2 Therms</b> | <b>Qtr 3 Therms</b> | <b>Qtr 4 Therms</b> | <b>2017 Therms</b> |
|-----------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Commercial      | 40-GC41            | 11,210,213          | 5,008,335           | 926,759             | 4,145,905           | 21,291,212         |
| Commercial      | 40-GC41F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC42            | 15,248,989          | 7,509,720           | 1,690,691           | 6,360,135           | 30,809,535         |
| Commercial      | 40-GC42F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC43            | 4,487,787           | 3,218,381           | 854,036             | 2,000,835           | 10,561,039         |
| Commercial      | 40-GC43F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC51            | 1,277,307           | 936,963             | 635,673             | 458,801             | 3,308,744          |
| Commercial      | 40-GC51F           | 0                   | 0                   | 0                   | 380,893             | 380,893            |
| Commercial      | 40-GC52            | 2,601,188           | 2,232,134           | 1,711,626           | 1,262,872           | 7,807,820          |
| Commercial      | 40-GC52F           | 0                   | 0                   | 0                   | 935,105             | 935,105            |
| Commercial      | 40-GC53            | 3,006,684           | 2,756,928           | 2,086,119           | 1,471,201           | 9,320,932          |
| Commercial      | 40-GC53F           | 0                   | 0                   | 0                   | 940,810             | 940,810            |
| Commercial      | 40-GC54            | 3,714,811           | 4,294,814           | 5,058,905           | 3,621,182           | 16,689,712         |
| Residential     | 40-GR1             | 86,425              | 742                 | 822                 | 1,811,528           | 1,899,517          |
| Residential     | 40-GR1F            | 164,902             | 163,583             | 100,058             | 77,458              | 506,002            |
| Residential     | 40-GR3             | 8,125,294           | 8,306               | 0                   | 66,091              | 8,199,692          |
| Residential     | 40-GR3F            | 15,775,266          | 11,639,897          | 3,369,137           | 3,805,254           | 34,589,554         |
| Residential     | 40-GR4             | 2,056,684           | 1,162,896           | (220)               | 6,408,670           | 9,628,031          |
| Residential     | 40-GR4F            | 127,616             | 97,470              | 36,991              | 831,119             | 1,093,197          |
| Residential     | 40-GR4FA           | 523,850             | 8,773               | 0                   | 102,399             | 635,022            |
| Residential     | 40-GR4FAF          | 1,116,644           | 991,008             | 198,213             | 197,415             | 2,503,279          |
| Residential     | 40-GR7FA           | 183,421             | 125,914             | 0                   | 325,983             | 635,318            |
| <b>TOTAL</b>    |                    | <b>69,707,082</b>   | <b>40,155,865</b>   | <b>16,668,810</b>   | <b>35,203,656</b>   | <b>161,735,413</b> |
| RESIDENTIAL     |                    | 28,160,102          | 14,198,590          | 3,705,001           | 13,625,919          | 59,689,611         |
| COMMERCIAL      |                    | 41,546,981          | 25,957,275          | 12,963,809          | 21,577,737          | 102,045,802        |

**Quarterly Sales Volumes - 2018**

| <b>Category</b> | <b>Tariff Code</b> | <b>Qtr 1 Therms</b> | <b>Qtr 2 Therms</b> | <b>Qtr 3 Therms</b> | <b>Qtr 4 Therms</b> | <b>2018 Therms</b> |
|-----------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Commercial      | 40-GC41            | 13,127,884          | 5,231,088           | 736,159             | 5,538,834           | 24,633,965         |
| Commercial      | 40-GC41F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC42            | 16,454,434          | 7,405,122           | 1,595,776           | 8,185,239           | 33,640,570         |
| Commercial      | 40-GC42F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC43            | 5,062,799           | 2,836,397           | 855,461             | 2,508,748           | 11,263,405         |
| Commercial      | 40-GC43F           | 0                   | 0                   | 0                   | 0                   | 0                  |
| Commercial      | 40-GC51            | 21,653              | 23,077              | 1,347               | 606                 | 46,683             |
| Commercial      | 40-GC51F           | 1,341,493           | 992,828             | 655,949             | 15,914              | 3,006,184          |
| Commercial      | 40-GC52            | 0                   | 0                   | 0                   | 916,825             | 916,825            |
| Commercial      | 40-GC52F           | 3,088,859           | 2,272,337           | 1,653,657           | 0                   | 7,014,853          |
| Commercial      | 40-GC53            | 0                   | 0                   | 0                   | 2,323,881           | 2,323,881          |
| Commercial      | 40-GC53F           | 3,358,765           | 2,676,547           | 2,152,392           | 0                   | 8,187,704          |
| Commercial      | 40-GC54            | 0                   | 0                   | 0                   | 2,568,753           | 2,568,753          |
| Residential     | 40-GR1             | 3,801,270           | 4,288,334           | 4,882,622           | 0                   | 12,972,227         |
| Residential     | 40-GR1F            | 1,211,622           | 2,155               | 527                 | 5,348,842           | 6,563,147          |
| Residential     | 40-GR3             | 249,212             | 175,243             | 34,698              | 37                  | 459,190            |
| Residential     | 40-GR3F            | 19,715              | 9,661               | 58,309              | 10,210              | 97,895             |
| Residential     | 40-GR4             | 25,548,841          | 11,701,505          | 1,126,923           | 35,764              | 38,413,032         |
| Residential     | 40-GR4F            | 3,087,568           | 1,141,015           | 1,932,817           | 49,038              | 6,210,438          |
| Residential     | 40-GR4FA           | 415,827             | 199,418             | 20,751              | 1,533,161           | 2,169,158          |
| Residential     | 40-GR4FAF          | 59,417              | 24,061              | 31,608              | 4,091,495           | 4,206,580          |
| Residential     | 40-GR7FA           | 1,482,620           | 930,695             | 76,094              | 7,509,276           | 9,998,685          |
| <b>TOTAL</b>    |                    | <b>78,331,978</b>   | <b>39,909,483</b>   | <b>15,815,090</b>   | <b>40,636,624</b>   | <b>174,693,175</b> |
| RESIDENTIAL     |                    | 35,876,092          | 18,472,087          | 8,164,350           | 18,577,824          | 81,090,352         |
| COMMERCIAL      |                    | 42,455,886          | 21,437,396          | 7,650,740           | 22,058,800          | 93,602,822         |

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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. or, its commercial paper program or, beginning in the near future, the Liberty Utilities Money Pool.

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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               | Spending Rationale       | Project Number  | Project Description                                 | FY2020 Capital Budget | FY2021 Capital Budget |
|------------------------|--------------------------|-----------------|-----------------------------------------------------|-----------------------|-----------------------|
| 1. Safety              | LU CapEx - Improvement   | 8840-2018       | Purchase Misc Capital Equipment & Tools             | 280,000               | 280,000               |
| 1. Safety              | LU CapEx - Replenishment | 8840-2068       | 2' Jamesbury replacement program                    | 60,000                | 60,000                |
| 2. Mandated            | LU CapEx - Replenishment | 8840-1901       | Reserve for Unidentified Mandated Projects          | 200,000               | 200,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2002       | Meter Protection Program                            | 300,000               | 300,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2003       | Cathodic Protection Program                         | 400,000               | 620,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2004       | Replacement Services Random (Non Leaks)             | 350,000               | 550,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2005       | Replacement Services Random (Due to Leaks)          | 550,000               | 750,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2008       | Corrosion & Miscellaneous Fitting                   | 150,000               | 105,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2009       | Valve Installation/Replacement                      | 85,000                | 75,000                |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2010       | Leak Repairs                                        | 1,000,000             | 1,000,000             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-1922       | Inactive Service Program                            | 75,000                | 75,000                |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2023       | Main Replacement City/State Construction            | 4,654,819             | 5,142,500             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2025       | Service Replacement Fitting City/State Construction | 303,000               | 270,000               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2026       | LNG/LPG Capital Improvements                        | 100,000               | 100,000               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2029       | Pre-Code Stee Pipe Protection Program/Replacement   | 268,778               | 500,000               |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2039       | Dresser Coupling Replacement Program                | 500,000               | 750,000               |
| 2. Mandated            | LU CapEx - Replenishment | 8840-2091       | Meter Work Project (Meter Purchases)                | 1,000,000             | 1,220,545             |
| 2. Mandated            | LU CapEx - Improvement   | 8840-2094       | Install Security Equipment - EN Facilities          | 50,000                | 100,000               |
| 2. Mandated            | LU CapEx - Improvement   |                 | Facility Improvements & Additions - Various         |                       | -                     |
| 3. Growth              | LU CapEx - Growth        | 8840-2027       | Reserve for Unidentified Growth ENG                 | 1,577,469             | 1,562,250             |
| 3. Growth              | LU CapEx - Growth        | 8840-2047       | Growth New Main                                     | 4,674,420             | 4,931,100             |
| 3. Growth              | LU CapEx - Growth        | 8840-2048       | New Reinforcement Main for Growth ENG               | 368,180               | 1,000,000             |
| 3. Growth              | LU CapEx - Growth        | 8840-2049       | Growth Fitting                                      | 1,504,528             | 1,504,528             |
| 3. Growth              | LU CapEx - Growth        | 8840-2050       | New Service Residential                             | 3,131,007             | 3,138,850             |
| 3. Growth              | LU CapEx - Growth        | 8840-2051       | New Service Comm/Industrial                         | 1,067,723             | 1,067,723             |
| 3. Growth              | LU CapEx - Growth        |                 | Marketing & Sales                                   |                       | 150,000               |
| 3. Growth              | LU CapEx - Growth        | 8840-2061       | Windham-Pelham Managed Expansion Project            | 450,000               |                       |
| 4. Regulatory Programs | LU CapEx - Replenishment | 8840-2011       | Main Replacement LPP                                | 8,601,098             | 9,086,550             |
| 4. Regulatory Programs | LU CapEx - Replenishment | 8840-1911       | Main Replacement LPP-Restoration                    | 4,114,376             | 4,114,376             |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2013       | Main Replacement Fitting LPP                        | 740,501               | 1,448,000             |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2014       | K Meter Replacement Program                         | 430,000               | 680,000               |
| 5. Discretionary       | LU CapEx - Replenishment |                 | Aldyl-A Replacement Program                         |                       | 450,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2016       | Main Replacement Reactive                           | 500,000               | 300,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2017       | Dispatch and Control Center                         | 10,000                | 10,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2019       | Regulator removal Hi line LOU                       | 50,000                | 175,000               |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2020       | SCADA Capital Improvements                          | 80,000                | 80,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-1921       | Upgrade Synergi Software                            | 60,000                | 65,000                |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2024       | Nashua Paving                                       | 800,000               | 700,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2028       | Gas System Control & Regulation (ENG)               | 350,000               | 325,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2030       | IT - Software, Equipment & Infrastructure           | 50,000                | 50,000                |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2031       | Gas System Planning & Reliability                   | 2,900,000             | 2,000,000             |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2038       | IT Systems Allocations - Corporate                  | 55,000                | 500,000               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2090       | Transportation Fleet and Equipment Purchases        | 2,663,000             | 1,200,000             |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2093       | EN Facilities Capital Improvements                  | 600,000               | 600,000               |
| 5. Discretionary       | LU CapEx - Improvement   |                 | Install Solar Panels - EN Buildings                 |                       | -                     |
| 5. Discretionary       | LU CapEx - Improvement   |                 | Repave Parking Lot - Manchester                     |                       | -                     |
| 5. Discretionary       | LU CapEx - Improvement   |                 | AMI/AMR                                             |                       | -                     |
| 5. Discretionary       | LU CapEx - Replenishment | 8840-2066       | RTU Replacement Program                             | 60,000                | 60,000                |
| 5. Discretionary       | LU CapEx - Replenishment |                 | SAP Placeholder                                     |                       |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-UNALLOC OH | Finance Unalloc Burden                              | 703,143               | 703,578               |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-1936       | GPS Mapping Equipment                               | 15,000                |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2032       | SCADA Data center upgrades                          | 50,000                |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2043       | iRestore System Enhancements                        | 200,000               |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2044       | Flir Cameras - Security -Manchester                 | 986,000               |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2080       | SAP-Ariba EN Portion Procure to Pay Software        | 350,798               |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2081       | Fortis Software                                     | 98,659                |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2083       | Material Bar Coding                                 | 187,500               |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2095       | Granite Bridge Alternative 2020                     | 50,000                |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-2063       | NH GIS & OMS Database Split & Tuning                | 95,000                |                       |
| 5. Discretionary       | LU CapEx - Improvement   | 8840-1972       | Service Mapping Project                             | 100,000               |                       |
| <b>Total</b>           |                          |                 |                                                     | <b>48,000,000</b>     | <b>48,000,000</b>     |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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).

**Outstanding Short Term Debt**  
**2810-2603 Due to LU**

| <b>Month</b>                     | <b>Change</b>          | <b>Ending Balance</b>   |
|----------------------------------|------------------------|-------------------------|
| <b>January 2019</b>              | (10,025,485.45)        | (105,914,593.98)        |
| <b>February 2019</b>             | (4,650,000.00)         | (110,564,593.98)        |
| <b>March 2019</b>                | 6,550,000.00           | (104,014,593.98)        |
| <b>April 2019</b>                | 8,350,000.00           | (95,664,593.98)         |
| <b>May 2019</b>                  | 8,375,000.00           | (87,289,593.98)         |
| <b>June 2019</b>                 | (1,150,000.00)         | (88,439,593.98)         |
| <b>July 2019</b>                 | (13,785,000.00)        | (102,224,593.98)        |
| <b>August 2019</b>               | (2,320,000.00)         | (104,544,593.98)        |
| <b>September 2019</b>            | (5,025,000.00)         | (109,569,593.98)        |
| <b>October 2019</b>              | (3,325,000.00)         | (112,894,593.98)        |
| <b>November 2019</b>             | (7,000,000.00)         | (119,894,593.98)        |
| <b>December 2019</b>             | (3,775,000.00)         | (123,669,593.98)        |
| <b>Total Account Change 2019</b> | <u>(27,780,485.45)</u> |                         |
| <b>Ending Balance 2019</b>       |                        | <u>(123,669,593.98)</u> |

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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

### 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).

July 21, 2020



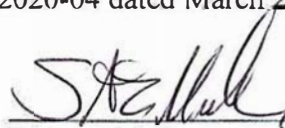
Peter E. Dawes  
Vice President, Finance & Administration  
Liberty Utilities East Region

I, Peter E. Dawes, Vice President, Finance & Administration, Liberty Utilities East Region, being first 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: July 21, 2020

STATE OF NEW HAMPSHIRE  
COUNTY OF ROCKINGHAM

Sworn to and subscribed remotely before me this 21<sup>st</sup> day of July 2020 at 11:00 a.m. p.m. consistent with the requirements of Governor Christopher T. Sununu's Emergency Order #11 Pursuant to Executive Order 2020-04 dated March 23, 2020.

  
Notary Public

| EnergyNorth Test Year January 2019 - December 2019 |                                             |                     |                 |                  |                     |                  |                   |                             |                      |
|----------------------------------------------------|---------------------------------------------|---------------------|-----------------|------------------|---------------------|------------------|-------------------|-----------------------------|----------------------|
| Ferc Account Number                                | Account Name                                | 8810-APUC (1)       | 8810-ELABS (2)  | 8810-EMPELEC (3) | 8810-LIBCAN (4)     | 8810-LIBPARK (5) | 8810-LUSC (6)     | East Region Allocations (7) | Total                |
| 107                                                | Construction Work In Progress               |                     |                 |                  | 1,118,277.94        |                  | 202,823.80        |                             | 1,321,101.74         |
| 108                                                | RWIP Salvage                                |                     |                 | (1,000.00)       |                     |                  |                   |                             | (1,000.00)           |
| 165                                                | Prepays                                     |                     |                 |                  | 774,828.46          |                  |                   |                             | 774,828.46           |
| 175                                                | Deferred Reserve EE                         |                     |                 |                  |                     |                  | 18,462.50         |                             | 18,462.50            |
| 183                                                | Preliminary Survey & Investigation Charges  |                     |                 |                  | 116,530.40          |                  | 293,835.34        |                             | 410,365.74           |
| 228                                                | OPEB/FAS 106 Benefit Reserve                |                     |                 |                  | 110,041.74          |                  | 236,607.94        |                             | 346,649.68           |
| 242                                                | Misc Accrued Liabilities                    |                     |                 |                  | 35,450.95           |                  |                   |                             | 35,450.95            |
| 495                                                | Other Gas Revenues                          |                     |                 |                  |                     |                  | (1,711.34)        |                             | (1,711.34)           |
| 804                                                | Natural Gas Demand Charges - Transportation |                     |                 |                  | 6,748.72            |                  |                   |                             | 6,748.72             |
| 870                                                | Operation Supervision & Engineering         |                     |                 |                  |                     |                  | 2,997.15          |                             | 2,997.15             |
| 871                                                | Oper Dist Load Dispatching                  |                     |                 |                  |                     |                  | 188,255.75        |                             | 188,255.75           |
| 880                                                | Other Expenses                              |                     |                 |                  | 2,154.27            |                  |                   |                             | 2,154.27             |
| 887                                                | Main of Mains Expense                       |                     |                 |                  | 408.20              |                  |                   |                             | 408.20               |
| 903                                                | Customer Records & Collection Expense       |                     |                 |                  | 625,129.66          |                  | 9,777.45          |                             | 634,907.11           |
| 909                                                | Info & Insr Advertising                     |                     |                 |                  |                     |                  | 8,911.20          |                             | 8,911.20             |
| 912                                                | Demonstrating & Selling                     |                     |                 |                  |                     |                  | 17,940.05         |                             | 17,940.05            |
| 913                                                | Advertising Expense                         |                     |                 |                  |                     |                  | 24.53             |                             | 24.53                |
| 916                                                | Misc. Sales Expense                         |                     |                 |                  |                     |                  | (985.96)          |                             | (985.96)             |
| 920                                                | A&G Salaries                                | 491,562.89          |                 |                  | 768,264.49          | 438.24           | 1,873,540.14      |                             | 3,133,805.76         |
| 921                                                | Office Supplies & Expenses                  |                     |                 | 5,129.22         | 1,032,424.41        |                  | 4,327.71          |                             | 1,041,881.34         |
| 922                                                | Admin Expenses Transferred                  |                     |                 |                  |                     |                  | (4,229,291.30)    |                             | (4,229,291.30)       |
| 923                                                | Outside Services                            | 1,050,678.48        | 9,565.66        | 29,054.54        | 1,916,930.82        |                  | 1,757,230.35      | 1,799,752.69                | 6,563,212.54         |
| 925                                                | Injury and Damages                          |                     |                 |                  | 245,334.82          |                  |                   |                             | 245,334.82           |
|                                                    | <b>Total</b>                                | <b>1,542,241.37</b> | <b>9,565.66</b> | <b>33,183.76</b> | <b>6,752,524.88</b> | <b>438.24</b>    | <b>382,745.31</b> | <b>1,799,752.69</b>         | <b>10,520,451.91</b> |

- (1) 8810-APUC = Algonquin Power and Utilities Company
- (2) 8810-ELABS = Empire LABS Allocations
- (3) 8810-EMPELEC = Empire District Electric Company
- (4) 8810-LIBCAN = Liberty Utilities Canada
- (5) 8810-LIBPARK = Liberty Park Water
- (6) 8810-LUSC = Liberty Utilities Service Corp.
- (7) East Region Indirect Allocations

THIS PAGE INTENTIONALLY LEFT BLANK

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
DG 20-105

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.