Senior Director, Rates and Regulatory Affairs

Erica L. Menard

15 Buttrick Rd.

603-361-3475

Londonderry, NH 03053

Erica Menard @libertyutilities.com



May 31, 2023 Via Electronic Report Filing

Daniel Goldner
Chairman
New Hampshire Public Utilities Commission
21 South Fruit St., Suite 10
Concord, NH 03301-2429

Dear Chairman Goldner:

Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
F-16 Annual Report for Gas Utilities - YE 2022

Pursuant to Puc 509.04, enclosed for filing please find Liberty's Form F-16 Annual Report for Gas Utilities for the year ended December 31, 2022. Please note this report has been filed via the Commission's Electronic Report Filing system.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

Evin & Mencal

Erica L. Menard

Attachment

ANNUAL REPORT (FORM F-16)



OF

Name ____ Liberty Utilities (EnergyNorth Natural Gas) Corp.

Address__ 15 Buttrick Road, Londonderry, NH 03053

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 2022

Erin OBrien 07 Address of Contact Person (Street, City, State, Zip 15 Buttrick Road, Londonderry, NH 03053 08 Telephone and Email of Contact Person 603-216-3523 Erin OBrien <erin obrien@libertyutilities.com=""> (1) 11 Name of Officer Having Custody of the Books of A Vincent Gaeto</erin>	ear (Street, City, State, Zip Coo 06 Title of Director -	de) f Contact Pers Accounting (2) Revise	02 Year of Report December 31, 2022	
Liberty Utilities (EnergyNorth Natural Gas) Corp. 03 Previous Name and Date of Change (If name chan EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities 04 Address of Principal Business Office at End of Ye 15 Buttrick Road Londonderry , NH 03053 05 Name of Contact Person Erin OBrien 07 Address of Contact Person (Street, City, State, Zig 15 Buttrick Road, Londonderry , NH 03053 08 Telephone and Email of Contact Person (99 The 1603-216-3523 (1) Erin OBrien				

Name of Ro Liberty Utili	espondent ities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
	LIST OF CITI	ES AND TOWNS SERVED	DIRECTLY	
Line No.	LOCATION	\$6 ³	NUMBER OF CUSTOMERS	POPULATION as of 2020 data
1	ALLENSTOWN		393	4,707
	AMHERST		658	11,753
2 3	AUBURN		37	5,946
4	BEDFORD		2,307	23,322
5	BELMONT		93	7,314
6 7	BERLIN BOSCAWEN		16 337	9,425 3,998
8	BOW		840	8,229
9	CANTERBURY		40	2,389
10	CONCORD		11,631	43,976
11	DERRY		631	34,317
12	FRANKLIN		1,128	8,741
13	GILFORD		119	7,699
14 15	GOFFSTOWN HOLLIS		691	18,577 8,342
16	HOOKSETT		2,715	14,871
17	HUDSON		5,608	25,394
18	KEENE		1,184	23,047
19	LACONIA		2,410	16,871
20	LITCHFIELD		220	8,478
21	LONDONDERRY		2,131	25,826
22	LOUDON		194	5,576
23 24	MANCHESTER MERRIMACK		28,347 4,556	115,644 26,632
25	MILFORD		1,251	16,131
26	NASHUA		29,127	91,322
27	NORTHFIELD		270	4,872
28	PELHAM		51	14,222
29	PEMBROKE		1,131	7,207
30	PORTSMOUTH		2	21,956
31 32	SANBORNTON TILTON		49 813	3,026 3,962
32	HETON		013	No Census Info Available
33	WINNISQUAM		4	section of Tilton
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35 36				
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	#		99,014	623,772

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Name of Respondent	This Report Is:	Date of Report	Year of Report						
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original X (2) Revised	(Mo, Da, Yr) May 31st 2023	December 31, 2022						
	AFFILIATED INT	TERESTS							
Include on this page, a summary listing the relationship to the parent and the re									
berty Utilities (EnergyNorth Natural Gas) Corp., New Hampshire corporation, is 100% owned by berty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by berty Utilities Co, Delaware corporation, which is 100% owned by berty Utilities (America) Holdco, Inc., Delaware corporation, which is 100% owned by berty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by berty Utilities (America) Co. Delware Corporation, which is 15.055% owned by Algonquin Power & Utilities Corp and 84.945% owned by berty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by gonquin Power & Utilities Corp, Canada Corporation which is publically traded.									
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	of Respondent Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X	Date of Report (Mo, Da, Yr)	Year of Report
		(2) Revised	May 31st 2023	December 31, 2022
		OFFICERS		
more its pro ident function and a	Report below the name, title and salary for executive officer whose salary is \$50,000 or An "executive officer" of a respondent includes scident, secretary, treasurer, and vice presing the properties of a principal business unit, division on (such as sales, administration or finance), my other person who performs similarly policying functions.	substitute (identified should be	Utilities which are required to file the Securities and Exchange Commiss a copy of item 4 of Regulation S-K as this page). The substitute page(s) the same size as this page. Report below any additional comparations with their title.	ion, may
incun	If a change was made during the year in the thent of any position, show name of the previous thent, and date the change in incumbency was to the change was made during the year in the the change was made and the year in the the change was the was made and the the change was the change was the the change was the the the change was the the change was the the the change was the the change was the the change was the the the change was the the the change was the the the the the change was the the the the the change was the the the the the the the the		<u> </u>	
Line No.	Title	Name of Officer	Other Companies Offi	cer Of with Title
	(a)	(b)	(c)	
1	Current			
2	President	Neil Proudman	President Liberty Energy Utilities (Corp.,President Liberty Utilities (Gr	
4 5 6 7 8	Treasurer & Secretary	Vincent Gaeto 10/1/2022 James M. Sweeney was replaced by Vincent Gaeto	Secretary and Treasurer, Liberty E Hampshire) Corp.: Secretary and T (Granite State Electric!) Corp.: Trea England Natural Gas Company) Corp. Treatend CFO. Liberty Utilities (Peach S President, Liberty Utilities (St. Law. Liberty Utilities (Sc. Law. Liberty Utilities (Sorvice & Merchar and Treasurer, Liberty Utilities Co.I (Eastern Water Holdings) Corp. Vincent Gaeto assumed the above	reasurer, Liberty Utilities surer, Liberty Utilities (New prp.; Secretary, Treasurer, tate Natural Gas) Corp.; rence Gas) Corp.; Presiden dising) Corp.; Secretary President, Liberty Utilities
9 100 111 121 133 144 155 166 177 188 199 200 211 22 233 344 255 286 37 38 39 40 411 422 43 43 44			J.	

Year of Report

Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original (2) Revised	x	(Mo. Da. Yr) May 31st 2023	December 31	2022
		DIRECTORS			
Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		by an a	ate members of the Executive Coasterisk and the Chairman of the littee by a double asterisk.		20
Name (and Title) of Director (a)		Princip	oal Business Address	No. of Directors Meetings During Year (c)	Fees During Year (d)
Arun Banskota Charles F. Bass Paul Vasington Anthony (Johnny) Hunter Johnston Julia R Rose		50 Marsh Side Driv 354 Davis Rd, Oak	terboro NH 03458 /e, Yarmouth Port, MA 02675	4 4 4 4 4	\$0.00 \$21,000 \$20,500 \$0.00 \$20,500
	i				

Date of Report

This Report is:

Name of Respondent

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
	SECURIT	Y HOLDERS AND	VOTING POWERS	
1. Give the names and addresses of the a security holders of the respondent who of the latest closing of the stock book o of the list of stockholders of the respont to the end of the year, had the highest in the respondent, and state the numbe which each would have had the right to date if a meeting were then in order. If holder held in trust, give in a footnote it particulars of the trust (whether voting the duration of trust and principal holders of interests in the trust. If the stock book closed or a list of stockholders was not within one year prior to the end of the yother class of security has become vest voting rights, then show such 10 securits as of the close of the year. Arrange the security holders in the order of voting prommencing with the highest. Show in titles of officers and directors included it of 10 security holders. 2. If any security other than stock carries voting rights, explain in a supplemental.	at the date r compilation dent, prior voting powers or of votes cast on that any such le known rrust, etc.), f beneficiary was not compiled ear, or if leed the think the thought the the thought the the thought the the thought the the voter, column (a) the n such list		the circumstances whereby sud with voting rights and give othe (details) concerning the voting; Stale whether voting rights are if contingent, describe the contile. If any class or issue of security special privileges in the election or managers, or in the determin by any method, explain briefly it. Furnish particulars (details) corroptions, warrants, or rights outs year for others to purchase secor any securities or other asset including prices, expiration date information relating to exercise or rights. Specify the amount of assets so entitled to be purchase director, associated company, security holders. This instruction convertible securities or to any all of which are outstanding in the public where the options, warral issued on a prorata basis.	r important particulars rights of such security. actual or contingent: nigency. has any of directors, trustees nation of corporate action in a footnote. In a footnote, in a footnote, in a footnote of the unities of the respondent is owned by the respondent, is, and other material of the options, warrants, if such securities or seed by any officer, or any of the ten largest in is inapplicable to securities substantially the hands of the general
Give the date of the latest closing of the stock book prior to the end of the state the purpose of such closing: NA	2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy Total: NA NA NA NA			
	Number of votes as a	By proxy:	VOTING SECURITIES	
Line Name (Title) and Address of No. Security Holder	Total Votes (b)	Commo Stock (c)		Olher (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 Utililes (New Hampshire) Corp. 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	120,000	120,000		

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I Let names of air individuals pertnerships or constraint	PAYMENTS TO NOT QUAL	n manual	- 30.0	95 65	-
we're made or accrue 3 during the year and the amount of a partnership or firm together total \$50,000 or more in	person sources to each. Where peyments or sources to standard to standard amount part or due each.	Ne not quali memebers	1		
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E SPELL ENERGY NORTH AVER CALUS LP)	1000 MAN STREET LEVEL 12	-OUSTON	121 PT	7700	
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DAY TO MADICAD DRAIDS LAY DROAPING OF DERRY LLC.	167 WINDHAW RD	CE487 6800/158083	100	6112-2519	50
SADOER DAYLIGHTING CCRP	8930 WOTORSPORTS (LAV	84011138013		44.45.44.44	-

Name of Respondent Liberly Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised	×		Date of Report (Mo. Da, Yr) May 31st 2023	Year of Report December 31, 2022
·	IMPORTANT CH	ANGES D	URING THE YEAR		
Give particulars (details) concerning the maindicated below. Make the statements explicing precise, and number them in accordance with inquiries. Each inquiry should be answered. "none" or "not applicable" where applicable, which answers an inquiry is given elsewhere make a reference to the schedule in which it: 1. List changes in and important additions 2. Acquisition of ownership in other compaby reorganization, merger, or consolidation other companies: Give names of companies particulars concerning the transactions, name Commission authorizing the transaction, and to commission authorization. 3. Purchase or sale of an operating unit or Give a brief description of the property, and of transactions relating thereto, and reference to Commission authorization, if any was required. List important leaseholds that have beegiven, assigned or surrendered. Give effectiventh is a state name of Commission authorizing lease reference to such authorization. 5. Important extension or reduction of transactions and to distribution system: State territory added and date operations began or cassed and dispensed.	t and the Enter Enter If information in the report, appears. to franchise area. Inits inith Involved, In of the reference system: If the Initial of the Init		guarantor for the p or obligation, inclu on demand or not I State on behalf of amount of the oblig authorization if any 7. Changes in a to charter: Explain or amendments. 8. State briefly important legal proand the results of a the year. 9. Describe brie actions of the respreport in which an reported on page 6 known associate owhich any such per 10. If the import stockholders are a	riticles of incorporation or a the nature and purpose of the status of any materially becedings pending at the er any such proceedings culm fly any materially importan ondent not disclosed elsev officer, director, security ho 5, voting trustee, associate of any of these persons was rson had a material interess ant changes during the year company appearing in the pplicable in every respect by instructions 1 to 9 above	any agreement caper maturing the of issue: ssumed and commission amendments such changes / nd of the year, clinated during that transwhere in this colder do company or sa party or in st.
and date operations began or ceased and give	re reference				
to Commission authorization, if any was requ	ired.				
1. None		6.	None		
2. None	<u>-</u>	7.	None		
3. None	·	8.	None	·	
4. None		9.	None		
5. As part of the LPP initiative to eliminate the Ba our infrastructure, we relayed 4.95 miles of ma reconnected 411 services. The city/state programain relay, and 132 services relayed, inserted, we added 8.26 miles of growth new main and the growth work was the installation of 1.8 miles of the County Rd Bedford project to bring natural as well as a 92 unit apt complex, generating \$1 also installed more than .5 miles of 6* high prehigh pressure services, close to .5 miles combined the miles of growth new main and 454 new sujust over 6,000° of 4*, 6*, and 8* plastic main in high pressure. This included 48 services with a increase, the regulator vault on Fairmont \$1 at	in, and relayed, inserted, and am resulted in 2.56 miles of and reconnected. Additionally, i60 new services. Included in the 4" high pressure plastic main for gas to the Bedford NH schools, 04k in annual revenue. Liberty ssure plastic main and two 4" ied, for Fidelity Investments in of revenue annually. We added strices. Liberty also increased in Laconia from low pressure to total of 60 meters. As part of the	10.	None		
					NHPUC Pag

	of Respondent / Utilities (EnergyNorth Natural Gas) Corp. (1) Original (2) Revised	×	Date of Report (Mo, Da, Yr) May 31st 2023		Year of Report December 31, 2022
	COMPARATIVE BALANCE S	HEET (ASSETS)	
		Ref.	Balance at	Balance at	Increase or
Line	Title of Account	Page No.	Beginning of Year	End of Year	(decrease)
No.	(a) \	(b)	(c)	(d)	(e)
\neg	UTILITY PLANT	1 1-7	(4)	(0)	(0)
02	Utility Plant (101-106, 114)	17	762,854,824	847,932,381	85,077,55
03	Construction Work in Progress (107)	17	14,655,310		
04		17		13,240,607	(1,414,70
	TOTAL Utility Plant (Enter Total of lines 2 and 3)		777,510,134	861,172,988	83,662,85
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17*	(230,310,206)	(249,582,833)	(19,272,62
06	Net Utility Plant (Enter total of line 04 less 05)	-	547,199,929	611,590,155	64,390,223
07	Utility Plant Adjustments (116)	T '	0	0	
08	Gas Stored Underground-Noncurrent (117)		0	0	
09			•		
_	OTHER PROPERTY AND INVESTMENTS				
10	Nonutility Property (121)		146,949	146,949	<u> </u>
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	
12	Investments in Associated Companies (123)		0	0	(
13	Investments in Subsidiary Companies (123.1)		0	0	- (
14	(For Cost of Account 123,1		•	ů	
\rightarrow					
15	Noncurrent Portion of Allowances	-	0	0	
16	Other Investments (124)		0	0	
17	Special Funds (125 - 128)	V	0	. 0.	
18	Long-Term Portion of Derivative Assets (175)	_\	0	0	
19	Long-Term Portion of Derviative Assets - Hedges (176)	1	0	0	
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	- \ 			
$\overline{}$	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	\ ·	13,665	13,665	(
21	CURRENT AND ACCRUED ASSETS:				
22	Cash (131)	1	(798.267)	(44,979,438).	(44,181,17
23	Special Deposits (132-134)	\	0		
24		· · /		0	(
-	Working Funds (135)	- \	0	4,740	4,740
25	Temporary Cash Investments (136)	\	0	. 0	C
26	Notes Receivable (141)		0	0	- (
27	Customer Accounts Receivable (142)		23.259,104	37,291,338	14,032,234
28	Other Accounts Receivable (143)		799.751	1,111,875	
29					312,124
_	(Less) Accum. Prov. for Uncollectible AcctCredit (144)		(2.033,745)	(3,315,899)	(1,282,154
30	Notes Receivable from Associated Companies (145)	-	0	0	
31	Accounts Receivable from Assoc. Companies (146)		\ 0	1,385.038,758	1,385,038,758
32	Fuel Stock (151)	-	\1,469,329	11,629,724	10,160,395
33	Fuel Stock Expenses Undistributed (152)		0	0	0
34			_		
	Residuals (Elec) and Extracted Products (Gas) (153)	<u> </u>	\ 0	.0	0
35	Plant Materials and Operating Supplies (154)	39	5.9(10,648	7,232,230	1,321,582
36	Merchandise (155)	- 1	\ 0	0	0
37	Other Materials and Supplies (156)	- 9-	\ 0	0	0
38	Stores Expense Undistributed (163)	· .	0	(608)	(608
39	Gas Stored Underground - Current (164.1)	_	4.613,819	0	(4,613,879
40			90,614		
_	Liquefied Natural Gas Stored and Held for Processing (184.2-164.3)	_		155,863	65,248
41	Prepayments (165)		5,520,520\	5.609,916	89,396
42	Advances for Gas (166-167)		0 /	0	0
13	Interest and Dividends Receivable (171)	-	0 \	0	0
14	Rents Receivable (172)	_	0	0	0
45	Accrued Utility Revenues (173)		22,868,034	30,763,515	
_		+			7,895,482
$\overline{}$	Miscellaneous Current and Accrued Assets (174)		967,474	1,101,543	134,069
-	Derivative Instrument Assets (175)		0	\ 0	0
	(Less) Long-Term Portion of Derivative Instruments Assets (175)		0	0	0
19	Derivative Instrument Assets - Hedges (176)	1 - 1	0	\ 0	0
	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	1	0	1 0	0
_	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)		62,667,341		
		•	02,007,347	1,431.643,556	1,368,976,215
2	DEFERRED DEBITS				
	Unamortized Debt Expense (181)	-	0	(7,315)	(7,315
54	Extraordinary Property Losses (182.1)		0	\ 0	0
\rightarrow	Unrecovered Plant and Regulatory Study Costs (182.2)	 	0	1 0	0
$\overline{}$	Other Regulatory Assets (182.3)	1 2			
_		21	26.415,162	33,264,323	6,849,161
7	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		1,468,165	1,825,934	357,769
_ (Clearing Accounts (184)	- 1	(202,970)	(80,212)	122,757
_ (1 .	0	1 0	0
8	Temporary Pacinges (185)			 	
8	Temporary Facilities (185)		48,758,740	36,204,997	(12,553,743)
8 9 0	Miscellaneous Deferred Debits (186)	22			
8 9 0		- 22	0	. 0	0
8 9 0	Miscellaneous Deferred Debits (186)		0		
8 9 0 1	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188)	-	0	0	0
8 9 0 1 2	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Ultithy Pit. (187) Research, Devel, and Demonstration Expend. (188) Unamortized Loss on Reacquired Debi (189)		0	0	0
8 9 0 1 2 3	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Ultifty Ptt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190)	-	0 0	0	0
8 9 0 1 2 3	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Ultithy Pit. (187) Research, Devel, and Demonstration Expend. (188) Unamortized Loss on Reacquired Debi (189)	-	0	0	0
8 9 0 1 2 3 4 5 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Ultifty Ptt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190)	-	0 0	0 0	0 0

Name of Respondent | This Report Is: Liberty Utilities (EnergyNorth Natural Gas (1) Original | (2) Revised Date of Report (Mo, Da, Yr) May 31st 2023 Year of Report

December 31, 2022

COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Х

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		124,147,058	124,147,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	
5	Stock Liability for Conversion (203, 206)	\	0	0	
6	Premium on Capital Stock (207)		- 0	0	0
7 7B	Other Paid-In Capital (208-211) Accumulated Other Comprehensive Income (219)	<u> </u>	(4,676,755)	(729,693)	3,947,062
8	Instaltments Received on Capital Stock (212)		0	0	0
9	(Less) Discount on Capital Stock (213)		0	0	0
10	(Less) Capital Stock Expense (213)		. 0	0	0
11	Retained Earnings (215, 215,1, 216)	13	102,331,800	130,355,987	28,024,187
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13		0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	- 43	221,802,103	253,773,352	31,971,249
15	LÖNG-TERM DEBT				0
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	169,600,000	159,600,000	
18	Advances from Associated Companies (223)	23	109,000,000	133,000,000	
19	Other Long-Term Debt (224)	23	(321,867)	(299,921)	21,945
21	Unamortized Premium on Long-Term Debt (225) (Less) Unamortized Discount on Long-Term Debt-Debit. (226)		(021,007)	0	0
22	(Less) Current Portion of Long-Term Debt		\ 0	0	0
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	- 12	159,278\133	159,300,079	21,945
24	OTHER NONCURRENT LIA	BILITIES			
25	Obligations Under Capital Leases - Noncurrent (227)		1,000,146	603,012	(397,134)
26	Accumulated Provision for Property Insurance (228.1)	7	0/	0	0
27	Accumulated Provision for Injuries and Damages (228.2)		0	0	0
28	Accumulated Provision for Pensions and Benefits (228.3)	-	14,101,762	5,440,137	(8,661,625)
29	Accumulated Miscellaneous Operating Provision (228.4)		33,521,828	24,617,774	(8,904,054)
30	Accumulated Provision for Rate Refunds (229)	-	0	30,660,923	(17,962,813)
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 th	ru 29)	48,623,736	30,660,923	(17,902,613)
32	CURRENT AND ACCRUED LIABILITIES		0	\ 0	0
33	Notes Payable (231)	· ·	40	3,419,934	3,419,894
34 35	Accounts Payable (232) Notes Payable to Associated Companies (233)		0	0	0
36	Accounts Payable to Associated Companies (234) *	44	130,231,905	1,506,811,289	1,376,579,383
37	Customer Deposits (235)		3,033,268	3,027,602	(5,667)
38	Taxes Accrued (236)	25	(295,825)	0	295,825
39	Interest Accrued (237)	-	0	4,699,353	4,699,353
40	Dividends Declared (238)	-	0	δ,	0
41	Matured Long-Term Debt (239)		0	0	0
42	Matured Interest (240)	,	0	0	0
43	Tax Collections Payable (241)		0	0 044 005	15 106 006
44	Miscellaneous Current and Accrued Liabilities (242)	•	18,805,269	33,911,365	15,106,096
45	Obligations Under Capital Leases-Current (243)	· ·	413,679	412,652 1,552,282,194	1,400,093,857
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 3	<u> </u>	152,188,337	1,002,202,194	1,400,000,000
47	DEFERRED CREDITS				
48 49		-	0	(900)	(900)
50		5)	Ö		0
51		3)	0		0
W 1		26	0		0
52		27	35,389,237	37,105,422	1,716,185
52 53	Other Regulatory Liabilities (254)	21		0	0
52 53 54	Unamortized Gain on Reacquired Debt (257)	.21	0		
53	Unamortized Gain on Reacquired Debt (257)		69,038,487	81,334,034	
53 54	Unamortized Gain on Reacquired Debt (257) Accumulated Deferrred Income Taxes (281-283)			81,334,034	12,295,547 14,010,832
53 54 55 56 57	Unamortized Gain on Reacquired Debt (257) Accumulated Deferred Income Taxes (281-283) TOTAL Deferred Credits (Enter Total of lines 49 th	u 55)	69,038,487 104,427,723	81,334,034	
53 54 55 56	Unamortized Gain on Reacquired Debt (257) Accumulated Deferred Income Taxes (281-283) TOTAL Deferred Credits (Enter Total of lines 49 th	u 55)	69,038,487 104,427,723	81,334,034 118,438,556	

Name of Respondent This Report Is: Liberty Utilities (EnergyNorth Natural Gas) Corp. (1) Original X (2) Revised	Date of Report (Mo. Da, Yr) May 31st 2023	Year of Report December 31, 2022
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STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.
- Report amounts in account 414, Other Utility
 Operating Income, in the same manner as accounts 412
 and 413 above.
- Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.
- Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

- fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.
- 8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

		(Ref.)	TOTAL			
Line No.	Account	Page No.	Current Year	Previous Year	Increase or (decrease)	
	(a)	(b)	(c)	(d)	(e)	
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	28	226,675,788	176,027,272	50,648,516	
3	Operating Expenses			The Street Street Street	The second second	
4	Operation Expenses (401)	34-39	142\524,928	92,746,852	49.778.076	
5	Maintenance Expenses (402)	34-39	3, 161,987	4,223,718	(1,071,731	
6	Depreciation Expense (403)		22,05 898	21,403,972	647,926	
7	Amort, & Depl. of Utility Plant (404-405)		832 256	1,504,788	(672,532)	
8	Amort, of Utility Plant Acq. Adj. (406)		P	0	0	
9	Amort of Property Losses, Unrecovered Plant and		٨	0	0	
	Regulatory Study Costs (407)		0	0	0	
10	Amort. of Conversion Expenses (407)		0	0	0	
11	Regulatory Debits (407.3)		797,869	671,169	126,701	
12	(Less) Regulatory Credits (407.4)		2,186,287	3,087,116	(900,829)	
13	Taxes Other Than Income Taxes (408.1)	25	15,750,822	16,715,402	(964,580)	
14	Income Taxes - Federal (409.1)	25	246,690	0	246,690	
15	- Other (409.1)	25	0	218,670	(218,670)	
16	Provision for Deferred Income Taxes (410.1)		10,938,401	6,883,255	4,055,146	
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		0	0	0	
18	Investment Tax Credit Adj Net (411.4)	. = . = 7	0	0	0	
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	0	
20	Losses from Disp. of Utility Plant (411.7)		0	0	0	
21	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	
22	Losses from Disposition of Allowances (411.9)		0	0	0	
23	TOTAL Utility Operating Expenses		198,481,139	147,454,942	51,026,197	
	(Enter Total of lines 4 thru 22)					
24	Net Utility Operating Income (Enter Total of line 2 less 23)		28,194,649	28,572,330	(377,681)	

Year of Report This Report Is: Date of Report Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. Х (Mo, Da, Yr) Original (1) Revised May 31st 2023 December 31, 2022 (2)STATEMENT OF INCOME FOR THE YEAR **TOTAL** (Ref.) Page Line Account Previous Year Increase or **Current Year** No. No. (decrease) (b) (c) (d) (e) (a) (377,681) 28,194,649 28,572,330 Net Utility Operating Income (Carried forward from page 11) 25 Other Income and Deductions 26 27 Other Income 28 Nonutility Operating Income 1,917 (1,233) 685 Revenues from Merchandising, Jobbing, and Contract Work (415) 29 0 0 (Less) Costs and Exp. of Merch., Job, & Contract Work (416) 0 30 0 0 0 Revenues From Nonutilty Operations (417) 31 (191)(Less) Expenses of Nonutility Operations (417.1) (350)(159)32 0 0 0 33 Nonoperating Rental Income (418) 0 0 0 Equity in Earnings of Subsidiary Companies (418.1) 34 871,984 953 674 1,825,658 35 Interest and Dividend Income (419) 208,904 50,962 157,942 Allowance for Other Funds Used During Construction (419.1) 36 0 0 Miscellaneous Nonoperating Income (421) 37 0 0 0 Gain on Disposition of Property (421.1) 38 1,006,395 1,028,503 TOTAL Other Income (Enter Total of lines 29 thru 38) 2,034,898 39 Other Income Deductions 40 Ω ٥ 0 Loss on Disposition of Property (421.2) 41 0 0 0 42 Miscellaneous Amortization (425) 74,071 18,049 56,022 Donations (426.1) 43 0 0 n Life Insurance (426.2) 44 (158,585) 4.250 162 835 45 Penalties (426.3) 33,415 34,498 (1,082)Expenditures for Certain Civic, Political and Related Activities (426.4) 46 505.124 (926,702) (421.578)Other Deductions (426.5) 47 (1,030,348) TOTAL Other Income Deductions (Total of lines 41 thru 47) 720 506 (309,842)48 Taxes Applic. to Other Income and Deductions 49 0 0 0 50 Taxes Other Than Income Taxes (408.2) n 0 0 Income Taxes - Federal (409.2) 51 0 0 0 Income Taxes - Other (409.2) 52 0 0 0 Provision for Deferred Inc. Taxes (410.2) 53 (Less) Provision for Deferred Income Taxes - Cr. (411.2) 0 0 0 54 0 0 0 55 Investment Tax Credit Adj. - Net (411.5) 0 (859,554) 859,554 (Less) Investment Tax Credits (420) 56 (859,554) 859,554 TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56) 0 57 (2,344,740) (1,145,443) 1.199.297 Net Other Income and Deductions (Enter Total of lines 39,48,57) 58 59 Interest Charges 0 0 Interest on Long-Term Debt (427) 0 60 0 0 0 Amort. of Debt Disc. and Expense (428) 61 0 0 0 Amortization of Loss on Reaquired Debt (428.1) 62 0 (Less) Amort. of Premium on Debt-Credit (429) 0 0 63 0 0 0 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) (4,897,109) 23 2,208,896 7,106,006 Interest on Debt to Assoc. Companies (430) 65 159,523 397,291 237,768 Other Interest Expense (431) 66 (Less) Allowance for Borrowed Funds Used During Const. - Cr. (432) (90,986) (23,067)(67,919)67 7,320,707 (4,805,506) 2 515 201 Net Interest Charges (Enter Total of lines 60 thru 67) 68 5.627,121 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22.397.066 69 70 Extraordinary Items 0 0 0 Extraordinary Income (434) 71 0 (Less) Extraordinary Deductions (435) 0 a 72 0 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 73 0 0 0 Income Taxes - Federal and Other (409.3) 74 0 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0 75 22,397,066 5.627,121 28,024,188 Net Income (Enter Total of lines 69 and 75) 76 NHPUC Page 12

	of Respondent / Utilities (EnergyNorth Natural Gas) Corp. (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023		Year of Report December 31, 2022
Line No.	COMPARATIVE BALANCE Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
	UTILITY PLANT				
02	Utility Plant (101-106, 114)	17	762,854,824	847,932,381	85,077,55
04	Construction Work in Progress (197) TOTAL Utility Plant (Enter Total of lines 2 and 3)	17	14,655,310 777,510,134	13,240,607 861,172,988	(1,414.70 83,662.85
05	(Less) Accum. Prov. for Depr. Amort. Dept. (108, 111, 115)	17*	(230,310,206)	(249.582.833)	(19,272,62
06	Net Utility Plant (Enter total of line 04 less 05)	100	547,199,929	611,590,155	64,390,227
07	Utility Plant Adjustments (116)		0	0	
08	Gas Stored Underground-Noncurrent (117)		0	0	
09	OTHER PROPERTY AND INVESTMENTS				
10	Nonutility Property (121)		146,949	146,949	
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	(
12	Investments in Associated Companies (123)		0	0	
13	Investments In Subsidiary Companies (123.1)		0	0	1(
15	(For Cost of Account 123.1 Noncurrent Portion of Allowances	0.50	0	0	
16	Other Investments (124)	1050	0	0	
17	Special Funds (125 - 128)		6	0	
18	Long-Term Portion of Derivative Assets (175)		0	0	
19	Long-Term Portion of Derviative Assets - Hedges (176)	0.50	0	0	
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)		13,665	13,665	
21	CURRENT AND ACCRUED ASSETS				
22	Cash (131)	- 54	(798,267)	(44,979,438)	(44,181,17
23	Special Deposits (132-134)	39	0	0	(
24	Working Funds (135)	332	0	4,740	4,740
25	Temporary Cash Investments (138)		0	0	
26	Notes Receivable (141)	-	0	0	(
27	Customer Accounts Receivable (142)		23,259,104	37,291,338	14,032,234
29	Other Accounts Receivable (143) (Less) Accum. Prov. for Uncollectible AcctCredit (144)	172	799,751 (2,033,745)	1,111,875 (3,315,899)	312,124 (1,282,154
30	Notes Receivable from Associated Companies (145)		(2,035,145)	(0,313,039)	(1,202,13-
31	Accounts Receivable from Assoc. Companies (148)		0	1,385,038,758	1,385,038,758
32	Fuel Stock (151)	- 94	1 469,329	11,629,724	10,160,395
33	Fuel Stock Expenses Undistributed (152)		0	0	
34	Residuals (Elec) and Extracted Products (Gas) (153)	59	0	0	C
35	Plant Materials and Operating Supplies (154)	- 32	5.910,648	7,232,230	1,321,582
36	Merchandise (155)		0	0	
37	Other Materials and Supplies (156)	(9)	0	0	
38	Stores Expense Undistributed (163) Gas Stored Underground - Current (164.1)	35	4,613,879	(608)	(608
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		90.614	155,863	65,248
41	Prepayments (165)		5,520,520	5,609,916	89,396
42	Advances for Gas (166-167)	1	0	0	0
43	Interest and Dividends Receivable (171)		0	Ö	0
44	Rents Receivable (172)		0	0	0
45	Accrued Utility Revenues (173)		22,868,034	30,763,515	7,895,482
46	Miscellaneous Current and Accrued Assets (174)		967,474	1,101,543	134,069
47	Derivative Instrument Assets (175)		0	0	0
48 49	(Less) Long-Term Portion of Derivative Instruments Assets (175)	2.00	0		0
50	Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)		0	0	0
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)		62,667,341	1,431,643,556	1,368,976,215
52	DEFERRED DEBITS	- 20	02/00/10//	17101101010	1,000,010,210
_	Unamortized Debt Expense (181)		0	(7,315)	(7,315
54	Extraordinary Property Losses (182.1)		0	0	0
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0
56	Other Regulatory Assets (182.3)	21	26,415,162	33,264,323	6,849,161
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		1,468,165	1,825,934	357,769
$\overline{}$	Clearing Accounts (184)		(202,970)	(80,212)	122,757
	Temporary Facilities (185)	2	0	0	0
-	Miscellaneous Deferred Debits (186)	22	48,758,740	36,204,997	(12,553,743
$\overline{}$	Def. Losses from Disposition of Utility Pit. (187)	<u> </u>	0	0	0
	Research, Devel. and Demonstration Expend. (188)		0	0	0
	Unamortized Loss on Reacquired Debt (189)	191	0	0	0
64	Accumulated Deferred Income Taxes (190)		0	0	0
$\overline{}$					
65	Unrecovered Purchased Gas Costs (191) TOTAL Deferred Debits (Enter Total of lines 53 thru 65)	-	76,439,097	71,207,727	(5,231,371)







Name of Respondent | This Report Is: Liberty Utilities (EnergyNorth Natural Gas (1) Original | (2) Revised Date of Report
(Mo, Da, Yr)
May 31st 2023

Year of Report

December 31, 2022

COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

ne No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		124,147,058	124,147,058	
3	Preferred Stock Issued (204)		0	0	
4	Capital Stock Subscribed (202, 205)		0	0	
5	Stock Liability for Conversion (203, 206)		0	0	
6	Premium on Capital Stock (207)		0	0	
7	Other Paid-In Capital (208-211)	**	(4.676.755)	(729,693)	3,947,0
7B	Accumulated Other Comprehensive Income (219)		(4,676,755)	(729,693)	3,947,0
- 8	Installments Received on Capital Stock (212)		0	0	
9	(Less) Discount on Capital Stock (213)		0	0	
10	(Less) Capital Stock Expense (213)	13	102,331,800	130,355,987	28,024,1
11	Retained Earnings (215, 215.1, 216)	13	102,331,600	0	20,024,1
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	·
13	(Less) Reacquired Capital Stock (217)		221,802,103	253,773,352	31,971,2
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14) LONG-TERM DEBT	-	22 I OUZ, 103	200,710,002	01,011,2
15		23	0	0	
16 17	Bonds (221) (Less) Reacquired Bonds (222)	23	. 0	0	
18		23	159,600,000	159,600,000	
19	Advances from Associated Companies (223)	23	133,000,000	0	
20	Other Long-Term Debt (224)		(321,867)	(299,921)	21.9
21	Unamortized Premium on Long-Term Debt (225) (Less) Unamortized Discount on Long-Term Debt-Debit. (226)	`	0 0	0	21,0
22	(Less) Current Portion of Long-Term Debt (Less)	,	0	0	-
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)		159,278,133	159,300,079	21,9
24	OTHER NONCURRENT LIA	RILITIES	100,270,100	100,000,010	
25	Obligations Under Capital Leases - Noncurrent (227)		1,000,146	603,012	(397,1
26	Accumulated Provision for Property Insurance (228.1)	- 0	0	0	
27	Accumulated Provision for Injuries and Damages (228.2)	-	0	0	
28	Accumulated Provision for Pensions and Benefits (228.3)		14,101,762	5,440,137	(8,661,6
29	Accumulated Miscellaneous Operating Provision (228.4)	-	33,521,828	24,617,774	(8,904,0
30	Accumulated Provision for Rate Refunds (229)		0	0	(-1)
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 th	ru 29)	48,623,736	30,660,923	(17,962,8
32	CURRENT AND ACCRUED LIABILITIES	l,			,
33	Notes Payable (231)		0	0	
34	Accounts Payable (232)	-	40	3,419,934	3,419,8
35	Notes Payable to Associated Companies (233)		0	0	
36	Accounts Payable to Associated Companies (234) *	44	130,231,905	1,506,811,289	1,376,579,3
37	Customer Deposits (235)	-	3,033,268	3,027,602	(5,€
38	Taxes Accrued (236)	25	(295,825)	0	295,8
39	Interest Accrued (237)	-	0	4,699,353	4,699,3
40	Dividends Declared (238)		0	0	
41	Matured Long-Term Debt (239)	-	0	0	
42	Malured Interest (240)	-	0	0	-
43	Tax Collections Payable (241)		.0	0	
44	Miscellaneous Current and Accrued Liabilities (242)	•	18,805,269	33,911,365	15,106,0
45	Obligations Under Capital Leases-Current (243)		413,679	412,652	(1,0
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 3	-	152,188,337	1,552,282,194	1,400,093,8
47	DEFERRED CREDITS				
48					
49				(900)	(9
50		5)	0	0	
51	Deferred Gains from Disposition of Utility Plant (256		0	0	
		26	0	0	
52		27	35,389,237	37,105,422	1,716,1
52 53	Other Regulatory Liabilities (254)		Ö	0	
	Unamortized Gain on Reacquired Debt (257)			04 004 004	12,295,
53	Unamortized Gain on Reacquired Debt (257)		69,038,487	81,334,034	
53 54	Unamortized Gain on Reacquired Debt (257) Accumulated Deferrred Income Taxes (281-283)	ru 55)	69,038,487 104,427,723	81,334,034 118,438,556	14,010,
53 54 55	Unamortized Gain on Reacquired Debt (257) Accumulated Deferrred Income Taxes (281-283) TOTAL Deferred Credits (Enter Total of lines 49 thr	u 55)			
53 54 55 56	Unamortized Gain on Reacquired Debt (257) Accumulated Deferred Income Taxes (281-283) TOTAL Deferred Credits (Enter Total of lines 49 the		104,427,723		



Name of Respondent	This Report Is:		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Con	p. (1) Original (2) Revised	Х	(Mo, Da, Yr) May 31st 2023	December 31, 2022

STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.
- Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

- fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.
- 8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
- Explain in a footnote if the previous year's figures are different from that reported in prior reports.

		(Ref.)	TOTAL			
Line No.	Account	Page No.	Current Year	Previous Year	Increase or (decrease)	
	(a)	(b)	(c)	(d)	(e)	
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	28	223,746,578	176,027,272	47,719,306	
3	Operating Expenses					
4	Operation Expenses (401)	34-39	141,060,323	92,746,852	48,313,471	
5	Maintenance Expenses (402)	34-39	3,151,987	4,223,718	(1,071,731	
6	Depreciation Expense (403)		22,051,898	21,403,972	647,926	
7	Amort. & Depl. of Utility Plant (404-405)		832,256	1,504,788	(672,532	
- 8	Amort, of Utility Plant Acq. Adj. (406)		0	0	C	
9	Amort of Property Losses, Unrecovered Plant and		0	0	0	
	Regulatory Study Costs (407)		0	. 0	0	
10	Amort. of Conversion Expenses (407)		0	0	- 0	
11	Regulatory Debits (407.3)		797,869	671,169	126,701	
12	(Less) Regulatory Credits (407.4)		2,186,287	3,087,116	(900,829	
13	Taxes Other Than Income Taxes (408.1)	25	15,750,822	16,715,402	(964,580	
14	Income Taxes - Federal (409.1)	25	246,690	0	246,690	
15	- Other (409.1)	25	0	218,670	(218,670	
16	Provision for Deferred Income Taxes (410.1)		10,938,401	6,883,255	4,055,146	
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		0		0	
18	Investment Tax Credit Adj Net (411.4)		0	0	0	
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	0	
20	Losses from Disp. of Utility Plant (411.7)		0	0	. 0	
21	(Less) Gains from Disposition of Allowances (411.8)			0	0	
22.	Losses from Disposition of Allowances (411.9)		0	0	0	
23	TOTAL Utility Operating Expenses		197,016,534	147,454,942	49,561,592	
	(Enter Total of lines 4 thru 22)					
24	Net Utility Operating Income (Enter Total of line 2 less 23)		26,730,044	28,572,330	(1,842,286	



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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STATEMENT OF INCOME FOR THE YEAR

	STATEMENT OF INCOME	FOR THE TEAP			and the state of t	
		(Ref.)	TOTAL			
Line No.	Account	Page No.	Current Year	Previous Year	Increase or (decrease)	
	(a)	(b)	(c)	(d)	(e)	
25	Net Utility Operating Income (Carried forward from page 11)		26,730,044	28,572,330	(1,842,286)	
26	Other Income and Deductions					
27	Other Income					
28	Nonutility Operating Income					
29[Revenues from Merchandising, Jobbing, and Contract Work (415)		685	1,917	(1,233)	
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0	
31	Revenues From Nonutility Operations (417)		0	0	0	
32	(Less) Expenses of Nonutility Operations (417.1)		(350)	(159)	(191)	
33	Nonoperating Rental Income (418)		0	0	0	
34	Equity in Earnings of Subsidiary Companies (418.1)		1,825,658	953,674	871,984	
35	Interest and Dividend Income (419)		208,904	50,962	157,942	
36	Allowance for Other Funds Used During Construction (419.1) Miscellaneous Nonoperating Income (421)		208,904	0	137,342	
37	Gain on Disposition of Property (421.1)		0		0	
38 39	TOTAL Other Income (Enter Total of lines 29 thru 38)		2,034,898	1,006,395	1,028,503	
40	Other Income Deductions	-	2,001,000	1,00,00	1,020,000	
41	Loss on Disposition of Property (421.2)		0	0 1	0	
42	Miscellaneous Amortization (425)		0	0	0	
43	Donations (426.1)		74,071	18,049	56,022	
44	Life Insurance (426.2)		0	0	0	
45	Penalties (426.3)		4,250	162,835	(158,585)	
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		33,415	34,498	(1,082)	
47	Other Deductions (426.5)		(421,578)	505,124	(926,702)	
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		(309,842)	720,506	(1,030,348)	
49	Taxes Applic. to Other Income and Deductions					
50	Taxes Other Than Income Taxes (408.2)		0	0	0	
51	Income Taxes - Federal (409.2)		0	0	0 1	
52	Income Taxes - Other (409.2)		0	0	0	
53	Provision for Deferred Inc. Taxes (410.2)		0	0	0	
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)		0	. 0	0	
55	Investment Tax Credit Adj Net (411.5)		0	(859,554)	859,554	
56	(Less) Investment Tax Credits (420)		0	(859,554)	859,554	
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		(2,344,740)	(1,145,443)	1,199,297	
58	Net Other Income and Deductions (Enter Total of lines 39,48,57) Interest Charges		(2,344,740)	(1,145,445)	1,133,237	
59 60	Interest on Long-Term Debt (427)		0	0	0	
61	Amort, of Debt Disc, and Expense (428)		0	0	0	
62	Amortization of Loss on Reaquired Debt (428.1)		0	0	0	
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0	
64	(Less) Amortization of Gain on Reaguired Debt-Credit (429.1)		0	0	0	
65	Interest on Debt to Assoc. Companies (430)	23	744,291	7,106,006	(6,361,715)	
66	Other Interest Expense (431)		397,291	237,768	159,523	
67	(Less) Allowance for Borrowed Funds Used During Const Cr.(432)		(90,986)	(23,067)	(67,919)	
68	Net Interest Charges (Enter Total of lines 60 thru 67)		1,050,596	7,320,707	(6,270,111)	
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		28,024,188	22,397,066	5,627,121	
70	Extraordinary Items					
71	Extraordinary Income (434)		0	0	0	
72	(Less) Extraordinary Deductions (435)		0	0	0	
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0	
74	Income Taxes - Federal and Other (409.3)		0	0	0	
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		28,024,188	22,397.066	5,627,121	
76	Net Income (Enter Total of lines 69 and 75)		20,024,100	22,391,000	3,021,121	



		of Respondent	This Report Is:	v	Date of Report	(2-11-10)	Year of Report
-	FIDBIT	y Utilities (EnergyNorth Natural Gas) Corp.	(1) Original (2) Revised	Х	(Mo, Da, Yr) May 31st 2023		December 31, 2022
Г		074754		00 711			
		STATEM	ENT OF RETAINED EARNINGS F	OR THE	EYEAR		
	earnir 2. E retain Show 3. S of reta 4. Li adjust	teport all changes in appropriated retained earnings, and unappropriated undistributed subsidiar cach credit and debit during the year should be it ed earnings account in which recorded (Account the contra primary account affected in column tate the purpose and amount for each reservativationed earnings. In first Account 439, Adjustments to Retained Earnings to the opening balance of retained earnings.	y earnings for the year. dentified as to the ts 433, 436-439 inclusive). (b). on or appropriation earnings, reflecting		5. Show dividends for each class at 6. Show separately the State and F items shown in Account 439, Adjustr 7. Explain in a footnote the basis fo or appropriated. If such reservation state the number and annual amount as well as the totals eventually to be 8. If any notes appearing in the rep to this statement, attach them at pagi	ederal income tax of nents to Retained E or determining the al- or appropriation is to s to be reserved or accumulated. ort to stockholders	affect of amings. mount reserved to be recurrent, appropriated are applicable
H	then c	debit items, in that order.				Contra Primary	
	Line	ltern				Account	Amount
	No.	(a)				Affected (b)	(c)
\vdash		(a)				1 (0)	(6)
		UNAPPRO	PRIATED RETAINED EARNINGS	(Accou	nl 216)		
-	1	Balance-Beginning of Year					102,331,800
L	2	Changes (Identify by prescribed retained ex					
	3	Adjustments to Retained Earnings (Account Credit: From AOCI Tax Pension					0
	5	Credit:	1425				
L	6	Credit:					<u>"</u>
	7	Credit:					
	8	Credit: TOTAL Credits to Retained Earnings (According)	ount 439)(Enter Total of lines 4 thn	(8)		 	0
	10	Debit:		/			
	11	Debit:					
	12 13	Debit:				+	
	14	Debit:					
	15	TOTAL Debits to Retained Earnings (Acco		u 14)			0
	16 17	Balance Transferred from Income (Account a Appropriations of Retained Earnings (Account a Account a					28,024,188
	18	Appropriations of Retained Earthings (Account	11 430)				
	19						
	20						
	21 22	TOTAL Appropriations of Retained Earning	as (Account 436)(Total of lines 18 t	hru 21)			
	23	Dividends Declared-Preferred Stock (Account					
	24					1	
	25 26					1	
	27						
	28 29	TOTAL Dividends Declared-Preferred Stoo	k (Account 437)/Total of lines 24 II	No. 281		_	
	30	Dividends Declared-Common Stock (Account		#U 201			
	31						
	32 33						
ŀ	34						
	35			- 05)			
	36 37	TOTAL Dividends Declared-Common Stoc Transfers from Acct. 216.1, Unappropriated to		WU 35)			
	38	Balance-End of Year (Total of lines 01, 09, 1					130,355,988
					A 2453		
		A	PPROPRIATED RETAINED EARI	MNG5 (Account 215)		
		State balance and purpose of each appropria any applications of appropriated retained earn		nd of yea	ar and give accounting entries for		
	39						
	40						
	41						
	43						
	44	TOTAL Assessment of Potencial Committee	(A secure) 245)				
	45	TOTAL Appropriated Retained Earnings APPROPRIATED R	· · · · · · · · · · · · · · · · · · ·	ATION R	ESERVE, FEDERAL (Account 215.1)	· · · · · · · · · · · · · · · · · · ·	
		State below the total amount set aside throug with the provisions of Federally granted hydro other than the normal annual credits hereto to	electric project licenses held by the	erespor	dent. If any reducitons or changes		
\vdash	45	TOTAL Aggregated Datained Facility	Amodization Despus Fodorel (A.	~~~ ^	15.11		
	46 47	TOTAL Appropriated Retained Earnings TOTAL Appropriated Retained Earnings					
L	48	TOTAL Retained Earnings (Account 215					130,355,988
			DISTRIBUTED SUBSIDIARY EAR		-		
\vdash	49	Balance-Beginning of Year (Debit or Credit)					
	50	Equity in Earnings for Year (Credit) (Account	nt 418.1)				
	51 52	(Less) Dividends Received (Debit) Other Changes (Explain)					
	53	Balance-End of Year (Total of lines 49 thru 5	2)		<u> </u>		0
l							NUDIC Desert

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	of Respondent This Report Is:		Date of Report	Year of Report
Liberty	Utilities (EnergyNorth Natural Gas) Corp. (1) Original	Х	(Mo, Da, Yr)	
	(2) Revised		March 31, 2023	December 31, 2022
	STATEMEN	T OF CASH FL	OWS	
1 п	f the notes to the cash flow statement in the respondents		Under "Other" specify significant	at amounts and aroun
	innual stockholders report are applicable to this state-		others.	it amounts and group
	nent, such notes should be attached to page 16 (Notes		Operating Activities-Other: Incli	ude gains and losses per-
	o Financial Statements). Information about noncash		taining to operating activities or	•
ir	nvesting and financing activities should be provided		taining to investing and financing	ng activities should be
o	n page 16. Provide also on page 16 a reconciliation		reported in those activities. Sho	ow on page 16 the amounts
b	etween "Cash and Cash Equivalents at End of Year"		of interest paid (net of amounts	capitalized) and income
v	vith related amounts on the balance sheet.		taxes paid	
Lino	structions for Explanation of Codes)		· · · · · · · · · · · · · · · · · · ·	Amount
No:	(a)			(b)
1	Net Cash Flow from Operating Activities:			(8)
2	Net Income for Energy North (from page 12)			28,024,188
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion			22,736,950
5	Amortization of (Specify) Other			2,864,723
6	Prepaids			(89,396)
7				
8	Deferred Income Taxes (Net)			9,478,897
9	Investment Tax Credit Adjustments (Net)			(4.405.000.440)
10	Net (Increase) Decrease in Receivables			(1,405,996,443)
11 12	Net (Increase) Decrease in Inventory Net Increase (Decrease) in Fuel Purchase Commitre	nante		(6,933,346)
13	Net Increase (Decrease) in Accounts Payable	Hents		3,419,894
14	Net (Increase) Decrease in Other Assets			5,089,986
15	Net Increase (Decrease) in Other Liabilities			1,378,544,633
16	(Less) Allowance for Other Funds Used During Con	struction		1,010,010,1,000
17	(Less) Undistributed Earnings from Subsidiary Com			
18	Other: Miscellaneous			0
19	Net Increase (Decrease) in Accrued Interest Expens	se		21,945
20	Net (Increase) Decrease in Deferred Fuel Costs			
21 22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)			27 162 022
23	(Total of lines 2 tillo 20)			37,162,032
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land)	E		
26	Gross Additions to Utility Plant (less nuclear fuel)			(81,343,203)
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance for Other Funds Used During Con	struction		
31	Other: Cost of Removal			
32 33				
33	Cash Outflows for Plant (Total of lines 26b thru 33)			(81,343,203)
35	Cash Outhows for Flant (Total of lines 200 third 55)			(01,343,203)
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)			
38	(-)		•	1
39	Investments in and Advances to Assoc. and Subsidia			
40	Contributions and Advances from Assoc, and Subsid	iary Companie	s	
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			l

	of Respondent This Report is:	Date of Report	Year of Report
Liberty	Utilities (EnergyNorth Natural Gas) Corr (1) Original X	(Mo, Da, Yr)	D
<u> </u>	(2) Revised	March 31, 2023	December 31, 2022
PH FLO	WS (Continued)		
4 in	vesting Activities	5. Codes used	
	e at Other (line 31) net cash outflow to acquire other	(a) Net proceeds or payments.	
l	nies. Provide a reconciliation of assets acquired with	(b) Bonds, debentures and other	long-term
	es assumed on page 12 (Statement of Income for the Year).	(c) Include commercial paper.	
Do not	include on this statement the dollar amount of	(d) Identify separately such items	as investments,
leases	capitalized per USofA General Instruction 20; in-	fixed assets, intangibles, etc.	
stead	provide a reconciliation of the dollar amount of	Enter on page 12 clarifications ar	nd explanations
leases	capitalized with the plant cost.		
Liner	iction No. 5 for Explanation of Codes)		Amount
No.	(a)		(b)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in		
52	Allowances Held for Speculation		
53	Net Increase (Decrease) in Payables and Accrued Expenses		
54	Other:		
55	Net Cook Desided by (Head in) by costing Astivities		
56 57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)		(81,343,203)
58	(Total of lines 34 thru 55)		(81,343,203)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		0
62	Preferred Stock		
63	Common Stock		
64	Other:		-
65			8.5
66	Net Increase in Short-Term Debt (c)		
67	Other: OCI		
68			
69	Cook Desided by Outside Sources (Total of lines 61 thru 60)		0
70 71	Cash Provided by Outside Sources (Total of lines 61 thru 69)		0
72	Payments for Retirement of:		
73	Long-Term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other:		
77			
78	Net Decrease in Short-Term Debt (c)		0
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock Net Cash Provided by (Used in) Financing Activities		
82 83	(Total of lines 70 thru 81)		0
84	(10tal of files 70 till of)		
85	Net Increase (Decrease) in Cash and Cash Equivalents	·····	
86	(Total of lines 22, 57 and 83)		(44,181,171)
87			(11,101,177)
88	Cash and Cash Equivalents at Beginning of Year		(798,267)
89			
90	Cash and Cash Equivalents at End of Year		(44,979,438)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022			
NOTES TO FINANCIAL STATEMENTS NONE						
e S			į			

Name of Respondent		This Report Is:	Date of Report	Year of Report	
		(1) Original (2) Revised	(Mo, Da, Yr) Dec. 31, 2022	December 31, 2022	
	_ = = 1.1 · · · · · · · · · · · · · · · · · ·	Y OF PLANT AND ACCUMULATE PRECIATION, AMORTIZATION, A			
Line No.		Item (a)	P	Total	
		(2)		(0)	
1		UTILITY PLANT			
2	In Service		· · · · · · · · · · · · · · · · · · ·		
3[Plant in Service (Classified_			788,328,597.36	
4[Property Under Capital Leases				
5[Plant Purchased or Sold		987 (2.1588)		
6	Completed Construction not Cl			29,516,712.92	
7	Experimental Plant Unclassifie				
8	Total Utility Plant (Total of lines	3 thru 7)		817,845,310.28	
9	Leased to Others				
10	Held for Future Use			999,253.26	
11	Construction Work in Progress			13,299,054.20	
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of line			832,143,617.74	
14	Accumulated Provisions for Depre			(249,967,395.68	
15	Net Utility Plant (Totals of lines	T3 less 14) ETAIL OF ACCUMULA (ED PROV	ICIONIC	1,082,111,013.42	
16		PRECIATION, AMORTIZATION AN			
17	In Service:	RECIATION, AMORTIZATION AN	DEFECTION		
18	Depreciation			(249,834,111.98	
19		Producing Natural Gas Land and La	and Rights	(240,004,111.00	
20	Amortization of Underground S				
21	Amortization of Other Utility Pla			(133,283.70	
22	Total In Service (Totals of lines			(249,967,395.68	
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (Totals	off lines 24 and 25)		-	
27	Held for Future Use				
28	Depreciation		1		
29	Amortization				
30	Total Held for Future Use (Total				
31	Abandonment of Leases (Natural				
32	Amortization of Plant Acquisition A	Adjustment	-6 lines 00 00 04 1 00)	/0.40.007.007.00	
33	Total Accum Provisions (Should	d agree with line 14 above) (Total o	of lines 22, 26, 30, 31, and 32)	(249,967,395.68	

		This Report Is:	Date of Report	Year of Report
		(1) Original (2) Revised	(Mo, Da, Yr) Dec. 31, 2022	December 31, 2022
		ARY OF PLANT AND ACCUMULATE DEPRECIATION, AMORTIZATION, AI		
Line		Item		Tota!
No.		\		
		(a)		(b)
1		UTILITY PLANT		
2 In	Service		· · · · · · · · · · · · · · · · · · ·	
3	Plant in Service (Classified_			788,328,597.36
4	Property Under Capital Leas	ses	· · · · · · · · · · · · · · · · · · ·	
	Plant Purchased or Sold			
	Completed Construction not			29,516,712.92
	Experimental Plant Unclass			
	Total Utility Plant (Total of li	nes 3 thru 7)		817,845,310.28
	ased to Others			
	ld for Future Use			2,014,916.53
	nstruction Work in Progress			13,299,054.20
	uisition Adjustments			28,219,103.73
	Total Utility Plant (Totals of			861,378,384.74
		preciation, Amortization & Depletion		(249,967,395.68
	Net Utility Plant (Totals of lin		<u> </u>	1,111,345,780.42
16		DETAIL OF ACCUMULATED PROV		
4-	FOR E	DEPRECIATION, AMORTIZATION AN	DEPLETION	THE SHARING MILE
	Service:			
	Depreciation		150	(249,834,111.98
19	Amortization and Depletion	of Producing Natural Gas Land and La	ind Rights	
20 /	Amortization of Other Utility	Storage Land and Land Rights		(100.000.70
22	Total In Service (Totals of iir	Plant		(133,283.70
	ised to Others	ies to tillu 21)		(249,967,395.68
	Depreciation			
	Amortization and Depletion			
	Total Leased to Others (Total	als off lines 24 and 25)		
	d for Future Use	20 011 11100 24 4714 20)		The section of the se
	Depreciation			
	Amortization		\	
	Total Held for Future Use (T	otals of lines 28 and 29)		-
31 Aba	indonment of Leases (Natur	ral Gas)		
	ortization of Plant Acquisitio			
		ould agree with line 14 above) (Total o	flines 22 20 20 24 and 20)	(249,967,395.68)



Line No.			Revised T AND ACCUMULAT , AMORTIZATION, A		December 31, 2022
No.			I, AMORTIZATION, A		
No.			Item		
					Total
			(a)		(b)
1			UTILITY PLANT		
·	n Service		OTILITEDITI		
3	Plant in Service (Classified_				788,328,597.36
4	Property Under Capital Leases				100,020,037.00
5	Plant Purchased or Sold				
6	Completed Construction not Classi	fied			29,369,763.38
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 th	ru 7)			817,698,360.74
9 L	eased to Others				
10 H	Held for Future Use				2,014,916.53
11 (Construction Work in Progress				13,240,607.20
12 A	Acquisition Adjustments				28,219,103.73
13	Total Utility Plant (Totals of lines 8				861,172,988.20
14 <i>A</i>	Accumulated Provisions for Depreciat		ortization & Depletion		(249,582,832.68
15	Net Utility Plant (Totals of lines 13 I				611,590,155.52
16			CCUMULATED PRO		
		CIATION	I, AMORTIZATION A	ND DEPLETION	
	n Service:				
18	Depreciation				(249,834,111.98
19	Amortization and Depletion of Prod	ucing Na	itural Gas Land and I	Land Rights	
20	Amortization of Underground Storag	ge Land	and Land Rights		
21	Amortization of Other Utility Plant Total In Service (Totals of lines 18 t	041			(133,283.70
22		nru 21)			(249,967,395.68
23 L 24	eased to Others Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (Totals off li	nes 24 -	and 25)		
	Held for Future Use	1100 24 6			
28	Depreciation Depreciation				
29	Amortization				
30	Total Held for Future Use (Totals of	lines 28	and 29)		-
	bandonment of Leases (Natural Gas)				
	mortization of Plant Acquisition Adjus				
33	Total Accum Provisions (Should ag		line 14 above) (Total	of lines 22, 26, 30, 31, and 32)	(249,967,395.68)



Name	e of Respondent	This Report is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr) Dec. 31, 2022			Year of Report December 31, 202
		GAS PLANT IN SE	ERVICE (Accounts 101	, 102, 103, and 106)			
in se 2. In Servi Gas Expe Com; 3. Inc corre curre 4. En plant such 5. Cli accor incluinclu of te:	eport below the original cost of gas plant rivice according to the prescribed accounts. addition to Account 101, Gas Plant in ice(Classified), include Account 102, Plant Purchased or Sold; Account 103, mimental Gas Plant Unclassified; and Account 108, pleted Construction Not Classified-Gas. clude in column (c) or (d), as appropriate, citions of additions and retirements for the into preceding year. close in parentheses credit adjustments of accounts to indicate the negative effect of accounts. assify Account 106 according to prescribed units, on an estimated basis if necessary, and ide the entries in column (c) are entries for reversals intalive distributions of prior year reported stumn (b). Likewise if the respondent has a	not been classified of the year, include distribution of such basis, with appropriate also in column (d) butions or prior year. Attach supplement distribution of these in columns (c) and of the prior years te of these amounts. Instructions and the will avoid serious or of respondent's plan of year. 6. Show in column	of plant retirements will to primary accounts a in column (d) a tental in retirements, on an estitate contra entry to the appreciation provision. It reversals of tentative dar of unclassified retireal statement showing to be tentative das including the revenitative account distribution (d), including the revenitative account distributions of the extra of Accounts 101 microsions of the reportent accustly in service at the country of the reportent accounts. Including the reclassifications of the proposed to the reportent accounts. Including the product of the reportent accounts. Including the plant accounts. Including the product of the reportent accounts. Including the plant accounts.	t the end ive time tend in time tend a account include listri-ments. the account ins sals utions the above and 106 d amount end or	primary account distribution of am Account 102. In 102, include in cc to accumulated p acquisition adjust (f) only the offset distributed in cotu 7. For Account 3 of plant included i amount submit a sithe subaccount of to the requiremen 8. For each amou balance and chan	int comprising the re ges in Account 102, ed or sold, name of v	ofrom ed in sed in sed in se of Account is with respect tion, w in column is sount classifications, and use substantial in ment showing lant conforming ported state the
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements	Adjustments	Transfers (f)	Balance at End of Year (g)
1 2 3 3 4 4 5 6 6 7 7 8 8 9 100 11 12 13 14 15 16 6 17 18 19 200 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 46 47 48	1. Intangible Plant 301 Organization 302 Franchises and Consents 303 Miscellaneous Intangible Plant TOTAL Intangible Plant (1) 2. Production Plant Manufactured Gas Production Plant 304 Land and Land Rights 305 Structures and Imporvements 311 Liquefied pertroleum gas equipment 319 Gas Mixing Equipment 320 Other Equipment 321 Producing Lands 325.1 Producing Lands 325.2 Producing Lands 325.3 Gas Rights 325.4 Rights-of-Way 325.5 Other Land and Land Rights 326 Gas Well Structures 327 Field Compressor Station Structures 328 Field Meas. and Reg. Sta. Structures 329 Other Structures 330 Producing Gas Wells-Well Construction 331 Producing Gas Wells-Well Equipment 332 Field Lines 333 Field Compressor Station Equipment 346 Purification Equipment 357 Other Equipment 368 Purification Equipment 379 Other Equipment 380 Unsuccessful Exploration and Devel. Costs TOTAL Production and Gathering Plant Products Extraction Plant 340 Land and Land Rights 341 Structures and Improvements 342 Extraction and Refining Equipment 343 Pipe Lines 344 Compressor Equipment 345 Gas Meas. and Reg. Equipment 346 Compressor Equipment 347 Other Equipment 348 Compressor Equipment 349 Dipe Lines 340 Compressor Equipment 341 Structures and Improvements 342 Extraction and Refining Equipment 343 Pipe Lines 344 Compressor Equipment 345 Gas Meas. and Reg. Equipment 346 Compressor Equipment 347 Other Equipment 348 Compressor Equipment 349 Other Equipment 340 Compressor Equipment 341 Structures and Improvements 342 Extraction Plant 343 TOTAL Production Plant 344 Compressor Equipment 345 Gas Meas. and Reg. Equipment 346 Compressor Equipment 347 Other Equipment 348 Compressor Equipment 349 Other Equipment 340 Compressor Equipment 341 Structures and Improvements 342 Extraction Plant 343 Pipe Lines 344 Compressor Equipment 345 Cas Meas. and Reg. Equipment 346 Compressor Equipment 347 Other Equipment 348 Compressor Equipment 349 Other Equipment 340 Other Equipment 341 Compressor Equipment 342 Compressor Equipment 343 Pipe Lines	0 250,950 21,002,631 21,253,581 97,504 852,167 0 691,821 3,887,770 5,529,262 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	34,419,259 34,419,259 26,231 43,561 3,367,959 3,437,751	0	143,090 143,090 113,626 (157,460) 67,832 23,998	0	0 250,950 55,564,980 55,815,#30 97,504 852,167 139,857 577,923 7,323,581 8,991,011 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
49 50 51 52 53 54 55 56 57 58 59 60 61	350.1 Land 350.2 Rights-of-Way 351 Structures and improvements Wells 352 Wells 352.1 Storage Leaseholds and Rights 352.2 Reservoirs 352.3 Non-recoverable Natural Gas 353 Lines 354 Compressor Station Equipment 355 Measuring and Reg. Equipment 356 Puffication Equipment 357 Other Equipment 358 TOTAL Underground Storage Plant	0	0	0	0	0	0 0 0 0 0 0 0 0

Name	of Res	pondent	This Report is: (1) Original (2) Revised	.,	Date of Report (Mo, Da, Yr)			Year of Report December 31, 20x
				CE (Accounts 101, 102, 103	and 106) (Continue	d		
		<u>.</u>	I	CE (ACCOUNTS 101, 102, 105	and 100) (Continue	<u> </u>		
Line No.		Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55			, , ,					
55 56	360	Other Storage Plant Land and Land Rights	0		(0
57	361	Structures and Improvements	96,980					96,980
58 59	362 363	Gas Holders Purification Equipment	0					0
60		Liquefaction Equipment	ő					0
61		Vaporizing Equipment	0					0
62 63		Compressor Equipment Meas, and Reg. Equipment	0					000
64		Other Equipment	7,646					7,646
65		TOTAL Other Storage Plant	104,625	0	0	0	0	104,625
66		Base Load Liquefied Natural Gas Terminatir and Processing Plant						
67	364.1	Land and Land Rights	57,315					57,315
68		Structures and Improvements	952,003 0	52,428		(5,256) 31,293		999,175 31,293
69 70		LNG Processing Terminal Equipment LNG Transportation Equipment	0			31,293		31,293
71	364.5	Measuring and Regulating Equipment	ō					0
72		Compressor Station Equipment	0					°
73 74		Communications Equipment Other Equipment	3,896,019					3,896,019
75		TOTAL Base Load Liquefied Natural Gas.						
76 77		Terminating and Processing Plant TOTAL Nat. Gas Storage and Proc. Plan	4,905,338 nt 5,009,963	52,428 52,428	0	26,037 26,037	0	4,983,803 5,088,428
78		4. Transmission Plant	0,000,000	52,425	ů	20,001		0,000,120
79		Land and Land Rights	0					0
80 81	365.2 366	Rights-of-Way Structures and Improvements	0					0
82	367	Mains	11,710,542	26,785				11,737,328
83	368	Compressor Station Equipment	0	444.200				0 252,390
84 85	369 370	Measuring and Reg. Sta. Equipment Communication Equipment	138,182	114,208				252,390
86	371	Other Equipment	0			111		0
87 88		TOTAL Transmission Plant (4) 5. Distribution Plant	11,848,724	# 140,993	0	0	0	11,989,718
89	374	Land and Land Rights	376,710	(18,807)				357,903
90	375	Structures and Improvements	1,761,490	10,385		(72,194)		1,699,681
91 92	376 377	Mains Compressor Station Equipment	366,964,216 2,246,186	25,562,873	757,435	135,697		391,905,351 2,246,186
93	378	Meas, and Reg, Sta. EquipGeneral	8,592,345	982,130		15,907		9,590,382
94	379	Meas, and Reg. Sta. EquipCity Gate	5,431,082	51,523				5,482,605
95 96	380 381	Services Meters	198,967,012 26,595,228	9,119,602 804,784	164,765 40,286	9,304,968 (2,291,865)		217,226,816 25,067,861
97	382	Meter Installations	27,070,444	7,897,553	25,453	(6,395,241)		28,547,303
98	383	House Regulators	0	,		ĺ		0
99 100	384 385	House Reg. Installations Industrial Meas. and Reg. Sta. Equipment	0 53,375	133,026			:	0 186,401
101	386	Other Prop. on Customers' Premises	0					0
102	387	Other Equipment	2,487,707	85,364	007.00	23,624	_ [2,596,695
103 104		TOTAL Distribution Plant (5) 6. General Plant	640,545,795	44,628,432	987,939	720,896	0	684,907,184
105	389	Land and Land Rights	121,489					121,489
106	390	Structures and Improvements	25,864,673	(368,024)		(144,143)		25,352,506
107 108	391 392	Office Furniture and Equipment Transportation Equipment	3,633,771 11,420,704	10,367 2,036,815		(728,003) (41,817)		2,916,135 13,415,702
109	393	Stores Equipment	107,831	2,000,310				107,831
110	394	Tools, Shop, and Garage Equipment	4,359,715	767,595		(578)		5,126,732
111	395 396	Laboratory Equipment Power Operated Equipment	0 862,889	52,622				915,511
113	397	Communication Equipment	941,816	0				941,816
114	398	Miscellaneous Equipment	869,377	1,302,247	16.307		_	2,155,317
115 116	399	Subtotal Other Tangible Property	48,182,265 0	3,801,623	16,307	(914,541)	0	51,053,039 0
117	550	TOTAL General Plant (6)	48,182,265	3,801,623	16,307	(914,541)	0	51,053,039
118		TOTAL (Accounts 101 and 106)	732,369,591	86,480,486	1,004,246	(520)	0	817,845,310
119 120		Gas Plant Purchased (See Instr. 8) (Less) Gas Plant Sold (See Instr. 8)	0					. 0
121		Experimental Gas Plant Unclassified	(58,906,115)	(29,516,713)				(29,516,713)
122		TOTAL Gas Plant in Service	673,463,476	56,963,773	1,004,246	(520)	0	788,328,597
							ı	
]			MII0: 10 5
								NHPUC Page 19

Name o	f Respondent	This Report Is: (1) Original	Date of Report (Mo, Da, Yr)		Year of Report
		(2) Revised	Dec. 31, 2022		December 31, 2022
	ACCUMULATED PROVISION FOR	DEPRECIATION OF (GAS UTILITY PLAN	IT (Account 108)	
during		s		ant retired at year	end which has not
the am	Explain in a footnote any difference between ount for book cost of plant retired, line 11,		been recorded and functional classific		
column	(c), and that reported for gas plant in service,		entries to tentative	ly functionalize the	book cost of the
	18-19, column (d), excluding retirements of		plant retired. In ac		
non-ae	preciable property. 3. The provisions of Account 108 in the Uniform		retirement work in appropriate function		
	of Accounts require that retirements of		4. Show separa	ately interest credit	s under a sinking
deprec	iable plant be recorded when such plant is		fund or similar met	thod of depreciatio	n accounting.
	Section A. E	Balances and Changes	During Year		
Line	Item	Total			Gas Plant Leased
No.		(c+d+e)	Division	Division	to Others
	(a)	(b)	(c)	(d)	(e)
1	Balance Beginning of Year	(230,310,205)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(23,783,521)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses-				
6	Clearing Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8	70711 8 8 6				
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(23,783,521)	0	0	0
10	Net Charges for Plant Retired:	(20,100,021)			· ·
11	Book Cost of Plant Retired	1,004,246			
12	Cost of Removal	3,122,235 (150)			
13 14	Salvage (Credit) TOTAL Net Chrgs. for Plant Ret.	4,126,331	0	0	0
	(Enter Total of lines 11 thru 13)	4,126,331		_	
15	Other Debit or Cr. Items (Describe)	0			
16	Adjust, to Reserve				
17	Balance End of Year (Enter				
	Total of lines 1,9,14,15, and 16)	(249,967,396)	0	0	0
	Section B. Balances a	at End of Year Accordin	ng to Functional Cla	ssifications	
18	Production-Manufactured Gas	(347,206)			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural	ŏ			
	Gas	0			
21	Underground Gas Storage	(20.440)		3	
22 23	Other Storage Plant Base Load LNG Term. and	(30,449)			
	Proc. Plt.	(3,271,243)			
24	Transmission	(1,913,774))		1
25	Distribution	(202,650,692)			
26 27	General TOTAL (Enter Total of lines 18 thru 26)	(41,754,032) (249,967,396)		0	0
''	TOTAL (Line) Total of lines to tille 20)	(243,301,330)	T		

Name of Respondent		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original X	(Mo, Da, Yr)	
	(2) Revised	May 31st 2023	December 31, 2022
	l		

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

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

					Written off During Year		
ine lo.	Description and Purpo Other Regulatory Ass		Balance at Beginning of Year	Debits	Account Charged	Amount Credits	Balance at End of Year
\dashv	(a)		(b)	(c)	(d)	(e)	(1)
1	Phased in Revenue	131100-11142004	1,185,212		Rate Case Recovery 171200	2,568,653	(1,383,4
2	Deferral Decoupling Asset	131200-11182300	5,698,913		Accounts Receivable	(8,649,212)	14,348,
3	Property Tax Adjustment Mechanism	131101-11182300	4,747,098		Accounts Receivable	1,447,535	3,299,
- 1	FAS 158 - Pension	170100-11182300	14.088,260		Pension	1,541,760	12,546,
5	NEG & KeySpan CTA	171700-11182300	41,503		Amortization of Regulatory Assets	(220,750)	262,
- 1	Concord Steam Client Conversion	170300-11182300	654,176		Amortization of Regulatory Assets	484,019	170.
7	Working Capital Winter	130801-11142004	-		Accounts Receivable	8,694	(8,
- 1	Working Capital Summer	130802-11142005	-		Accounts Receivable	(64,842)	64,
9	Other Regulatory Asset	131600-11182300	-		97.40	-	
- 1	Environmental	170700-11182300	50		Accounts Receivable	(3,210,754)	3,210,
1	Income Tax	170900-11182300	-		samples of	(803,595)	803,
- 1	Rate case Recovery	171200-1182300			Accounts Receivable	49,331	(49,
14 15 16 17 18 19 20 21 22 22 23 24 25 26 27 28 29 30 31 33 33							
35 36 37 38 39			26,415,162	-		(6,849,161)	33,264,3

Name of Respondent	This Report Is:	,	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original (2) Revised	Х	(Mo, Da, Yr) May 31st 2023	December 31, 2022

MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

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

				Credit	ts	
Line No.	Description of Miscellaneous Deferred Debits	Balance Beginnir of Year	ng	Account Charged	Amount	Balance at End of Year
\Box	(a)	(b)	(c)	(d)	(e)	(f)
1 2 3 4 4 5 6 6 7 8 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Regulatory Assets - FAS 10 1929-1863 Misc Deferred Debits 1920-1860	see above See above		5436-8740 & 5200-9230 2110-2282/2930- 2282/1920-1864 2110-2282/2930- 2282/1920-1863 1930-2830/3310-2160 5444-7350 8840-1920-1863	183,489 13,253,868 163,593	10,603,365 24,554,425
40	TOTAL	48,758	3,740 0		13,600,950	36,204,997

Name of Respondent	This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original X (2) Revised	(Mo, Da, Yr) May 31st 2023	December 31, 2022

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

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

 3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such, Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column
 the name of the court and date of court order under which such certificates were issued.
- 5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

					E	Outstanding (Total amount	INTEREST	FOR YEAR	HELD BY R	ESPONDENT	Redemp-
Line No.	,	Class and Series of (Name of Stock Ex		Nominal Date of Issue	Date of Maturity	outstanding without reduction for amounts held by respondent	Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds	tion Price Per \$100 at End of Year
				(b)	(c)	(d)	(e)	(f)	(9)	(h)	(i)
2 3 4 5 6	211610	NP-LU and EN \$2 NP-LU and EN \$8	11.8M 10YR @ 4.49% 1.8M 15YR @ 4.89% .2M 15YR @ 4.89% 87.8M 15YR@4.22% 587.419 Monthly 2,438 Monthly	12/21/12 12/21/12 12/21/12 12/31/17	12/20/23 12/20/27 12/20/27 12/31/32	41,818,192 21,818,182 8,181,818 87,781,618	4.49% 4.89% 4.22%	7,049,029 29,261			
38						159,600,000		7,078,290	0	0	

Name of Respondent Liberty Utililies (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedute M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate
- clearly the nature of each reconciling amount.

 2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

ine	Particulars (Details)	Amount
lo.	(a)	(b)
1	New Hampshire Book Income Before Taxes	39,458,997.6
2	Provision for Deferred Income Taxes and Other	(11,185,09
3	Net Income for the Year (Page 10)	28,273,90
4	Reconciling Items for the Year	(26,964,3
5	Federal Income Taxes	,
6	Taxable Income Not Reported on Books	
7	CIAC Received	794,1
8	Regulatory Assets & Liabilities	3,241,6
9		
10	Participan Paragraph on Paraller Not Participant for Participant	
11	Deductions Recorded on Books Not Deducted for Return Accounting Depreciation	22,656,28
13	50% Meals & Entertainment	7,49
14	Lobbying	33,41
15	Penallies	4,25
16	Allowance for Doubtful Accounts	1,282,15
17	UNICAP	1,184,91
18	Gain on Asset Disposition	7,11
19		
20		
21	Income Recorded on Books Not Included in Return	
22	AFUDC Equity	(208,90
23		
24		
25	Pot allows Pot and Alloward Assistance and Assistan	
26 27	Deductions on Return Not Charged Against Book Income	(40.040.4)
28	Tax Depreciation Repair Deduction	(16,812,18 (17,145,51
29	Section 174 Deduction	(6,820,79
30	Cost of Removal Paid	(2,905,15
31	Tax Goodwill Amortization	(19,37
32	Accrued Liabilities & Other Liabilities	(63,86
33	Environmental Obligations	(8,904,05
34	Pension Accrual	(304,05
35	Pension Contributions	(2,786,22
36	Pension OCI Amortization	(205,65
37		
38	New Hampshire Tax	250.00
39	Federal Tax Net Income	12,244,65
40		
41	Show Computation of Tax:	
43	Federal Taxable Income/(Loss)	12,244,65
44	Deduct:Net Operating Loss Carryover	(12,244,65
45	Federal Taxable Income After NOLs	(12,244,0
46	Tax Rale	
47	Federal Income Tax	l .
48	1 desire flooring fax	ľ
49		
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52		
53		
54		
55		
- 1		

	e of Respondent ty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised		х	Date of Report (Mo, Da, Yr) May 31st 2023			Year of Report December 31, 2022	
		TAXES ACCRUE	D, PREPA	ID AND CHARG	ED DURING YE	EAR			
	1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other	accn prep (c) te or ac acco 4. mann divisi 5. laxes inform the ye 6. prepa adjus	nued, (b) an aid taxes a saves paid coounts of counts. List the agner that the control of the counts	mounts credited chargeable to cut and charged direct than accrued gregate of each total tax for each dily be ascertail [Exclude Federa over than one yearately for each mn (a). djustments of tho ounts in column footnote. Designitheses.	I and state incorear, show the rec tax year, identify	f x x x x ne quired ying each	7, Do not inclurespect to defer collected through ending traism authority. 8. Show in coll taxed accounts utility department for taxes charge number of the a account or subsequence of the subsequence of	es therwise taxing both the nt charged, the st plant to one footnote ch tax. xes greater ately —	
		В		LANCE G OF YEAR				BAL END OF	ANCE YEAR
Line No.	Kind of Tax (See Instruction 5)	Acco	faxes corned ount 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17			5,825.00	0	246,690.00	442,000.00	0	491,135.00 491,135	
18	TOTAL		295,825	0	240,090	442,000		491,135	
	DISTRIBUTION	OF TAXES CHARG	GED (Show	v utility departme	ent where applic	able and accoun	t charged.)		
Line No.	_	(4 40	Gas 108.1 09.1)	(408.1, 409.1)	Other Income and Deductions (408.2, 409.2)	(409.3)	Other Utility Opn, Income (408.1, 409.1)	Adjustment to Ret, Earnings (439)	Other
			(i)	(i)	(k)	(1)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	State Income Tax	246	6,690.00						

246,690

TOTAL

lame of Respondent iberty Utilities (Energ	yNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised	х	Date of Repor (Mo, Da, Yr) May 31st 2023		Year of Report December 31, 20
1-1-1	MISCELLANI	EOUS DEFERRED CRI	EDITS (ACCOU	NT 253)		
Report below the deferred credits	letails called for concerning miscelland		Minor items a by classes.	amounts less tha	n \$150,000 ma	y be grouped
For any deferred on column (a).	redit being amortized, show period of	amortization				
		Balance at	Del	bits		Balance at
ine No.	Description of Other Deferred Credits	Beginning of Year	Contra Account	Amount	Credits	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1 NA 2						
3						
4 5						
6						
7						
8 9						
10						
11						
12						
13 14						
15						
16						
17 18						
19		i				
20						
21 22						
23						
24						
25 26						
27				1		
28						
29 30						
31						
32						
33 34						
35						
36 37						
		1	I	1 1		i .

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Name of Respondent	This Report Is:		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original	X	(Mo, Da, Yr)	
	(2) Revised		May 31st 2023	December 31, 2022

OTHER REGULATORY LIABILITIES (Account 254)

- Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies and not includable in other amounts).
- For regulatory liabilities being amortized, show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

				DEBITS		
Line No.		Balance at Beg of Year	Account Credited	Amount	Credits	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
1 2 3 4 5 6 7 8	Deferral Decoupling Liability - 8840 Deferral Decoupling Liability - 8843 Excess ADIT Regulatory Liability - Short Term Excess ADIT Regulatory Liability - Long Term	(892,203) (79,875) 1,376,733 34,984,582	131200-11182313 131200-11182313 240900-11254000 260900-11254000	8,269,056 361,963 2,977	9,161,260 441,838 747,084	0 0 1,373,756 35,731,666
9 10 11 12 13 14			*3			į
15 16 17 18 19 20						
21 22 23 24 25						
26 27 28 29 30	:					:
31 32 33 34 35 36						į
37 38 39 40 41		:			į	
	TOTAL	35,389,237		8,633,996	10,350,182	37,105,423

GAS OPERATING REVENUES (Account 400)

- 1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
- 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- 3. Report number of customers, columns (j) and (k), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters
- added. The average number of customers means the average of twelve figures at the close of each month.
- 4. Report quantities of natural gas sold on a per therm basis. 5. If increases or decreases from previous year
- columns (c), (e) and (g), are not derived from previously reported figures explain any inconsistencies in a footnote.
- 6. Commercial and Industrial Sales. Account 481 may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Dth per year or approximately 800 Dth per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- 7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line					OPERATIN	NG RE	EVENUES					DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
No.	Title of Account		Total			ASE			G/	KS.	. 3	1			
	AND A STATE OF THE	Current Year	Prior Year		urrent Year		Prior Year	(Current Year	Pnor Yea	ar	Current Year	Prior Year	Current Year	Prior Year
	(a)	(b)	(c)		(d)		(e)		~(f)	(9)		(h)	(i)	(0)	(k)
1	GAS SERVICE REVENUES * **							_			- 9		PK.		
2	480 Residential Sales	\$ 113,140,203	\$ 88,568,06	3 \$	53,169,112	\$	50,407,897	\$	59,971,090	\$ 38,16	0,167	5,893,302	5,897,564	85,991	85,638
3	481 Commercial & Industrial Sales	1				1			- 595			1	100	5.0	
4	Small (or Comm.) (See Instr.6)	\$ 73,516,612	\$ 53,249,38	5 \$	28,062,020	S	25,195,847	5	45,454,591	\$ 28,05	3,538	4,586,881	4,459,092	10,656	10,621
5	Large (or Ind.) (See Instr. 6)					1									
6	482 Other Sales to Public Authorities	\$ 7,200	\$ 9,60	10									8	l	
7	484 Unbilled Revenue	137							F1000			- 14.24			
8	TOTAL Sales to Ultimate Consumers	\$ 186,664,015	\$ 141,827,04	8 \$	81,231,133	\$	75,603,743	\$	105,425,682	\$ 66,21	3,705	10,480,184	10,356,655	96,647	96,259
9	483 Sales for Resale	\$ 5,194,220	\$ 3,657,91	2										7.	O G
10	TOTAL Natural Gas Service Revenues	\$ 191,858,235	\$ 145,484,96	0 \$	81,231,133	S	75,603,743	\$	105,425,682	\$ 66,21	3,705	10,480,184	10,356,655	96,647	96,259
11	Revenues from Manufactured Gas								- 12						
12	TOTAL Gas Service Revenues	\$ 191.858.235	\$ 145,484,96	0 S	81,231,133	5	75,603,743	8	105,425,682	\$ 66,21	3,705	10,480,184	10,356,655	96,647	96,259
13		0.5						-							
				- 1		1									
				- 1		1									
14	485 Intracompany Transfers		17			1							3	1 1	
15	487 Forfeited Discounts	s -	s -			1							8		
16	488 Misc. Service Revenues	\$ 1,698,564	\$ 1,410,59	14											
17	489,1 Rev. from Trans. of Gas of Others through Gathering Facilities	1,000,004	1,410,00	~		1								1	
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities					1									
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 12,457,735	s 15.726.50	na s	12,416,251	10	15,721,356	ς.	41,483	\$	5.152	5.322.960	6.102.457	2,037	2,345
20	489.4 Rev. from Storing Gas of Others	4 12,401,700	13,720,30	~ ~	12,410,201	1	10,721,000	ľ	41,403	•	0,102	5,522,500	0,102,101	4.50	4.515
21	490 Sales of Prod. Ext. from Nat. Gas														
22	491 Rev. from Nat. Gas Proc. by Others													1	
23	492 Incidental Gasobre and Oil Sales	١, .		- 1											
23	492 incidental Gasophe and Oil Sales			- 1		ì								i l	
				- 1		1							1	1 1	
24	403 Bank from Can Brancado			- 1		1									
24 25	493 Rent from Gas Property 494 Interdepartmental Rents					1									
25 26	495 Other Gas Revenues	\$ 17,734,664	\$ 13,405,20	ا م		1		ı				1 1	1		
27	TOTAL Other Operating Revenues	\$ 31,890,963			12,416,251	10	15,721,356	-	41,483	•	5.152	5,322,960	6,102,457	2,037	2,345
		\$ 223,749,198			93.647.384		91,325,100		105,467,165			15,803,144	16,459,112	98,683	98,604
28	TOTAL Gas Operating Revenues (Less) 496 Provision for Rate Refunds	\$ 223,199,198	a 110,021,21	2 3	93,047,304	13	91,323,100	3	100,407,100	9 00,21	0,007	10,003,144	10,435,112	30,003	30,004
29	1-1-1	\$ 223,749,198	\$ 176,027,27	10 6	93.647.384	+-	91,325,100		105,467,165	\$ 66,21	0 0E7	15,803,144	16,459,112	98,683	98,604
30	TOTAL Gas Operating Revenues Net of Provision for Refunds				81,231,133		75.603.743		105,467,165		3,705	10,480,184	10,356,655	96,683	96,259
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cus	3 100,004,U15		3	01,231,133	13	15,005,143	S	103,425,002	\$ 00,21	3,700	10,400,104	10,330,033	90,047	90,239
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	3	\$, ,		13		S		S	•				-
33	Sales for Resale	\$ 5,194,220	\$ 3,657,91	2 3		1,	-	2		a a			8	100	
34	Other Sales to Pub. Auth. (Local Dist. Only)			١,		I.							2 57		
35	Unbilled Revenues	2 .	\$.	2		13		\$		2	. 705		10.000.000		-
36	TOTAL (Same as Line 10, Columns (b) and (d)	\$ 191,858,235	\$ 145,484,96	2 D	81,231,133	15	75,603,743	\$	105,425,682	\$ 66,21	3,705	10,480,184	10,356,655	96,647	96,259

Unbilled Revenues reflected in Gas Service Revenue accounts

DG 23-067 Record Request #2 Attachment A

Please see page 50 as a suppliment to page 28 for gas revenue accounts not included here.

Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original	x	Date of Report May 31st 2023	Year of Report
	(2) Revised			December 31, 2022

GAS OPERATING REVENUES (Account 400)

- Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Report number of customers, columns (j) and (k), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters
- added. The average number of customers means the average of twelve figures at the close of each month.
- Report quantities of natural gas sold on a per therm basis.
 If increases or decreases from previous year columns (c), (e) and (g), are not derived from previously reported figures explain any inconsistencies in a footnote.
- 6. Commercial and Industrial Sales. Account 481 may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Dth per year or approximately 800 Dth per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line No.	Title of Account			rotal -		_	<u>OPERATIN</u>		VENUES		GA		DEKATHI NATURA		AVG. NO. CUSTOMER	
		Curre	ent Year	-	Prior Year	١.,	Current Year		Prior Year		Current Year	Prior Year	Current Year	Prior Year	0	0:11
	(a)		(b)	-	(c)	1	(d)	_	(e)		(f)	(g)	(h)	(i)	Current Year	Prior Year
1	GAS SERVICE REVENUES			-		1	(4)	_	(0)		- 17	(9/	- (")		. W -	(k)
2	480 Residential Sales	\$ 113	140,203	\$	88,568,063	s	53,169,112	\$	50,407,897	S	59,971,090	\$ 38,160,167	5,893,302	5,897,564	85,991	85,63
3	481 Commercial & Industrial Sales							,	,,	1	05,511,000	00,100,101	3,030,302	POC, 160,C	03,931	05,63
4	Small (or Comm.) (See Instr.6)	\$ 73	,516,612	\$	53,249,385	s	28,062,020	S	25,195,847	s	45,454,591	\$ 28,053,538	4,586,881	4,459,092	10,656	10,62
5	Large (or Ind.) (See Instr. 6)		2 2					-		ľ	.0, .0 .,00	20,000,000	1,000,0001	4,400,002	10,030	10,02
6	482 Other Sales to Public Authorities	\$	9,600	\$	9,600								i			
7	484 Unbilled Revenue		5-4-4-6-5-5	100												
8	TOTAL Sales to Ultimate Consumers	\$ 186	,666,415	\$	141,827,048	\$	81,231,133	\$	75,603,743	ŝ	105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,25
9	483 Sales for Resale	\$ 5	,194,220	\$	3,657,912								10,100,104	10,000,000	30,047	50,25
10	TOTAL Natural Gas Service Revenues	\$ 191	,860,635	\$	145,484,960	\$	81,231,133	\$	75,603,743	\$	105,425,682	\$ 66,213,705	10,480,184	10.356.655	96,647	96,25
11	Revenues from Manufactured Gas	L											10,100,107	,,	00,047	00,20
12	TOTAL Gas Service Revenues	\$ 191	,860,635	\$	145,484,960	\$	81,231,133	\$	75,603,743	\$	105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,25
13							~									
14	485 Intracompany Transfers															
15	487 Forfeited Discounts	s		s	-										l i	
16	488 Misc. Service Revenues	\$ 1	698,564	s	1,410,594											
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities				.,											
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities	l														
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 12	457,735	s	15,726,508	s	12,416,251	S	15,721,356	ŝ	41,483	\$ 5,152	5,322,960	6,102,457	2,037	2,34
20	489.4 Rev. from Storing Gas of Others									*	41,100	0,102	0,022,000	0,102,407	2,03/	2,34
21	490 Sales of Prod. Ext. from Nat. Gas			-									1		1 1	
22	491 Rev. from Nat. Gas Proc. by Others	\$	190										l I			
23	492 Incidental Gasoline and Oil Sales		17.00													
24	493 Rent from Gas Property															
25	494 Interdepartmental Rents										i				li	
26	495 Other Gas Revenues	\$ 17	729.644	s	13,405,209						- 1					
27	TOTAL Other Operating Revenues		885,943		30,542,312	S	12,416,251	\$	15,721,356	5	41,483	\$ 5,152	5.322.960	6.102.457	2.037	0.04
28	TOTAL Gas Operating Revenues		746,578		176.027,272		93,647,384		91,325,100		105,467,165		15,803,144	16,459,112	98.683	2,34
29	(Less) 496 Provision for Rate Refunds		1.1	Ť		Ť	10,0	_	31,020,100	<u> </u>	100,401,100	00,210,037	13,003,144	10,400,112	80,083	98,60
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 223	746,578	\$	176,027,272	5	93,647,384	\$	91,325,100	ŝ	105,467,165	\$ 66,218,857	15,803,144	16,459,112	98,683	98,60
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust	\$ 186	666,415	\$	141,827,048		81,231,133			Š	105,425,682		10,480,184	10,356,655	96,647	96,25
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$		\$		\$	- 1,551,755	\$		\$		\$ 00,213,703	10,400,104	10,350,055	30,047	90,25
33	Sales for Resale	\$ 5	194,220	\$	3,657,912	S	100	\$		S	200	s -	i : I	-	^	•
34	Other Sales to Pub. Auth. (Local Dist, Only)		100000		-1	1		-		•		•	·		-	•
35	Unbilled Revenues	s		\$		\$	1.0	s	_		.	•		-		
36	TOTAL (Same as Line 10, Columns (b) and (d)															

Please see page 50 as a suppliment to page 28 for gas revenue accounts not included here.

NHPUC Page 28

DG 23-067 Record Request #2 Attachment A

Γ	Name of Respondent	This Report Is:		Date of Report	Year of Report
ı	Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original	X	(Mo, Da, Yr)	
ı		(2) Revised		May 31st 2023	December 31, 2022
1					

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

- 1. Report revenues and Dth of gas delivered by zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent charges for transportation and hub services. does not have separate zones, provide totals by rate schedule.

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

		OTHER R	EVENUES	TOTAL OPERATING	REVENUES	DEKATHERM	OF NATURAL GAS
Line No.	Zone of Delivery, Rate Schedule	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)	(d)	(e)	(1)	(g)
1 2 3 4 4 5 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Transportation			12,457,735	(e) 15,726,508	(f) 5,322,960	(g) 6,102,457

NAME OF RESPONDENT:	This Report Is:		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original	Х	May 31st 2023	
	(2) Revised			December 31, 2022

GAS OPERATING REVENUES by Tariff Sheets

- 1 Complete the following information for the calendar year ending December 31 according to the column headings.

ine to	Rate Designation	GAS SÉRVICE TARIFFS	Revenue *	Therms	Number of Customers	Them Use per Customer	Revenue per Therm Units Sold	Number of Customers i Previous Ye
_			(b)	(c)	(d)	(e)	(0)	(g)
1		Basidestial Salas						
3	GR-3	Residential Sales Residential Heating						
4	011-0	Base Revenues	\$47,787,775	54,559,432	77,717			76.
5		COG Revenues	551,417,199	0 1,000,100				, 0,
3		Other Revenues (LDAC)	\$6,495,831					
7		Total	\$105,700,804	54,559,432	77,717	702	1.937351641	76,
3	GR-1	Residential Non-Heating						
0		Base Revenues COG Revenues	\$988,689	792,548	3,461			3
1		Other Revenues (LDAC)	\$779.212 \$96.078				E I	
2		Total	\$1,863.979	792,548	3,461	229	2.351879585	3
3	GR-4	Residential Heating Low Income			5,151	227	2.00 101000	
4		Base Revenues	\$1,949,293	3,551,270	4,801			5
5		COG Revenues	\$1,838,054					
8		Other Revenues (LDAC)	\$425.623	0.554.030				
7 B	NA	Total Basidastial Nea-Heating Law Jacome	\$4,212.970	3,551,270	4,801	740	1.186327506	
9	147	Residential Non-Heating Low Income Base Revenues					r	
0		COG Revenues		l				
1		Other Revenues (LDAC)						
2		Total	S0	0	0	0	0	
3								
4 5		Total Residential Heating - Combined	\$49,737,067	50 440 700	00.544			
5		Base Revenues COG Revenues	\$49,737,067	58.110,702	82,518			82
7		Other Revenue (LDAC)	\$6,921,454					
3		Total	\$109,913,774	58,110,702	82,518	704	1.891454935	82
9		Total Residential Non-Heating - Combined						
)		Base Revenues	\$988,689	792,548	3,461			3
		COG Revenues	\$779,212				·	
3		Other Revenue (LDAC) Total	\$96,078 \$1,863,979	792,548	3,461	229	2.351879585	3
1		Total Residential (Heating & Non-Heating)	31,003,919 [792,546	3,401	229	2.301079365	
5		Base Revenues	\$50,725,758	58,903,250	85,979			85
3		COG Revenues	\$54,034,465	,,	,			-
7		Other Revenue (LDAC)	\$7,017,532					
3		Total	\$111,777,753	58,903,250	85,979	685	1.89764999	85
9		Commercial and todustrial Salon Service						
1	GC-41	Commercial and Industrial Sales Service C&I Low Annual Use, High Peak Period Use						
2	Gl-41	Base Revenues	\$13,026,975	18,198,892	8,586		· ·	8
3		COG Revenues	\$16,631,170	,,	*1***			•
1		Other Revenues (LDAC)	\$1,643,872				<u> </u>	
5		Total	\$31,302.017	18.198,892	8,586	2.120	1.719995793	8
	GC-42	C&I Medium Annual Use, High Peak Period Use	40.004.507.	44747.044	274			
7		Base Revenues COG Revenues	\$6,931,567 \$13,723,455	14,717,911	771			
9		Other Revenues (LDAC)	\$1,335,689					
)		Total	\$21,990,711	14.717,911	771	19,079	1.494146219	
ı	GC-43	C&I High Annual Use, High Peak Period Use						
5	GC-44 & 45	Base Revenues	\$1,359,027	4,266,005	43			
3		COG Revenues	\$3,830,844					
5		Other Revenues (LDAC) Total	\$391,145	4 786 ANE	42	00 400	4 20025225	
,	GC-51	C&I Low Annual Use, Low Peak Period Use	\$5,581,016	4,266,005	43	98,499	1.30825325	
,		Base Revenues	\$1,429,801	3,114,336	1,050		7	. 1
3		COG Revenues	\$3,037,291	5,,050	1,000			'
•		Other Revenues (LDAC)	\$290,410					
)		Total	\$4,757,503	3,114,336	1,050	2.965	1.527613985	1
	GC-52	C&I Medium Annual Use, Low Peak Period Use	01 000 00:	0.461.615	***			
:		Base Revenues COG Revenues	\$1,096.894 \$3,406,638	3,481,943	202			
)		Other Revenues (LDAC)	\$3,406,638					
;		Total	\$4,828,873	3,481,943	202	17,213	1 386832725	4
}	GC-53 & GC-54	C&I High Annual Use, Load Factor <>90		., ., ., ., .,		,210		
7	IINAT GC-58	Base Revenues	\$309,420	2,112,451	14			
3		COG Revenues	\$1,936,836					
9		Other Revenues (LDAC)	\$200,680	5465.46				
)		Total Total Commercial and Industrial Sales Service	\$2,446,936	2,112,451	14	148,346	1_158339281	
2		Total Commercial and industrial bales betwice						
3		Total C&I Sales Service - Combined					·	
i		Base Revenues	\$24,153,685	45,891,538	10,668			10
5		COG Revenues	\$42,566,233					
7		Other Revenue (LDAC)	\$4,187,136					
		Total	\$70,907.055	45,891,538	10,668	4,302	1.545100842	10

NAME OF RESPONDENT:	This Report Is.		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original	X	May 31st 2023	and fire
	(2) Revised			December 31, 2022

GAS OPERATING REVENUES by Tariff Sheets

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

ine lo.	Rate Designation	GAS SERVICE TARIFFS	Revenue *	Therms	Number of Customers	Therm Use per Customer	Revenue per Therm Units Sold	Customers Previous Ye
\equiv			(b)	(c)	(d)	(e)	(0	(g)
8	GC-41	Commercial and Industrial Transportation Service C&I Low Annual Use, High Peak Period Use						
9	30-41	Base Revenues	\$2,132,071	4,083,437	967			1,
1		Other Revenues (LDAC)	\$372,762	,4,000,401	307			11
2]	Total	\$2,504,833	4,083,437	967	4,222	0.613412957	1,
3	GC-42	C&I Medium Annual Use, High Peak Period Use	50 N 50 N 50 N	1,000		,,,,,,		
4		Base Revenues	\$6,277,815	14,712,890	601			
5		Other Revenues (LDAC)	\$1,349,440					
8		Total	\$7,627,255	14,712,890	601	24,500	0.518406307	
	GC-43 & 45	C&I High Annual Use, High Peak Period Use						
	GC44	Base Revenues	\$1,983,429	6,904,406	36			
9		Other Revenues (LDAC)	\$634,449	0.004.400	36	191,576	0.379160561	
0	GC-51	Total C&I Low Annual Use, Low Peak Period Use	\$2,617,878	6,904,406	30	191,370	±.379100301	
2	GC-51	Base Revenues	\$294,257	688,783	206			
3		Other Revenues (LDAC)	\$64,873	000,703	200			
4		Total	\$359,129	688,783	206	3,342	0.521396741	
. 1	GC-52	C&I Medium Annual Use, Low Peak Period Use	\$500; NZ5	000,700			0.02.1000.11	
6		Base Revenues	\$1,160,212	4,379,800	179			
7		Other Revenues (LDAC)	\$411,046					
в		Total	\$1,571,258	4,379,800	179	24,463	0.358751135	
	GC-53 & GC-54	C&I High Annual Use, Low Peak Period Use						
	GC-58	Base Revenués	\$2,286,531	22,467,227	47			
1		Other Revenues (LDAC)	\$2,103,932	00.467.007	47	473,792	0.195416329	
2 3		Total	\$4,390,463	22,467,227	47	4/3,/92	0.193416329	
4		Total C&I Transportation Service - Combined						
5		Base Revenues	\$14,134,315	53,236,543	2,036			2
6		Other Revenue (LDAC)	\$4,936,502	,,	_,		l	
7		Total	\$19,070,817	53,236,543	2,036	26,142	0.358227937	2
в							1950	
9		C&I Special Contract Sales Service		, .				
9		Base Revenues					9.	
1 2		COG Revenues Other Revenues (LDAC)]			
ء ء ا		Total C&I Special Contract Sales Service	\$0		- 1	0	0	
ا		Total Call Special Colleges Selvice	1				-	
٦ ا	1/2	C&I Special Contract Firm Transportation Service						
6		Base Revenues			I		i	•
7		Other Revenues (LDAC)	L					
8		Total C&I Special Contract FT Service	\$0	0	0	Ö	0	
9								
0		C&I Special Contract Interruptible Transportation Service						
1		Base Revenues		1				
3		Other Revenues (LDAC) Total C&l Special Contract IT Service	sol	- 0	0	0	0	
ì		Total Cal Special Contract 1) Service	30			٧	- 0	
1		C&I Special Contract Transportation (Firm & IT)						
H		Base Revenues	so !			The state of the s		
		Other Revenue (LDAC)	\$0					
3		Total	\$0	0	0	0	0	
1								
١		C&I Special Contract (Sales & Transportation)						
		Base Revenues	\$0 \$0					
		COG Revenues Other Revenue (LDAC)	\$0 \$0					
	i	Total	SO SO		0	0	0	
		1 4/14/41	30	* 	- 1		- 1	
1		Total C&I (Sales, Transportation & Special Contract)						
1		Base Revenues	\$14,134,315	53,236,543	2,036			12
1		COG Revenues	\$0					
ı		Other Revenue (LDAC)	\$4,936,502					
1		Total	\$19,070,817	53,236,543	2,036	26,142	0.358227937	12
		Marie						
1		Total Residential & Commercial and Industrial Base Revenues	\$89,013,756	158,031,332	98,683			109
	i	Base Revenues COG Revenues	\$89,013,756 \$96,600,698	100,031,332	500,053			109
			\$16,141,171					
	l l	Other Revenue (LDAC)						

 This Report Is: (1) Original	Date of Report May 31st 2023	Year of Report
(2) Revised		December 31, 2022

CAPACITY EXEMPT TRANSPORTATION

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

ine	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue	Therms	Peak Month Therms	Peak Month Therms in Previous Year	Number of Customers	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(1)	(g)
1		Commercial and Industrial Transportation Service			, and the second			
	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,911		1		ĺ	
4		Other Revenues (LDAC)	\$509					
5		Total	\$3,420	5,667	1,457	1,291	2	
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$296,001					
в		Other Revenues (LDAC)	\$63,627					
9		Total	\$359,628	742,282	139,753	126,424	17	
0		C&I High Annual Use, High Peak Period Use						
	G-43	Base Revenues	\$515,496					
2		Other Revenues (LDAC)	\$168,106					
3		Total	\$683,602	1,980,022	347,234	321,275	5	
4		Managed Expansion Program, C&I Low Annual Use						
	G-44	Base Revenues	\$0	Ĭ	Ì	[Ĭ	
6		Other Revenues (LDAC)	so				i	
7		Total	SO SO	0	0	ol	0	
8		Managed Expansion Program, C&I High Annual Use						
9	G-46	Base Revenues	\$0					
20		Other Revenues (LDAC)	so]	
1		Total	\$0	ō	0	ó	0	
2		C&I Low Annual Use, Low Peak Period Use	•	, and the second		٩		
	G-51	Base Revenues	\$3,848					
4	00.	Other Revenues (LDAC)	\$848					
5		Total	\$4,696	9,797	2,412	975	0	
6		C&I Medium Annual Use, Low Peak Period Use	04,050	0,7,57	A.716	375	Ů	
	G-52	Base Revenues	\$0	1			The state of the s	
é	G-52	Other Revenues (LDAC)	so					
		Total	\$0	0	0	0	0	
9		C&I High Annual Use, Low Peak Period Use	30	0	0	٩	v	
	C 52		\$642.942					
	G-53	Base Revenues	\$612,842 \$344,535					
12		Other Revenues (LDAC) Total	\$957,377	3,773,659	461,938	497,553	7	
4			\$951,511	3,773,039	401,330	497,000	,	
	~ *4	C&I High Annual Use, Low Peak Period Use	\$846,113					
5	G-54	Base Revenues						
6		Other Revenues (LDAC)	\$1,210,152	40.040.040	4 000 050	4 505 540		
7		Total Control	\$2,056,264	13,813,918	1,362,653	1,585,540	18	
8	G-58	Managed Expansion Program, C&I High Annual Use (90%)	\$0					
9	G-56	Base Revenues				1		
0		Other Revenues (LDAC)	\$0 \$0	0	0	0	0	
		Total Total C&I Transportation Service - Combined			U	U _I	V	
2			\$2,277,211					
3		Base Revenues						
4		Other Revenue (LDAC)	\$1,787,777	20 225 245	0.045.447	0.500.050	- 40	
5		Total	\$4,064,988	20,325,345	2,315,447	2,533,058	49	
6		Cal Consist Contract Sim Tennes and Sim Consists				·		
17		C&I Special Contract Firm Transportation Service						
8		Base Revenues		l				
9		Other Revenues (LDAC)	+					
0		Total C&I Special Contract FT Service	\$0					
1							1	
2								
3		C&I Special Contract Interruptible Transportation Service	,					
4		Base Revenues	1					
5		Other Revenues (LDAC)						
6		Total C&I Special Contract IT Service	\$0					
7								
8		Total Capacity Exempt Transportation	\$4,064,988	20,325,345	2,315,447	2,533,058	49	
9								
0			307					
1		Total Transportation - p. 31 - lines 107 + 128	\$19,070,817	53.236,543			2,036	2
2								
		Percentage of Capacity Exempt Transportation	21.32%	38.18%			2.41%	2.

This Report is: (1) Original	Date of Report May 31st 2023	Year of Report
 (2) Revised		December 31: 2022

CAPACITY ASSIGNED TRANSPORTATION

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

Line No.		GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue	Total Therms		Company Managed Assigned Therms	Number of Customers	Number of Customers in Previous Year
1	-	Commercial and Industrial Transportation Service	(b)	(c)	(d)	(e)	(1)	(g)
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	2,129,160					
4		Other Revenues (LDAC)	372,253					
5 6		Total C&I Medium Annual Use, High Peak Period Use	\$2,501,413	4,144,655	52,656	5,792	1,132	1,100
7	G-42	Base Revenues	5,981,813					
8	0.42	Other Revenues (LDAC)	1,285,813					
9		Total	\$7,267,627	15,000,578	171,444	18,859	676	665
10	l	C&I High Annual Use, High Peak Period Use						
11 12	G-43	Base Revenues Other Revenues (LDAC)	1,380,487 450,184					
13		Total	\$1,830,671	5,302,454	56,351	6,199	27	27
14		Managed Expansion Program, C&I Low Annual Use	V 11,200,01 1	0,000,10	00,001	5,100		
15	G-44	Base Revenues	\$2,061					
16		Other Revenues (LDAC)	\$260					
17 18		Total Managed Expansion Program, C& High Annual Use	\$2,320	326	45	4		0
19	G-45	Base Revenues	\$85,386					
20		Other Revenues (LDAC)	\$15,899					
21		Total	\$101,286	10,706	2,060	163	5	0
22	G-51	C&I Low Annual Use, Low Peak Period Use	222.422					
23 24	G-51	Base Revenues Other Revenues (LDAC)	290,409 64,024					
25		Total	\$354,433	739,414	5,790	457	256	250
26		C&I Medium Annual Use, Low Peak Period Use						
27	G-52	Base Revenues	1,160,212				ī	
28 29		Other Revenues (LDAC) Total	411,046	1 0 4 5 500	05.554			
30		C&I High Annual Use, Low Peak Period Use	\$1,571,258	4,615,598	25,551	2,019	204	213
31	G-53	Base Revenues	714,106			["		
32		Other Revenues (LDAC)	401,464					
33		Total	\$1,115,570	4,397,204	25,156	1,987	17	16
34 35	G-54	C&I High Annual Use Low Peak Penod Use Base Revenues	00.000 i			,		
36	G-34	Other Revenues (LDAC)	89,028 127,332					
37		Total	\$216,359	1,453,496	3,595	284	5	- 6
38		Managed Expansion Program, C&I High Annual Use (90%)						
39	G-58	Base Revenues	\$24,443					
40 41		Other Revenues (LDAC) Total	\$20,449 \$44,892	97,338	1,333	105		
42		Total	344,092	97,330	1,333	105		0
43		Total C&I Transportation Service - Combined						
44		Base Revenues	11,857,104		i		1	
45		Other Revenue (LDAC)	3,148,726					
46 47		C&I Special Contract Firm Transportation Service	\$15,005,830	35,761,769	343,981	35,869	2,324	2,277
48		Base Revenues					E	
49		Other Revenues (LDAC)					[
50		Total C&I Special Contract FT Service	so					
51		2010						
52 53		C&I Special Contract Interruptible Transportation Service Base Revenues		T T				
54		Other Revenues (LDAC)			- 1			
55		Total C&I Special Contract IT Service	\$0					
56								
57		Total Capacity Assigned Transportation	\$15,005,830	35,761,769	343,981	35,869	2,324	2,277
58 59								
90 94		Total Transportation - p. 31 - lines 107 + 128	\$19,070,817	53,236,543			2,036	2,345
61			1.0,070,077	00,200,040			2,030	2,345
62		Percentage of Capacity Assigned Transportation	78.68%	67.18%			114.12%	97.12%

		Respondent This Report Is: (1) Original X (2) Revised		Date of Report May 31st 2023		Year of Report December 31, 2022
		GAS OPERATION AND MAINTEN	IANCE EXF	PENSES		
		If the amount for previous year is not derived from previous	usly reporte	ed figures, explain in footn	oles	
Line No:		Account		Amount for Current Year	Amount for Previous Year	Increase or (decrease)
140		(a)		(b)	(c)	(d)
1		PRODUCTION EXPENSES				
2		A. Manufactured Gas Production	PG 51	1,866,903	1,927,594	(60,691)
3	Manutac	tured Gas Production (Submit Supplemental Statement) B. Natural Gas Production	PQ 31	1,000,303	1,827,384	(00,031)
5		B1. Natural Gas Production and Gathering				
6	Operation			None		1
7	750	Operation Supervision and Engineering				0
8	751	Production Maps and Records				0
9	752	Gas Wells Expenses		1		0
10	753	Field Lines Expenses				0
11	754	Field Compressor Station Expenses				0
12	755	Field Compressor Station Fuel and Power				0
13	756	Field Measuring and Regulating Station Expenses				0
14	757	Purification Expenses				0
15	758	Gas Well Royalties				0
16	759	Other Expenses				0
17	760	Rents				0
18		TOTAL Operation (Enter Total of lines 7 thru 17)		0	0	0
19	Mainten			None		0
20	761	Maintenance Supervision and Engineering		None		0
21	762 763	Maintenance of Structures and Improvements Maintenance of Producing Gas Welts				0
23	764	Maintenance of Field Lines				0
24	765	Maintenance of Field Compressor Station Equipment				0
25	766	Maintenance of Field Meas, and Reg. Sta. Equipment				0
26	767	Maintenance of Punification Equipment				0
27	768	Maintenance of Drilling and Cleaning Equipment				0
28	769	Maintenance of Other Equipment				0
29		TOTAL Maintenance (Enter Total of lines 20 thru 28)		0	0	
30		TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		0	0	0
31		B2. Products Extraction				
32	Operati					
33	770	Operation Supervision and Engineering		None		0
34	771	Operation Labor				0 0
35	772	Gas Shrinkage				0
36 37	773	Fuel Power				0
38	775	Materials				o o
39	776	Operation Supplies and Expenses				Ŏ
40	777	Gas Processed by Others) ŏ
41	778	Royalties on Products Extracted				0
42	779	Marketing Expenses				0
43	780	Products Purchased for Resale				0
44	781	Variation in Products Inventory				0
45		782 Extracted Products Used by the Utility-Credit				0
46	783	Rents				0
		TOTAL Operation (Enter Total of lines 33 thru 46)		01	0	ı l 0

Liberty	Name of Respondent erry Utilities (EnergyNorth Natural Gas) Corp. This Report Is: (1) Original X (2) Revised			Date of Report May 31st 2023		Year of Report December 31, 2022
		GAS OPERATION AND	MAINTENANCE EXPE	NSES (Continued)		
Line No.		ltem (a)		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
		B2. Products Extraction (Continu	ed)			
48	Mainte				, ··	
49	784	Maintenance Supervision and Engineering Maintenance of Structures and Improvements			j	0
50 51	785 786	Maintenance of Structures and Improvements Maintenance of Extraction and Refining Equipment	nt			0 0
52	787	Maintenance of Pipe Lines	п			0
53	788	Maintenance of Extracted Products Storage Equip	oment			Ĭ
54	789	Maintenance of Compressor Equipment				ĺ
55	790	Maintenance of Gas Measuring and Reg. Equipme	ent			0
56	791	Maintenance of Other Equipment				0
57		TOTAL Maintenance (Enter Total of lines 49 to		0	0	0
58		TOTAL Products Extraction (Enter Total of line		0	0	0
59	l	C. Exploration and Developmen	it			
60	Operat					
61	795 796	Delay Rentals				0
62 63	796	Nonproductive Well Drilling Abandoned Leases				0
64	798	Other Exploration				٥
65	'**	TOTAL Exploration and Development (Enter T	otal of lines 61 thru 64) 0	0	0
•		D. Other Gas Supply Expenses		,		
66	Орега	*				
67	800	Natural Gas Well Head Purchases				0
68	800.1	Natural Gas Well Head Purchases, Intracompany	Transfers			0
69	801	Natural Gas Field Line Purchases				0
70	802	Natural Gasoline Plant Outlet Purchases			ļ	0
71	803	Natural Gas Transmission Line Purchases				0
72	804	Natural Gas City Gate Purchases		(21,316,737)		, , ,
73		Liquefied Natural Gas Purchases		19,348,136	18,370,695	977,442
74 75	805 (Less)	Other Gas Purchases 805.1 Purchased Gas Cost Adjustments		105,879,815	65,532,867	40,346,948 0
76	(LESS)	605. Furchased Gas Cost Adjustinents				V
77		TOTAL Purchased Gas (Enter Total of lines 67	7 to 75)	103,911,214	71,523,316	32,387,899
78	806	Exchange Gas				0
79		sed Gas Expenses				
80	807.1	Well Expenses-Purchased Gas				0
81		Operation of Purchased Gas Measuring Stations				0
82		Maintenance of Purchased Gas Measuring Station	ns			0
83		Purchased Gas Calculations Expenses				0
84	807.5	Other Purchased Gas Expenses TOTAL Purchased Gas Expenses (Enter Total	of lines QO they QA		0	0
85 86	808 1	Gas Withdrawn from Storage-Debit	or lines ou tritu 64)	7,481,472	3,877,559	3,603,914
87		Gas Delivered to storage		(11,597,245)	(6,165,805)	(5,431,440)
88		Withdrawals of Liquefied Natural Gas for Processin	ng-Debit	(, , , , , , , , , , , , , , , , , , ,	(=,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(0,101,110,
89		809.2 Deliveries of Natural Gas for Processing-Cr				ŏ
90	Gas Us	ed in Utility Operations-Credit				
91	810	Gas Used for Compressor Station Fuel-Credit		41		0
92	811	Gas Used for Products Extraction-Credit				0
93	812	Gas Used for Other Utility Operations-Credit			_	0
94		TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 9	30	0	0
95	813	Other Gas Supply Expenses				
96		TOTAL Other Gas Supply Exp. (Total of lines 7	77,78,85,86 thru 89,94.	99,795,442	69,235,070	30,560,372
		TOTAL Production Expenses (Enter Total of lin		\$101,662,345	\$71,162,664	\$30,499,681

102 815 M 103 816 M 104 817 L 105 818 C 106 819 C 107 820 M 108 821 F 109 822 E 110 823 C 111 824 C 112 825 S 113 826 F 114 Mainten 116 830 M 117 831 M 118 832 M 120 834 M 121 835 M 122 836 M 121 835 M 122 836 M 123 837 M 124 125 M 125 M 126 M 127 Operation 128 840 C 127 Operation 128 840 C 129 841 C 129 841 C 130 842 F 131 842 F 132 842 F 133 842 F 134 Mainten 136 843 M 137 843 M 137 843 M 138 843 M 139 843 M 140 843 M 141 843 M 142 843 M 141 843 M 141 843 M 142 843 M 144 843 M 145 843 M 145 843 M 146 843 M 147 843 M 147 843 M 148 843 M 14	ame of Resondent berty Utilities (EnergyNorth Natural Gas) Corp. (1) Original X (2) Revised				Year of Report December 31, 2022
98 99 100 Operation 101 814 102 815 103 816 104 817 105 818 106 819 107 820 108 821 109 822 110 823 111 824 112 825 133 826 141 155 Mainten 132 124 125 126 127 Operation 128 837 Mainten 130 842 131 842 133 842 134 135 Mainten 136 843 137 Mainten 137 138 843 134 135 Mainten 136 843 137 Mainten 137 138 843 134 135 Mainten 136 843 137 Mainten 137 138 134 135 Mainten 136 843 137 138 136 137 138 138 137 138 138 139 130 131 134 135 Mainten 136 137 138 138 139 130 131 134 135 Mainten 137 138 138 139 130 131 134 135 Mainten 137 138 138 139 130 131 134 135 Mainten 137 138 138 139 130 131 134 135 Mainten 137 138 138 139 130 131 131 132 134 135 Mainten 137 138 138 139 130 131 131 132 134 135 Mainten 137 138 138 139 130 131 131 131 132 134 135 Mainten 137 138 138 139 130 131 131 131 132 134 135 138 139 130 131 131 131 132 134 135 Mainten 137 138 138 139 130 131 131 131 132 134 135 138 139 130 131 131 131 132 134 135 138 139 130 131 131 131 132 134 135 138 139 130 131 131 131 132 134 135 138 139 130 130 131 131 131 131 132 134 135 138 139 130 130 131 131 131 131 132 134 135 138 139 130 130 130 130 130 130 130	GAS OPERAT	ION AND MAINTENANCE EX	XPENSES (Continued)		
99 100	Account (a)		Amount for Current Year (b)	Amount for Previous Yea (c)	Increase or (decrease) (d)
100 Operation 101 814 0 102 815 6 103 816 0 104 817 L 105 818 0 106 819 0 107 820 6 108 821 E 109 822 E 110 823 0 111 824 0 112 825 5 113 826 E 114 115 Mainten 116 830 6 117 831 6 118 832 6 121 835 6 121 835 6 122 836 6 123 837 6 124 125 126 127 Operation 128 840 0 129 841 0 121 835 6 122 836 6 123 837 6 124 125 126 127 Operation 128 840 0 129 841 0 130 842 E 131 842 E 133 842 E 134 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 131 843 E 131 843 E 132 843 E 134 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 139 843 E 139 843 E 130 843 E 131 843 E 134 E 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 140 843 E 141 843 E 141 843 E 142 843 E 144 8 144 843 E 144 843	2. NATURAL GAS STORAGE, PROCESSING EX				
100 Operation 101 814 0 102 815 6 103 816 0 104 817 L 105 818 0 106 819 0 107 820 6 108 821 E 109 822 E 110 823 0 111 824 0 112 825 5 113 826 E 114 115 Mainten 116 830 6 117 831 6 118 832 6 121 835 6 121 835 6 122 836 6 123 837 6 124 125 126 127 Operation 128 840 0 129 841 0 121 835 6 122 836 6 123 837 6 124 125 126 127 Operation 128 840 0 129 841 0 130 842 E 131 842 E 133 842 E 134 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 131 843 E 131 843 E 132 843 E 134 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 139 843 E 139 843 E 130 843 E 131 843 E 134 E 135 Mainten 136 843 E 137 843 E 138 843 E 139 843 E 140 843 E 141 843 E 141 843 E 142 843 E 144 8 144 843 E 144 843	A. Underground Stora				
102 815 M 103 816 M 104 817 L 105 818 C 106 819 C 107 820 M 108 821 F 109 822 E 110 823 C 111 824 C 112 825 S 113 826 F 114 Mainten 116 830 M 117 831 M 118 832 M 120 834 M 121 835 M 122 836 M 121 835 M 122 836 M 123 837 M 124 125 M 125 M 126 M 127 Operation 128 840 C 127 Operation 128 840 C 129 841 C 130 842 F 131 842 F 132 842 F 133 842 F 134 Mainten 136 843 M 137 843 M 137 843 M 138 843 M 139 843 M 140 843 M 141 843 6 M 141 843 6 M		go Exponoco			
103		ing	None	1	0
104 817 L 105 818 0 106 819 0 107 820 M 108 821 F 109 822 E 110 823 0 111 824 0 111 825 S 113 826 F 114 Mainten 116 830 M 117 831 M 118 832 M 120 834 M 121 835 M 122 836 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operati 128 840 0 129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 G 134 Mainten 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 139 843.4 M 131 843.1 M 131 843.1 M 132 842.2 F 133 842.3 G 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M	Maps and Records				0
105 818 0 106 819 0 107 820 M 821 F 109 822 E 110 823 0 111 824 0 1112 825 S 113 826 F 113 826 F 113 831 M 831 M 831 M 120 834 M 121 835 M 122 836 M 121 835 M 122 836 M 121 835 M 122 836 M 122 836 M 123 837 M 124 125 126 127 Operatin 128 840 0 129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 M 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 131 843.5 M 131 843.5 M 141 843.6 M 142 843.5 M 144 843.6 M 144 843.5 M 144 843.6 M 144 843.5 M 144 843.6 M 144 843.6 M 144 843.5 M 144 843.6 M 144 84	Wells Expenses				0
106	Lines Expense Compressor Station Expenses				0 0
107 820 M 108 821 F 109 822 E 110 823 C 111 824 C 112 825 S 113 826 F 114 115 Mainten 116 830 M 117 831 M 118 832 M 119 833 M 120 834 M 121 835 M 122 836 M 121 835 M 122 836 M 123 837 M 124 125 M 126 127 Operation of the second of th	Compressor Station Fuel and Power				٥
109	Measuring and Regulating Station E				0
110 823 6 111 824 6 6 112 825 5 113 826 F 114 115 Mainten 116 830 Mainten 120 834 Mainten 121 835 Mainten 122 836 Mainten 124 125 126 127 Operation 128 840 6 129 841 130 842 F 131 842 F 132 842 F 132 842 F 133 842 134 135 Mainten 136 843 137 843 843 138 843 138 843 139 843 140 843 150 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 141 843 160 142 843 7 160 142 142 843 7 160 142 142 843 7 160 142 142 143 144 843 160 144 144 843 160 144 144 843 160 144 144 144 843 160 144 144 144 843 160 144 14	Purification Expenses				0
111 824 C 112 825 S 113 826 F 114 Mainten 116 830 M 117 831 M 118 832 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operation 127 Operation 128 840 C 129 841 C 129 841 C 130 842 F 131 842 F 132 842 F 133 842 S 134 Mainten 136 843 M 137 843 M 137 843 M 138 843 M 139 843 M 131 843 M 131 843 M 132 842 F 133 843 M 134 Mainten 136 843 M 137 843 M 138 843 M 139 843 M 140 843 M 141 843 M	Exploration and Development Gas Losses				0
112 825 S 113 826 F 114 115 Mainten 116 830 M 117 831 M 119 833 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operati 128 840 C 129 841 C 129 841 C 130 842 F 131 842.1 F 132 842.2 F 133 842.3 G 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 141 843.6 M	Other Expenses				0 0
113 826 F 114	Storage Well Royalties			i	Ĭ
115 Mainten 116 830 M 117 831 M 118 832 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operation 128 840 C 129 841 C 129 841 C 130 842 F 131 842 F 131 842 F 132 842 F 133 842 F 134 Mainten 136 843 M 137 843 M 138 843 M 139 843 M 140 843 S 141 843 S 141 843 S 142 843 S 141 843 S 142 843 S	Rents				o
116	TOTAL Operation (Enter Total of	lines 101 thru 113)	. (0	0
117 831 M 118 832 M 119 833 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operation of the second of					
118 832 M 119 833 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operation 1 128 840 C 129 841 C 130 842 F 131 842.1 F 132 842.2 F 133 842.3 C 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 141 843.6 M	Maintenance Supervision and Engine Maintenance of Structures and Impro		None		0 0
119 833 M 120 834 M 121 835 M 122 836 M 123 837 M 124 125 126 127 Operation 128 840 C 129 841 C 130 842 F 131 842.1 F 132 842.2 F 133 842.3 C 134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 139 843.4 M 140 843.5 M 141 843.6 M 141 843.6 M	Maintenance of Reservoirs and Well				Ĭ
121 835 M 122 836 M 123 837 M 124 125 126 127 Operation 128 840 C 129 841 C 129 841 F 130 842 F 131 842 F 131 842 F 132 842 F 133 842 F 134 135 Mainten 136 843 F 137 843 F 138 843 F 139 843 F 139 843 F 140 843 F 141 843 F 141 843 F	Maintenance of Lines	-			Ĭ
122 836 M 123 837 M 124 125 126 127 Operation 128 840 00 129 841 00 129 842 F 130 842 F 131 842.1 F 132 842.2 F 133 842.3 00 134 135 Maintent 136 843.1 M 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M					0
123 837 M 124 125 126 127 Operation 128 840 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					0
124 125 126 127 Operation 128 840 0 129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 0 134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	Maintenance of Purification Equipme Maintenance of Other Equipment	ent			0 0
125 126 127	TOTAL Maintenance (Enter Tota	Lof lines 116 thru 123)		0	0
127 Operation 128 840 0 129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 G 134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M 142 843.7 M 142 843.7 M 144 843.6 M 144 843.6 M 144 843.6 M 144 843.7 M 144 843.7 M 144 843.6 M 144 843.7 M 144 84	TOTAL Underground Storage Ex				Ö
128 840 0 129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 0 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M 142 843.7 M	B. Other Storage E				
129 841 0 130 842 F 131 842.1 F 132 842.2 F 133 842.3 G 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M 142 843.7 M			<u></u>		
130 842 F 131 842.1 F 132 842.2 F 133 842.3 G 134 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M 142 843.7 M	Operation Supervision and Engineer	ing			0
131 842.1 F 132 842.2 F 133 842.3 G 134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M	•		(367	(367)
132 842.2 F 133 842.3 G 134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 140 843.5 M 141 843.6 M 142 843.7 M					0
134 135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	2 Power				ő
135 Mainten 136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	3 Gas Losses				0
136 843.1 M 137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	TOTAL Operation (Enter Total of	lines 128 thru 133)		367	(367)
137 843.2 M 138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	enance 1 Maintenance Supervision and Engin	eering	None	_	0
138 843.3 M 139 843.4 M 140 843.5 M 141 843.6 M 142 843.7 M	2 Maintenance of Structures and Impro		None		0 0
140 843.5 M 141 843.6 M 142 843.7 M	3 Maintenance of Gas Holders				ŏ
141 843.6 M 142 843.7 M	Maintenance of Purification Equipme				0
142 843.7 N	5 Maintenance of Liquefaction Equipm				0
	3 Maintenance of Vaporizing Equipme 7 Maintenance of Compressor Equipm				0 0
143 843.8 N	B Maintenance of Compressor Equipm B Maintenance of Measuring and Regu				0
	9 Maintenance of Other Equipment				Ö
145	TOTAL Maintenance (Enter Tota		(0
146	TOTAL Other Storage Expenses	(Enter Total of lines 134 and	145) (367	(367)

	of Respo		This Report Is	Date of Report		Year of Report
Liberty	Utilities	(EnergyNorth Natural Gas) Corp.	(1) Original X (2) Resvised	May 31st 2023		December 31, 2022
			(-); · · · · · · · · · · · · · · · · · · ·			
		GAS OPERATION	AND MAINTENANCE EXP	ENSES (Continued)		
		OAG OF EIGHTON.	AND MAINTENANCE CAP	LINGEO (COMMIDEO)		
Line		Account		Amount for	Amount for	Increase or
No.	l	(a)		Current Year	Previous Year	(decrease)
<u></u>				(b)	(c)	(d)
147		C. Liquefied Natural Gas Terminaling and i	Processing Expenses			
148 149	Operat					
150		Operation Supervision and Engineering LNG Processing Terminal Labor and Expense	ae	(2,472)		(2,472)
151		Liquefaction Processing Labor and Expenses		(2,472)		(2.472)
152		Liquefaction Transportation Labor and Expenses				
153		Measuring and Regulating Labor and Expens				0
154		Compressor Station Labor and Expenses	-			
155		Communication System Expenses				0
156		System Control and Load Dispatching				0
157	845.1					0
158	845.2	Power				0
159	845.3	Rents				0
160	845.4	Demurrage Charges				0
161	(Less)	845.5 Wharfage Receipts-Credit				0
162	845.6	Processing Liquefied or Vaporized Gas by Ot	hers			0
163	846.1	Gas Losses		!		0
164	846.2	Other Expenses		6,430	(1,317,246)	1,323,676
165		TOTAL Operation (Enter Total of lines 149	9 thru 164)	3,958	(1,317,246)	1,321,204
166	Mainte					_
167		Maintenance Supervision and Engineering				0
168		Maintenance of Structures and Improvements				0
169 170		Maintenance of LNG Processing Terminal Eq	•	l i		0
170		Maintenance of LNG Transportation Equipme Maintenance of Measuring and Regulating Ed				Ü
172		Maintenance of Compressor Station Equipme	•			Ö
173		Maintenance of Compressor Station Equipment	Щ	i		Ö
174		Maintenance of Other Equipment		0	o	ŏ
175	01110	TOTAL Maintenance (Enter Total of lines	167 thru 174)	0	0	0
176		TOTAL Liquefied Nat Gas Terminaling and	• • • • • • • • • • • • • • • • • • • •	1		Ť
_		165 & 175)	<u> </u>	3,958	(1,317,246)	1,321,204
177		TOTAL Natural Gas Storage (Enter Total	of lines 125, 146, and 176)	3,958	(1,316,879)	1,320,836
178		3. TRANSMISSION EXPENSE	S			
179	Operati	ion				
180	850	Operation Supervision and Engineering		0		0
181	851	System Control and Load Dispatching				0
182	852	Communication System Expenses				0
183	853	Compressor Station Labor and Expenses				0
184	854	Gas for Compressor Station Fuel				0
185	855	Other Fuel and Power for Compressor Station	S			0
186	856	Mains Expenses		ا ا		0
187	857	Measuring and Regulating Station Expenses	1070	0	0	0 0
188 189	858 859	Transmission and Compression of Gas by Oth Other Expenses	ers			٥
190	860	Rents				اه
191	000	TOTAL Operation (Enter Total of lines 180	thru 190)	0	0	0
101		TO TAL Operation (Enter Total of liftes Tot	and 190j	·	V	

		oondent This Report (1) Original (2) Revised	s: Date of Report X May 31st 2023		Year of Report December 31, 2020
		GAS OPERATION AND MAINTENAN	CE EXPENSE (Continued)	# E	200
Line No.		Account	Amount for Current Year	Amount for Previous Year	Increase or (decrease)
		(a)	(b)	(c)	(d)
		3. TRANSMISSION EXPENSES (Continued)			
192		enance			
193		Maintenance Supervision and Engineering			1
194 195	862 863	Maintenance of Structures and Improvements Maintenance of Mains	7,811	_	7,811
196	864	Maintenance of Compressor Station Equipment	'		,,,,,,
197	865	Maintenance of Measuring and Reg. Station Equipment			
198	866	Maintenance of Communication Equipment			
199	867	Maintenance of Other Equipment			-
200		TOTAL Maintenance (Enter Total of lines 193 thru 199)	7,811	0	
201		TOTAL Transmission Expenses (Enter Total of lines 191 and	7,811	0	7,811
202		4. DISTRIBUTION EXPENSES			
203	Орега			200,000	400.00
204	870		698,973	562,366	136,607
205	871	Distribution Load Dispatching	318,577	382,990	(64,413)
206 207		Compressor Station Labor and Expenses Compressor Station Fuel and Power			1 .
208	874		4,268,786	5,368,476	(1,099,690)
209	875		12,279	16,236	1 ' '
210	876	Measuring and Regulating Station Expenses-Industrial		-	-
211	877	Measuring and Regulating Station Expenses-City Gate Check S	tation	-	-
212	878	Meter and House Regulator Expenses	1,086,521	1,097,902	1 , , ,
213	879	Customer Installations Expenses	476,715	653,182	
214	880	Other Expenses	3,664,129	1,405,293	
215 216	881	Rents TOTAL Operation (Enter Total of lines 204 thru 215)	20,429 10,546,409	15,251 9,501,696	
217	Maint	enance	10,540,405	3,001,000	1,044,710
218	885		-	-	
219	886	Maintenance of Structures and Improvements	539,426	195,133	344,294
220	887	Maintenance of Mains	1,641,220	1,925,463	(284,243)
221	888	Maintenance of Compressor Station Equipment			
222	889	Maintenance of Meas. and Reg. Sta. EquipGeneral	-	-	
223	890	Maintenance of Meas, and Reg. Sta. EquipIndustrial	ation		-
224 225	891 892	Maintenance of Meas, and Reg. Sta. EquipCity Gate Check St Maintenance of Services	ation 341,912	1,259,661	(917,749)
225	893	Maintenance of Meters and House Regulators	260,450	368,087	1
227	894	Maintenance of Other Equipment	258,656	328,668	
228	554	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,041,665	4,077,012	
229		TOTAL Distribution Expenses (Enter Total of lines 216 and	228) \$13,588,073	\$13,578,708	
230		5. CUSTOMER ACCOUNTS EXPENSES			
231	Opera				
232		Supervision	114,224	173,230	
233		Meter Reading Expenses	1,136,505	341,327	
234		Customer Records and Collection Expenses	2,203,345 1,153,435	2,476,918 698,923	
235		Uncollectible Accounts Miscellaneous Customer Accounts Expenses	44,994	16,458	
236 237	900	TOTAL Customer Accounts Expenses (Enter Total of lines 2		10,430	20,330
201		thru 236)	4,652,505	\$3,706,856	\$945,648
		0114 200)	1,002,000	+ 5, 00,000	40.0,010

Line No.		GAS OPERATION AN	(2) Revised			December 31, 2022
No.	,	GAS OPERATION AN				
No.			D MAINTENANCE EXF	PENSES (Continued)		
				Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
	6. CUST	OMER SERVICE AND INFORMATIONA	AL EXPENSES			
239	Operation					
240 241	907 Supervis 908 Custome	r Assistance Expenses				
242		onal and Instructional Expenses		92,247	157,330	(65,083
243		neous Customer Service and Information	al Expenses		3,130	(3,130
244	TOTA thru	AL Customer Service and Information Exp 243)	penses (Lines 240	\$92,247	\$160,461	(\$68,214
245		7. SALES EXPENSES				
246	Operation					
247	911 Supervis			200 555	446 007	/140 222
248		ration and Selling Expenses ang Expenses		268,555	416,887 142	(148,332 (142
250		eous Sales Expenses		59,059	80,298	(21,239
251	TOTA	L Sales Expenses (Enter Total of lines 2		\$327,614	\$497,327	(\$169,713
252	8.	ADMINISTRATIVE AND GENERAL EX				
253	Operation			47 400 000	5.011.000	44.04
254		rative and General Salaries		17,422,083	5,811,893	11,610,190
255 256		pplies and Expenses ministrative Expenses Transferred-Cr.		6,280,348 (8,946,904)	2,935,836 (17,243,975)	3,344,511 8,297,071
257		Services Employed		5,756,462	7,454,400	(1,697,938
258		Insurance		130,114	142,122	(12,009
259		nd Damages		1,423,337	1,151,027	272,311
260		Pensions and Benefits		5,238,414	7,527,710	(2,289,297)
261		Requirements				
262		ry Commission Expenses blicate Charges-Cr.		1,090,204	851,941	238,263
263 264	, , , , ,	Advertising Expenses				
265		eous General Expenses		(3,171,529)	203,873	(3,375,401)
266	931 Rents			119,835	203,286	(83,451
267	TOTA	L Operation (Enter Total of lines 254 thru	266)	25,342,363	9,038,113	16,304,250
	Maintenance					7
269		nce of General Plant	4.: 007		-	
270		L Administrative and General Exp (Total		\$25,342,363	\$9,038,113	\$16,304,250
271		L Gas O, and M, Exp (Lines 97, 177, 201 and 270)	1, 229, 237, 244,	\$145,676,916	\$96,827,251	\$48,849,665
	201,	and 270)		\$143,079,310	ψ30,027,231	Ç00,640,040
	· · · · · · · · · · · · · · · · · · ·					
		NUMBER OF G	GAS DEPARTMENT EN	MPLOYEES \		
1	. The data on nun	nber of employees should be reported for	the	3. The number of er	nployees assignabl	e to the gas
		nding nearest to December 31.			oint functions of co	
					ed by estimate, on t	
2		t's payroll for the reporting period include			lents. Show the est	
		sonnel, include such employees on line 3		equivalent emplo department from	yees attributed to the	ie gas
	and show the Nu	mber of such special construction in a fo	onole.	uepaitment from	jonit iuricuons.	
,				Nombrede	<u> </u>	
ine No				Number for Current Year	Number for Previous Year	Increase or
No.				(b)	(c)	(decrease) (d)
1	Total Rec	ular Full-time Employees		299	289	10
2		-Time and Temporary Employees				
3		Total Employees		299	289	10

	e of Resondent ty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023		Year of Report December 31, 2022
	GAS OF	PERATION AND MAINTENANCE EX	PENSES (Continued)		
Line No.	n : 1	7-7-2023	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
	- L	1-1 30-2		, - <i>,</i> - <i>,</i>	`~
238	6. CUSTOMER SERVICE AND IN	FORMATIONAL EXPENSES	HEAVAND MEMBER		
239	Operation				y. Qi
240	907 Supervision				
241 242	908 Customer Assistance Expenses 909 Informational and Instructional Expenses	encec	92,247	157,330	(65,083
243	910 Miscellaneous Customer Service at		92,247	3,130	(3,130
244		Information Expenses (Lines 240		0,100	(0,130
	thru 243)	The state of the s	\$92,247	\$160,461	(\$68,214
245	7. SALES EXP	ENSES		# 10 (Care of France)	THE FOR THE WAY
246	Operation				
247	911 Supervision		-		-
248	912 Demonstration and Selling Expense	es	268,555	416,887	(148,332)
249	913 Advertising Expenses		50.050	142	(142)
250 251	916 Miscellaneous Sales Expenses TOTAL Sales Expenses (Enter	Total of lines 247 that 250\	59,059 \$327,614	80,298 \$497,327	(21,239)
252	8. ADMINISTRATIVE AND		4321,014	9481,321	(\$169,713)
253	Operation	SENERAL ENGLO			
254	920 Administrative and General Salaries	S	15,957,477	5,811,893	10,145,585
255	921 Office Supplies and Expenses		6,280,348	2,935,836	3,344,511
256	(Less) (922) Administrative Expenses Tran	nsferred-Cr.	(8,946,904)	(17,243,975)	8,297,071
257	923 Outside Services Employed		5,756,462	7,454,400	(1,697,938)
258	924 Property Insurance		130,114	142,122	(12,009)
259	925 Injuries and Damages		1,423,337	1,151,027	272,311
260	926 Employee Pensions and Benefits		5,238,414	7,527,710	(2,289,297)
261 262	927 Franchise Requirements 928 Regulatory Commission Expenses		1,090,204	851,941	238,263
263	(Less) (929) Duplicate Charges-Cr.		1,030,204	051,041	230,203
264	930.1 General Advertising Expenses				
265	930.2 Miscellaneous General Expenses		(3,171,529)	203,873	(3,375,401)
266	931 Rents		119,835	203,286	(83,451)
267	TOTAL Operation (Enter Total of	of lines 254 thru 266)	23,877,758	9,038,113	14,839,645
268	Maintenance				
269	935 Maintenance of General Plant		400.077.750	-	-
270	10.00	eral Exp (Total of lines 267 and 269)	\$23,877,758	\$9,038,113	\$14,839,645
271	TOTAL Gas O. and M. Exp (Line 251, and 270)	es 97, 177, 201, 229, 237, 244,	\$144,212,310	\$96,827,251	\$47,385,060
	201, and 270)		\$144,212,310	\$50,027,231	\$47,365,000
	1	NUMBER OF GAS DEPARTMENT E	MPLOYEES		
	The data on number of employees should payroll period ending nearest to Decembe If the respondent's payroll for the reporting	ar 31.	may be determine	mployees assignable joint functions of co ed by estimate, on t lents. Show the es	ombination utilities the basis of
	construction personnel, include such emple and show the number of such special cons		equivalent emplo department from	yees attributed to the joint functions.	ne gas
Line No.			Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1 2	Total Regular Full-time Employees Total Part-Time and Temporary Em	plovees	299	289	10
3	Total Employees	,	299	289	10
T-1	i our amproyous		200	255	10
		NAME OF TAXABLE PARTY.			382,403

	e of Respondent ny Utithes (EnergyNorth Natural Gas) Corp					This Report Is (1) Original (2) Revised	x	Date of Report (Mo, Da, Yr) May 31st 2023			Year of Report December 31	
				REGU	LATORY CO	AMISSION EXPENSES						
incur being in wh	eport particulars (details) of regulatory commission red during the current year (or incurred in previous y amortized) relating to cases before a regulatory bo inch such a body was a party columns (b) and (c), indicate whether the expenses seed by a regulatory body or were otherwise incurre titlity.	rears, if dy or cases	4 The totals of	tized List in col columns (e), (I)	lumn (a) the pa) (k), and (l) m	d in prior years which eriod of amortization hust agree with the count 186 - Misc Deferred	i Debris	Which were cha		o income, plant o	rred during year or other accounts	•
		Assessed					penses Incurred	During Year		Az	nortized During \	rear rear
Line No	(Furnish name of regulatory commission and the docket or case number, and a description	by Regulatory Commission	Expenses of Utility	Total Expenses to Date	n Account 18 at Beginning of Year		arged Currently	To Amount	Deferred to Account 186	Contra Account	Amount	Deferred In Account 1 at End
	of the case) (a)	(b)	(c)	(d)	(e)	(f)	(Q)	(h)	(I)	(i)	(k)	of Year (I)
1 2 2 3 4 4 5 5 6 6 7 7 8 9 9 10 11 12 13 13 14 15 16 7 18 20 21 1 22 23 24 25 26 27 7 28 29 30 31 32 24 35 33 34 35 5 37 38	2022-2023 (2022 Portion) Energy North & Keene	552.406 537,798	0	552,406 537,798		Regulatory Expense Regulatory Expense	5610-9280 5610-9280	552.406 537.798		1240-1650 1240-1650	0	

40

Total

1,090,204

1,090.204

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1,090.204

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	(Mo, Da, Yr)	Year of Report December 31, 2022
	1		

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, legal, valuation, accounting, purchasing, advertising, labor relations and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for

services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.

- (a) Name of person or organization rendering service.
- (b) Total charges for the year.
- 2. Designate associated companies with an asterisk in column (b).

		Accepiate		A	mount Distribute	ed to	
Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Fixed Plant (d)	Operations (e)	Other Accounts (f)	
2 3 4 5			153,805 129,260 102,171 83,484 78,914 55,107			153,80 129,26 102,17 83,48 78,91 55,10	
40			602,742			602,742	

	of Respondent	This Report Is:	Date of Repor	t :	Year of Report
Liberty	y Utilities (EnergyNorth Natural Gas) Corp.	(1) Original X (2) Revised	(Mo, Da, Yr) May 31st 2023	3	December 31, 2022
		GAS ACCOUNTS - NA	ATURAL GAS		
1. The c	ourpose of this schedule is to account for th	e quantity of natural gas received	state of the re	porting pipeline, and	d (3) the gathering line
and deliv	vered by the respondent.		quantities that	were not destined	for interstate market
	ral gas means either natural gas unmixed o	r any mixture of natural and		ot transported throu reporting pipeline	gh any interstate
	ctured gas. r in column (c) the Dth as reported in the sci	nedules indicated for the items of		te in a footnote (1) t	the system supply
receipts	and deliveries.				y the reporting pipeline,
	ate in a footnote the quantities of bundled so the line on which such quantities are listed.	ales and transportation gas and			reported as sales, olumes by the reporting
	respondent operates two or more systems	which are not interconnected, sub			year which the report-
separate	pages for this purpose. Use copies of this	page as necessary.	ing pipeline in	tends to sell or trans	
	indicate by footnote the quantities of gas no d not incur FERC regulatory costs by show			and (3) contract st	orage quantities. ipeline production field
	jurisdictional pipeline delivered to the local				ny's total sales figures
reporting	g pipeline (2) the quantities that the reportin	g pipeline transported or sold throu	igh and total trans	portation figure	
	distribution facilities or intrastate facilities and through gathering facilities or intrastate fac				
		sintes, but not through any or the in	nei-		
1	Name of System	· · · · · · · · · · · · · · · · · · ·		Ref	
Line				Page	
No.	Item			No.	Amount of Dth
	(a)			(b)	(c)
	(a)			(6)	(4)
2		GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)	accust 490 1)		49	10,952,361
4 5	Gas of Others Received for Gathering (A Gas of Others Received for Transmission			49	6,080,418
6	Gas of Others Received for Distribution (,			
7	Gas of Others Received for Contract Sto			49	(46,507
8	Exchanged Gas Received from Others (# Gas Received as Imbalances (Account 8	•			
10	Receipts of Respondent's Gas Transport				
11	Other Gas Withdrawn from Storage (Exp				
12 13	Gas Received from Shippers as Compre Gas Received from Shippers as Lost and				
14	Other Receipts (Specify)				
15	Total Receipts (Total of lines 3 thru 1				16,986,27
16	Gas Sales (Accounts 480-484)	GAS DELIVERED		49	10,480,184
17	Deliveries of Gas Gathered for Others (A			'*	1
17 18				l .	
18 19	Deliveries of Gas Transported for Others	(Account 489.2)		49	5,449,09
18 19 20	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others ((Account 489.2) Account 489.3)		1	
18 19	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Acco	(Account 489.2) Account 489.3) ount 489.4)		49 49	
18 19 20 21 22 23	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Acco Exchange Gas Delivered to Others (Acco Exchange Gas Delivered as Imbalances	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806)		1	
18 19 20 21 22 23 24	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Acco Exchange Gas Delivered to Others (Acco Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		1	
18 19 20 21 22 23	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Account Exchange Gas Delivered to Others (Account Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		1	
18 19 20 21 22 23 24 25 26 27	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (According Gas Delivered to Others (According Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify)	(Account 489.2) Account 489.3) sunt 489.4) sunt 806) (Account 806) ation (Account 858)		1	(46,507
18 19 20 21 22 23 24 25 26 27 28	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (According Gas Delivered to Others (According Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		1	(46,507
18 19 20 21 22 23 24 25 26 27	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (According Gas Delivered to Others (According Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Gas Compressor Station Fuel Gas Compressor Station Fuel Other Deliveries (Specify)	(Account 489.2) Account 489.3) sunt 489.4) sunt 806) (Account 806) ation (Account 858)		1	(46,50
18 19 20 21 22 23 24 25 26 27 28 29 30 31	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Accor Exchange Gas Delivered to Others (Accor Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Gr Production System Losses Gathering System Losses	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		1	(46,50
18 19 20 21 22 23 24 25 26 27 28 29 30 31	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Accolor Exchange Gas Delivered to Others (Accolor Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Gard Production System Losses Gathering System Losses Transmission System Losses	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		49	(46,50) 15,882,77
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Acco Exchange Gas Delivered to Others (Acco Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Ga Production System Losses Gathering System Losses Transmission System Losses Distribution System Losses	(Account 489.2) Account 489.3) bunt 489.4) bunt 806) (Account 806) ation (Account 858)		1	(46,50) 15,882,77
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Accc Exchange Gas Delivered to Others (Accc Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Ga Production System Losses Gathering System Losses Transmission System Losses Distribution System Losses Storage System Losses Storage System Losses Other Losses (Specify)	(Account 489.2) Account 489.3) sunt 489.4) sunt 489.6) (Account 806) ation (Account 858) Thru 27) AS UNACCOUNTED FOR		49	15,882,770 234,010
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Deliveries of Gas Transported for Others Deliveries of Gas Distributed for Others (Deliveries of Contract Storage Gas (Accor Exchange Gas Delivered to Others (Accor Exchange Gas Delivered as Imbalances Deliveries of Gas to Others for Transport Other Gas Delivered to Storage (Explain Gas Used for Compressor Station Fuel Other Deliveries (Specify) Total Deliveries (Total of lines 17 Gr Production System Losses Gathering System Losses Transmission System Losses Distribution System Losses Storage System Losses Other Losses (Specify) Total Unaccounted For (Total of	(Account 489 2) Account 489 3) sunt 489 4) sunt 489 4) sunt 806) (Account 806) ation (Account 858) Thru 27) AS UNACCOUNTED FOR		49	5,449,093 (46,507 15,882,770 234,010 234,010 16,116,780

lame of Respondent iberty Utilities (EnergyNorth Natural Gas) Cerp	This Report Is: (1) Original X (2) Revised	Date of Report (Mo. Da, Yr) May 31st 2023	Year of Report December 31, 202
Information Required Pursuant to Po Pαλίτικα Activities, Institutional Advertising, Promotional Adver		al Allowances	
MERICAN CANCER SOCIETY		2,500.00	,
MERICAN RED CROSS NEW HAMPSHIRE		1,750.00	
ELMONT BASEBALL ORGANIZATION		500.00	
ETHANY CHRISTIAN SERVICES OF NORTHERN NEW ENGLAND		1,000.00	
OW ATHLETIC CLUB		475.00	
OYS & GIRLS CLUB OF GREATER DERRY, INC		1,000.00	
OYS & GIRLS CLUB OF MANCHESTER		1,000.00	
RIDGES; DOMESTIC & SEXUAL VIOLENCE SUPPORT SERVICES, INC		3,000.00	
USINESS & INDUSTRY ASSOCIATION		4,077.50	
ARTMOUTH-HITCHCOCK		3,500.00	
REATER MANCHESTER CHAMBER OF COMMERCE		55.00	
UIDE DOG FOUNDATION FOR THE BLIND, INC		12,000.00	
AMPSTEAD CIVIC CLUB - BRIAN E COLBERT GOLF FUND		2,618.00	
GRIMBILAS STRATEGIC SOLUTIONS LLC		22,050.00	
EEGAN WERLIN LLP		17,789.93	
ACONIA SALVATION ARMY		1,000.00	
IBERTY HOUSE, INC.		350.00	
ASHUA CHILDREN'S HOME		1,000.00	
EW HAMPSHIRE FOOD BANK		6,000.00	
EW HAMPSHIRE SUSTAINABLE ENERGY ASSOCIATION DBA CLEAN ENER	RGY NH	7,000.00	
AVEN GAEL BLAISDELL FOUNDATION AT HALL MEMORIAL LIBRARY	NGT IVII	2,000.00	
HE COMMUNITY KITCHEN		1,500.00	
		25,000.00	
he Foundation for New Hampshire Community Colleges		1.000.00	
OYS FOR TOTS		3,500.00	
NITED WAY OF GREATER NASHUA /EBSTER HOUSE		3,000.00	
EBSTER HOUSE		*,***	•
(d)			

Name of Respondent Liberty Utilities (EnergyNorth Natu	ural Gas) Co	orp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023		Year of Report December 31, 2022
			ry of Affiliated Tran filiate Transactions			
10000 APUC-1000 10066 Labs - 1048 10067 LABS 1048 10083 Gas NB 10149 LU Services 10150 East Region 10153 LABS US-10	-3060 SS -3060 048 0 US gland Natu - GA 3069	ervice(s) provided. AR and AP Transact	ions ions ions ions ions ions ions ions	AR (1.361,356,070.31) (172,785.04) (74,042.54) (290,479.28) (6,961.57) (912,014.14) (555,221.86) (33,760.71) (49.78) (5,199.15) (21,632,173.15)	AP 1,469,533,867.07 434,132.89 425,893.61 1,792,516.57 107.98 25,252.41 995,047.41 1,252,655.74 483,744.49 7,023.48 1,761.63 31,808,761.45 50,524.05	TOTAL 108,177,796.7(261,347.8(351,851.0) 1,502,037.2(107.9(18,290.8(83,033.2(697,433.8(449,983.7(6,973.7((3,437.5) 10,176,588.3(50,524.0(4,699,352.7(

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. This Report (s: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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LIQUEFIED PETROLEUM GAS OPERATIONS

- 1. Report the information called for below concerning plants which produce gas from liquefied gas (LPG).
- 2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation

which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured plant facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expense for the liquefied petroleum plant described above are reported.

2 3 4	Identification of Plant and Year Installed (a) Nashua Propane Station Year Installed: 1947 38 Bridge Street Nashua, NH 03060	Cost of Plant (Land, struc, equip.) (b) \$ 3,292,067	Operations & Maintenance, Rents Expense (c) \$ 300,323	LPG Facility Number of Days of Peakshaving Operations (d)
6 7 8	Manchester Propane Station Year Installed: 1948 130 Elm Street Manchester, NH 03101	\$ 1,987,619	\$ 938,778	21
10	Tilton Propane Station Year Installed: 1972 30 Tilton Road Tilton, NH 03276	\$ 226,888	\$ 223,950	11
13 14	Keene Propane Corporation Gas Plant Year Installed 1969 207 Emerald Street (leased by Liberty Utilities.) Keene, NH 03431	936,700	362,854	365
17 18	Keene CNG Year In Service 2019 43 Production Avenue Keene, NH 03431		16,236	365
40	Total	6,443,274	1,842,141	781

	tespondent lities (EnergyN	lorth Natural Gas) Corp	This Report Is: (1) Original X (2) Revised	Date of Report (Mo. Da, Yr) May 31st 2023	Year of Report December 31, 2022
		LIQ	UEFIED PETROLEUM (GAS OPERATIONS (continued)	
ownership ar of responder 4. For column is substituted means either	nd in a footnot nt's title and pe nn (g) report th d for deliveries r natural gas u	any plant held under a tit e state name of owner o ercent ownership if jointly he Mcf that is mixed with normally made from a inmixed or any mixture of the of natural gas and ga	or co-owner, nature y owned. natural gas or which tural gas. Natural gas of natural and	 If any plant was not operated details in a footnote, and state oplant or any portion thereof, has of account or what disposition of is contemplated. Report pressue base of gas Indicate the Btu content in a footnote. 	whether the book cost of s been retired in the books of the plant and its book cost at 14.73 psia at 60 F.
		Sendout	Volumes		Maximum Daily
	llons of 3 Used	Peak Day Propane MMBTU	Annual Propane MMBtu MMBTU	LPG Storage Capacity Gallons	Delivery Capacity of Facility, MMBtu at 14.73 psia at 60
	(e)	(f)	(g)	(h)	(1)
Nashua	283,884	10,518	64,426	304,200	12,000
Mancheste	er 380,294	7,246	49,765	600,000	21,600
Tilton		1199	5,028	60,000	2,400
Keene	1,428,019	1,126	130,667	77,690	3,072
Keene (Cf	NG) 320,394	242	29,317	11,934	739
:					

119,219

18,963

664,178

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36,000

964,200

Name of Respondent	This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp	(1) Original X	(Mo. Da, Yr)	por.
(4)	(2) Revised	May 31st 2023	December 31, 2022

Liquified Natural Gas (LNG) PEAKING FACILITIES

- Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.
- For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum
- daily delivery capacities.
- 3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of	LNG Facility Number of Days of Peakshaving	Maximum Daily Delivery Capacity of Facility, MMBtu at	Cost of Facility	Sendout Volumes MMBtu Units	
	Facility	Operation	14,73 psia at 60	(in dollars)	Peak Day	Annual
	(a)	(b)	(c)	(d)	(e)	(f)
2	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	40	6,000	\$ 3,640,694	3,595	82,049
5	Manchester LNG Station 130 Elm Street Manchester, NH 03101	50	6,000	\$ 7,906,154	3,799	109,125
9 10	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	92	6,000	\$ 3,439,513	4,063	188,280
	Keene None					
40	Total	182	18,000	14,986,360	11,457	379,454

	of Respondent Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X	Date of Report May 31st 2023	Year of Report
Liberty	Otifities (EnergyNorth Natural Gas) Corp.	(2) Revised		December 31, 2022
	GAS PURCHASES (Accounts	800, 800.1, 801, 802, 803, 804	, 804.1, 805, 805.1)	
. Provid	de totals for the following accounts:	The totals shown in colum	nns (b) and (c) should agre	ee with the books
800	Natural Gas Well Head Purchases		y differences in a footnote.	
800.1	Natural Gas Well Head Purchases,	State in column (b) the measured for the purpose	volume of purchased gas	
901	Intracompany Transfers Natural Gas Field Line Purchases	gas. Include current year		
801 802	Natural Gas Gasoline Plant Outlet Purchases	in previous years.	receipts of makeup gas ti	iat was paid to
803	Natural Gas Transmission Line Purchases		dollar amount (omit cents	
804	Natural Gas City Gate Purchases	, , ,	lume of gas shown in colu	• •
804.1 805	Liquefied Natural Gas Purchases Other Gas Purchases		e average cost per Dth to t erage means column (c) di	
	Purchase Gas Cost Adjustments	(b) multiplied by 100.)	stage means country of a	wided by colonia
Line No.	Account Title	Gas Purchased - Dth (14.73 psia at 60F)	Cost of Gas (in dollars)	Average Cost per Dth (To nearest .01 of a cent
	(a)	(b)	(c)	(d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *	17,146,093	\$ 67,867,758	\$ 3.99
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases - gas pass thru	15.844,653	65,532,867	\$ 4.1
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	32,990,746	\$ 133,400,625	\$ 4.0
		otes to Gas Purchases		
	* - This amount does not include injections or withdraw	als to storage account 808,1 an	d 808.2	
	805 - billed therms 804 does not include 804.2			

	Name of Respondent		Gas) Corp.	This Report Is:	· X	 -	Date of Report May 31st 2023		Year of Report
<u> </u>	<u> </u>		. , ,	(2) Revised					December 31, 2022
	Table 50			Summa	ry of Gas Plan	t Operations			
1.	I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention								
		Volumes	Volumes		Volumes	Competitive	1	Interstate Pipeline	and do Fact to to the control of
	İ	Purchased and	Purchased and	Volumes Injected		Natural Gas		Compressor Fuel	1
	Month	Shipped by	Delivered for	Into Contracted	Contracted	Supplier Volumes Received at City		Retention Amount of Company	Total Delivered Pipeline Natural Gas
!	101011111	Company on	Company on	Underground	Underground	Gates for		Purchased and	Volumes to City Gates
	1	Interstate Pipelines	Interstate Pipelines	Storage Capacity	Storage Capacity	Unbundled		Storage Withdrawn	ŀ
						Customers		Volumes	
1	laaaa.	+ Oth	+ Dih	- Oth	+ Dth	+ Dth	+ Oth	- Dih	+ Dih
2	January	!	1,924,311.9		462,813.0	852,862.0			3,239,986.9
3	February		1,407,694.3	(13,133.0)		710,736.0			2,456,860.3
5	March		931,224.3	(2,546.0)	435,778.0	669,599.0	1	ŀ	2,036,601.3
6	April May		1,023,241.3 654,738.9	(218,263.0)	-	541,459.0			1,564,700.3
7	June		470,945.9	(277,429.0)	1 -	396,425.0			1,051,163.9
8				(197,012.0)	·	297,980.0			768,925.9
9	July		461,798.7	(240,085.0)	· ·	281,645.0	ŀ		743,443.7
	August		483,714.2	(263,079.0)	-	302,903.0			786,617.2
10	September October	1	520,908.2 787,327.2	(255,076.0)	-	336,603.0			857,511.2
11				(222,106.0)	400 000 0	465,272.0	1		1,252,599.2
12 13	November December		944,682.5 1,341,773.8	(53,023.0)	126,286.0 348,496.0	548,814.0			1,619,782.5
13	December		1,341,773.8	(16,558.0)	348,490.0	676,120.0			2,366,389.8
15	Total Natural Gas		10,952,361.0	(1,758,310.0)	1,711,803.0	6,080,418.0			40 744 500 0
13	I Olar Natural Gas]	10,852,561.0	(1,750,510.0)	1,711,603.0	6,000,416.0			18,744,582.0
II.	On-Site Peakshaving Gas \	/olumes			1				
								Interstate Pipeline	·········
		İ						Compressor Fuel	
		LNG Volume	LNG Volume	LNG Volume on	LPG Volume	LPG Volume	LPG Volume on	Retention Amount	
	Month	Used	Received	Hand at End of	Used	Received	Hand at End of	of Company	Total LNG and LPG Volumes used
				Month			Month	Purchased and Storage Withdrawn	
		[Volumes	
1		+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	
2	January	97,349,0	88,712.0	2,430.0	73,423.2	46,692.2	79,785.0		170,772,2
3	February	62,018.0	68,262.0	8,674.0	59,136.3	40,069.3	60,718.0		121.154.3
4	March	74.975.0	78,145.0	11,844.0	48,956.4	22,953.4	34,715.0		123,931.4
5	April	2,490.0	2,106.0	11,460.0	10,938.8	8,575.8	32,352.0		13,428.8
6	May	2,882.0	2,191.0	10,769.0	5,721.3	5,384.3	32,015.0		8,603.3
7	June	2.714.0	2,706.0	10,761.0	4,616.5	4,457.5	31,856.0		7.330.5
8	July	2,127.0	3.530.0	12,164.0	5,972.8	17,005.8	42,889.0		8.099.8
9	August	3,022.0	1,057.0	10,199.0	3,587.6	42,933.6	82,235.0		6,609.6
10	September	2,671.0	3,813.0	11,341.0	5,475.8	6,443.8	83,203.0		8,146.8
11	October	3,342.0	3,649.0	11,648.0	8,158.4	8,420.4	83,465.0		11,500.4
12	November	9,262.0	8,789.0	11,175.0	11,600.4	35,699,4	107,564.0		20,862.4
13	December	145,305.0	145,491.0	11,361.0	34,187.9	35,447.9	108,824.0		179,492.9
14		,				,			110,702.0
15	Total On-Site Peakshaving	408,157.0	408,451.0	123,826.0	34,187.9	274,083.4	779,621.0		679,932.4
	Ĭ	· '		57.000	,				010,002.1
III.	Annual Demand-Supply Su	mmary							
		Pipeline Natural	Total Sales	Total Unbundled	Total Volumes				
	Month	Gas, LNG and	Customer	Transportation	Used by	Total Unbitled	Total Unaccounted	Total Distribution	Total Pipeline Supply Over/(Under)
		LPG Gas	Demand	Customer Demand	Company	Volumes	For Volumes	Sendout Volumes	Delivery Cashout Imbalance
1		+ Dth	+ Dth	+ Dth	+ Dih	+/- Dth	+/- Dth	+ Oth	+/- Dth
2	January	3,410,759.1	1,701,088	782,964	6,133	907,082	34_933	3,432,199	(21,440)
3	February	2,578,014.6	2,060,352	791,294	5,502	(302,136)	26,348	2,581,360	(3,345)
4	March	2,160,532.7	1,745,324	799,365	4,420	(366,880)	22,004	2,204,232	(43,700)
5	April	1,578,129.2	1,178,778	616.052	2,968	(365,259)	14,564	1,447,102	131,027
6	May	1,059,767.2	713,128	531,482	1,208	(175,278)	8,369	1.078.909	(19,142)
7	June	776,256.4	371,421	346,466	654	128,844	6,170	853,554	(77,298)
8	July	751,543.5	231,664	271,206	563	355,499	5,446	864,377	(112.834)
9	August	793,226.8	203,175	254,896	471	215,833	5,663	680,038	113,189
10	September	865,658.0	202,646	289,181	259	100,503	6,517	599,106	266,552
11	October	1,264,099.6	283,947	115,110	838	788,016	11,148	1,199,059	65,041
12	November	1,640,644.8	541,184	281,925	2,178	643,175	37,131	1,505,593	135,051
13	December	2,545,882.6	1,247,477	369,155	2,744	603,554	55,718	2,278,647	267,236
14			.,= .,,	230,100	2,7-14	200,004	33,, 10	2,2,0,047	201,230
15	Total Annual Volume	19,424,514	10,480,184	5,449,093	27,939	2,532,952	234,010	18,724,178	700,337
16					_,,,,,,	_,,	247,410	1917 251110	100,007
17	Percent of Sendout	103.74%	55.97%	29.10%	0.15%	13,53%	1.25%	100.00%	3.74%
18				22.10.0	5.1078	.5,5576	1.2010	155.0076	3.7470
19									
20					ĺ				
21	1								

	Name of Respondent Liberty Utilities (Energy	This Report Is: (1) Original (2) Revised	х	Date of Report May 31st 2023		Year of Report December 31, 2022
	GAS OPERAT	NG REVENUES (Account 400) Supplement to Page	28			
Line No.		Account (a)		Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
	FERC					
1	480	Residential Sales - Fixed Portion	PG 28	(15,939,140)	(15,786,662)	
2	480	Residential Sales - Variable Portion	PG 28 PG 28	(37,229,973) (59,971,090)	(34,621,235) (38,160,167)	
3	480	Residential Sales - Energy Cost	PG 28	(10,014,069)	(8,881,030	
4	481	Commercial Sales - Fixed Portion	PG 28	(18,035,651)	(16,304,667	
5	481	Commercial Sales - Variable Portion	PG 28		(28,049,893	
6	481	Commercial Sales - Energy Cost		(45,443,257)		
7	481	Industrial Sales - Fixed Portion	PG 28	(10,847)	(9,739	1
8	481	Industrial Sales - Variable Portion	PG 28	(1,454)	(411	1
9	481	Industrial Sales - Energy Cost	PG 28 PG 28	(11,335) (3,012,271)	(3,645) (3,546,177)	1
10	4893	Metered Sales to Transportation - Fixed	PG 28	(9,403,981)	(12,175,179	
11	4893	Metered Sales to Transportation - Variable		(41,483)	• 25	
12	4893	Metered Sales to Transportation - Pass Through G	PG 28	(1,698,564)	(5,152) (1,420,194)	
13	488	Misc Service revenues	PG 28	(9,262,057)	(9,553,724	1
14	495	Other Gas revenues Decoupling Revenue	PG 28	(8,479,807)	(3,851,485	1
15 16	495 483	Sales For Resale	PG 28	(5,194,220)	(3,657,912	
17	186+142004	Deferred Working Capital - Winter	PG 9	(62,212)	(22,793	(39,419
18	11186000+11142005	Deferred Working Capital - Summer	PG 9	(1,616)	10,307	
19	11186000+11174003	Deferred Bad Debt - Winter	PG 9	(132,430)	(414,617	100
20		Deferred Bad Debt - Summer	PG 9	(41,779)	593,532	1000
21		Deferred Reserves EE	PG 9	(896,113)	(9,426,503 (3,166,518	Salari Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara Sanara
22		R/A Environmental Materials	PG 9	(3,663,628) (160,787)	(3,166,516	
23 24	11182300+11174000 11186000+11175004		PG 9	(486,014)	(2,095,086	1
25	11186000+11173004	Deferred Decoupling Asset	PO,9	(307,869)	4,558,886	
26	11186033+11182314		PG 9	(360,758)	-	(360,758
27						
28						
29						
30	Dago number chow w	here full amounts are reflected on this report.		V.		
31 32	Page number snow w	nere full amounts are reflected on this report				
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	TOTAL Operation		, <u>, , , , , , , , , , , , , , , , , , </u>	(229,862,404)	(186,177,230	(43,685,175
	1017 to Operation					NHPUC Page 50



This Report Is: (1) Original (2) Revised Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. Date of Report Year of Report Х May 31st 2023 December 31, 2022

	GAS OPERAT	ING REVENUES (Account 400) Supplement to Page 28				
Line No.		Account (a)		Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
	FERC	(u)		1 (5)	(0)	(4)
1 2	480 480	Residential Sales - Fixed Portion Residential Sales - Variable Portion	PG 28 PG 28	(15,939,140) (37,229,973)	(15,786,662) (34,621,235)	(152,478 (2,608,738
3	480	Residential Sales - Energy Cost	PG 28	(59,971,090)	(38,160,167)	(21,810,923
4	481	Commercial Sales - Fixed Portion	PG 28	(10,014,069)	(8,881,030)	(1,133,039
5	481	Commercial Sales - Variable Portion	PG 28	(18,035,651)	(16,304,667)	(1,730,983
6	481	Commercial Sales - Energy Cost	PG 28	(45,443,257)	(28,049,893)	(17,393,364
7	481	Industrial Sales - Fixed Portion	PG 28	(10,847)	(9,739)	(1,108
8	481	Industrial Sales - Variable Portion	PG 28	(1,454)	(411)	(1,043
9	481	Industrial Sales - Energy Cost	PG 28	(11,335)	(3,645)	(7,689
10	4893	Metered Sales to Transportation - Fixed	PG 28	(3,012,271)	(3,546,177)	533,907
11	4893	Metered Sales to Transportation - Variable	PG 28	(9,403,981)	(12,175,179)	2,771,198
12	4893	Metered Sales to Transportation - Pass Through Gas	PG 28	(41,483)	(5,152)	(36,331
13	488	Misc Service revenues	PG 28	(1,698,564)	(1,420,194)	(278,369
14	495	Other Gas revenues	PG 28	(9,259,437)	(9,553,724)	294,287
15	495	Decoupling Revenue	PG 28	(8,479,807)	(3,851,485)	(4,628,322
16	483	Sales For Resale	PG 28	(5,194,220)	(3,657,912)	(1,536,308
17	186+142004	Deferred Working Capital - Winter	PG 9	(62,212)	(22,793)	(39,419
18	11186000+11142005	Deferred Working Capital - Summer	PG 9	(1,616)	10,307	(11,923
19	11186000+11174003	Deferred Bad Debt - Winter	PG 9	(132,430)	(414,617)	282,187
	11186000+11175002	Deferred Bad Debt - Summer	PG 9	(41,779)	593,532	(635,311
		Deferred Reserves EE	PG 9 PG 9	(896,113)	(9,426,503)	8,530,389 (497,110
		R/A Environmental Materials	PG 9	(3,663,628)	(3,166,518) (187,166)	26,378
	11182300+11174000 11186000+11175004	Deferred RLIAP	PG 9	(486,014)	(2,095,086)	1,609,072
		Deferred Decoupling Asset	PG 9	(307,869)	4,558,886	(4,866,755
26	11186033+11182314		PG 9	(360,758)	-	(360,758
27	11100000711102014	7 17 141	. •	(513), 53		,
28						
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	Page number show wh	ere full amounts are reflected on this report.				
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				1		
					-	
	TOTAL Operation			(229,859,784)	(186,177,230)	(43,682,555
						NHPUC Page 50

	Name of Responde Liberty Utilities (En	ent ergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised		Date of Report May 31st 2023		Year of Report December 31, 2022
	a	GAS OPERATION AND I	MAINTENANCE EXPENSES SUPPL	EMENTAL SCH	HEDULE to Page 34		1
Line No.	:	Account (a)			Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1 2 3 4 4 5 6 7 8 9 10 111 12 13 14 15 16 17 18 19 20 21 22 23 24 25 6 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	A. Manufactured Manufactured Ga FERC 7350 7100 7420 7420 7100 7350 7100 7170 7420 7330 7350		Great Plains 5444-7350 5540-7100 5210-7420 5210-7420 5010-7100 5444-7350 5540-7100 5540-7170 5210-7420 5010-7330 5444-7350	11710000 11717000 11742000 11735000	1,388,069 147,433 102,512 228,890	4,290 2,099 123 188 1,043,017 222,738 120,753 122 146,395 331,154 56,716	(4.290) (2,099) (123) (188) 345,051 (222,738) (120,753)
44 45 46 47	TOTAL Operațio	on (Total of lines 5 thru 14)			1,866,903	1,927,594	(80,691) NHPUC Page 51

Name of Respondent	This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	`,	(Mo, Da, Yr)	Danambar 24, 2022
	(2) Revised	May 31st 2023	December 31, 2022

STATEMENT OF INCOME FOR THE YEAR

(e) (b) (c) (d) (decree (e) (e) (e) (e) (e) (e) (e) (e) (e) (STATEMENT OF INCOM	LION IIIL ILAI			
No. No. Current Year Previous Year Increase (George (e.g.)			(Ref.)		TOTAL	
(a) (b) (c) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e		Account	•	Current Year	Previous Year	Increase or (decrease)
Other Income Nonutility Operating Income Nonutility Operating Income		(a)	(b)	(c)	(d)	(e)
Other Income	25	Net Utility Operating Income (Carried forward from page 11)		26,730,044	28,572,330	(1,842,286)
Nonutility Operating Income Revenues from Morchandising, Jobbing, and Contract Work (415) Revenues from Morchandising, Jobbing, and Contract Work (416) 0 0 0 0 0 0 0 0 0	26	Other Income and Deductions				
Revenues from Merchandrising, Jobbing, and Contract Work (415) 0 0 0 0 0 0 0 0 0	-					
Cless Costs and Exp. of Merch., Job, & Contract Work (416) 0 0 0 0 0 0 0 0 0						
Revenues From Norutity Operations (417)	<u> </u>					(1,233)
Class Expenses of Nonutility Operations (417-1) (350) (159)	-			-	-	0
Nonoperating Rental Income (418)	-					(104)
Equity in Earnings of Subsidiary Companies (418.1) 0 0 0 0 0 0 0 0 0				\ /	\ /	(191)
Interest and Dividend Income (419) 1,825,658 953,674					-	0
Allowance for Other Funds Used During Construction (419.1) 208.904 50.962 37 Miscellaneous Nonoperating Income (421) 0 0 0 0 0 0 0 0 0					-	871,984
Miscellaneous Nonoperating Income (421) 0 0 0 0 0 0 0 0 0	<u> </u>				,	157,942
Gain on Disposition of Property (421-1)						0
TOTAL Other Income (Enter Total of lines 29 thru 38)	-				-	0
Other Income Deductions	-			2.034.898	1.006.395	1,028,503
Miscellaneous Amortization (425) 0 0 0 0 0 0 0 0 0	40			,	, ,	,,
Donations (426.1)	41	Loss on Disposition of Property (421.2)		0	0	0
Life Insurance (426.2)	42	Miscellaneous Amortization (425)		0	0	0
Penalties (426.3)	43			74,071	18,049	56,022
Expenditures for Certain Civic, Political and Related Activities (426.4) 33,415 34,498	44			-	0	0
Other Deductions (426.5) (421.578) 505.124 (471.578) TOTAL Other Income Deductions (Total of lines 41 thru 47) (309.842) 720,506 (1.24 Taxes Applic. to Other Income and Deductions Taxes Other Than Income Taxes (408.2) 0 0 0 0 0 0 0 0 0				,		(158,585)
TOTAL Other Income Deductions (Total of lines 41 thru 47) (309,842) 720,506 (1				, , , , , , , , , , , , , , , , , , , ,		(1,082)
Taxes Applic. to Other Income and Deductions Taxes Other Than Income Taxes (408.2) Taxes Other Than Income Taxes (408.2) Income Taxes - Federal (409.2) Income Taxes - Other (409.2) Income Taxes - Other (409.2) Income Taxes - Other (409.2) Income Taxes - Other (409.2) Income Taxes - Other (409.2) To O O O O O O O O O O O O O O O O O O O	<u> </u>					(926,702)
Taxes Other Than Income Taxes (408.2)	-	, ,		(309,842)	720,506	(1,030,348)
Income Taxes - Federal (409.2)	-			0	0	
Income Taxes - Other (409.2) 0 0 0 0 0 0 0 0 0	-					0
Provision for Deferred Inc. Taxes (410.2) 0 0 0 0 0 0 0 0 0	-	\ /			-	0
Cless Provision for Deferred Income Taxes - Cr. (411.2)	-					0
Investment Tax Credit Adj Net (411.5)	-					0
Cless Investment Tax Credits (420) 0 (859,554)	-					0
TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56) 0 (859,554)	-				-	859,554
Net Other Income and Deductions (Enter Total of lines 39,48,57) (2,344,740) (1,145,443) 1,59	-				\ ' '	859,554
Interest Charges Interest on Long-Term Debt (427) 0 0 0 0 0 0 0 0 0	58			(2.344.740)	\ ' '	1,199,297
Amort. of Debt Disc. and Expense (428) 0 0 0	-			(/ - / - //	(, -, -,	,,
62 Amortization of Loss on Reaquired Debt (428.1) 0 0 63 (Less) Amort. of Premium on Debt-Credit (429) 0 0 64 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 0 0 65 Interest on Debt to Assoc. Companies (430) 744,291 7,106,006 (6 66 Other Interest Expense (431) 397,291 237,768 67 (Less) Allowance for Borrowed Funds Used During Const Cr.(432) (90,986) (23,067) 68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5 70 Extraordinary Income (434) 0 0 71 Extraordinary Income (434) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0	60	Interest on Long-Term Debt (427)		0	0	0
63 (Less) Amort. of Premium on Debt-Credit (429) 0 0 64 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 0 0 65 Interest on Debt to Assoc. Companies (430) 744,291 7,106,006 (6 66 Other Interest Expense (431) 397,291 237,768 67 (Less) Allowance for Borrowed Funds Used During Const Cr.(432) (90,986) (23,067) 68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5 70 Extraordinary Income (434) 0 0 71 Extraordinary Income (434) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0	61	Amort. of Debt Disc. and Expense (428)		0	0	0
64 (Less) Amortization of Gain on Reaquired Debt-Credit (429.1) 0 0 65 Interest on Debt to Assoc. Companies (430) 744,291 7,106,006 (6 66 Other Interest Expense (431) 397,291 237,768 67 (Less) Allowance for Borrowed Funds Used During Const Cr.(432) (90,986) (23,067) 68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5 70 Extraordinary Income (434) 0 0 0 72 (Less) Extraordinary Deductions (435) 0 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0 0	62			0	0	0
Interest on Debt to Assoc. Companies (430) 744,291 7,106,006 (6)	63					0
66 Other Interest Expense (431) 397,291 237,768 67 (Less) Allowance for Borrowed Funds Used During Const Cr.(432) (90,986) (23,067) 68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5 70 Extraordinary Income (434) 0 0 71 Extraordinary Income (434) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0					•	0
67 (Less) Allowance for Borrowed Funds Used During Const Cr.(432) (90,986) (23,067) 68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5 70 Extraordinary Income (4348) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0	-					(6,361,715)
68 Net Interest Charges (Enter Total of lines 60 thru 67) 1,050,596 7,320,707 (6. 69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5. 70 Extraordinary Items 0 0 0 71 Extraordinary Income (434) 0 0 0 72 (Less) Extraordinary Deductions (435) 0 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0 0	-			, , , , , , , , , , , , , , , , , , , ,		159,523
69 Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68) 28,024,188 22,397,066 5. 70 Extraordinary Items 0 0 0 71 Extraordinary Income (434) 0 0 0 72 (Less) Extraordinary Deductions (435) 0 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0 0	-					(67,919)
Fixtraordinary Income (434) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0						(6,270,111)
71 Extraordinary Income (434) 0 0 72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0				28,024,188	22,397,066	5,627,121
72 (Less) Extraordinary Deductions (435) 0 0 73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0	<u> </u>		-	0	0	^
73 Net Extraordinary Items (Enter Total of line 71 less line 72) 0 0 74 Income Taxes - Federal and Other (409.3) 0 0 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0			+			0
74 Income Taxes - Federal and Other (409.3) 75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0 0		Net Extraordinary Items (Enter Total of line 71 less line 72)	+		-	0
75 Extraordinary Items After Taxes (Enter Total of line 73 less line 74) 0 0	-		+			0
	-				-	0
76 Net Income (Enter Total of lines 69 and 75) 28.024.188 22.397.066 5	76	Net Income (Enter Total of lines 69 and 75)	1	28,024,188	22,397,066	5,627,121
20,021,100			1	25,521,100	,001,000	3,021,121

Name of Respondent	This Report Is:	Date of Report	Year of Report
, - (3)	(1) Original X (2) Revised	(Mo, Da, Yr) May 31st 2023	December 31, 2022
	,		,

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

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

					Written off During Year		
Line No.	Description and Purp Other Regulatory A		Balance at Beginning of Year	Debits	Account Charged	Amount Credits	Balance at End of Year
	(a)		(b)	(c)	(d)	(e)	(f)
1	Phased in Revenue	131100-11142004	1,185,212		Rate Case Recovery 171200	2,568,653	(1,383,441)
2	Deferral Decoupling Asset	131200-11182300	5,698,913		Accounts Receivable	(8,649,212)	14,348,125
3	Property Tax Adjustment Mechanism	131101-11182300	4,747,098		Accounts Receivable	1,447,535	3,299,563
4	FAS 158 - Pension	170100-11182300	14,088,260		Pension	1,541,760	12,546,500
5	NEG & KeySpan CTA	171700-11182300	41,503		Amortization of Regulatory Assets	(220,750)	262,254
6	Concord Steam Client Conversion	170300-11182300	654,176		Amortization of Regulatory Assets	484,019	170,157
7	Working Capital Winter	130801-11142004	- 1		Accounts Receivable	8,694	(8,694)
8	Working Capital Summer	130802-11142005	- 1		Accounts Receivable	(64,842)	64,842
	Other Regulatory Asset	131600-11182300	-			- 1	=
10	Environmental	170700-11182300	_		Accounts Receivable	(3,210,754)	3,210,754
11	Income Tax	170900-11182300	_			(803,595)	803,595
12	Rate case Recovery	171200-1182300	-		Accounts Receivable	49,331	(49,331)
	1168-1820 Misc Current Assets move	ed to PTAM	-				
14							
15							
16							
	Phased in Revenue	24 month - 7/21					
	Deferral Decoupling Asset Property Tax Adjustment Mechanism	12 months					
	FAS 158 - Pension	DG17-048 10.52 years					
21	NEG & KeySpan CTA	DG20-105 12 months					
	Concord Steam Client Conversion	DG20-105 12 months					
	Working Capital Winter Working Capital Summer	DG21-130 & DG 22-04 DG22-045 6 months	5 6 months				
	Other Regulatory Asset	NA					
26	Environmental	1/7th of total spending	per LDAC 12 mon	ths			
	Income Tax	Adjusted Qtrly for actua					
28 29	Rate case Recovery	DG20-105 4 months 9	1/23 				
30							
31							
32							
33 34							
35							
36							
37							
38 39			26,415,162			(6,849,161)	33,264,323
	TOTAL		20,410,102	_		(0,049,101)	33,204,323
40	-						

Name of Respondent	This Report Is:	Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original X	(Mo, Da, Yr)	
	(2) Revised	May 31st 2023	December 31, 2022

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

- 1. Report by balance sheet the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.
- 5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
- numbers and dates.
 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

						Outstanding (Total amount	INTEREST	FOR YEAR	HELD BY RE	ESPONDENT	Redemp-
Line No.		Class and Series of O Name of Stock Exc		Nominal Date of Issue	Date of Maturity	outstanding without reduction for amounts held by respondent	Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds	tion Price Per \$100 at End of Year
				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
2 3 4 5 6	211610 189220	NP-LU and EN \$41 NP-LU and EN \$21 NP-LU and EN \$8.2 NP - LU and EN \$87 Interest Interest	.8M 15YR @ 4.89% 2M 15YR @ 4.89%	12/21/12 12/21/12 12/21/12 12/31/17	12/20/23 12/20/27 12/20/27 12/31/32	41,818,182 21,818,182 8,181,818 87,781,818	4.49% 4.89% 4.22%	7,049,029 29,261 7,078,290			
38	3					159,600,000		7,078,290	0	0	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp	This Report Is: o. (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate

clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

	is no taxable income for the year. Indicate the consolidated tax among the group members.	
Line No.	Particulars (Details) (a)	Amount (b)
	New Hampshire	
1	Book Income Before Taxes	39,458,997.65
2	Provision for Deferred Income Taxes and Other	(11,434,810)
3	Net Income for the Year (Page 12)	28,024,188
4	Reconciling Items for the Year	(26,964,347)
5 6	Federal Income Taxes Taxable Income Not Reported on Books	0
7	CIAC Received	794,157
8	Regulatory Assets & Liabilities	3,241,655
9		5,= 11,000
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Accounting Depreciation	22,656,282
13	50% Meals & Entertainment	7,492
14	Lobbying	33,415
15 16	Penalties Allowance for Doubtful Accounts	4,250 1,282,154
17	UNICAP	1,184,915
18	Gain on Asset Disposition	7,110
19	Cuin city described	.,
20		
21	Income Recorded on Books Not Included in Return	
22	AFUDC Equity	(208,904)
23		
24		
25	Deductions on Deturn Not Channel Assistat Deals Income	
26 27	Deductions on Return Not Charged Against Book Income Tax Depreciation	(16 012 100)
28	Repair Deduction	(16,812,180) (17,145,517)
29	Section 174 Deduction	(6,820,797)
30	Cost of Removal Paid	(2,905,152)
31	Tax Goodwill Amortization	(19,379)
32	Accrued Liabilities & Other Liabilities	(63,864)
33	Environmental Obligations	(8,904,054)
34	Pension Accrual	(304,052)
35 36	Pension Contributions Pension OCI Amortization	(2,786,227)
37	Person Oct Amortization	(205,651)
38	New Hampshire Tax	250,000
39	Federal Tax Net Income	12,244,651
40		, ,
41	Show Computation of Tax:	
42		
43	Federal Taxable Income/(Loss)	12,244,651
44	Deduct:Net Operating Loss Carryover	(12,244,651)
45 46	Federal Taxable Income After NOLs Tax Rate	0
	Federal Income Tax	U
47 48	rederal income Tax	-
49		
50		
51		
52		
53		
54		
55		
		ļ.

DG 23-067 Record Request #2 Attachment B

Liberty Utilities (EnergyNorth Natural Gas) Corp. (1)	(1) Original X		Year of Report December 31, 2022
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- or actual amounts.

 2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- Include in column (d) taxes charged during the year, taxes charged to operations and other

- accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

 4. List the aggregate of each kind of tax in such
- List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
- 5. If any tax (Exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
- 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
- 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deduction or otherwise pending transmittal of such taxes to the taxing authority.
- authority.

 8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
- 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
 10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately others may be combined.

		BΛ	LANCE				BAL	ANCE
		BEGINNING OF YEAR					END OF	
Line No.	Kind of Tax (See Instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17	SAP Account Ferc 146010 11143000 No Longer reflected in 236	295,825.00		246,690.00	442,000.00		491,135.00	
18	TOTAL	295,825	0	246,690	442,000	0	491,135	0
Line No.	DISTRIBUTION OF TAXES C	Gas (408.1 409.1)	Other Utility	Other Income and Deductions (408.2, 409.2)	Extraordinary	Other Utility Opn. Income (408.1, 409.1)	Adjustment to Ret. Earnings (439)	Other
		(i)	409.1) (j)	409.2) (k)	(1)	409.1) (m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	State Income Tax Sap Account Ferc 590010 11409100	246,690.00	W	(*)	V	W	V	10)
18	TOTAL	246,690	0	0	0	0	0	0
1 1		,500		•				

Name of Respondent	This Report Is:		Date of Report	Year of Report
Liberty Utilities (EnergyNorth Natural Gas) Corp.	(1) Original	Χ	(Mo, Da, Yr)	
	(2) Revised		May 31st 2023	December 31, 2022

OTHER REGULATORY LIABILITIES (Account 254)

- Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies and not includable in other amounts).
- 2. For regulatory liabilities being amortized, show period of amortization in column (a).
- 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

			DEBITS			
Line No.	Description and Purpose of Other Regulatory Liabilities	Balance at Beg of Year	Account Credited	Amount	Credits	Balance at End of Year
	(a)	(b)	(c)	(d)	(e)	(f)
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 33 34 35 36 36 37 38 38 38 39 39 39 30 30 30 30 30 30 30 30 30 30 30 30 30	Deferral Decoupling Liability - 8840 Deferral Decoupling Liability - 8843 Excess ADIT Regulatory Liability - Short Term Excess ADIT Regulatory Liability - Long Term Excess ADIT due to tax reform Deferral Decoupling - RDAF	(79,875)	131200-11182313 131200-11182313 240900-11254000 260900-11254000	8,269,056 361,963 2,977	9,161,260 441,838 747,084	0 0 1,373,756 35,731,666
40 41 42	TOTAL	35,389,237		8,633,996	10,350,182	37,105,423