Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty DG 23-067 Distribution Service Rate Case

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

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

Distribution Service Rate Case

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

Tab Number		Requirement
6	(6)	A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines; a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
7	(7)	The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
8	(8)	The utility's most recent construction budget;
9	(9)	The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
10	(10)	The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;
11	(11)	A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
12	(12)	The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
13	(13)	The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

Distribution Service Rate Case

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

Tab		D
Number		Requirement
14	(14)	A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
15	(15)	Copies of all officer and executive incentive plans;
16	(16)	Lists of the amount of voting stock of the utility categorized as follows: a. Owned by an officer or director individually; b. Owned by the spouse or minor child of an officer or director; or c. Controlled by the officer or director directly or indirectly;
17	(17)	A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows: a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000; b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000; d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
18	(18)	For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
19	(19)	Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
20	(20)	Quarterly income statements for the previous 2 years if not previously filed with the commission;
21	(21)	Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty DG 23-067 Distribution Service Rate Case

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

Tab Number		Requirement
22	(22)	A description of the utility's projected need for external capital for the 2 year period immediately following the test year;
23	(23)	The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
24	(24)	The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
25	(25)	If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and
26	(26)	Support for figures appearing on written testimony and in accompanying exhibits.

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

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

RESPONSE:

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

Puc 1604.01(a)(1)(a)

Balance Sheet

LITHITY DI ANT	I 22	D 22
UTILITY PLANT Utility Plant (101-106, 114)	Jan-22 764,124,579.27	Dec-22 847,932,380.91
Construction Work in Progress (107)	15,753,501.73	13,240,607.37
(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(231,927,481.24)	(249,582,833.13)
Utility Plant Adjustments (116)	-	-
Gas Stored Underground-Noncurrent (117)	-	-
OTHER PROPERTY AND INVESTMENTS	-	-
Nonutility Property (121)	146,948.70	146,948.70
(Less) Accum. Prov. for Depr. and Amort. (122)	(133,283.70)	(133,283.70)
Investments In Associated Companies (123)	-	-
Investments In Subsidiary Companies (123.1)	-	-
(For Cost of Account 123.1 Noncurrent Portion of Allowances	-	-
Other Investments (124)	-	-
Special Funds (125 - 128) Special Funds (125 - 128)	-	-
Long-Term Portion of Derivative Assets (175)	-	-
Long-Term Portion of Derviative Assets - Hedges (176)	-	-
CURRENT AND ACCRUED ASSETS:	-	-
Cash (131)	(1,473,393.38)	(44,979,438.02)
Special Deposits (132-134)	-	
Working Funds (135)	4,740.00	4,740.00
Temporary Cash Investments (136)	-	-
Notes Receivable (141) Customer Accounts Receivable (142)	- 31,185,123.55	37,291,337.86
Other Accounts Receivable (143)	1,092,036.58	1,111,874.74
(Less) Accum. Prov. for Uncollectible AcctCredit (144)	(2,206,199.40)	(3,315,899.32)
Notes Receivable from Associated Companies (145)	-	(5,515,655,32)
Accounts Receivable from Assoc. Companies (146)	-	1,385,038,757.53
Fuel Stock (151)	4,408,992.89	11,629,723.89
Fuel Stock Expenses Undistributed (152)	-	-
Residuals (Elec) and Extracted Products (Gas) (153)	-	-
Plant Materials and Operating Supplies (154)	5,749,073.13	7,232,230.10
Merchandise (155)	-	-
Other Materials and Supplies (156)	-	- (507.50)
Stores Expense Undistributed (163)	-	(607.68)
Gas Stored Underground - Current (164.1)	-	-
Liquetiad Natural Gas Storad and Hold for Proceeding (164.2.164.2)	14 052 12	155 062 02
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) Prenayments (165)	14,952.13 4 678 616 74	155,862.93 5 609 915 70
Prepayments (165)	14,952.13 4,678,616.74	155,862.93 5,609,915.70
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Prepayments (165) Advances for Gas (166-167)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174)	4,678,616.74 - - -	5,609,915.70 - - -
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175)	4,678,616.74 - - - 26,781,478.90 8,361,985.58	5,609,915.70 - - - 30,763,515.32 1,101,543.01
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175)	4,678,616.74 - - - - 26,781,478.90 8,361,985.58 - -	5,609,915.70 - - - 30,763,515.32 1,101,543.01 -
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176)	4,678,616.74 - - - 26,781,478.90 8,361,985.58 - - -	5,609,915.70 - - 30,763,515.32 1,101,543.01 - -
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176)	4,678,616.74 - - - 26,781,478.90 8,361,985.58 - - - -	5,609,915.70 - - 30,763,515.32 1,101,543.01 - -
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS	4,678,616.74 - - - 26,781,478.90 8,361,985.58 - - -	5,609,915.70 30,763,515.32 1,101,543.01
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181)	4,678,616.74 - - - 26,781,478.90 8,361,985.58 - - - -	5,609,915.70 - - 30,763,515.32 1,101,543.01 - -
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01 (7,315.14)
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01 (7,315.14) - 33,264,323.31 1,825,933.85
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Urrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility PIt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (204) Capital Stock Subscribed (202, 205)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01 (7,315.14) (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12) 36,204,996.66
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (202, 205) Stock Liability for Conversion (203, 206)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) **DEFERRED DEBITS** Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) **Assets** **PROPRIETARY CAPITAL** Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207) Other Paid-in Capital (208-211)	4,678,616.74	5,609,915.70 30,763,515.32 1,101,543.01 (7,315.14) (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12) 36,204,996.66 2,114,455,102.77 (124,147,057.70)
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207) Other Paid-In Capital (208-211) Accumulated Other Comprehensive Income (219)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207) Other Paid-in Capital (208-211)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Ptt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207) Other Paid-In Capital Stock (207) Other Paid-In Capital Stock (212) Installments Received on Capital Stock (212)	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets + Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets (182.2) [Less) Long-Term Portion of Derivative Instruments Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) [Less] Lessound (182) [Less] Long-Term Portion of Derivative Instruments Assets (175) [Less] Long-Term Portion of Derivative Ins	4,678,616.74	5,609,915.70
Prepayments (165) Advances for Gas (166-167) Interest and Dividends Receivable (171) Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets (178) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Capital (188-181) [Less]	4,678,616.74	5,609,915.70

Balance Sheet

LONG-TERM DEBT	-	-
Bonds (221)	-	-
(Less) Reacquired Bonds (222)	(159,600,000.00)	(159,600,000.00)
Advances from Associated Companies (223)	-	
Other Long-Term Debt (224)	321,866.85	299,921.43
Unamortized Premium on Long-Term Debt (225)	-	-
(Less) Unamortized Discount on Long-Term Debt-Debit. (226)	-	
(Less) Current Portion of Long-Term Debt	(1,000,146.12)	(603,011.77)
OTHER NONCURRENT LIABILITIES	-	
Obligations Under Capital Leases - Noncurrent (227)	-	-
Accumulated Provision for Property Insurance (228.1)	-	
Accumulated Provision for Injuries and Damages (228.2)	(14,008,452.56)	(5,440,137.04)
Accumulated Provision for Pensions and Benefits (228.3)	(33,521,827.76)	(24,617,774.13)
Accumulated Miscellaneous Operating Provision (228.4)	-	
Accumulated Provision for Rate Refunds (229)	-	-
CURRENT AND ACCRUED LIABILITIES	-	
Notes Payable (231)	-	
Accounts Payable (232)	(88,485.06)	(3,419,934.01)
Notes Payable to Associated Companies (233)	-	
Accounts Payable to Associated Companies (234) *	(118,317,340.88)	(1,506,811,288.78)
Customer Deposits (235)	(3,060,279.51)	(3,027,601.89)
Taxes Accrued (236) ***	(75,306.67)	
Interest Accrued (237)	(9,986,124.56)	(4,699,352.73)
Dividends Declared (238)	-	-
Matured Long-Term Debt (239)	-	-
Matured Interest (240)	-	-
Tax Collections Payable (241)	-	-
Miscellaneous Current and Accrued Liabilities (242) *	(25,199,130.78)	(33,911,364.89)
Obligations Under Capital Leases-Current (243)	(413,679.04)	(412,651.50)
DEFERRED CREDITS	-	-
	-	-
Customer Advances for Construction (252)	-	900.00
Accumulated Deferred Investment Tax Credits (255)	-	-
Deferred Gains from Disposition of Utility Plant (256)	-	-
Other Deferred Credits (253)	-	-
Other Regulatory Liabilities (254)	(59,875.72)	(37,105,421.74)
Unamortized Gain on Reacquired Debt (257)	-	-
Accumulated Deferrred Income Taxes (281-283)	(105,316,145.99)	(81,334,034.02)
Liabilities	(700,771,039.49)	(2,114,455,102.77)

Puc 1604.01(a)(1)(a)

Income Statement

746,577.91 260,322.94 151,987.01 251,898.34 332,256.08
151,987.01 051,898.34 332,256.08 - - - 797,869.47 186,287.19 750,822.23 246,690.00
051,898.34 832,256.08
332,256.08 - - - 797,869.47 186,287.19 750,822.23 246,690.00
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397,290.79 90,985.97
90,985.97
744,

Net Income 8,644,009.63 28,024,187.64

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Puc 1604.01(a)(1)(b)

Balance Sheet - Test Year 2022

UTILITY PLANT	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
Utility Plant (101-106, 114)	764,124,579	769,914,782	768,308,950	773,340,794	777,931,659	778,698,326	781,549,221	785,139,050	787,842,236	789,493,087	794,414,533	847,932,381
Construction Work in Progress (107)	15,753,501.73	12,731,198.62	17,600,234.53	16,454,576.11	17,083,665.80	20,235,135.21	21,579,991.69	22,936,087.72	25,046,064.34	26,288,840.11	27,962,086.46	13,240,607.37
(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(231,927,481.24)	(233,867,516.01)	(235,741,129.72)	(237,717,524.97)	(239,602,574.26)	(240,958,792.66)	(242,542,095.07)	(244,104,380.37)	(246,007,327.85)	(247,163,490.92)	(248,823,502.41)	(249,582,833.13)
Utility Plant Adjustments (116)	-	-	-	-	-	-	-	-	-	-	-	-
Gas Stored Underground-Noncurrent (117)	-	-	-	-	-	-	-	•	-	-	-	
OTHER PROPERTY AND INVESTMENTS Nonutility Property (121)	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70	146,948.70
(Less) Accum. Prov. for Depr. and Amort. (122)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)
Investments In Associated Companies (123)	(155,265.70)	(155,265.70)	(155,265.70)	(133,203.70)	(155,205.70)	(155,265.70)	(133,203.70)	(155,205.70)	(155,265.70)	(133,203.70)	(155,205.70)	(133,203.70)
Investments In Subsidiary Companies (123.1)	-	-	_	-	-	-	-	-	-	-	-	-
(For Cost of Account 123.1	-	-	-	-	-	-	-	-	-	-	-	-
Noncurrent Portion of Allowances	-	-	-	-	-	-	-	-	-	-	-	-
Other Investments (124)	-	-	-	-	-	-	-	-	-	-	-	-
Special Funds (125 - 128)	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Portion of Derivative Assets (175)	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Portion of Derviative Assets - Hedges (176)	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AND ACCRUED ASSETS:	-	-	-	-	-	-	-	-	-	-	-	-
Cash (131)	(1,473,393.38)	(2,245,931.13)	(652,149.76)	10,392,369.60	(786,461.47)	(660,417.56)	(635,607.92)	(439,534.50)	(1,024,677.10)	(2,056,467.07)	(296,729,376.95)	(44,979,438.02)
Special Deposits (132-134)	-	-		-	-	-	-		-	-	-	
Working Funds (135)	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00	4,740.00
Temporary Cash Investments (136) Notes Receivable (141)	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable (141) Customer Accounts Receivable (142)	31,185,123.55	34,688,021.95	32,764,811.42	32,398,411.66	28.428.495.54	21,604,985.47	19,292,532.88	16,464,285.08	16.880.797.48	19,664,463.39	24,609,141.52	37,291,337.86
Other Accounts Receivable (142)	1,092,036.58	1,088,497.59	975,233.18	1,164,653.88	1,162,526.24	1,142,493.64	1,137,622.16	1,143,216.34	1,177,585.06	1,176,501.11	1,176,234.11	1,111,874.74
(Less) Accum. Prov. for Uncollectible AcctCredit (144)	(2,206,199.40)	(2,270,570.68)	(2,439,464.30)	(2,504,008.20)	(2,515,148.62)	(2,546,356.41)	(2,430,927.41)	(2,345,485.28)	(2,431,899.97)	(2,447,419.16)	(2,496,733.90)	(3,315,899.32)
Notes Receivable from Associated Companies (145)	(2,200,133.40)	(2,270,370.00)	(2,433,404.30)	(2,304,000.20)	(2,313,146.02)	(2,540,550.41)	(2,430,327.41)	(2,545,465.26)	-, .51,055.57	(2,447,415.10)	-, .50, .55.50)	(3,313,633.32)
Accounts Receivable from Assoc. Companies (146)	-	-	-	-	-	-	-	-	707,544,858.54	719,569,942.70	733,611,615.36	1,385,038,757.53
Fuel Stock (151)	4,408,992.89	3,262,418.91	1,567,729.50	2,516,281.54	4,387,455.04	6,028,970.42	7,637,477.02	10,588,004.54	12,722,438.27	13,888,536.08	13,679,649.69	11,629,723.89
Fuel Stock Expenses Undistributed (152)	-	-	-	-			-		•	-	÷	÷
Residuals (Elec) and Extracted Products (Gas) (153)	-	-	-	-	-	-	-	-	=	-	-	-
Plant Materials and Operating Supplies (154)	5,749,073.13	5,673,675.69	5,822,065.65	6,048,119.51	6,298,944.58	6,493,157.22	6,500,013.04	7,111,291.86	6,858,447.44	7,073,540.91	7,334,590.32	7,232,230.10
Merchandise (155)	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials and Supplies (156)	-	-	-	-	-	-	-	-	-	-	-	-
Stores Expense Undistributed (163)	-	-	-	-	-	-	-	-	-	(4,623.56)	(1,014.43)	(607.68)
Gas Stored Underground - Current (164.1) Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	14,952.13	69,674.30	75,930.30	88,966.70	100,266.18	118,982.71	150,190.92	139,252.15	163,647.73	163,647.73	154,621.26	155,862.93
Prepayments (165)	4,678,616.74	3,491,200.58	3,850,792.37	2,622,242.27	1,393,692.17	5,993,948.86	4,404,231.51	4,063,211.83	3,443,001.20	2,303,328.57	2,291,358.30	5,609,915.70
Advances for Gas (166-167)	4,078,010.74	3,491,200.38	3,830,732.37	2,022,242.27	1,353,052.17	3,333,348.80	4,404,231.31	4,003,211.83	3,443,001.20	2,303,326.37	2,231,338.30	3,003,313.70
			-	_	-		_					
Interest and Dividends Receivable (171)	_	-	-	-	-	-	-	_		-	-	-
Interest and Dividends Receivable (171) Rents Receivable (172)	-	-	-	-	-	-	-	-	-	-	-	-
	- - 26,781,478.90	16,579,436.41	13,953,002.43	10,899,989.37	- - 5,018,158.62	- - 5,385,901.18	- - 4,016,353.84	- - 5,515,193.71	- - 6,939,634.23	12,373,910.80	- - 22,095,971.96	30,763,515.32
Rents Receivable (172)	-	-	-	-	-	5,385,901.18 13,123,085.73	4,016,353.84 14,709,976.86	-	- 6,939,634.23 15,176,922.02	-	-	-
Rents Receivable (172) Accrued Utility Revenues (173)	- 26,781,478.90	16,579,436.41	13,953,002.43	10,899,989.37	5,018,158.62			- 5,515,193.71		12,373,910.80	- 22,095,971.96	30,763,515.32
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175)	- 26,781,478.90 8,361,985.58 - -	16,579,436.41	13,953,002.43	10,899,989.37	5,018,158.62			- 5,515,193.71		- 12,373,910.80 12,750,715.77 -	- 22,095,971.96	30,763,515.32
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176)	- 26,781,478.90 8,361,985.58 - -	- 16,579,436.41 18,739,160.78 - -	- 13,953,002.43 16,630,423.32 - -	- 10,899,989.37 12,626,193.85 - -	5,018,158.62 13,051,747.36 - -	13,123,085.73	14,709,976.86	5,515,193.71 15,198,381.19 - -	15,176,922.02 - - -	12,373,910.80 12,750,715.77 - -	- 22,095,971.96 6,067,799.75 - -	30,763,515.32 1,101,543.01 - -
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedge (176)	- 26,781,478.90 8,361,985.58 - - - -	- 16,579,436.41 18,739,160.78 - - -	13,953,002.43 16,630,423.32 - - -	10,899,989.37 12,626,193.85 - - -	- 5,018,158.62 13,051,747.36 - - -	13,123,085.73	14,709,976.86	5,515,193.71 15,198,381.19 - - - -	15,176,922.02	- 12,373,910.80 12,750,715.77 - - -	- 22,095,971.96 6,067,799.75 - - -	30,763,515.32 1,101,543.01 - - -
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS	26,781,478.90 8,361,985.58 - - -	- 16,579,436.41 18,739,160.78 - - - -	13,953,002.43 16,630,423.32 - - - -	10,899,989.37 12,626,193.85 - - - -	5,018,158.62 13,051,747.36 - - - - -	13,123,085.73	14,709,976.86	5,515,193.71 15,198,381.19 - - - -	15,176,922.02 - - - - - -	- 12,373,910.80 12,750,715.77 - - - -	- 22,095,971.96 6,067,799.75 - - - -	30,763,515.32 1,101,543.01 - - - - -
Rents Receivable (172) Accrued Unlithy Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERED DEBITS Unamortized Debt Expense (181)	26,781,478.90 8,361,985.58 - - - - -	- 16,579,436.41 18,739,160.78 - - -	13,953,002.43 16,630,423.32 	10,899,989.37 12,626,193.85 - - -	- 5,018,158.62 13,051,747.36 - - - - - -	13,123,085.73	14,709,976.86	5,515,193.71 15,198,381.19 - - - - - -	15,176,922.02	- 12,373,910.80 12,750,715.77 - - -	- 22,095,971.96 6,067,799.75 - - -	30,763,515.32 1,101,543.01 - - -
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1)	26,781,478.90 8,361,985.58 - - -	- 16,579,436.41 18,739,160.78 - - - - -	13,953,002.43 16,630,423.32 - - - -	10,899,989.37 12,626,193.85 - - - -	5,018,158.62 13,051,747.36 - - - - -	13,123,085.73	14,709,976.86	5,515,193.71 15,198,381.19 - - - -	15,176,922.02 - - - - - -	- 12,373,910.80 12,750,715.77 - - - -	- 22,095,971.96 6,067,799.75 - - - -	30,763,515.32 1,101,543.01 - - - - -
Rents Receivable (172) Accrued Utility Reviews (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2)	26,781,478.90 8,361,985.58 	16,579,436.41 18,739,160.78	13,953,002.43 16,630,423.32	10,899,989.37 12,626,193.85	5,018,158.62 13,051,747.36	13,123,085.73	14,709,976.86 - - - - - - - -	5,515,193.71 15,198,381.19 - - - - - - -	15,176,922.02	12,373,910.80 12,750,715.77 - - - - (2,438.38)	22,095,971.96 6,067,799.75 	30,763,515.32 1,101,543.01
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERD DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Orber Regulatory Assets (182.3)	26,781,478.90 8,361,985.58 	16,579,436.41 18,739,160.78 - - - - - - - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989.37 12,626,193.85 	5,018,158.62 13,051,747.36 	13,123,085.73 - - - - - - - - - - - - - - - - - - -	14,709,976.86 - - - - - - - - - - - - - - - - - - -	5,515,193,71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 - - - (2,438.38) - 22,498,714.65	22,095,971.96 6,067,799.75 - - - (4,876.76) - 21,839,642.16	30,763,515.32 1,101,543.01 - - - (7,315.14) - 33,264,323.31
Rents Receivable (172) Accrued Utility Reviews (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2)	26,781,478.90 8,361,985.58 	16,579,436.41 18,739,160.78	13,953,002.43 16,630,423.32	10,899,989.37 12,626,193.85	5,018,158.62 13,051,747.36	13,123,085.73	14,709,976.86 - - - - - - - -	5,515,193.71 15,198,381.19 - - - - - - -	15,176,922.02	12,373,910.80 12,750,715.77 - - - - (2,438.38)	22,095,971.96 6,067,799.75 	30,763,515,32 1,101,543.01 - - - (7,315.14) - 33,264,323.31 1,825,933.85
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets + Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	26,781,478.90 8,361,985.58 - - - - - - - 24,704,160.93 1,577,481.76	16,579,436.41 18,739,160.78 - - - - - - - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - - - - - - - - - - - - - - -	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193,71 15,198,381.19	15,176,922.02 	12,373,910.80 12,750,715.77 - - - - (2,438.38) - 22,498,714.65 1,825,933.85	22,095,971.96 6,067,799.75 - - - - - - - - - - - - - - - - - - -	30,763,515.32 1,101,543.01 - - - (7,315.14) - 33,264,323.31
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) Derivative Instrument Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186)	26,781,478.90 8,361,985.58 - - - - - - - 24,704,160.93 1,577,481.76	16,579,436.41 18,739,160.78 - - - - - - - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - - - - - - - - - - - - - - -	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193,71 15,198,381.19	15,176,922.02 	12,373,910.80 12,750,715.77 - - - - (2,438.38) - 22,498,714.65 1,825,933.85	22,095,971.96 6,067,799.75 - - - - - - - - - - - - - - - - - - -	30,763,515,32 1,101,543.01 - - - (7,315.14) - 33,264,323.31 1,825,933.85
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) (Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Ptl. (187)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 - - (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50)	22,095,971.96 6,067,799.75 	30,763,515,32 1,101,543.01 - - (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12)
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 - - (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50)	22,095,971.96 6,067,799.75 	30,763,515,32 1,101,543.01 - - (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12)
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 	22,095,971.96 6,067,799.75 	30,763,515,32 1,101,543.01 - - (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12)
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred income Taxes (190)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 - - (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50)	22,095,971.96 6,067,799.75 	30,763,515,32 1,101,543.01 - - (7,315.14) 33,264,323.31 1,825,933.85 (80,212.12)
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 	22,095,971.96 6,067,799.75 	30,763,515.32 1,101,543.01
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred income Taxes (190)	26,781,478.90 8,361,985.58 - - - - 24,704,160.93 1,577,481.76 (208,700.88)	16,579,436.41 18,739,160.78 - - - - - - - 23,461,872.82 1,577,693.07 (194,171.54)	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193.85 - - - - - 21,912,813.73 1,586,283.40 (172,920.04)	5,018,158.62 13,051,747.36 - - - - - - - - - - - - - - - - - - -	13,123,085.73 - - - - - - - - - - - - -	14,709,976.86 	5,515,193.71 15,198,381.19 - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 	22,095,971.96 6,067,799.75 	30,763,515.2 1,101,543.01 - - - (7,315.14 33,264,323.31 1,825,933.85 (80,212.12
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets	26,781,478.90 8,361,985.58 - - - - - 24,704,160.93 1,577,481.76 (208,700.88) - 48,136,426.20	16,579,436.41 18,739,160.78 	13,953,002.43 16,630,423.32 	10,899,989.37 12,626,193.85 	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) 44,131,519.12	13,123,085.73 	14,709,976.86 	5,515,193.71 15,198.381.19 	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86	22,095,971.96 6,067,799.75 - - - - (4,876.76) - - 21,839,642.16 1,825,933.85 168,511.56 - - - - - - - - - - - - - - - - - - -	30,763,515.32 1,101,543.01
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquierd Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL	26,781,478.90 8,361,985.58 - - - - - - - - - - - - -	16,579,436.41 18,739,160.78 - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193,85	5,018,158.62 13,051,747.36 - - - - - 21,798,086.67 1,548,291.56 (188,631.83) - 44,131,519.12 - - - - - - - - - - - - - - - - - - -	13,123,085,73 	14,709,976.86 	5,515,193.71 15,198.381.19 - - - - 22,328,552.03 1,829,711.73 (249,167.20) (249,167.20) - - - - - - - - - - - - - - - - - - -	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86 1,415,657,930.82	22,095,971.96 6,067,799.75 - - - (4,876.76) - 21,839,642.16 1,825,933.85 168,511.56 - 37,839,426.99	30,763,515,32 1,101,543,01 - - (7,315,14 - 33,264,323,31 1,825,933,85 (80,212,12 - - 36,204,996.66
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (188) Accumulated Deferred income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (201)	26,781,478.90 8,361,985.58 	16,579,436.41 18,739,160.78 	13,953,002.43 16,630,423.32 	10,899,989.37 12,626,193.85 	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) 44,131,519.12 - - - - - - - (1,548,291.56 (188,631.83)	13,123,085.73 	14,709,976.86 	5,515,193.71 15,198,381.19	15,176,922.02 	12,373,910.80 12,750,715.77 	22,095,971.96 6,067,799.75 - - - - (4,876.76) - - 21,839,642.16 1,825,933.85 168,511.56 - - - - - - - - - - - - - - - - - - -	30,763,515,32 1,101,543,01 - - (7,315,14 - 33,264,323,31 1,825,933,85 (80,212,12 - - 36,204,996.66
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquierd Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204)	26,781,478.90 8,361,985.58 - - - - - - - - - - - - -	16,579,436.41 18,739,160.78 - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193,85	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) - - - - - - - - - - - - - - - - - - -	13,123,085,73 	14,709,976.86 	5,515,193.71 15,198,381.19	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86 1,415,657,930.82 (124,147,057.70)	22,095,971.96 6,067,799.75 (4,876.76) 21,839,642.16 1,825,933.85 168,511.56 37,839,426.99 1,147,034,016.35 (124,147,057.70)	30,763,515.32 1,101,543,01 (7,315.14 33,264,323.31 1,825,933.85 (80,212.12 36,204,996.66
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) (Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Ptt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205)	26,781,478.90 8,361,985.58 - - - - - - - - - - - - -	16,579,436.41 18,739,160.78 	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193,85	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) - - - - - - - (188,631.83) - - - - (188,631.83) - - - - - - - - - - - - - - - - - - -	13,123,085.73 	14,709,976.86 	5,515,193.71 15,198.381.19	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86 1,415,657,930.82	22,095,971.96 6,067,799.75	30,763,515.32 1,101,543.01
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less) Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (204) Preferred Stock Issued (204) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)	26,781,478.90 8,361,985.58	16,579,436.41 18,739,160.78 - - - - - - - - - - - - -	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193,85	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) 44,131,519.12 - - - - - - - - - - - - - - - - - - -	13,123,085,73 	14,709,976.86 	5,515,193.71 15,198,381.19 	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86 1,415,657,930.82	22,095,971.96 6,067,799.75 (4,876.76) 21,839,642.16 1,825,933.85 168,511.56 37,839,426.99 1,147,034,016.35	30,763,515.2 1,101,543.01 (7,315.14 33,264,323.31 1,825,933.85 (80,212.12 36,204,996.66
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets (175) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) (Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Def. Losses from Disposition of Utility Plt. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Des on Reacquierde Debt (189) Accumulated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (201) Preferred Stock Issued (202) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206) Premium on Capital Stock (207)	26,781,478.90 8,361,985.58 - - - - - - - - - - - - -	16,579,436.41 18,739,160.78 23,461,872.82 1,577,693.07 (194,171.54) 47,869,081.98 	13,953,002.43 16,630,423.32	10,899,989,37 12,626,193,85 	5,018,158.62 13,051,747.36 - - - - - 21,798,086.67 1,548,291.56 (188,631.83) - - - - - - - - - - - - - - - - - - -	13,123,085.73 	14,709,976.86 	5,515,193.71 15,198.381.19	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 1,415,657,930.82	22,095,971.96 6,067,799.75 (4,876.76) 21,839,642.16 1,825,933.85 168,511.56 37,839,426.99 1,147,034,016.35	30,763,515,32 1,101,543.01
Rents Receivable (172) Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174) Derivative Instrument Assets (175) [Less] Long-Term Portion of Derivative Instruments Assets (175) Derivative Instrument Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) [Less] Long-Term Portion of Derivative Instruments Assets - Hedges (176) DEFERRED DEBITS Unamortized Debt Expense (181) Extraordinary Property Losses (182.1) Unrecovered Plant and Regulatory Study Costs (182.2) Other Regulatory Assets (182.3) Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) Clearing Accounts (184) Temporary Facilities (185) Miscellaneous Deferred Debits (186) Debe Losses from Disposition of Utility Pit. (187) Research, Devel. and Demonstration Expend. (188) Unamortized Loss on Reacquired Debt (189) Accrumilated Deferred Income Taxes (190) Unrecovered Purchased Gas Costs (191) Total Assets PROPRIETARY CAPITAL Common Stock Issued (201) Preferred Stock Issued (201) Preferred Stock Issued (202) Capital Stock Subscribed (202, 205) Stock Liability for Conversion (203, 206)	26,781,478.90 8,361,985.58	16,579,436.41 18,739,160.78 	13,953,002.43 16,630,423.32 	10,899,989,37 12,626,193,85	5,018,158.62 13,051,747.36 - - - - 21,798,086.67 1,548,291.56 (188,631.83) 44,131,519.12 - - - - - - - - - - - - - - - - - - -	13,123,085.73 	14,709,976.86 	5,515,193.71 15,198,381.19 	15,176,922.02 	12,373,910.80 12,750,715.77 (2,438.38) 22,498,714.65 1,825,933.85 (46,581.50) 38,289,383.86 1,415,657,930.82	22,095,971.96 6,067,799.75 (4,876.76) 21,839,642.16 1,825,933.85 168,511.56 37,839,426.99 1,147,034,016.35	30,763,515,32 1,101,543,01 (7,315,14 33,264,323,31 1,825,933,85 (80,212.12 36,204,996.66

Balance Sheet - Test Year 2022

Installments Received on Capital Stock (212)	-	- 1	-	-	-	-	-	-	-	-	-	-
(Less) Discount on Capital Stock (213)	-	-	-	-	-	-	-	-			-	-
(Less) Capital Stock Expense (213)	(110,975,809.33)	(117,165,296.20)	(119.652.466.96)	(122.661.114.85)	(123,041,965.10)	(121,493,872.75)	(119.694.296.06)	(119,977,693.99)	(119,710,133.54)	(118.670.773.82)	(119,831,466.29)	(130.355.987.34)
Retained Earnings (215, 215.1, 216)	-	-	-	-	-	-	-	-	-	-	-	-
Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-	-	-	-	-	-	-	-		-	-
(Less) Reacquired Capital Stock (217)	-	-	-	-	-	-	-	-			-	
LONG-TERM DEBT	-	-	-	-	-	-	-	-	-		-	-
Bonds (221)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Reacquired Bonds (222)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)	(159.600.000.00)
Advances from Associated Companies (223)	-	-	-	-	-	-	-	-	-	-	-	-
Other Long-Term Debt (224)	321,866.85	316,990.09	314,551.71	312,113.33	309,674.95	307,236.57	304,798.19	302,359.81	299,921.43	299,921.43	299,921.43	299,921.43
Unamortized Premium on Long-Term Debt (225)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Unamortized Discount on Long-Term Debt-Debit. (226)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Current Portion of Long-Term Debt	(1,000,146.12)	(1,000,146.12)	(901,375.65)	(901,375.65)	(901,375.65)	(801,800.77)	(801,800.77)	(801,800.77)	(701,387.43)	(701,387.43)	(701,387.43)	(603,011.77)
OTHER NONCURRENT LIABILITIES	-	- 1	-	- 1	- 1	- 1	- 1	- 1		-		-
Obligations Under Capital Leases - Noncurrent (227)	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Provision for Property Insurance (228.1)	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Provision for Injuries and Damages (228.2)	(14,008,452.56)	(13,957,906.11)	(13,746,587.19)	(13,076,100.66)	(13,023,317.12)	(13,119,051.11)	(11,767,655.50)	(11,697,493.72)	(11,621,190.66)	(11,535,982.70)	(11,446,893.57)	(5,440,137.04)
Accumulated Provision for Pensions and Benefits (228.3)	(33,521,827.76)	(33,521,827.76)	(30,131,739.46)	(30,131,739.46)	(30,131,739.46)	(27,742,721.58)	(27,742,721.58)	(27,742,721.58)	(24,037,247.55)	(24,037,247.55)	(24,037,247.55)	(24,617,774.13)
Accumulated Miscellaneous Operating Provision (228.4)		-	-	- 1		- 1	-	-	-	-	-	-
Accumulated Provision for Rate Refunds (229)	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT AND ACCRUED LIABILITIES	-	-	-	-	-	-	-	-	-		-	
Notes Payable (231)	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable (232)	(88,485.06)	(9,212.14)	(2,773.64)	(381.95)	(381.95)	(4,961.11)	(4,946.83)	(6,879.21)	-	(3,484,983.90)	(3,752,396.43)	(3,419,934.01)
Notes Payable to Associated Companies (233)	-	-	-		-	-	-	- '	-	-	-	
Accounts Payable to Associated Companies (234) *	(118,317,340.88)	(118,271,921.98)	(113,082,741.57)	(114,762,422.14)	(108,942,808.62)	(112,975,371.28)	(118,666,202.14)	(123,139,025.28)	(836,174,226.47)	(848,189,167.90)	(574,893,222.65)	(1,506,811,288.78)
Customer Deposits (235)	(3,060,279.51)	(3,085,286.90)	(3,077,393.59)	(3,088,370.73)	(3,084,267.39)	(3,054,163.35)	(3,027,845.06)	(2,935,405.07)	(2,946,059.61)	(2,999,734.43)	(3,010,530.97)	(3,027,601.89)
Taxes Accrued (236)	(75,306.67)	(150,613.34)	(225,920.00)	(301,226.67)	(376,533.33)	(451,840.00)	(75,318.25)	(150,636.50)	(225,954.74)	(301,272.99)	(376,591.24)	-
Interest Accrued (237)	(9,986,124.56)	(11,160,962.74)	(11,748,381.83)	(12,335,800.92)	(2,349,676.37)	(2,937,095.46)	(3,524,514.55)	(4,111,933.64)	(4,699,352.73)	(4,699,352.73)	(4,699,352.73)	(4,699,352.73)
Dividends Declared (238)	-	-	-	-	-	-	-	- 1	- 11	-	-	-
Matured Long-Term Debt (239)	-	-	-	-	-	-	-	-	-	-	-	-
Matured Interest (240)	-	-	-	-	-	-	-	-	-	-	-	-
Tax Collections Payable (241)	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Current and Accrued Liabilities (242) *	(25,199,130.78)	(20,051,205.15)	(10,209,682.48)	(10,108,997.09)	(9,424,566.20)	(9,107,159.71)	(8,226,320.75)	(9,287,048.67)	(10,057,741.66)	(14,031,230.07)	(18,496,159.21)	(33,911,364.89)
Obligations Under Capital Leases-Current (243)	(413,679.04)	(413,679.04)	(406,023.89)	(406,023.89)	(406,023.89)	(409,156.90)	(409,156.90)	(409,156.90)	(412,305.98)	(412,305.98)	(412,305.98)	(412,651.50)
DEFERRED CREDITS	1 1	- 1	- 1	-	- 1	-	- 1	- 1		· · · ·		- 1
Customer Advances for Construction (252)	-	-	-	-	-	-	-	-	900.00	900.00	900.00	900.00
Accumulated Deferred Investment Tax Credits (255)	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Gains from Disposition of Utility Plant (256)	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits (253)	-	-	-	-	-	-	-	÷	÷	19,677.30	19,677.30	÷
Other Regulatory Liabilities (254)	(59,875.72)	2,186,929.75	2,575,904.86	2,071,432.78	2,506,785.21	2,629,202.33	2,705,249.45	2,832,227.61	2,869,164.72	3,072,514.50	4,190,177.94	(37,105,421.74)
Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Deferrred Income Taxes (281-283)	(105,316,145.99)	(105,232,489.99)	(111,490,910.99)	(111,407,254.99)	(111,323,598.99)	(111,795,416.01)	(111,707,132.18)	(111,618,848.35)	(111,015,979.52)	(111,042,299.69)	(110,954,443.86)	(81,334,034.02)
								-			-	
Total Liabilities and Equity	(700,771,039.49)	(700,586,929.99)	(690,855,843.04)	(695,867,565.25)	(679,260,096.27)	(679,951,414.99)	(681,620,597.04)	(687,714,280.62)	(1,397,389,308.35)	(1,415,657,930.82)	(1,147,034,016.35)	(2,114,455,102.77)

Puc 1604.01(a)(1)(b)

Income Statement - Test Year 2022

UTILITY OPERATING INCOME	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Serpt	Oct	Nov	Dec
Operating Revenues (400)	33,089,986.85	55,527,094.50	83,437,099.67	102,626,432.02	112,832,769.06	121,396,691.07	126,389,470.50	134,026,896.46	142,398,986.28	155,877,520.95	181,471,483.07	223,746,577.91
Operation Expenses (401)	(20,674,362.25)	(31,946,276.04)	(46,715,682.73)	(58,609,067.63)	(64,278,576.23)	(69,910,699.19)	(72,718,956.41)	(76,626,572.46)	(82,226,763.19)	(94,932,548.47)	(117,192,030.93)	
Maintenance Expenses (402)	(201,583.45)	(566,939.14)	(911,666.84)	(1,206,989.62)	(1,568,810.79)	(1,953,820.42)	(2,353,813.91)	(2,621,118.99)	(2.937.902.39)	(2,930,274.44)	(3,032,779.53)	(3,151,987.01)
Depreciation Expense (403)	(1,792,319.29)	(3,605,187.09)	(5,370,837.15)	(7,287,091.46)	(9,164,119.14)	(10,978,848.07)	(12,842,014.64)	(14,709,490.57)	(16,635,577.93)	(18,248,549.38)	(19,769,209.97)	
Amort. & Depl. of Utility Plant (404-405)	(111,209.27)	(237,433.01)	(345,095.76)	(452,720.79)	(659,422.37)	(771,410.79)	(941,747.53)	(1,058,551.75)	(1,175,454.25)	(661,825.76)	(726,179.55)	(832,256.08)
Amort. of Utility Plant Acq. Adj. (406)	-	-	-	-	-	-	-	-	-	-	-	-
Amort of Property Losses, Unrecovered Plant and	-	-	-	-	=		-	-	-	-	-	-
Regulatory Study Costs (407)	-	=	-	-	-	-	-	-	ē	-	-	
Amort. of Conversion Expenses (407)	-	=	-	-	-	-	-	-	=	-	-	=
Regulatory Debits (407.3)	(73,788.78)	(147,577.56)	(221,366.34)	(295,155.12)	(368,943.90)	(442,732.68)	(516,521.46)	(590,310.24)	(664,099.02)	(708,689.17)	(753,279.32)	(797,869.47)
(Less) Regulatory Credits (407.4)	(496,769.05)	(834,140.40)	(1,168,303.44)	(1,379,203.07)	(1,515,832.69)	(1,617,279.08)	(1,689,670.60)	(1,764,457.51)	(1,854,684.48)	(1,901,469.35)	(1,998,043.74)	(2,186,287.19)
Taxes Other Than Income Taxes (408.1)	(1,346,492.21)	(2,676,955.10)	(3,989,260.26)	(5,382,808.95)	(6,691,684.47)	(7,996,276.85)	(9,333,302.15)	(10,645,794.09)	(12,001,125.50)	(13,201,914.20)	(14,400,338.26)	(15,750,822.23
Income Taxes - Federal (409.1)	-	-	(60,000.00)	(60,000.00)	(60,000.00)	(120,000.00)	(120,000.00)	(120,000.00)	(120,000.00)	(120,000.00)	(116,690.00)	(246,690.00)
- Other (409.1)	-	-	-	-	-	-	-	-	-	-	-	-
Provision for Deferred Income Taxes (410.1)	-	11	(6,343,867.00)	(6,343,867.00)	(6,343,867.00)	(6,928,897.00)	(6,928,897.00)	(6,928,897.00)	(6,928,897.00)	(6,928,897.00)	(6,929,325.00)	(10,938,401.00)
(Less) Provision for Deferred Income Taxes-Cr. (411.1)	-	-	-	-	-	-	-		-	-	-	
Investment Tax Credit Adj Net (411.4)	_	-	-	-	-	-	-	_	=	-	-	-
(Less) Gains from Disp. of Utility Plant (411.6)	-	9	-	-	-		-	_	-	-	-	-
Losses from Disp. of Utility Plant (411.7)	-	-	-		-	-	-	_	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
(Less) Gains from Disposition of Allowances (411.8)		-										-
Losses from Disposition of Allowances (411.9)	-		-	-	-	-	-	-	-	-		
Other Income and Deductions	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	=	=	-	-	=	-	-	-	Ξ	-	-	=
Nonutility Operating Income	=	=	-	-	=	-	-	-	-	-	-	=
Revenues from Merchandising, Jobbing, and Contract Work (415)	1,149.20	(807.55)	(2,350.02)	(2,706.12)	189.97	189.97	189.97	684.64	684.64	684.64	684.64	684.64
(Less) Costs and Exp. of Merch., Job, & Contract Work (416)	-	-	-	-	-	-	-	-	-	-	-	-
Revenues From Nonutilty Operations (417)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Expenses of Nonutility Operations (417.1)	(20.27)	(20.27)	(40.54)	(78.96)	(273.24)	(299.86)	(268.88)	(416.28)	(349.83)	(349.83)	(349.83)	(349.83)
Nonoperating Rental Income (418)	-		-	-	-		-	-	-	-	-	
Equity in Earnings of Subsidiary Companies (418.1)	-	1	-	-	-		-	-	-	-	-	
Interest and Dividend Income (419)	200,383.33	382,155.85	600,122.79	842,084.13	1,122,059.40	1,526,313.32	2,087,715.12	2,190,990.91	2,320,602.78	1,212,954.65	1,462,455.55	1,825,658.43
Allowance for Other Funds Used During Construction (419.1)	2,700.12	5,582.13	8,861.08	12,564.72	48,422.94	104,868.27	38,478.19	66,820.53	98,690.33	139,993.46	181,284.91	208,904.46
Miscellaneous Nonoperating Income (421)	-,	-	-	,	-	-	-	-	-	-	-	-
Gain on Disposition of Property (421.1)	_	_	_		_	_	_	_	_	_	_	_
Other Income Deductions	-	-	-	-	-	-	-		-	-	-	-
		-	-		-	-	-			_	-	
Loss on Disposition of Property (421.2)		-	-	-	-	-	-		-	-	-	-
Miscellaneous Amortization (425)				(20,000,70)					(40.070.70)			
Donations (426.1)	(9,267.35)	(10,925.22)	(17,900.22)	(30,920.72)	(31,420.72)	(32,270.72)	(35,320.72)	(49,070.72)	(49,070.72)	(74,070.72)	(74,070.72)	(74,070.72)
Life Insurance (426.2)	-	-	-	-	-	-	-	-	-	-	-	-
Penalties (426.3)	-	-	-	-	-	-	-	-	-	-	-	(4,250.00)
Expenditures for Certain Civic, Political and Related Activities (426.4)	(3,133.32)	(7,978.16)	(10,754.89)	(14,190.84)	(17,235.84)	(19,685.84)	(22,135.84)	(24,585.84)	(33,415.27)	(33,415.27)	(33,415.27)	(33,415.27)
Other Deductions (426.5)	(957.97)	(541.38)	(541.38)	(541.38)	(541.38)	(3,437.98)	(3,437.98)	(19,881.18)	397,106.03	396,272.20	440,078.00	421,578.00
Taxes Applic. to Other Income and Deductions	-	1	-	-	-	1	-	-	-	-	-	-
Taxes Other Than Income Taxes (408.2)	-	-		-	-	-	-	-	-	-	-	-
Income Taxes - Federal (409.2)	-	=	-	-	-	-	-	-	-	-	-	-
Income Taxes - Other (409.2)	-		-	-	-	-	-	-	-	-	-	
Provision for Deferred Inc. Taxes (410.2)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Provision for Deferred Income Taxes - Cr. (411.2)	-	-	_	-	-	-	-	_	-	-	_	-
Investment Tax Credit Adj Net (411.5)	_		_	-	_		-	_	_	_	_	
(Less) Investment Tax Credits (420)	83,656.00	167,312.00	250,968.00	334,624.00	418,280.00	501,936.00	585,592.00	669,248.00	752,904.00	752,904.00	752,904.00	
Interest Charges	-	107,312.00	-	-	-	-	-	-	732,304.00	732,304.00	732,304.00	-
		-	-				-				-	
Interest on Long-Term Debt (427)				-	-			-				
Amort. of Debt Disc. and Expense (428)	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Loss on Reaquired Debt (428.1)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Amort. of Premium on Debt-Credit (429)	÷)	÷	÷	÷).	÷	-	÷	-	-	,
(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)	-	=	-	-	=	=	=	-	Ξ	-	-	
Interest on Debt to Assoc. Companies (430)	-	(1,179,714.94)	(1,769,572.41)	(2,359,429.88)	(2,949,287.35)	(3,539,144.82)	(4,129,002.29)	(4,036,551.40)	(3,844,112.00)	(2,169,183.02)	(1,600,945.26)	(744,290.90)
Other Interest Expense (431)	(25,147.23)	(36,601.01)	(53,028.64)	(67,130.38)	(82,785.18)	(99,129.83)	(120,801.74)	(142,423.92)	(162,545.94)	(191,649.47)	(262,415.42)	(397,290.79
(Less) Allowance for Borrowed Funds Used During Const Cr.(432)	1,184.57	2,448.89	3,883.34	5,512.20	21,244.33	46,007.55	16,941.73	29,375.70	43,357.30	61,480.30	79,849.22	90,985.97
Extraordinary Items	-		-	-	-	-	-	-	-	-	-	-
Extraordinary Income (434)		3	-	-	-		-	-	Ē.	-	-	3
(Less) Extraordinary Deductions (435)	-	-	-	-	-	-	-	_	-	_	-	-
Income Taxes - Federal and Other (409.3)		_	_		-	_	_	_		_	_	_
meetic raxes reactal and other (405.5)							·			·		

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Puc 1604.01(a)(1)(c)

Balance Sheet

	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	December	January	February	March	April	May	June	July	August	September	October	November	December
Assets													
Net Utility Plant													
Property, plant and equipment	665,809,588.7		678,461,352.61	681,388,041.36	682,563,015.69	683,238,430.08	685,169,848.25	687,393,815.94	689,439,964.05	691,425,778.76	695,397,277.10	702,178,913.55	715,079,207.04
Less: Accum depreciation	(164,166,730.5		(167,719,836.05)	(168,413,854.00)	(170,018,800.79)	(171,533,312.70)	(171,816,154.77)	(173,385,776.72)	(174,838,824.93)	(176,380,513.44)	(177,939,240.10)	(179,527,413.23)	(181,087,837.68
CWIP/Fixed Assets Clearing	(11,790,700.4	9) (18,816,246.85)	(19,511,705.19)	(21,547,008.20)	(19,487,036.34)	(16,684,157.22)	(14,603,903.18)	(13,524,739.23)	(11,179,791.57)	(8,558,254.87)	(7,945,078.22)	(9,533,803.17)	(16,100,986.41
Net property, plant and equipment	489,852,157.7	1 491,231,508.53	491,229,811.37	491,427,179.16	493,057,178.56	495,020,960.16	498,749,790.30	500,483,299.99	503,421,347.55	506,487,010.45	509,512,958.78	513,117,697.15	517,890,382.95
Investments and other	5,209,087.5		3,582,343.31	2,794,708.75	2,742,666.41	2,663,886.63	3,369,998.88	3,585,084.51	3,870,835.03	3,682,530.77	4,090,826.78	3,966,830.27	3,567,713.26
Land and Land Rights	1,500,181.1	3 1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13	1,500,181.13
Goodwill	28,219,103.7	3 28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73
Intangibles	17,400,902.2	4 17,400,902.24	17,400,902.24	17,554,238.49	17,554,238.49	19,150,181.78	19,150,181.78	19,671,445.45	19,671,445.45	19,671,445.45	19,671,445.45	19,671,445.45	19,671,445.45
Less: Accum amortization	(17,035,473.8	1) (17,442,334.22)	(17,547,602.46)	(17,661,779.49)	(17,738,351.83)	(18,185,183.86)	(18,270,159.50)	(18,327,700.38)	(18,415,672.55)	(18,503,644.72)	(18,591,200.44)	(18,679,134.11)	(18,599,355.02
Net Intangibles	30,084,713.2	9 29,677,852.88	29,572,584.64	29,611,743.86	29,535,171.52	30,684,282.78	30,599,307.14	31,063,029.93	30,975,057.76	30,887,085.59	30,799,529.87	30,711,596.20	30,791,375.29
Current Assets													
Cash	(812,755.0	4) (963,729.02)	(223,395.70)	(2,820,642.14)	(852,817.76)	(912,003.35)	(989,325.89)	(514,529.58)	(1,201,664.04)	(556,656.91)	(817,307.71)	(918,661.95)	(798,267.09
Temporary Cash Investments	-	-	-	- 1	- 1		- 1	- 1	- 1	- 1	- 1	-	-
Accounts Receivable	13,783,993.2	3 25,203,398.48	28,282,122.42	25,371,494.37	22,066,040.00	18,450,140.13	13,658,505.73	11,274,020.14	10,034,759.94	8,952,279.38	8,661,217.30	11,765,827.24	23,700,424.53
Allowance for Uncollectible accounts	(3,136,505.7		(2,518,789.02)	(2,624,768.62)	(2,716,831.00)	(2,753,260.44)	(2,171,535.06)	(2,098,274.25)	(1,926,554.17)	(1,638,798.30)	(1,575,445.25)	(1,708,393.30)	(2,033,745.1
Unapplied Payments	-	- , , , , , , , , , , , , , , , , , , ,	-	-	-	-	-	-	-	-	-	-	-
Phased in Revenue	_	-	_	_	_	_	_	_	_	_	_	_	_
Accrued Utility Revenue	12,249,254.4	5 17,215,306.04	14,351,446.50	10,014,420.20	7,299,168.05	4,051,570.33	2,796,845.76	3,098,336.99	3,312,010.39	3,476,298.68	5,916,510.23	20,379,473.56	22,868,033.6
Due From Vendor	12,273,234.4		,552,770.50	10,014,420.20	.,233,100.03	-,001,070.00	-,,,,,,,,,,,,,,	-	-		5,510,510.25		22,000,000.0
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Dividends Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
	2 267 245 2	n = 200.202.00	2 000 000 50	4 100 630 54	2 001 520 15	1 570 746 65	E 024 742 02	4 002 724 22	4 407 205 20	2 407 646 56	2 272 442 07	2 020 500 00	E E30 F40 7
Prepaids	3,267,245.2	0 5,296,382.09	3,880,980.59	4,100,639.51	2,891,520.15	1,579,716.65	5,924,742.93	4,903,721.38	4,487,295.20	3,407,646.56	2,373,113.97	2,829,588.86	5,520,519.7
Deposits	· · · · · · · · · · · · · · · · · · ·	4) 000 433.00	1 022 247 47	2 272 002 62	4.450.050.00	- 120 110 00	-	0.225.642.42	0 574 330 04	0.010.200.07	10 227 564 22	10 502 001 00	44 624 222
Current Reg Assets	(550,820.7		1,923,347.47	3,373,882.69	4,150,056.46	6,138,419.99	6,555,903.06	8,225,643.13	8,571,238.81	8,919,266.87	10,227,564.23	10,592,961.00	11,631,223.16
Other	(231,037.4	3) (248,739.59)	(271,306.82)	(290,690.96)	(290,544.74)	(279,491.18)	(290,291.16)	(257,759.25)	(331,807.59)	(255,610.97)	(275,490.70)	(174,836.49)	(202,969.55
Intercompany					32,546,591.16	26,275,092.13							
Total Current Assets	24,569,373.8	8 45,107,878.89	45,424,405.44	37,124,335.05	32,546,591.16	26,275,092.13	25,484,845.37	24,631,158.56	22,945,278.54	22,304,425.31	24,510,162.07	42,765,958.92	60,685,219.36
Regulatory Assets													
Regulatory assets	18,830,531.1	0 18,420,432.88	18,248,885.02	18,089,098.04	17,897,025.77	17,801,161.27	17,576,511.19	17,395,651.49	17,191,218.64	17,579,822.43	17,341,490.37	17,096,687.82	16,881,974.30
Deferred charges													
Deferred charges	60,643,908.1	8 56,279,881.92	58,287,431.64	52,158,866.39	49,829,465.13	49,968,716.17	52,243,525.91	52,396,210.90	52,998,837.76	53,356,349.43	54,478,161.46	48,289,887.31	48,045,230.10
Inventory													
Fuel Stock - Coal Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Materials and Operating Supplies	6,972,890.2	9 5,857,948.43	5,780,217.98	5,888,983.99	5,768,426.81	5,749,782.71	5,774,739.76	5,913,546.27	5,860,855.96	5,874,878.42	6,061,997.34	6,082,637.44	5,910,648.17
Stores Expense Undistributed	4,304,546.6	7 2,534,520.76	2,527,568.32	1,387,356.23	1,810,662.47	2,350,620.85	2,968,178.86	3,774,149.48	4,606,171.11	6,231,099.76	7,455,206.84	7,218,300.06	6,173,822.96
Total Inventory	11,277,436.9	6 8,392,469.19	8,307,786.30	7,276,340.22	7,579,089.28	8,100,403.56	8,742,918.62	9,687,695.75	10,467,027.07	12,105,978.18	13,517,204.18	13,300,937.50	12,084,471.13
Accumulated Deferred Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred charges	90,751,876.2	4 83,092,783.99	84,844,102.96	77,524,304.65	75,305,580.18	75,870,281.00	78,562,955.72	79.479.558.14	80,657,083.47	83,042,150.04	85.336.856.01	78,687,512.63	77,011,675.53
Long Term Assets	751,595.3		764,576.23	599,055.42	599,055.42	599,055.42	621,501.37	621,501.37	621,501.37	661,069.30	661,069.30	661,069.30	631,340.70
Total Assets	641,218,803.9		655,417,823.95	639,081,326.89	633,786,243.25	631,113,558.12	637,388,398.78	639,863,632.50	642,491,103.72	647,064,271.46	654,911,402.81	669,910,664.47	690,577,707.09
Equity													
Common Stock	127,194,284.7	0 127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70	127,194,284.70
Parntership Equity	127,134,2547	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Distributions													
Capital Stock Expense										_			
Dividends	_	-	•	-	-	-	-	-	•	-	-	-	-
Accum other comprehensive income	(5,003,627.6	0) (9,736,333.25)	(9,762,257.07)	(9,728,866.01)	(9,695,474.95)	(9,660,572.69)	(9,626,879.39)	(9,593,186.09)	(9,559,492.79)	(9,525,799.49)	(9,492,106.19)	(9,458,412.89)	(4,676,755.34
Total Equity	122,190,657.1		117,432,027.63	117,465,418.69	117,498,809.75	117,533,712.01	117,567,405.31	117,601,098.61	117,634,791.91	117,668,485.21	117,702,178.51	117,735,871.81	122,517,529.36
	122,130,057.1	, 117,437,331.43	111,432,021.03	117,403,418.09	117,430,003./5	111,555,712.U1	405.31	117,001,100.01	117,034,731.31	117,000,483.21	117,702,176.51	111,133,011.01	166,517,529.30
Earnings	CE 705 CCC	1 70.024.722.00	70.024.722.00	70.024.722.62	70.024.722.62	70.024.722.05	70.024.722.02	70.024.722.02	70.024.722.00	70.024.722.02	70.024.722.00	70.024.722.00	70.024.722.22
Opening Retained	65,785,966.2		79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80	79,934,733.80
Year : Date Income	9,802,749.4		15,068,552.22	14,751,504.41	16,938,690.51	17,255,361.00	15,571,693.30	14,841,339.23	12,907,491.09	12,241,742.89	11,469,123.92	15,130,407.19	22,397,066.41
Total Earnings	75,588,715.6		95,003,286.02	94,686,238.21	96,873,424.31	97,190,094.80	95,506,427.10	94,776,073.03	92,842,224.89	92,176,476.69	91,403,857.72	95,065,140.99	102,331,800.21
Shareholder's Equity	197,779,372.7	9 205,965,704.63	212,435,313.65	212,151,656.90	214,372,234.06	214,723,806.81	213,073,832.41	212,377,171.64	210,477,016.80	209,844,961.90	209,106,036.23	212,801,012.80	224,849,329.57
Liabilities													
Long Term Debt	151,786.6		92,101.99	73,502.50	73,502.50	73,502.50	417,317.58	417,317.58	417,317.58	362,722.71	362,722.71	362,722.71	1,000,146.12
Total Long Term Debt	151,786.6	1 92,101.99	92,101.99	73,502.50	73,502.50	73,502.50	417,317.58	417,317.58	417,317.58	362,722.71	362,722.71	362,722.71	1,000,146.12
Current Liabilities													
Accounts Payable													
Non-affiliates	8.0	9 (82,897.65)	(408.35)	9,260.66	89,864.17	80,465.71	24,030.86	(3,676.49)	200.35	30,099.74	(942.02)	(533.46)	39.71
Associated companies								- '	-		- '	,	-
Customer Deposits	2,990,954.8	7 3,010,617.54	2,997,853.09	2,985,065.16	3,028,765.93	3,012,585.46	3,034,060.55	3,037,674.38	2,969,290.50	2,998,332.77	2,996,876.51	2,999,770.26	3,033,268.45
Notes Payable	_,0,_0,	-,,	-,,	-,,		-	-	-,,	-,,	-,,	-,,	-,,	-
Accrued Taxes	1,785,009.9	5 958,661.51	1,042,323.02	1,125,984.54	1,209,646.05	1,289,923.56	1,371,726.35	1,448,185.11	1,518,812.02	1,144,376.39	1,178,571.68	1,296,850.42	870,189.00
Accrued Interest	1,763,009.9		1,072,323.02	1,123,304.34	1,203,040.03	1,203,323.30	1,3/1,/20.33	1,770,103.11	1,310,012.02	1,177,370.39	1,1/0,3/1.00	1,230,030.42	070,103.0
	7,316,145.2	0 11,977,853.59	12,595,812.97	0 502 105 10	6,604,562.36	6,042,105.13	4,680,559.07	4,828,490.59	5,138,874.58	9 020 720 04	10,573,347.98	12 106 409 00	15,501,555.3
Other accrued expenses				8,592,195.18						8,939,729.94		13,106,408.99	
Unapplied Payments	3,115,134.9		1,894,901.11	2,041,733.73	1,682,636.28	1,807,573.98	2,171,131.06	2,378,147.64	2,830,548.60	3,357,735.12	3,865,397.62	4,538,812.42	4,612,934.7
Current Regulatory Liabilities	1,297,126.0		1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,376,733.00	1,376,733.00	1,376,733.00	1,376,733.00	1,376,733.00
				228,104.86	228,104.86	228.104.86	347,180.60	347,180.60	347,180.60	281,159.26	281,159.26	281,159.26	413,679.04
Other Total Current Liabilites	308,593.9 16,812,972.9		289,316.65 20,116,924.49	16,279,470.13	14,140,705.65	13,757,884.70	12,925,814.49	13,333,127.83	14,181,639.65	18,128,166.22	20,271,144.03	23,599,200.89	25,808,399.33

Balance Sheet

	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	December	January	February	March	April	May	June	July	August	September	October	November	December
Deferred Credits and Other Liabilities Customer Advances for Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Rate Case	38,926,262.19	36,857,275.34	36,481,777.89	35,280,432.21	35,850,240.00	35,272,568.29	34,901,176.95	34,994,963.14	34,703,302.22	34,353,283.96	34,202,760.52	34,450,156.88	34,012,503.85
Deferred income taxes	59,113,439.50	60,605,119.07	60,625,192.39	66,077,941.58	66,120,045.77	66,162,711.26	66,441,330.71	66,483,547.16	66,541,146.32	65,461,997.48	65,505,583.64	65,579,367.80	69,631,243.27
Other deferred credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany	114,728,911.54	112,877,764.11	107,477,902.11	96,681,517.86	91,490,804.35	89,419,770.69	95,155,540.40	98,461,761.33	102,514,317.14	109,012,945.79	116,227,184.87	124,158,994.61	130,231,905.30
Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
LT Notes Payable	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00	159,600,000.00
Other Total Deferred Credits and Other Liabilities Total Liabilities and Equity	54,106,058.36 426,474,671.59 641,218,803.94	58,616,474.72 428,556,633.24 654,059,386.34	58,588,611.43 422,773,483.82 655,417,823.95	52,936,805.72 410,576,697.37 639,081,326.90	52,138,710.93 405,199,801.05 633,786,243.26	52,103,313.88 402,558,364.12 631,113,558.13	54,873,386.25 410,971,434.31 637,388,398.79	54,195,743.83 413,736,015.46 639,863,632.51	54,056,364.02 417,415,129.70 642,491,103.73	50,300,193.41 418,728,420.64 647,064,271.47	49,635,970.82 425,171,499.85 654,911,402.82	49,359,208.79 433,147,728.08 669,910,664.48	45,444,179.66 438,919,832.08 690,577,707.10

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Income Statement

	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Revenue												
Operating Revenue												
Residential	12,418,310.44	23,927,795.32	33,957,097.51	41,941,969.56	45,966,930.01	48,646,574.54	52,265,676.78	54,822,326.93	57,271,698.53	60,853,875.04	73,534,383.92	88,568,063.3
Commercial & Industrial	7,067,157.84	13,311,566.86	18,800,900.36	22,983,024.19	25,087,892.79	26,691,234.27	29,013,064.26	30,595,132.95	32,141,818.12	34,574,576.77	43,079,641.23	53,249,384.0
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-
Refund Provision	-	-	-	-	-	-	-	-	-	-	-	-
Sales for Resale-SUG MA Ops	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue	4,335,025.55	7,627,315.65	11,571,773.48	13,204,643.39	16,253,885.65	17,510,835.95	18,376,148.35	19,491,539.54	20,910,551.24	23,646,564.09	27,749,835.28	34,212,650.
Fotal Operating Revenue	23,820,493.83	44,866,677.83	64,329,771.35	78,129,637.14	87,308,708.45	92,848,644.76	99,654,889.39	104,908,999.42	110,324,067.89	119,075,015.90	144,363,860.43	176,030,098.
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Energy	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-
iquefied Petroleum Gas	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas City Gate Purch	(727,617.56)	(755,860.97)	(1,039,056.46)	(351,469.78)	240,040.35	909,006.35	1,766,180.64	2,649,301.88	4,325,570.52	5,601,304.09	6,227,151.47	5,990,448.
Other Gas Purchases	8,258,485.46	15,634,559.32	22,167,326.73	27,376,954.23	29,203,496.23	30,362,280.06	31,720,675.86	32,746,789.99	33,830,777.25	36,100,871.00	50,486,125.09	65,532,866.
Gas Withdrawn from Storage-Dr	1,197,359.56	1,695,344.96	2,448,282.46	2,029,437.78	1,493,869.65	880,845.65	79,613.36	(747,565.88)	(2,367,892.52)	(3,587,684.10)	(3,347,094.47)	(2,288,245.
Other Gas Supply Expense	-	-	-	-	-	-	-	- 1	-	- '	-	-
Transmission - Flow thru work	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchased Energy	8,728,227.46	16,574,043.31	23,576,552.73	29,054,922.23	30,937,406.23	32,152,132.06	33,566,469.86	34,648,525.99	35,788,455.25	38,114,490.99	53,366,182.09	69,235,069.
Net Revenue	15,092,266.37	28,292,634.52	40,753,218.62	49,074,714.91	56,371,302.22	60,696,512.70	66,088,419.53	70,260,473.43	74,535,612.64	80,960,524.91	90,997,678.34	106,795,028.
Fransmission Expense	-	-	-	-	-	-	-	-	-	-	-	-
abour Expense	(6,657.90)	(10,024.42)	(19,020.28)	(27,716.78)	(35,057.55)	(42,834.82)	(74,936.33)	(74,936.33)	(74,905.93)	(74,796.05)	(74,567.06)	(74,375.
Other Expense	- '											-
Total Transmission Expense	(6,657.90)	(10,024.42)	(19,020.28)	(27,716.78)	(35,057.55)	(42,834.82)	(74,936.33)	(74,936.33)	(74,905.93)	(74,796.05)	(74,567.06)	(74,375.
as Expenses							- -	- -	- -			-
abour Expense	109,277.88	210,681.71	308,179.26	411,364.00	529,462.20	658,223.40	783,331.17	895,245.00	1,008,377.95	1,116,324.46	1,240,139.47	1,375,395.
Other Expense	(295,148.75)	(564,143.80)	(799,941.15)	(1,072,718.19)	(1,034,770.88)	(1,003,317.50)	(965,975.68)	(942,404.38)	(895,069.46)	(854,073.36)	(801,967.36)	(764,680.
Total Gas Expense	(185,870.87)	(353,462.09)	(491,761.89)	(661,354.19)	(505,308.68)	(345,094.10)	(182,644.51)	(47,159.38)	113,308.49	262,251.10	438,172.11	610,715.
Distribution Expenses	-		-	-	-	-	-	-	-	-	-	-
_abour Expense	809,788.47	1,591,455.59	2,420,276.80	3,077,379.29	3,795,628.44	4,429,854.86	5,161,148.14	5,833,134.37	6,361,257.49	7,359,139.06	7,905,877.71	8,644,393.
Other Expense	266,491.39	602,296.04	872,928.50	1,303,823.61	1,718,794.77	2,212,861.35	2,572,416.24	2,974,440.27	3,320,624.33	4,051,851.10	4,448,561.21	4,934,484.
Total Distribution Expense	1,076,279.86	2,193,751.63	3,293,205.30	4,381,202.90	5,514,423.21	6,642,716.21	7,733,564.38	8,807,574.64	9,681,881.82	11,410,990.16	12,354,438.92	13,578,877.
Customer Expenses							-			-	-	-
abour Expense	225,071.75	427,112.72	653,261.50	858,105.90	1,048,180.07	1,232,460.77	1,444,269.84	1,649,407.77	1,846,185.03	2,047,437.46	2,248,798.33	2,436,689.
Other Expense	223,640.81	454,880.27	673,646.98	926,812.81	1,074,903.38	694,089.92	838,144.94	976,926.86	1,006,679.57	1,166,869.63	1,482,183.20	1,927,954.
Total Customer Expense	448,712.56	881,992.99	1,326,908.48	1,784,918.71	2,123,083.45	1,926,550.69	2,282,414.78	2,626,334.63	2,852,864.60	3,214,307.09	3,730,981.53	4,364,644.
Total Operating Expenses	1,332,463.65	2,712,258.11	4,109,331.61	5,477,050.64	7,097,140.43	8,181,337.98	9,758,398.32	11,311,813.56	12,573,148.98	14,812,752.30	16,449,025.50	18,479,862.
Adminstrative Expenses												
Admin & General Wages	310,540.67	561,606.15	886,775.10	1,153,041.07	1,324,338.38	1,276,173.22	1,591,600.35	1,862,367.38	2,045,405.76	2,264,654.55	2,558,874.74	2,760,167.
Payroll Taxes	510,5 10.07	501,000.15	-	2,233,012.07	-	-	-	-	2,013,103.70	-	-	
Employee Insurance	195,374.62	348,324.62	513,436,54	487,082.72	640,032.72	722,912.39	873.808.85	999.934.91	1,121,595.71	1,303,387.98	1,487,407.71	1,564,223.
Office Supplies	62,781.61	125,677.99	191,984.28	261,463.38	359,522.43	422,249.80	472,586.94	623,392.11	694,073.36	738,677.10	821,843.74	906,705.
Property, Injury and Damages Insurance	83,695.21	165,714.34	248,286.50	330,858.66	435,721.50	571,155.72	662,042.83	794,966.07	964,888.08	1,110,884.40	1,243,581.98	1,293,148.
Employee Pension and Benefit	721,099.22	1,311,520.00	1,991,571.52	2,714,000.51	3,482,523.21	4,073,176.11	4,718,585.85	5,476,084.28	6,107,090.09	6,858,590.73	7,487,383.56	7,527,710.
Regulatory Expenses	74,486.33	148,972.66	223,458.99	297,945.32	372,431.65	446,917.98	521,404.31	595,890.64	670,376.97	744,863.30	759,873.31	851,940.
Rents	14,542.36	27,404.16	40,265.96	47,537.14	54,808.32	67,466.35	80,674.00	89,966.03	108,214.68	120,872.71	133,530.74	146,188.
ntercompany Rent	5,520.71	11,041.42	16,562.13	22,082.84	27,603.55	27,516.94	30,233.99	32,951.04	35,668.09	51,663.14	54,380.19	57,097.
Naintenance	3,320.71	11,041.42	10,302.13	845.61	845.61	27,310.34	30,233.33	32,331.04	33,008.03	51,005.14	54,560.15	37,037.
ranchise Requirements		_	_	5-5.01	5-5.01	_	-	_	_	_	_	_
Other Admin Expenses	(179,718.16)	(437,441.33)	(791,860.92)	(1,331,047.08)	(1,718,219.83)	(1,744,902.24)	(2,191,713.16)	(2,835,008.69)	(3,441,045.14)	(3,820,237.58)	(4,357,718.03)	(5,386,225.
otal Adminstrative Expenses	1,288,322.57	2,262,820.01	3,320,480.10	3,983,810.17	4,979,607.54	5,862,666.27	6,759,223.96	7,640,543.77	8,306,267.60	9,373,356.33	10,189,157.94	9,720,957.
ncome and Non Income Tax	1,200,322.37	2,202,020.01	3,320,400.10	3,303,010.17	-,5/5,007.34	3,002,000.27	3,733,223.30	7,040,343.77	3,300,207.00	3,373,330.33	10,103,137.34	3,720,937
ederal Unemployment	- 138,522.15	- 268,559.20	- 398,355.92	- 666,721.28	- 802,568.97	933,641.64	- 1,087,291.80	1,217,870.61	1,351,270.34	- 1,525,911.64	1,646,722.20	- 1,898,030.
ederal Unemployment ompany FICA	138,522.15	200,339.20	220,333.32	000,721.28	002,308.97	333,041.04	1,007,291.80	1,211,870.01	1,551,270.54	1,323,911.04	1,040,722.20	1,098,030
		- CC 200 71	-	-	- 60 100 00	- 60 010 77	61 620 11	62.214.00	- 62 702 47	62 240 45	62.200.40	C2 E70
tate Unemployment	42,064.75	66,380.71	56,889.50	59,379.90	60,180.89	60,818.77	61,630.11	62,214.06	62,793.47	63,249.45	63,396.46	63,578
Municipal, Property & Franchise Tax	1,108,720.05	2,550,887.85	3,826,331.78	5,057,038.23	6,332,481.68	7,607,925.37	8,758,683.93	9,894,011.79	11,046,545.02	12,197,895.47	13,349,245.92	14,753,792
Total Taxes	1,289,306.95	2,885,827.76	4,281,577.20	5,783,139.41	7,195,231.54	8,602,385.78	9,907,605.84	11,174,096.46	12,460,608.83	13,787,056.56	15,059,364.58	16,715,401.
Fotal Expenses	3,910,093.17	7,860,905.88	11,711,388.91	15,244,000.22	19,271,979.51	22,646,390.03	26,425,228.12	30,126,453.79	33,340,025.41	37,973,165.19	41,697,548.02	44,916,221.

Income Statement

	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Corporate Allocations	-	-	-	-	-	-	-	-	-	-	-	-
LU Corporate Labor	(36,648.25)	(74,669.53)	(103,414.08)	(137,522.90)	(176,119.54)	(229,966.90)	(371,795.50)	(364,825.34)	(359,783.04)	(356,289.95)	(349,481.91)	(340,911.75)
LU Allocations	-	-	-	-	-	-	-	-	-	-	-	-
LABS Labor	(13,031.86)	(19,244.27)	(35,296.25)	(45,450.78)	(57,831.15)	(71,499.65)	(123,339.76)	(123,339.76)	(123,339.76)	(123,339.76)	(123,339.76)	(123,339.76)
LABS Allocations	-	-	-	-	-	-	-	-	-	-	-	-
APUC/APCO Corporate Labor		-	-	-	-	-	-	-	-	-	-	-
APUC/APCO Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Allocations	(49,680.11)	(93,913.80)	(138,710.33)	(182,973.68)	(233,950.69)	(301,466.55)	(495,135.26)	(488,165.10)	(483,122.80)	(479,629.71)	(472,821.67)	(464,251.51)
EBITDA After Corporate Allocations	11,231,853.31	20,525,642.44	29,180,540.04	34,013,688.37	37,333,273.40	38,351,589.22	40,158,326.67	40,622,184.74	41,678,710.03	43,466,989.43	49,772,951.99	62,343,058.72
Depreciation & Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	1,496,908.95	3,183,601.55	5,676,308.27	7,505,196.14	9,229,801.13	10,870,734.07	12,699,157.02	14,439,709.65	16,192,568.43	17,967,124.19	19,773,142.65	21,403,971.85
Amort-Limited Term Gas Plant		-	-	-	-	-	-	-	-	-	-	
Amort of Intangibles-Cost	167,223.66	272,491.90	386,668.93	463,241.27	910,073.30	995,048.94	1,052,589.82	1,140,561.99	1,228,534.16	1,316,089.88	1,404,023.55	1,504,788.46
Amortization-Regulatory Debits	557,825.04	1,103,746.76	1,541,537.59	1,865,107.42	2,062,371.53	2,220,265.46	2,382,793.31	2,530,222.40	3,018,048.86	3,264,770.33	3,604,457.66	4,029,118.57
Acquisition Costs	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation and Amortization Expense	2,221,957.65	4,559,840.21	7,604,514.79	9,833,544.83	12,202,245.96	14,086,048.47	16,134,540.15	18,110,494.04	20,439,151.45	22,547,984.40	24,781,623.86	26,937,878.88
NET OPERATING INCOME	9,009,895.66	15,965,802.23	21,576,025.25	24,180,143.54	25,131,027.44	24,265,540.75	24,023,786.52	22,511,690.70	21,239,558.58	20,919,005.03	24,991,328.13	35,405,179.84
		-						-		-		-
Allowable Funds used during Construction	2,006.03	5,943.73	8,090.87	10,093.52	9,734.59	14,518.10	18,080.21	31,275.53	40,884.11	51,585.25	50,409.19	50,962.18
Interest & Dividends Income	91,785.62	191,131.07	293,720.60	392,993.26	422,928.79	455,978.10	494,232.78	539,264.25	590,501.38	654,600.58	792,100.68	953,674.46
Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
Other Income & Deductions	-	(1,317.94)	(11,467.94)	(18,233.38)	(154,347.95)	(184,904.21)	(191,422.21)	(194,047.21)	(194,872.21)	(202,413.96)	(206,666.84)	(449,672.34)
Total Other Income & Deductions	93,791.65	195,756.86	290,343.53	384,853.40	278,315.43	285,591.99	320,890.78	376,492.57	436,513.28	503,771.87	635,843.03	554,964.30
Income Before Interest Charges	9,103,687.31	16,161,559.09	21,866,368.78	24,564,996.94	25,409,342.87	24,551,132.74	24,344,677.30	22,888,183.27	21,676,071.86	21,422,776.90	25,627,171.16	35,960,144.14
Interest Charges	-	-	-	-	-	-	-			-	-	-
Interest on Long Term Debt	589,244.03	1,204,353.27	1,797,288.37	2,387,145.84	2,977,003.31	3,566,860.78	4,156,718.25	4,746,575.72	5,336,433.19	5,926,290.66	6,516,148.13	7,106,005.60
Amortization of Debt Discount	- 19.815.90	- 45.437.60	76.469.00	76 445 50	92.655.56	103.957.66	-	125.273.46	136.394.78	- 149.517.32	477.550.04	-
Other Interest Charges	.,	45,437.00	76,469.00	76,445.59	92,055.50	103,957.00	116,390.82	125,273.46	130,394.78	149,517.32	177,558.84	214,701.03
Gain and Loss on Exchange Total Interest Charges	609,059.93	1,249,790.87	- 1,873,757.37	2,463,591.43	3,069,658.87	3,670,818.44	4 272 100 07	4 071 040 10	-	- 6,075,807.98	6,693,706.97	7 220 700 62
Income Taxes	509,059.93	1,249,790.87	1,8/3,/3/.3/	2,403,591.43	3,009,000/	3,070,818.44	4,273,109.07	4,871,849.18	5,472,827.97	0,075,807.98	0,093,700.97	7,320,706.63
State Income Tax			62,500.00	62,500.00	62,500.00	125,000.00	125,000.00	125,000.00	187,500.00	- 187,500.00	166,170.00	218,670.00
Deferred Federal and State Tax	(78,392.00)	(156,784.00)	5,178,607.00	5,100,215.00	5,021,823.00	5,183,621.00	5,105,229.00	4,983,843.00	3,774,001.00	3,690,345.00	3,636,887.00	6,023,701.10
Federal Income Taxes	(78,392.00)	(130,764.00)	3,173,007.00	3,100,213.00	3,021,023.00	3,163,021.00	3,103,229.00	4,903,043.00	3,774,001.00	3,030,343.00	3,030,007.00	0,023,701.10
Total Income Taxes	(78,392.00)	(156,784.00)	5,241,107.00	5,162,715.00	5,084,323.00	5,308,621.00	5,230,229.00	5,108,843.00	3,961,501.00	3,877,845.00	3,803,057.00	6,242,371.10
NET INCOME / (LOSS)	8,573,019.38	15,068,552.22	14,751,504.41	16,938,690.51	17,255,361.00	15,571,693.30	14,841,339.23	12,907,491.09	12.241.742.89	11,469,123.92	15,130,407.19	22,397,066.41
HET INCOME / (LOSS)	0,575,015.30	13,000,332.22	14,731,304.41	10,550,050.51	17,233,301.00	13,371,033.30	17,071,333.23	12,507,451.05	12,271,742.03	11,703,123.32	13,130,407.13	22,337,000.41

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

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

RESPONSE:

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

Please go to the following hyperlink for copies of the Algonquin Power & Utilities Corp. Annual Report to stockholders for the years 2021 and 2022.

https://investors.algonquinpower.com/documents-and-filings/annual-reports/

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

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

RESPONSE:

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

	12 months
Federal Income Tax Reconciliation for the test year	ended 12/31/2022
Net income per books before taxes	39,458,99
Income subject to tax not recorded on books	
CIAC Received	794,15
Regulatory Assets & Liabilities	3,241,65
Expenses recorded on books not deducted on tax return	
Accounting Depreciation	22,656,28
50% Meals & Entertainment	7,49
Lobbying	33,41
Penalties	4,250
Allowance for Doubtful Accounts	1,282,154
UNICAP	1,184,91
Gain on Asset Disposition	7,11
Income reported on books not included on tax return AFUDC Equity	(208,90
Deductions on tax return not charged against book income	
Tax Depreciation	(16,812,18
Repair Deduction	(17,145,51
Section 174 Deduction	(6,820,79
Cost of Removal Paid	(2,905,15
Tax Goodwill Amortization	(19,37)
Accrued Liabilities & Other Liabilities	(63,864
Environmental Obligations	(8,904,054
Pension Accrual	(304,05
Pension Contributions	(2,786,22
Pension OCI Amortization	(205,65
State Tax Deduction	(250,00
Taxable Income	12,244,65
Net Operating Loss Carryover	(12,244,65
Federal Income after Net Operating Loss	(12)2-17)00.

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

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

RESPONSE:

The after-tax marginal tax rate effective January 1, 2023, January 1, 2024, January 1, 2025, and January 1, 2026, are as follows:

	Gross-up factor for Income Taxes							
Line No. Description 1/1/2022 1/1/2023 1/1/2024 1/1/2025 1/1/2026 Reference								
1	Federal income tax rate	21.00%	21.00%	21.00%	21.00%	21.00%	IRS	
2	New Hampshire state income tax rate	7.60%	7.50%	7.50%	7.50%	7.50%	NH DRA	
3	Blended (statutory) tax rate	27.004%	26.925%	26.925%	26.925%	26.925%	((Line 1 + Line 2) - (Line 1 x Line 2))	
4	Gross-up Factor	1.3699	1.3685	1.3685	1.3685	1.3685	1 / (1 - Line 3)	
Sources:								
	Line 1: Federal Corporate Tax Rate: https://www.irs.gov/publications/p542							
	Line 2: New Hampshire Business Profits Tax Rate: https://www.revenue.nh.gov/faq/documents/bpt-bet-rate-chart.pdf							

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

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

RESPONSE:

- a. Not applicable.
- b. See table listed below.

Contribution	Charity	Description
Amount		
25,000	The Foundation of New Hampshire Community Colleges	Corporate Support
12,000	Guide Dog Foundation for the Blind	Corporate Puppy with a purpose Sponsorship
7,000	NH Sustainable Energy Assoc. DBA Clean Energy NH	EERS Legal Defense
6,000	NH Food Bank	Corporate Support
3,500	Dartmouth - Hitchock	KELLY BARTON THE PROUTY 41ST
3,500	United way of Nashua	Corporate Support
3,000	Bow Althetic Club	2022 CORP PARTNER INVOICE
2,500	Bridges Domestic Violence and Sexual Assualt	Corporate Support

c. Each charity had one contribution in the above table.

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

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

RESPONSE:

- a. Not applicable.
- b. Please see the table below for a list of advertising charged in the test year above the line for \$2,500 or more.

<u>Media</u>	Subject Matter	<u>Vendor</u>	<u>Amount</u>	<u>Account</u>
Print	Bill Inserts / Customer Newsletters	Benchmark Graphics	27,779.76	909
Print	Service and Rate Information	Benchmark Graphics	34,241.06	909
		Total	62,020.82	

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

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

RESPONSE:

Please see the testimony and attachments of C. Drew Clayton related to the Functional Cost of Service Study and the testimony and attachments of Kenneth Sosnick related to the Marginal Cost of Service study.

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

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

RESPONSE:

Please see the Company's capital budget for 2023 and 2024 provided in response to Puc 1604.01(a)(23).

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

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

RESPONSE:

Please see attached Puc 1604.01(a)(9)(a) for the Great Plains (GP) chart of accounts, Puc 1604.01(a)(9)(b) for a document detailing the GP general ledger account structure, Puc 1604.01(a)(9)(c) for the SAP chart of accounts, and Puc 1604.01(a)(9)(d) for a document detailing the mapping of GP general ledger accounts to SAP general ledger accounts.

Puc 1604.1(a)(9)(a)

Chart of Accounts - Great Plains

Account	Description
8840-2-0000-10-1010-1300	Cash In Hand
8840-2-0000-10-1020-1310	Cash - JP Morgan
8840-2-0000-10-1020-1312	Cash - JP Morgan- Customer Refunds
8840-2-0000-10-1020-1313	Cash Receipts Misc AR
8840-2-0000-10-1101-1420	Customer Accounts Receivable
8840-2-0000-10-1101-1421	Customer AR-Misc Billing
8840-2-0000-10-1101-1427	A/R-Cogsdale clearing
8840-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
8840-2-0000-10-1121-1460	AR intercompany
8840-2-0000-10-1160-1430	Other Accounts Receivable
8840-2-0000-10-1160-1439	Other Accounts Receivable - Special Contracts
8840-2-0000-10-1162-1730	Accrued Utility Revenue
8840-2-0000-10-1163-1422	Deferred Working Capital - Winter
8840-2-0000-10-1163-1424	Deferred Working Capital - Summer
8840-2-0000-10-1163-1430	Income Tax Receivable
8840-2-0000-10-1163-1754	Deferred Bad Debt - Summer
8840-2-0000-10-1163-1755	Deferred Reserve EE
8840-2-0000-10-1163-1756	Lost Revenue Energy Efficiency Mechanism
8840-2-0000-10-1163-1757	Deferred NHDAS Special Contract
8840-2-0000-10-1168-1420	Phased in Revenue
8840-2-0000-10-1168-1820	Misc Current Accrued Assets
8840-2-0000-10-1168-1821	Current Regulatory Asset - Special Audit
8840-2-0000-10-1168-1823	Deferral Decoupling Asset
8840-2-0000-10-1168-1828	Property Tax Adjustment Mechanism
8840-2-0000-10-1169-1756	Deferred RLIAP
8840-2-0000-10-1169-1828	Deferral Decoupling Asset
8840-2-0000-10-1240-1650	Prepaids
8840-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
8840-2-0000-10-1250-0008	Misc.Bill Clearing - Pcards
8840-2-0000-10-1250-0009	Misc Bill Clearing - AR/Mutual Aid/Damages
8840-2-0000-10-1250-1840	Misc. Bill Clearing - Intercompany
8840-2-0000-10-1251-1843	Transp Exp-DR-Clearing Only
8840-2-0000-10-1380-1540	Plant Materials and Operating Supplies
8840-2-0000-10-1380-1630	Stores Expense Undistributed
8840-2-0000-10-1380-1640	Gas Stored Underground-Current
8840-2-0000-10-1380-1641	Fuel Stock - Propane
8840-2-0000-10-1380-1642	Storage-Liquefied Nat Gas
8840-2-0000-10-1545-4554	Interco Investment APIC - NH Gas Keene
8840-2-0000-10-1610-1050	Plant Held For Future Use
8840-2-0000-10-1610-1210	OPI-Land Retained
8840-2-0000-10-1610-3040	Manufactured Gas Land & Land Rights

Account	Description
8840-2-0000-10-1610-3641	LNG Processing Land & Land Rights
8840-2-0000-10-1610-3740	Distribution Land & Land Rights
8840-2-0000-10-1610-3890	Land and Land Rights
8840-2-0000-10-1615-1060	Plant in Service-not classified
8840-2-0000-10-1615-1211	OPI-Structures Retained
8840-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
8840-2-0000-10-1615-3020	Franchise and Consents
8840-2-0000-10-1615-3040	PRD-Land & Land Rights
8840-2-0000-10-1615-3050	PRD-Structures&Improvements
8840-2-0000-10-1615-3110	PRD-Structures&Improvements
8840-2-0000-10-1615-3190	PRD-Gas Mixing Equipment
8840-2-0000-10-1615-3200	PRD-PROD Other Equipment
8840-2-0000-10-1615-3201	PRD-PROD-OTHER EQUIP
8840-2-0000-10-1615-3610	Strucutures and Improvements
8840-2-0000-10-1615-3635	Other equipment
8840-2-0000-10-1615-3642	LNG Structures and Improvements
8840-2-0000-10-1615-3648	LNG Other Equipment
8840-2-0000-10-1615-3650	Land & Land Rights
8840-2-0000-10-1615-3662	T&D-STRUCT-IMPROV-M&R STA
8840-2-0000-10-1615-3663	T&D-STRUCT-IMPROV-OTHER
8840-2-0000-10-1615-3670	T&D-Mains-STL-PLST-CI-Mixed
8840-2-0000-10-1615-3690	T&D-M&R Station Equipment
8840-2-0000-10-1615-3740	Dist-Land and land rights
8840-2-0000-10-1615-3750	Dist-Structures and improvements
8840-2-0000-10-1615-3760	Dist-Mains Dist Compressed station againment
8840-2-0000-10-1615-3770	Dist-Compressor station equipment
8840-2-0000-10-1615-3780 8840-2-0000-10-1615-3790	Dist-Measuring and regulating station equipment-Ge Dist-Measuring and regulating station equipment-Ci
8840-2-0000-10-1615-3800	Services
8840-2-0000-10-1615-3800	Services - Stub
8840-2-0000-10-1615-3810	Meters
8840-2-0000-10-1615-3811	T&D-GAS METERS - INSTRUMENT
8840-2-0000-10-1615-3812	T&D-GAS METERS - ERTS
8840-2-0000-10-1615-3820	Meters Installations
8840-2-0000-10-1615-3850	Indust meas and reg station equip
8840-2-0000-10-1615-3870	Other Equipment
8840-2-0000-10-1615-3900	General Structures & Improvmnt
8840-2-0000-10-1615-3910	Office Furniture & Improvement
8840-2-0000-10-1615-3911	GEN-OFFICE EQUIPT-COMPUTERS
8840-2-0000-10-1615-3912	GEN-LAPTOP COMPUTERS
8840-2-0000-10-1615-3920	Transportation Equipment
8840-2-0000-10-1615-3930	Stores Equipment
8840-2-0000-10-1615-3940	Tools, Shop, and Garage Equipment
8840-2-0000-10-1615-3941	Tools Shop Equip-CNG ST
8840-2-0000-10-1615-3960	Power Operated Equipment
8840-2-0000-10-1615-3961	GEN-POWER OP EQPT>=12,000 LB

Account	Description
8840-2-0000-10-1615-3970	Communications Equipment
8840-2-0000-10-1615-3980	Misc. Equipment
8840-2-0000-10-1616-1012	Right-of-use asset
8840-2-0000-10-1618-1070	Construction Work In Progress
8840-2-0000-10-1647-3030	Misc. Intangible Plant
8840-2-0000-10-1655-1080	Accum Prov for Depn of Utility Plant
8840-2-0000-10-1655-1081	RWIP Reclass
8840-2-0000-10-1655-1082	RWIP Salvage
8840-2-0000-10-1655-1084	Accum dep cost of removal
8840-2-0000-10-1655-1087	Excess Accum Depreciation
8840-2-0000-10-1655-1110	Accum Prov for Amort of Utility Plant
8840-2-0000-10-1655-1220	Accum Depr Non Utility Property
8840-2-0000-10-1910-1141	Goodwill
8840-2-0000-10-1920-1430	Other Long Term Asset
8840-2-0000-10-1920-1740	R/A - COG Costs - Winter
8840-2-0000-10-1920-1741	R/A - COG Costs - Summer
8840-2-0000-10-1920-1743	Deferred Bad Debt - Winter
8840-2-0000-10-1920-1860	Misc Deferred Debits
8840-2-0000-10-1920-1863	R/A-Environmental-Materials
8840-2-0000-10-1920-1864	R/A-Environmental-Purch Gas
8840-2-0000-10-1920-1865	Deferred Debit LCIRP
8840-2-0000-10-1929-1863	Regulatory Assets - FAS 109
8840-2-0000-10-1930-1420	Phased in Revenue - Long Term
8840-2-0000-10-1930-1745	Rate Case Recovery
8840-2-0000-10-1930-1757	Def NHDAS Special Contract LT
8840-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case
8840-2-0000-10-1930-1824	R/A Deferred Tilton Remediation
8840-2-0000-10-1930-1826	FAS 158 - Pension
8840-2-0000-10-1930-1828	NEG & KeySpan CTA
8840-2-0000-10-1930-2830	Accum Def Inc Taxes-Other Reg Asset
8840-2-0000-10-1934-1823	Concord Steam Client Conversion
8840-2-0000-10-1936-1000 8840-2-0000-20-2002-2320	Deferred Financing - Intercompany
8840-2-0000-20-2002-2320	A/P-Customer Refunds
8840-2-0000-20-2110-2420	Current Portion-Misc Operating Reserves Misc Accrued Liabilities
8840-2-0000-20-2110-2425	Gas/Power Purchases Accrual
8840-2-0000-20-2110-2429	Short Term OPEB obligation accrual
8840-2-0000-20-2111-2420	Unapplied payments
8840-2-0000-20-2111-2422	Accrued Escheatment Liability
8840-2-0000-20-2111-2422	Customer Deposits
8840-2-0000-20-2116-2370	Interest Accrued
8840-2-0000-20-2124-2420	Accrued cost of removal
8840-2-0000-20-2124-2425	On Bill Financing - Energy Efficiency
8840-2-0000-20-2142-1740	Current Reg Liability Deferred Gas Cost
8840-2-0000-20-2142-1755	Current Reg Liability Deferred EE
8840-2-0000-20-2142-2830	Excess ADIT Regulatory Liability - Short Term
22 10 2 0000 20 2172 2000	Execusive Transmity Short Term

Account	Description
Account 2000 20 2170 2002	Description
8840-2-0000-20-2170-2603	I/C Interest Payable - LU CO.
8840-2-0000-20-2530-2364	Tx Accr-Municipal Property
8840-2-0000-20-2750-2431	Lease liability-Short Term
8840-2-0000-20-2760-2539	FAS 112
8840-2-0000-20-2770-2520	Customer Advances For Construction
8840-2-0000-20-2810-2079	Due from Liberty Utilities Canada
8840-2-0000-20-2810-2596	Due to APUC
8840-2-0000-20-2810-2603	Due to LU Co.
8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
8840-2-0000-20-2810-2616	Due to St.Lawrence Gas
8840-2-0000-20-2810-2626	Due to Liberty Utilities America Co
8840-2-0000-20-2810-2635	Due to Cogsdale New Hampshire
8840-2-0000-20-2810-2639	Due from Liberty Utilities (Central) Services Corp
8840-2-0000-20-2810-2655	Due from/to Keene
8840-2-0000-20-2840-2231	NP- LU and EN \$41.8M 10YR @ 4.49%
8840-2-0000-20-2840-2232	NP-LU and EN \$21.8M 15YR @ 4.89%
8840-2-0000-20-2840-2233	NP-LU and EN \$8.2M 15YR @ 4.89%
8840-2-0000-20-2840-2652	NP - LU and EN \$87.8M 15YR@4.22%
8840-2-0000-20-2910-1868	Reg Liability Rate Adjustment Mechanism
8840-2-0000-20-2910-2542	Deferral Decoupling Liability
8840-2-0000-20-2910-2830	Excess ADIT Regulatory Liability - Long Term
8840-2-0000-20-2930-2282	Misc Operating Reserves
8840-2-0000-20-2930-2283	OPEB/FAS 106 Benefit reserve
8840-2-0000-20-2930-2285	Long Term Pension Obligation
8840-2-0000-20-2960-2271	Lease liability-Long Term
8840-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)
8840-2-0000-30-3050-4551	Interco CS - Energy North
8840-2-0000-30-3050-4552	Interco CS - Energy North
8840-2-0000-30-3310-2160	Retained Earnings
8840-2-0000-30-3800-0002	AOCI - Pension
8840-2-0000-30-3800-0003	AOCI - OPEB
8840-2-0000-30-3800-0052	OCI-Pension-Taxes
8840-2-0000-30-3800-0153	AOCI - Pension - Taxes
8840-2-0000-30-3800-0154	AOCI - PERSION - Taxes
8840-2-0000-30-3800-0194	OCI FAS 158-Pension
8840-2-0000-30-3800-2192	OCI FAS 158-OPEB
8840-2-0000-40-4295-4800	Residential Sales
	Residential Sales - Fixed Portion
8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion Residential Sales - Variable Portion
8840-2-0000-40-4295-4802	
8840-2-0000-40-4295-4803	Residential Sales - Energy Cost
8840-2-0000-40-4295-4813	Commercial Sales - Fixed Portion
8840-2-0000-40-4295-4814	Commercial Sales - Variable Portion
8840-2-0000-40-4295-4815	Commercial Sales - Energy Cost
8840-2-0000-40-4295-4816	Industrial Sales - Fixed Portion
8840-2-0000-40-4295-4817	Industrial Sales - Variable Portion
8840-2-0000-40-4295-4818	Industrial Sales - Energy Cost

Account	Description
8840-2-0000-40-4295-4821	Rental Income
8840-2-0000-40-4295-4830	Sales for resale
8840-2-0000-40-4420-4190	Interest income
8840-2-0000-40-4460-4210	Other Income
8840-2-0000-40-4460-4880	Misc Service revenues
8840-2-0000-40-4460-4897	Metered Sales to Transportation - Fixed
8840-2-0000-40-4460-4898	Metered Sales to Transportation - Variable
8840-2-0000-40-4460-4899	Metered Sales to Transportation - Pass Through Gas
8840-2-0000-40-4460-4950	Other Gas revenues
8840-2-0000-40-4460-4951	Decoupling Revenue
8840-2-0000-40-4700-4191	Allow for other funds used during construction
8840-2-0000-51-5010-8410	Operation Labor & Expenses - Labour
8840-2-0000-51-5010-8740	Mains & services - Labor
8840-2-0000-51-5010-8780	Meter & house regulator - Labor
8840-2-0000-51-5010-8800	Other expenses - Labor
8840-2-0000-51-5435-8710	Oper-Dist-Load Dispatching
8840-2-0000-51-5435-8800	Other expenses
8840-2-0000-51-5436-8740	Mains & services expenses
8840-2-0000-51-5437-8780	Meter & house regulator expenses
8840-2-0000-51-5439-8462	Other Expenses - LNG
8840-2-0000-51-5444-7350	Misc Production Exp
8840-2-0000-51-5540-7100	Operation Supervision & Engineering
8840-2-0000-51-5540-7170	Liquefied Petroleum Gas
8840-2-0000-52-5541-8040	Natural Gas City Gate Purchases
8840-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation
8840-2-0000-52-5541-8042	Deferred Gas Costs
8840-2-0000-52-5541-8044	Natural Gas Implactors - Cashaut
8840-2-0000-52-5541-8045	Natural Gas Imbalances - Cashout
8840-2-0000-52-5542-8051 8840-2-0000-52-5542-8052	PGA for Residential-PGA Recoveries PGA for Commercial-PGA Recoveries
8840-2-0000-52-5542-8053 8840-2-0000-52-5542-8054	PGA for Transportation PGA Recoveries
8840-2-0000-52-5543-8081	PGA for Transportation-PGA Recoveries Natural Gas Withdrawn from Storage
8840-2-0000-52-5543-8082	Natural Gas Delivered to Storage
8840-2-0000-56-5010-8700	Operation supervision and engineering-Labour
8840-2-0000-56-5010-8860	Maint of structures & improvements - Labor
8840-2-0000-56-5010-8870	Maint of mains - Labor
8840-2-0000-56-5010-8920	Maint of services - Labor
8840-2-0000-56-5010-8930	Maint of meters & house regulators - Labor
8840-2-0000-56-5010-8940	Maint of other eqt - Labor
8840-2-0000-56-5210-7420	Maint of Production Eqt
8840-2-0000-56-5210-8870	Maint of mains
8840-2-0000-56-5210-8920	Maint of services exp
8840-2-0000-56-5435-8700	Operation Supervision & Engineering
8840-2-0000-69-5010-9020	Meter reading expenses - labor
8840-2-0000-69-5010-9030	Customer records and collection expenses - labor
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Account	Description
8840-2-0000-69-5010-9120	Demonstrating & selling exp (Major only)-Labor
8840-2-0000-69-5010-9130	Advertising expenses (Major only)-Labour
8840-2-0000-69-5010-9221	LU Labor Alloc Capitalized
8840-2-0000-69-5010-9223	APUC Labour Alloc Capitalized
8840-2-0000-69-5010-9224	LABS Labour Captil
8840-2-0000-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-0000-69-5010-9226	LABS US Bus labor capitalized
8840-2-0000-69-5010-9227	LABS US Corp labor capitalized
8840-2-0000-69-5010-9228	LU Corp US Lab capitalized
8840-2-0000-69-5010-9229	LU Region Lab capitalized
8840-2-0000-69-5044-9260	Group Benefits
8840-2-0000-69-5044-9266	Health Care
8840-2-0000-69-5044-9268	Group Life
8840-2-0000-69-5110-9310	Rents
8840-2-0000-69-5130-9210	Office supplies and expenses
8840-2-0000-69-5131-9212	Utilities
8840-2-0000-69-5200-9222	LU Admin Alloc Capitalized
8840-2-0000-69-5200-9223	APUC Admin Alloc Capitalized
8840-2-0000-69-5200-9224	LABS Admin Alloc Capitalized
8840-2-0000-69-5200-9225	LABS Corp. Service admin Alloc Capitalized
8840-2-0000-69-5200-9226	LABS US Bus admin capitalized
8840-2-0000-69-5200-9227	LABS US Corp admin capitalized
8840-2-0000-69-5200-9228	LU Corp US Admin capitalized
8840-2-0000-69-5200-9229	LU Region Admin capitalized
8840-2-0000-69-5200-9231	Outside services LU HO Allocations
8840-2-0000-69-5200-9232	Outside services APUC HO Allocations
8840-2-0000-69-5200-9234	LABS NonLabour Allocations
8840-2-0000-69-5200-9235	LABS Corporate Service non-labour allocation
8840-2-0000-69-5200-9236	LABS US Bus admin alloc
8840-2-0000-69-5200-9237	LABS US Corp admin alloc
8840-2-0000-69-5200-9238	LU Corp US Admin alloc
8840-2-0000-69-5200-9239	LU Region Admin alloc
8840-2-0000-69-5250-9020	Meter reading expenses
8840-2-0000-69-5250-9030	Customer records and collection expenses
8840-2-0000-69-5250-9050	Miscellaneous customer accounts expenses
8840-2-0000-69-5280-9250	Injuries and damages
8840-2-0000-69-5390-9100 8840-2-0000-69-5390-9130	Misc customer service & informational expenses
8840-2-0000-69-6125-9310	Advertising Expenses Rental Expense - Intercompany
8840-2-0000-69-7100-9320	Maintenance of general plant-Gas
8840-2-0000-69-7450-4261	Donations
8840-2-0000-69-7450-4263	Penalties
8840-2-0000-69-7450-4264	Exp for certain civic, political and related act
8840-2-0000-69-7450-4265	Other Deductions
8840-2-0000-80-8543-2603	Intercompany - Interest Expense - LU Co.
8840-2-0000-80-8550-4310	Other Interest Expense
	556. 655 <u>-</u>

Account	Description
8840-2-0000-80-8550-4320	AFUDC - borrowed
8840-2-0000-80-8551-9261	Non-service pension costs
8840-2-0000-80-8551-9262	Non-service OPEB costs
8840-2-0000-80-8610-4030	Depreciation Exp
8840-2-0000-80-8610-4050	Amortization-Intangibles
8840-2-0000-80-8640-4073	Regulatory - debits
8840-2-0000-80-8641-4074	Amortization of Regulatory Assets
8840-2-0000-80-8660-9040	Uncollectible accounts
8840-2-0000-80-8660-9041	Bad Debt Expense - Commodity
8840-2-0000-80-8665-4265	Regulatory Asset Write Down
8840-2-0000-80-8720-4090	State Income Tax
8840-2-0000-80-8760-4104	Def FIT Expense-Debit
8840-2-0000-80-8760-4200	Deferred Income Taxes - Amortization EADIT
8840-2-0400-40-4434-2603	Intercompany Interest Income
8840-2-9800-69-5010-9200	A&G salaries - IT
8840-2-9800-69-5010-9204	A&G Salaries-IT LABS Head Office
8840-2-9800-69-5010-9205	LABS CAN CORP IT LABOR
8840-2-9800-69-5010-9206	LABS US Bus lab alloc-Corp IT
8840-2-9800-69-5010-9220	Admin Exp Tran CR - Credit IT
8840-2-9800-69-5010-9224	LABS Labour Captil
8840-2-9800-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-9800-69-5010-9226	LABS US Bus labor capitalized
8840-2-9800-69-5130-9210	Office Supplies-IT
8840-2-9800-69-5130-9215	Office supplies & exp IT LU Headoffice
8840-2-9800-69-5130-9216	Meals & Entertain IT LU HO
8840-2-9800-69-5131-9211	Travel-IT
8840-2-9800-69-5131-9212	Utilities - IT
8840-2-9800-69-5131-9213	Communications - IT
8840-2-9800-69-5131-9215	Training
8840-2-9800-69-5200-9220	Admin Expenses Transferred - Credit IT
8840-2-9800-69-5200-9230	Outsided services-IT
8840-2-9800-69-5200-9237	LABS US Corp Admin Allocations
8840-2-9801-69-5010-9204	A&G Salaries - Transition LABS Headoffice
8840-2-9801-69-5010-9224	LABS Labour Captil
8840-2-9801-69-5200-9230	Outside Services - Transition
8840-2-9801-69-5200-9237	LABS US Corp Admin Alloc
8840-2-9810-69-5010-9200	A&G salaries - HR
8840-2-9810-69-5010-9204	A&G Salaries-HR LABS Head Office
8840-2-9810-69-5010-9209	East Region Labor - HR
8840-2-9810-69-5010-9220	Admin Exp Tran CR - Credit HR
8840-2-9810-69-5010-9224	LABS Labour Captil
8840-2-9810-69-5010-9229 8840-2-9810-69-5040-4080	LU Region Lab capitalized Social Security Taxes
8840-2-9810-69-5041-4080	Federal Unemployment Taxes
8840-2-9810-69-5041-4082	State Umemployment Taxes
8840-2-9810-69-5042-4080	Medicare
0040-2-3010-03-3042-4080	ivicuicai e

Account	Description
8840-2-9810-69-5043-9260	Employee Pension & Benefits - 401K
8840-2-9810-69-5043-9262	ESPP Expense
8840-2-9810-69-5043-9263	Opt-Out Expense
8840-2-9810-69-5043-9267	Pension
8840-2-9810-69-5043-9268	Pension Plan Expenses
8840-2-9810-69-5043-9269	401K Match
8840-2-9810-69-5044-9260	Group Benefits
8840-2-9810-69-5044-9262	FAS 106 Retiree Health Care
8840-2-9810-69-5044-9266	Health Care
8840-2-9810-69-5044-9267	Dental/Vision
8840-2-9810-69-5044-9268	Group Life
8840-2-9810-69-5130-9210	Office Supplies-HR
8840-2-9810-69-5130-9215	Office supplies & exp HR LU Headoffice
8840-2-9810-69-5130-9216	Meals
8840-2-9810-69-5131-9211	Travel-HR
8840-2-9810-69-5131-9212	Utilities - HR
8840-2-9810-69-5131-9213	Communication
8840-2-9810-69-5131-9214	Dues & Membership Fees
8840-2-9810-69-5131-9215	Training
8840-2-9810-69-5200-9220	Admin Expenses Transferred - Credit HR
8840-2-9810-69-5200-9230	Outsided services-HR
8840-2-9810-69-5200-9239	East Region Outside Services - HR
8840-2-9810-69-5615-9302	Miscellaneous General Expense
8840-2-9810-69-7030-9200	LTIP Expense
8840-2-9810-69-7100-9200	STIP Expense
8840-2-9811-69-5010-9204	A&G Salaries - Payroll&HRIS LABS Headoffice
8840-2-9811-69-5010-9206	LABS US Bus lab alloc-Total Rewards
8840-2-9811-69-5010-9224	LABS Labour Captil
8840-2-9811-69-5130-9215	Office Supplies & exp - Payroll&HRIS LU HO
8840-2-9811-69-5200-9236	LABS US Bus adm alloc-Total Rewards
8840-2-9811-69-5200-9237	LABS US Corp Admin Allocations
8840-2-9812-69-5010-9200	L&D Salaries
8840-2-9812-69-5010-9204	A&G Salaries - Training&DevLABS Headoffice LABS US L&D Labor Allocation
8840-2-9812-69-5010-9206	
8840-2-9812-69-5010-9224	LABS US Bus labor capitalized
8840-2-9812-69-5010-9226 8840-2-9812-69-5130-9215	LABS US Bus labor capitalized
8840-2-9812-69-5130-9216	Office Supplies & exp - Executive LU HO Meals & Entertain LABS Training&Development
8840-2-9812-69-5131-9210	L&D Office Supplies & Exp
8840-2-9812-69-5131-9211	Travel LABS Training&Development
8840-2-9812-69-5131-9215	L&D Training
8840-2-9812-69-5200-9220	Admin Exp Transferred Credit- L&D
8840-2-9812-69-5200-9230	L&D Outside Services
8840-2-9815-69-5010-9200	A&G Salaries - Environmental/Health& Safety
8840-2-9815-69-5010-9204	EHSS LABS Labor Corp. Account
8840-2-9815-69-5010-9206	LABS US Bus lab alloc-EHSS
33 +0 2 3013 03 3010 3200	E 100 00 Day lab alloc El 100

Account	Description
8840-2-9815-69-5010-9209	East Region Labor - EHS
8840-2-9815-69-5010-9220	Admin Exp Tran CR - Credit EH&S
8840-2-9815-69-5010-9224	LABS Labour Captil
8840-2-9815-69-5010-9226	LABS US Bus labor capitalized
8840-2-9815-69-5010-9229	LU Region Lab capitalized
8840-2-9815-69-5130-9210	Office Supplies-Environmental/Health& Safety
8840-2-9815-69-5130-9215	Office Supplies & Expense EHSS LU Head Office
8840-2-9815-69-5130-9216	Meals & Entertain. EHSS LU Head Office
8840-2-9815-69-5131-9211	Travel-EHSS
8840-2-9815-69-5131-9212	Utilities - EHSS
8840-2-9815-69-5131-9213	Communication
8840-2-9815-69-5131-9214	Dues & Membership Fees
8840-2-9815-69-5131-9215	Training
8840-2-9815-69-5200-9220	Admin Expenses Transferred - Credit
8840-2-9815-69-5200-9230	Outsided services-Environmental/Health& Safety
8840-2-9815-69-5200-9239	East Region Outside Services - EHS
8840-2-9815-69-5615-9302	Miscellaneous General Expense
8840-2-9816-69-5010-9208	LU Corp US Governance labor
8840-2-9816-69-5010-9228	LU Corp US Lab capitalized
8840-2-9817-69-5010-9204	A&G Salaries - Comm LABS Head office
8840-2-9817-69-5010-9224	LABS Labour Captil
8840-2-9820-69-5010-9200	A&G salaries - Finance and Admin
8840-2-9820-69-5010-9205	LABS Corporate Service Labour allocation
8840-2-9820-69-5010-9207	LABS US Corp lab alloc-Finance
8840-2-9820-69-5010-9209	East Region Labor - Finance Admin Exp Tran CR - Credit Finance
8840-2-9820-69-5010-9220 8840-2-9820-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-9820-69-5010-9229	LU Region Lab capitalized
8840-2-9820-69-5043-9267	Pension
8840-2-9820-69-5044-9262	FAS 106 (Retiree Health Care)
8840-2-9820-69-5044-9268	Group Life
8840-2-9820-69-5130-9210	Office Supplies-Finance and Admin
8840-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice
8840-2-9820-69-5130-9216	Meals & Entertain Fin & Adm LU HO
8840-2-9820-69-5131-9211	Travel-Finance
8840-2-9820-69-5131-9212	Utilities - Finance
8840-2-9820-69-5131-9213	Communication
8840-2-9820-69-5131-9214	Dues & Membership Fees
8840-2-9820-69-5131-9215	Training
8840-2-9820-69-5131-9216	Postage
8840-2-9820-69-5200-9220	Admin Expenses Transferred - Credit Finance
8840-2-9820-69-5200-9230	Outsided services-Finance and Admin
8840-2-9820-69-5200-9238	LU Corp US Admin Allocations
8840-2-9820-69-5200-9239	East Region Outside Services - Finance
8840-2-9820-69-5280-9240	Insurance
8840-2-9820-69-5280-9250	Injuries and Damages

Account	Description
8840-2-9820-69-5680-4080	Property Tax
8840-2-9821-69-5010-9204	LABS CAN ERM LABOR
8840-2-9821-69-5010-9207	LABS US Corp lab alloc-Insurance
8840-2-9821-69-5010-9224	LABS Labour Captil
8840-2-9821-69-5010-9227	LABS US Corp labor capitalized
8840-2-9821-69-5200-9237	LABS US Corp Admin Alloc
8840-2-9822-69-5010-9205	LABS Corporate Service Labour allocation
8840-2-9822-69-5010-9207	LABS US Corp lab alloc-Treasury
8840-2-9822-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-9822-69-5200-9220	Admin Expenses Transferred - Credit Treasury
8840-2-9822-69-5200-9238	LU Corp US Admin Allocations
8840-2-9823-69-5010-9200	A&G salaries - Legal
8840-2-9823-69-5010-9204	LABS CAN LEGAL LABOR
8840-2-9823-69-5010-9205	LABS Corporate Service Labour allocation
8840-2-9823-69-5010-9207	LABS US Corp lab alloc-Legal
8840-2-9823-69-5010-9209	East Region Labor - Legal
8840-2-9823-69-5010-9220	Admin Exp Tran CR - Credit Legal
8840-2-9823-69-5010-9227	LABS US Corp labor capitalized
8840-2-9823-69-5010-9229	LU Region Lab capitalized
8840-2-9823-69-5110-9310	Rent Expense
8840-2-9823-69-5130-9210	Office Supplies-Legal
8840-2-9823-69-5130-9216	Meals
8840-2-9823-69-5131-9211	Travel
8840-2-9823-69-5131-9212	Utilities - Legal
8840-2-9823-69-5131-9214	Dues & Membership Fees
8840-2-9823-69-5131-9215	Training
8840-2-9823-69-5131-9216	Postage
8840-2-9823-69-5200-9220	Admin Expenses Transferred - Credit
8840-2-9823-69-5200-9230	Outsided services-Legal
8840-2-9823-69-5200-9239	East Region Outside Services - Legal
8840-2-9823-69-5250-9030	Customer records and collection expenses
8840-2-9823-69-5280-9250	Injury and damages
8840-2-9824-69-5010-9205 8840-2-9824-69-5010-9207	LABS Corporate Service Labour allocation LABS US Corp lab alloc-Internal Audit
8840-2-9824-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-9824-69-5010-9227	LABS US Corp labor capitalized
8840-2-9824-69-5130-9215	Office Supplies & Exp - Internal Audit LU HO
8840-2-9824-69-5130-9216	Meals& Entertain - Internal Audit LU HO
8840-2-9824-69-5131-9211	Travel - Internal Audit
8840-2-9824-69-5200-9230	Outside Services - Internal Audit
8840-2-9824-69-5200-9238	LU Corp US Admin Allocations
8840-2-9825-51-5010-8740	Mains & Services Labor
8840-2-9825-51-5436-8740	Mains & Services Expense
8840-2-9825-56-5010-8860	Maint of structures & improvements - Labor
8840-2-9825-69-5010-9200	A&G Salaries - Purchasing
8840-2-9825-69-5010-9204	A&G Salaries - Purchasing LABS Headoffice
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Account	Description
8840-2-9825-69-5010-9209	East Region Labor - Supply Chain
8840-2-9825-69-5010-9220	Admin Exp Tran CR - Credit Purchasing
8840-2-9825-69-5010-9229	LU Region Lab capitalized
8840-2-9825-69-5130-9210	
	Office Supplies-Purchasing
8840-2-9825-69-5130-9215	Office Supplies & exp - Purchasing LU HO
8840-2-9825-69-5130-9216	Meals
8840-2-9825-69-5131-9211	Travel - Procurement
8840-2-9825-69-5131-9212	Utilities - Procurement
8840-2-9825-69-5200-9220	Admin Expenses Transferred - Credit Purchasing
8840-2-9825-69-5200-9237	LABS US Corp Admin Allocations
8840-2-9825-69-5615-9302	Miscellaneous General Expense
8840-2-9827-69-5010-9204	LABS CAN LEGAL LABOR
8840-2-9827-69-5010-9205	LABS Corporate Service Labour allocation
8840-2-9827-69-5010-9207	LABS US Corp lab alloc-FP&A
8840-2-9827-69-5010-9225	LABS Corp. Service Labor Alloc Capitalized
8840-2-9827-69-5200-9237	LABS US Corp Admin Allocations
8840-2-9828-69-5010-9205	A&G Salaries-LABS Compliance
8840-2-9828-69-5010-9207	LABS US Corp lab alloc-Compliance
8840-2-9828-69-5130-9216	Meals & Entertain Treasury LU HO
8840-2-9828-69-5131-9211	Travel-Treasury
8840-2-9830-69-5010-9200	A&G salaries - Regulatory
8840-2-9830-69-5010-9201	A&G Salaries - Regulatory LU Headoffice
8840-2-9830-69-5010-9220	Admin Exp Tran CR - Credit Regulatory
8840-2-9830-69-5010-9221	LU Labor Alloc Capitalized
8840-2-9830-69-5110-9310	Rent Expense
8840-2-9830-69-5130-9210	Office Supplies-Regulatory
8840-2-9830-69-5130-9215	Office supplies & exp Regulatory LU Headoffice
8840-2-9830-69-5130-9216	Meals & Entertain Regulatory LU HO
8840-2-9830-69-5131-9211	Travel-Regulatory
8840-2-9830-69-5131-9212	Utilities - Regulatory
8840-2-9830-69-5131-9215	Training
8840-2-9830-69-5131-9216	Postage
8840-2-9830-69-5200-9220	Admin Expenses Transferred - Credit
8840-2-9830-69-5200-9230	Outsided services-Regulatory
8840-2-9830-69-5610-9280	Regulatory Commission Expense
8840-2-9831-69-5010-9207	LABS US Corp lab alloc-Business Risk
8840-2-9831-69-5010-9227	LABS US Corp labor capitalized
8840-2-9835-69-5010-9200	A&G Salaries - Energy Procurement
8840-2-9835-69-5010-9201	A&G Salaries LUC Energy procurement
8840-2-9835-69-5010-9208	LU Corp US Energy Procurement labor
8840-2-9835-69-5010-9209	East Region Labor -Energy Procurememt
8840-2-9835-69-5010-9221	LU Labor Alloc Capitalized
8840-2-9835-69-5010-9228	LU Corp US Lab capitalized
8840-2-9835-69-5130-9210	Office Supplies-Energy Procurement
8840-2-9835-69-5130-9216	Meals & Entertainment
8840-2-9835-69-5131-9211	Travel - Energy Procurement

Account	Description
8840-2-9835-69-5131-9212	Utilities - Energy Procurement
8840-2-9835-69-5131-9214	Dues & Membership Fees
8840-2-9835-69-5200-9220	Admin Expenses Transferred - Credit EE
8840-2-9835-69-5200-9230	Outsided services-Energy Procurement
8840-2-9835-69-5615-9302	Miscellaneous General Expense
8840-2-9840-69-5010-9200	A&G Salaries - Procurement/Supply Chain
8840-2-9840-69-5010-9209	Regional Labor
8840-2-9840-69-5010-9220	Admin Exp Tran CR - Credit BD
8840-2-9840-69-5010-9229	LU Region Lab capitalized
8840-2-9840-69-5110-9310	Rent Expense
8840-2-9840-69-5131-9211	Regional Travel
8840-2-9840-69-5200-9220	Admin Expenses Transferred - Credit BD
8840-2-9840-69-5200-9230	Outsided services-Procurement/Supply Chain
8840-2-9840-69-5615-9302	Miscellaneous General Expense
8840-2-9850-56-5210-8870	Main of Mains Expense
8840-2-9850-69-5010-9200	A&G salaries - Operations
8840-2-9850-69-5010-9201	A&G Salaries - Operations LU Headoffice
8840-2-9850-69-5010-9208	LU Corp US Operations labor
8840-2-9850-69-5010-9220	Admin Exp Tran CR - Credit Oper
8840-2-9850-69-5010-9221	LU Labor Alloc Capitalized
8840-2-9850-69-5010-9228	LU Corp US Lab capitalized
8840-2-9850-69-5130-9210	Office Supplies-Operations
8840-2-9850-69-5130-9215	Office supplies & exp Operations LU Headoffice
8840-2-9850-69-5130-9216	Meals & Entertain Operations LU HO
8840-2-9850-69-5131-9211	Travel-Operations
8840-2-9850-69-5131-9213	Communication
8840-2-9850-69-5131-9214	Dues & Membership Fees
8840-2-9850-69-5131-9215	Training
8840-2-9850-69-5200-9220	Admin Expenses Transferred - Credit Oper
8840-2-9850-69-5200-9230	Outsided services-Operations
8840-2-9852-51-5010-8462	Other Expenses - LNG - Labor Mains & Service Labor
8840-2-9852-51-5010-8740	
8840-2-9852-51-5010-8780	Meter & House Regulator - Labor Customer Installations - Labor
8840-2-9852-51-5010-8790 8840-2-9852-51-5010-8800	Other Expenses - Labor
8840-2-9852-51-5430-8790	Customer Installations Expense
8840-2-9852-51-5435-8800	Other Expenses
8840-2-9852-51-5435-8810	Distribution-Rents-Expense
8840-2-9852-51-5436-8740	Mains & Services Expense
8840-2-9852-51-5437-8780	Meter & House Regulator Expneses
8840-2-9852-51-5439-8462	Other Expenses - LNG
8840-2-9852-56-5010-8630	Maintenance of Transmission Mains - Labor
8840-2-9852-56-5010-8860	Maint of Structures & Improvements - Labor
8840-2-9852-56-5010-8870	Maint of mains Labor
8840-2-9852-56-5010-8920	Maint of Services - Labor
8840-2-9852-56-5010-8930	Maint of Meters & House Regulators - Labor
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Account	Description
8840-2-9852-56-5010-8940	Maint of Other Eqt Labor
8840-2-9852-56-5012-8630	Maintenance of Transmission Mains
8840-2-9852-56-5210-7420	Maint of Production Eqt
8840-2-9852-56-5210-8860	Maint of Structures & Improvements
8840-2-9852-56-5210-8870	Main of Mains Expense
8840-2-9852-56-5210-8890	Maint of Meas & Reg stn - Gen exp
8840-2-9852-56-5210-8920	Maint of Services Expense
8840-2-9852-56-5210-8930	Maint of Meters & House Regulators Exp
8840-2-9852-56-5210-8940	Maint of other Equip Exp
8840-2-9852-56-5435-8700	Operation Supervision & Engineering
8840-2-9852-69-5010-9020	Meter Reading - Labor
8840-2-9852-69-5010-9030	Customer Records & Collection Labor
8840-2-9852-69-5010-9220	Admin Credit
8840-2-9852-69-5130-9210	Office Supplies
8840-2-9852-69-5130-9216	Meals
8840-2-9852-69-5131-9211	Travel
8840-2-9852-69-5131-9213	Communication
8840-2-9852-69-5131-9214	Dues & Membership Fees
8840-2-9852-69-5131-9215	Training
8840-2-9852-69-5200-9220	Admin Credit Outside Services
8840-2-9852-69-5200-9230 8840-2-9852-69-5250-9020	
8840-2-9852-69-5250-9030	Meter Reading Expenses Customer Records & Collection Expenses
8840-2-9852-69-5280-9250	Injuries and Damages
8840-2-9852-69-5615-9302	Miscellaneous General Expense
8840-2-9852-69-7450-4263	Penalties
8840-2-9852-69-7450-4265	Finance Charges
8840-2-9853-51-5010-7100	Operation Supervision & Engineering
8840-2-9853-51-5010-8410	Operation Labor & Expenses - Labour
8840-2-9853-51-5010-8710	Oper Dist Load Dispatching
8840-2-9853-51-5010-8800	Other Expenses Labor
8840-2-9853-51-5435-8710	Oper-Dist-Load Dispatching
8840-2-9853-51-5435-8800	Other Expenses
8840-2-9853-51-5439-8462	Other Expenses - LNG
8840-2-9853-51-5444-7350	Misc Production Expense
8840-2-9853-51-5540-7100	Operation Supervision & Engineering
8840-2-9853-51-5540-7170	Liquefied Petroleum Gas
8840-2-9853-56-5010-8700	Operations Supervision & Engineering
8840-2-9853-56-5210-7420	Maint of Production Equipment
8840-2-9853-56-5435-8700	Operation Supervision & Engineering
8840-2-9853-69-5010-9200	Admin & General Salaries
8840-2-9853-69-5010-9208	Control/Dispatch LIBCORP US Labor
8840-2-9853-69-5010-9228	LU Corp US Lab capitalized
8840-2-9853-69-5130-9210	Office Supplies & Exp
8840-2-9853-69-5130-9216	Meals
8840-2-9853-69-5131-9211	Travel

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Account	Description
8840-2-9853-69-5131-9213	Communication
8840-2-9853-69-5131-9215	Training
8840-2-9853-69-5200-9220	Admin Expense Transferred
8840-2-9853-69-5390-9100	Misc customer service & informational expenses
8840-2-9853-69-5615-9302	Miscellaneous General Expense
8840-2-9854-51-5010-8740	Mains & Service Expenses-Labor
8840-2-9854-51-5010-8800	Other Expenses - Labor
8840-2-9854-51-5436-8740	Mains & Service Expenses
8840-2-9854-56-5010-8700	Operations Supervision & Engineering-Labor
8840-2-9854-56-5010-8870	Maint of Mains-Labor
8840-2-9854-56-5210-8870	Maint of Mains-Exp
8840-2-9854-56-5435-8700	Operations Supervision & Engineering
8840-2-9854-69-5010-9220	Admin Exp Tran CR - Credit Engineering
8840-2-9854-69-5130-9210	Office Supplies & Expenses
8840-2-9854-69-5130-9216	Meals & Entertainment
8840-2-9854-69-5131-9211	Travel
8840-2-9854-69-5131-9213	Communication
8840-2-9854-69-5131-9214	Dues & Membership Fees
8840-2-9854-69-5131-9215	Training-Engineering
8840-2-9854-69-5200-9220	Admin Expenses Transferred - Credit Engineering
8840-2-9854-69-5200-9230	Outside Services
8840-2-9854-69-7450-4265	Other Deductions
8840-2-9860-69-5010-9200	A&G salaries - Executive
8840-2-9860-69-5010-9202	A&G Salaries - Executive APUC Headoffice
8840-2-9860-69-5010-9204	A&G Salaries - Executive LABS Headoffice
8840-2-9860-69-5010-9209	LU Region labor
8840-2-9860-69-5010-9220	Admin Exp Tran CR - Credit Exec
8840-2-9860-69-5010-9224	LABS Labour Captil
8840-2-9860-69-5010-9229	LU Region Lab capitalized
8840-2-9860-69-5110-9310	Rent Expense
8840-2-9860-69-5130-9210	Office Supplies - Executive
8840-2-9860-69-5130-9216	Meals & Entertainment - Executive LU HO
8840-2-9860-69-5130-9217	Office supplies & exp Executive APUC Headoffice
8840-2-9860-69-5131-9211	Travel
8840-2-9860-69-5131-9212	Utilities - Executive/ Business Development
8840-2-9860-69-5131-9213	Communication
8840-2-9860-69-5131-9214	Dues & Membership Fees
8840-2-9860-69-5131-9215	Training
8840-2-9860-69-5200-9220	Admin Expenses Transferred - Credit Exec
8840-2-9860-69-5200-9230	Outsided services employed
8840-2-9860-69-5200-9237	LABS US Corp Admin Allocations
8840-2-9860-69-5615-9302	Miscellaneous General Expense
8840-2-9860-69-7450-4261	Donations
8840-2-9860-69-7450-4265	Other Deductions
8840-2-9865-69-5010-9010	Supervision
8840-2-9865-69-5010-9030	Customer Records & Collections Expenses - Labor

	Account	Description
-	8840-2-9865-69-5010-9090	Info & Insr Advertising - Labor
	8840-2-9865-69-5010-9100	Misc Customer Service & Info Exp Labor
	8840-2-9865-69-5010-9130	Advertising Expenses - Labor
	8840-2-9865-69-5010-9200	Admin Labor
	8840-2-9865-69-5010-9201	A&G Salaries - Customer Service LU Headoffice
	8840-2-9865-69-5010-9208	CC LIBCORP US Labor
	8840-2-9865-69-5010-9209	East Region Labor - Customer Service
	8840-2-9865-69-5010-9220	Admin Exp Tran CR - Credit Customer Care
	8840-2-9865-69-5010-9221	LU Labor Alloc Capitalized
	8840-2-9865-69-5010-9228	LU Corp US Lab capitalized
	8840-2-9865-69-5010-9229	LU Region Lab capitalized
	8840-2-9865-69-5110-9310	Rent Expense
	8840-2-9865-69-5130-9210	Office Supplies-Customer service
	8840-2-9865-69-5130-9215	Office Supplies & Exp - Customer Svc. LU OH
	8840-2-9865-69-5130-9216	Meals & Entertainment - Customer Svc.LU OH
	8840-2-9865-69-5131-9211	Travel-Customer Service
	8840-2-9865-69-5131-9213 8840-2-9865-69-5200-9220	Communication Expense Admin Expenses Transferred - Credit Customer Care
	8840-2-9865-69-5200-9230	Outsided services-Customer service
	8840-2-9865-69-5200-9238	LU Corp US Admin Allocations
	8840-2-9865-69-5200-9239	East Region Outside Services - Customer Service
	8840-2-9865-69-5250-9030	Customer Records and Collection Expenses
	8840-2-9865-69-5250-9050	Misc Customer Accounts Expenses
	8840-2-9865-69-5390-9090	Info & Insr Advertising Expense
	8840-2-9865-69-5390-9100	Misc Customer Service & Information Expenses
	8840-2-9865-69-5390-9130	Advertising Expenses
	8840-2-9865-69-5615-9302	Miscellaneous General Expense
	8840-2-9865-69-7450-4265	Other Deductions
	8840-2-9865-80-8660-9040	Uncollectible Accounts
	8840-2-9866-69-5010-9020	Meter Reading Expenses - Labor
	8840-2-9866-69-5010-9030	Customer Records & Collections Expenses - Labor
	8840-2-9866-69-5010-9208	LDS LIBCORP US Labor
	8840-2-9866-69-5010-9228	LU Corp US Lab capitalized
	8840-2-9866-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-9866-69-5250-9020	Meter Reading Expenses
	8840-2-9867-69-5010-9120	Demonstrating & Selling Exp Labor
	8840-2-9867-69-5010-9160 8840-2-9867-69-5010-9220	Misc Sales Expenses - Labor
	8840-2-9867-69-5130-9210	Admin Exp Tran CR - Credit Sales Office Supplies
	8840-2-9867-69-5130-9216	Meals
	8840-2-9867-69-5131-9211	Travel
	8840-2-9867-69-5131-9214	Dues & Membership Fees
	8840-2-9867-69-5131-9215	Training
	8840-2-9867-69-5200-9220	Admin Expenses Transferred - Credit Sales
	8840-2-9867-69-5200-9230	Outside Services
	8840-2-9867-69-5390-9120	Demonstrating & Selling Expense

Account	Description
8840-2-9867-69-5390-9160	Misc Sales Expenses
8840-2-9868-69-5010-9200	Admin & General Salaries
8840-2-9868-69-5010-9201	A&G Salaries-LUC Strategic plan lab alloc
8840-2-9868-69-5010-9220	Admin Exp Transferred - Credit
8840-2-9868-69-5130-9210	Office Supplies Strategic Plan
8840-2-9868-69-5130-9215	Office Supplies & Exp LUC Strategic plan
8840-2-9868-69-5130-9216	Meals
8840-2-9868-69-5131-9211	Travel
8840-2-9868-69-5131-9213	Communication
8840-2-9868-69-5131-9214	Dues & Membership Fees
8840-2-9868-69-5131-9215	Training
8840-2-9868-69-5131-9216	Postage Strategic plan
8840-2-9868-69-5200-9220	Admin Expenses Transferred - Credit
8840-2-9868-69-5200-9230	Outside Services
8840-2-9868-69-5610-9280	Regulatory Comm Exp Strat Plan
8840-2-9868-69-5615-9302	Miscellaneous General Expense
8840-2-9868-69-7450-4261	Charitable Donations
8840-2-9868-69-7450-4264	Political Contributions
8840-2-9868-69-7450-4266	Civic
8840-2-9870-69-5010-9205 8840-2-9870-69-5200-9238	LABS Corporate Service Labour allocation
8840-2-9875-69-5200-9220	LU Corp US Admin Allocations Admin Expenses transferred CR Trandformation
8840-2-9876-69-5200-9220	Admin Expenses transferred CR Transformation PMO/O
8840-2-9877-69-5200-9220	Admin Expenses transferred CR Transformation FAM
8843-2-0000-10-1010-1350	Working Funds
8843-2-0000-10-1020-1310	Cash - JP Morgan
8843-2-0000-10-1101-1420	Customer Accounts Receivable
8843-2-0000-10-1101-1421	Customer AR-Misc Billing
8843-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
8843-2-0000-10-1162-1730	Accrued Utility Revenue
8843-2-0000-10-1163-1755	Deferred Reserve EE
8843-2-0000-10-1168-1420	Phased in Revenue - Short term
8843-2-0000-10-1168-1823	Deferral Decoupling Asset
8843-2-0000-10-1168-1828	Property Tax Adjustment Mechanism
8843-2-0000-10-1169-1756	Deferred RLIAP
8843-2-0000-10-1240-1650	Prepaids
8843-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
8843-2-0000-10-1250-1840	Misc. Billing Clearing
8843-2-0000-10-1380-1540	Plant Materials and Operating Supplies
8843-2-0000-10-1380-1630	Stores Expense Undistributed
8843-2-0000-10-1380-1641 8843-2-0000-10-1610-1050	Fuel Stock - Propane Plant Held for future use
8843-2-0000-10-1610-1050	Plant in Service-not classified
8843-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
8843-2-0000-10-1615-3110	PRD-Structure Improvement
8843-2-0000-10-1615-3190	Gas Mixing Equipment
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Account	Description
8843-2-0000-10-1615-3200	PRD-Prod other Equipment-LNG
8843-2-0000-10-1615-3760	T&D-Mains-STL
8843-2-0000-10-1615-3761	T&D-Mains-OTH
8843-2-0000-10-1615-3762	T&D-MainsPLST
8843-2-0000-10-1615-3763	T&D-Mains-Cl
8843-2-0000-10-1615-3764	T&D-Mains-Valve >4"
8843-2-0000-10-1615-3780	T&D-M&R Equipment
8843-2-0000-10-1615-3800	T&D-Gas Services-STL
8843-2-0000-10-1615-3801	T&D-Gas Services-OTH
8843-2-0000-10-1615-3802	T&D-Gas Services-PLST
8843-2-0000-10-1615-3810	T&D-Gas Meters
8843-2-0000-10-1615-3811	T&D-Gas Meters-Instrument
8843-2-0000-10-1615-3812	T&D-Gas Meters-ERTS
8843-2-0000-10-1615-3870	T&D-Other Equipment
8843-2-0000-10-1615-3900	GEN-Structure Improvements
8843-2-0000-10-1615-3901	GEN-Structure Improvements-Boiler
8843-2-0000-10-1615-3910	Gas Mixing Equipment
8843-2-0000-10-1615-3912	GEN-Laptop Computers
8843-2-0000-10-1615-3921	GEN-Pass/Trailer
8843-2-0000-10-1615-3922	GEN-Service Vans
8843-2-0000-10-1615-3940	GEN-Tools-Shop-Garage Equip
8843-2-0000-10-1615-3960	GEN-Power Op Equip<=12,000lb
8843-2-0000-10-1615-3970	GEN-Communication Equipment
8843-2-0000-10-1615-3980	GEN-Miscellaneous Equipment
8843-2-0000-10-1618-1070	Construction Work In Progress
8843-2-0000-10-1647-3030	Misc. Intangible Plant
8843-2-0000-10-1655-1080	Accum Prov for Depn of Utility Plant
8843-2-0000-10-1655-1081	RWIP Reclass
8843-2-0000-10-1655-1082	RWIP Salvage
8843-2-0000-10-1655-1084	Accum dep cost of removal
8843-2-0000-10-1655-1110	Accum Prov for Amort of Utility Plant
8843-2-0000-10-1910-1141	Goodwill
8843-2-0000-10-1920-1740	R/A - COG Costs - Winter
8843-2-0000-10-1920-1741	R/A - COG Costs - Summer
8843-2-0000-10-1920-1860	Misc Deferred Debits
8843-2-0000-10-1920-1863	R/A Environmental-Materials
8843-2-0000-10-1930-1420	Phased in Revenue - Long Term
8843-2-0000-10-1930-1745	Rate Case Recovery
8843-2-0000-20-2110-2425	Gas/Power Purchases Accrual
8843-2-0000-20-2111-2420	Unapplied payments
8843-2-0000-20-2113-2350	Customer Deposits
8843-2-0000-20-2116-2370	Interest Accrued
8843-2-0000-20-2142-1740	Current Reg Liability Deferred Gas Cost
8843-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
8843-2-0000-20-2810-2607	Due to Energy North
8843-2-0000-20-2810-2635	Due to Cogsdale New Hampshire

Account	Description
8843-2-0000-20-2910-2542	Deferral Decoupling Liability
8843-2-0000-20-2965-2830	Accum Def Inc Taxes Liability-(Long-term)
8843-2-0000-30-3045-4554	Interco APIC - NH Gas Keene
8843-2-0000-30-3310-2160	Retained Earnings
8843-2-0000-40-4295-4150	Revenue from merchandise, jobbing & contract work
8843-2-0000-40-4295-4801	Metered Sales to Residential Customers - Fixed
8843-2-0000-40-4295-4802	Metered sales to Residential Customers - Variable
8843-2-0000-40-4295-4803	Metered sales to Residential Customers- Pass throu
8843-2-0000-40-4295-4813	Metered Sales to Commercial Customers - Fixed
8843-2-0000-40-4295-4814	Metered sales to Commercial Customers - Variable
8843-2-0000-40-4295-4815	Metered sales to Commercial Customers- Pass throug
8843-2-0000-40-4400-4211	Gain on Disposition of Property
8843-2-0000-40-4420-4190	Interest income
8843-2-0000-40-4460-4170	Revenues from non-utility operations
8843-2-0000-40-4460-4880	Misc Service revenues
8843-2-0000-40-4460-4950	Other Gas Revenues
8843-2-0000-40-4460-4951	Decoupling Revenue
8843-2-0000-40-4700-4191	Allow for other funds used during construction
8843-2-0000-51-5010-4160	Merch/jobbing/contract-Labour
8843-2-0000-51-5010-4171	Expenses from non-utility operations - labor
8843-2-0000-51-5010-7330	Gas mixing expense - labor
8843-2-0000-51-5010-8790	Customer installations expenses - labor
8843-2-0000-51-5010-8800	Other expenses - labor
8843-2-0000-51-5430-4160	Merch/jobbing/contract-non Labour
8843-2-0000-51-5430-4171	Expenses from non-utility operations
8843-2-0000-51-5430-8790	Customer installation expense
8843-2-0000-51-5435-8800	Other expenses
8843-2-0000-51-5436-8740	Mains & services expenses
8843-2-0000-51-5444-7350	Misc. Production expense
8843-2-0000-52-5541-8040	Natural Gas City Gate Purchases
8843-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation
8843-2-0000-52-5541-8042	Deferred Gas Costs
8843-2-0000-52-5542-8051	PGA for Residential-PGA Recoveries
8843-2-0000-52-5542-8052	PGA for Commercial-PGA Recoveries
8843-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage
8843-2-0000-52-5543-8082	Natural Gas Delivered to Storage
8843-2-0000-56-5010-8860	Maint of structures & improvements - Labor
8843-2-0000-56-5010-8870	Maint of mains - Labor
8843-2-0000-56-5010-8920	Maint of services - Labor
8843-2-0000-56-5010-8930	Maint of meters & house regulators - labor
8843-2-0000-56-5010-8940	Maint of other equip - labor
8843-2-0000-56-5210-8860	Maint of structures & improvements
8843-2-0000-56-5210-8870	Maint of mains
8843-2-0000-56-5210-8920	Maint of services expense
8843-2-0000-56-5210-8930	Maint of meters & house regulators
8843-2-0000-56-5210-8940	Maint of other equip - expenses

Account	Description
8843-2-0000-69-5010-9020	Meter reading expenses - labor
8843-2-0000-69-5010-9030	Customer records and collection expenses - labor
8843-2-0000-69-5110-9310	Rents
8843-2-0000-69-5130-9210	Office Supplies & expenses
8843-2-0000-69-5131-9212	Utilities - Keene
8843-2-0000-69-5131-9213	Communications
8843-2-0000-69-5250-9030	Customer records and collection expenses
8843-2-0000-69-5280-9240	Property insurance
8843-2-0000-69-5280-9250	Injuries and damages
8843-2-0000-69-5390-9090	Informational & instructional advertising expenses
8843-2-0000-69-5610-9280	Regulatory commission expenses
8843-2-0000-69-5615-9302	Miscellaneous General Expense
8843-2-0000-69-5680-4080	Property taxes
8843-2-0000-80-8550-4310	Other Interest Expense
8843-2-0000-80-8550-4320	AFUDC - borrowed
8843-2-0000-80-8610-4030	Depreciation Exp
8843-2-0000-80-8610-4050	Amortization-Intangibles
8843-2-0000-80-8641-4074	Amortization of Reg Assets
8843-2-9810-69-5040-4080	Social Security Taxes
8843-2-9810-69-5041-4080	Federal Unemployment Taxes
8843-2-9810-69-5041-4082	Tx Oth Inc Tx St Unemployment Tax
8843-2-9810-69-5042-4080	Medicare
8843-2-9810-69-5043-9269	401K Match
8843-2-9810-69-5044-9260	Group Benefits
8843-2-9820-69-5280-9250	Injuries and Damages
8843-2-9850-51-5010-8740	Mains & Services Labor
8843-2-9850-51-5010-8750	CNG Labor
8843-2-9850-51-5435-8800	Other Expenses
8843-2-9850-51-5436-8740	Mains & Services Expenses
8843-2-9850-56-5010-8750	CNG Maint Labor
8843-2-9850-56-5010-8870	Maint of Mains Labor
8843-2-9850-56-5010-8920	Maint of Services Labor
8843-2-9850-56-5210-8870	Maint of Mains
8843-2-9850-56-5210-8920	Maint of Services
8843-2-9850-56-5210-8930	Maint of Meters & House Regulators
8843-2-9850-56-5435-8750	CNG Maint Expenses
8843-2-9850-69-5010-9200	A&G salaries - Operations
8843-2-9850-69-5130-9210	Office Supplies
8843-2-9850-69-5131-9215	Training
8843-2-9850-69-5200-9220	Admin Expense Transferred Credit
8843-2-9865-69-5250-9030	Customer Records and Collection Expenses
8843-2-9865-80-8660-9040	Uncollectible Accounts

Great Plains Account Structure

or account	consists of 6 segments: (1)		(2)		(3)		(4)		(5)		(6)
	COMPANY CURRENCY				SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description	х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
8810	Liberty NH	1	CDN	0000	Other	10	Assets	1010	Working Funds	0002	AOCI - Pension
8830	Granite State	2	US	0400	Gas	20	Liabilities	1020	Cash	0003	AOCI - OPEB
8840	Energy North			9282	LU Corp US Admin	30	Equity	1060	Other Special Deposits (Restricted Cash)	0052	OCI-Pension-Taxes
8843	NH Gas (Keene)			9800	IT	4(x)	Revenue	1080	Temp Cash Investments	0153	AOCI - Pension - Taxes
8811 8830	LU Energy NH Consolidation Granite State Electric			9801 9810	Transition HR/Payroll	5(x) 51	Costs (Ops, R&M) Operations	1101 1102	Accounts Receivable Bad Debt	0154 0161	AOCI - OPEB - Taxes Cash - JP Morgan
8831	Granite State Electric - Pre Acquisition			9811	Payroll & HRIS	52	Fuel	1121	AR - Interco	1000	Deferred Financing - Intercompany
8832	Granite State Electric - Consolidation			9812	Training & Development	53	Generation Expenses	1160	Other AR	1010	Plant in Service
8840	EnergyNorth Natural Gas Inc			9815	Environmental, Health & Safety	56	Maintenance	1161	Int & Div Receivables	1010	Plant
8841	EnergyNorth Natural Gas Inc - Pre Acquisition			9816	Governance & Gov't Relations	69	Admin Costs	1162	Accrued Revenue	1012	Plant in Service - ARO
8842	EnergyNorth Natural Gas Inc - Consolidation			9817	LABS Head Office	75	Admin Costs (for APUC only)	1163	Misc Accrued Assets	1012	Utility Plant - ARO
8843	NH Gas (Keene)			9820	Finance & Administration	8(x)	Depreciation & Other	1166	Rent Receivables	1020	Fixed assets clearing
8844	NH Gas (Keene) - Consolidation			9821	Risk Management			1168	Current Regulatory Asset	1020	Plant Purchased or Sold
				9822 9823	Treasury Legal			1169 1210	Deferred RLIAP Notes Receivables (Current Portion)	1050 1060	Plant Held for Future Use Plant in Service-not classified
				9824	Internal Audit			1230	Current deferred income tax asset	1070	Construction Work In Progress
				9825	Purchasing			1240	Prepaids	1071	Capital Accrual CWIP-Additions
				9826	Building			1250	Deposits	1072	Construction Work-in-Process Clearing
				9827	FP&A			1251	Operating Clearing	1080	Accumulated Depreciation
				9828	Compliance			1310	Interco (Due from)	1080	Accum Prov for Depn of Utility Plant
			1	9830	Regulatory			1380	Inventory	1080	Accum Prov for Depn of Elect Utility Plant
				9835	Energy Procurement			1510	Investments	1081	RWIP Reclass
				9840 9850	Business Development Operations			1545 1550	Interco Investment APIC Interco Investment CS	1082 1082	COR Accrual RWIP Salvage
				9851	Operations - Electric			1610	Land and Other	1084	Accum dep cost of removal
				9852	Operations - Gas			1615	PPE	1087	Excess Accumulated Depreciation
				9853	Production, Dispatch & Control			1618	CWIP/PPE (South)	1087	Excess Accum Depreciation
				9854	Operations Engineering			1619	Fixed Asset Clearing	1100	Accum Prov for Amort of Utility Plant (nonma
				9855	Asset Management			1647	Intangibles	1100	Accumulated Depreciation-ARO
				9860	Executive			1655	Accum Amortorization	1100	Accum Prov for Amort of Elect Utility Plant (nonma
				9865	Customer Care			1800	Long Term deferred income tax asset	1110	Accum Prov for Depn of Elect Utility Plant Accum Prov for Amort of Utility Plant
				9866 9867	Load Data Services Sales & Marketing			1910 1920	Goodwill Misc Deferred Debits	1110 1141	Goodwill NEES
				9868	Strategic Planning			1921	Suspense - EPM Mapping	1141	Other Assets - Goodwill
				9870	Investor Relations			1929	Deferred Costs/Regulatory Assets	1141	Goodwill KeySpan
								1930	Other Regulatory Asset	1141	Goodwill
								1931	Unamortized Debt Expense	1142	Goodwill Rollforward
								1936	Deferred Financing - Intercompany	1151	GW Accum Amort
								2001	Accounts Payable	1210	Non Utility Property-Land
								2002	Accounts Payable	1210	OPI-Land Retained
			_					2003 2004	Accounts Payable Accounts Payable	1210 1211	Non Utility Property OPI-Structures Retained
								2005	Accounts Payable	1220	Accum Depr Non Utility Property
								2011	Accrued Purchases	1231	Investment in Subsidiary Companies
								2021	AP - Interco	1240	Investments
								2110	Misc Accrued Costs	1241	Oth Inv-Cash Surr Val-Life Ins
								2111	Unapplied Payments/Accrued Water Fees	1241	Oth Inv-Miscellaneous
								2113	Customer Deposits	1242	Oth Inv-Cash Surr-Policy Loan
					+			2116 2124	Interest Accruals Accrued Cost of Removal	1280 1281	Other Special Funds Rabbi Trust Investment
								2124	Accrued Payroll/Accrued Vacation	1282	EUA-Oth SpcI Fnds-Mndon Rd Lit
								2140	Payroll clearing	1283	SERP Trust Account
								2141	On Bill Financing - Energy Efficiency	1300	Cash In Hand
								2142	Current & Accrued Liabilities	1310	Cash - JP Morgan
								2170	I/C Interest Payable	1311	Bank of America #XXXX7844
			 					2510	Accrued Federal Taxes	1311	Cash - Wells Fargo
			1					2530	Accrued Income Tax	1312	Cash-General Funds
					+			2550 2605	Tax Collection Payables Dividend Declared	1312 1312	Bank of America #XXXX7513 Cash - JP Morgan- Customer Refunds
								2710	Notes Payables	1313	Cash Receipts Misc AR
								2730	Current portion of deferred income tax liability	1314	Cash-Outstanding Checks
								2740	Commodity	1315	Cash Clearing CSS
				-				2750	Current Portion Capital Leases	1340	Other Special Deposits
								2760	Deferred Credit - Hazardous Waste	1350	Working Funds
			1					2770	AIAC	1420	Phased in revenue
			1 1					2810	Interco (Due to)	1420	Phased in revenue - Long Term
	1	1	1				1	2840	Intercompany Note Payables	1420	KS R/A-CGAC Working Capital

GL account consists of 6 segments: (1) (2)				(3)					(5)		(6)	
	COMPANY CURRENCY		•	SITE		CLASS			NATURAL ACCT	SUB ACCT		
xxxx				xxxx		xx		xxxx		xxxx	Description	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description	
								2910	Long Term Debt	1420	Phased in Revenue - Short term	
								2920	Derivative Instrument Payable	1420	Customer Accounts Receivable	
								2930 2960	ARO/Long term liabilities Capital Lease Obligation	1421 1421	Customer AR Misc Billing Customer AR-Misc Billing	
								2965	o 2969 Deferred Income Taxes	1421	AR Under Collect-Access Charge	
								3010	Common Shares	1422	Deferred Working Capital - Winter	
								3012	Capital Stock	1422	Cust AR-Energy Non Assoc Co	
								3013	Capital Distribution	1422	Deferred Billing	
								3045	Intercompany APIC	1423	Customer AR-Reserve	
								3050 3310	Intercompany CS Retained Earnings	1423 1424	A/R Undr Collect-Default/LR Sv Deferred Working Capital - off - Peak	
								3700	Dividends Paid	1424	AR Under Collect-Transmission	
								3800	Retained Earnings	1424	Deferred Working Capital - Summer	
								4210	Other Electric Revenue	1424	A/R-Inter Co Rcpts-Nimo	
								4290	Electric Sales	1425	Accounts Receivable-Pro Pack	
								4295	Gas Sales	1425	AR - CSS	
								4310 4400	Rental Income - Intercompany	1425 1425	A/R - CRIS AR Gift Certificates	
								4400 4410	Gain on Disposition of Property Dividend Income	1425 1426	AR Gift Certificates A/R NSF Chargeback	
								4410	Interest Income	1426	A/R-Inter Co Repts-RI Gas	
								4460	Other Revenue	1427	A/R-Cogsdale clearing	
								4700	AFUDC	1428	A/R-Inter Co Rcpts-Keyspan	
								5010	Labor	1429	A/R REC Obligation	
								5040	Payroll Expenses	1430	Income Tax Receivable	
								5041	Payroll related taxes	1430	Other Long Term Asset	
								5042 5043	Medicare Pension/401K	1430 1430	Other Accounts Receivable Oth A/R-COBRA Plan	
								5044	Group Benefits	1430	Due from Vendor	
								5045	Workers Comp/Franchise Req	1431	Misc AR-Hwy & Emp	
								5110	Rent Expense	1432	Oth A/R-Depndnt Care Odd Yr	
								5130	Admin (Office, supplies, exp)	1433	Oth A/R-Non Assoc	
								5131	Training	1434	Oth A/R-Health Care Spend Acct	
								5200	Professional Services	1435	Transit&Park fund Legacy Grid	
								5210 5250	Maintenance Expense (Operations) Customer Service related exp	1436 1437	Energy Supply A/R-Property Damage	
								5280	Insurance, Injuries & Damages	1438	Commodity Settlement Rec <1Yr	
								5390	Misc Sales Expenses	1438	Other Accounts Receivable Grants	
								5400	Load Dispatching	1439	Other Accounts Receivable - Special Contracts	
								5405	Station Expenses	1439	A/R-Empl Home Conversion Loan	
								5410	Overhead Lines Expenses	1440	Accum Prov Uncollectable Accounts	
								5415	Underground Lines Expenses	1441	Settlemnt Written-off Acct Exp	
								5420 5425	Maint of Street Lighting & Signal Systems Meter Expenses	1442 1443	Bad Debt Exp - Misc Billing Reserve for Bad Debt Accrual	
								5430	Customer installation expense	1450	Notes Receivable from associated companies	
								5431	Oper-Stat Exp-Industrial	1460	AR Assoc Company	
								5435	Operation Supervision & Engineering	1460	AR Associated Company	
								5436	Mains & Services Expense	1460	Due to/from AR Assoc Company	
								5437	Meter & house regulator expenses	1460	Due to/from associated company	
						+		5438 5439	Measuring & Regulating Station Exp Other Expenses - LNG	1540 1540	Plant Materials and Operating Supplies Inventory	
								5439	Other Expenses - LNG Sched, sys control & dispatch serv exp	1540 1541	Materials&Supplies In Transit	
								5441	Transmission of electricity by others	1541	Obsolete Inventory Reserve	
								5442	Elec Rev Wheeling-Elim	1630	Stores Expense Undistributed	
								5444	Misc Production Expense	1631	Stores Clearing Db Bill Pool	
	-							5455	Purchased Power-Variable	1632	Stores Clearing-Credit	
								5455	Purchased Power-Fixed & SO	1640	Gas Stored Underground-Current	
								5540	Liquefied Petroleum Gas	1641	Fuel Stock - Propane	
								5540 5541	Operation Supervision & Engineering Deferred Gas Costs	1642 1642	Storage-Liquefied Nat Gas UG Storage-Liquefied Nat Gas	
								5541	Natural Gas Capacity Release	1650	Prepaid Expenses	
								5541	Natural Gas City Gate Purchases	1650	Prepaids	
								5541	Natural Gas Demand Charges - Transportation	1651	Prepaid Employee Insurance	
								5541	Natural Gas Hedging - Derivative Settlements	1652	Prepaid Taxes - Other	
								5541	Natural Gas Imbalances - Cashout	1653	Prepaid Taxes-Mun-Property-Oper	
								5542	PGA for Commercial-PGA Recoveries	1711	Int Rec Assoc Co-MPool	
						+		5542 5542	PGA for Posidontial PGA Recoveries	1712 1720	Int & Div Rec-Non Assoc	
								5542	PGA for Residential-PGA Recoveries PGA for Transportation-PGA Recoveries	1720	Rents Receivable	
								5542	Natural Gas Delivered to Storage	1740	Accrued Utility Revenue Misc Current Accrued Assets	
						1		5543	Natural Gas Withdrawn from Storage	1740	Current Reg Liability Deferred Gas Cost	

GL account consis	(1)		2)		(3)		(4)		(5)		(6)
	COMPANY	CURF	RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description	х	Description	XXXX	Description	XX	Description	xxxx	Description	XXXX	Description
								5610	Regulatory comm exp	1740	R/A - COG Costs - Winter
								5615	Misc Exp Admin	1741	R/A - COG Costs - Summer
								5680	Property Insurance	1741	Transmission over/under-current
								6125	Rental Expense - Intercompany	1743	Deferred Bad Debt - Winter
								7030	LTIP Expense	1744	Deferred Gas Cost-Unbundling
								7100	Maintenance (Admin)	1745	Current Reg Liability Deferred Rate Case Cost
								7360	Legal Expense	1745	Rate Case Recovery
								7450	Admin (below the line costs)	1750	Current Portion Derivative Asset
								7695	Franchise Taxes	1750	R/A-LDAC Costs
								8540	Interest on Long-term Debt	1751	R/A-LDAC Costs
								8541	Amortize Debt Discount & Exp	1752	R/A-CGAC Costs - Off Peak
								8543	Intercompany - Interest Expense - LU Co.	1752	R/A-CGAC Costs - Peak
								8550	Other Interest Expense	1753	R/A-CGAC Costs - Off Peak
								8551	Non-service costs	1754	Deferred Bad Debt - Summer
								8610	Depreciation Expense	1755	Deferred Reserve EE
								8640	Amortization Expense	1755	Current Reg Liability Deferred EE
								8641	Amortization of Regulatory Assets	1756	Current Reg Liability Deferred Resi Adjustment
							·	8660	Uncollectible Accounts	1756	Lost Revenue Energy Efficiency Mechanism
								8665	writedown of tangible assets	1756	Deferred RLIAP
								8710	Federal Income Tax	1757	Deferred NHDAS Special Contract
								8720	State Income Tax	1760	Derivative instrument assets-Hedges
								8760	Deferred Income Tax	1810	Unamortized Debt Expense
										1820	Other Regulatory Asset - FAS 109
										1820	Current Regulatory Asset
										1821	Current Regulatory Asset - Special Audit
										1821	Current Regulatory Liability - ECAC
										1821	AML Reg Asset
										1822	Battery Storage Program
										1822	LT Reg. Liability Border-Commodity Price ADJ.
										1822	Derivative MTM Reg Asset
										1822	Current Reg. Liability Border-Commodity Price ADJ.
										1822	KS-Derivative MTM Reg Asset
										1823	KS-Deriv Settlement Reg Asset
										1823	Other Regulatory Asset - Deferred Rate Case
										1823	Deferral Decoupling Asset
										1823	Excess Depreciation less than 1 year
										1823	Excess Depreciation- Greater than 1 year
										1824	KS-Deriv-Gas Contract-RegAsset
										1824	Current Regulatory Asset-Storm Costs
										1824	R/A Deferred Tilton Remediation
										1824	Deriv-Gas Contract-RegAsset
										1824	Environmental Response Fund
		+				-		+	+	1825 1825	Storm Costs
											KS-Interest on Def Reg Assets
		+				-		+		1825 1825	Current Regulatory Asset - Pension Interest on Def Reg Assets
		+				-		+		1825	FAS 158 - Pension
		+				+					
		1				+		+	+	1826	Current Regulatory Asset-Transmission
						-1				1826 1826	GSE DSIT Deficiency
		1				+		+	+	1826	FAS158-Pension
						-1				1826	Reg asset other Pension related Vegetation Management provision/ REP-current
		1				-1		-		1827	Asset Ret Oblig Reg Asset
		1				-1		-		1827	FAS158-OPEB
										1828	OPEB Expense Deferred-Gas
		1								1828	NEG & KeySpan CTA
										1829	Storm Recovery 2008 Ice Storm
		1								1829	Extraordinary Property Losses - FAS 109
										1830	Preliminary Survey Investigation Charges-DONT USE
										1830	Preliminary Survey & Investigation Charges Preliminary Survey & Investigation Charges
		1								1840	Misc Billing Clearing
		1								1840	Pymts TNW-Funeral
										1840	Payroll Clearing
										1841	Pymts TNW-Employ Related Injur
										1841	Communication Expenses-Debit
										1841	ESPP Clearing
										1842	Communication Exp-Credit
		+				1		+		1842	Payroll Benefit Clearing
		1				-1		-		1842	TNW-Clearing Operating
										1843	Pymts TNW-Vacation
		1					l .			1043	i yiits iivv-vacatioii

GL account consis	(1)	,	2)		(2)		(4)		(5)		(6)
	COMPANY CURRENCY			(3) SITE			CLASS		(5) NATURAL ACCT		(6) SUB ACCT
10001		X									
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										1843	Employee Expense Reimbursement
										1843	Transp Exp-DR-Clearing Only
										1844 1844	Transportation Exp-Debit Pymts TNW-Holiday
										1844	401K Clearing Account
										1845	Pymts TNW-Sickness
										1845	Transportation Exp-Credit
										1845	Payroll Tax Clearing
										1846	Pymts TNW-Personal
										1846 1847	Utility Clearing Payroll Clearing Stat
										1847	Pymts TNW-Jury Duty
										1848	LTIP Clearing
										1848	Pymts TNW-Rest Time
										1849	Pymts TNW-Weather
										1849	Operating Clearing
								1		1850 1860	Temporary Facilities
								-		1860 1860	Misc Deferred Debits Def Dr-Cash Overs & Shorts
								+		1860	Flex Spending Clearing
										1861	Def Dr-Misc
										1862	R/A-Energy Efficiency Prog
									-	1862	KS R/A-Energy Efficiency Prog
										1862	Suspense- EPM Mapping
										1862	Suspense-KeySpan EPM Mapping
										1863 1863	Regulatory Assets - FAS 109 KS R/A-Environmental-Materials
										1863	R/A-Environmental-Materials
										1863	R/A Environmental-Materials
										1863	Suspense-Inventory Management
										1864	KS R/A-Environmental-Purch Gas
										1864	R/A-Environmental-Purch Gas
										1865	KS R/A-FAS 109
										1865 1866	Deferred Debit LCIRP KS-Deriv Gas Cont-Reg-LT
										1867	KS-Deriv MTM Non Reg-LT
										1868	Reg Liability Rate Adjustment Mechanism
										1868	KS-Deriv MTM Regulated-LT
										1869	Deferred Charges - DDE
										1869	KS-Deferred Charges - DDE
										1900 1900	ADFIT-CIAC ADFIT-Other
										1900	ADFIT-Other ADFIT-Capitalized Office Suppl
										1900	ADSIT-Cont in Aid of Construct
										1900	ADSIT-Split Dollar
										1901	ADFIT-FAS 112
										1901	ADFIT-OPEB Liability
								+		1901 1901	ADSIT-ITC Amortization ADIT-FIT on SIT-OCI
								+		1901	ADFIT-Def Dir Comp
										1901	ADSIT-Pension Liability
										1901	ADFIT-Pension-OCI
				-			-		-	1902	ADFIT-Def Inc Comp
										1902	ADSIT-Reserve-Environmental
								+		1902	ADFIT-OPEB-OCI
								+		1902 1902	ADFIT-Net Operating Loss ADFIT-ARO Accretion Income
								+		1902	ADFIT-ARO ACCRETION INCOME ADFIT-Reserve-State FIN 48
										1902	ADSIT-Storm Contingency
										1903	Accum Def Inc Taxes Asset long term
										1903	ADIT- FIT on SIT
										1903	FIT on SIT
								1		1903	Accum Def Inc Taxes Asset (Current)
								+		1903 1903	ADSIT-Bonus Accruals ADSIT-Deferred Incent Comp
								+		1903	ADSIT-Deterred Incent Comp ADFIT-Accrued Interest
										1903	ADFIT-Vacation Accrual
										1903	ADFIT-Workers' Compensation
				-			•			1904	ADFIT-FAS 109
			1							1904	ADSIT-Capitalized Office Suppl

GL account consists of 6 segments: (1) (2)			(3)		(4)		(5)		(6)
	COMPANY CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description	X Description	XXXX Description	ХХ	Description	XXXX	Description	xxxx	Description
								1904	ADSIT-Uninsured Claims
								1904	ADSIT-Deferred Compensation
								1904 1904	ADFIT-Employee Comp & Benefits ADSIT-Pension-OCI
								1904	ADSIT-Pension-OCI ADFIT-Materials & Supplies
								1905	ADSIT-FAS 112
								1905	ADSIT-Employee Comp & Benefits
								1905	ADSIT-Deerfield Licensng
								1905	ADSIT-OPEB-OCI
								1905 1905	ADFIT-Reg Liability-Other ADFIT-Bad Debt Reserve
								1905	ADFIT-Bad Debt Reserve ADFIT-Supplemental Pension
								1906	ADSIT-Dir Compensation
								1906	ADFIT-Unbilled Revenue
								1906	ADSIT-FAS 109
								1906	ADSIT-Reserve-Other
				+ +				1906 1906	ADFIT-Reserves-Other ADFIT-ITC Amortization
								1907	Deferred Tax Prov-Beg Balance
								1907	ADSIT-MA Unitary Def Tax Asset
								1907	ADSIT-OPEB Liability
								1907	ADSIT-Workers' Compensation
								1907	ADFIT-Pension Liability
				+				1907 1907	ADFIT-Storm Contingency ADSIT-Other
								1907	ADSIT-Other ADSIT-Reg Liability-Other
								1908	ADSIT-OPEB Liability
								1908	ADFIT-Reserve-Environmental
								1908	ADSIT-Bad Debt Reserve
								1908 1908	ADSIT-Accrued Interest
				+				1908	ADFIT-Bonus Accruals ADSIT-Other
								1908	ADSIT-Ottler ADSIT-Materials & Supplies
								1909	ADFIT-Uninsured Claims
								1909	ADFIT-Deferred Compensation
								1909	ADFIT-Rate Reserves
								1909 1909	ADFIT-OCI-Investments
								1909	ADSIT-Supplemental Pension ADSIT-Unbilled Revenue
								1910	ADFIT-Reserve-State FIN 48
								2010	Common Stock Issued
								2079	Due to Liberty Liberty Utilities Canada
								2079	Due from Liberty Utilities Canada
								2100 2110	Gain on Reaquired Cap Stock Investment in Granite State
								2110	Misc. Paid In Capital
								2110	Misc Paid In Capital
								2110	Capital Contribution
								2110	Misc Paid in Capital
								2160 2190	Retained Earnings
								2190 2191	Accum Other Comprehensive Income OCI Unreal Apprec on Inv-Elim
								2192	Retained Earnings OCI FAS 158-Pension
								2192	OCI FAS158-Pension
								2192	OCI FAS 158-Pension
								2193	OCI FAS 158-OPEB
								2193 2193	OCI FAS158-OPEB
						1		2193 2194	Retained Earnings OCI FAS 158-OPEB OCI FAS158-Pension-Taxation
				1 1				2195	OCI FAS158-PEISIOI-FAXATION OCI FAS158-OPEB-Taxation
								2196	OCI Investments-Taxation
								2230	NotePayLUFinUS LLC and LU \$30M US for 5 yrsat3.86%
								2230	NP-LU and EN \$18.1M 5YR @ 3.51%
				1				2230	NP-LU and GS \$3.4M 5YR@3.51%
				+				2231 2231	NP- LU and EN \$41.8M 10YR @ 4.49% NP-LU and GS \$7.9M 10YR@4.49%
				1				2231	NotePayLU FinUS LLCandLU\$69MUS for 10 yrs at 4.84%
								2232	NotePayLUFinUS LLCandLU\$36M US for 15 yrs at 5.24%
								2232	NP-LU and GS \$4.1M 15YR@4.89%
								2232	NP-LU and EN \$21.8M 15YR @ 4.89%

SE decodine consist	ts of 6 segments: (1)		2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY				CLASS		NATURAL ACCT		SUB ACCT
		X				xx					
XXXX	Description	Х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										2233	NotePayLUFinUS LLCandLU\$13.5MUSfor15 yrs at 5.24%
										2233	NP-LU and GS \$1.5M 15YR@4.89%
						-				2233 2240	NP-LU and EN \$8.2M 15YR @ 4.89% Other Long-term Debt
										2243	Other LTD - \$5M 7.37%
										2244	Other LTD - \$5M 7.94%
										2245	Other LTD - \$5M 7.30%
										2280	Accum Provision Injury & Damages
										2281	Pension/FAS106-Benefit Reserve
										2282	Misc Operating Reserves
										2282 2283	Current Portion-Misc Operating Reserves OPEB/FAS 106 Benefit reserve
										2285	Long Term Pension Obligation
										2300	Asset Retirement Obligation
										2320	A/P-System Benefit Charge
										2320	Accounts Payable
										2320	A/P-Empl Deduct-Stock Purchase
						+		+		2320 2320	A/P - Customer Refunds
						+		+		2320 2320	A/P-Customer Refunds A/P-Bank Checks Outstanding
										2321	A/P-Audited Vouchers
										2321	A/P Exceptional Payments-NGG
										2321	A/P-Other Cash Receipts
										2321	SBC-GSE Energy Efficiency Prgm
										2322	A/P-Commit Fee-Line of Cr
						-				2322 2322	A/P-NonAssocCo-Energy Supplier A/P-M & S Receipts
										2322	A/P-Empl Deduct-Empl Assoc
										2323	A/P-Purchased Power
										2323	A/P-Audited Voucher-Payroll
										2323	A/P-Group Insurance
										2324	A/P-Liab Control Acct for CSS
										2324	A/P-Empl Deduct-Union Dues
										2324 2325	A/P-Work Comp Claims A/P-Empl Deduct-Charity Org
										2325	A/P-Escheat-Msc Exp&Dr Trm SIs
										2325	A/P-Empl Deduct-Savings Bonds
										2326	A/P-Misc Employee Withholding
										2326	A/P-Empl Deduct-Cred Union
										2326	A/P-Escheat-Unclaimed Cust Cr
										2327	A/P-Empl Deduct-Thrift Plan
										2327 2327	A/P-Empl Deduct-Stock Purchase A/P-Employee Expense Liab
										2328	A/P-Unpaid Invoice Accrual
										2328	A/P-Empl Deduct - Life Insurance
										2328	A/P-Empl Deduct-Auto Ins
										2328	A/P-Empl Deduct-Life Insurance
										2328	ISO NE AP
						+		+		2329 2329	A/P-Thrift Loan A/P-Unpaid Legal Invoice Accrl
						+		+		2329	A/P-Unpaid Legal Invoice Accri A/P Gas Purchases
										2330	Notes Payable Affiliated Companies
										2340	Accts Payable to Assoc Co's
										2340	Accounts Payable - Intercompany
				-						2341	Due to Payroll Ceridian
		-								2350	Customer Deposits
								1		2360	Accrued Self-assessed Sales Taxes Payable
						+		+		2360 2360	Federal Accrued Income Taxes State Accrued Income Taxes
										2361	Tx Accr-Personal Taxes-G&A
										2361	Taxes Accr-Federal Inc-Curr Yr
										2361	Tx Accr-St Franch-MA
										2362	Tx Accr-St Franch-NH
										2362	Taxes Accr-Federal Inc-Curr Yr
								1		2363	Tx Accr-Bus Profits Tax
						+		+		2363	Taxes Accr-Federal Inc-PriorYr
						+		+		2364 2364	Tx Accr-Fed Unempl Comp Tx Accr-Municipal Property
										2365	Tx Accr-Numicipal Property Tx Accr-State Unemployment
		_				1				2365	Tx Accr-NY State/Cnty/Town

GL account consist	(1)		2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
						101					
XXXX	Description	Х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										2366	Tx Accr-FICA Company Portion
										2367	Tx Accr-St Franch-NY
										2368 2369	Tx Accr-Mass Medical Tx Accr-Misc
										2370	Interest Accrued from Customer Deposits
										2370	Interest Accrued
										2371	Int Accr-LTD
										2372	Int Accr-Customer Deposits
										2373 2374	Int Accr-M Pool-Assoc Int Accr-Tax
										2410	Tax Collections Medicare Payroll Tax
										2411	Tx Coll Pay FICA
										2412	Tx Coll Pay MA Sales & Use Tax
										2413 2414	Tx Coll Pay-RI Sales&Use Tax Tx Coll Pay-Fed Inc Withholdng
										2415	Tx Coll Pay-St Inc Withholding
										2416	Tx Coll Pay-Consumption Tax
										2420	Misc Accrued Liabilities
		_						+		2420 2420	Accrued cost of removal Curr&Accr Liab-Pole Attch Rntl
		_								2420	Payroll Accrual
										2420	Due to Vendor
										2420	Curr&Accr Liab-TDI Reimb
										2420	Unapplied payments
										2421 2421	Unpaid Invoice Accrual
										2421	Curr&Accr Liab-Health Dental Curr&Accr Liab-Regul Comm Exps
										2421	Empl Deduct-Stock Purchase Accrual
										2421	Pension obligation accrual
										2422	Accrued Escheatment Liability
										2422 2422	Empl Deduct-Charity Org Accrual Non Assoc Co Energy Supplier
										2422	Curr&Accr REP/VMP Provision
										2422	Curr&Accr Liab-Acct Pay Accrl
										2423	Curr&Accr Liab-REC Obligation
										2423	Curr&Accr Liab-R Ref-C&LM
										2423 2424	Misc Employee Withholding Accrual Group Insurance Accrual
										2424	RGGI Funds I - General EE
										2424	Curr&Accr Liab-Transm O/U
										2425	Curr&Accr Liab-Access Chrg O/U
										2425 2425	RGGI Funds II - EE Financing Gas/Power Purchases Accrual
										2425	Empl Deduct-Union Dues Accrual
										2425	Bonus Accrual
										2425	On Bill Financing - Energy Efficiency
										2426	Cust Refund Prov-Comm Lg Dist
										2426 2426	Current Regulatory Liabilities Curr&Accr Liab-Payroll
		+								2426	LTIP Accrual
										2426	Worker's Compensation Accrual
										2426	ISO NE Accrual
										2427	Currt Reg Liab-RGI Auction Proceeds to default Cu
-		+								2427 2428	Curr&Accr Liab-Healthcare Accr Curr&Accr Liab-Vac Accrual
										2428	RGGI-Auction Proceeds To All Dist. Customers
										2429	Curr&Accr Liab-NGUSA Goals
										2429	Short Term OPEB obligation accrual
		_						+		2430	RGGI Funds 2013
								+		2450 2450	Derivative instrument liab-Hedges Commodity Settlement Pay <1Yr
										2520	Customer Advances For Construction
										2521	CIAC Tax Gross Up
										2530	Long-Term Interest Payable
										2530	Other Deferred Credits
-		+								2531 2531	Def Cr-Miscellaneous FIN48 FIT - Permanent Issues
										2532	Def Cr-Highway Reloc Billed
										2532	FIN48 SIT - Permanent Issues
	<u></u>				-					2533	Hazwaste Prov - Unwind Disc

GL account consis	(1)	1	2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
				xxxx		xx		XXXX			
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										2533	Def Incentive Comp
										2534	R/L-FAS 109 Reg Liab DFIT
										2534 2534	Def Cr-Hazardous Waste Hazwaste Prov - Beg Bal
										2534	KS R/L-FAS 109 Reg Liab DFIT
										2535	KS R/L-Deferred RCS-Recov/Exp
										2535	Pension Costs
										2535	Pension Cost
										2536	KS-Deriv Gas Cont-Reg-LT
										2536 2536	Deriv Gas Cont-Reg-LT Def Incentive Comp-Pensions
										2537	Deferred Revenue
										2537	KS-Deriv MTM Regulated-LT
										2538	FAS 106 Recovery
										2538	KS-Deriv Gas Cont-NonRegLT
										2538	NotePayLUFinUS LLC and LU \$30M US for 5 yrsat3.86%
										2539 2539	NotePayLU FinUS LLCandLU\$69MUS for 10 yrs at 4.84% FAS 112
										2539	NotePayLUFinUS LLCandLU\$36M US for 15 yrs at 5.24%
										2540	Other Regulatory Liabilities
										2541	Current Regulatory Liability - NEES Pens OPEB
										2541	NotePayLUFinUS LLCandLU\$13.5MUSfor15 yrs at 5.24%
										2541	NEES Pens OPEB-Purch Acct Adj
										2542	Deferral Decoupling Liability
										2542 2542	Service Quality Penalties Systems Benefits Charge
										2543	Excess Earnings
										2543	EAP Marketer Discount
										2544	FAS 109
										2545	Deriv-Gas-Contract-Reg Liab
										2545	KS-Deriv-Gas-Contract-Reg Liab
										2546	Derivative MTM-Reg Liab
										2546 2547	KS-Derivative MTM-Reg Liab
										2548	KS-Revenue Recognition Reserve Current Regulatory Liability - Storm Costs
										2548	NP-LU and GS \$3.4M 5YR@3.51%
										2548	Misc Def Cr Storm Costs
										2549	NP-LU and GS \$7.9M 10YR@4.49%
										2550	Accum Deferred Investment Tax Credit
										2550 2551	NP-LU and GS \$4.1M 15YR@5.14% NP- LU and GS \$1.5M 15YR@5.14%
										2552	NP-LU and EN \$18.1M 5YR @3.51%
										2553	NP- LU and EN \$41.8M 10YR@ 4.49%
										2554	NP-LU and EN \$21.8M 15YR@ 4.89%
				-						2555	NP-LU and EN \$8.2M 15YR@ 4.89%
										2593	Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs
										2595	Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs
			+							2596 2596	Due to APUC Due to Algonquin Power & Utilities Corp
										2602	Due to Liberty Energy Utilities Co.
										2603	Due to LU Co
										2603	Due to LU Co.
										2603	Due from Liberty Utilities Co
										2603	Intercompany - Interest Expense - LU Co.
										2603	I/C Interest Payable - LU CO.
										2605 2605	Due from Granite State Due to Service Co(DO NOT USE)
										2605	Due from/to Granite State
										2606	Due to Liberty Energy New Hampshire
							·			2606	Due from Granite State(DO NOT USE)
										2607	Due from/to Energy North
										2607	Due to Energy North
										2607	Due from Liberty Htilities America Co
			+							2626 2626	Due from Liberty Utilities America Co Due to Liberty Utilities America Co
										2635	Due to Cogsdale New Hampshire
										2635	Due to COGSDALE
										2639	Due from Liberty Utilities (Central) Services Corp
										2639	Due to/from LU Central Services Corp Main
										2641	Due to New England

GE ACCOUNT CON	nsists of 6 segments:	(0)		(0)		40				(0)
	(1)	(2)		(3)		(4)		(5)		(6)
	COMPANY	JRRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx	Description X	Description	хххх	Description	xx	Description	xxxx	Description	xxxx	Description
									2652	NP - LU and EN \$87.8M 15YR@4.22%
									2653	NP - LU and NH \$8.38M 15YR@4.1%
									2654	NP - LU and GS \$3.43M 15YR@4.22%
									2655	Due from/to NH Gas Co - Keene
									2655	Due from/to Keene
									2655	Due from NH Gas Co - Keene
									2655	Due from Keene
									2691	Due to LABS US
									2692	Due to Liberty East Region
									2693	Due to Liberty Central Region
									2695	Due to Liberty Corporate US
									2820 2821	ADFIT-Construction Other ADFIT-Cost of Removal
									2821	ADFIT-Cost of Removal ADFIT-Property Related
									2822	ADFIT-ACRS Retirement
									2822	ADFIT-NY-Lib Depr Statutory Rt
									2823	ADFIT-Unfunded Tax Liab
									2823	ADFIT-FAS 109
									2824	ADSIT-Construction Other
									2824	ADSIT-Property Related
			1		1				2825	ADSIT-NY-Lib Depr Statutory Rt
\vdash									2825	ADSIT-Cost of Removal
									2826	ADSIT-FAS 109
									2826 2827	ADSIT-ACRS Retirement Deferred Tax Prov-Beg Balance
_									2827	ADSIT-Unfunded Tax Liab
									2828	ADSIT-Official dec Tax Elab ADFIT-Construction Interest
									2829	ADSIT-Construction Interest
									2830	Accum Def Inc Taxes-Other Reg Asset
									2830	Excess ADIT Regulatory Liability - Short Term
									2830	ADSIT-FAS 109
									2830	Accum Def Inc Taxes Liability-(Long-term)
									2830	ADFIT-R/A-Pensions
									2830	Excess ADIT Regulatory Liability - Long Term
									2830	Accum Def Inc Taxes Liability-Current
									2830	ADSIT-Pensions
									2831 2831	ADFIT-OCI-Investments ADSIT-Investments-OCI
									2831	ADSIT-INVESTMENTS-OCI ADSIT-FAS 106 Contribution
									2831	Regulatory Assets Tax- Income taxes
									2831	Regulatory Liabilities - Income Taxes
									2831	ADFIT-R/A-OPEB
									2832	ADSIT-Early Retirement
									2832	ADSIT-R/A-Other
									2832	ADFIT-Unamrt Debt Disc or Prem
									2832	ADSIT-R/A-Pension
\vdash									2833	ADSIT-R/A-Environmental
		+					+		2833	ADSIT-R/A-Property Taxes
 			1		1				2833 2834	ADFIT-FAS 109 ADFIT-Other
 									2834	ADSIT-R/A-Storm Cost
 									2834	ADSIT-R/A-Storiii Cost ADFIT-Investments-OCI
									2835	ADFIT-Pensions
			İ						2835	ADFIT-R/A-Other
									2835	ADSIT-Reserve
							, and the second		2836	ADFIT-R/A-Environmental
									2836	ADFIT-FAS 106 Contributions
			1		1				2836	ADSIT-R/A-OPEB
—									2837	ADSIT-Unamrt Debt Disc or Prem
									2837	ADFIT-R/A-Storm Cost
+					1				2837 2838	ADFIT-Group Term Reserve ADFIT-Char Contrib Limitations
 		_	1				_		2838	ADFIT-Char Contrib Limitations ADSIT-Fin48-DSIT
		+	1		1		+		2838	ADSIT-FIR48-DSIT ADFIT-Early Retirement
 		_	1		1				2839	ADFIT-Fin48-DFIT
									2839	ADFIT-R/A-Property Taxes
									2839	ADFIT-NIMO-Oth Statutory Rate
									3010	Intangible Plant-Organization
									3020	Franchise and Consents
									3030	Misc. Intangible Plant

GL account consists	of 6 segments:										
	(1)	((2)		(3)		(4)		(5)		(6)
	COMPANY	CURF	RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
хххх	Description	х	Description	XXXX	Description	хх	Description	XXXX	Description	XXXX	Description
										3040	PRD-Land & Land Rights
										3050	PRD-Structures&Improvements
										3110 3190	PRD-Structures&Improvements PRD-Gas Mixing Equipment
										3190	Property, Plant and Equipment
										3200	PRD-PROD Other Equipment
										3201	PRD-PROD-OTHER EQUIP
										3390	PRD-ARO
										3600	Land and Land Rights
										3610 3620	Strucutures and Improvements Stationing Equipment
										3620	Gas Holders
										3635	Other equipment
										3640	Poles, Towers, and Fixtures
										3643	LNG Processing Terminal Equipment
										3646	CNG Compressor Station Equipment
								1		3650	Overhead Conductors and Devices
								1		3650 3660	Land & Land Rights Dista Underground Conduit Manholes
								1		3661	Distn-Underground Conduit-Manholes Underground Conduit
								1		3662	T&D-STRUCT-IMPROV-M&R STA
										3663	T&D-STRUCT-IMPROV-OTHER
										3670	T&D-Mains-STL-PLST-CI-Mixed
										3670	Underground Conductors and Devices
										3680	Line Transformers
										3681 3682	Line Transformers-cost Line Transformers-Install
										3690	T&D-M&R Station Equipment
										3690	Services
										3691	Services -Conduit
										3692	Services -Cable
										3700	Meters
										3701	Meters-Install
										3702 3703	LRG Meter-Cost LRG Meter-Install
										3720	Transmission-ARO
										3720	Leased Property on Customer Premises
										3730	Street Lighting and Signal Systems
										3731	St Lighting & Signal Sys-UG
										3740	Dist-Land and land rights
										3750 3760	Dist-Structures and improvements Dist-Mains
										3760	T&D-Mains-STL
										3761	T&D-Mains-OTH
										3762	T&D-MainsPLST
										3763	T&D-Mains-CI
							·			3764	T&D-Mains-Valve >4"
		1								3770	Dist-Compressor station equipment
										3780 3780	Dist-Measuring and regulating station equipment-Ge T&D-M&R Equipment
										3790	Dist-Measuring and regulating station equipment-Ci
		İ								3800	Services
										3800	T&D-Gas Services-STL
										3801	T&D-Gas Services-OTH
								1		3801	Services - Stub
								1		3802 3810	T&D-Gas Services-PLST Meters
								+ +		3810 3810	T&D-Gas Meters
										3811	T&D-Gas Meters-Instrument
										3811	T&D-GAS METERS - INSTRUMENT
										3812	T&D-GAS METERS - ERTS
										3812	T&D-Gas Meters-ERTS
								1		3820	Meters Installations
								+		3870 3870	Other Equipment T&D-Other Equipment
								+		3880	Distribution-ARO
								1		3890	Land & Land Rights
										3890	Land and Land Rights
				-						3900	General Structures & Improvement
		1	1							3900	General Structures & Improvmnt

	(1)	(2)		(3)	(4)		(5)		(6)	
	COMPANY	•	RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx	Description		Description	xxxx	Description	xx	Description	xxxx	Description	xxxx	Description

										3900	GEN-Structure Improvements
										3901 3910	GEN-Structure Improvements-Boiler GEN-Office Furniture-Equipment
										3910	Office Furniture & Improvement
										3910	Office Furniture and Improvement
										3911	Gen. Office Equipment Computers
										3911	GEN-OFFICE EQUIPT-COMPUTERS
										3912	GEN-LAPTOP COMPUTERS
										3912	Gen. LapTop Computers
										3920 3921	Transportation Equipment Transportation Equip<12,000 LB
										3921	GEN-Pass/Trailer
										3922	GEN-Service Vans
										3930	Stores Equipment
										3940	GEN-Tools-Shop-Garage Equip
										3940	Tools, Shop, and Garage Equipment
										3941	Tools Shop Equip-CNG ST
										3950	Laboratory Equipment
										3960	GEN-Power Op Equip<=12,000lb
										3960 3961	Power Operated Equipment GEN-POWER OP EQPT>=12,000 LB
		-								3970	Communications Equipment
										3970	GEN-Communication Equipment
										3971	Comm Equip-site specific
										3980	Misc. Equipment
										3980	GEN-Miscellaneous Equipment
										4011	Tx Oth Inc Tx-NH Bus Profit Tx
										4030	Depreciation Exp
										4031	Depr Exp-Asset/Held/Sale
						-				4031 4032	Depreciation Exp-Asset/Held/Sale
										4032	Depreciation Expense - LAB Depreciation Expense - PAM
										4034	Depreciation Expense-AR Costs
										4041	Amort - limited-term gas plant
										4050	Amort - gas plant
										4050	Amortization-Intangibles
										4073	Amortization - Regulatory debits
										4073	Regulatory - debits
										4074	Amortization - Regulatory Liabilities
										4074 4074	Amortization of Reg Assets Amortization of Regulatory Assets
										4080	Federal Unemployment taxes
										4080	Franchise taxes
										4080	Medicare
										4080	Social Security Taxes
										4080	Property taxes
										4080	Tx Oth Inc Tx-Fed Unempl Comp
										4080 4081	Property Tax
										4081 4081	Tx Oth Inc Tx-Misc Tx Oth Inc Tx-FICA Co portion
		-								4081	Tx Oth Inc Tx-FicA Co portion Tx Oth Inc Tx-St Unempl Tax - EHS
										4082	Tx Oth Inc Tx-St Unempl Tax - EHS
										4082	Tx Oth Inc Tx-St Unempl Tax - HR
										4082	Tx Oth Inc Tx-St Unempl Tax-Legal
										4082	Tx Oth Inc Tx-St Unempl Tax - Leg
										4082	Tx Oth Inc Tx St Unemployment Tax
										4082	Tx Oth Inc Tx-St Unempl Tax - ENPROC
		-								4082	Tx Oth Inc Tx-St Unempl Tax - REG
										4082 4082	Tx Oth Inc Tx-St Unempl Tax-Environmental Tx Oth Inc Tx-St Unempl Tax
		-								4082	State Umemployment Taxes
										4082	Tx Oth Inc Tx-St Unempl Tax - Exec
										4082	Tx Oth Inc Tx-St Unempl Tax - DPS
										4082	Tx Oth Inc Tx-St Unempl Tax - IT
										4082	Tx Oth Inc Tx-St Unempl Tax-Procurement
							•			4082	Tx Oth Inc Tx-Sales Use & Util
										4083	Tx Oth Inc Tx-Mun Op Prop
										4090	State Income Tax
						1		1		4090	Federal Income Tax

JE account CONSIST	s of 6 segments: (1)		2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS				
									NATURAL ACCT		SUB ACCT
XXXX	Description	Х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4090	Current SIT expense - State
										4091	Inc Tx-St Fran MA
										4091	Fed Inc Tx-Prior Years
										4092 4092	Inc Tax and Other Inc/Ded-Federal (BTL) Inc Tx-St Fran MA-Prior Year
										4092	Inc Tax and Other Inc/Ded-State (BTL)
										4092	Fed Inc Tx-Nonutility Oper
										4093	Inc Tx-St Fran-Prior Year
										4094	State Income Tax - Prior yr
										4094	St Inc Tx-Nonutility Oper
										4101	Deferred SIT expense - State
										4101 4101	Def SIT Expense-Debit Deferred SIT expense - State
										4101	Prov for Def Inc Taxes Other Inc/Ded (BTL)
										4102	Def SIT Expense-Prior Year
										4103	Def SIT Exp-Other Oper-Debit
										4104	Def FIT Expense-Debit
										4104	Deferred FIT expense - Federal
										4105	Def FIT Expense-Prior Year
										4106	Def FIT Exp-Other Oper-Debit
										4110	Deferred Income Tax - Credit
										4111 4114	Def FIT Expense-Credit
										4114	Investment Tax Cr Adj-Amort Revenue from merchandise, jobbing & contract work
										4160	Merch/Jobbing/Contract Labor
										4160	Merch/ jobbing/contract-non Labour
										4160	Merch/ jobbing/contract-Labour
										4170	Revenues from non-utility operations
										4171	Expenses from non-utility operations - labor
										4171	Expenses from non-utility operations
										4171	Expenses from Non-Utility Operations Labor
										4171 4180	NGT Share Awards Non-operating rental income
										4182	Non-operating rental income - Deprec
										4190	Interest income
										4190	Interest Income
										4190	Dividend Income
										4191	Investment Tax Credits
										4191	Allow for other funds used during constr
										4191	Int&Div Inc-Rabbi Trust
										4191	AFUDC Borrowed-Equity portion
										4191 4191	Allow for other funds used during construction Int&Div Inc-Other Interest
										4192	Interest & Dividend Income
										4193	M Pool Int Inc-Assoc Co
										4194	Rabbi Dividends
				_						4195	Int&Div Inc-Temp Cash Invest
										4196	Other Int Inc-Refunds
										4210	Misc non-operating income
										4211	Gain on Disp of Property
										4211 4211	Realized Gn/Ls on Dfd Comp Inv Gain on Disposition of Property
										4211	Loss on disposition of property
										4250	Miscellaneous Amortization
										4261	Donations
										4261	Charitable Donations
				-			·			4262	Def Comp Inv-Life Ins
	<u> </u>						· · · · · · · · · · · · · · · · · · ·		·	4263	Penalties
										4263	Penalities
										4264	Exp for certain civic, political & related act
										4264 4264	Political Contributions
								1		4264	Exp for certain civic, political and related act Finance Charges
										4265	Regulatory Asset Write Down
								+		4265	Other Deductions
										4266	Political Expenses Non deductible
										4266	Civic
				-			•		-	4270	Interest on Long-term Debt
										4280	Amortize Debt Discount & Exp
		1	1			1		1		4300	Interest on Debt to Associated Companies

iL account consists	(1)		2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
		X				xx		XXXX			
XXXX	Description	Х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4310	Other Interest Expense
										4311	Oth Int Exp-Tax
										4311 4320	Other Interest Expense - Tax AFUDC - borrowed
										4350	Exceptional Costs
										4400	Residential Sales
										4401	Residential Sales - Fixed Portion
										4402	Residential Sales - Variable Portion
										4403 4420	Residential Sales - Energy Cost Commercial & Industrial Sales
										4423	Commercial Sales - Fixed Portion
										4424	Commercial Sales - Variable Portion
										4425	Commercial Sales - Energy Cost
										4426	Industrial Sales - Fixed Portion
										4427	Industrial Sales - Variable Portion
		_								4428 4440	Industrial Sales - Energy Cost Public Street & Highway Lighting
										4441	Public Street & Highway Lighting - Fixed Portion
										4442	Public Street&Highway Lighting-Variable Portion
										4443	Public Street & Highway Lighting - Energy Cost
										4470	Sales for Resale- Electric
		_								4473 4474	Sale for Resale - Fixed Portion Sale for Resale - Variable Portion
										4475	Sale for Resale - Variable Portion Sale for Resale - Energy Cost
										4491	Prov for rate refunds
										4500	Forfeited discounts - Electric
										4500	Forfeited discounts
										4500	Forefieted discounts DO Not USE
										4510 4511	Misc Service Revenues Misc Ser Rev-Open Access DSM
										4512	Misc Ser Rev-Open Access D3M Misc Ser Rev-Open Access Cust Chg
										4531	Interco CS - Liberty Energy (New Hampshire)
										4540	Rental Income
										4540	Rental Income - Intercompany
										4550 4550	Interco APIC - Granite State Interco CS - Granite State
										4550	Interco Investment APIC - Granite State
										4550	Interco Investment CS - Granite State
										4551	Interco Investment CS - Energy North
										4551	Interco CS - Energy North
										4552	Interco CS - Energy North
						-				4552 4554	Interco Investment CS - Energy North Interco APIC - NH Gas Keene
										4554	Interco Investment APIC - NH Gas Keene
										4560	Other Electric Revenue
										4561	Other Elec Rev-Open Access Rev-Transmission
										4562	Other Elec Rev-Open Access Rev-Access Charge
										4563 4564	Other Elec Rev-Open Access Rev-Distribution KS-I/C Rev-Ravenswood Inc 441
										4564	Non-Operating rental Income - Intercompany
										4588	Dividends Paid by LE Utilities NH
										4588	Common Shares
										4589	Common Shares - Granite State
										4589	Dividend Paid - Granite State
-		+				+				4589 4589	Capital Contribution Capital Distribution
										4589	Investment in Granite State
										4590	Investment in Energy North - Return on Capital
										4590	Investment in EnergyNorth
										4590	Common Shares - Return of Capital
		_				+				4590 4800	Common Shares - EnergyNorth Residential Sales
		+								4800 4801	Residential Sales Metered Sales to Residential Customers - Fixed
		_								4801	Residential Sales - Fixed Portion
										4802	Metered sales to Residential Customers - Variable
										4802	Residential Sales - Variable Portion
										4803	Metered sales to Residential Customers- Pass throu
										4803 4810	Residential Sales - Energy Cost
1		l l	1		1	1				1 AX10	Commercial and industrial sales

GL account consists	(1)		(2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
Lana.		X				xx					
XXXX	Description	Х	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4813	Commercial Sales - Fixed Portion
										4814	Metered sales to Commercial Customers - Variable
										4814 4815	Commercial Sales - Variable Portion
										4815	Commercial Sales - Energy Cost Metered sales to Commercial Customers- Pass throug
										4816	Industrial Sales - Fixed Portion
										4817	Industrial Sales - Variable Portion
										4818	Industrial Sales - Energy Cost
										4821	Rental Income
										4830	Sales for resale
										4870 4880	Forfeited discounts - Gas Misc Service Revenue
										4880	Misc Service Revenue Misc Service revenues
										4893	Rev-Transport of gas of others through distn fac
										4897	Metered Sales to Transportation - Fixed
										4898	Metered Sales to Transportation - Variable
										4899	Metered Sales to Transportation - Pass Through Gas
										4950	Other Gas revenues
		-								4951	Decoupling Revenue
										5550 5551	Purchases power Purchased Power-Variable
		+				+		+		5551 5552	Purchased Power-Variable Purchased Power-Fixed & SO
		+								5553	PP-NEP-Access Charge-Elim
										5570	Other expenses
										5600	Trans Oper-Supervision & Eng
										5610	Trans Oper-Load Dispatching
										5614	Sched, sys control & dispatch serv exp
										5614	Sched, sys control & dispatch serv-Labor
										5620	Stations expenses-Labor
										5620 5630	Stations expenses Overhead Lines
										5630	Overhead Lines Overhead Lines-Labor
										5640	Underground Lines
										5640	Underground Lines-Labor
										5650	Transmission of electricity by others
										5651	Elec Rev Wheeling-Elim
										5652	Sale for Resale-Tran CR-Elim
										5660	Misc Transmission Expenses
										5660	Misc Transmission Expenses-Labor
										5680 5690	Maint Supervision & Eng Trans Maint-Buildings
										5700	Maint of Station Eqt-Labor
										5701	Trans Maint-Substation-Trouble-exp
										5701	Trans Maint-Substation-Trouble-Labor
				-			•		-	5701	Trans Maint Substation Trouble
										5710	Maint of Overhead lines-Labor
		-								5711	Maint of Overhead lines-Right of Way-Labor
						_		-		5712 5800	Maint-Switch-Unplanned
								+		5800	Operation supervision and engineering-Labour Operations Supervision & Engineering
		_								5800	Operation Supervision & Engineering Operation Supervision & Engineering
								+		5800	Operation - Engineering
										5800	Operations supervision and Engineering Labour
										5800	Operation supervision and engineering
										5810	Load dispatching - Labor
										5810	Load dispatching
										5820	Station Expenses Labor
						+		+		5820 5820	Station expenses Station expenses - Labor
		_								5830	Overhead line expenses - Labor
								+		5830	Overhead line expenses
										5840	Underground line expenses
				_						5840	Underground line expenses - Labor
										5850	Maint of street lighting & signal systems
										5850	Maint of street lighting & signal systems - labor
		-								5850	Street Lighting & Signal Systems
										5860	Meter expenses
						_		-		5860 5870	Meter expenses - Labor Customer Installation Expenses

GL account consis											
	(1)	(2))		(3)		(4)		(5)		(6)
	COMPANY	CURRE	ENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx	Description	х і	Description	xxxx	Description	хх	Description	xxxx	Description	xxxx	Description
										5870	Customer installations expenses - Labor
										5870	Customer installations expenses
										5880	Misc distribution expenses
										5880	Miscellaneous Distribution expenses
										5880	Misc distribution expenses Labor
										5880 5880	Misc Distribution Labor Misc Distributions Expenses Labor
										5880	Misc Distribution Expense
										5880	Misc. Distribution Expense
										5887	Misc Distribution - S Expenses
										5890	Rents
										5891	Rents-Building-Dist-Elim
										5900 5900	Maintenance Supervision & Engineering Maint Supervision & Engineering
										5900	Maint supervision and engineering
										5910	Maint of structures - Labor
										5910	Maint of structures
\vdash										5920	Maint of station equipment - Labor
 								+		5920 5922	Maint of station equipment Maint of station eqt-Trouble
										5930	Maint of overhead lines
								+		5930	Maint of overhead lines Labor
										5931	Maint of overhead lines-Trouble
										5931	Maint of Overhead Lines - Trouble
										5932	Maint of overhead lines-Veg Mgmt-Labor
										5932	Maint of Overhead lines-Veg Mgmt
										5932 5940	Maint of Overhead Lines - Veg Mgmt Maint of underground lines - Labor
										5940	Maint of underground lines
										5950	Maint of line transformers
										5950	Maint of line transformers - Labor
										5960	Maint of street lighting & signal systems
										5960	Maint of street lighting & signal systems - Labor
										5970 5970	Maint of meters - Labor Maint of meters
										5980	Maint of Misc Distribution Plant
										5980	Dist Maint-Misc Distr Plant
										5980	Dist Maint-Misc Distr Plant - Labour
										6670	Asset Write Down Expense
										6671	Regulatory Asset Write Down
										7100 7100	Operation Supervision & Engineering Operation Supervision & Engineering - Labour
										7170	LPG Labor
										7170	Liquefied Petroleum Gas
										7170	Liquefied Petroleum Gas - Labor
\vdash										7280	Liquefied Petroleum Gas
 								+		7280 7330	Liquefied Petroleum Gas - Labor Gas mixing expense - labor
 								+		7330	Gas Mixing Expense
										7330	Gas Mixing Expense Labor
										7350	Misc Production Exp Labor
										7350	Misc Production Exp
\vdash										7350	Misc Production Expense
 								+		7350 7350	Miss. Production expense
								+		7350	Misc Production Exp - Labour Production - Rents
										7420	Maint of Production Eqt
										7420	Maint of Production Equipment
										8040	Natural Gas City Gate Purchases
\vdash										8041	Natural Gas Demand Charges - Transportation
 								+		8042 8044	Deferred Gas Costs
\vdash										8044 8045	Natural Gas Capacity Release Natural Gas Imbalances - Cashout
								+		8047	Natural Gas Hedging - Derivative Settlements
										8050	Other Gas Purchases
										8051	PGA for Residential-PGA Recoveries
										8052	PGA for Commercial-PGA Recoveries
\vdash								1		8053	PGA for Industrial-PGA Recoveries
\vdash			+					-		8054 8081	PGA for Transportation-PGA Recoveries Natural Gas Withdrawn from Storage
						1		1		0001	Sas rricharden nom storage

	sts of 6 segments:	ť	2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx		X		XXXX		xx		xxxx		xxxx	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										8081	Gas Withdrawn From Storage - DR
										8082	Natural Gas Delivered to Storage
										8130	Other Gas Supply Exp
										8410 8410	Operation Labor & Expenses - Labour Operation Labor & Expenses
										8410	Operation Labor & Expenses - Labor
										8462	Other Expenses - LNG
										8462	Other Expenses - LNG - Labor
										8478	LNG Term&Proc-Maint Oth Equip
										8570 8570	Measuring & Regulating Station Exp
										8600	Measuring & Reg Stn Exp - Labor Transmission - Rents
										8630	Transmission Maintenance
										8630	Maintenance of Transmission Mains - Labor
										8630	Maintenance of Transmission Mains
										8700	Operations Supervision & Engineering
								1		8700	Operation Supervision & Engineering
								+		8700 8700	Operation - Engineering
								+		8700	Operation - Engineering Operation supervision and engineering
										8700	Operation supervision and engineering-Labour
										8710	Oper-Dist-Load Dispatching - Labour
										8710	Oper-Dist-Load Dispatching - Labor
										8710	Oper-Dist-Load Dispatching
										8710	Oper Dist Load Dispatching
										8710 8740	Oper-Dist-Load Dispatching -Dont use Mains & Service Labor
										8740	Mains & Service Expenses-Labor
										8740	Mains & Service Expenses
										8740	Maint of Other Eqt Labor
										8740	Mains & Services - Labor
										8740	Mains & services - Labor
										8740	Mains & Services Exp
										8740 8740	Mains & Services Expense Mains & services expenses
										8740	Mains & Services Expenses Mains & Services Labor
										8750	Distribution Measuring Labor
										8750	Measuring and Regulating Station Expenses - labor
										8760	Oper Stat Exp Industrial Labor
										8760	Oper-Stat Exp-Industrial
										8760	Oper-Stat Exp-Industrial - Labour
										8780 8780	Meter & house regulator - Labor Meter & House Regulator Labor
										8780	Meter & House Regulator Expenses
										8780	Meter & House Regulator Expresss
					-		·			8790	Customer installations expenses - Labor
					·				-	8790	Customer Installations Expense Labor
		-								8790	Customer Installations - Labor
								+		8790 8790	Customer installation expense Customer Installations Expense
						+		+		8790 8790	Customer installations expense Customer installations expenses
								1		8800	Other expenses - Labor
										8800	Other Expenses Labor
										8800	Other Expenses
										8810	Rent
								+		8810	Distributions Rents
-								+		8810 8810	Distribution-Rents-Expense Distribution-Rents-Labour
		+								8830	Maint of Transmission Mains
										8850	Maint Supervision & Engineering Labor
										8850	Maint supervision and engineering - Labor
										8860	Maint of structures & improvements - Labor
					·				-	8860	Maint of Structures & Improvements Labor
								1		8860	Maint of Structures & Improvements
-								+		8870	Maint of Mains Labor
								+		8870 8870	Maint of Mains Maint of Mains-Exp
		+						+		8870	Maint of mains - Labor
										8870	Maint of Mains-Labor
										8870	Main of Mains Expense

	ts of 6 segments:		(2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description	х	Description	XXXX	Description	XX	Description	xxxx	Description	xxxx	Description
										8890	Maint of meas & reg stn eqt-Gen Labor
										8890	Maint of Meas & Reg Stn Eqt Labor
										8890	Maint of Meas & Reg stn - Gen exp
										8890	Maint of meas & reg stn eqt-Gen exp
										8920	Maint of Services Expense
		-								8920 8920	Maint of services - Labor Maint of Services Labor
										8920	Maint of Services Exp Labor
										8920	Maint of Services Exp
										8920	Maint of Services
										8930	Maint of Meters & House Regulators
										8930	Maint of meters & house regulators - Labor
										8930	Maint of Meters & House Regulators Labor
										8930	Maint of meters & house regulators exp
										8940	Maint of other equip - labor
										8940	Maint of other equip - expenses
		+	1							8940 8940	Maint of other eqt exp Maint of other eqt - Labor
		1								8940 8940	Maint of Other Eqt Labor Maint of Other Eqt Labor
		1								8940	Maint of Other Equipt
										8940	Maint of other Equip
		1								9010	Supervision
				_						9010	Customer Care Supervision Expenses
										9020	Meter reading expenses - labor
										9020	Meter Reading - Labor
										9020	Meter reading expenses
										9020	Meter Reading Expenses Labor
										9030	Customer records and collection expenses
		-								9030	Customer Records & Collections Expenses
										9030 9030	Customer records and collection expenses - labor Customer Records & Collections Expense
										9030	Customer records & collection expenses
										9030	Customer Records & Collections Expenses Labor
										9030	Customer Records & Collections Expenses - Labor
										9030	Customer Records & Collection Labor
										9030	Customer records & collection expenses - labor
										9040	Uncollectible accounts
										9041	Bad Debt Expense - Commodity
										9050	Miscellaneous customer accounts expenses
		-								9050	Misc customer accounts expenses
										9070 9070	Supervision Expenses Supervision - labor
										9080	Customer assistance expenses - labor
										9080	Customer assistance expenses
										9090	Informational & instructional adv expenses
										9090	Informational & instructional advertising expenses
				_						9090	Informational & Instructional Advertising Expense
										9090	Info & Insr Advertising - Labor
		1								9090	Info & Insr Advertising Expense
			 							9090	Information & Instructional Advertising Expenes
		1								9100	Misc customer service & informational expenses
		-								9100	Misc Customer Service and informational expenses
		1								9100 9100	Misc Customer Service & Information Expenses
		+	 							9100	Misc Customer Service & Info Exp Labor Misc customer service and info exp-labor
										9110	Sales Expense-Supervision
		1								9120	Demonstrating and selling expenses (Major only)
										9120	Demonstrating & Selling Exp
	-						•			9120	Demonstrating and selling exp-Labor
	-									9120	Demonstrating & Selling Exp Labor
	·						· · · · · · · · · · · · · · · · · · ·			9120	Demonstrating & Selling Expense
		1								9120	Demonstating & Selling Exp
			 							9120	Demonstrating & selling exp (Major only)-Labor
			 							9120	Demonstating & Selling Exp Labor
		+	1							9130	Advertising Expenses - Labor
		-								9130	Advertising Expenses Advertising expenses (Major only)-Labour
		+	+							9130 9130	Advertising expenses (Major only)-Labour Advertising expenses (Major only)
		+	 							9160	Misc sales expenses (Major only)-Labor
		+				 		1		9160	Misc Sales Expenses Misc Sales Expenses

-	(1)		(2) (3)		(4)		(5)		(6)		
	COMPANY	CURR			SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description		Description	XXXX	Description	хх	Description	xxxx	Description	xxxx	Description
										9160	Misc Sales Expenses - Labor
										9160	Miscellaneous sales expenses (Major only)
										9200	A&G salaries - Legal
										9200	A&G salaries - Operations
										9200	Admin and General Salaries
										9200 9200	A&G salaries - HR L&D Salaries
-+										9200	A&G salaries - Regulatory
										9200	A&G salaries
										9200	A&G salaries - Energy Procurement
										9200	A&G salaries - IT
										9200 9200	A&G Salaries - Energy Procurement A&G salaries - Executive
-+										9200	A&G Salaries - Executive A&G Salaries - Purchasing
										9200	A&G salaries - OPS
										9200	A&G Salaries - Procurement/Supply Chain
										9200	Admin Labor
					·					9200	A&G salaries - Environmental/Health& Safety
\longrightarrow										9200	A&G Salaries - Environmental/Health& Safety
										9200 9200	Admin & General Salaries A&G salaries - Finance and Admin
+										9200	LTIP Expense
										9201	A&G Salaries - Customer Service LU Headoffice
										9201	A&G Salaries - EHS&S LU Headoffice
										9201	A&G Salaries - Fin & Adm LU Headoffice
\rightarrow										9201	A&G Salaries - Regulatory LU Headoffice
										9201 9201	A&G Salaries - IT LU Headoffice
-+										9201	A&G Salaries LUC Energy procurement A&G Salaries-LUC Strategic plan lab alloc
_										9201	A&G Salaries - Operations LU Headoffice
										9201	A&G Salaries - HR LU Headoffice
										9202	A&G Salaries - Executive APUC Headoffice
										9204	A&G Salaries-Investor Relations LABS Head Office
										9204 9204	A&G Salaries - Purchasing LABS Headoffice A&G Salaries - Treasury LABS Headoffice
										9204	A&G Salaries - Treasury LABS Headoffice
										9204	A&G Salaries - Executive LABS Headoffice
										9204	A&G Salaries-HR LABS Head Office
										9204	A&G Salaries - Payroll&HRIS LABS Headoffice
										9204	LABS CAN LEGAL LABOR
										9204 9204	A&G Salaries-IT LABS Head Office A&G Salaries - Training&DevLABS Headoffice
										9204	LABS CAN ERM LABOR
+										9204	A&G Salaries-Fin & Admin LABS Head Office
										9204	A&G Salaries - Comm LABS Head office
										9204	A&G Salaries - Transition LABS Headoffice
\longrightarrow		-								9204	EHSS LABS Labor Corp. Account
-+										9205 9205	A&G Salaries-LABS Compliance LABS Corporate Service Labour allocation
-+		+								9205	LABS CORPORATE Service Labour allocation LABS CAN CORP IT LABOR
-										9206	LABS US L&D Labor Allocation
										9206	LABS US Bus lab alloc-Total Rewards
										9206	LABS US Bus lab alloc-Corp IT
										9206	LABS US Bus lab alloc-Bus IT
-+		_								9206 9207	LABS US Bus lab alloc-EHSS LABS US Corp lab alloc-Internal Audit
-+		+								9207	Operation Supervision & Engineering- Labor
-										9207	LABS US Corp lab alloc-Compliance
										9207	LABS US Corp lab alloc-Finance
										9207	LABS US Corp lab alloc-Legal
										9207	Demonstrating & Selling Labor
\longrightarrow										9207	LABS US Corp lab alloc-FP&A
+										9208 9208	LU Corp US Energy Procurement labor LU Corp US Operations labor
-+										9208	LU Corp US Governance labor
-										9209	East Region Labor - Customer Service
										9209	LU Region labor
										9209	Regional Labor
						1		0		9209	East Region Labor - Legal

ic account consis	ts of 6 segments: (1)	1	2)		(3)		(4)		(5)		(6)
	COMPANY		RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx	Description	X	Description	xxxx	Description	xx	Description	xxxx	Description	xxxx	Description
							2000, p.100		2000,		
										9209 9209	East Region Labor - Finance East Region Labor - HR
										9209	East Region Labor - Fix East Region Labor - Energy Procurement
										9209	East Region Labor - EHS
										9210	Office Supplies Strategic Plan
										9210	Office Supplies-Customer service
										9210	Office Supplies-Regulatory
										9210 9210	Office Supplies-Finance and Admin L&D Office Supplies & Exp
										9210	Office Supplies & Expenses
										9210	Office Supplies - Executive
										9210	Office Supplies-Procurement/Supply Chain
										9210	Office Supplies-Operations
										9210 9210	Office Supplies-Energy Procurement Office Supplies-IT
										9210	Office supplies and expenses
										9210	Office Supplies-Legal
										9210	Office Supplies
										9210	Office Supplies & Exp
										9210 9210	Office Supplies-HR Office Supplies-Environmental/Health& Safety
										9210	Gain/Loss Foreign Exchange
										9210	Office Supplies-Purchasing
										9211	Travel-HR
										9211	Travel-Customer Service
										9211	Regional Travel
										9211 9211	Travel-IT Travel-Regulatory
										9211	A&G Srv Co Deprec Exp PAM
										9211	Travel - Procurement
										9211	Travel-Finance
										9211	Travel-EHSS
										9211 9211	Travel - FPA
										9211	Travel - Energy Procurement Travel LABS Training&Development
										9211	Travel-Operations
										9211	Service Co Dep Exp PAM
										9211	Travel - Internal Audit
										9211	Travel
										9212 9212	Utilities - HR Utilities - Executive/ Business Development
										9212	Utilities - Regulatory
										9212	Utilities - EHSS
										9212	Utilities - Legal
										9212	Utilities-IT
										9212 9212	Utilities Utilities-HR
										9212	Utilities-EHSS
										9212	Utilities - IT
										9212	Utilities-Finance
										9212	Utilities - Finance
										9212	Utilities - Energy Procurement
										9212 9212	Utilities - Procurement A&G Srv Co Amort Ltd Elec PInt
										9212	Utilities - Keene
										9212	Service Co Amort Ltd ELEc PInt
										9212	Utilities-Regulatory
										9213	Communication-IT
										9213 9213	Service Co Dep Exp LAB Communication Expense
										9213	Communication - IT
										9213	Communication-Operations
										9213	L&D Communications
										9213	Communications
										9213	Communication
										9213 9214	A&G Srv Co Deprec Exp LAB Dues & Membership Fees
-										9214	L&D Dues & Memberships
										9214	A&G Srv Co AFUDC Credit
										9214	Service Co AFUDC Credit

XXXX	(1) COMPANY Description	CURF	2) RENCY		(3)		(4)		(5)		(6)
			LITCI		SITE		CLASS		NATURAL ACCT		SUB ACCT
		Х	Description	xxxx	Description	хх	Description	xxxx	Description	xxxx	Description
										9214	David & March and have
										9214	Dues & Memberships Office Supplies & exp - Purchasing LU HO
										9215	Office supplies & exp Operations LU Headoffice
										9215	Office Supplies & Exp - Customer Svc. LU OH
										9215	Office Supplies & exp - Payroll&HRIS LU HO
										9215	Office Supplies & Exp Executive LU HO
										9215	Office & Supplies & Expense - Executive LU HO
										9215	Training
										9215	Training-Engineering
										9215	Office Supplies & exp - Transition LU HO
										9215	Office Supplies & Exp - Internal Audit LU HO
										9215 9215	Office Supplies & Expense EHSS LU Head Office Office supplies & exp HR LU Headoffice
										9215	Office Supplies & exp HK LU Headomice Office Supplies & exp - Transition LU HO
										9215	L&D Training
										9215	Office Supplies & Exp LUC Strategic plan
										9215	Office supplies & exp Fin & Adm LU Headoffice
										9215	Office supplies & exp Regulatory LU Headoffice
										9215	Office Supplies & Exp Customer Svc. LU OH
				-						9215	Office supplies & exp OPS Gas HO
				-						9215	Office supplies & exp IT LU Headoffice
										9215	Office Supplies & exp - Executive LU HO
										9215	Office Supplies & exp - Payroll&HRIS LU HO
										9216	Meals & Entertain. EHSS LU Head Office
										9216	Meals & Entertainment
										9216 9216	Meals & Entertainment - Executive LU HO Meals & Entertain Regulatory LU HO
										9216	Meals & Entertain Regulatory LO HO Meals & Entertainment - Customer Svc.LU OH
										9216	Postage
										9216	Postage Strategic plan
										9216	Meals & Entertain Operations LU HO
										9216	Meal &Entertain - Audit LU HO
										9216	Meals & Entertain - FPA
										9216	Meals & Entertain IT LU HO
										9216	Meals & Entertainment - Customer Svc. LU OH
										9216	Meals& Entertain - Internal Audit LU HO
										9216	Meals & Entertain Executive LU HO
										9216	Meals & Entertain LABS Training&Development
										9216	Meals
										9216 9217	Meals & Entertain Fin & Adm LU HO
										9217	Office supplies & exp Executive APUC Headoffice Admin exp transferred-CR
										9220	Admin Expenses Transferred - Credit Purchasing
										9220	Admin Expenses Transferred - Credit Fales
										9220	Admin Labor Exp Transferred
										9220	Admin Exp Tran CR - Credit HR
										9220	Admin Exp Tran CR - Credit Purchasing
				_						9220	Admin Expenses Transferred - Credit Exec
							-			9220	Admin Expense Transferred
										9220	Admin Exp Tran CR - Credit Engineering
										9220	Admin Exp Tran CR - Credit Oper
										9220	Admin Exp Transferred - Credit
										9220	Admin Exp Tran CR - Credit Finance
										9220 9220	Admin Expenses Transferred - Credit EE
										9220	Admin Expenses Transferred - Credit HR Admin Exp Tran CR - Credit Regulatory
										9220	Admin Expenses Transferred - Credit Engineering
										9220	Admin Expenses Transferred - Credit IT
										9220	Admin Exp Tran CR - Credit EH&S
										9220	Admin Exp Tran CR - Credit Customer Care
										9220	Admin Expenses Transferred - Credit
										9220	Admin Expenses Transferred - Credit Oper
							-			9220	Admin Expenses Transferred - Credit
										9220	Admin Expenses Transferred - Credit Customer Care
										9220	Admin Credit
+										9220	Admin Exp Tran CR - Credit BD
\longrightarrow										9220	Admin Expenses Transferred - Credit BD
										9220	Admin Exp Transferred Credit-L&D
-										9220 9220	Admin Exp Tran CR - Credit EE Admin Exp Tran CR - Credit Sales

GL account consi	sts of 6 segments:										
	(1)		(2)		(3)		(4)		(5)		(6)
	COMPANY	CURF	RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
XXXX	Description	х	Description	XXXX	Description	xx	Description	XXXX	Description	XXXX	Description
										9220	Admin Exp Tran CR - Credit IT
										9220	Admin Exp Tran CR - Credit Exec
										9220	Admin Exp Transferred - CR
										9220 9220	Admin Exp Tran CR - Credit Legal Admin Expenses Transferred - Credit Finance
										9221	LU Labor Alloc Capitalized
										9222	LU Admin Alloc Capitalized
										9223	APUC Labour Alloc Capitalized
										9223	APUC Admin Alloc Capitalized
										9224	LABS Labour Captil
										9224 9225	LABS Admin Alloc Capitalized LABS Corp. Service Labor Alloc Capitalized
										9225	LABS Corp. Service Labor Alloc Capitalized
										9226	LABS US Bus admin capitalized
										9226	LABS US Bus labor capitalized
										9227	LABS US Corp admin capitalized
										9227	LABS US Corp labor capitalized
										9228	LU Corp US Admin capitalized
										9228 9229	LU Corp US Lab capitalized LU Region Admin capitalized
										9229	LU Region Lab capitalized
										9230	Outsided services-Purchasing
										9230	Outsided services-Energy Procurement
										9230	Outsided services-Finance and Admin
										9230	Outside Services
										9230 9230	Outsided services employed - other
										9230	Outside services employed - other Outsided services-HR
										9230	Outside Services - Transition-
										9230	Outside Services - Internal Audit
										9230	Outsided services-Customer service
										9230	Outsided services-Legal
										9230	Outsided services-Procurement/Supply Chain
										9230 9230	Outsided services employed Outside Services - Transition
										9230	Outsided services-IT
										9230	Outsided services-Environmental/Health& Safety
										9230	Legal Expense
										9230	Legal Expense - Operations
										9230	Outsided services-Regulatory
										9230 9230	Outsided services-Operations L&D Outside Services
										9231	Outside services LU HO Allocations
										9232	Outside Services - APUC HO Allocations
										9232	Outside services APUC HO Allocations
										9233	Outside Services - APUC Labour Allocations
										9234	LABS Labour Allocations
										9234 9235	LABS NonLabour Allocations LABS Corporate Service non-labour allocation
										9235	LABS Corporate Service non-labour allocation LABS US Bus admin alloc
										9236	LABS US Bus adm alloc-Total Rewards
										9237	LABS US Corp Admin Allocations
										9237	LABS US Corp admin alloc
										9238	LU Corp US Admin alloc
		-								9238 9239	LU Corp US Admin Allocations East Region Outside Services - EHS
										9239	East Region Outside Services - EHS East Region Outside Services - Legal
										9239	LU Region Admin alloc
										9239	East Region Outside Services - Customer Service
				_						9239	East Region Outside Services - Energy Procurement
							<u></u>			9239	East Region Outside Services - Finance
										9239	East Region Outside Services - HR
		-								9240	Property insurance
								1		9240 9250	Insurance Injuries and damages
										9250	Injury and damages
										9250	Injuries & Damages
										9260	401K Plan Expenses
										9260	Employee pensions and benefits - 401k
		1								9260	Group Benefits

GL account consists of 6 segments:

22 Seconii Collai	sts of 6 segments:		(2)		(3)		(4)		(5)		(6)
	COMPANY	CURI	RENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT
xxxx	Description	x	Description	XXXX	Description	xx	Description	xxxx	Description	xxxx	Description
										9260	Workers' Compensation
										9260	Workers Comp
										9260	Workers Compensation
										9260	Employee Pension & Benefits - 401K
										9261	Payroll Taxes
										9261	Non-service pension costs
										9261	Health Services
										9261	Cash Balance Pension
										9261	Health Svc
										9262	FAS 106 Retiree Health Care
										9262	ESPP Expense
										9262	FAS 106 (Retiree Health Care)
										9262	FAS 106 (Retiree Health Care)
										9262	Non-service OPEB costs
										9263	Retiree Life Insurance
										9263	Opt-Out Expense
										9263	Opt Out Credit
										9263	Opt-Out Credit
										9265	FAS 112 (Post-Employment Benefits)
										9266	Health Care
										9266	Car Allowance
										9267	Dental
										9267	Pension
										9268	Group Life
										9268	Pension Plan Expenses
										9269	401K Match
										9270	Franchise Requirements
										9280	Regulatory commission expenses
										9280	Regulatory Comm Exp Strat Plan
										9280	Regulatory Commission Expense
										9301	General advertising expenses
										9302	Miscellaneous general expenses
										9302	Misc. General Expenses
										9302	Misc General Expenses
										9302	Miscellaneous general expenses - Acquisition Costs
										9303	Misc gen exp-R&D
										9303	Research & Development
										9310	Rental Expense - Intercompany
										9310	Rents
										9310	Rent Expense
										9311	Airplane Rent Expense-Elim
										9312	NE Share CSS Costs-Elim
										9320	Maintenance of general plant-Elec
										9320	Maint of General Plant
										9320	Maintenance of general plant-Gas
										9350	Maintenance of general plant
			1							9999	
										9999	Suspense Account
		1								9999	Suspense

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Puc 1604.1(a)(9)(c)

SAP GL Code	SAP Ledge	SAP Company Company Description	SAP PC	Profit Center SAP	SAP Department Description ourtment	SAP Location	SAP Cost SAP Center Natu	SAP Level 1 Account trail Description tunt (FS Grouping)	SAP Level 2 Account Description (FS Caption)	1AP Level 3 Account Description (Key Account)	SAP Level 4 Account Description (Sub-Account)	SAP Ragistory Account	SAP Trading Partner	SAP Trading Partner Name
01 3072 10168 131600 11182300	tu .		with 10168	Francy North N/A	6/4	N/A	Acce	unt (FS Grouping)	Current Sendatory Assets	Current Other Semilatory Assets		Account 1118/200 Other Regulatory Assets - Deferred Debits 1118/200 Other Depender - Debrits United Depender - Operation	Number	
0L_3072_10168_1016860100_500000_11880000	OL.	3072 Energy No	orth 10168	Energy North 601	Operations General Operations General	00	016860100 5000	000 Expenses	Samming Speams Sammin	Securit Oliver Regulatory Austral American coll Villago, Theorie Gyermen's Security Control of Control of Control Security Control of Control Security Control of Control Security Control Securi	o Salaries and Wages Salaries and Wages Group/Employment Benefits	193500 The Registers Annie- Selected Scient		
0L_3072_10168_1016860100_500000_11870000 0L_3072_10168_1016860100_500170_11926000	QL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North 601 Energy North 601	Operations General Operations General	00	016860100 5000 016860100 5001	000 Expenses 170 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Benefits)	Salaries and Wages Group/Employment Benefits	11870000 Operation Supervision and Engineering—Transmission Expenses-Maintenance 11926000 Employee Pensions and Benefits—Administrative and General Expenses-Operation		
01_3072_10168_1016860100_500170_11926000	OL.	3072 Energy No	orth 10168	Energy North 601	Operations General Operations General Operations General	00	016860100 5001	70 Expenses	Operating Expenses	Salaries and Wages (Benefits)	Group/Employment Benefits	11926000 Employee Pensions and Benefits—Administrative and General Expenses-Operation		
01_3072_10168_1016825100_505210_11923000	OL.	3072 Energy No	orth 10168	Energy North 251	HR.	00	016825100 5052	120 Expenses	Operating Expenses	Other Operating Expenses	Allocations - Reg - Non-Labor - Legacy	11923000 Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016840100_505210_11923000 0L_3072_10168_1016840599_505100_11922000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North 401 Energy North 405	Finance Treasury	99	016840100 5052 016840599 5052	120 Expenses 100 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0 Allocations - Reg - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy Costs Allocated to Capital	11923000 Outside Services Employed—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016846099_505210_11923000 0L_3072_10168_1016855100_502700_11921000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North 460 Energy North 551	Int Innance Internal Audit Procurement Operations General Operations General Operations General Operations General Internal Control Descriptions General Descriptions General Descriptions General	99	016846099 5052 016855100 5027	120 Expenses 100 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Office Related Expenses	Allocations - Reg - Non-Labor - Legacy 0	11923000 Outside Services Employed—Administrative and General Expenses-Operation 11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016860100_500000_11922000	OL.	3072 Energy No	orth 10168	Energy North 601	Operations General	00	016860100 5000	000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	21922000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr-—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_501400_11921000	OL.	3072 Energy No	orth 10168	Energy North 601	Operations General	00	016860100 5014	00 Expenses	Operating Expenses	Communications Expenses	Telephone & Communication	21922000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
0L_3072_10168_1016861000_500000_11920000 0L_3072_10168_1016820100_505000_11930200	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North 530 Energy North 203	Production, Dispatch and Control Executive	00	016861000 5000 016820100 5050	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Other Operating Expenses	Salaries and Wages 0	2020000 decimentar au d'inorest faires de l'actives de Correst Options Options (protes) 202000 des Contractions Aniessation des Correst Depares Options 2020000 des Contractions Aniessation des Correst Depares Options 2020000 20200000000000000000000000000		
01_3072_10168_1016850100_503300_11426500	OL.	3072 Energy No 3072 Energy No	orth 10168	Energy North 501	reduction, suparen and Central Executive Customer Care Operations General Operations General Operations General	00	016850100 5033	00 Expenses	Operating Expenses	Miscellaneous Other Deductions Salaries and Wages (Operating Expenses)	Edition and Vitages Lineties and Vitages Lineties and Vitages Lineties and Vitages And Annual Lineties and Lineties and Lineties Annual Lineti	11426500 Other Deductions—Other Income Deductions 11675000 Measuring and Deputation Station Engages—Distribution Expenses—Operation		
01_3072_10169_1016960100_500000_11875000	OL.	3072 Energy No	orth 10169	Keene 601	Operations General	00	016960100 5000	100 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11875000 Measuring and Regulating Station Expenses-General — Distribution Expenses-Operation		
0L_3072_10169_1016960100_500930_11875000 0L_3072_10168_211610_11237000_3061	OL.	3072 Energy No 3072 Energy No	orth 10169 orth 10168	Energy North N/A	Operations General N/A	N/A	(A 2116	ISO Expenses ISO Liabilities	Operating Expenses Accrued Liabilities	Utilities Expenses Interco Interest Payable	Customer Installations Expense Interco Interest Payable - Legacy	11875000 Measuring and Regulating Station Expenses-General—Distribution Expenses-Operation 11237000 Interest Accrued—Current	3061	Liberty Utilities Co Liberty Utilities Co
0L_3072_10168_1016860100_560510_11237000_3061 0L_3072_10168_100020_11130000	1 OL OL	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North 601 Energy North N/A	Operations General N/A	N/A	016860100 5605 4/A 1000	120 Expenses 120 Assets	Interest Expenses Cash and Cash Equivalents	Interest Expenses Cash	Interco Interest Expense - Legacy Petty Cash	11237000 Interest Accrued—Current 11130000 Cash and Working Funds (NMior Only)—Current and Accrued Assets	3061	Liberty Utilities Co
01_3072_10168_100110_11131000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1001	10 Assets	Cash and Cash Equivalents	Cash Bark Accounts Bark Accounts Bark Accounts Bark Accounts Barceviable Customer Accounts Receivable Customer Accounts Receivable Customer Accounts Receivable Customer Accounts Receivable Unstomer Accounts Receivable Unstand Revenue Provision for Uncollectible Accounts Provision for Uncollectible Accounts	Bank Account 1 - CIB-Main	13130000 Cash and Working Funds (MMJor Only)—Current and Accrued Assets 13130000 Cash 13130000 Cash 13133000 Cash		
0L_3072_10168_100150_11131000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1001	50 Assets	Cash and Cash Equivalents	Bank Accounts	Bank Account 3 - CIB-Main	11131000 Cash		
0L_3072_10168_110030_11142000 0L_3072_10168_110030_11142000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1100	130 Assets 130 Assets	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy Accounts Receivable - Legacy	11142000 Customer Accounts Receivable — Current 11142000 Customer Accounts Receivable — Current		
0L_3072_10168_110030_11142000 0L_3072_10168_110030_11184000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1100 4/A 1100	ISO Assets ISO Assets	Accounts Receivable Accounts Receivable	Customer Accounts Receivable Customer Accounts Receivable	Accounts Receivable - Legacy Accounts Receivable - Legacy	11142000 Customer Accounts Receivable — Current 11184000 Clearing Accounts		
01_3072_10168_110100_11173000 01_3072_10168_110300_11144000	OL.	3072 Energy No 1072 Energy No	orth 10168	Energy North N/A	N/A N/A	N/A N/A	4/A 1101	000 Assets	Accounts Receivable Accounts Beretashle	Unbilled Revenue Ermology for Uncollectible Accounts	Unbilled Revenue Symphon for Uncollectible Accounts - IVA	11173000 Accrued Utility Revenues 11144000 Accrued Utility Revenues 11144000 Accurrigated Previous for Uncollectible Accounts—Co—Current		
01_3072_10168_111030_11146000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1110	030 Assets	Accounts Receivable	Interco Accounts Receivable	Interco AR - Legacy - Subledger	21146000 Accounts Receivable from Associated Companies—Current		
0L_3072_10168_113030_11143000 0L_3072_10168_113030_11143000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1130	030 Assets 030 Assets	Accounts Receivable	Other Accounts Receivable	Other Accounts Receivable	11143000 Other Accounts Receivable — Current 11143000 Other Accounts Receivable — Current		
0L_3072_10168_120030_11164100 0L_3072_10168_120040_11164100	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	6/A 1200 6/A 1200	030 Assets 040 Assets	Fuel and Natural Gas in Storage Fuel and Natural Gas in Storage	Fuel and Natural Gas in Storage Fuel and Natural Gas in Storage	Gas Stored Underground Fuel Stock - Propage	21164100 Gas Stored-Current—Current and Accrued Assets 11164100 Gas Stored-Current—Current and Accrued Assets		
01_3072_10168_120050_11164200	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1200	ISO Assets	Fuel and Natural Gas in Storage	Fuel and Natural Gas in Storage	UG Storage - Liquified Nat Gas	11164200 Liquefied Natural Gas Stoned—Current and Accrued Assets		
01_3072_10168_121070_11163000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1210	170 Assets	Materials & Supplies Inventory	Materials & Supplies Inventory	Provision for Uncollectible Accounts - VVA interco AR- Lagary - Subdegary Other Account Reviewahi Other Account Memorable Gas Screed Underground Foul Stock - Propane Und Storage - Lagarded Nat Gas Investiony - Lagary Storage - Lagarded Nat Gas Investiony - Lagary Storage - Lagarded Nat Gas Investiony - Lagary	21163000 Stores Expense Undistributed - Current and Accrued Assets		
0L_3072_10168_130300_11175000 0L_3072_10168_130800_11142000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(A 130)	IOO Assets IOO Assets	Current Regulatory Assets Current Regulatory Assets	Current Clean Energy and Other Customer Programs Current Fuel and Commodity Cost Adjustments	0	11175000 Derivative instrument Assets—Current and Accrued Assets 11142000 Customer Accounts Receivable—Current		
01_3072_10168_130800_11142000 01_3072_10168_130800_11175000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(A 130)	100 Assets 100 Assets	Current Regulatory Assets Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments Current Fuel and Commodity Cost Adjustments	0	11142000 Customer Accounts Receivable — Current 11175000 Derivative Instrument Assets — Current and Accrued Assets	1	
01, 3072 10168 110800 11175000 01, 3072 10168 131100 11147000	OL.	3072 Energy No	orth 10168 orth 10169	Energy North N/A	N/A N/A	N/A N/A	4/A 1308	000 Assets 000 Assets	Current Regulatory Assets Current Regulatory Assets	Interest the Constant National Section	6	11175000 Derivative Instrument Assets — Current and Accrued Assets 11142000 Conformer Accounts Receivable — Current	1	
06_8072_10168_131200_11182300	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1312	000 Assets	Current Regulatory Assets	Current Rate Case Costs	t	11182300 Other Regulatory Assets Deferred Debits	l	
01_3072_10168_13100_11182100 01_3072_10168_131100_11175000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1311	00 Assets	Current Regulatory Assets	Current Rate Adjustment Mechanism	ē	11175000 Derivative Instrument Assets — Current and Accrued Assets	l	
0L_8072_10168_140810_11165000 0L_8072_10168_140900_11165000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1405	IID Assets IIO Assets	Prepaid Expenses Prepaid Expenses	Prepaid Taxes Other Prepaids	Prepaid Property Taxes 0	11165000 Prepayments—Current 11165000 Prepayments—Current	l	
01, 3072 10168 146010 11143000 01, 3072 10168 131600 11174000	OL.	3072 Energy No	orth 10168 orth 10169	Energy North N/A	N/A N/A	N/A N/A	4/A 1460	110 Assets 100 Assets	Other Current Assets Current Regulatory Assets	Current Rate Adjustment Mechanism Prepaid Taxas Other Prepaids Income Tax Receivable Current Chef Regulatory Assets Prepaid Clearing Accounts TMD	6	11143000 Other Accounts Receivable—Current 11175000 Derivative Instrument Assets—Current and Accrued Assets	1	
OL 3072_10168_140200_11184000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1402	100 Assets	Prepaid Expenses	Prepaid Clearing Accounts	O CHANGE LOCALIST	11184000 Clearing Accounts	l	
0L_3072_10168_155200_11109000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	(A 1552	100 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Acc. Depreciation - Facility Costs	Acc. Depreciation - Facility Costs - Legacy	11108000 Accumulated Provision for Depreciation of Gas Utility Plant — Utility Plant	l	
0L_3072_10168_150400_11105000 0L_3072_10168_150400_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(A 150)	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Land Land	Land - Legacy Land - Legacy	11105000 Gas Plant Held for Puture Use—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
01_3072_10168_150500_11101000 01_3077_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168	Energy North N/A	N/A N/A	N/A N/A	4/A 1505	000 Assets	Property, Plant, and Equipment Donnerty, Plant, and Equipment	Land Facility Costs Facility Costs Facility Costs	Facility Costs - Legacy Sacility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
01_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	21103000 Gas Plant in Service—Utility Plant		
0. 3072 10168 150500 11121000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	(A 150)	i00 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	1112000 Norutniny Property 11183100 Preliminary Natural Gas Survey and Investigation Charges—Deferred Debits		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(A 1505 (A 1505	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
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01_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	21103000 Gas Plant in Service—Utility Plant		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	i00 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11103000 Gas Plant in Service—Utility Plant 11103000 Gas Plant in Service—Utility Plant		
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01_3072_10168_150500_11101000 01_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North IN/A Energy North IN/A	N/A N/A	N/A N/A	4/A 1505	200 Assets 200 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility come fa	Facility Costs - Legacy Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
01, 3072, 10168, 150500, 11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant		
01_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	i00 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	21103000 Gas Plant in Service—Utility Plant		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	i00 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant		
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0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1505	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	21101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
01_3072_10168_150500_11101000 01_3077_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168	Energy North N/A	N/A N/A	N/A N/A	4/A 1505	000 Assets	Property, Plant, and Equipment Droparty, Dlant, and Equipment	Facility Costs Earlity Costs	Facility Costs - Legacy Earlity Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
0L_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant		
01_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	t/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant		
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0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1505	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	21101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
00_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant		
01_3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	t/A 1505	000 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(A 1505 (A 1505	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
0L_3072_10168_150500_11101000 0L_3072_10168_150500_11101000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1505 4/A 1505	IOO Assets IOO Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000 Gas Plant in Service—Utility Plant 11101000 Gas Plant in Service—Utility Plant		
01 3072 10168 150500 11101000 01 3072 10168 150500 11101000	OL.	3072 Energy No	orth 10168 orth 10169	Energy North N/A	N/A N/A	N/A N/A	4/A 1505	000 Assets 000 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant 11101000 Gas Plant in Service — Utility Plant	1	
OL 3072_10168_150500_11101000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1505	Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000 Gas Plant in Service — Utility Plant	1	
0L_8072_10168_150530_11106000 0L_8072_10168_150530_11121000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	(A 150)	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs	Facility Costs - Completed Construction - Not Classified - Legacy Facility Costs - Non Utility Property - Land - Legacy	11123000 Norutility Property	1	
06_8072_10168_150810_11101200 06_8072_10168_155200_11108000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(/A 150)	IID Assets IID Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Treathy Combon Treath	Capital Lease / Right of Use Asset - Legacy Acc. Depreciation - Facility Costs - Legacy	11101200 Property Under Operating Leases — Utility Plant 11108000 Accumulated Provision for Depreciation of Gas Utility Plant — Utility Plant	l	
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06_8072_10168_155200_11122000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1552	100 Assets	Property, Plant, and Equipment	Acc. Depreciation - Facility Costs	Acr. Depreciation - Facility Costs - Legacy	11122000 Accumulated Provision for Depreciation and Amortization of Nonutility Property—Other Property and Investments	l	
01_3072_10168_170900_11186000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	(/A 1705	IOO Assets	Long Term Regulatory Assets		Ē.	11185000 Miscellaneous Deferred Debits - Deferred	1	
0L_8072_10168_170100_11926000 0L_8072_10168_170700_11186000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A	N/A N/A	K/A 1701	100 Assets 100 Assets	Long Term Regulatory Assets Long Term Regulatory Assets	Pension and Post-Employment Benefits Environmental Costs	6	111/20000 Employee Pensions and Benefits—Administrative and General Expenses-Operation 11185000 Miscellaneous Deferred Debits—Deferred	l	
01_3072_10168_170300_11182300 01_3072_10168_170700_11186000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1701	100 Assets 100 Assets	Long Term Regulatory Assets Long Term Regulatory Assets	Environmental Costs Clean Energy and Other Customer Programs Environmental Costs Environmental Costs	0	11182300 Other Regulatory Assets - Deferred Debits 11185000 Miscellaneous Deferred Debits - Deferred	l	
01_3072_10168_170700_11186000 01_3072_10168_171100_11142000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A N/A	4/A 1707	00 Assets	Long Term Regulatory Assets		E	11180000 Miscellaneous Deferred Debits—Deferred	l	
0L_1072_10168_171200_11174000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1712	100 Assets	Long Term Regulatory Assets	Rate Case Costs	Ē.	11174000 Miscellaneous Current and Accrued Assets—Current		
01_3072_10168_171700_11182300	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 1711	Assets Assets	Long Term Regulatory Assets	Other Regulatory Assets	ē	11.174000 Miscellaneous Current and Acrossel Assets—Current 11.1121000 Miscellaneous Current and Acrossel Assets—Current 11.1121000 Other Regulatory Assets—Current and Assets—Current 11.1121000 Other Regulatory Assets—Current Outst 11.1121000 Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets of Assets Outst 11.1121000 Assets of Assets of Assets of Assets Outst 11.1121000 Assets of Asset	L	
01_1072_10168_183330_11419000_3072 01_1072_10168_170900_11283000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1831 4/A 1705	I30 Assets I00 Assets	Long Term Investments Long Term Regulatory Assets	Rate Agustment Mechanism Rate Case Cook Current Fuel and Convenodity Cost Adjustments Other Regulatory Assets Equity Investment - Insterco Income Taxes Other Regulatory Assets Other Regulatory Assets	Additional Paid in Capital 0	1.00000 more Autorio-Courtel 1.0000	3072	Liberty Utilities (EnergyNorth Natural Gas) Corp
01_3072_10168_171710_11186000 01_3072_10168_130800_11174000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 1711 4/A 1100	100 Assets 100 Assets	Long Term Regulatory Assets Current Regulatory Assets	Other Regulatory Assets Current Puel and Commodity Cost Adjustment-	0	11186000 Miscellaneous Deferred Debits Deferred 11174000 Miscellaneous Current and Accrued Assets Current		
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01, 3072 10168 201020 11234000 1048	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 2010	120 Liabilities	Accounts Payable	Interco Accounts Payable	Desirect AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy interco AS - Legacy	1118000 Miscel Farrous Deferred Debts - Deferred 1114000 Other Accounts Reviolate - Current 11244000 Other Other State of the Comment of the Comment 1124400 Accounts Payable to Associated Companies - Current	2048	Liberty Utilities (Canada) Corp Algonquin Power & Utilities Corp.
0L_9072_10168_201020_11234000_1000 0L_9072_10168_201020_11234000_3061	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 2010	120 Liabilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy	11234000 Accounts Payable to Associated Companies—Current	3000 3061 3070 3062 3071 3060 3072	Liberty Utilities Co
0L_3072_10168_201020_11234000_1070 0L_3072_10168_201020_11234000_1062	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 2010	120 Liabilities 120 Liabilities	Accounts Payable Accounts Payable	Interco Accounts Payable Interco Accounts Payable	Interco AP - Legacy Interco AP - Legacy	1323400 Section Flywide to Associated Companion—Current 13234000 Section Flywide to Associated Companion—Current	3070 3062	Algonopian Power & Utilities Corp. Liberty Utilities (Corp. Liberty Chargy Utilities (New Mampshire) Corp. Liberty Utilities (America) Co. Liberty Utilities (Careatin State Electric) Corp Liberty Utilities (Greenin State Electric) Corp Liberty Utilities (Service Corp. Liberty Utilities (Coregificatin Natural Gas) Corp
01, 3072 10168 201020 11234000 3071 01, 3072 10168 201020 11234000 3060	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	4/A 2010 4/A 2010	120 Liabilities 120 Liabilities	Accounts Payable Accounts Payable	Interco Accounts Payable Interco Accounts Payable	Interco AP - Legacy Interco AP - Legacy	11234000 Accounts Payable to Associated Companies—Current 11234000 Accounts Payable to Associated Companies—Current	3071 3060	Liberty Utilities (Granite State Electric) Corp Liberty Utilities Service Corp.
01 3072 10168 201020 11234000 3072 01 3072 10168 130801 11174000	OL.	3072 Energy No	orth 10168 orth 10169	Energy North N/A	N/A N/A	N/A N/A	4/A 2010	120 Liabilities 100 Assets	Accounts Payable Current Regulatory Assets	Interco Accounts Payable Current Fuel and Commodity Cost Adjustment	Interco AP - Legacy 0	11234000 Accounts Payable to Associated Companies—Current 11174000 Miscellaneous Current and Accrued Assets—Current	3072	Liberty Utilities (EnergyNorth Natural Gas) Corp
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0L_3072_10168_210300_11242000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 2101	100 Liabilities	Accrued Liabilities	Miscellaneous Accrued Liabilities	0	1323200 Accounts Popular—Corrent 1324200 Team Corrent 1324200 Miscellareous Current and Accound Liabilities—Current 1324200 Miscellareous Current and Accound Liabilities—Current	1	
06_8072_10168_200035_11242000 06_8072_10168_210300_11242000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A	N/A N/A	(A 2101	ias Liabilities 100 Liabilities	Accounts vayable Account Liabilities	Accounts Payable - External Miscellaneous Accrued Liabilities	AR - Unapplied Payments 0	11242000 Innscesameous current and Accrued Liabilities—Current 11242000 Miscellaneous Current and Accrued Liabilities—Current		
01_3072_10168_210700_11242000 01_3072_10168_210720_11242000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	(/A 2101 (/A 2101	100 Liabilities 120 Liabilities	Accrued Liabilities Accrued Liabilities	PO Accrual PO Accrual	0 Gas/Power Purchases Accrual Accrued Interest	11242000 Miscellaneous Current and Accrued Liabilities — Current 11242000 Miscellaneous Current and Accrued Liabilities — Current		
01, 3072 10168 211010 11237000 01, 3072 10168 240900 11283000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A	N/A N/A	N/A N/A	6/A 2110	120 Liabilities 100 Liabilities	Accrued Liabilities Current Portion of Regulatory Liabilities	Accrued Interest Current Income Taxes		11237000 Interest Account_Current 11283000 Accountated Deferred Income Taxes-Other—Deferred Credits	l	
01, 3072, 10168, 246300, 11228200	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A N/A	4/A 2463	100 Liabilities	Current Portion of Other Long-Term Liabilities and Deferred Credits	Current Portion of Environmental Obligation	Current Portion of Misc Operating Reserves in	11228200 Accumulated Provision for Injuries and Damages—Other Noncurrent Liabilities 11235000 Customer Deposits—Current	l	
01_3072_10168_251069_11223000_3061	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 2510	169 Liabilities	Long Term Debt	Notes Payable - Interco	Notes Payable - 2012 41.8M @4.49%	11223000 Advances from Associated Companies—Long-Term	3061	Liberty Utilities Co
UL_MU72_10168_251070_11223000_3061 OL_3072_10168_251071_11223000_3061	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A	N/A N/A	(A 2510	171 Liabilities	Long Term Debt	Notes Payable - Interco Notes Payable - Interco	Notes Payable - 2012 21.8M @4.89% Notes Payable - 2012 8.18M @4.89%	11223000 Advances from Associated Companies — Long-Term 11223000 Advances from Associated Companies — Long-Term	9061 3061	Liberty Utilities Co Liberty Utilities Co Liberty Utilities Co
01_1072_10168_251114_11257000_3061 01_1072_10168_246610_11243000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	t/A 2511 t/A 2466	124 Liabilities 120 Liabilities	Long Term Debt Current Portion of Other Long-Term Liabilities and Deferred Credits	Minestaneous Account Liabilities PO Account PO Account PO Account Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Index Account Accoun	On Motors Payable - 2012 4 18M @4.49% Notes Payable - 2012 2 18M @4.49% Notes Payable - 2012 2 18M @4.19% Notes Payable - 2012 187.78M @4.29% Operating Lease Collegation - Current Larrent DVES Collegation	11257000 Unamortized Gain on Reacquired Debt — Deferred Credits 11243000 Obligations under Capital Leases-Current—Current and Accrued Liabilities	3061	Liberty Utilities Co
01, 3072, 10168, 248360, 11242000 01, 3072, 10168, 260900, 11283000	OL.	3072 Energy No 3072 Energy No	orth 10168 orth 10168	Energy North N/A Energy North N/A	N/A N/A	N/A N/A	L/A 2483	ISO Liabilities ISO Liabilities	Other Current Liabilities Long Term Portion of Regulatory Liabilities		Current OPES Obligation 0	11242000 Miscellaneous Current and Accrued Liabilities—Current 12283000 Accumulated Deferred Income Taxes-Other—Deferred Credits	1	
8, 1972, 198	OT OT	1971 1972	orth 10168	Martin	Section	100 100 100 100 100 100 100 100 100 100	Column	00 Liabilities	Current Protoco of Other Long-Term Liabilities and Deferred Credits Long-Term Data Long-Term Dat	Encore Taxes Cost of Removal Current Rate Adjustment Mechanism Accurrent Rate Deferred State Income Taxes (ADSIT)	E	Similarion (Septiment Septiment Sept	1	
01_3072_10168_272100_11283000	OL.	3072 Energy No	orth 10168	Energy North N/A	N/A	N/A	4/A 2721	00 Liabilities	Deferred Income Tax Liabilities	Accumulated Deferred State Income Taxes (ADSIT)	Utility - PPE	11283000 Accumulated Deferred Income Taxes-Other—Deferred Credits	l	1

Chart of Accounts - SAP														
MAR & Cole To, 1977, 1982, 19	SAP Ledger	SAP Company I Code	Company SAI Description	PC Profit Cent	er SAP Departmen	SAP Department Description	SAP SAP Cost SAP SAP Level 1 Acc Location Center Natural Description Account (F5 Grouping)	unt SAP Level 2 Account Description (FS Caption)	SAP Level 3 Account Description (Key Account)	SAP Level 4 Account Description (Sub-Account)	SAP Regulatory Account	SAP Regulatory Account Description	SAP Tradin Partner Number	g SAP Trading Partner Name
0L_3072_10168_280030_11228300 0L_3072_10168_280120_11228300	OL.	1072 1072	Energy North 100	168 Energy Nor 168 Energy Nov	th N/A th N/A	N/A N/A		Pension and Other Post Employment Benefits Pension and Other Post Employment Benefits	PBO Pension PBO Opeb	Long Term Pension Obligation Pension/FASIOG Genefit Reserve	11228300 11228300	Accumulated Provision for Pensions and Senefits—Other Noncurrent Liabilities Accumulated Provision for Pensions and Senefits—Other Noncurrent Liabilities	- territori'	
01, 3072 10168 310100 11123000 3070 01, 3072 10168 310100 11123000 3070	OL.	3072 3072	1	55 Energy Nor 55 Energy Nor	th N/A th N/A	And And And And And And And And And And	No.	Pension and Other Post Employment Benefits Common Shares Common Shares	PBO Opeb Common Shares at Cost - Interco Common Shares at Cost - Interco	Pension/FAS106-Benefit Reserve Common Shares Common Shares	11123000 11123000	Assemblied Proteins for Proteins and Benefit College Security (1997). A security of the College Security (1997). A security of the College Security (1997). A security of the College Security (1997). A security (1997) of the College Security (1997)	3070 3070	Liberty Energy Utilities (New Hampshire) Corp. Liberty Energy Utilities (New Hampshire) Corp.
01, 3072, 10168, 290210, 11227000 01, 3072, 10168, 291300, 11228200	OL.	1072 1072	Energy North 100 Energy North 100	68 Energy Nor	th N/A	N/A N/A	N/A N/A 290210 Liabilities N/A N/A 291300 Liabilities	Other Long Term Liabilities Other Long Term Liabilities	Leases Environmental Obligations	Operating Lease Obligation - Long Term 0	11227000	Obligations under Capital Lease-Noncurrent—Other Noncurrent Liabilities Accumulated Provision for Injuries and Damases—Other Noncurrent Liabilities		
0L_3072_10168_341000_11216000 0L_3072_10168_362090_11219000	OL.		Energy North 100 Energy North 100	Energy Nor Est Energy Nor	th N/A th N/A	N/A N/A	N/A N/A 341000 Equity N/A N/A 362090 Equity	Common States Cher Long Time Luddillus Cheb Long Time Luddillus Rotatand Earnings Rotatand Earnings Rotatand Cher Comprehensive Income (ACC) Accoundated Other Comprehensive Income (ACC) Accoundated Cher Comprehensive Income (ACC) Accoundated Other Comprehensive Income (ACC)	Common Mehrans of Cent - Interest University Conference George Con	0 OCI Pension Tax	11216000 11219000	Unappropriated Retained Earnings—Proprietary Capital Accumulated Other Comprehensive Income—Proprietary		
01, 3072, 10168, 362010, 11219000 01, 3072, 10168, 362030, 11219000	OL.	1072 1072	Inergy North 100 Inergy North 100	68 Energy Nor	th N/A	N/A N/A	N/A N/A 362010 Equity N/A N/A 362030 Equity	Accumulated Other Comprehensive Income (AOCI) Accumulated Other Comprehensive Income (AOCI)	OPES & Pension and Post Employment OPES & Pension and Post Employment	ACICI Pension Tax ACICI OPER Tax	11219000	Accumulated Other Comprehensive Income—Proprietary Accumulated Other Comprehensive Income—Proprietary		
01, 3072 10168 362040 11926000 01, 3072 10168 362060 11219000	OL.	3072 3072	Energy North 100	55 Energy Nor	th N/A th N/A	N/A N/A	N/A N/A 362040 Equity N/A N/A 362050 Equity	Accumulated Other Comprehensive Income (ADCI) Accumulated Other Comprehensive Income (ADCI)	OPES & Pension and Post Employment OPES & Pension and Post Employment	0 OF Persion Tax AGCI Persion Tax AGCI CPES Tax AGCI CPES Tax AGCI Persion FAS 138 AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax AGCI CPES Tax	11926000	Employee Pensions and Benefits—Administrative and General Expenses-Operation Accumulated Other Comprehensive Income—Proprietary		
01_3072_10168_362070_11219000 01_3072_10168_362080_11219000	OL.	3072	Energy North 100	55 Energy Nor	th N/A th N/A	N/A N/A	N/A N/A 362070 Equity N/A N/A 362080 Equity	Anomalia de Dies Comprehensis Nama (ACCI) Anomalia de Dies Comprehensis Nama (ACCI) Anomalia de Dies Comprehensis Nama (ACCI) Regulated Gan Noman	OPES & Pension and Post Employment OPES & Pension and Post Employment	AOCI OPES AOCI OPES FAS 158	11219000	Accumulated Other Comprehensive Income—Proprietary Accumulated Other Comprehensive Income—Proprietary		
01_9072_10168_1016895000_410100_11480000 01_9072_10168_1016895000_410110_11481000	OL.	3072	Energy North 100	58 Energy Nor	th 950	Revenue	00 1016895000 410100 Revenue	Regulated Gas Revenue	Gas Revenue - Flood Gas Revenue - Flood	THE CONTRACTS AS	11480000	Residential Sales Communical and Industrial Sales		
01, 3072 10168 1016895000 410120 11481000	GL.	3072	Inergy North 100	68 Energy Nor	th 950	Revenue	00 1016895000 410120 Revenue	Regulated Gas Revenue	Gas Revenue - Flood	Fixed Industrial Sales	11481000	Commercial and Industrial Sales		
01, 3072 10168 1016895000 410210 11481000	GL.	3072	Inergy North 100	68 Energy Nor	th 950	Revenue	00 1016895000 410210 Revenue	Regulated Gas Revenue	Gas Revenue - Pass-Through	Passthrough Commercial Sales	11481000	Commercial and Industrial Sales		
0L_3072_10168_1016895000_410320_11481000 0L_3072_10168_1016895000_410300_11480000	GL.	3072	Inergy North 100	168 Energy Nor	th 950 th 950	Revenue	00 2016895000 410300 Revenue	Regulated Gas Revenue	Gas Revenue - Usage	Usage Residential Sales	11480000	Residential Sales		
0L_3072_10168_1016895000_410310_11481000 0L_3072_10168_1016895000_410320_11481000	GL.	3072	Inergy North 100	168 Energy Nor	th 950 th 950	Revenue	00 2016895000 410320 Revenue	Regulated Gas Revenue	Gas Revenue - Usage	Usage Industrial Sales	11481000	Commercial and Industrial Sales		
0L_3072_10168_1016895000_410400_11489300	OL.	3072	Energy North 100	168 Energy Nor	th 950 th 950	Revenue	00 2016895000 410410 Revenue	Regulated Gas Revenue	Las soverar - Usage Transport Sales Transport Sales Transport Sales Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other Las Soverar - Other	Variable Transport Sales	11489300	Revenues from Transportation of Gas of Others Through Distribution Facilities—Other Operating Revenue Revenues from Transportation of Gas of Others Through Distribution Facilities—Other Operating Revenue		
01_3072_10168_1016893000_410420_11489300 01_3072_10168_1016893000_410620_11495000	GL.	3072	Inergy North 100 Inergy North 100	ES Energy Nor ES Energy Nor	th 950 th 950	Revenue Revenue	00 1016895000 410420 Revenue 00 1016895000 410620 Revenue	Regulated Gas Revenue Regulated Gas Revenue	Transport Sales Gas Revenue - Other	Passthrough Transport Sales Decoupling	11489300	Revenues from Transportation of Gas of Others Through Distribution Facilities — Other Operating Revenue Other Gas Revenues — Other Operating Revenue		
0L_9072_10168_1016895000_410630_11483000 0L_9072_10168_1016895000_410640_11495000	GE.	3072 3072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 950 th 950	Revenue Revenue	00 0016895000 410530 Revenue 00 0016895000 410640 Revenue	Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Other Gas Revenue - Other	Sales for Resale Other Revenue	11483000 11495000	Sales for Resale Other Gas Revenues — Other Operating Revenue		
0L_9072_10168_1016895000_410670_11488000 0L_9072_10168_1016895000_410730_11480000	GL.	3072 3072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 950 th 950	Revenue Revenue	00 1016895000 410570 Revenue 00 1016895000 410730 Revenue	Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Other Gas Revenue - Other	Misc Service Revenue Other Residential Revenue	11488000 11480000	Miscellaneous Service Revenues — Other Operating Revenue Residential Sales		
OL_3072_10168_1016895000_410640_11482000 OL_3072_10168_1016895000_470300_11419000	GL.	3072 3072	Inergy North 101 Inergy North 101	55 Energy Nor 55 Energy Nor	th 950 th 950	Revenue Revenue	00 1016895000 410640 Revenue 00 1016895000 470300 Revenue	Regulated Gas Revenue Interest, Dividend, Equity and Other Income	Gas Revenue - Other Interest Income	Other Revenue 0	11482000 11419000	Other Sales to Public Authorities Interest and Dividend Income		
0L_3072_10168_1016895000_470400_11419100 0L_3072_10168_1016860100_500000_11874000	OL.	3072 3072	Inergy North 101 Inergy North 101	168 Energy Nor 168 Energy Nor	th 950 th 601	Revenue Operations General	00 1016895000 470400 Revenue 00 1016860100 500000 Expenses	Interest, Dividend, Equity and Other Income Operating Expenses	AFUDC Equity Gain / Loss Salaries and Wages (Operating Expenses)	0 Salaries and Wages	11419100 11874000	Allowance for Other Funds Used During Construction Mains and Services Expenses—Distribution Expenses-Operation		
01, 3072 10168 1016860100 500000 11886000 01 3072 10168 1016860100 500000 11887000	GL.	3072	Energy North 101 Energy North 101	168 Energy Nor	th 601 th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11885000 11887000	Maintenance of Structures and Improvements—Distribution Expenses-Maintenance Maintenance of Mains—Distribution Expenses-Maintenance		
01 3072 10168 1016860100 500000 11892000 01 3072 10168 1016860100 500000 11892000	OL.	3072	Inergy North 101	68 Energy Nor	th 601	Operations General Operations General	00 2016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11892000	Maintenance of Services—Distribution Expenses-Maintenance Maintenance of Maters and Huma Bendators—Distribution Expenses, Maintenance		
01_3072_10168_1016860100_500000_11902000	OL.	3072	Energy North 101	68 Energy Nor	th 601	Operations General	00 1016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11902000	Meter Reading Depenses —Customer Accounts Expenses - Operation		
OL_3072_10168_1016860100_500000_11913000	OL.	3072	Inergy North 10	68 Energy Nor	th 601	Operations General	00 1016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11913000	Advertising Expenses — Sales Expenses		
01, 3072, 10168, 1016830199, 500000, 11922000	OL.	3072	Inergy North 100	168 Energy Nor	th 301	Corporate IT	99 1016830199 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11922000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
0, 3072 10168 1016825300 500000 11920000 0, 3072 10168 1016825300 500000 11920000	OL.	3072	ergy worth 100 Inergy North 100	Energy Nor Es Energy Nor	th 253	Learning & Development	00 2016825300 500000 Expenses 00 2016825300 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
UL_M/72_10168_1016845500_500000_11920000 0L_3072_10168_1016845500_500000_11922000	OL.	1072 1072	inergy North 100 Inergy North 100	tos Energy Nor tos Energy Nor	th 455	Environmental Health & Safety (EHS) Environmental Health & Safety (EHS)	00 2016845500 500000 Expenses 00 2016845500 500000 Expenses	Inspirator Security Communication Communicat	Meter College Community Community Community College Co	Salarian and Wages Salari	11920000 11922000	Section of Section Commission Com		
0L_3072_10168_1016819199_500000_11920000 0L_3072_10168_1016840100_500000_11920000	OL.	3072 3072	Energy North 100 Energy North 100	Energy Nor Es Energy Nor	th 191 th 401	Governmental Affairs Finance	99 1016819199 500000 Expenses 00 1016840100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
6, 277; 236; 10511279; 2000; 11510000 6, 277; 236; 10511279; 2000; 11510000 6, 277; 236; 10511279; 2000; 11510000 6, 277; 236; 1051279; 2000; 11510000 6, 277; 236; 1051279; 2000; 11510000 6, 277; 236; 1051279; 2000; 2000; 11510000 6, 277; 236; 10510000; 2000; 11510000	OL.	3072 3072	Energy North 100 Energy North 100	55 Energy Nor 55 Energy Nor	th 401 th 221	finance Legal	00 1016840100 500000 Expenses 00 1016822100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11922000 11920000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
01 3072 10168 1016822100 500000 11922000 01 3072 10168 1016855100 500000 11874000	OL.	3072 3072	Energy North 100 Energy North 100	55 Energy Nor 55 Energy Nor	th 221 th 551	Legal Procurement	00 1016822100 500000 Expenses 00 1016855100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11922000 11874000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Mains and Services Expenses—Distribution Expenses-Operation		
01, 3072 10168 1016855100 500000 11920000 01, 3072 10168 1016855100 500000 11922000	OL.	3072 3072	Energy North 100	ES Energy Nor	th 551 th 551	Procurement Procurement	00 1016855100 500000 Expenses 00 1016855100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000 11922000	Administrative and General Salaries—Administrative and General Expenses- Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses- Operation		
01 3072 10168 1016848100 500000 11920000 01 3072 10168 1016848100 500000 11927000	OL.	3072	Inergy North 100	68 Energy Nor	th 482	Regulatory	00 2016848100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative Expenses Transferred-Co., Administrative and General Expenses, Couration		
01_3072_10168_1016860699_500000_11920000	OL.	3072	Energy North 100	68 Energy Nor	th 606	Energy Procurement	99 1016860699 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11920000	Administrative and General Salaries — Administrative and General Expenses - Operation		
01_3072_10168_1016860100_500000_11920000	OL.	3072	Inergy North 100	68 Energy Nor	th 601	Operations General	00 1016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11920000	Administrative and General Salaries Administrative and General Expenses- Operation		
0L_3072_10168_1016860100_500000_11846000	GL.	3072	Inergy North 100	168 Energy Nor	th 601	Operations General	00 2016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11874000	Other Expenses — Equation Natural Gas. Terminating and Processing Expenses - Operation Mains and Services Expenses — Distribution Expenses - Operation		
0. 3072 10168 1016860100 500000 11878000 0. 3072 10168 1016860100 500000 11879000	GL.	3072	Inergy North 100 Inergy North 100	ES Energy Nor ES Energy Nor	th 601 th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11878000 11879000	Meter and House Regulator Expenses—Distribution Expenses-Operation Customer Installations Expenses—Distribution Expenses-Operation		
0L_3072_10168_1016860100_500000_11880000 0L_3072_10168_1016860100_500000_11886000	GL.	3072 3072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 601 th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11880000 11886000	Other Expenses—Distribution Expenses-Operation Maintenance of Structures and Improvements—Distribution Expenses-Maintenance		
0%_8072_10168_1016860100_500000_11887000 0%_8072_10168_1016860100_500000_11892000	GL.	3072 3072	Inergy North 100 Inergy North 100	55 Energy Nor 55 Energy Nor	th 601 th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11887000 11892000	Maintenance of Mains — Distribution Expenses- Maintenance Maintenance of Services — Distribution Expenses- Maintenance		
0L_9072_10168_1016860100_500000_11893000 0L_9072_10168_1016860100_500000_11894000	OL.	3072 3072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 601 th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11893000 11894000	Maintenance of Meters and House Regulators—Distribution Expenses-Maintenance Maintenance of Other Equipment—Distribution Expenses-Maintenance		
01, 3072 10168 1016860100 500000 11902000 01, 3072 10168 1016860100 500000 11903000	OL.	3072	Inergy North 100	68 Energy Nor	th 601	Operations General Operations General	00 1016860100 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11902000	Meter Reading Expenses—Customer Accounts Expenses—Operation Customer Records and Collection Expenses—Customer Accounts Expenses—Operation		
01_9072_10168_1016860100_500000_11922000	OL.	3072	Inergy North 100	68 Energy Nor	th 601	Operations General Production Dispatch and Control	00 2016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Constition Superation and Engineering—Manufactured Gas Englaction, Operation		
01_9072_10168_1016861000_500000_11871000	OL.	3072	Energy North 100	68 Energy Nor	th 630	Production, Dispatch and Control	00 1016861000 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11871000	Distribution Load Dispatching—Distribution Expenses-Operation		
01, 3072 10168 1016861000 500000 11920000	GL.	3072	Energy North 100	68 Energy Nor	th 610	Production, Dispatch and Control	00 1016861000 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11920000	Administrative and General Solaries—Administrative and General Expenses—Operation		
\$\$\text{\$\tex{\$\text{\$\texit{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\texint{\$\text{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\texit{\$\	OL.	3072	Energy North 100	168 Energy Nor	th 605	Engineering	00 2016860500 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11887000	Maintenance of Mains—Distribution Expenses-Maintenance		
01_9072_10168_1016860500_500000_11922000 01_9072_10168_1016820100_500000_11920000	GL.	3072 3072	Energy North 100 Energy North 100	ES Energy Nor ES Energy Nor	th 505 th 201	Engineering Executive	00 1016800500 500000 Expenses 00 1016820100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_9072_10168_1016820100_500000_11922000 0L_9072_10168_1016850100_500000_11901000	GL.	1072 1072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 201 th 501	Executive Customer Care	00 1016820100 500000 Expenses 00 1016850100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11922000 11901000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Supervision—Customer Accounts Expenses-Operation		
0L_3072_10168_1016850100_500000_11901000 0L_3072_10168_1016850100_500000_11909000	GL.	3072 3072	Inergy North 100 Inergy North 100	55 Energy Nor 55 Energy Nor	th 501 th 501	Customer Care Customer Care	00 2016850100 500000 Expenses 00 2016850100 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11903000 11909000	Customer Records and Collection Expenses—Customer Accounts Expenses—Operation Informational and Instructional Advertising Expenses—Customer Service and Informational Expenses—Operation		
01, 2072 10168 1016850100 500000 11920000 01, 2072 10168 1016850899 500000 11902000	OL.	3072 3072	Energy North 100 Energy North 100	55 Energy Nor 55 Energy Nor	th 501 th 508	Customer Care Load/Meter Data Services	00 1016850100 500000 Expernes 99 1016850899 500000 Expernes	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000 11902000	Administrative and General Salaries — Administrative and General Expenses-Operation Meter Reading Expenses — Customer Accounts Expenses-Operation		
01, 3072 10168 1016850899 500000 11920000 01, 3072 10168 1016850500 500000 11922000	GL.	3072	Energy North 100 Energy North 100	168 Energy Nor	th 505	Load/Meter Data Services Marketine, Communications & Conservation	99 2016850899 500000 Expenses 00 2016850500 500000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000 11912000	Administrative and General Salaries — Administrative and General Expenses-Operation Demonstrating and Selling Expenses — Sales Expenses		
01, 3072, 10168, 1016850500, 500000, 11916000 01, 3022, 10168, 1016850500, 500000, 11922000	OL.	3072	Inergy North 100	68 Energy Nor	th 505	Marketing, Communications & Conservation Marketing, Communications & Conservation	00 2016850500 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11916000	Miscellaneous Sales Expenses — Sales Expenses Administrative Expenses Transferred—Co., Administrative and General Expenses, Concetton		
01_9072_10168_1016810599_500000_11920000	OL.	3072	Inergy North 100	58 Energy Nor	th 105	Strategy Operations General	99 1016810599 500000 Expenses 00 1016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Miscellaneous Customer Accounts Expenses—Customer Accounts Expenses—Department		
01_9072_10168_1016860100_500000_11902000	OL.	3072	Energy North 100	68 Energy Nor	th 601	Operations General	00 1016860100 500000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11902000	Meter Reading Expenses — Customer Accounts Expenses - Operation		
0L_8072_10168_1016830199_500050_11920000	OL.	3072	Energy North 100	168 Energy Nor	th 301	Corporate IT	99 2016830199 500050 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_8072_10168_1016830199_500050_11920000 0L_8072_10168_1016830199_500050_11920000	OL.	3072	Inergy North 100 Inergy North 100	168 Energy Nor 168 Energy Nor	th 301 th 301	Corporate IT Corporate IT	99 1016830199 500050 Expenses 99 1016830199 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016830250_500050_11920000 0L_3072_10168_1016825100_500050_11920000	OL.	3072	Inergy North 101 Inergy North 101	168 Energy Nor 168 Energy Nor	th 302 th 251	Business IT HR	00 1016830200 500050 Expenses 00 1016825100 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016825299_500050_11920000 0L_3072_10168_1016825299_500050_11920000	OL.	3072	Inergy North 101 Inergy North 101	168 Energy Nor 168 Energy Nor	th 252 th 252	Total Rewards Total Rewards	99 1016825299 500050 Expenses 99 1016825299 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
UL_3U72_10168_1016825300_500050_11920000 0L_3072_10168_1016845500_500050_11920000	OL.	3072 3072	inergy North 10: Inergy North 10:	ios Energy Nor ISS Energy Nor	th 455	Learning & Development Environmental Health & Safety (EHS)	uu 1016825300 500050 Expenses 00 1016845500 500050 Expenses	Operating Expenses Operating Expenses	pararies and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016845500_500050_11920000 0L_3072_10168_1016825499_500050_11920000	OL.	3072 3072	Energy North 10: Energy North 10:	Energy Nor Es Energy Nor	th 455 th 254	Environmental Health & Safety (EHS) Communications	00 1016845500 500050 Expenses 99 1016825499 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
8, 877, 1984, 1984, 1984, 1985	OL.	3072 3072	Energy North 10: Energy North 10:	Es Energy Nor Es Energy Nor	th 401 th 401	Finance Finance	00 1016840100 500050 Expenses 00 1016840100 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
01_3072_10168_1016847099_500050_11920000 01_3072_10168_1016847099_500050_11920000	OL.	3072 3072	Inergy North 101 Inergy North 101	55 Energy Nor 55 Energy Nor	th 470 th 470	Insurance Insurance	99 1016847099 500050 Expenses 99 1016847099 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
01_3072_10168_1016840599_500050_11920000 01_3072_10168_1016822300_500050_11920000	OL.	3072 3072	Energy North 100 Energy North 100	55 Energy Nor 55 Energy Nor	th 405 th 221	Treasury Legal	99 1016840599 500050 Expenses 00 1016822100 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
01, 3072 10168 1016822100 500050 11920000 01, 3072 10168 1016822100 500050 11920000	OL.	3072 3072	Energy North 100 Energy North 100	55 Energy Nor 55 Energy Nor	th 221 th 221	Legal Legal	00 1016822100 500050 Expenses 00 1016822100 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L 3072 10168 1016846099 500050 11920000 0L 3072 10168 1016846099 500050 11920000	OL.	3072 3072	Energy North 100	ES Energy Nor	th 460 th 460	Internal Audit Internal Audit	99 2016846099 500050 Expenses 99 2016846099 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operatine Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L 3072 10168 1016855100 500050 11920000 0L 3072 10168 1016840400 500050 11920000	OL.	3072 3072	Energy North 100	55 Energy Nor	th 551 th 404	Procurement FPA	00 1016855100 500050 Expenses 99 1016840499 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries — Administrative and General Expenses - Operation Administrative and General Salaries — Administrative and General Pressures - Operation		
01, 3072 10168 1016840499 500050 11920000 01, 3072 10168 1016845190 500050 11920000	OL.	3072 3072	Energy North 100	55 Energy Nor	th 404 th 451	FPA Compliance	99 2016840499 500050 Expenses 99 2016845199 500050 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries – Administrative and General Expenses- Operation Administrative and General Salaries – Administrative and General Francisco. Operation		
01_3072_10168_1016845199_500050_11920000	OL.	3072	Inergy North 100	68 Energy Nor	th 451	Compliance	99 1016845199 500050 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenser-Operation Administrative and General Salaries—Administrative and General Francisco		
01, 3072 10168 1016860699 500050 11920000	OL.	3072	Inergy North 100	168 Energy Nor	th 606	Energy Procurement	99 2016860699 500050 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries — Administrative and General Expenses- Operation		
0, 3072 10168 1016820100 500050 11920000 0, 3072 10168 1016820100 500050 11920000	OL.	3072	Inergy North 100	Energy Nor ES Energy Nor	th 201	Executive	00 1016820100 500050 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
UL_MU72_10168_1016850100_500050_11920000 0L_3072_10168_1016810599_500050_11920000	OL.	3072 3072	inergy North 101 Inergy North 101	ios Energy Nor ISS Energy Nor	th 105	Lustomer Care Strategy	99 2016810599 500050 Expenses 2016810599 500050 Expenses	Operating Expenses Operating Expenses	pararies and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 11920000	victministrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016825100_500060_11920000 0L_3072_10168_1016845500_500060_11920000	OL.	3072 3072	Energy North 10: Energy North 10:	Energy Nor Es Energy Nor	th 251 th 455	HR Environmental Health & Safety (EHS)	00 1016825100 500060 Expenses 00 1016845500 500060 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Reg - Labor - Legacy Allocations - Reg - Labor - Legacy	11920000 11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Administrative and General Salaries—Administrative and General Expenses-Operation		
01_3072_10168_1016840100_500060_11920000 01_3072_10168_1016822100_500060_11920000	OL.	3072 3072	Energy North 10: Energy North 10:	55 Energy Nor 55 Energy Nor	th 401 th 221	finance Legal	00 1016840100 500060 Expenses 00 1016822100 500060 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Reg - Labor - Legacy Allocations - Reg - Labor - Legacy	11920000 11920000	Administrative and General Salaries — Administrative and General Expenses-Operation Administrative and General Salaries — Administrative and General Expenses-Operation		
01 3072 10168 1016855100 500060 11920000 01 3072 10168 1016860099 500060 11920000	OL.	3072 3072	Energy North 101 Energy North 101	55 Energy Nor 55 Energy Nor	th 551 th 506	Procurement Energy Procurement	00 1016855100 500060 Expenses 99 1016860699 500060 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Reg - Labor - Legacy Allocations - Reg - Labor - Legacy	11920000 11920000	Administrative and General Salaries —Administrative and General Expenses - Operation Administrative and General Salaries —Administrative and General Expenses - Operation		
8, 877, 1564, 1982.2109, 2000, 21100000 8, 1977, 1564, 1982.2109, 2000, 21100000 8, 1977, 1564, 1982.2109, 2000, 21100000 8, 1977, 1564, 1982.2109, 2000, 21100000 8, 1977, 1564, 1982.2109, 1982.2109, 1982.2109	OL.	3072 3072	Energy North 101	55 Energy Nor	th 201	Business Development Executive	99 1016810199 500060 Expenses 00 1016820100 500060 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Reg - Labor - Legacy Allocations - Reg - Labor - Legacy	11920000	Administrative and General Salaries — Administrative and General Expenses-Operation Administrative and General Salaries — Administrative and General Expenses-Operation		
06, 3072 10168 1016850100 500060 11920000 06, 3072 10168 1016825100 500110 11408275	OL.	3072	Inergy North 101	55 Energy Nor	th 501 th 251	Customer Care	00 1016850100 500060 Expenses 00 1016825100 500110 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Benefits)	Allocations - Reg - Labor - Legacy Social Security/CPP/Errollows Panairon	11920000	Administrative and General Salaries—Administrative and General Expenses-Operation Reserved Income		
01_3072_10168_1016825100_500120_11408000	OL.	3072	Inergy North 101	68 Energy Nor	th 251	HR HB	00 100/08/5100 200000 0 000000 0 0 0 0 0 0 0 0 0 0	Operating Expenses	Salaries and Wages (Benefits)	Unemployment/Employment Insurance	11408000	Reserved Income		
01, 3072, 10168, 1016825100, 500140, 11926000	OL.	3072	Inergy North 10:	168 Energy Nor	th 251	HR	00 1016825100 500140 Expenses	Operating Expenses	Salaries and Wages (Benefits)	Opt Out Credit	11926000	Employee Pensions and Benefits —Administrative and General Expenses-Operation		
06_3072_10168_1016825100_500150_11408000 06_3072_10168_1016860100_500150_11926000	OL.	3072	Inergy North 101 Inergy North 101	tos Energy Nor tos Energy Nor	th (501	Operations General	ou 1016825100 500150 Expenses 00 1016860100 500150 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Medicare / Healthcare Medicare / Healthcare	11408000 11926000	preserved) income Employee Pensions and Benefits—Administrative and General Expenses-Operation		
0L_3072_10168_1016825100_500150_11926000 0L_3072_10168_1016825100_500150_11926000	OL.	3072 3072	Energy North 10: Energy North 10:	Energy Nor Es Energy Nor	th 251 th 251	HR HR	00 1016825100 500150 Expenses 00 1016825100 500150 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Medicare / Healthcare Medicare / Healthcare	11926000 11926000	Employee Pensions and Benefits —Administrative and General Expenses-Operation Employee Pensions and Benefits —Administrative and General Expenses-Operation		
01, 1072, 10168, 1016825100, 500150, 11926000 01, 1072, 10168, 1016840100, 500150, 11926000	OL.	3072 3072	Energy North 101 Energy North 101	55 Energy Nor 55 Energy Nor	th 251 th 401	HR Finance	00 1016825100 500150 Expenses 00 1016840100 500150 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Medicare / Healthcare Medicare / Healthcare	11926000 11926000	Employee Pensions and Benefits —Administrative and General Expenses-Operation Employee Pensions and Benefits—Administrative and General Expenses-Operation		
01, 3072 10168 1016825100 500160 11926000 01, 3072 10168 1016825100 500160 11926000	OL.	3072 3072	Energy North 100	ES Energy Nor	th 251 th 251	HR HR	00 1016825100 500160 Expenses 00 1016825100 500160 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	BRSP/DPSP/401K BRSP/DPSP/401K	11926000 11926000	Employee Pensions and Benefits — Administrative and General Expenses-Operation Employee Pensions and Benefits — Administrative and General Expenses-Operation		
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01, 2072 10168 1016825100 500210 11920000	OL.	3072	Inergy North 100	168 Energy Nor	th 251	HR	00 1016825100 500210 Expenses	Operating Expenses	Salaries and Wages (Incentives)	LTIP	11920000	Administrative and General Salaries — Administrative and General Expenses - Operation		
01_3072_10168_1016825100_500230_11926000	OL.	3072	Inergy North 100	Energy Nor ES Energy Nor	th 251	HR	00 2016825100 500230 Expenses 00 2016825100 500230 Expenses	Operating Expenses	Salaries and Wages (Incentives)	Stock Purchase Plans - Employee Contribution	11926000	Employee Pensions and Benefits —Administrative and General Expenses- Operation		
UL_3072_10168_1016860100_500340_11923000 UL_3072_10168_1016860100_500340_11923000	OL.	1072 1072	inergy North 100 Inergy North 100	tos Energy Nor tos Energy Nor	th 601	Operations General	00 2016/8/2010 2010 Chapman 2016/8/2010 20170 Chapman	Operating Expenses Operating Expenses	Outside Services Outside Services	stock vurchase varia - crippoyel Commission Allocations - Corp - Outside Services - Legacy Allocations - Corp - Outside Services - Legacy Heat & Electricity Heat & Electricity Heat & Electricity	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_500920_11921000 0L_3072_10168_1016810199_500920_11921000	OL.	3072 3072	Energy North 100 Energy North 100	168 Energy Nor 168 Energy Nor	th 501 th 301	Operations General Corporate IT	00 1016860100 500920 Expenses 99 1016830199 500920 Expenses	Operating Expenses Operating Expenses	Utilities Expenses Utilities Expenses	Heat & Electricity Heat & Electricity	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016845500_500920_11921000	Or.	3072	Inergy North 100	tnergy Nor	th 455	Environmental Health & Safety (EHS)	00 1016845500 500920 Expenses	Operating Expenses	Utilities Expenses.	Heat & Electricity	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation	1	T

Chart of Accounts - SAP																
SAP GL Code	SAP Ledger S	AP Company ompany Description ode	SAP PC	Profit Center SAP Dep	partment	Surferentered Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control of Security Research Forestand Control F	SAP Conte	ost SAP r Natural	SAP Level 1 Account Description	st SAP Level 2 Account Description (FS Caption)	SAP Level 3 Account Description (Key Account)	SAP Level 4 Account Description (Sub-Account)	SAP Regulatory	SAP Regulatory Account Description	SAP Trading : Partner	SAP Trading Partner Name
01_3072_10168_1016855100_500920_11921000		ode 072 Energy North	10168	Energy North 551		Procurement 00	10168	Account 55100 500920	(FS Grouping) Expenses	Operating Expenses			Account 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation	Number	
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01_3072_10168_1016840100_501010_11924000 01_3072_10168_1016860100_501050_11925000	DL 3	072 Energy North 072 Energy North	10168	Energy North 401 Energy North 601	i	Finance 00 Operations General 00	10168 10168	40100 501010 60100 501050	Expenses Expenses	Operating Expenses Operating Expenses	Insurance Expenses Insurance Expenses	Property Insurance Injuries and Damages Insurance	11924000 11925000	Property Insurance—Administrative and General Expenses-Operation Injuries and Damages—Administrative and General Expenses-Operation		
us_8072_10168_1016840100_501050_11925000 06_8072_10168_1016810199_501100_11921000	n. 3	D72 Energy North Energy North	10168	Energy North 401 Energy North 301		construction of the constr	10168	4U100 501050 30199 501100	Expenses Expenses	Operating Expenses	Insurance Expenses Travel Expenses	injuries and Damages Insurance 0	11925000 11921000	enjuries and usmages — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
01_3072_10168_1016825100_501100_11921000 01_3072_10168_1016845500_501100_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 251 Energy North 455	5	HR 00 Environmental Health & Safety (EHS) 00	10168 10168	25100 501100 45500 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 2010000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 11800000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 118000000, 201000, 11800000 6, 207, 2184, 1180000000, 201000, 11800000 6, 207, 2184, 1180000000, 201000, 11800000 6, 207, 2184, 1180000000, 201000, 118000000 6, 207, 2184, 1180000000, 201000, 118000000 6, 207, 2184, 11800000000000000000000000000000000000	16. 3 16. 3	U/2 Energy North D72 Energy North	10168	Energy North 401 Energy North 221		renance 00 Legal 00	10168	4U100 501100 22100 501100	Expenses Expenses	Operating Expenses Operating Expenses	Allein Egenne Bestern	-	11921000	Fragment Incomes—Administration and General Expenses Operation Fragment of Company—Administration and General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation Fragment of Company—Administration of General Expenses Operation F		
01_3072_10168_1016846099_501100_11921000 01_3072_10168_1016855100_501100_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 460 Energy North 551	1	Internal Audit 99 Procurement 00	10168	46099 501100 55100 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses	•	11921000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
us_8072_10168_1016845199_501100_11921000 06_8072_10168_1016848100_501100_11921000	n. 3	D72 Energy North	10168	Energy North 451 Energy North 481		Regulatory 00	10168	45199 501100 48100 501100	Expenses Expenses	Operating Expenses	Travel Expenses	ē	11921000 11921000	urnice supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016860699_501100_11921000 01_3072_10168_1016810199_501100_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 606 Energy North 101	1	Energy Procurement 99 Business Development 99	10168 10168	50599 501100 10199 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016860100_501100_11921000 01_3072_10168_1016861000_501100_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 601 Energy North 620		Operations General 00 Production, Dispatch and Control 00	10168	61000 501100 61000 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses	•	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
0. 3072 10168 1016860500 501100 11921000 0. 3072 10168 1016820100 501100 11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 605 Energy North 201		Engineering 00 Executive 00	10168	80500 501100 20100 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses	•	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
0, 3072 10168 1016850100 501100 11921000 0, 3072 10168 1016850500 501100 11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 501 Energy North 505		Customer Care 50 Marketing, Communications & Conservation 50	10168	50100 501100 50500 501100	Expenses Expenses	Operating Expenses Operating Expenses	Travel Expenses Travel Expenses		11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016825300_501130_11921000	DL 3	072 Energy North	10168	Energy North 253		Learning & Development 00	20168	25300 501130	Expenses	Operating Expenses	Travel Expenses	Vehicles Expense/Rental	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016835199_501300_11921000 01_3072_10168_1016825100_501300_11921000	1. 3	D72 Energy North	10168	Energy North 251		HR 00	10168	25100 501300	Expenses	Operating Expenses	Meals & Entertainment	0	11921000	Unice supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016840100_501100_11921000	DL 3	272 Energy North	10168	Energy North 401		Finance 00	10168	40100 501300	Expenses	Operating Expenses	Meals & Entertainment	0	11921000	Office Supplies and Expenses - Administrative and General Expenses - Operation		
01_1072_10168_1016855100_501100_11921000	DL 3	272 Energy North	10168	Energy North 551		Procurement 00	10168	55100 501300	Expenses	Operating Expenses	Meals & Entertainment	0	11921000	Office Supplies and Expenses - Administrative and General Expenses - Operation		
01 3072 10168 1016848100 501300 11921000 01 3072 10168 1016869099 501300 11921000	DL 3	072 Energy North	10168	Energy North 481 Energy North 605		Regulatory 00	10168	48100 501300	Expenses	Operating Expenses Operating Expenses	Meals & Entertainment Meals & Entertainment	0	11921000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
01 3072 10168 1016860100 501300 11921000 0	DL 3	072 Energy North	10168	Energy North 601		Operations General 00	10168	50100 501300	Expenses	Operating Expenses Operating Expenses	Meals & Entertainment Meals & Entertainment	0	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses—Operation		
01 3072 10168 1016861000 501300 11921000 0	DL 3	072 Energy North	10168	Energy North 620 Energy North 605		Production, Dispatch and Control 00	10168	51000 501300	Expenses	Operating Expenses Operating Expenses	Meals & Entertainment Meals & Entertainment	0	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses—Operation		
01 3072 10168 1016820100 501300 11921000 01 3072 10168 1016820100 501300 11921000	DL 3	072 Energy North	10168	Energy North 201 Energy North 501		Executive 00	10168	20100 501300	Expenses	Operating Expenses Operating Expenses	Meals & Entertainment Meals & Entertainment	0	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses—Operation		
01_3072_10168_1016810599_501300_11921000 01_3072_10168_1016860100_501300_11931000	DL 3	072 Energy North 072 Energy North	10168	Energy North 105 Energy North 501		Strategy 99 Operations General on	10168	10599 501300 50100 501300	Expenses Expenses	Operating Expenses Operating Expenses	Meals & Entertainment Meals & Entertainment	0	11921000 11931000	Office Supplies and Expenses—Administrative and General Expenses-Operation Rents—Administrative and General Expenses-Operation		
01_3072_10168_1016830199_501400_11921000 01_3072_10168_1016825100_501400_11921009	DL 3	072 Energy North 072 Energy North	10168	Energy North 301 Energy North 251		Corporate IT 99	10168	30199 501400 25100 501400	Expenses Expenses	Operating Expenses Operating Expenses	Communications Expenses Communications Expenses	Telephone & Communication Telephone & Communication	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
06_3072_10168_1016845500_501400_11921000 06_3072_10168_1016840100_501400_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 455 Energy North 451		Environmental Health & Safety (EHS) 00 Finance on	10168	45500 501400 40100 501400	Expenses Expenses	Operating Expenses Operating Expenses	Communications Expenses Communications Expenses	Telephone & Communication Telephone & Communication	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_501400_11921000 06_3072_10168_1016861000_501400_11921000	14 S	072 Energy North 072 Energy North	10168	Energy North 601 Energy North 610	,	Operations General 00 Production, Dispatch and Control 00	10168	50100 501400 51000 501400	Expenses Expenses	Operating Expenses Operating Expenses	Communications Expenses Communications Expenses	0. Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication Talephone & Communication	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
06_3072_10168_1016860900_501400_11921000 06_3072_10168_1016820100_501400_11921000	14. I	072 Energy North 072 Energy North	10168	Energy North 505 Energy North 201		Engineering 00 Executive 00	10168	80500 501400 20100 501400	Expenses Expenses	Operating Expenses Operating Expenses	Communications Expenses Communications Expenses	Telephone & Communication Telephone & Communication	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
06_3072_10168_1016850100_501500_11909000 06_3072_10168_1016850100_501500_1191100*	DL 3	072 Energy North 072 Energy North	10168	Energy North 501 Energy North 501		Customer Care 00 Customer Care no	20168	50100 501500 50100 501500	Expenses Expenses	Operating Expenses Operating Expenses	Advertising Expenses Advertising Expenses	0	11909000 11913000	Informational and Instructional Advertising Expenses—Customer Service and Informational Expenses-Operation Advertising Expenses—Sales Expenses		
06_3072_10168_1016850900_501500_11916000 06_3072_10168_1016860100_502000_11904000	14. I	072 Energy North 072 Energy North	10168	Energy North 505 Energy North 501		Marketing, Communications & Conservation 00 Operations General 00	10168	50500 501500 60100 502000	Expenses Expenses	Operating Expenses Operating Expenses	Advertising Expenses Bad Debt Expenses	0 Sad Debt Write-off	11916000 11904000	Miscellaneous Sales Expenses – Sales Expenses Uncellectible Accounts — Customer Accounts Expenses - Operation		
01, 3072 10168 1016850100 502000 11904000 01 3072 10168 1016830199 502540 11921000 0	DL 3	072 Energy North 072 Energy North	10168	Energy North 501 Energy North 301		Customer Care 00 Composate IT 99	20168	50100 502000 30199 502540	Expenses Expenses	Operating Expenses Operating Expenses	Bad Debt Expenses Professional Services	Bad Debt Write-off Other Professional Services	11904000 11923000	Uncollectible Accounts—Customer Accounts Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
06_3072_10168_1016825100_502540_11921000 06_3072_10168_1016825300_502540_11921000	14. I	072 Energy North 072 Energy North	10168	Energy North 251 Energy North 253		HR 00 Learning & Development 00	10168	25100 502540 25300 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	6 Bad Debt Write-off Bad Debt Write-off Bad Debt Write-off Other Professional Services Other Professional Services Other Professional Services Other Professional Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
01, 3072 10168 1016845500 502540 11923000 01, 3072 10168 1016840100 502540 11923000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 455 Energy North 401		Environmental Health & Safety (EHS) 00 Finance 00	10168 10168	45500 502540 40100 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
01, 3072 10168 1016822100 502540 11923000 01, 3072 10168 1016800099 502540 11923000	14. I	072 Energy North 072 Energy North	10168	Energy North 221 Energy North 506		Legal 00 Energy Procurement 99	10168	22100 502540 50599 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services Other Preferational Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_502540_11921000 06_3072_10168_1016860500_502540_11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 605		Operations General 00 Engineering 00	10168	80100 502540 80500 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
06_3072_10168_1016820100_502540_11923000 06_3072_10168_1016850100_502540_11923000	14. I	D72 Energy North D72 Energy North	10168	Energy North 201 Energy North 501		Executive 00 Customer Care 00	20168	20100 502540 50100 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
06_3072_10168_1016850500_502540_11923000 06_3072_10168_1016810599_502540_11923000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 505 Energy North 105		Marketing, Communications & Conservation 00 Strategy 99	10168 10168	50500 502540 10599 502540	Expenses Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
06_3072_10168_1016840100_502600_11408000 06_3072_10168_1016860100_502700_11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 401 Energy North 501		Finance 00 Operations General 00	10168	40100 502600 60100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Property Taxes Office Related Expenses	0	11408000 11921000	Baserved Income Office Supplies and Expenses — Administrative and General Expenses- Operation		
01, 3072 10168 1016810199 502700 11921000 01, 3072 10168 1016810199 502700 11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 301 Energy North 301		Corporate IT 99 Corporate IT 99	10168 10168	30199 502700 30199 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01, 3072 10168 1016825100 502700 11921000 01, 3072 10168 1016825100 502700 11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 251 Energy North 251		HER GO	10168	25100 502700 25100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01 3072 10168 1016825299 502700 11921000 01 3072 10168 1016845500 502700 1192100°	DL 3	072 Energy North 072 Energy North	10168	Energy North 252 Energy North		Total Rewards 99 Environmental Health & Safety (EHS) on	10168	25299 502700 45500 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01 3072 10168 1016845500 502700 11921000 01 3072 10168 1016840100 502700 11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 455 Energy North 401		Environmental Health & Safety (EHS) 00 Finance 00	10168	45500 502700 40100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
0L_3072_10168_1016840100_502700_11921000 0L_3072_10168_1016822100_502700_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 401 Energy North 221		Finance 00 Legal 00	10168	40100 502700 22100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Auch & Educationmen Man & Man & Education Man & Man & Man & Man Man Man Man Man Man Man Man Man Man	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01 3072 10168 1016855100 502700 11921000 01 3072 10168 1016848100 502700 11921000	14. I	D72 Energy North D72 Energy North	10168	Energy North 551 Energy North 481		Procurement 00 Regulatory 00	10168	55100 502700 48100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016860699_502700_11921000 01_3072_10168_1016860100_502700_11921000	DL 3	072 Energy North 072 Energy North	10168	Energy North 606 Energy North 601		Energy Procurement 99 Operations General on	10168	50599 502700 50100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016860100_502700_11921000 01_3072_10168_1016861000_502700_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 610	1	Operations General 00 Production, Dispatch and Control 00	10168	60100 502700 61000 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01 3072 10168 1016860500 502700 11921000 01 3072 10168 1016820100 502700 11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 505 Energy North 201		Engineering 00 Executive 00	10168 10168	60500 502700 20100 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
05 3072 10168 1016850100 502700 11921000 06 3072 10168 1016850500 502700 11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 501 Energy North 505	1	Customer Care 00 Marketing, Communications & Conservation 00	10168 10168	50100 502700 50500 502700	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_503000_11931000 06_3072_10168_1016822100_503000_11931000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 501 Energy North 221		Operations General 00 Legal 00	10168 10168	50100 503000 22100 503000	Expenses Expenses	Operating Expenses Operating Expenses	Rental Expense Rental Expense	Rental Expense Rental Expense	11931000 11931000	Rents — Administrative and General Expenses-Operation faints — Administrative and General Expenses-Operation		
01_3072_10168_1016810199_503000_11931000 01_3072_10168_1016820100_503000_11931000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 201 Energy North 201		Susiness Development 99 Executive 00	20168 20168	10199 503000 20100 503000	Expenses Expenses	Operating Expenses Operating Expenses	Rental Expense Rental Expense	Rental Expense Rental Expense Rental Expense	11931000 11931000	Rents — Administrative and General Expenses-Operation Rents — Administrative and General Expenses-Operation		
01 3072 10168 1016850100 503000 11931000 01 3072 10168 1016825100 503110 11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 501 Energy North 251		Customer Care 00 HR 00	10168 10168	50100 503000 25100 503110	Expenses Expenses	Operating Expenses Operating Expenses	Rental Expense Seminars and Courses	Rental Expense Training	11931000 11921000	Rents.—Administrative and General Expenses-Operation Office Supplies and Expenses.—Administrative and General Expenses-Operation		
01_3072_10168_1016825300_503110_11921000 01_3072_10168_1016845500_503110_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 253 Energy North 455		Learning & Development 00 Environmental Health & Safety (EHS) 00	10168 10168	25300 503110 45500 503110	Expenses Expenses	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Training Training	11921000 11921000	Office Supplies and Expenses — Administrative and General Expenses- Operation Office Supplies and Expenses — Administrative and General Expenses- Operation		
01_3072_10168_1016840100_503110_11921000 01_3072_10168_1016860100_503110_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 401 Energy North 601		Finance 00 Operations General 00	10168 10168	40100 503110 50100 503110	Expenses Expenses	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Training Training	11921000 11921000	Office Supplies and Expenses — Administrative and General Expenses- Operation Office Supplies and Expenses — Administrative and General Expenses- Operation		
01_3072_10168_1016860500_503110_11921000 01_3072_10168_1016850500_503110_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 505 Energy North 505		Engineering 00 Marketing, Communications & Conservation 00	10168 10168	50500 503110 50500 503110	Expenses Expenses	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Training Training	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016810599_503110_11921000 01_3072_10168_1016845500_503200_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 105 Energy North 455		Strategy 99 Environmental Health & Safety (EHS) 00	10168	10599 503110 45500 503200	Expenses Expenses	Operating Expenses Operating Expenses	Seminars and Courses Dues & Memberships	Training 0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016840100_503200_11921000 01_3072_10168_1016860500_503200_11921000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 401 Energy North 605		Finance 00 Engineering 00	10168 10168	40100 503200 60500 503200	Expenses Expenses	Operating Expenses Operating Expenses	Dues & Memberships Dues & Memberships	0	11921000 11921000	Office Supplies and Expenses — Administrative and General Expenses- Operation Office Supplies and Expenses — Administrative and General Expenses- Operation		
01_3072_10168_1016820100_503200_11921000 01_3072_10168_1016810599_503200_11921000	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 201 Energy North 105		Executive 00 Strategy 99	10168 10168	20100 503200 10599 503200	Expenses Expenses	Operating Expenses Operating Expenses	Dues & Memberships Dues & Memberships	0	11921000 11921000	Office Supplies and Expenses—Administrative and General Expenses- Operation Office Supplies and Expenses—Administrative and General Expenses- Operation		
0L_3072_10168_1016860500_503300_11426500 0L_3072_10168_1016820100_503300_11426500	DL 3	D72 Energy North D72 Energy North	10168	Energy North 505 Energy North 201		Engineering 00 Executive 00	10168	60500 503300 20100 503300	Expenses Expenses	Operating Expenses Operating Expenses	Miscellaneous Other Deductions Miscellaneous Other Deductions	9	11426500 11426500	Other Deductions — Other Income Deductions Other Deductions — Other Income Deductions		
06_3072_10168_1016810599_503310_11426100 06_3072_10168_1016810599_503320_11426400	DL 3	D72 Energy North D72 Energy North	10168	Energy North 105 Energy North 105		Strategy 99 Strategy 99	10168	10599 503310 10599 503320	Expenses Expenses	Operating Expenses Operating Expenses	Miscellaneous Other Deductions Miscellaneous Other Deductions	Charitable Donations Lobbying/Political Donations	11426100 11426400	Donations—Other Income Deductions Expenditures for Certain Civic, Political and Related Activities—Other Income Deductions		
UK_8072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504000_11922000	n. 3	272 Energy North 272 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	ē	11922000 11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504000_11922000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
UK_8072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504000_11922000	n. 3	272 Energy North 272 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	ē	11922000 11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
UK_8072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504000_11922000	n. 3	272 Energy North 272 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	ē	11922000 11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504000_11922000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
06_3072_10168_1016860100_504000_11922000 06_3072_10168_1016860100_504010_11922000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504000 60100 504010	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	9	11922000 11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_504010_11922000 0L_3072_10168_1016860100_504010_11922000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	50100 504010 50100 504010	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	o o	11922000 11922000	Administrative Expenses Transferred-CrAdministrative and General Expenses-Operation Administrative Expenses Transferred-CrAdministrative and General Expenses-Operation		
06_3072_10168_1016860100_504010_11922000 06_3072_10168_1016860100_505000_11742000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 504010 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Other Operating Expenses	0	11922000 11742000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Maintenance of Production Equipment—Manufactured Gas Production-Maintenance		
0L_3072_10168_1016860100_505000_11887000 0L_3072_10168_1016860100_505000_11892000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601	1	Operations General 00 Operations General 00	10168 10168	80100 505000 80100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11887000 11892000	Maintenance of Mains—Distribution Expenses-Maintenance Maintenance of Services—Distribution Expenses-Maintenance		
UK_8072_10168_1016860100_505000_11887000 0K_8072_10168_1016860100_505000_11886000	n. 3	D72 Energy North Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 505000 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	ē	11887000 11886000	Maintenance of Maint—Distribution Expenses-Maintenance Maintenance of Structures and Improvements—Distribution Expenses-Maintenance		
06_3072_10168_1016860100_505000_11887000 06_3072_10168_1016860100_505000_11892000	DL 3	072 Energy North 072 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	20168 20168	80100 505000 80100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11887000 11892000	Maintenance of Mains—Distribution Expenses-Maintenance Maintenance of Services—Distribution Expenses-Maintenance		
06_3072_10168_1016860100_505000_11893000 06_3072_10168_1016860100_505000_11894000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168 10168	80100 505000 80100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	9	11893000 11894000	Maintenance of Meters and House Regulators—Distribution Expenses-Maintenance Maintenance of Other Equipment—Distribution Expenses-Maintenance		
0L_3072_10168_1016861000_505000_11742000 0L_3072_10168_1016860500_505000_11887000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 630 Energy North 605		Production, Dispatch and Control 00 Engineering 00	10168 10168	61000 505000 60500 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11742000 11887000	Maintenance of Production Equipment—Manufactured Gas Production-Maintenance Maintenance of Mains—Distribution Expenses-Maintenance		
0L_3072_10168_1016860100_505000_11871000 0L_3072_10168_1016860100_505000_11870000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168 10168	60100 505000 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11871000 11870000	Distribution Load Dispatching—Distribution Expenses-Operation Operation Supervision and Engineering—Transmission Expenses-Maintenance		
01_3072_10168_1016860100_505000_11880000 01_3072_10168_1016861000_505000_11880000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 610		Operations General 00 Production, Dispatch and Control 00	10168 10168	60100 505000 61000 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11880000 11880000	Other Expenses—Distribution Expenses- Operation Other Expenses—Distribution Expenses- Operation		
01_3072_10168_1016861000_505000_11870000 01_3072_10168_1016860500_505000_11870000	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 620 Energy North 605		Production, Dispatch and Control 00 Engineering 00	10168	61000 505000 60500 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11870000 11870000	Operation Supervision and Engineering—Transmission Expenses-Maintenance Operation Supervision and Engineering—Transmission Expenses-Maintenance		
01_3072_10168_1016860100_505000_11874000 01_3072_10168_1016855100_505000_11874000	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 501 Energy North 551		Operations General 00 Procurement 00	10168	50100 505000 55100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11874000 11874000	Mains and Services Depenses—Distribution Expenses-Operation Mains and Services Expenses—Distribution Expenses-Operation		
6, 1971, 1864, 1988,1990, 50000, 1880000 6, 1971, 1864, 1988,1990, 50000, 1880000 6, 1971, 1864, 1988,1990, 50000, 1880000 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1890, 1890 6, 1971, 1864, 1988,1990, 1980, 1980 6, 1971, 1864, 1988,1990, 1980,1990 6, 1972, 1864, 1988,1990, 1980,1990 6, 1972, 1864, 1988,1990, 1980,1990 6, 1972, 1864, 1988,1990, 1980,1990 6, 1972, 1864, 1988,1990, 1980,1990 6, 1972, 1864, 1988,1990, 1980,1980	DL 3	D72 Energy North D72 Energy North	10168	Energy North 601 Energy North 605		Operations General 00 Engineering 00	10168	60100 505000 60500 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	11874000 11874000	Mains and Services Depenses—Distribution Expenses-Operation Mains and Services Expenses—Distribution Expenses-Operation		
01_3072_10168_1016860100_505000_11878000 01_3072_10168_1016860100_505000_11878000	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 601 Energy North 601		Operations General 00 Operations General 00	10168	60100 505000 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11878000 11878000	Meter and House Regulator Expenses—Distribution Expenses-Operation Meter and House Regulator Expenses—Distribution Expenses-Operation		
01_3072_10168_1016861000_505000_11846200 01_3072_10168_1016860100_505000_11735000	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 610 Energy North 601		Production, Dispatch and Control 00 Operations General 00	10168	61000 505000 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11846200 11735000	Other Expenses—Liquefied Natural Gas Terminaling and Processing Expenses-Operation Miscellaneous Production Expenses—Menufactured Gas Production-Gas Rew Materials		
01_3072_10168_1016861000_505000_11735000 01_3072_10168_1016861000_505000_11710000	DL 3	D72 Energy North D72 Energy North	10168	Energy North 510 Energy North 510		Production, Dispatch and Control 00 Production, Dispatch and Control 00	10168	61000 505000 61000 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	11735000 11710000	Miscellaneous Production Expenses — Manufactured Gas Production- Gas Rew Materials Operation Supervision and Engineering — Manufactured Gas Production- Operation		
01_3072_10168_1016825100_505000_11930200 01_3072_10168_1016845500_505000_11930200	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 251 Energy North 455		HR 00 Environmental Health & Safety (EHS) 00	10168	25100 505000 45500 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	o o	11930200 11930200	Misc General Expenses—Administrative and General Expenses-Operation Misc General Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016855100_505000_11930200 01_3072_10168_1016860100_505000_11930200	DL 3	D72 Energy North D72 Energy North	10168 10168	Energy North 551 Energy North 501		Procurement 00 Operations General 00	10168	55100 505000 60100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Uniter Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	11930200 11930200	Misc General Expenses—Administrative and General Expenses-Operation Misc General Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016861000_505000_11930200 01_3072_10168_1016850100_505000_11930200	DL 3	D72 Energy North D72 Energy North	10168	Energy North 501 Energy North 501		Production, Dispatch and Control 00 Customer Care 00	10168	51000 505000 50100 505000	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11930200 11930200	Misc General Expenses—Administrative and General Expenses-Operation Misc General Expenses—Administrative and General Expenses-Operation		
01_3072_10168_1016848100_505060_11928000	DL 3	072 Energy North	10168	Energy North 481	1	Regulatory 00	10168	48100 505060	Expenses	Operating Expenses	Other Operating Expenses	Regulatory Commisions Expense	11928000	Regulatory Commission Expenses — Administrative and General Expenses-Operation		

Chart of Accounts - SAP															
SAP GL Code	SAP Ledger	SAP Company Company Description Code	SAP PC Profit Co	enter SAP Departmen	SAP Department Description	SAP : Location (SAP Cost SAP Center Natura	SAP Level 1 Account Description	Self-Vision Schools and Control Schools and Co	SAP Level 3 Account Description (Key Account)	SAP Level 4 Account Description (Sub-Account)	SAP Regulator	SAP Regulatory Account Description F	SAP Trading Partner Number	SAP Trading Partner Name
01_3072_10168_1016860100_505070_11901000		Loge 3072 Energy North	10168 Energy?	North 601	Operations General	00	Account 1016860100 505070	t (FS Grouping) Expenses	Special Colorests Colorest		Customer Records and Collection Expenses	Account 11903000	Customer Records and Collection Expenses—Customer Accounts Expenses—Operation	number	
01_3072_10168_1016860300_565070_11903000 01_3072_10168_3016850300_565070_11903000 01_3072_10168_1016830300_565100_11922000 01_3072_10168_1016833300_565100_11922000	OL.	1995 1995	10168 Energy 7	North 301	Operations General Customer Care Corporate IT	99	016830199 505100	Expenses Expenses	Operating Expenses Operating Expenses	Some Oppositing Experiment And Comparing Experiment Some Oppositing Experiment Some Opposition Experiment Some	Customer Records and Collection Expenses Customer Records and Collection Expenses Costs Allocated to Capital Costs Allocated to Capital	11903000	Continue Records and Collection Expenses—Customer Accounts Expenses, Operation Customer Records and Collection Expenses—Customer Accounts Expenses—Operation Administrative Expenses Transferred—C—Administrative and General Expenses—Operation Administrative Expenses Transferred—C—Administrative and General Expenses—Operation Administrative Expenses Transferred—C—Administrative and General Expenses—Operation Operation of the Conference of Conference of Conference Con		
0L_3072_10168_1016825100_505100_11922000 0L_3072_10168_1016845500_505100_11922000	OL OL	1072 Energy North 1072 Energy North	10168 Energy 7 10168 Energy 7	North 455	HR Environmental Health & Safety (EHS)	00	016825100 505100 016845500 505100	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
us_8072_10168_1016840100_505100_11922000 0L_8072_10168_1016822100_505100_11922000	OL.	au/2 Energy North 1072 Energy North	10168 Energy?	North 221	rinance Legal	00	016822100 505100	Expenses Expenses	Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital Costs Allocated to Capital Costs Allocated to Capital Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Explanation Transferred-C-Administrative and Centeral Explanation Control Administrative Department Transferred-C-Administrative and Centeral Explanation Administrative Department Transferred-C-Administrative and Centeral Explanation Administrative Explanation Transferred-C-Administrative and Centeral Explanation Administrative Explanation Transferred-C-Administrative and Centeral Explanation Administrative Department Transferred-C-Administrative and Centeral Explanation Administrative Department Transferred-C-Administrative and Centeral Explanation (Administrative Centeral Explanation Centeral Cen		
0, 207, 2084, 2184019, 2084019, 2187000 0, 207, 2084, 2187000, 2187000, 2187000 0, 207, 2084, 2187000, 208401, 2187000 0, 207, 21884, 21884019, 208401, 2187000 0, 207, 21884, 21884019, 2084019, 2187000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 21884019, 21884019, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 218840000, 21884000, 21884000 0, 207, 21884, 2188400000, 218840000, 21884000 0, 207, 21884, 2188400000000000000000000000000000000000	OL.	1072 Energy North 1072 Energy North	10168 Energy 7	North 551 North 481	Procurement Regulatory	00	016855100 505100 0016848100 505100	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Cont. All cont. of Co	11922000 11922000	Administrative Expenses Transference 5.—Administrative and Garrant Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Administrative Expenses Transference 5.—Administrative and General Expenses-Operation Expenses Section 1.		
0L_3072_10168_1016860699_505100_11922000 0L_3072_10168_1016810199_505100_11922000	GL GL	3072 Energy North 3072 Energy North	10168 Energy 7 10168 Energy 7	North 505 North 101	Energy Procurement Business Development	99	0016860699 505100 0016810199 505100	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_505100_11922000 0L_3072_10168_1016860100_505100_11922000	OL OL	3072 Energy North 3072 Energy North	10168 Energy F 10168 Energy F	North 601 North 601	Operations General Operations General	00 3	1016860100 505100 1016860100 505100	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016861000_505100_11922000 0L_3072_10168_1016860500_505100_11922000	OL OL	3072 Energy North 3072 Energy North	10168 Energy F 10168 Energy F	North 620 North 605	Production, Dispatch and Control Engineering	00 3	1016861000 505100 1016860500 505100	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016820100_505100_11922000 0L_3072_10168_1016850100_505100_11922000	OL OL	3072 Energy North 3072 Energy North	10168 Energy F 10168 Energy F	North 201 North 501	Executive Customer Care	00 3	1016820100 505100 1016850100 505100	Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016850500_505100_11922000 0L_3072_10168_1016810599_505100_11922000	OL OL	3072 Energy North 3072 Energy North	10168 Energy 7 10168 Energy 7	North 505 North 105	Marketing, Communications & Conservation Strategy	99	1016850500 505100 1016810599 505100	Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_505200_11921000 0L_3072_10168_1016860100_505200_11921000	OL OL	9072 Energy North 9072 Energy North	10168 Energy F 10168 Energy F	North 601 North 601	Operations General Operations General	00 :	1016860100 505200 1016860100 505200	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Corp - Non-Labor - Legacy Allocations - Corp - Non-Labor - Legacy	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016860100_505200_11923000 0L_3072_10168_1016860100_505200_11923000	OL OL	9072 Energy North 9072 Energy North	10168 Energy 7 10168 Energy 7	North 601 North 601	Operations General Operations General	00 3	1016860100 505200 1016860100 505200	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Corp - Non-Labor - Legacy Allocations - Corp - Non-Labor - Legacy	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016825299_505200_11923000 0L_3072_10168_1016855100_505200_11923000	OL C	9072 Energy North 9072 Energy North	10168 Energy F 10168 Energy F	North 252 North 551	Total Rewards Procurement	99 3	1016825299 505200 1016855100 505200	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Corp - Non-Labor - Legacy Allocations - Corp - Non-Labor - Legacy	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
OL_3072_10168_1016860100_505210_11923000 OL_3072_10168_1016860100_505210_11923000	OL C	9072 Energy North 9072 Energy North	10168 Energy P 10168 Energy P	Vorth 601 Vorth 601	Operations General Operations General	00 2	1016860100 505210 1016860100 505210	Expenses Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Reg - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy	11923000 11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
01 1072 10168 1016822100 505210 11923000 01 1072 10168 1016850100 505210 11923000	OL.	9072 Energy North	10168 Energy P	North 221 North 501	Legal Customer Care	00	1016822100 505210 1016850100 505210	Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Reg - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy	11923000	Outside Services Employed—Administrative and General Expenses-Operation Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016850100_505210_11923000 0L_3072_10168_1016860100_521020_11804000	OL.	9072 Energy North	10168 Energy P	North 501 North 501	Customer Care Operations General	00 0	1016850100 505210 1016860100 521020	Expenses	Operating Expenses Regulated Gas Purchased	Other Operating Expenses Regulated Gas Purchased	Allocations - Reg - Non-Labor - Legacy Gas Purchase	11923000	Outside Services Employed—Administrative and General Expenses-Operation Natural Gas City Gate Purchases—Other Gas Supply Expenses-Operation		
01 1072 10168 1016860100 521030 11804100 01 1072 10168 1016860100 521040 11804000	OL.	9072 Energy North	10168 Energy P	North 601 North 601	Operations General Operations General	00	016860100 521030 016860100 521040	Expenses	Regulated Gas Purchased Regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased	Demand Charges - Transportation Deferred Gas Costs	11804100	Uquefied Natural Gas Purchases—Other Gas Supply Expenses-Operation Natural Gas City Gate Purchases—Other Gas Supply Expenses-Operation		
01, 1072, 10168, 1016860100, 521060, 11804000 01, 1072, 10168, 1016860100, 521070, 11804000	OL.	9072 Energy North	10168 Energy P	North 601	Operations General Operations General	00	016860100 521060	Expenses	Regulated Gas Purchased Basedated Gas Purchased	Regulated Gas Purchased Speciated Gas Purchased	Capacity Release Gas Durchases Imbalances	11804000	Natural Gas City Gate Purchases—Other Gas Supply Expenses-Operation Natural Gas City Gate Purchases—Other Gas Supply Expenses-Operation		
01_3072_10168_1016860100_521100_11805100	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	0016860100 521100	Expenses	Regulated Gas Purchased	Regulated Gas Purchased	PGA for Residential-PGA Recoveries	11805100	Purchased Gas Cost Adjustments - Other Gas Supply Expenses - Operation		
01_3072_10168_1016860100_521120_11805100	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	016860100 521120	Expenses	Regulated Gas Purchased	Regulated Gas Purchased	PGA for Industrial-PGA Recoveries	11805100	Purchased Gas Cost Adjustments — Other Gas Supply Expenses - Operation		
0. 3072 10168 1016860100 521180 11805100	OL.	1072 Energy North	10168 Energy 7	North 601	Operations General	00	016860100 521180	Expenses Expenses	Regulated Gas Purchased	Nagalanda Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased Regulated Gan Purchased	Gas Whitesam From Storage Gas Delawrood by Storage	11808100	Gas Withdrawn from Storage-Debt-Other Gas Supply Expenses-Operation Gas Ballwared in Storage-Co-Other Gas Supply Expenses-Operation		
0, 3072 10168 1016860100 550010 11405000	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	016860100 550010	Expenses	Depreciation and Amortization Expenses	Amortization	Amortization - Intangibles	11405000	Amortization of Other Gas Plant—Utility Operating Income		
01, 3072, 10168, 1016860100 550210 11407900	OL.	1072 Energy North	10168 Energy 7	North 601	Operations General	00	0016860100 550210	Expenses	Depreciation and Americation Expenses Depreciation and Americation Expenses	Amortization Amortization Amortization Depreciation	Amortization - Rate Base Offset	11407400	Regulatory Credits—Utility Operating Income		
GL 3072 10168 1016860100 550510 11403000 GL 3072 10168 1016860100 563010 11432000	OL.	1072 Energy North	10168 Energy 7	North 601	Operations General	00	016860100 550510	Expenses	Interest Expenses	Other Gains and Losses	AFUDC Borrowed	11432000	Allowance for Borrowed Punds Used During Construction—Cr—Interest Charges Chiese Indiana Economic Construction Construction—Cr—Interest Charges		
01_3072_10168_1016860300_553000_11431000 01_3072_10168_1016860300_578010_11926000	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	016860100 57801	Expenses Expenses	Pension OPES Non Service	OPES Pension Non Service Costs	O OPEB Non Service Costs Pension Non Service Costs General With Offs State/Provinctal Endowel	11926000	Employee Pensions and Benefits —Administrative and General Expenses-Operation		
01_3072_10168_1016860300_578020_11926000 01_3072_10168_1016860300_585320_11426500	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	016860100 585320	Expenses Expenses	Gain / Loss on Asset Disposal	Writedown/Write-offs	General Write-Offs	11426500	Other Deductions—Other Income Deductions		
01_3072_10168_1016860100_590010_11409000 01_3072_10168_1016860100_590210_11410000	OL.	1072 Energy North	10168 Energy?	North 601	Operations General	00	2016860100 590210	Expenses	Income Tax Expenses	Depreciation Other Gains and Losses Other Internet Expenses Other Internet Expenses OTHE Presion Non-Service Costs OTHE Presion Non-Service Costs Winterdown/Write Costs Winterdown/Write Costs Other	State/Provincial Federal Bank Account 4 - CIB-Main 0	11410000	Reserved — Operating		
0L_8072_10169_100170_11131000 0L_8072_10169_109500_11135000	OL.	8072 Energy North 8072 Energy North	10169 Keene 10169 Keene	N/A N/A	N/A N/A	N/A	N/A 100171	Assets Assets	Cash and Cash Equivalents Cash and Cash Equivalents	Bank Accounts Other Short Term Investments	Bank Account 4 - CB-Main 0	11131000	Working Funds		
00_3072_10169_110030_11142000 00_3072_10169_110030_11142000	OL.	8072 Energy North 8072 Energy North	10169 Keene 10169 Keene	N/A N/A	N/A N/A	N/A	N/A 110030	Assets Assets	Accounts Receivable Accounts Receivable	Customer Accounts Receivable Customer Accounts Receivable	Accounts Receivable - Legacy Accounts Receivable - Legacy	11142000	Customer Accounts Receivable — Current Customer Accounts Receivable — Current		
06_3072_10169_110300_11184000 06_3072_10169_110300_11173000	OL.	8072 Energy North 3072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A	N/A	N/A 110101	Assets Assets	Accounts Receivable Accounts Receivable	Curtomer Accounts Receivable Customer Accounts Receivable Customer Accounts Receivable Customer Accounts Receivable Unballed Revenue Provision for Uncollectible Accounts	Accounts Receivable - Legacy Unbilled Revenue	11184000	Limiting Accounts Accrued Utility Revenues		
6, 387, 2564, 1000	OL.	8072 Energy North 3072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A	N/A	N/A 120040	Assets Assets	Accounts Receivable Fuel and Natural Gas in Storage	Provision for Uncollectible Accounts float and Natural Gain Storage Materials & Supples Inventory Materials & Supples Inventory Materials & Supples Inventory Materials & Supples Inventory Course float Course Course Current Res Course Current Res Course Current Res Course Course Course Materials Current Res Adjustment Mechanism Current Res Course Cour	CACCOUNTS Reconvolate - Lagarcy Accounts Reconvolate - Lagarcy Accounts Reconvolate - Lagarcy Accounts Reconvolate - Lagarcy Provision for throatile-state - Lagarcy Provision for Uncollectable Accounts - IVIA Foundation for Uncollectable Accounts - IVIA Foundation - Lagarcy Extreme Topic - Lag	11164100	Accumusated Provision for Uncollectible Accounts-Cr.—Current Gas Stored-Current—Current and Accrued Assets		
0L_3072_10169_121015_11154000 0L_3072_10169_121070_11163000	OL.	3072 Energy North 3072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 121011	Assets Assets	Materials & Supplies Inventory Materials & Supplies Inventory	Materials & Supplies Inventory Materials & Supplies Inventory	Inventory - Legacy Stores Expense Undistributed	11154000	Flant Materials and Operating Supplies—Current and Accrued Stores Expense Undistributed—Current and Accrued Assets		
0L_3072_10169_130800_11175000 0L_3072_10169_131100_11142000	GL GL	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	N/A N/A	N/A N/A	N/A	N/A 130800 N/A 131100	Assets Assets	Current Regulatory Assets Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments Current Rate Adjustment Mechanism	0	11175000	Derivative Instrument Assets — Current and Accrued Assets Customer Accounts Receivable — Current		
0L_3072_10169_131200_11182300 0L_3072_10169_131100_11175000	GL GL	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	N/A N/A	N/A N/A	N/A	N/A 131200 N/A 131100	Assets Assets	Current Regulatory Assets Current Regulatory Assets	Current Rate Case Costs Current Rate Adjustment Mechanism	0	11182300	Other Regulatory Assets — Deferred Debits Derivative Instrument Assets — Current and Accrued Assets		
0L_3072_10169_140810_11165000 0L_3072_10169_140900_11165000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 140810 N/A 140900	Assets Assets	Prepaid Expenses Prepaid Expenses	Prepaid Taxes Other Prepaids	Prepaid Property Taxes 0	11165000	Prepayments—Current Prepayments—Current		
0L_3072_10169_150110_11107000 0L_3072_10169_155200_11108000	OL OL	3072 Energy North 3072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150110 N/A 155200	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	CWIP Acc. Depreciation - Facility Costs	CWIP - Legacy Acc. Depreciation - Facility Costs - Legacy	11107000 11108000	Construction Work in Progress-Gas—Utility Plant Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant		
0L_3072_10169_150400_11105000 0L_3072_10169_150500_11183100	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150400 N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Land Facility Costs	Land - Legacy Facility Costs - Legacy	11105000	Gas Plant Held for Future Use—Utility Plant Preliminary Natural Gas Survey and Investigation Charges—Deferred Debits		
0L_3072_10169_150500_11101000 0L_3072_10169_150500_11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500 N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
0L_3072_10169_150500_11101000 0L_3072_10169_150500_11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500 N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
0L_3072_10169_150500_11101000 0L_3072_10169_150500_11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500 N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
0L 3072 10169 150500 11101000 0L 3072 10169 150500 11101000	GL GL	2072 Energy North 2072 Energy North	10169 Keene 10169 Keene	N/A N/A	N/A N/A	N/A I	N/A 150500 N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000 G, 3077, 10109, 150900, 11100000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01 3072 10169 150500 11101000 01 3072 10169 150500 11101000	OL OL	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11101000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
01, 3072 10169 150500 11101000 01 3072 10169 150520 11106000	OL.	1072 Energy North	10169 Keene	N/A N/A	N/A N/A	N/A	N/A 150500	Assets	Property, Plant, and Equipment Property Plant and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Earlity Costs - Completed Construction - Not Classified - Legacy	11101000	Gas Plant in Service — Utility Plant Completed Construction and Class Case — Utility Plant		
01, 3072 10169 155510 11108100 01 3072 10168 155200 11108000	OL.	1072 Energy North 1072 Energy Novel	10169 Keene 10168 Ener-	N/A North N/A	N/A N/A	N/A	N/A 255520 N/A 255530	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	RWIP Acc. Depreciation - Facility Costs	Speak Payen's Years 20" - Sapry As - Superioris Feath's Code - Sapry	11108100	Retirement Work in Progress—Utility Plant Accumulated Provision for Decreciation of Gas Utility Plant—Utility Plant		
0L 8072 10169 155200 11108000 0L 8072 10169 155200 11111000	OL.	1072 Energy North	10169 Keene	N/A N/A	N/A N/A	N/A	N/A 155200	Assets Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Acc. Depreciation - Facility Costs Acc. Depreciation - Facility Costs	Acc. Depreciation - Facility Costs - Legacy Acc. Depreciation - Facility Costs - Legacy	11108000	Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant Accumulated Provision for Amortization of Gas Utility Plant—Utility Plant		
01_3072_10169_165010_11114000	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 16501	Assets Assets	Goodwill Long Term Berniston Assets	Goodwill Environmental Costs	0 0	11114000	Gas Plant Acquisition Adjustments—United Vanet Miscellaneous Deformed Debits—Deformed		
0. 3072 10169 171300 1114000	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 171100	Assets Assets	Long Term Regulatory Assets	Rate Adjustment Mechanism	0	11142000	Customer Accounts Receivable - Current Miscellandons Current and Account Assatts - Current		
01_3072_10169_130800_11174000 01_3072_10169_201020_11274000_1070	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 130800	Assets	Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments Intern Accounts Develop	0 Intern 40 - Legans	11174000	Miscellaneous Current and Accrued Assets—Current Accruents Describe to Assets interest Comments—Current	2070	Liberty Francy Diffities (New Harmshire) Corn
01, 3072, 10169, 201020, 11234000, 1072	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 201021	Liabilities	Accounts Payable Accounts Payable	Interco Accounts Payable	o Interco AP - Legacy Interco AP - Legacy Interco AP - Legacy Miscellaneous Deferred Debits	11234000	Accounts Payable to Associated Companies—Current Accounts Payable to Associated Companies—Current Accounts Davable to Associated Companies—Current	3072	Liberty Energy Utilities (New Hampshire) Corp. Liberty Utilities (EnergyNorth Natural Cas) Corp Liberty Utilities (Granite State Electric) Corp
01_3072_10169_171700	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 17171	Assets	Long Term Regulatory Assets	Other Regulatory Assets	Miscellaneous Deferred Debits	11186000	Miscellaneous Deferred Debits - Deferred Miscellaneous Cornet and Acrossed Assets - Cornet		(manne men en control
01_3072_10169_200035_11242000 01_3072_10169_210720_11342000	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 200031	Liabilities	Accounts Payable Accounts Dayable Accounts Dayable	Accounts Payable - External	AR - Unapplied Payments Gas/Power Purchases Accrual Accrued Interest	11242000	Miscellaneous Current and Accrued Liabilities—Current Miscellaneous Current and Accrued Liabilities—Current		
01_3072_10169_211010_11237000	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 211001	Liabilities	Accrued Liabilities Current Systims of Other Lone-Term Liabilities and Performance	Accrued Interest	Accrued Interest	11237000	Interest Account — Current		
01_3072_10169_34100_11234000_3072	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 335000	Equity	Additional Paid in Capital Current System of Beautatory Liabilities	Additional Paid in Capital - Interco	o Interco	11234000	Accounts Payable to Associated Companies—Current Other Bendatory Liabilities—Defend Credits	3072	Liberty Utilities (EnergyNorth Natural Gas) Corp
0, 3072 10169 272300 11283000 01 3072 10169 272300 1333000	OL.	1072 Energy North	10169 Keene	N/A	N/A N/A	N/A	N/A 272300	Liabilities Fourty	Deferred Income Tax Liabilities Betained Ferrings	Accumulated Deferred State Income Taxes (ADSIT)	D Utility - PPE	11283000	Accumulated Deferred Lorent Taxes Other — Deferred Credits Company of the Company of		
01, 3072, 10169, 1016995000, 410100, 11480000	OL.	1072 Energy North	10169 Keene	950	Revenue	00	0016995000 410100	Revenue	Regulated Gas Revenue	Gas Revenue - Fixed	Fixed Residential Sales	11480000	Residential Sales		
01, 3072 10169 1016995000 410110 11461000 01, 3072 10169 1016995000 410200 11460000	OL.	1072 Energy North	10169 Keene	950	Revenue	00	1016995000 41020	Revenue	Regulated Gas Revenue	Gas Revenue - Pass-Through	Passibrough Residential Sales	11480000	Residential Sales		
01, 3072 10169 1016995000 410300 11480000	OL.	1072 Energy North	10169 Keene	950	Revenue	00	1016995000 410300	Revenue	Regulated Gas Revenue	Gas Revenue - Usage	The desired sales Fload Commercial Sales Fload Commercial Sales Fload Commercial Sales Fload Commercial Sales Fload Commercial Sales Fload	11480000	Residential Sales		
0, 3072 10169 1016995000 410520 11481000 0, 3072 10169 1016995000 410620 11495000	OL.	2072 Energy North	10169 Keene	950 950	Revenue	00	1016995000 410620	Revenue	Regulated Gas Revenue	Gas Revenue - Other	Decuping	11495000	Other Cas Revenues — Other Operating Revenue		
01, 3072 10169 1016995000 410640 11495000 01, 3072 10169 1016995000 410670 11488000	OL.	2072 Energy North	10169 Keene	950 950	Revenue	00	1016995000 41067	Revenue	Regulated Gas Revenue	Gas Revenue - Other	Misc Service Revenue	11495000	Miscellaneous Service Revenues — Other Operating Revenue		
01_3072_10169_1016995000_470300_11415000	OL.	5072 Energy North	10169 Keene	950	Revenue	00	1016995000 470300	Revenue	Interest, Dividend, Equity and Other Income	Interest Income	0	11415000	Interest and Dividend Income		
01_3072_10169_1016995000_470400_11419100 01_3072_10169_1016960100_500000_11416000	OL.	2072 Energy North 2072 Energy North	10169 Keene 10169 Keene	950 601	Operations General	00	1016995000 470400 1016960100 500000	Expenses	Inserest, univoiend, Equity and Other Income Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11419100	Anowance for utner runos used During Construction Costs and Depenses of Merchandising, Jobbing, and Contract Work—Other Income		
01_3072_10169_1016960100_500000_11417100 01_3072_10169_1016960100_500000_11710000	OL.	2072 Energy North 2072 Energy North	10169 Keene 10169 Keene	601 601	Operations General Operations General	00	1016960100 500000 0016960100 500000	Expenses	Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages	11417100	oxpenses or nonstrary operations—Other Income Operation Supervision and Engineering—Manufactured Gas Production-Operation		
UL_3072_10169_1016960100_500000_11879000 01_3072_10169_1016960100_500000_11880000	OL.	2072 Energy North 2072 Energy North	10159 Keene 10159 Keene	601 601	Operations General Operations General	00	016960100 500000 0016960100 500000	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11879000	Lustomer installations Expenses—Distribution Expenses-Operation Other Expenses—Distribution Expenses-Operation		
UL_3072_10169_1016960100_500000_11886000 0L_3072_10169_1016960100_500000_11887000	OL.	au/2 Energy North 1072 Energy North	10159 Keene 10159 Keene	601 601	Operations General	00	016960100 500000 0016960100 500000	Expenses Expenses	Operating Expenses	pararies and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11885000 11887000	maintenance or seructures and Improvements — Distribution Expenses- Maintenance Maintenance of Mains—Distribution Expenses- Maintenance		
0L_8072_10169_1016960100_500000_11892000 0L_8072_10169_1016960100_500000_11891000	OL.	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	601 601	Operations General Operations General	00	0016960100 500000 0016960100 500000	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11892000	Maintenance of Services—Distribution Expenses-Maintenance Maintenance of Meters and House Regulators—Distribution Expenses-Maintenance		
0L_3072_10169_1016960100_500000_11894000 0L_3072_10169_1016960100_500000_11902000	OL.	1072 Energy North 1072 Energy North	10159 Keene 10159 Keene	601	Operations General Operations General	00	0016960100 500000 0016960100 500000	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11894000	Maintenance of Other Equipment—Distribution Expenses-Maintenance Meter Reading Expenses—Customer Accounts Expenses-Operation		
6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 15000, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 2180, 21800, 1110000 6, 207, 21800, 21800, 1110000 6, 207, 21800, 21800, 1110000 6, 207, 21800, 21800, 1110000 6, 207, 21800, 21800, 1110000 6, 207, 21800, 218000, 11100000 6, 207, 21800, 218000, 11100000 6, 207, 21800, 2180000, 11100000 6, 207, 21800, 21800000, 11100000 6, 207, 21800, 21800000, 11100000 6, 207, 21800, 21800000, 11100000 6, 207, 21800, 218000000, 11100000 6, 207, 21800, 218000000, 11100000 6, 207, 21800, 218000000, 11100000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 218000000, 111000000 6, 207, 21800, 2180000000, 111000000 6, 207, 21800, 2180000000, 111000000 6, 207, 21800, 2180000000, 111000000 6, 207, 21800, 2180000000, 21800000 6, 207, 21800, 2180000000, 21800000 6, 207, 21800, 2180000000, 21800000 6, 207, 21800, 21800000000000000, 218000000 6, 207, 21800, 218000000000000000000000000000000000000	OL.	3072 Energy North 3072 Energy North	10159 Keene 10159 Keene	601 601	Francisco Control Cont	00 2	0016960100 500000 0016960100 500000	Expenses Expenses	Operating Expenses Operating Expenses	An Emperature - Facility Costs Annielle Costs Facility Costs	And the second of the second o	11903000 11874000	Amenication Springers Transferrach Co-Amenication and Ground Expension. Springers Comparison of Committee Comparison of Compar		
01_3072_10169_1016960100_500000_11920000 01_3072_10169_1016925100_500110_11408000	OL.	3072 Energy North 3072 Energy North	10159 Keene 10159 Keene	601 251	Operations General HR	00	0016960100 500000 0016925100 500110	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Benefits)	Salaries and Wages Social Security/CPP/Employee Pension	11920000 11408000	Administrative and General Salaries—Administrative and General Expenses-Operation [Reserved] Income		
01_3072_10169_1016925100_500120_11408000 01_3072_10169_1016925100_500120_11408200	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	251 251	HR HR	00	1016925100 500121 1016925100 500121	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Unemployment/Employment Insurance Unemployment/Employment Insurance	11408000 11408200	Reserved] Income Taxes Other Than Income Taxes, Other Income and Deductions—Utility Operating Income		
06_3072_10169_1016925100_500150_11408000 06_3072_10169_1016925100_500160_11926000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	251 251	HR HR	00	016925100 500150 016925100 500160	Expenses Expenses	Operating Experies Operating Experies	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Medicare / Healthcare BRSP/DPSP/401K	11408000 11926000	[Baserved] Income Employee Pensions and Benefits—Administrative and General Expenses-Operation		
06 3072 10169 1016925100 500170 11926000 06 3072 10169 1016960100 500920 11921000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	251 601	HR Operations General	00	0016925100 500170 0016960100 500920	Expenses Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Utilities Expenses	Group/Employment Benefits Heat & Electricity	11926000	Employee Pensions and Benefits—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_3072_10169_1016960100_500930_11879000 01_3072_10169_1016960100_501010_11924000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	601 601	Operations General Operations General	00 2	1016960100 500930 1016960100 501010	Expenses Expenses	Operating Expenses Operating Expenses	Utilities Expenses Insurance Expenses	Customer Installations Expense Property Insurance	11879000 11924000	Customer Installations Expenses—Distribution Expenses—Operation Property Insurance—Administrative and General Expenses—Operation		
01 3072 10169 1016940100 501050 11925000 01 3072 10169 1016950100 502000 11904000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	901 501	Finance Customer Care	00	1016940100 501050 1016950100 502000	Expenses Expenses	Operating Experies Operating Experies	Insurance Expenses Bad Debt Expenses	BRIS/PCSS/903X Group/Employment Benefits heat & Electricity Customer Installations Expense Property huserace hybris and Damages Insurance Bad Debt Write-off	11925000 11904000	Europium Perminian and Bereils—Administration and General Expenses. Operation legislayer Persision and Bereils—Administration and General Expenses. Operation legislayer Persision and Bereils—Administration and Septeman Operation legislayer (Processes—Administration Programs Operation persision and Persision and Control Expenses. Operation persision and Control Control Persision Programs Operation persision and Control Control Persision Persision Septema Operation persision and Control Control Persision Persision Septema Operation persision and Expenses.—Administration and General Expenses. Operation persision and Expenses.—Administration and General Expenses. Operation persision and Expenses. Operation persision and Expenses. Operation persision and Expenses. Operation persision and Expenses. Operation persision and Expenses. Operation persision and Expenses. Operation persision and Control Expenses		
01 1072 10169 1016960100 502600 11408000 01 1072 10169 1016960100 502700 11921000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	601	Operations General Operations General	00	1016960100 50260 1016960100 50270	Expenses Expenses	Operating Experies Operating Experies	Property Taxes Office Related Expenses	0	11408000 11921000	[Reserved] Income Office Supplies and Expenses—Administrative and General Expenses-Operation		
01 3072 10169 1016960100 502700 11921000 01 3072 10169 1016960100 503000 11931000	OL.	3072 Energy North 3072 Energy North	10169 Keene 10169 Keene	601	Operations General Operations General	00	1016960100 502700 1016960100 503000	Expenses Expenses	Operating Expenses Operating Expenses	Office Related Expenses Rental Expense	0 Rantal Espense	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation Rents—Administrative and General Expenses-Operation		
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SAP GL Code	SAP Ledger		SAP PC Profit Center	SAP SAP Department Description	SAP	SAP Cost SAP	SAP Level 1 Accour	t SAP Level 2 Account Description	SAP Level 3 Account Description	SAP Level 4 Account Description	SAP SAP Regulatory Account Description	SAO Trading	SAP Trading Partner Name
		ompany Description ode		Department		SAP Cost SAP Center Natu Acco	ural Description unt (FS Grouping)	(FS Caption)	(Key Account)	(Sub-Account)	Regulatory	Partner Number	
01_3072_10169_1016960100_505000_11886000 01_3072_10169_1016960100_505000_11887000 01_3072_10169_1016960100_505000_11887000	OL OL	OT2 Energy North OT2 Energy North OT2 Energy North OT2 Energy North OT2 Energy North	100 100	Common Co	00	Section	000 Expenses 000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	Macesard of Sections of Sections and Section		
01_3072_10169_1016960100_505000_11891000	OL.	072 Energy North	10169 Keene	Operations General	00	1016960100 5050	000 Expenses	Operating Expenses	Other Operating Expenses	0	11893000 Maintenance of Meters and House Regulators — Distribution Expenses-Maintenance		
01_3072_10169_1016960100_505000_11416000 01_3072_10169_1016960100_505000_114160000	OL.	072 Energy North	10169 Keene	Operations General Operations General	00	1016960100 5050	00 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11416000 Costs and Depenses of Merchaning, Jobbs, and Contract Work—Other Income 114100000 Cher Promosa. Distribution Engages.		
01 3072 10169 1016960100 505000 11874000 01 3072 10169 1016960100 505000 11874000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5050 1016960100 5050	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11874000 Mains and Services Expenses—Distribution Expenses-Operation 11874000 Mains and Services Expenses—Distribution Expenses-Operation		
00 3072 10169 1016960100 505000 11735000 00 3072 10169 1016960100 505000 11401000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5050 1016960100 5050	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense Other Operating Expense	0	11735000 Miscellaneous Production Expenses—Manufactured Gas Production- Gas Raw Materials 11401000 Operation Expense—Utility		
00 3072 10169 1016960100 505070 11903000 00 3072 10169 1016950100 505070 11903000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 501 Customer Care	00	1016960100 5050 1016950100 5050	170 Expenses 170 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Continue Recents and Collection Expenses Continue Recents for Collection Expenses Continue Recents for Collection Expenses Continue Recent Rec	11903000 Customer Records and Collection Expenses—Customer Accounts Expenses—Operation 11903000 Customer Records and Collection Expenses—Customer Accounts Expenses—Operation		
00 3072 10169 1016960100 505100 11922000 00 3072 10169 1016960100 521020 11804000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5051 1016960100 5210	00 Expenses 120 Expenses	Operating Expenses Regulated Gas Purchased	Unter Operating Expenses Other Operating Expenses Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Purchased	Costs Allocated to Capital Gas Purchase	11922000 Administrative Expenses Transferred-CrAdministrative and General Expenses-Operation 11804000 Natural Gas City Gate Purchases.—Other Gas Supply Expenses-Operation		
01 1072 10169 1016960100 521030 11804100 01 1072 10169 1016960100 521040 11804000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5210 1016960100 5210	130 Expenses 140 Expenses	Regulated Gas Purchased Regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased	Demand Charges - Transportation Deferred Gas Costs	11804100 Liquefied Natural Gas Purchases—Other Gas Supply Expenses-Operation 11804000 Natural Gas City Gate Purchases—Other Gas Supply Expenses-Operation		
01_1072_10169_1016960100_521100_11805100 01_1072_10169_1016960100_521110_11805100	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5211 1016960100 5211	00 Expenses 10 Expenses	Regulated Gas Purchased Regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased	PGA for Residential-PGA Recoveries PGA for Commercial-PGA Recoveries	11805100 Purchased Gas Cost Adjustments.—Other Gas Supply Expenses-Operation 11805100 Purchased Gas Cost Adjustments.—Other Gas Supply Expenses-Operation		
0L_1072_10169_1016960100_521180_11808100 0L_1072_10169_1016960100_521190_11808200	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5211 1016960100 5211	80 Expenses 90 Expenses	Regulated Gas Purchased Regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Purchased	Gas Withdrawn From Storage Gas Delivered to Storage	11808100 Gas Withdrawn from Storage-Debt—Other Gas Supply Expenses-Operation 11808200 Gas Delivered to Storage-Cr—Other Gas Supply Expenses-Operation		
01_3072_10169_1016960100_550010_11405000 01_3072_10169_1016960100_550210_11407400	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5500 1016960100 5503	110 Expenses 110 Expenses	Depreciation and Amortization Expenses Depreciation and Amortization Expenses	Amortization Amortization	Amortization - Intangibles Amortization - Rate Base Offset	11405000 Amortization of Other Gas Plant—Utility Operating Income 11407400 Regulatory Credits—Utility Operating Income		
0. 3072 10169 1016960100 550510 11403000 0. 3072 10169 1016960100 562010 11432000	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	601 Operations General 601 Operations General	00	1016960100 5500 1016960100 5620	110 Expenses 110 Expenses	Depreciation and Amortization Expenses Interest Expenses	Depreciation Other Gains and Losses	Depreciation - PP&E AFUDC Borrowed	13407400 Impulsery Centre - Unity Optional process 1340900 Illustrate for Exercised State - Unity Optional Process 1340900 Illustrate For Exercised State - Unity Option		
00_3072_30168_155510_11108300 00_3072_30168_155510_11108300	GL.	072 Energy North	10165 Energy North	N/A N/A	N/A	1016960100 563K N/A 1555 N/A 1555 N/A 2408 N/A 2408 N/A 2408 N/A 2711 N/A 2711 N/A 2811 N/A 3501 N/A 3501 N/A 1501 N/A 1501 N/A 1501 N/A 1502 N/A 1502 N/A 1502 N/A 1503 N/A 1503	i20 Assets	Property, Plant, and Equipment	RWP	WIP - Legacy Acc. Depreciation - Facility Costs - Legacy	1243.000 Unter interest capering—interest 12108100 Retirement Work in Progress—Utility Plant 12108100 Retirement Work in Progress—Utility Plant		
00_1072_10168_140800_11108000 00_1072_10168_240800_11174000	GL.	072 Energy North	10165 Energy North	N/A N/A	N/A N/A	N/A 2408	100 Assets 100 Liabilities	Current Poston of Regulatory Liabilities	Acc. Depreciation - Facility Costs Current Fuel and Commodity Cost Adjustments Costs Adjustments	o	11.110000 Accumulated Provision for Depreciation of Gas Unity Plant—Unity Plant 11.114000 Miscore Control of C		
01_3072_10168_240300_11175000 01_3072_10168_171200_11187300	OL.	072 Energy North	10168 Energy North	N/A N/A N/A	N/A N/A	N/A 2401	100 Liabilities	Current Portion of Regulatory Labilities Long Term Benefatory Assets	Current Clean Energy and Other Customer Programs Bate Case Creats	0	12175000 Derivative instrument Assets—Current and Accrued Assets 12182300 Other Regulatory Assets—Defensed Debits		
01_3072_10168_171710_11186000 01_3072_10168_241100_11186000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	N/A N/A N/A	N/A N/A	N/A 1711 N/A 2411	20 Assets 00 Liabilities	Long Term Regulatory Assets Ourrent Portion of Regulatory Liabilities	Other Regulatory Assets Current Rate Adjustment Mechanism	Miscellaneous Deferred Debits 0	1118000 Miscellaneous Deferred Debits - Deferred 1118000 Miscellaneous Deferred Debits - Deferred		
0, 1072 10168 260100 11253000 0, 1072 10168 150500 11101000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	N/A N/A N/A N/A	N/A N/A	N/A 2601 N/A 1503	00 Liabilities 00 Assets	Long Term Portion of Regulatory Liabilities Property, Plant, and Equipment	Pension and Post-Employment Benefits Facility Costs	0 Facility Costs - Legacy Other Non-Utility Revenue	11253000 Other Deferred Credits—Deferred 11101000 Gas Plant in Service—Utility Plant		
0, 1072 10169 1016995000 451120 11417000 0, 1072 10169 1016960100 505000 11417100	OL.	072 Energy North 072 Energy North	10169 Keene 10169 Keene	250 Bavenue 501 Operations General	00	1016995000 4511 1016960100 5050	20 Revenue 100 Expenses	Other Revenue Operating Expenses	Other Income Other Operating Expenses	Other Non-Utility Revenue	11417000 Revenues from Nonutility Operations—Other Income 11417100 Expenses of Nonutility Operations—Other Income		
0L 3072 10169 1016995000 585010 11421100 0L 3072 10168 1016860100 505110 11426300	OL.	072 Energy North 072 Energy North	10169 Keene 10168 Energy North	950 Revenue 601 Operations General	00	1016995000 5850 1016860100 5051	100 Expenses 100 Expenses	Gain / Loss on Asset Disposal Operating Expenses	Gairy/Loss on Disposal of Property Other Operating Expenses	0 Penalties	11421100 Gain on Disposition of Property 11420300 Penalties—Other Income Deductions		
0t_3072_10168_1016860100_503300_11426500 0t_3072_10168_1016810599_505000_11920000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	501 Operations General 105 Strategy	99	1016860100 5033 1016810599 5050	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Miscellaneous Other Deductions Other Operating Expenses	0	101000 On Regulary Anni-Admini Datin 101000 Regulary Anni-Admini Datin 101000 Regulary Anni-Admini Datin 101000 Regulary Anni-Admini Datin 101000 Regulary Anni 1010000 Regulary Anni 101000 Reg		
0t_3072_10168_1016860100_505000_11710000 0t_3072_10168_1016860100_505000_11846200	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	501 Operations General 501 Operations General	00	1016860100 5050 1016860100 5050	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11710000 Operation Supervision and Engineering—Manufactured Gas Production-Operation 11846200 Other Expenses—Liquefied Natural Gas Terminaling and Processing Expenses-Operation		
OL_3072_10168_3016861100_505000_11846200 OL_3072_10168_3016861000_500000_11870000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	501 Operations General 510 Production, Dispatch and Control	00	1016860100 5050 2016861000 5000	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Salaries and Wages (Operating Expenses)	0 Salaries and Wages Salaries and Wages	11846200 Other Expenses — Liquefied Natural Gas Terminaling and Processing Expenses- Operation 11870000 Operation Supervision and Engineering—Transmission Expenses- Maintenance		
0L_3072_10168_1016860500_500000_11874000 0L_3072_10168_1016860100_505000_11880000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	505 Engineering 501 Operations General	00	1016860500 5000 2016860100 5050	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Other Operating Expenses	Salaries and Wages 0	1877/000 Operation Supervision and Engineering - Transmission Expension Operation Supervision 1977/000 (Security Supervision S		
OL_3072_10169_1016960100_505000_11891000 OL_3072_10168_1016860100_500000_11894000	OL.	072 Energy North 072 Energy North	10169 Keene 10168 Energy North	601 Operations General 601 Operations General	00	1016960100 5050 1016860100 5000	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Salaries and Wages (Operating Expenses)	Salaries and Wages	11893000 Maintenance of Meters and Mouse Regulators—Distribution Expenses-Maintenance 11894000 Maintenance of Other Equipment—Distribution Expenses-Maintenance		
0L_3072_10168_1016850899_500000_11903000 0L_3072_10168_1016860300_505070_11903000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	506 Load/Meter Data Services 501 Operations General	00	1016850899 5000 1016860100 5050	000 Expenses 070 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Other Operating Expenses	o Salaries and Wages Salaries and Wages Customer Records and Collection Expenses Salaries and Wages	11903000 Customer Records and Collection Expenses —Customer Accounts Expenses—Operation 11903000 Customer Records and Collection Expenses—Customer Accounts Expenses—Operation		
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01, 3072_10168_1016860100_501500_11913000 01, 3072_10168_1016850100_501500_11913000	OL.	072 Energy North	10168 Energy North	Department Comment	00	1016860100 S015	00 Expenses	Operating Expenses Operating Expenses	Expensions Country Cou	0 Salaries and Wares	STATES OF THE PROPERTY OF THE		
01_3072_10168_1016820100_500050_11920000 01_3072_10168_1016842090_500050_119300000	OL.	072 Energy North 072 Energy North	10168 Energy North	202 Executive 420 Investor Relations	99	1016820100 5000	ISO Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	o Salaries and Wages Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	119/20000 Administrative and General Salaries—Administrative and General Expenses—Operation 119/20000 Administrative and General Salaries—Administrative and General Expenses—Operation 119/20000 Administrative and General Salaries—Administrative and General Expenses—Operation		
06_3072_10168_1016840499_500050_11920000 06_3072_10168_1016810599_502700_11921000	OL.	072 Energy North	10168 Energy North	404 FPA 105 Strategy	99	2016840499 5000	150 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses) Office Related Expenses	Allocations - Corp - Labor - Legacy	11920000 Administrative and General Salaries—Administrative and General Expenses-Operation 11921000 Office Sunnies and Expenses—Administrative and General Expenses—Operation		
01, 3072 10168 1016860100 501100 11921000 01, 3072 10168 1016825100 500920 11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	601 Operations General 251 MR	00	1016860100 5011	00 Expenses	Operating Expenses Operating Expenses	Travel Expenses Utilities Expenses	0 Heat & Electricity	11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11923000 Office Supplies and Expenses—Administrative and General Expenses—Operation		
01, 3072 10168 1016840100 500920 11921000 01, 3072 10168 1016822100 500920 11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	Operations General 32 het 402 Plmance 403 Plmance 404 Tempi Procurement 41 Regulatory 404 Executive 505 Executive 507 Executive 507 Executive 507 Executive 508 Executive 508 Executive 509 Executive	00	1016840100 5000	120 Expenses 120 Expenses	Operating Expenses Operating Expenses	Utilities Expenses Utilities Expenses	D Beat & Electricity Test 1900000 delimitation and finance delimitation and control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of the control temperature of			
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0L_1072_10168_1016820100_500920_11921000 0L_1072_10168_1016810599_501400_11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	201 Executive 105 Strategy	00 99	1016820100 5005 1016810599 5014	120 Expenses 100 Expenses	Operating Expenses Operating Expenses	Utilities Expenses Communications Expenses	Heat & Electricity Telephone & Communication	11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
01_1072_10169_1016960100_501400_11921000 01_1072_10168_1016825100_503200_11921000	OL.	072 Energy North 072 Energy North	10169 Keene 10168 Energy North	GO1 Operations General 251 HR	00 00	1016950100 5014 1016825100 5032	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Communications Expenses Dues & Memberships	Telephone & Communication 0	Office Supplies and Expenses—Administration and General Expenses—Operation 18220000 Office Supplies and Expenses—Administration and General Expenses—Operation 18222000 Office Supplies and Expenses—Administration and General Expenses—Operation 18222000 Office Supplies and Expenses—Administration and General Expenses—Operation 1822000 Office Supplies and Expenses—Administration and General Expenses—Operation 1822000 Office Supplies and Expenses—Administration and General Expenses—Operation		
0L_1072_10168_1016860100_503200_11921000 0L_1072_10168_1016846099_502700_11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	601 Operations General 460 Internal Audit	99	1016860100 5033 1016846099 5023	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Dues & Memberships Office Related Expenses	0	11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
0L_1072_10168_1016848100_502700_11921000 0L_1072_10168_1016850100_502700_11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	481 Regulatory 501 Customer Care	00	1016848100 5027 1016850100 5027	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
00, 3072 10168 1016830199 503110 11921000 00, 3072 10168 1016822100 503110 11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	301 Corporate IT 221 Legal	00	1016830199 5031 1016822100 5031	10 Expenses 10 Expenses	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Training Training	11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
00, 3072 10168 1016848100 503110 11921000 00, 3072 10168 1016860100 503110 11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	GEO Compensation General GEO Compensation G	00	1016848100 5031 1016860100 5031	10 Expenses 10 Expenses	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Training Training Training Training Training Training Training Training	11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation		
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0L_1072_10168_1016850500_501100_11921000	GL.	072 Energy North	10168 Energy North	Marketing, Communications & Conservation	00	1016850500 5011	100 Expenses	Operating Expenses	Meals & Entertainment		11921000 Office Supplies and Expenses — Administrative and General Expenses - Operation 1393000 Office Supplies and Expenses - Administrative and General Expenses - Operation 1393000 Office Supplies and Expenses - Administrative and General Expenses - Operation		
01_1072_10168_1016822100_502710_11921000 01_2072_10168_1016822100_502710_11921000	OL.	072 Energy North	10168 Energy North	222 Legal 481 Swelstow	00	1016822100 5027	20 Expenses	Operating Expenses Operating Expenses	Office Related Expenses	Postage Postage Postage Postage	1922000 Office Supplies and Expenses—Administrative and General Expenses—Operation 1922000 Office Supplies and Expenses—Administrative and General Expenses—Operation		
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0L_3072_10168_1016846099_502540_11921000 0L_3072_10168_1016848100_502540_11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	460 Internal Audit 481 Regulatory	99	1016846099 5025 1016848100 5025	40 Expenses 40 Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 Outside Services Employed — Administrative and General Expenses-Operation 11923000 Outside Services Employed — Administrative and General Expenses-Operation		
0L_3072_10168_1016810199_502540_11923000 0L_3072_10168_1016860100_502540_11923000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	102 Business Development 602 Operations General	99 00	1016810199 5025 1016860100 5025	40 Expenses 40 Expenses	Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11923000 Outside Services Employed—Administrative and General Expenses-Operation 11923000 Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016825299_505200_11923000 0L_3072_10168_1016830199_505200_11923000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	Second	99 99	1016825299 5052 2016830199 5052	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Sub-minister of the control of the c	11923000 Outside Services Employed—Administrative and General Expenses-Operation 11923000 Outside Services Employed—Administrative and General Expenses-Operation		
0L_3072_10168_1016830200_505200_11923000 0L_3072_10168_1016840499_505200_11923000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	902 Business IT 404 FPA	99	1016810200 5052 1016840499 5052	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Corp - Non-Labor - Legacy Allocations - Corp - Non-Labor - Legacy	1323200 Obstade Services Terployed—Administrative and General Expenses—Operation 1323200 Obstade Services Terployed—Administrative and General Expenses—Operation 1323200 Obstade Services Terployed—Administrative and General Expenses—Operation 1323200 Obstade Services Terployed—Administrative and General Expenses—Operation 1323200 Obstade Services Terployed—Administrative and General Expenses—Operation 1323200 Obstade Services Terployed—Administrative and General Expenses—Operation		
UE_3072_10168_1016820100_505200_11923000 0L_3072_10168_1016840100_505210_11923000	OL.	072 Energy North	10168 Energy North	401 Finance	00	1016840100 5052	Dispenses	Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - Lorp - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy	11923000 Justice services improved - Administrative and General Expenses-Operation 11923000 Outside Services Employed - Administrative and General Expenses-Operation 13923000 Outside Services Employed - Administrative and General Expenses-Operation		
01 3072 10168 1016840399 505210 11923000 01 3072 10268 1016842099 505210 11923000	OL.	072 Energy North	10168 Energy North	420 Investor Relations	99	1016842099 5052	120 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Allocations - ring - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy Inhalm and Damages Insurance	11923000 Outside Services Employed—Administrative and General Expenses—Operation 11923000 Designed Services and General Expenses—Operation 11923000 Environ and Demanas—Administrative and General Expenses—Operation		
01_3072_10169_1016960100_501050_11925000 01_3072_10168_1016825100_501160_11925000	OL.	072 Energy North	10169 Keene	602 Operations General 251 HR	00	1016960100 5010	50 Expenses	Operating Expenses Describe Expenses	Insurance Expenses Salaries and Waters (Benefits)	Injuries and Damages Insurance 8939/0959/4018	11925000 Injuries and Damages – Administrative and General Expenses - Operation 11925000 Employee Persison and Serretts – Administrative and General Expenses - Operation		
01 1072 10168 1016810599 505060 11928000 01 1072 10169 1016960100 505060 11928000	OL.	072 Energy North 072 Energy North	10168 Energy North 10169 Keene	105 Strategy 601 Operations General	99 00	1016810599 5050 1016960100 5050	050 Expenses 050 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Regulatory Commissions Expense Regulatory Commissions Expense	11928000 Regulatory Commission Expenses—Administrative and General Expenses—Operation 11928000 Regulatory Commission Expenses—Administrative and General Expenses—Operation		
01 3072 10168 1016840599 500050 11920000 01 3072 10168 1016845299 500050 11920000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	251 HR 105 Strategy 201 Operations General 405 Treasury 405 Resilience 52 Susiness Blak & Resilience	99 99	1016840599 5000 1016845299 5000	150 Expenses 150 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Allocations - Corp - Labor - Legacy Allocations - Corp - Labor - Legacy	11920000 Administrative and General Salaries—Administrative and General Expenses-Operation 11920000 Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016810199_500000_11920000 0L_3072_10168_1016810199_500000_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	101 Business Development 101 Business Development	99 99	1016810199 5000 1016810199 5000	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	119200000 Administrative and General Salaries—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016810199_505000_11930200 0L_3072_10168_1016861000_508110_11921000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	101 Business Development 610 Production, Dispatch and Control	99 00	1016810199 5050 1016861000 5031	Dipenses 20 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Seminars and Courses	0 Training	11930200 Misc General Expenses—Administrative and General Expenses—Operation 11921000 Office Supplies and Expenses—Administrative and General Expenses—Operation		
0L_3072_10168_1016850500_503200_11921000 0L_3072_10169_1016960100_505000_11880000	OL.	072 Energy North 072 Energy North	10168 Energy North 10169 Keene	505 Marketing, Communications & Conservation 601 Operations General	00 00	1016850500 5032 1016960100 5050	100 Expenses 100 Expenses	Operating Expenses Operating Expenses	Dues & Memberships Other Operating Expenses	0	11921000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11880000 Other Expenses—Distribution Expenses-Operation		
0L_3072_10168_1016860100_590230_11420000 0L_3072_10168_1016825300_500050_11920000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	501 Operations General 253 Learning & Development	00	1016860100 5902 1016825300 5000	130 Expenses Expenses	Income Tax Expenses Operating Expenses	Deterred Income Tax Expense Salaries and Wages (Operating Expenses)	u Amortization EADIT Allocations - Corp - Labor - Legacy Customer Records and Collection Expenses	11420000 Investment Tax Credits—Other Income 11920000 Administrative and General Salaries—Administrative and General Expenses-Operation		
0L_3072_10168_1016822100_505070_11903000 0L_3072_10168_1016810599_505000_11930200	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	221 Legal 105 Strategy	99	1016822100 5050 1016810599 5050	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Customer Records and Collection Expenses 0 Salaries and Wages	11903000 Customer Records and Collection Expenses — Customer Accounts Expenses - Operation 11930200 Misc General Expenses — Administrative and General Expenses - Operation		
0, 3072 10168 1016800300 500000 11879000 0, 3072 10168 1016830399 504000 11922000	OL C	072 Energy North	10168 Energy North	uperations General Corporate IT	99	2016830199 5040	000 Expenses	Operating Expenses	Allocations - Corp - Capitalized - Legacy	0	11922000 Administrative Expenses - Farmiered-Cr - Administrative and General Expenses Operation		
01, 3072 10168 1016830199 504000 11922000 01, 3072 10168 1016830199 504000 11922000	OL OL	072 Energy North	10168 Energy North	The state of the s	99	2016830199 5040 1016830199 5040	100 Expenses	Operating Expenses Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy		1932000 Andre Service Singuing - Administration of Service Signature Signatu		
01_3072_10168_1016830.00_504000_11922000 01_3072_10168_1016825100_504000_11922000	OL.	072 Energy North	10168 Energy North	251 HR 251 HR	00	1016825100 5040 1016825100 5040	Doperses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy Allocations - Bus - Capitalized - Legacy		1922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 1922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 1922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016825299_504000_11922000 0L_3072_10168_1016825300_504000_17027000	OL.	072 Energy North	10168 Energy North	252 Total Rewards 253 Learning & Development	99	1016825299 5040 1016825300 5040	000 Expenses	Operating Expenses Describe Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
0L 3072 10168 1016825300 502700 11921000 0L 3072 10168 1016845500 504000 11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	253 Learning & Development 455 Environmental Health & Safety (EHS)	00 00	1016825300 5027 1016845500 5040	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Office Related Expenses Allocations - Corp - Capitalized - Legacy	0	11923000 Office Supplies and Expenses—Administrative and General Expenses-Operation 11923000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
01 3072 10168 1016845500 504000 11922000 01 3072 10168 1016845500 504010 11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	455 Environmental Health & Safety (EHS) 455 Environmental Health & Safety (EHS)	00	1016845500 5040 1016845500 5040	100 Expenses 110 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0t_3072_10168_1016819199_504010_11922000 0t_3072_10168_1016825499_504000_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	192 Governmental Affairs 254 Communications	99 99	1016819199 5040 1016825499 5040	120 Expenses 100 Expenses	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
01_1072_10168_1016840100_504000_11922000 01_1072_10168_1016840100_504010_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	401 Finance 401 Finance	00 00	1016840100 5040 1016840100 5040	100 Expenses 110 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
01 3072 10168 1016847099 504000 11922000 01 3072 10168 1016847099 504000 11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	470 Insurance 470 Insurance	99 99	1016847099 5040 1016847099 5040	000 Expenses 000 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
01_1072_10168_1016847099_505200_11921000 01_1072_10168_1016840599_504000_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	470 Insurance 405 Treasury	99 99	1016847099 5053 1016840599 5040	toperses toperses	Operating Expenses Operating Expenses	Other Operating Expenses Allocations - Corp - Capitalized - Legacy	Allocations - Corp - Non-Labor - Legacy 0	11923000 Outside Services Employed—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016822100_504000_11922000 0L_3072_10168_1016822100_504010_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	221 Legal 221 Legal	00 00	1016822100 5040 1016822100 5040	100 Expenses 110 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016822100_503200_11921000 0L_3072_10168_1016846099_504000_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	221 Legal 460 Internal Audit	99 99	1016822100 5032 1016846099 5040	00 Expenses 00 Expenses	Operating Expenses Operating Expenses	Oues & Memberships Allocations - Corp - Capitalized - Legacy	0	11923000 Office Supplies and Expenses —Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
0L_3072_10168_1016846099_504000_11922000 0L_3072_10168_1016855100_504010_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	460 Internal Audit 551 Procurement	99	1016846099 5040 1016855100 5040	100 Expenses 110 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	197200 demotration Express Treatment -C		
0L_3072_10168_1016840499_504000_11922000 0L_3072_10168_1016848100_504000_11922000	OL.	072 Energy North 072 Energy North	10168 Energy North 10168 Energy North	404 FPA 461 Regulatory	00	1016840499 5040 1016848100 5040	00 Expenses 000 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr.—Administrative and General Expenses-Operation		
UK_3072_10168_1016848100_503000_11931000 UK_3072_10168_1016845299_504000_11922000	OL.	U/2 Energy North 072 Energy North	10168 Energy North	452 Business Risk & Resilience	99	1016848100 5030 1016845299 5040	to Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy	Rental Expense 0 Salaries and Wages	11923000 Menns—Administrative and General Expenses - Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 12922000 Administrative Committee - Operation - Opera		
6, 2077, 2003, 200	o.	1995	10168 Energy North	20 and 10		1016860699 5040	000 Expenses	Special Common Controller Commo	The Court of the C	0	18222000 Administrative Expedition (Industries—C—Administrative and General Experies Operation 18222000 Administrative Experies Transferred—C—Administrative and General Experies Cognition 18222000 Administrative Experies Transferred—C—Administrative and General Experies—Operation Administrative Experies Transferred—C—Administrative and General Experies—Operation (Industriated Cognition Cog		
OL 3072 10168 1016810199 504010 11922000	OF OF OF	072 Energy North 072 Energy North	10168 Energy North	101 Business Development 501 Operations General	99	1016810199 5040 1016860100 5040	000 Expenses	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11922000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
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NP GL Code	SAP Ledger	SAP	Company SAI	PC Profit Ce	nter SAP	SAP Department Description	SAP	SAP Cost	AP SAP Level 1 Account	SAP Level 2 Account Description	SAP Level 3 Account Description	SAP Level 4 Account Description	SAP	SAP Regulatory Account Description	SAP Tradic	g SAP Trading Partner Name
	are reditte	Company	Description	Promit Ca	Department	mem centiques			Satural Description	(F5 Caption)	(Key Account)	(Sub-Account)	Regulatory		Partner	a land a series and a series
		Code							Account (FS Grouping)	,	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Account		Number	
3072 10168 1016860100 502700 11921000	Of .	1072	Energy North 100	58 France N	orth 601	Operations General	no	0016860100	07700 fanenses	Operating Expenses	Office Related Expenses		11971000	Office Supplies and Engages - Administrative and General Expenses, Operation	_	+
3072 10168 1016860100 501050 11925000	ni	1072	Energy North 100	68 Francy N	orth 601	Operations General	00	0016860100	01050 Expenses	Operating Expenses	Insurance Expenses	Injuries and Damages Insurance	11925000	Injuries and Damages Administrative and General Expenses - Operation		
3072 10168 1016860100 503300 11426500	ni	1072	Energy North 100	68 Francy N	orth 601	Operations General	00	0016860100		Operating Expenses	Miscellaneous Other Deductions	0		Other Deductions—Other Income Deductions		
3072 10168 1016861000 504010 11922000	OL.	3072	Energy North 100	55 Energy N	orth 610	Production, Dispatch and Control	00	0016861000		Operating Expenses	Allocations - Reg - Capitalized - Legacy	0	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
3072 10168 1016820100 504010 11922000	OL.	3072	Coerey North 100	58 Energy N	orth 201	Executive	00	0016820100	04000 Expenses	Operating Expenses	Allocations - Reg - Capitalized - Legacy	0	11922000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
3072 10168 1016850100 500000 11922000	OL.	3072	Coerey North 100	58 Energy N	orth 501	Customer Care	00	0016850100	00000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wares	11922000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
3072 10168 1016850100 504000 11922000	OL.	3072	Coerey North 100	58 Energy N	orth 501	Customer Care	00	0016850100	04000 Expenses	Operating Expenses	Allocations - Corp - Capitalized - Lenacy	0	11922000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
3072 10168 1016850100 504010 11922000	OL.	3072	Coerey North 100	58 Energy N	orth 501	Customer Care	00	0016850100	04000 Expenses	Operating Expenses	Allocations - Reg - Capitalized - Legacy	0	11922000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
3072 10168 1016850100 504010 11922000	OL.	3072	Coerey North 100	58 Energy N	orth 501	Customer Care	00		i04000 Expenses	Operating Expenses	Allocations - Reg - Capitalized - Legacy	0		Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
3072 10168 1016850100 501400 11921000	OL.	3072	Energy North 100	tnergy N	orth 501	Customer Care	00		i01400 Expenses	Operating Expenses	Communications Expenses	Telephone & Communication		Office Supplies and Expenses—Administrative and General Expenses-Operation		
3072 10168 1016850899 504010 11922000	OL.	3072	Energy North 100	tnergy N	orth SGS	Load/Meter Data Services	99		iO4000 Expenses	Operating Expenses	Allocations - Reg - Capitalized - Legacy	0		Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
3072 10168 150500 11101000	OL.	3072	Energy North 100	tnergy N	orth N/A	N/A	N/A		50500 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy		Gas Plant in Service — Utility Plant		
3072_10168_1016820100_504000_11922000	OL.	3072	Energy North 100	tnergy N	orth 201	Executive	00		IO4000 Expenses	Operating Expenses	Allocations - Corp - Capitalized - Legacy	0		Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
3072 10168 1016850100 500000 11916000	OL.	3072	Energy North 100	tnergy N	orth 501	Customer Care	00	0016850100		Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Miscellaneous Sales Expenses—Sales Expenses		
3072_10168_1016860100_505120_11717000	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		i05120 Expenses	Operating Expenses	Other Operating Expenses	Fuel For LPG Process		Liquefied Petroleum Gas Expenses—Manufactured Gas Production- Production Labour and Expenses		
3072_10168_1016825300_501300_11921000	OL.	3072	Energy North 100	tnergy N	orth 253	Learning & Development			01300 Expenses	Operating Expenses	Meals & Entertainment	0		Office Supplies and Expenses—Administrative and General Expenses-Operation		
3072_10168_1016825300_501300_11921000	OL.	3072	Energy North 100	tnergy N	orth 253	Learning & Development	00		01300 Expenses	Operating Expenses	Meals & Entertainment	0		Office Supplies and Expenses—Administrative and General Expenses-Operation		
3072_10168_1016860699_505000_11930200	OL.	3072	Energy North 100	tnergy N	orth 606	Energy Procurement	99		105000 Expenses	Operating Expenses	Other Operating Expenses	0		Misc General Expenses Administrative and General Expenses - Operation		
3072_10168_1016825300_501100_11921000	OL.	3072	Energy North 101	tnergy N	orth 253	Learning & Development			01100 Expenses	Operating Expenses	Travel Expenses	lo .		Office Supplies and Expenses—Administrative and General Expenses-Operation	1	
3072 10168 1016860100 501500 11910000	OL.	3072	Energy North 101	tnergy N	orth 601	Operations General	00		01500 Expenses	Operating Expenses	Advertising Expenses	p .		Miscellaneous Customer Service and Informational Expenses—Customer Service and Informational Expenses-Operation	1	
3072_10168_1016860699_503200_11921000	OL.	3072	Energy North 101			Energy Procurement	99	0016860699		Operating Expenses	Dues & Memberships	p .		Office Supplies and Expenses—Administrative and General Expenses-Operation	1	1
3072_10168_1016860100_505000_11742000	OL.	3072	Energy North 101			Operations General	00	1016860100		Operating Expenses	Other Operating Expenses	p .		Maintenance of Production Equipment—Manufactured Gas Production-Maintenance	1	1
3072_10168_171700_11182300	OL.	3072	Energy North 101			N/A	N/A		171700 Assets	Long Term Regulatory Assets	Other Regulatory Assets	lo .		Other Regulatory Assets - Deferred Debits	1	
3072_10168_110030_11184000	OL.	3072	Energy North 101			N/A	N/A		10030 Assets	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy		Clearing Accounts	1	1
3072_10168_110030_11184000	OL.	3072	Energy North 101		orth N/A	N/A	N/A		10030 Assets	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy		Clearing Accounts		
3072_10169_1016960100_500000_11887000	OL.	3072	Energy North 101		601	Operations General	00		100000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Maintenance of Mains—Distribution Expenses-Maintenance		
3072_10169_1016960100_500000_11892000	OL.	3072	Energy North 101		601	Operations General	00		00000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Maintenance of Services - Distribution Expenses - Maintenance		
1072 10169 1016960100 505000 11892000	OL.	3072	Energy North 101	159 Keene	601	Operations General	00		05000 Expenses	Operating Expenses	Other Operating Expenses	0		Maintenance of Services - Distribution Expenses - Maintenance		
1072 10168 1016860100 500000 11878000	OL.	3072	Energy North 101		orth 601	Operations General	00		000000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Meter and House Regulator Expenses—Distribution Expenses-Operation		
1072 10169 1016960100 505000 11887000	OL.	3072	Energy North 101	159 Keene	601	Operations General	00		05000 Expenses	Operating Expenses	Other Operating Expenses	0		Maintenance of Mains—Distribution Expenses-Maintenance		
3072_10168_1016860100_503320_11426400	OL.	3072	Energy North 101			Operations General	00		03320 Expenses	Operating Expenses	Miscellaneous Other Deductions	Lobbying/Political Donations		Expenditures for Certain Civic, Political and Related Activities—Other Income Deductions		
3072_10168_1016850100_505070_11903000	OL.	3072	Energy North 101		orth SO1	Customer Care	00		05070 Expenses	Operating Expenses	Other Operating Expenses	Customer Records and Collection Expenses		Customer Records and Collection Expenses—Customer Accounts Expenses-Operation		
3072 10169 1016950100 505070 11903000	OL.	3072	Energy North 101		501	Customer Care	00		05070 Expenses	Operating Expenses	Other Operating Expenses	Customer Records and Collection Expenses		Customer Records and Collection Expenses—Customer Accounts Expenses-Operation		
_3072_10168_110030_11184000	OL.	3072	Energy North 101			N/A	N/A		110030 Assets	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy		Clearing Accounts		
_3072_10168_110030_11184000	OL.	3072	Energy North 101			N/A	N/A		110030 Assets	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy		Clearing Accounts		
_3072_10168_1016861000_500000_11879000	OL.	3072	Energy North 101			Production, Dispatch and Control	00		100000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Customer Installations Expenses—Distribution Expenses-Operation		
_3072_10168_1016861000_505000_11871000	OL.	3072	Energy North 101	tnergy N	orth 610	Production, Dispatch and Control	00		05000 Expenses	Operating Expenses	Other Operating Expenses	0		Distribution Load Dispatching—Distribution Expenses-Operation		
_1072_10168_1016855100_500000_11886000	OL.	3072	Energy North 101	tnergy N	orth SS1	Procurement	00		100000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Maintenance of Structures and Improvements—Distribution Expenses- Maintenance		
_3072_10168_1016860100_505000_11870000	OL.	3072	Energy North 101	tnergy N	orth 601	Operations General	00		05000 Expenses	Operating Expenses	Other Operating Expenses	0		Operation Supervision and Engineering—Transmission Expenses-Maintenance		
_3072_10168_1016840100_500170_11926000	OL.	3072	Energy North 10:	tnergy N	orth 401	Finance	00		00170 Expenses	Operating Expenses	Salaries and Wages (Benefits)	Group/Employment Benefits		Employee Pensions and Benefits—Administrative and General Expenses- Operation		
_3072_10168_1016861000_501500_11910000	OL.	3072	Energy North 10:	tnergy N	orth 610	Production, Dispatch and Control	00		01500 Expenses	Operating Expenses	Advertising Expenses	0		Miscellaneous Customer Service and Informational Expenses—Customer Service and Informational Expenses-Operation		
_3072_10168_1016860100_505110_11426300	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		05110 Expenses	Operating Expenses	Other Operating Expenses	Persalties		Penalties—Other Income Deductions		
_3072_10168_1016861000_505120_11717000	OL.	3072	Energy North 100			Production, Dispatch and Control	00		05120 Expenses	Operating Expenses	Other Operating Expenses	Fuel For LPG Process		Liquefied Petroleum Gas Expenses—Manufactured Gas Production- Production Labour and Expenses		
3072_10168_1016850100_500000_11911000	OL.	3072	Energy North 100			Customer Care	00		100000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Advertising Expenses—Sales Expenses		
_3072_10168_170700_11182300	OL.	3072	Energy North 100		orth N/A	N/A	N/A		170700 Assets	Long Term Regulatory Assets	Environmental Costs	0		Other Regulatory Assets - Deferred Debits		
_3072_10169_170700_11182300	OL.	3072	Energy North 100		N/A	N/A	N/A		170700 Assets	Long Term Regulatory Assets	Environmental Costs	0	11182300	Other Regulatory Assets - Deferred Debits		
3072_10168_1016820100_503310_11426100	OL.	3072	Energy North 100			Executive	00		03310 Expenses	Operating Expenses	Miscellaneous Other Deductions	Charitable Donations		Donations—Other Income Deductions		
3072_10168_201020_11234000_3108	OL.	3072	Energy North 100			N/A	N/A		101020 Liabilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy		Accounts Payable to Associated Companies—Current	3208	Liberty Utilities (Midstates Natural Gas) Corp.
3072_10168_201020_11234000_3068	OL.	3072	Energy North 100			N/A	N/A		101020 Liabilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy		Accounts Payable to Associated Companies—Current	3068	Liberty Utilities (New England Natural Gas Company
_3072_10168_1016825300_504000_11922000	OL.	3072	Energy North 100			Learning & Development	00		iO4000 Expenses	Operating Expenses	Allocations - Corp - Capitalized - Legacy	P	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation	1	1
3072_10168_1016860100_504000_11922000	OL.	3072	Energy North 100			Operations General	00		IO4000 Expenses	Operating Expenses	Allocations - Corp - Capitalized - Legacy	0	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
3072_10169_150500_11101000	OL.	3072	Energy North 100		N/A	N/A	N/A		150500 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy		Gas Plant in Service—Utility Plant		
3072_10169_150500_11101000	OL.	3072	Energy North 100		N/A	N/A	N/A		150500 Assets	Property, Plant, and Equipment	Facility Costs	Facility Costs - Legacy	11101000	Gas Plant in Service—Utility Plant		
3072_10168_1016860500_500000_11880000	OL.	3072	Energy North 100			Engineering	00		000000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Other Expenses—Distribution Expenses-Operation		
3072_10168_1016860100_500000_11863000	OL.	3072	Energy North 100			Operations General	00	0016860100	000000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11863000	Maintenance of Mains—Transmission Expenses-Maintenance		
3072_10168_1016860100_500100_11863000	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		00100 Expenses	Operating Expenses	Salaries and Wages (Benefits)	Vacation and Other Time Off	11863000	Maintenance of Mains—Transmission Expenses- Maintenance		
3072_10168_1016860100_502000_11904000	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		02000 Expenses	Operating Expenses	Bad Debt Expenses	Bad Debt Write-off	11904000	Uncollectible Accounts —Customer Accounts Expenses-Operation		
3072_10168_131100_11175000	OL.	3072	Energy North 100	tnergy N	orth N/A	N/A	N/A		31100 Assets	Current Regulatory Assets	Current Rate Adjustment Mechanism	o .		Derivative Instrument Assets—Current and Accrued Assets	1	
3072_10168_1016860100_500000_11902000	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		000000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages		Meter Reading Expenses — Customer Accounts Expenses - Operation	1	
3072_10168_1016860100_503310_11426100	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		03310 Expenses	Operating Expenses	Miscellaneous Other Deductions	Charitable Donations	11426100	Donations—Other Income Deductions	1	
3072_10168_1016845500_505210_11923000	OL.	3072	Energy North 100	tnergy N	orth 455	Environmental Health & Safety (EHS)	00	0016845500	05210 Expenses	Operating Expenses	Other Operating Expenses	Allocations - Reg - Non-Labor - Legacy	11923000	Outside Services Employed—Administrative and General Expenses-Operation	1	
3072_10168_1016810599_502700_11921000	OL.	3072	Energy North 100	tnergy N	orth 105	Strategy	99	0016810599	02700 Expenses	Operating Expenses	Office Related Expenses	o .	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation	1	
3072_10168_1016860100_503200_11921000	OL.	3072	Energy North 100	tnergy N	orth 601	Operations General	00		03200 Expenses	Operating Expenses	Dues & Memberships	o .	11921000	Office Supplies and Expenses—Administrative and General Expenses-Operation	1	
3072_10168_201020_11234000_3073	OL.	3072	Energy North 100	tnergy N	orth N/A	N/A	N/A		101020 Liabilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy	11234000	Accounts Payable to Associated Companies—Current	3073	Liberty Utilities (St Lawrence Gas) Corp
3072_10168_1016832300_505100_11922000	OL.	3072	Energy North 100	tnergy N	orth 323	Transformation-EAM	00	0016832300	05100 Expenses	Operating Expenses	Other Operating Expenses	Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation	1	
3072_10168_1016832400_505100_11922000	OL.	3072	Energy North 100	tnergy N	orth 324	Transformation-PMO/OH	00		05100 Expenses	Operating Expenses	Other Operating Expenses	Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation	1	1
3072_10168_1016832200_505100_11922000	OL.	3072	Energy North 100	tnergy N	orth 322	Transformation-CIS	00	1016832200	05100 Expenses	Operating Expenses	Other Operating Expenses	Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation	1	
3072_10168_1016895000_410640	OL.	3072	Energy North 101			Revenue	00	1016895000		Regulated Gas Revenue	Gas Revenue - Other	Other Revenue	1		1	
3072 10168 1016895000 450440		3072	Energy North 101			Revenue				Other Revenue	Intercompany Revenue	Interco Interest Revenue - Legacy				

Liberty Utilities (KneegyNorth Natural Gas) Corp. d/b/a Liberty $P_{\rm MC}$ 1604.CC $|\lambda|(\theta)|d|$

Chart of Ac	counts - GP to SAP Translation													
Dutabase	SP / HPM GL Code Cod	gany St. Description	Account Account	SAP GL Code S	AP Ledger SAP Company Code	AP Department Description Department		SAP Level 2 Account Description (FS Caption)	SAP Level 2 Account Description (Key Account)	SAP Level 4 Account Description (Sub-Account)	toguistory Account	SAP Regulatory Account Description	SAP Trading Partner Number	SAP Trading Partner Name
A8850 A8850	6940 2-0000-00-1169-1920 694 6940 2-0000-51-5000-6900 694 6940 3-0000-55-5000-6900 694	Misc Current Acoused Assets Other expenses - Labor Other expenses - Labor Other expenses - Labor	1168 1820 5000 8800 5000 8300	01_8072_10168_181600_11182800 0 01_8072_10168_1016860100_500000_11880000 0 01_8072_10168_1016861100_500000_11880000 0	L 9070 10168 L 9070 10168	6/A N/A iOI Operations General iOI Operations General	6/A 6/A 121600 Austra 00 1216860200 600000 Especies 00 1216860200 600000 Especies 00 1216860200 6000000 Especies 00 12168602000 60000000 Especies 00 121686020000 Especies 00 1216800000000000000000000000000000000000	Curvent Regulatory Assets Operating Expenses Promision Expenses	Current Other Regulatory Assets Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Control of March Contro	11182300 11880000	Other Regulatory Assets — Deferred Debits Other Expenses — Distribution Expenses - Operation Paramotics Improvides and Expenses - Operation Paramotics Improvides and Engineering - Vincentinoide Expenses - Minimumanos		
CCRRA	8880-2-0000-69-5088-9250 888 8880-2-0000-69-5088-9258 888	Group Bereffts Group Life	5044 9060 5044 9068	OL_8072_10168_1016862100_500170_11906000 0 OL_8072_10168_1016862100_500170_11906000 0	L 9072 00168 L 9072 00168	id1 Operations General id1 Operations General	00 20168601001600170 Expenses 00 20168601001600170 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Group/Employment Benefits Group/Employment Benefits	11826000 11826000	Employee Personn and Benefits — Administrative and General Expenser-Operation Employee Pensions and Benefits — Administrative and General Expenser-Operation		
A8850 A8850 A8850	8880-2-0000-49-7200-9220 888 8880-2-9820-49-5200-9229 888 8880-2-9820-49-5200-9229 888	Maintenance of general paint-oac Kaz Region Outside Services - Hit Maz Region Outside Services - France	5200 9229 5200 9229	01_0072_50568_5014886100_505000_11922000 01_0072_10368_5014825100_505230_11922000 01_0072_50368_5014880100_505230_11922000	1 2072 10358 1 2072 10368 1 2072 10368	ISI Operations General ISI Heance	00 2016825100 505210 lageross 00 2016825100 505210 lageross 00 2016840100 505210 lageross	Operating Expenses Descripting Expenses Descripting Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Miscations - Reg - Non-Labor - Segacy Miscations - Reg - Non-Labor - Leason	11829000 11829000 11829000	Mantenania of General Plate—Administrative and General Expenses—Mantenania Outside Services Employed — Administrative and General Expenses—Operation Outside Services (Imployed —Administrative and General Expenses—Operation		
A8850 02884	8880-2-9822-69-5200-9220 888 8880-2-9828-69-5200-9228 888	Admin Expenses Yransferred - Credit Yeasury DU Corp US Admin Allocations	5300 9230 5300 9238	OK_8072_10368_1016845696_605100_11922000 OK_8072_10368_1016866096_605210_11928000 OK_8072_10368_1016866096_605210_11928000	L 9872 00968 L 9872 00968	tresury 60 sternal Audit	99 321680599 505200 Expenses 98 321686699 505210 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Allocations - Reg - Non-Labor - Segacy	11822000 11829000	Administrative Expenses Yranderred-Cr—Administrative and General Expenses-Operation Curside Services Employed—Administrative and General Expenses-Operation		
OCHAN CCHAN	8883-3-9850-69-5053-9223 888 8883-2-9852-56-5253-8893 888	Admin Kap Yran CK - Credit Oper Staint of Meac & Registri - Gen exp	6000 6230 6330 6890	01_8072_10368_1016860100_600000_11922000 01_8072_10368_1016860100_606000_11889000	L 9072 00168 L 9072 00168	id1 Operations General Operations General	00 2016860100 500000 Superses 00 2016860100 505000 Superses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Other Operating Expenses	Salaries and Wages 0	11822000 11889000	Administrative Expense: Transferred-Cr—Administrative and General Expenser-Operation Maintenance of Measuring and Regulating Station Equipment-General—Distribution Expenser-Maintenance		
0288A 0288A 0288A	880-2-9852-69-5131-9213 886 880-2-9853-69-5000-9200 886 880-2-9860-69-5615-9302 886	Communication Admin & General Salaries Miscribenous General Salaries	5131 9213 5010 9200 5625 9902	01,3072_10368_1016860100_501600_11921000 0 01,3072_10368_1016861000_500000_11920000 0 01.3072_10368_1016820100_505000_11930300 0	L 8072 50168 L 8072 50168 L 8072 50168	ids Operations General isD Production, Dispatch and Control isD Securities	00 2014860200 501400 Superosc 00 2014861000 500000 Superosc 00 2016800200 505000 Superosc	Operating Expenses Operating Expenses Operating Expenses	Communications Expenses Salaries and Wages (Operating Expenses) Other Operating Expenses	Selephone & Communication Salaries and Wages 0	11820000 11820000 11880200	Office Supplies and Expenses — Administrative and General Expenses - Operation Administrative and General Salanies — Administrative and General Expenses - Operation Miss General Expenses — Administrative and General Expenses - Operation		
ANNESO CONNA	8880-2-8865-69-7650-8265 888 8880-2-8850-51-5000-8750 888	Other Deductions CNS Labor	7450 4265 5000 8750	0%_8072_10368_1016850100_508800_11426500 0 0%_8072_10369_1016960100_500000_11875000 0	L 9072 10168 L 9072 10169	ids Customer Care ids Operations General	00 2016960100 500000 Supeross	Operating Expenses Operating Expenses	Miscellaneous Other Deductions Salaries and Wages (Operating Expenses)	0 Salaries and Wages	11426500 11875000	Other Deductions—Other Income Deductions Measuring and Regulating Station Expenses-General—Distribution Expenses-Operation		
A8850 A8850	6863-2-9850-56-5635-8750 886 6863-2-9850-56-5635-8750 886 6863-2-0000-20-2170-2608 886	CNS Maint Exponers (NS Maint Exponers III Interest Resider - LU CO.	5435 8750 2170 2503	01_8072_50360_5016062100_500000_11876000 01_8072_10360_1016062100_500000_11876000 01_8072_10360_211600_11287000_8061	L 8072 00169 L 8072 00169 L 8072 00168	IOI Operations General IOI Operations General IOA IOIA	00 2016/90/200 600/90 Expenses N/A N/A 2016/10 Expenses	Operating Expenses Sperating Expenses Scrued Liabilities	Utilities Expenses Utilities Expenses Expense Payable	Success and Wages Curpomer Installations Eugense Interno Internet Payable - Legacy	11879000 11879000 11287000	Measuring and Regulating Station superser-denical—Distribution Superser-Operation Measuring and Regulating Station Expenser-denical—Distribution Expenser-Operation Interest Accorde—Current	2061	Liberty Utilities Co
ANNIO CONN	8840-2-0000-80-8543-2603 884 8840-2-0000-00-0000-1300 884	trancompany interest Expense - LU Co. Cash in Hand	1000 1300 1000 1300	0x_8072_10368_1016860100_660610_11287000_8061 0 0x_8072_10368_100000_11180000	L 9072 50368 L 9072 50368	ids Operations General s(A s)(A	00 2316860100 560510 Superson N/A N/A 100020 Assets	interest Expenses Cash and Cash Equivalents	sinterest Superses Cash	interco interest Eugence - Legacy Petry Cash	11237000 11130000	Interest.Accrued—Current Cash and Working Funds (MMjor Only)—Current and Accrued Assets	3061	siberty utilities Co
ASSO CCSSA	8860-2-0000-00-0030-1312 886 8860-2-0000-00-0030-1313 886	Cash - IP Margan- Customer Refunds Cash Receipts Miss AR	1030 1312 1030 1313	0%_8072_50168_100180_11185000 0%_8072_50168_100180_11185000	1072 10368 1 9072 10368	ela sela	N/A N/A 100120 MARKS N/A N/A 100150 MARKS	Cash and Cash Equivalents Cash and Cash Equivalents	Bank Accounts Bank Accounts	Bank Account 3 - CM-Main Bank Account 3 - CM-Main	11135000 11135000	238 Call Call		
0288A 0288A	886-2-0000-00-1351-1420 886 8860-2-0000-00-1351-1421 886 8860-2-0000-00-1351-1421 886	Customer Accounts Recolubble Customer AR-Mile Billing AR-Constitut Granine	1101 1400 1101 1401	0L_0072_1016R_110000_11142000 0L_0072_1016R_110000_11142000 0L_0072_1016R_110000_11142000	L 9072 50168 1 L 9072 50168 1	qia bqia qia bqia	N/A N/A 120000 Mases N/A N/A 120000 Mases	Accounts Receivable Accounts Receivable Accounts Receivable	Customer Accounts Receivable Customer Accounts Receivable Customer Accounts Receivable	Accounts Receivable - Legacy Accounts Receivable - Legacy Accounts Receivable - Legacy	11142000 11142000	Customer Accounts Receivable—Current Customer Accounts Receivable—Current Austroner Accounts Receivable—Current		
ABRSO ABRSO	8860-2-0000-00-1250-1860 886 8860-2-0000-00-1152-1790 886	Misc. Willing Cleaning Account Utility Revenue	1250 1860 1162 1790	0%_8072_50168_150080_11184000 0%_8072_50168_150100_11179000	L 8072 00168 L 8072 00168	eja seja eja seja	N/A N/A 120000 Assets N/A N/A 120200 Assets	Accounts Receivable Accounts Receivable	Customer Accounts Receivable probiled Revenue	Accounts Receivable - Legacy snbilled Revenue	11190000 11179000	Clearing Accounts Account Utility Revenues		
ABSCO ABSCO	8860-2-0000-00-1121-1660 886 8860-2-0000-00-1160-1680 886	AR Associated Company Other Accounts Receivable	1121 1660 1160 1690	0.3072_10168_111090_11166000 0.3072_10168_118090_11169000	L 9072 10368 L 9072 10368	ein sein	N/A N/A 111000 Assets N/A N/A 111000 Assets	Accounts Receivable Accounts Receivable	Interco Accounts Receivable Other Accounts Receivable	Interco AR - Legacy - Subinder Accounts - NA Other Accounts Receivable	11146000 11143000	Accounts Receivable from Associated Companies—Current Steler Accounts Receivable — Current		
0288A 0288A	8860-2-0000-00-1160-1689 886 8860-2-0000-00-1880-1660 886 8860-2-0000-00-1880-1660 886	Other Accounts Receivable - Special Contracts Sax Soured Underground-Current Sax Soured Underground-Current	1160 1629 1280 1660 1280 1661	03_8072_50168_113030_11143000 03_8072_50168_130030_11144100 03_8072_50168_130030_11144100	L 9072 00168 L 9072 00168	qia qqia qia qqia	N/A N/A 12000 Mases N/A N/A 20000 Mases	Accounts Receivable Fuel and Natural Gas in Storage fuel and Natural Gas in Storage	Other Accounts Receivable Fuel and Natural Gas in Storage Guel and Natural Gas in Storage	Other Accounts Receivable Gas Scored Linderground Guel Porck - Broade	11149000 11164100	Other Accounts Receivable — Current Gas Stornet-Current and Account Assets Gas Stornet-Current and Account Assets Gas Stornet-Current and Account Assets		
ABSCO ABSCO	8860-2-0000-00-1880-1662 886 8860-2-0000-00-1880-1580 886	Storage Liqueled Nat Gas Plant Materials and Operating Supplies	1280 1662 1280 1560	0.3072_10168_130060_11164200 0.3072_10168_131055_11156000	1072 10368 1 9072 10368	ela sela	N/A N/A 120050 Mase's N/A N/A 121055 Mase's	Suel and Natural Gas in Storage Suel and Natural Gas in Storage Staterials & Supplies Investory	Fuel and Natural Gas in Storage Matterials & Supplies Inventory	DG Storage - Liquified Nat Gos. Swettory - Liquified Nat Gos.	11164200 11154000	Case control Customer — Automotic and Automatic Nations. City selfect Material Gas Stander—Current and Account Assets Plant Materials and Operating Supplies — Current and Account		
A8850 0288A 0288A	8860-2-0000-00-1880-1680 886 8860-2-0000-00-1168-1756 886 8860-2-0000-00-1168-1622 886	toorer Expense Understauted Lock Revenue Energy Efficiency Mechanism Seferred Working Capital - Winter	1160 1600 1160 1766 1160 1622	08072_1016R_121070_11168000 08072_1016R_180800_11176000 08072_1016R_180800_11162000	L 8072 50168 L 8072 50168 L 8072 50168	qia bqia qia bqia	N/A N/A 121070 MARKO N/A N/A 120300 MARKO N/A N/A 120300 MARKO	Ntatrick & Supplies Inventory Current Regulatory Assets Current Regulatory Assets	Manerials & Supplies Inventory Current Clean Sergy and Other Customer Programs. Current Fuel and Commodity Cost Adjustments.	Stores Expense Lindistributed 0 0	11179000 11179000 11142000	Soores Eugenoe Undicitibuted — Curriert and Accrued Assets Devisative Instrument Acosts — Curriert and Accrued Assets Eustraneer Acoosts Receivable — Curriert		
ABRSO CERRA	8860-2-0000-00-0169-0624 886 8860-2-0000-00-0169-0756 886	beferred Working Capital - Summer beferred Rad Debt - Summer	1168 1424 1168 1764	0%_8072_10168_180800_11142000 0%_8072_10168_180800_11175000	L 8072 00168 L 8072 00168	eja seja	AJA NOA 130800 AMEN'S AJA NOA 130800 AMEN'S	Current Regulatory Assets Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments Current Fuel and Commodity Cost Adjustments		11143000 11175000	Customer Accounts Receivable—Current Derivative Instrument Access—Current and Accound Assets		
A8850 A8850 A8850	8860-2-0000-00-1183-1755 886 8860-2-0000-00-1188-1620 886 8860-2-0000-00-1188-1823 886	Detected Reserve IX Placed in Revenue Defectal Decoupling Asset	1168 1420 1168 1823	0.3072_00186_181000_11170000 0.3072_00186_181100_11162000 0.3072_00186_181200_11182800	L 8072 10358 L 8072 10368 L 8072 10368	ela sela ela sela	N/A N/A 121100 MARKS N/A N/A 121100 MARKS N/A N/A 121200 MARKS	Current Regulatory Assets Current Regulatory Assets Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments Current Rate Adjustment Mechanism Current Rate Case Costs	0	11179000 11143000 11182300	Devisione inclinated Access Accessed and Accessed Assets Customer Accessed Receivable - Customer Cother Regulatory Assets - Deferred Debts		
AMRICO COMMA	8860-2-0000-10-1168-1821 886 8860-2-0000-10-1169-1756 886	Current Regulatory Asset - Special Audit Defected RIAP	1168 1821 1169 1756	03_8072_50168_181600_11182100 03_8072_50168_181100_11176000	L 9072 00168 L 9072 00168	qia qqia qia qqia	N/A N/A 121600 Mase's N/A N/A 121100 Mase's	Current Regulatory Assets Current Regulatory Assets	Current Other Regulatory Assets Current Rate Adjustment Mechanism	0	11182100 11179000	Eutraordinary Property Losses — Deferred Devisative and number Assets — Current and Accrued Assets		
ABS SO CC SBA	8860-2-0000-00-1280-1650 886 8860-2-0000-00-1169-1690 886	Preparation of the Property Community 1360 1660 1368 1690	01_8072_10168_160900_11166000 01_8072_10168_166000_11168000	1070 10168 1 9070 10168	eja eja	N/A N/A 180900 AMANO N/A N/A 18600 AMANO	Program Expenses Other Current Accets	Other Prepaids socome Tax Receivable	b respond Property Taxes b b b	11165000 11143000	A regularison—Current Prepayament—Current Other Accounts Receivable—Current			
CORRA CORRA	880 2 0000 10 1163 1757 886 880 2 0000 10 1251 1863 886 880 2 0000 10 1618 1037 884	Deferred NHDAS Special Contract Transp Sup-DR-Clearing Only Construction Work in Progress	1168 1757 1251 1868 1608 1899	01_8372_50168_181600_11176000 01_8372_50168_163390_11186000 01_8372_50168_160110_11107000	1. 8070 10168 1. 8070 10168 1. 8070 10168	nya ngia ngia ngia ngia	N/A N/A 121600 Assets N/A N/A 160300 Assets N/A N/A 150310 Assets	Euront Regulatory Assets Property Plant, and Equipment	Current Other Regulatory Assets Prepaid Clearing Accounts CVMP	0 0 CMP-Legacy	11179000 11194000 11107000	Termative retriument Assets – Current and Accrued Assets Clearing Accounts Construction Work in Progress-Gac – Utility Plant	1	
AMESO COMMA	8860-2-0000-00-0655-0085 8860-2-0000-00-0600-0050 886	Acount deposit of removal Plant Held For Future Use	1655 1086 1600 1050	01_8072_10168_155300_11108000 01_8072_10168_150400_11105000	L 8070 00168 L 8070 00168	aja aja	N/A N/A 155300 MARKETS N/A N/A 150000 MARKETS	Property, Plant, and Equipment Property, Plant, and Equipment	Acc. Depreciation - Facility Cozx Land	Acc. Depreciation - Facility Costs - Legacy Land - Legacy	11108000 11109000	Accumulated Provision for Depreciation of Gas Utility Mart—Utility Mart Gas Mart Held for Future Use—utility Mart	1	
CCRRA CCRRA	6860-2-0000-00-0600-8080 886 8860-2-0000-00-0600-8760 886	to Mississing Cast Land & Land Rights UNS Processing Land & Land Rights Distribution Land & Land Rights	1600 8960 1600 8960	01_8072_50168_150500_11105000 01_8072_50168_150500_11105000 01_8072_50168_150500_11105000	8072 00168 L 8072 00168 L 8072 00168	ngrin ngrin ngrin ngrin	N/A N/A 150500 MARKS N/A N/A 150500 MARKS	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Radility Costs Radility Costs	Kacilly Cotts - Legacy Facility Cotts - Legacy	11102000 11102000 11102000	Hade Trans or Retrook—Manage wall! Gase Plant in Service—Utility Plant Gase Plant in Service—Utility Plant	1	
A8850 0288A	8860 2 0000 00 0600 8890 886 8860 2 0000 00 0605 1211 886 8860 2 0000 00 0415 1884	Land and Land Rights OP Structures Retained Prelimitary Survey & Investment Channel	1600 8890 1605 1211 1605 4880	01_3072_10168_150500_11101000 01_3072_10168_150500_11121000 01_3072_10168_150500_11121000	L 8070 10368 L 8070 10368 L 8070 10368	qia qia qia qia	N/A N/A 150500 Assets N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadility Costs Hadility Costs Hadility Costs	Nacility Costs - Legacy Facility Costs - Legacy Facility Costs - Legacy	11120000 11120000 11182400	Sox Plant in Service—Ltdity Plant Nonatility Property Profilerator Natural Sox Survey and Investigation Charges—Defining Natural Sox Survey and Investigation Charges—Defining Natural Sox Survey and Investigation Charges—Defining Natural Sox Survey and Investigation Charges—Defining Natural Sox Survey and Investigation Charges—Defining Natural Sox Survey Sox Survey and Investigation Charges—Defining Natural Sox Survey Sox Surv	1	
AMESO AMESO	8860-2-0000-00-0625-8020 886 8860-2-0000-00-0625-8050 886	Franchise and Consents PRD StructuresEmprovements	1615 8020 1615 8050	01_8072_10168_150500_11100000 01_8072_10168_150500_11100000	L 8070 10168 L 8070 10168	aja aja	N(A N(A 150500 Assets N(A N(A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Hadility Costs Hadility Costs	Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000	Gas Plant in Service—Ltditsy Plant Sas Plant in Service—Ltditsy Plant	1	
AMESO COMMA	8860-2-0000-00-0615-2190 886 8860-2-0000-00-0615-2190 886 8860-2-0000-00-0615-2200 886	PRD-Gas Mixing Equipment PRD-PRDD Other Equipment	1605 8190 1605 8200	0x_8072_50168_150500_11505000 0x_8072_50168_150500_11505000 0x_8072_50168_150500_11505000	E 8072 00168 E 8072 00168 E 8072 00168	ele ele ele	N/A N/A 150500 Assets N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hacility Costs Hacility Costs Hacility Costs	por version for the policy of	11105000 11105000 11105000	Note Plant in Service—URIES Plant Sac Plant in Service—URIES Plant Sac Plant in Service—URIES Plant		
CCRRA CCRRA	8860-2-0000-00-0615-8201 886 8860-2-0000-00-0615-8600 886 8880-2-0000-00-0615-8600	PRD-PROD-OTHER EQUIP Structures and Improvements Other equipment	1605 8200 1605 8610 1605 8617	01_8072_50168_150500_11105000 01_8072_50168_150500_11105000 01_8072_50168_150500_11105000	L 8070 10368 L 8070 10368	nja nja nja	N/A N/A 150500 MARKS N/A N/A 150500 MARKS N/A N/A 150500 MARKS	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadity Costs Hadity Costs Satisfactory	Nacility Costs - Legacy Nacility Costs - Legacy Nacility Costs - Legacy	11100000 11100000	Size Plant in Service—Ltdity Plant Size Plant in Service—Ltdity Plant Size Plant in Service—Tellity Plant	1	
AMESO COMMA	6840 2 0000 50 5655 8642 884 6840 2 0000 50 5655 8648 884	DAG Structures and Improvements DAG Other Squipment	1605 8642 1605 8648	0L_8072_50168_150500_11305000 0L_8072_50368_150500_11305000	L 8070 10168 L 8070 10168	nja nja	N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Hacility Costs Hacility Costs	Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000	Gac Plant in Service—Utility Plant Gac Plant in Service—Utility Plant	1	
CCRRA CCRRA CCRRA	8880-2-0000-00-0605-3660 888 8880-2-0000-00-0605-3662 888 8880-2-0000-00-0605-3668 888	tand & Land Rights TEO STRUCT HAPROV MER STA TEO STRUCT HAPROV COHER	1605 3660 1605 3663 1605 3663	01_8372_10368_160600_11200000 01_8072_10368_160600_11200000 01_8072_10368_160600_11200000	L 8572 50168 L 8572 50168 L 8572 50169	ern befor ern befor ern befor	N/A N/A 150500 Assets N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hacisty Costs Hacisty Costs Hacisty Costs	Hackey Costs - Legacy Hackey Costs - Legacy Hackey Costs - Legacy	11100000 11100000 11100000	had Plant in Service—Littley Plant Gas Plant in Service—Littley Plant Gas Plant in Service—Littley Plant Gas Plant in Service—Littley Plant		
AMRSO COMM	8840-3-0000-00-0615-8670 886 8840-3-0000-00-0615-8690 886	TEO-Main-STI-PCST-C-Mised TEO-M&R Station Equipment	1615 3670 1615 3690	0x_8072_10368_160600_111010000 0x_8072_10368_160600_111010000	L 9072 10168 L 9072 10168	eja seja	N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000	Gas Plant in Service—Utility Plant Gas Plant in Service—Utility Plant		
ABRIDO ABRIDO ABRIDO	8880-2-0000-00-06:25-2790 888 8880-2-0000-00-06:25-2790 888 8880-2-0000-00-06:25-2770 888	Districtures and improvements Districtures D	1625 2760 1625 2750 1625 2770	01_8072_50368_150500_11205000 01_8072_10368_150500_11205000 01_8072_10368_150500_11205000	L 8072 00168 L 8072 00168 L 8072 00168	eja eja seja eja seja	N/A N/A 150500 MARKS N/A N/A 150500 MARKS N/A N/A 150500 MARKS	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadity Cods Hadity Cods Hadity Cods	Facility Costs - Legacy Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000 11100000	Gas Mant in Service—Celley Mant Sas Mant in Service—Celley Mant Sas Mant in Service—Celley Mant		
AMRSO AMRSO	8860-2-0000-00-0615-8780 886 8860-2-0000-00-0615-8790 886	Dist Measuring and regulating station equipment Ge Dist Measuring and regulating station equipment Ci	1615 2790 1615 2790	0x_8072_10368_160600_111010000 0x_8072_10368_160600_111010000	L 9872 00968 L 9872 00968	qia qqa qia qqa	N/A N/A SSOSO MARKS N/A N/A SSOSO MARKS	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Racility Costs - Legacy Racility Costs - Legacy	11100000	Gas Plant in Service — Utility Plant Gas Plant in Service — Utility Plant		
ANN DO	8840-2-0000-00-0615-8801 884 8840-2-0000-00-0615-8800 884	Services - Stub Metans	1605 8800 1605 8800	0%_8072_10368_160600_11100000 0%_8072_10368_160600_11100000	1072 10368 1 9072 10368	ela sela	N/A N/A SSOSO Assets N/A N/A SSOSO Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs	Sacility Coots - Legacy Sacility Coots - Legacy Sacility Coots - Legacy	11100000 11100000	Sas Place is devision—Utility Place Sas Place is Servison—Utility Place Sas Place is Servison—Utility Place		
0288A 0288A 0288A	886-2-0000-00-0615-8811 886 886-2-0000-00-0615-8812 886 886-2-0000-00-0615-8820 886	TED-GAS METERS - INSTRUMENT TED-GAS METERS - ERIS Meters installations	1615 8811 1615 8812 1615 8820	0x_8072_10368_160600_111010000 0x_8072_10368_160600_11101000 0x_8072_10368_160600_111010000	L 8072 50168 L 8072 50168 L 8072 50168	qia bqia qia bqia	N/A N/A 150500 Mases N/A N/A 150500 Mases N/A N/A 150500 Mases	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadiny Costs Hadiny Costs Hadiny Costs	Racilly Costs - Legacy Racilly Costs - Legacy Racilly Costs - Legacy	11100000 11100000 11100000	Sax Plant in Service—Utility Plant Sax Plant in Service—Utility Plant Sax Plant in Service—Utility Plant		
AMRICO COMM	6840-2-0000-00-0615-3650 684 6840-2-0000-00-0615-3670 684	endust meas and registration equip Other Equipment	1615 8850 1615 8870	01_8072_10368_160600_111010000 01_8072_10368_160600_111010000	L 8072 00168 L 8072 00168	aja aja	N/A N/A SSOSOO MARKS N/A N/A SSOSOO MARKS	Property, Plant, and Equipment Property, Plant, and Equipment	Hadiny Costs Hadiny Costs	Sacility Costs - Legacy Sacility Costs - Legacy	11100000 11100000	Gas Plant in Service—Utility Plant Gas Plant in Service—Utility Plant		
AMRSO AMRSO AMRSO	8863-3-0000-03-0625-8903 886 8863-3-0000-03-0625-8951 886	Office Funiture & Improvement Office Funiture & Improvement SIN-CFRCS EQUIPT-COMPUTERS	1605 9900 1605 9911	0K_8072_50368_160600_11305000 0K_8072_50368_160600_11305000 0K_8072_50368_160600_11305000	L 8072 00168 L 8072 00168 L 8072 00168	eja seja eja seja	N/A N/A 150500 MARCS N/A N/A 150500 MARCS	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadiny Costs Hadiny Costs Hadiny Costs	Facility Costs - Legacy Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000 11100000	Gas Mant is Service—Utility Mant Sas Mant is Service—Utility Mant Sas Mant is Service—Utility Mant		
02888 02888 07888	8840-2-0000-00-0615-8912 884 8840-2-0000-00-1615-8920 884 8840-2-0000-00-1615-8920 884	SEN-LAPTOP COMPUTERS Floregoritation Equipment	1615 2912 1615 2920 1615 2920	0x_8072_50368_160600_11105000 0x_8072_50368_160600_11105000 0x_8072_50368_160600_11105000	L 9072 00168 L 9072 00268	qia qqia qia qqia	N/A N/A 150500 Mases N/A N/A 150500 Mases	Property, Plant, and Equipment Property, Plant, and Equipment Scoons of the Conference	Rading Come Rading Come Social Come	Facility Costs - Legacy Facility Costs - Legacy Sociality Costs - Legacy	11100000 11100000	Gas Mant in Service — Utility Mant Gas Mant in Service — Utility Mant Gas Mant in Service — Utility Mant		
ARRESO ARRESO	6840-2-0000-10-1615-2940 684 6840-2-0000-10-1615-2941 684	Sook, Shop, and Garage Equipment Sook Shop Equip-CNG ST	1615 2940 1615 2941	01_8072_10168_160600_111010000 01_8072_10168_160600_111010000	L 8072 00368 L 8072 00368	ala ala ala ala	N/A N/A SSOSOO MARKS N/A N/A SSOSOO MARKS	Property, Plast, and Equipment Property, Plast, and Equipment	Hadiny Coms Hadiny Coms	Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000	Gas Plant in Service—Lettly Plant Gas Plant in Service—Lettly Plant		
A8850 A8850 A8850	6840 2 0000 10 1615-8960 684 6840 2 0000 10 1615-8961 684 6840 2 0000 10 1615-8970 684	Power Operated Equipment \$60 Power (Print) 1,000 LB Communication Southment	1615 2960 1615 2961 1615 2970	01_8072_10168_160600_111010000 01_8072_10168_160600_111010000 01_8072_10168_160600_11101000	L 8072 00568 L 8072 00568 L 8072 00568	qia bala qia bala qia bala	A/A N/A 150500 Auses A/A N/A 150500 Auses A/A N/A 150500 Auses	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadiny Coms Hadiny Coms Hadiny Coms	Sacility Costs - Legacy Sacility Costs - Legacy Sacility Costs - Legacy	11100000 11100000 11100000	Sax Plant in Service—Utility Plant Sax Plant in Service—Utility Plant Sax Plant in Service—Utility Plant Sax Plant in Service—Utility Plant		
ARRED ARRED	8840-2-0000-10-1615-2980 884 8840-2-0000-10-1667-2030 884	Misc. Staulgement Misc. Intangible Plant	1615 2990 1667 2030	0%_8072_50368_160600_111050000 0%_8072_50368_160600_111050000	L 8072 00368 L 8072 00368	eja seja	N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment	Facility Coms Facility Coms	Facility Costs - Legacy Facility Costs - Legacy	11100000 11100000	Gas Plant in Service—Utility Plant Gas Plant in Service—Utility Plant		
A8850 A8850	6840-2-0000-10-1610-1210 888 6840-2-0000-10-1610-1210 888	Plant in Service-list consisted OH-Land Retained Right-of-use soort	1615 2060 1610 1230 1616 2012	00,8072_10368_160530_11121000 00,8072_10368_160630_11121000 00,8072_10368_160810_11101200	L 9072 10368 L 9072 10368 L 9072 10368	ela sela ela sela	N/A N/A 150520 MARCS N/A N/A 150520 MARCS	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hacility Costs Capital Lease / Right of Use Asset	Nacinty Costs - Compress Construction - Nut Classified - Legacy Sacility Costs - Non Utility Property - Land - Legacy Capital Lease / Right of Lion Asset - Legacy	11121000 11121000 11101200	Companied Communican not Carde-das.—Utility Plaint Noncolling Property Property Under Operating Leases—Utility Plaint		
A8850 A8850	880-2-0000-10-1655-1080 888 880-2-0000-10-1655-1082 888 8880-2-0000-10-1655-1110 888	Accum Prov for Depn of Littliny Plant MRITP Salvage Accum Name for Amount of Littliny Blant	1665 1090 1665 1092	01_8072_10168_165300_11108000 01_8072_10168_165300_11108000 01_8072_10168_165300_111110000	L 9272 00568 1 L 9272 00568 1	qia bata qia bata	N/A N/A SSS00 Assets N/A N/A SSS00 Assets N/A N/A SSS00 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Stonests other and Equipment	Acc. Depreciation - Facility Costs Acc. Depreciation - Facility Costs Acc. Depreciation - Facility Costs	Acc. Depreciation - Facility Cont - Legacy Acc. Depreciation - Facility Cont - Legacy Acc. Person - Society - Cont - Legacy	11108000 11108000	Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant Accumulated Provision for Americanics of Gas Utility Plant - Utility Plant Accumulated Provision for Americanics of Gas Utility Plant The Pl		
ARRED ARRED	8840-2-0000-10-1655-1220 884 8840-2-0000-10-1610-1141 884	Accum Depr Non Utility Property Goodwill	1665 1220 1810 1141	0%_8072_10168_165300_11122000 0%_8072_10168_166010_11118000	L 8072 10368 L 8072 10368	ela sela	N/A N/A 155200 Assets N/A N/A 165010 Assets	Property, Plant, and Equipment Soodwill	Acc. Depreciation - Facility Costs Goodwill	Acc. Depreciation - Facility Corps - Legacy 0	11122000 11114000	Accumulated Provision for Depreciation and Amortization of Nonwilley Property—Other Property and Investments Gas Mans Acquisition Adjustments—utility Plant		
ARRSO ARRSO	8880-2-0000-10-1930-1826 888 8880-2-0000-10-1930-1826 888	Hagustony Assess - NAS 209 HAS 158 - Pension K/A-Environmental-Purch Gas	1920 1826 1920 1864	01_8072_10368_170300_11386000 01_8072_10368_170300_13936000 01_8072_10368_170700_11386000	L 9072 10368 L 9072 10368 L 9072 10368	eja seja eja seja	N/A N/A 170300 MARCS N/A N/A 170300 MARCS N/A N/A 170300 MARCS	Long Term Regulatory Assets Long Term Regulatory Assets Long Term Regulatory Assets	Person and Post-Employment Benefits Environmental Costs	0	11186000 11186000 11186000	Microtraneous Determit Debts - Colemnal Employee Pensions and Benefits - Administrative and General Expenser-Operation Microtraneous Defining Debts - Defining		
A8850 A8850	8860-2-0000-00-0936-0923 886 8860-2-0000-00-0920-0953 886 8860-2-0000-00-0920-0953 886	Concord Stream Client Convention R/M-Environmental Automate B Ma Perform (Streen Streen)	1934 1823 1920 1863	01_8072_10168_170300_11182300 01_8072_10168_170700_11186000 01_8072_10168_170700_11186000	L 9070 00568 0 L 9070 00568 0	qia bata qia bata	N/A N/A 170300 Auses N/A N/A 170300 Auses	Long Term Regulatory Assets Long Term Regulatory Assets Long Term Regulatory Assets	Clean Snergy and Other Customer Programs Sinvironmental Costs Sinvironmental Costs	•	11192900 11196000	Other Regulatory Assets — Deferred Debits Miscellaneous Deferred Debits — Deferred Miscellaneous Perform Obbits — Deferred Miscellaneous Perform Obbits — Deferred		
AMRSO COMM	8860-2-0000-00-0930-0420 886 8860-2-0000-00-0930-0765 886	Phased in Revenue - Long Term Rate Case Recovery	1990 1490 1990 1765	0K_8072_10168_171100_11142000 0K_8072_10168_171200_11174000	L 9072 50168 L 9072 50168	eja seja	N/A N/A 171100 Assets N/A N/A 171100 Assets	Long Term Regulatory Assets Long Term Regulatory Assets	Rate Adjustment Mechanism Rate Case Costs	0	11142000 11174000	Customer Accounts Receivable—Current Miscellaneous Current and Accrued Assets—Current		
A8850 A8850	8860-2-0000-00-0930-1760 886 8860-2-0000-00-0565-4554 886	KyA - COS COSS - Winter Kid & Keylpan CTA Marco Investment: APIC - NH Gas Keene	1930 1760 1930 1828 1545 4554	01,8072,50146,180800,11178000 01,8072,50148,171790,11182800 01,8072,50148,188880,11418000,8072	L 9072 10368 L 9072 10368	eja seja eja seja	N/A N/A 171700 MARCS N/A N/A 171700 MARCS N/A N/A 188800 MARCS	Long Term Regulatory Assets Long Term Regulatory Assets Long Term Investments	Other Regulatory Assets Equity Investment - Interco	0 0 Additional Paid in Capital	11192300 11192300 11419000	Miscontaineous current and Accrued Assets—Current Other Regulationy Assets—Deferred Debits Interest and Disidend Income	9072	Liberty Utilities (linergyNorth Natural Gas) Corp
A8850 0288A	8860-2-0000-00-0930-2930 886 8860-2-0000-00-0930-1860 886 8860-2-0000-00-0930-1860 886	Accum befine Taxes-Other Rag Asset Misc Deferred Debits Malacand find Pathr - Mismar	1930 2830 1930 1960 1930 1343	0. 2072_00168_170900_11289000 0L_2072_00168_171710_11186000 0L_2072_00168_171710_11186000	L 9070 00168 0 L 9070 00168	qia bala qia bala	N/A N/A 170900 Assets N/A N/A 171710 Assets N/A N/A 170900 Assets	Long Term Regulatory Assets Long Term Regulatory Assets	Other Regulatory Assets Current fired and Commodity Cost Adjustments	0 Missellaneous Deferred Debits	11289000 11196000	Accumulated Deferred Income Taxeo-Cither—Deferred Credits Micorlianeous Deferred Debits—Deferred Micorlianeous Current Debits—Deferred Micorlianeous Current and Arranged Assets—Furnish		
AMRICO COMM	8860-2-0000-00-1936-1000 886 8860-2-0000-00-1920-1430 886	b Deferred Financing - Insercompany Other Long Yerm Asset	1996 1000 1920 1490	01_8072_10168_189320_11186000 01_8072_10168_189800_11169000	L 9072 50568 L 9072 50568	qia qia	N/A N/A 189220 Assets N/A N/A 189800 Assets	Other Long Yerm Assets Other Long Yerm Assets	Deferred Financing Costs Other Long Yerm Assets	intercompany beferred Financing 0	11196000 11149000	Miccellaneous Deferred Debits - Deferred Other Accounts Receivable - Current		
CORRA CORRA	886-3-0000-30-2630-2079 886 8860-3-0000-30-2630-2686 886 8860-3-0000-30-2630-2608 886	Due to APLIC Due to USE Exc Calcada Due to APLIC Due to UC Co.	2850 2596 2850 2503	0.3072_0168_20000_1128000_1000 0.3072_0168_20000_1128000_1000 00.3072_0168_20000_1128000_3060	E 8072 00168 L 8072 00168 L 8072 00168	njon njon njon	N/A N/A 201000 Liabilities N/A N/A 201000 Liabilities	Accounts Payable Accounts Payable Accounts Payable	Interco-Accounts Payable Interco-Accounts Payable Interco-Accounts Payable	Interco AP - Legacy Interco AP - Legacy	11236000 11236000 11236000	Processors Projector for Associated Companies — Current Accounts Projekto to Associated Companies — Current Accounts Papalio to Associated Companies — Current	2008 2000 2061 2070 2062 2071 2060 2072	Jamery strikler (Casada) Corp Appropriat Power a Utilizer Corp. Jamery strikler Co. Jamery strikler (Power Hampstrier) Corp. Jamery strikler (America) Co. Jamery strikler (Jamerica) Corp. Jamery strikler (Jamery State Stat
AMESO COMMA	8880-2-0000-20-2810-2806 888 8880-2-0000-20-2810-2826 888 8880-2-0000-20-2810-2826	Due to Liberty Energy New Hampshire Due to Liberty Littlities America Co Due to Copulair New Hampshire	2950 2656 2950 2626 2950 9686	01_3072_50168_201030_11280300_3030 01_3072_50168_201030_11280300_3062 01_3072_50168_201030_11280300_3062	L 8070 10168 L 8070 10168	qia bija qia bija	N/A N/A DEEDO LIBERRA N/A N/A DEEDO LIBERRA N/A N/A DEEDO LIBERRA	Accounts Payable Accounts Payable Accounts Payable	Simerco Accounts Payable Simerco Accounts Payable Simerco Accounts Payable	Interco AP - Legacy Interco AP - Legacy Interco AP - Legacy	11236000 11236000 11236000	Accounts Psychie to Associated Companies — Current Accounts Psychie to Associated Companies — Current Accounts Psychie to Associated Companies — Current Accounts Psychie to Associated Companies — Current	9070 9062 9071	Liberty Energy Ltdides (New Hampshire) Corp. Liberty Utdides (America) Co. Liberty Utdides (Signale Store Signale) Corp.
AMRSO COMM	8860-2-0000-20-2850-2629 886 8860-2-0000-20-2850-2655 886	Due from Liberty Utilities (Central) Services Corp Due from/to Keene	2810 2689 2810 2655	01_8072_10168_201030_11288000_8060 0 01_8072_10168_201030_11288000_8072 0	L 8072 00168 L 8072 00168	qia qia	N/A N/A DESCED LIABILISMS N/A N/A DESCED LIABILISMS	Accounts Payable Accounts Payable	Interco Accounts Payable Interco Accounts Payable	MERICO AP - Legacy MERICO AP - Legacy	11234000 11234000	Accounts Payable to Associated Companies – Current Accounts Payable to Associated Companies – Current	2060 2072	Liberty Utilities Service Corp. Liberty Utilities (KnergyNorth Natural Gad) Corp
AMESO COMA	8860-2-0000-20-2022-2320 886 8860-2-0000-20-2022-2320 886	A/P-Customer Refunds to Acc-Municipal Property	2002 2320 2530 2364	01_8072_10168_200090_11282000 01_8072_10168_20030_11286000	E 8072 90168 E 8072 90168	ele sele	N/A N/A 20000 Makes N/A N/A 200000 Liabilities	Accounts Payable Accounts Payable Account Liabilities	Accounts Payable - External Accounts Payable - External Accounts Property Taxes Payable	AR - Period-End Credit Reclass 0	11232000 11236000	Accounts Payable—Current Taxes Accounts (Payable—Current		
CCREA CCREA CCREA	8860-2-0000-20-2110-3620 886 8860-2-0000-20-2111-3620 886 8860-2-0000-20-2161-3625 886	Misc Accused Liabilities transpoled payments to Bill Financing - Energy Efficiency	2110 2420 2111 2420 2141 2425	01_8072_50168_220300_51340000 01_8072_50168_200035_51340000 01_8072_50168_220300_51342000	L 8070 50168 L 8070 50168 L 8070 50169	qia bela qia bela qia bela	N/A N/A DS0300 Liabilises N/A N/A DS0305 Liabilises N/A N/A DS0300 Liabilises	Account Payable Account Payable Account Indicates	Miscellaneous Accrued Liabilities Accounts Payable - External Miscellaneous Accrued Liabilities	0 AR-Exapplied Rayments 0	11242000 11242000 11242000	Misoellaneous Current and Accrued Liabilities—Current Misoellaneous Current and Accrued Liabilities—Current Misoellaneous Current and Accrued Liabilities—Current		
COMMA	886-3-0000-30-2111-3622 886 886-3-0000-30-2110-3625 886	Accrued Sichestment Liability Sac/Power Purchases Accrual	2111 2422 2110 2425	01_8072_10168_210700_11343000 01_8072_10168_210720_11343000	L 8070 00168 L 8070 00168	nja nja	N/A N/A 200700 Liabilities N/A N/A 200720 Liabilities	Account Liabilities Account Liabilities	PO Accusal PO Accusal	0 Sar/Yower Purchases Accrual	11242000 11242000	Miscellaneous Current and Accrued Liabilities—Current Miscellaneous Current and Accrued Liabilities—Current	1	
AMESO COMA	880-3-0000-30-2152-2830 880 880-3-0000-30-2150-2282 880	Success ADM Regulatory Sability - Short Term Current Portion-Misc Operating Reserves	2142 2890 2110 2292	01,3072,50168,240900,51283000 01,3072,50168,246300,51228200	1072 00168 1 8072 00168	nia nia nia	N/A N/A 100000 Libbilities N/A N/A 100000 Libbilities	Current Portion of Regulatory Liabilities Current Portion of Other Long-Term Liabilities and Deferred Credits	Current Income Taxes Current Portion of Environmental Obligation	0 Current Portion of Misc Operating Reserves	11289000 11228200	Accumulated Deferred Income Taxo-Other—Deferred Credits Accumulated Provision for Injuries and Damages—Other Noncurrent Gabilities	1	
CORRA CORRA	8860-2-0000-20-2113-2150 886 8860-2-0000-20-2860-2231 886 8860-2-0000-20-2860-2237 886	Customer Deposits NP-LU and EN SES RM SOVE & 4.48% NP-LU and EN SES RM SOVE & 4.48%	2119 2350 2860 2231 2860 2227	01, 8372,03168,266600,11285000 01, 8372,03168,251069,11228000,3061 01, 8372,10368,251070,11228000,3061	1. 8070 10168 1. 8070 10168 1. 8070 10168	nya ngia ngia ngia ngia	N/A N/A D06400 Liabilities N/A N/A D51060 Liabilities N/A N/A D51070 Liabilities	current Portion of Other Long-Term Liabilities and Deferred Credits. Long Term Debt Long Term Debt	Customer Deposits Held - Current Notes Payable - Interco Notes Payable - Interco	Construyable - 2012 41 RM (B-L 6H) Notes Payable - 2012 21 RM (B-L 6H)	11236000 11223000 11223000	Customer Deposts—Current Advances from Associated Companies—Long Yerm Advances from Associated Companies—Long Yerm Advances from Associated Companies—Long Yerm	9065 9065	Liberty utilities Co Liberty utilities Co
AMESO COMM	8860-3-0000-30-2860-2233 886 8860-3-0000-30-2860-2652 886	NP-LU and SN SR2M SSYR @ 4.88% NP-LU and SN SR7.8M SSYR@4.22%	2940 2233 2940 2452	0x_8072_10168_251071_11220000_8061 00 0x_8072_10168_251114_11257000_8061 00	L 8072 00168 L 8072 00168	nia nia nia	N/A N/A 251071 Liabilities N/A N/A 251114 Liabilities	Long Term Debt Long Term Debt	Notes Payable - Interco Notes Payable - Interco	Notes Payable - 2012 8:18M @4.88% Notes Payable - 2017 97.78M @4.22%	11229000 11257000	Advances from Associated Companies—Long-Yerm bisamortised Gains on Rescoursed Date—Deferred Credits	9061 9061	Liberry utilities Co Liberry utilities Co Liberry utilities Co Liberry utilities Co
AMRSO AMRSO AMRSO	880-3-0000-30-2110-2429 880 880-3-0000-30-2650-2830 880	Short Term OPER obligation accrual Excess ADIT Regulatory Liability - Long Term	2110 2429 2950 2880	01,3072,50168,248360,11343000 01,3072,50168,240900,11283000	L 8072 00168 L 8072 00168	nia nia	M/V M/V TREND TRENDS	Other Current Liabilities Long Term Portion of Regulatory Liabilities	Current Pension Obligations Income Taxes	Current OPER Collegation	11242000 11242000	Misselaneous Current and Accused Liabilities—Current Accumulated Defenned secone Taxes-Other—Optimed Credits	1	
COMMA COMMA	8860-2-0000-20-2126-2620 886 8860-2-0000-20-2562 886 8860-2-0000-20-2662-1698	hcorued cost of nemoval befored theco-pling Liability hcours before Taxes Liability-in-new Assets	2124 2420 2950 2542 2965 1484	01_8072_50168_261500_51242000 01_8072_50168_261100_5126000 01_8072_50168_272100_5126000	1 2070 10168 1 2070 10168 1 2070 1016	qia bela qia bela sia bela	N/A N/A 061500 Liabilises N/A N/A 061300 Liabilises N/A N/A 077400 Liabilises	Long Term Portion of Regulatory Liabilities Current Portion of Regulatory Liabilities Deferred Income Tax Liabilities	Cost of Removal Current Rate Adjustment Mechanism Accumulated Deferred Street Annotal Vision (# 85%)	0 0 1200y - 996	11242000 11254000 11282000	Misoritaneous Curriert and Accrued Liabilities—Curriert Other Regulatory Liabilities—Deferred Credits Accumulated Deferred Income Trans-Other—Deferred Credits		
AMESO COMMA	6860-2-0000-20-2680-2285 686 6860-2-0000-20-2680-2283 686	Long Yerns Pension Obligation OPSIQUES 306 Benefit reserve	2990 2283 2990 2283	0L_8072_50168_280080_11228800 0L_8072_50168_280120_11228800	L 8070 10168 L 8070 10168	nja nja	N/A N/A 280030 Madified N/A N/A 280130 Madified	Pension and Other Post Employment Benefits Pension and Other Post Employment Benefits	PRO Person PRO Opeo	Long Term Pension Obligation Pension (HASON-Benefit Reserve	11228900 11228900	Accumulated Provision for Persions and Senetter—Other Noncurrent Liabilities Accumulated Provision for Persions and Senetto—Other Noncurrent Liabilities		
COMMA COMMA COMMA	8880-2-0000-80-8050-6551 888 8880-2-0000-80-8050-6552 888 8880-2-0000-20-2950-2271 888	o interco cs - Energy North interco Cs - Energy North cease Kability-Long Term	2050 4551 2050 4552 2960 2271	00_8072_10168_810100_11120000_8070 0 00_8072_10168_810100_11120000_8070 0 00_8072_10168_200110_11227000 0	L 8070 00168 L 8070 00168 L 8070 00168	aja aja aja aja aja	N/A N/A H20200 Nguby N/A N/A H20200 Nguby N/A N/A 290220 Labilises	Common Shares Common Shares Other Long Yerm Liabilities	Common Shares at Cost - Interco Common Shares at Cost - Interco Leases	Common Shares Common Shares Operating Lease Obligation - Long Yerm	11129000 11129000 11227000	Investment in Associated Companies. Investment in Associated Companies. Chilgations under Capital Gaze-Noncurrent—Other Nanourrent Liabilities.	3070 3070	Liberty Energy Litilisies (New Hampshire) Corp. Liberty Energy Litilisies (New Hampshire) Corp.
COREA COREA COREA	8860-2-0000-20-2030-2282 886 8860-2-0000-30-3350-2160 886 8860-3-0000-30-3350-2160	Misc Operating Reserves Betained Samings O'Ulderston Treat	2990 2292 2350 2360	0x_8072_50168_291300_51228200 0x_8072_50168_841000_51236000 0x_8072_50168_841000_51236000	L 8072 90168 L 8072 90168	nja nja nja	N/A N/A 291300 Liablisis N/A N/A 841000 Equity	Other Long Yern stabilities Natural Samings Accomplished Other Commanders in Accomplished	Sovironmental Obligations Opening Retained Samings (NESR & Resolve and Englanders	0 0 00 Bension Toy	11229200 11216000	Accumulated Provision for Injuries and Damages—Other Noncument Gabilities Strappropriated Retained Samings—Proprietary Capital Accumulated Private Compositions Accommunications Accumulated Private Compositions Accommunications Accumulated Private Compositions Accommunications Accumulated Private Compositions Accommunications Accumulated Private Accumulated Accumulated Privated P	1	
AND COMMA	6840-2-0000-30-3800-0153 686 6840-2-0000-30-3800-0154 686	MOCI - Presion - Taxes MOCI - OPER - Taxes	8800 158 8800 154	01_8072_50168_862000_11218000 01_8072_50168_862080_11218000	L 8070 10168 L 8070 10168	nja nja	N/A N/A HE2000 Equity N/A N/A HE2000 Equity	Accumulated Other Comprehensive Income (ADC) Accumulated Other Comprehensive Income (ADC)	CPER & Peosion and Post Employment CPER & Peosion and Post Employment	AOCI Presion Tax AOCI OPER Tax	11219000 11219000	Accumulated Other Comprehense Income —Proprietary Accumulated Other Comprehense Income —Proprietary	1	
CCRRA CCRRA	8880-2-0000-80-8800-0002 888 8880-2-0000-80-8800-2182 888 8880-2-0000-80-8800-0003 888	MOCI - Pension DCI FAS 158 Pension MOCI - OPER	2000 2 2000 2192 2000 2	01_8372_10358_362000_11836000 01_8072_10368_362060_11218000 01_8072_10368_362070_11218000	L 8072 00168 L 8072 00168 L 8072 00168	qua aja aja aja aja aja	N/A N/A H62000 Equity N/A N/A H62000 Equity N/A N/A H62000 Equity	Accumulated Other Comprehensive Income (AOCI) Accumulated Other Comprehensive Income (AOCI) Accumulated Other Comprehensive Income (AOCI)	CPSE & Pension and Post Employment CPSE & Pension and Post Employment CPSE & Pension and Post Employment	MOCI Pension OCI Pension FAS 158 AOCI OPER	11926000 11219000 11219000	Employee Persons and Berents — Administrative and General Expenser-Operation Accumulated Other Comprehensive Income — Proprietary Accumulated Other Comprehensive Income — Proprietary Accumulated Other Comprehensive Income — Proprietary	1	
AMESO COMM	8840-2-0000-80-8800-2183 884 8840-2-0000-80-6295-6801 884	D OCI FAS 158-OPER D Residential Sales - Fixed Portion Communical Sales - Fixed Rows	2900 2293 6295 6805	01_8072_1016R_862080_11218000 01_8072_1016R_1016896000_410100_11480000 01_8072_1016R_1016896000_410100_11480000	L 8072 20168 L 8072 20168	q/A q/A ISO Meserce ISO Meserce	N/A N/A 962080 Kguby 30 3316896000 430300 Kevenue	Accumulated Other Comprehensive Income (AOCI) Regulated Gas Revenue	CPER & Pension and Post Employment Sax Revenue - Seed Sax Revenue - Seed	ADCI OPER FAS 158 Need Residential Sales Suppl Communical Sales	11219000 11480000	Accumulated Other Comprehensive Income—Proprietary Residential Sales Communical and Industrial Sales		
CORRA CORRA	880-3-0000-03-6295-6813 886 880-3-0000-03-6295-6803 886	o Industrial Sales - Fixed Portion D Residential Sales - Fixed Portion D Residential Sales - Energy Cost	6295 6816 6295 6803	0x_8072_10368_1016896000_610030_11481000 0 0x_8072_10368_1016896000_610030_11481000 0 0x_8072_10368_1016896000_610000_11480000 0	E 8072 00168 L 8072 00168 L 8072 00168	ISO Sevenue	00 1016896000 000110 Neverue 00 1016896000 000120 Neverue 00 1016896000 000000 Neverue	Regulated Gas Revenue Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Fixed Gas Revenue - Fixed Gas Revenue - Pass-Through	Nixed Industrial Sales Nixed Industrial Sales Pacifi rough Residential Sales	11480000 11480000 11480000	Commercial and industrial Sales Resident's Sales	1	
AMESO COMMA	8840 2 0000 40 42% 4825 884 8840 2 0000 40 42% 4828 884 8840 2 0000 40 47% 4840	Commercial Sales - Energy Cost o Industrial Sales - Energy Cost o Residential Sales - You'clable Province	4295 4815 4295 4818 4295 4800	01_3072_50568_1016896000_410030_11481000 01_3072_50568_1016896000_410030_11481000 01_3072_50568_1016896000_410030_11481000	L 8070 10168 L 8070 10168	ISO Revenue ISO Revenue ISO Revenue	00 1014896000 410310 Naverue 00 1014896000 410320 Naverue 00 1014896000 410340	Regulated Gas Revenue Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Pass-Through Gas Revenue - Pass-Through Gas Revenue - Usage	Pasch rough Commercial Sales Fasch rough Industrial Sales Usage Residential Sales	11485000 11485000 11489999	Commercial and industrial Sales Commercial and industrial Sales Residential Sales Residential Sales	1	
ARESO CORRA	8880-2-0000-80-6295-6854 888 8880-2-0000-80-6295-6857 888	Commercial Sales - Variable Portion Industrial Sales - Variable Portion	6295 6814 6295 6817	01_8072_10368_1016896000_410830_11481000 01_8072_10368_1016896000_410830_11481000	8072 00168 6 8072 00168	ISO Revenue	00 2016896000 410310 Neverue 00 1016896000 410320 Neverue	Regulated Gas Revenue Regulated Gas Revenue	Sac Revenue - Utage Sac Revenue - Utage	Usage Commercial Sales Usage Industrial Sales	11683000 11685000	Commercial and industrial Sales Commercial and industrial Sales	1	
CCRRA CCRRA	6880-2-0000-00-0060-0097 688 6880-2-0000-00-0060-0098 688 6880-2-0000-00-0060-0099 688	o Metered Sales to Transportation - Fixed o Metered Sales to Transportation - Variable o Metered Sales to Transportation - Pass Through Gas	6660 6899 6660 6898	01_8372_10358_1016895000_610600_11489800 01_8072_10358_1016895000_610630_11489800 01_8072_10358_1016895000_610620_11489800	L 8072 00368 L 8072 00368 L 8072 00368	ISO Reverue ISO Reverue	00 1016896000 H10800 Revenue 00 1016896000 H10810 Revenue 00 1016896000 H10820 Revenue	Regulated tas Revenue Regulated Gas Revenue Regulated Gas Revenue	transport Sales Transport Sales Transport Sales	Foard transport Sales Variable Transport Sales Faozh rough Transport Sales	11689300 11689300 11689300	nevenues from transportation of das of Others Through Distribution Facilities—Other Operating Revenue Revenues from Transportation of das of Others Through Distribution Facilities—Other Operating Revenue Revenues from Transportation of das of Others Through Distribution Facilities—Other Operating Revenue	1	
AMESO COMA	8840-2-0000-40-4460-4961 884 8840-2-0000-40-4296-4880 884	Decoupling Reverue Sales for recale	6660 6851 6295 6890	OX_3072_10168_1016896000_410630_11495000 OX_3072_10168_1016896000_410630_11489000 OX_3072_10168_1016896000	1 8072 10368 1 8072 10368	ISO Revenue ISO Revenue	00 1016896000 010620 Nevenue 00 1016896000 010680 Nevenue	Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Other Gas Revenue - Other Gas Revenue - Other	Decoupling Sales for Resale	11495000 11489000	Other Gas Neverues—Other Operating Revenue Sales for Recale Annual Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control of Control		
AMESO COMA	8840-2-0000-40-4660-6880 886 8840-2-0000-40-4295-6800 886	Misc Service revenues besidential Sales	6660 6860 6295 6800	01_8072_10168_1016896000_610670_11688000 01_8072_10168_1016896000_610670_11688000 01_8072_10168_1016896000_610780_11680000	E 8072 00168 E 8072 00168	ISO Neverue ISO Neverue	00 1016896000 (10070 Neverue 00 1016896000 (100700 Neverue	Regulated Gas Revenue Regulated Gas Revenue	Sas Revenue - Other Sas Revenue - Other	Miss Service Revenue Other Residential Revenue	11489000 11480000	Miscalizaneous Service Revenues - Other Operating Revenue Residential Sales		
0098A 0098A	8860-2-0000-60-6295-6821 886 8860-2-0000-60-6620-6190 886 8860-2-0000-60-6790-6191	Rental Income Interest Income Allow for other funds used during construction	6295 6821 6620 6190 6700 6664	01_8072_50168_1016896000_410640_11482000 01_8072_50168_1016896000_470800_11419000 01_8072_50168_1016896000_470800_11419000	1. 8070 00168 1. 8070 00168 1. 8070 00167	ISO Revenue ISO Revenue ISO Revenue	00 1016895000 410660 Neverue 00 1016895000 470300 Neverue 00 1016895000 470490	Regulated Gas Revenue Interest, Deidend, Squity and Other Income Interest, Deidend, Squity and Other Income	Sas Revenue - Other Interest Income AFLIDE South Sain / Loor	Other Revenue 0	11419000 11419000	Other Sales to Public Auchorities Interest and Disidend Income Allowance for Other Funds Used During Construction	1	
AMISO COMA	6840-2-0000-51-5010-8760 686 6840-2-0000-56-5010-8860 686	Mains & services - Labor Mains of countries & improvements - Labor	6000 8740 6000 8860	OL 3072 50368 1056860100 500000 11874000 OL 3072 50368 1016860100 500000 11886000	L 8072 10368 L 8072 10368	ids Operations General ids Operations General	00 2316960300 600000 Repense 00 2316960300 600000 Repense	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11876000 11886000	Mains and Services Expenses—Distribution Expenses—Operation Maintenance of Structures and Improvements—Distribution Expenses-Maintenance	1	
ANNO CONNA CONNA	8883-2-0000-66-6003-8920 8888 8883-2-0000-66-6003-8920 888 8883-2-0000-66-6003-8993 888	o maint of mains - Labor b Maint of services - Labor b Maint of meters & house regulators - Labor	5000 8870 5000 8820 5000 8880	0X_8372_50368_1016860100_500000_11887000 0X_8072_10368_1016860100_500000_11882000 0X_8072_10368_1016860100_500000_11883000	L 8072 00168 L 8072 00168 L 8072 00168	da deparations General ida deparations General ida deparations General	00 231496230 500000 Superior 00 231496230 500000 Superior 00 231496230 500000 Superior	Operating Expenses Operating Expenses Operating Expenses	Sararies and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	satanec and Wages Salaries and Wages Salaries and Wages	11887000 11890000 11899000	Maintenance of Maint—Distribution Expense-Maintenance Maintenance of Senior—Distribution Expense-Maintenance Maintenance of Meinten and House Regulation—Distribution Expense-Maintenance		
CCRSSN CCRSSN	8840-2-0000-69-5000-9000 888 8840-2-0000-69-5000-9000 888	The control of the co	6000 8020 6000 8020		L 8072 20168 L 8072 20268	Section Sect	00 2016860200 600000 Superiors 00 2016860200 600000 Superiors	Section of the control of the contro	Section of the control of the contro	Secretary of the Control of the Cont	11900000 11909000	The content of the		
A8850	8883-2-9800-69-5000-9200 888	MAG calaries - If	1600 1600	0x_8072_10368_1016830199_600000_11920000	L 9272 10168	torperate (T	99 2256830199 500000 Supersec	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11820000	Administrative and General Salaries—Administrative and General Supersor-Operation	1	1 I

Chart of Accounts - GP to SAP Translat

	SAF Level 2 Account Description SAF Level 4 Account Description (Say Account)	MAP Regulatory Account Description Regulatory Regulatory Regulatory
20	March Marc	Nazionet 11322000 Administrative Expensas l'Instalence-C'e-Administrative and General Expenses-Operation 11322000 Administrative and General SalaineAdministrative and General Expenses-Operation
MSD MSD - 9411-3 4 (100-9200) MSD MSD MSD - 9411-3 4 (100-9200) MSD MS	Salaries and Wages (Operating Expenses) Salaries and Wages (Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Salaries and Wages (Salari	111/20000 Administrative and General Salaries — Administrative and General September Operation 111/20000 Administrative and General Salaries — Administrative and General September Operation 111/20000 Administrative and General Salaries — Administrative and General September Operation 111/20000 Administrative Administrative and General September Operation 111/200000 Administrative Administrative and General September Operation 111/200000 Administrative and General September Op
\$100 (ab.) \$10.0 \$	Salaries and Wages (Operating Supersor) Salaries and Wages (Operating Supersor) Salaries and Wages Salaries and Wages	131/20000 Administrative and General Statistics—Administrative and General Superior Operation 131/20000 Administrative and General Statistics—Administrative and General Superior Operation
Mail Mail	Salaries and Wages (Operating Superson) Salaries and Wages (Operating Superson) Salaries and Wages (Operating Superson) Salaries and Wages (Operating Superson) Salaries and Wages (Operating Superson)	131/2000 Administrative Superess Younderend-Cr—Administrative and Gee valid Superess-Operation 131/2000 Maninistrative and General Superes-Administrative and General Superes-Operation 131/2000 Maninistrative Superess Younder-Administrative and General Superes-Operation 131/2000 Maninistrative Superess Younder-Operation 131/2000 Maninistrative Superess Younder-Operation 131/2000 Maninistrative Superess Younder-Operation 131/2000 Maninistrative Superess Younder-Operation 131/2000 Maninistrative Superes Supe
Marc Marc 244 545 54 54	Salaries and Wages (Operating Expenses) Salaries and Wages Salaries and Wages (Operating Expenses) Salaries and Wages	11870000 Mains and Services Expension—Crimibution Expension—Operation 118100000 Administrative and General Stateles—Administrative and General Expension—Operation
PRINCE 1987	nameries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	131/2000 Maministrative Expenses Y markferent-Cr — Administrative and General Expenses Operation 131/2000 Maministrative and General State — Administrative and General Expenses Operation 131/2000 Maministrative Expenses / Transferent-Co-Manistrative and General Expenses Operation 131/2000 Maministrative Expenses / Transferent-Co-Manistrative and General Expenses 131/2000 Maministrative Expenses / Transferent-Co-Manistrative And General Expenses 131/2000 Maministrative Expenses / Transferent-Co-Manistrative And General Expenses 131/2000 Maministrative Expenses / Transferent-Co-Manistrative And General Expenses Operation 131/2000 Maministrative Expenses / Transferent-Co-Manistrative And General Expenses Operation 131/2000 Maministrative Administrative Administrat
4820 NR 3-0 4850 4450-9520 NR NR COPY 15 C NR NR NR NR NR NR NR NR NR NR NR NR NR	Salaries and Wages (Operating Expenses) Salaries and Wages Salaries and Wages (Operating Expenses) Salaries and Wages	111/20000 Administrative and General Statesies—Administrative and General Expenses Operation 111/20000 Administrative and General Statesies—Administrative and General Statesies—Operation
Mail Mail Address Mail	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	111/20000 Maniestroniew and General Stanies—Administrative and General si Spenser- Operation 1116/200 Other Superser—Superfied Instruction Services Represent Operation 111/2000 Manies and Services Superior—Charithories September Operation
850 1863 - 1863	Saltaries and Wages (Operating Expenses) Saltaries and Wages Saltaries and Wages (Operating Expenses) Saltaries and Wages	1117/0000 Meter and House Regulator Expenses — Charabusion Expenses Operation 1117/0000 Customer Installations Expenses—Charabuson Expenses—Operation
Mail Mail	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	11880000 Christ Lagense — Carlo Lobo Lagense — Operation 11880000 Maintenance of Structures and Improvementaria — Distribution Superase Maintenance 11880000 Maintenance of Maintenance Maintenance 11880000 Maintenance of Maintenance Superase Supera
803 NRO-34833-64-009-803 MR0 Ameri (friedrice):-Lock 00 NRO NRO-32-004-24-00-4	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages	11890000 Maintenance of Services—Contribution Superser-Maintenance 11890000 Maintenance of Merces and House Regulation—Contribution Superser-Maintenance 11890000
M320 M30 3 483 0 443 0 445	Salaries and Wages (Operating Expenses) Salaries and Wages Salaries and Wages (Operating Expenses) Salaries and Wages	13160000 Merier Reading Expenser—Customer Accounts Expenser—Operation 13160000 Customer Records and Collection Expenser—Customer Accounts Expenser-Operation
\$10.00 (1982) \$1	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	1312/2000 Administrative lappereux transference — Administrative and calences supereux Coperation 137/2000 Operation Supervision and Engineering—Manufactured Gair Production—Operation 1319/2000 Operation Supervision and Engineering—Manufactured Gair Production—Operation 1319/2000 Operation Supervision and Engineering—Manufactured Gair Production—Operation
\$400 \$400 - \$4405 - \$4500 - \$4000 \$400 - \$4605 - \$4500 - \$4000 \$400 - \$4605 - \$4000 \$400 - \$4000 \$400 - \$4000 \$400	Salaries and Wages (Operating Expenses) Salaries and Wages Salaries and Wages (Operating Expenses) Salaries and Wages	11880000 Other Superior—Distribution Superior—Operation 11820000 Addiningstative and General Statemer—Moninstructive and General Superior—Operation
0020 NRS 3-8466-64-003-8070 NRS MRT of Marie closer 000 NRS 00	Salaries and Wages (Operating Superces) Salaries and Wages Salaries and Wages (Operating Superces) Salaries and Wages	11882000 Maintenance of Mainte-Distribution Superser Maintenance 11922000 Administrative Expenses Transferred-Cr—Administrative and General Superser-Operation
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A850 6860-2-6825-69-522-6255 6860 Training A8500 6860-2-6820-69-522-6255 6860 Training	\$215 00, 2072, 0.0048, 100488100, 503103, 11921000 \$131 0215 00, 2072, 20168, 100488100, 503103, 11921000	55. 8072 50156 655 Environmental Health & Safety (SHS) 55. 8072 50156 601 Honore	00 101686500 50110 Superior 00 101686000 50110 Superior	Specifing Expenses Specifing Expenses	Seminars and Courses Seminars and Courses	Training Training	1182000 Office Supplies and Supensor—Administrative and General Supensor—Operation 1182000 Office Supplies and Supensor—Administrative and General Supensor—Operation	
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A800 8800-24804-49-511-4255 8800 Training A800 8800-24825-49-5121-4254 8800 Dues & Membership Fees A800 8800-4820-49-5121-4254 8800 Dues & Membership Fees	1.11 10.3 01.,0072_00168_1001691_001312_1101000 10.,0072_00168_1006861600_001200_11001000 10.,0072_00168_1006861600_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_10068616000_001200_11001000 10.,0072_00168_1006861600_001200_001200_11001000 10.,0072_00168_1006861600_001200_001200_11001000 10.,0072_00168_1006861600_001200_001200_001000 10.,0072_00168_1006861600_001200_001200_001000 10.,0072_00168_1006861600_001200_001200_001000 10.,0072_00168_1006861600_001200_001200_001000 10.,0072_00168_1006861600_001200_001200_0010000 10.,0072_00168_1006861600_001200_0010000 10.,0072_00168_1006861600_001200_0010000 10.,0072_00168_1006861600_001200_00100000 10.,0072_00168_1006861600_001000_0010000 10.,0072_00168_1006861600_0016000_0010000 10.,0072_00168_10068616000_00168_10068	n. 1077 DISAN DOS BESSENSON & SAFETY (Del) 06. 1072 DISAN BS 601 House and Health & Safety (Del) 06. 1072 DISAN BS 601 House 6	99 2016820/99 608110 Supersec 00 201686500 508300 Supersec 00 2016860300 S08300 Supersec	Operating Expenses Operating Expenses Operating Expenses	Dues & Memberships Dues & Memberships Dues & Memberships	o o	1982/2000 Office Supplies and Expenser—Administrative and General Expenser—Operation 1982/2000 Office Supplies and Expenser—Administrative and General Expenser—Operation 1982/2000 Office Supplies and Expenser—Administrative and General Expenser—Operation	
AMED 6860-2-6866-69-5121-6236 8860 Dusc & Membership Feet AMED 6860-2-6866-69-5121-6236 8860 Dusc & Membership Feet AMED 6860-2-6868-69-5121-6236 8860 Dusc & Membership Feet AMED 6860-2-6868-69-5121-6236		25. 8272 20168 805 Sigmenting 26. 8272 20168 501 Security 26. 8272 20168 505 Security	00 101680500 102000 Expenses 00 1016820100 102000 Expenses 99 1016820599 102000 Expenses	operating Expenses Operating Expenses Operating Expenses	Dues & Memberships Dues & Memberships Dues & Memberships	0 0	131/20000 cmcc Supplies and Expenser—Administrative and General Expenser—Operation 131/20000 chtics Expelies and Expenser—Administrative and General Expenser—Operation 131/20000 chtics Expelies and Expenser—Administrative and General Expenser—Operation	
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A8510 6860 3-6868 69-7650-6356 6860 Political Contributions A8510 6860 3-6000-69-5030-6321 6860 EU Libor Alloc Capitalized 68670 6860 3-6000-69-5030-6321 6860 EU Libor Alloc Capitalized	7650 4364 (X_3072_10166_10164815696_50220_11426400 6050 4021 (X_3072_10166_10166802100_504800_11402000 6070 40714 (X_3072_10166_10166802100_504800_114020000	0s. 8079 00156 005 60140gg 0s. 8079 00156 601 Operations General 0s. 8079 00156 601 Operations General	99 225622599 52820 Superior 00 225680200 500000 Superior 00 125680200 Superior	Operating Expenses Operating Expenses Operating Expenses	Miscellaneous Other Deductions Allocations - Corp - Capitalized - Legscy Allocations - Corp - Capitalized - Legscy	Charitable bonations sobbying/Political bonations 0	11426600 Expenditures for Certain Chic, Political and Related Activides—Other Income Deductions 11820000 Administrative Expenses Transferres—Cr.—Administrative and General Expenses Operation 118100000 Administrative Expenses Transferres—Cr.—Administrative and General Expenses Operation 1181000000	
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ABID 1880 - 2000 - 49-1200 4222 1880 LABID	02.00 02.0	50. 8072 20168 601 Operations General 02 8072 20168 601 Operations General	00 231680320 (00000 Expenses 00 231680320 (00000 Expenses	Special Special	Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy		11822000 Administrative Expenses Transferend-Cr-Administrative and General Expenses-Operation 11822000 Administrative Expenses Transferend-Cr-Administrative and General Expenses-Operation	
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###50 8865-30000-69-500-9227 8860 Uu Corp US Lib capitalised ###50 8865-30000-69-500-9229 8860 Uu Region Lab capitalised ###50 8865-3000-69-500-9229 8860 Uu Region Lab capitalised	#3 1300 1277 (K8972_0038_10048000_11472000 1600 1228 (K8972_00186_1004881000_504000_11472000 1600 1229 (K8972_00186_1004881000_504000_11472000	05. 8072 00168 601 Operations General 05. 8072 00168 601 Operations General 05. 8072 00168 601 Operations General	00 1014860100 606000 lagerors 00 1014860100 606000 lagerors	Operating Expenses Operating Expenses Operating Expenses	Miscations - Reg - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy	0	1312/2000 Molninistrative kupenes i Transferviso-Cr.—Administrative and believa kupenes-Cyperation. 1312/2000 Molninistrative Kupenes i Transferviso-Cr.—Administrative and General Repressor-Operation. 1312/2000 Molninistrative Kupenes i Transferviso-Cr.—Administrative and General Repressor-Operation.	
A8810 8860 2-0000-49-5/00-1/278 8860 U/C Corp US Admin capitalised A8810 8860 2-0000-49-5/00-1/279 8860 U/C Region Admin capitalised A8810 8860 2-0000-49-5/00-1/279 8860 Maint of Production ligt	\$1300 \$128 \$\times_\$872_\$073&CLEARSCECO_\$00000_\$1872_0000 \$1300 \$1200 \$\times_\$872_\$073_\$015&CLEARSCECO_\$000000_\$1872_0000 \$1300 \$1400 \$\times_\$872_\$073_\$015&CLEARSCECO_\$005000_\$11742000	05. 8072 00168 601 Operations General 05. 8072 00168 601 Operations General 05. 8072 00168 601 Operations General	00 1014860100 606000 laperos 00 1014860100 606000 laperos	Operating Expenses Operating Expenses Operating Expenses	Miscations - Reg - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy Other Operating Expenses	0	1312/2000 Maliniaristici kuperiari Transferia-Cr.—Administrativa and belenzi kuperiari-Operation 1312/2000 Maliniaristici kuperiari Transferia-Cr.—Administrativa and Secretal Repenser-Operation 1312/2000 Malinemano of Production Equipment—Manufactured Sax Production-Malinemano	
#8800 8860-3-0000-66-5200-8870 8860 Maint of maint #8800 8860-3-0000-66-5200-8800 Maint of service ### #8800 8860-3-9850-66-5200-8870 8860 Maint of Maint Superior	\$330 8879 0,2077_03162_10168000_555000_13887000 \$330 8830 0,2077_03162_101680000_55500_13887000 \$330 8870 0,2077_03162_101680000_55500_13887000	OL 8072 10168 601 Operations General OL 8072 00168 601 Operations General OL 8072 00168 601 Operations General	00 525666200 656000 Expenses 00 525666200 656000 Expenses 00 525666200 656000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0 0	1180/000 Maintenance of Maint—Ostarburion Superseo-Maintenance 1180/0000 Maintenance of Service—Ostarburion Superseo-Maintenance 1180/0000 Maintenance of Mater—Gently Superseo-Maintenance	
#8810 8860-3-6653-66-5210-8860 8860 Maint of Structures & Impro- #8810 8860-3-6652-66-5210-8870 8860 Maint of Maint Superior #88111 8840-3-8652-66-5210-8870 8880 Maint of Maint Superior	weeners \$3.00 8860 (0_3072_00162_0066000_050000_11886000 (0_3072_00162_0066000_05000_11886000 (0_3072_00162_0066000_05000_11887000 (0_3072_00162_0066000_05000_05000_11887000 (0_3072_00162_066000_05000_05000_05000_05000_05000_05000_05000_05000_05000_050000_05000000	0s. 8010 00168 601 Operations General 0s. 8010 00168 601 Operations General 0s. 8010 00168 601 Operations General 0s. 8010 00168 601	00 235660300 65600 Expenses 00 235660300 65600 Expenses 00 255660300 656000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	1188000 Maintenance of Structures and Improvements—Distribution Supreses-Maintenance 11887000 Maintenance of Mainte-Ostrobusion Supreses-Maintenance 11897000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11897000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11897000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11897000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11897000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11807000 Maintenance of Stations - Maintenance 11807000 Maintenance of Stations - Ostrobusion Supreses - Maintenance 11807000 Maintenance of Maintenance 11807000 Maintenance of Maintenance 11807000 Maintenance of Maintenance 11807000 Maintenance of Maintenance 11807000 Maintenance 1180700 Maintenance 11807	
#8810 8880 2-9653 66-5100 8990 8880 Malet of Network & House Ne #8810 8880 2-9653 66-5100 8980 8880 Malet of other Equip Exp	pulsons Eap \$150 MISS 0, 2072, 2016; Intelligence 5/5000, 1189/8000 03, 2077, 2016; Intelligence 5/5000, 1189/8000 03, 2077, 2016; Intelligence 5/5000, 1189/8000 03, 2077, 2016; Intelligence 5/5000, 1189/8000	5. 8072 03168 NOI Operation General 5. 8072 03168 NOI Operation General	00 225696200 605000 Expenses 00 225696200 605000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	1399000 Maintenance of Meters and Neuro Regulator—Oscribution Especies—Maintenance 1399000 Maintenance of Other Equipment—Oscribution Especies—Maintenance	
### Marco ### 1-965-4-965-500-### Marc of Production spages ### Marco ### 1-965-6-500-### Marco #### Marco #### Marco ##### Marco ##### Marco ##### Marco ###### Marco ####################################	1310 (877_07346_1014803000_070000_17142000 1310 (870 (8,307_07346_1014803000_070000_17142000 1425 (872_0 (8,307_07346_1014860000_070000_11872000	95. 8072 93146 405 Hogineering 95. 8072 93146 405 Operation General	00 2014862000 605000 Espense 00 2014860000 605000 Espense 00 2014860000 605000 Espense	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	13.18.0000 Maintenance of Production (spiperer - Maintenance on Production Maintenance 13.1870000 Maintenance of Maintenance of Maintenance 13.1872000 Distribution Load Dispatching—Distribution Expenses Operation	
AMERTO 6880-3-0000-66-5635-8700 8880 Operation Supervision & Eng AMERTO 6880-3-5635-45-5635-8800 8880 Other Expenses AMERTO 6880-3-8653-51-5635-8800 8880 Other Expenses	Meering Mell's MOD 01, 2072 20168; Inclaimation, 5456000; Iss'070000	35. 8072 2016/8 MO1 Speciations General 55. 8092 10916/8 MO1 Speciations General 56. 8092 10916/8 MO1 Hodiustion, Dispatch and Control	00 201686200 605000 Expenses 00 201686200 605000 Expenses 00 2016863000 605000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	11870000 Topermon-supervision and figiteering—Transmission Euperson-Malimenance 11880000 Chiler Euperson—Distribution Expension—Operation 118800000 Chiler Euperson—Distribution Expension—Operation	
AMED 1060-3-665-65-625-8700 MBD Operation Supervision & Eq. AMED 1060-3-665-65-623-8700 MBD Operation Supervision & Eq. AMED 1060-3-000-65-638-8700 MBD MBD AMED 1060-65-638-8700 MBD MBD MBD MBD MBD MBD MBD MBD MBD MBD	Markening Mark Markening	1877 10168 KID Modurbin, Dispatch and Control to. 8072 10168 KiD Ingeneting to 8072 10168 KiD Speciation, General KiD Speciation, General States	00 1016861000 1016000 Expenses 00 101686100 1016000 Expenses 00 1016861010 1016000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0 0	1337/0000 Operation Supervision and Engineering—Transmission Superson-Malimenance 1387/0000 Operation Supervision and Engineering—Transmission Supervision—Malimenance 1387/0000 Marin and Sensite Superson—Operation—Operation—Operation	
A8500 8800 3-9825 51-569-8790 8800 Mains & Services Expenso A8500 8800 3-9853 51-569-8790 8840 Mains & Services Expenso A8500 8800 3-9854 51-568-8790 8840 Mains & Service Expensor	Mail Mail	06. 8072 10168 651 Hocurement 06. 8072 10168 601 Operations General 06. 8072 10168 605 Ingreening	00 1216855300 605000 Expenses 00 1216862300 605000 Expenses 00 121686500 605000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses		11EP4000 Maint and Seniors Expenses—Distribution Expenses—Operation 11EP4000 Maint and Seniors Expenses—Distribution Expenses—Operation 11EP4000 Maint and Seniors Expenses—Distribution Expenses—Operation	
ARROD 8880 3-0000 51-5627-8790 8880 Meter & house regulator exp ARROD 8880 3-6853 51-5627-8790 8880 Meter & house regulator fix ARROD 8880 3-6853 51-5627-8790 8880 Meter & House Regulator fix	### 547 #780 0, 2077_00168_100686000_505000_115078000 ### 547 #780 0, 2077_00168_100686000_505000_115078000 ### 547 #780 0, 2077_00168_100686000_505000_115078000 ### 547 #780 0, 2077_00168_100686000_505000_115078000	0s. 8072 10168 601 Operations General 6s. 8072 10168 601 Operations General 6s. 8072 10168 601 Operations General 6s0 6s0 6s0 6s0 6s0 6s0 6s0 6s0 6s0 6s0	00 525496200 655000 Expenses 00 525496200 655000 Expenses 00 5254962000 Friday	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0 0	11879000 Metre and House Regulator Expenses—Ostarbusion Expenses—Operation 11879000 Metre and House Regulator Expenses—Ostarbusion Expenses—Operation 1186000 Other Expenses—Usuaried Massacricia (Externalization Expenses—	
ARROD 6860 2 0000 51 -5666-7350 8860 Max Production Exp ARROD 6860 2 4963 51 -5666-7350 8860 Max Production Expense	6444 1750 01,2072,00168,101686000,505000,11795000 6444 1750 01,2072,20368,10168603000,505000,11795000	0s. 8072 50168 601 Operations General 6s. 8072 50168 600 Production, Disparath and Control 6s.	00 1016860100 605000 Expenses 00 1016861000 605000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	è	11785000 Miscellaneous Production Expenses—Manufactured Gas Production-Gas Raw Materials 11785000 Miscellaneous Production Expenses—Manufactured Gas Production-Gas Raw Materials	
### 0500 2-9819-9-1-980-7200 MRID Operation Supervision & Engl ### 0500 MRID 9810-9-6-501-9820 MRID Militeribanous General Super ### 0500 MRID 9810-9-6515-9820 MRID Militeribanous General Super	\$1,807_0348_10485006_555000_1190000 \$455 9000 01_077_0348_105485006_555000_1190000 \$655 9000 01_077_0348_105485006_555000_11900300 \$1,8072_0348_105485006_555000_11900300	n. 1972 20168 KSD Production, chiquadh and Control SC 1972 20168 KSS Me Sevenmental Health & Safety (SHS) 25 Me Sevenmental Health & Safety (SHS)	00 1214845000 601000 Expenses 00 1214845500 601000 Expenses 00 1214845500 605000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses		13 Annor - Ayer mann myeri (100) 380 legitlering — Mahutataria Gas Pribaction - Operation 13 18 2000 Misc General Separate — Administrative and General Separate - Operation 13 8 2000 Misc General Expense — Administrative and General Expense - Operation	
ARRES 6860 3 4851 46 455 4832 8860 Misselbanous General Signs ARRES 8860 3 4853 46 455 4862 8860 Misselbanous General Signs ARRES 8860 3 4853 46 455 4852 8860 Misselbanous General Signs	Mac Mac	35. 8072 20168 NS1 Mocument 55. 8022 10168 NS1 Operations General 56. 8022 10168 NS0 Hoduston, Separation Control	00 231665520 65500 Expenses 00 231666200 625000 Expenses 00 2316652000 625000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	0	11 NEXTON VALCE dements laper use—Administrative and General Expense—Operation 11 NEXTON Micr General Expense—Administrative and General Expense—Operation 11 NEXTON Micr General Expense—Administrative and General Expense—Operation	
ABITO 688-3 4986-69-661-6982 8880 Misselbanous General Rupe ABITO 888-3 4986-69-660-9280 8880 Meguittory Commission Rupe ABITO 688-3 4000-69-5350-6030 8880 Cumomer records and collect	1665 1600 03, 2072 20168; 2016881200_505000_11902000 03, 2072 20168; 2016881200_505000_11902000 03, 2072 20168; 2016881200_505000_11902000 04, 2072 20168************************************	95. 1897 19168 601 Sustainer Care 95. 1897 19168 681 Negalatory 96. 4877 19168 601 Specialon General	00 231680300 65600 Superus 00 231680300 65600 Superus 00 231680300 65600 Superus	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	the state of the s	1118/2000 Molic General Expenser—Administrative and General Expenser—Operation 1118/2000 Regulatory Commission Expenser—Administrative and General Expenser—Operation 1118/2000 Customer Records and Collection Expenser—Customer Accounts Expenser—Operation	
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A850 8863-2-9315-69-5300-9220 8860 Admin Expenser Younderred A8500 8860-2-9320-69-500-9220 8860 Admin Expenser Younderred A8500 8860-2-9320-9-5200-9220 8860 Admin Expenser Younderred	- Credit \$320 \$220 \$3,2072_03162_101685500_505100_11922000 - Credit Filtance \$320 \$220 \$3,2072_03366_216488100_505300_11922000 - Credit \$320 \$220 \$3,2072_03366_216488100_505300_11922000 - Credit \$320 \$220 \$3,2072_03366_216488100_505300_11922000	OL 8072 50168 655 Sevinomental Health & Safety (SHS) OL 8072 50168 601 Heanon SK 8072 50168 521 Health	00 201686100 (01:00 figeror 00 201680100 (01:00 figeror 00 201682200 (01:00 figeror	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Cort Allocated to Capital Cort Allocated to Capital Cort Allocated to Capital	11920000 Administrative Expenses Transferred-Cr—Administrative and General Expense-Operation 11920000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 11920000 Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation 119200000	
#850 8863-2-825-69-5200-9220 8860 Admin Superses Transferred #8500 8863-2-820-69-5200-9220 8860 Admin Superses Transferred #8500 8863-3-820-60-5200-9220 8860 Admin Superses Transferred	- Credit Purchasing \$300 \$220 \$3,3072_00186_105685100_505200_11922000 - Credit \$420 \$220 \$0,3077_20386_105888100_505300_11922000 - Credit \$400 \$400 \$400 \$0,3077_20386_105888100_505300_11922000 - Credit Purchasing \$400 \$400 \$400 \$400 \$400 \$400 \$400 \$40	05. 8072 00358 NS1 MICCOMPRISED 05. 8072 00358 RS1 Magazanny 06. 8072 00358 RS1 Magazanny	00 1016855100 505100 Superior 00 101688100 505100 Superior 00 101688100 505100 Superior	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Cortx Allocated to Capital Cortx Allocated to Capital Cortx Allocated to Capital	11122000 Administrative Expenses Transfermed-Cr—Administrative and General Expenses-Operation 11122000 Administrative Expenses Transfermed-Cr—Administrative and General Expenses-Operation 111220000 Administrative Expenses Transfermed-Cr—Administrative and General Expenses-Operation 111220000 Administrative Expenses Transfermed-Cr—Administrative and General Expenses-Operation	
A850 8863-24860-69-5200-9220 8860 Admin Superses Transferred A850 8863-24860-69-5200-9220 8860 Admin Superses Transferred	- Credit 80 4300 9230 0X_8372_90164_1016830198_505100_11922000 - Credit Oper 1300 9230 0X_8072_90168_1016880100_505100_11922000	0s. 8070 10368 101 Budiness Development 0s. 8070 10168 601 Operations General	99 1016832199 605200 Engener 00 1016860200 605200 Engener	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Coets Allocated to Capital Coets Allocated to Capital	11920000 Administrative Expenses Transferme-Cr—Administrative and General Expense-Operation 11920000 Administrative Expenses Transferme-Cr—Administrative and General Expense-Operation	
### 100 - 1	NUM NUMBER NUMBER	n. 1077 27336 NOT Departitions General 55 3979 27356 StD Hod amon, Dispatch and Control 55 1877 27356 SDS Engineering	00 2316861000 605200 Expenses 00 2316861000 605200 Expenses 00 2316860500 605200 Expenses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Corts Allocated to Capital Corts Allocated to Capital Corts Allocated to Capital	**************************************	
#### 100 - 2 ### 100 - 120 1	Virtual Name	n. 9272 2236K 331 Bencative St. 9272 2356K 501 Sutamer Care St. 9272 2356K 505 Marketing, Communications & Conservation	00 231660300 light 20 light 20 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231660300 light 20 231600300 light 20 23160000 light 20 2316000000 light 20 23160000 0 light 20 23160000 light 20 2316000000 light 20 231600000 light 20 231600000000 light 20 2316000000000000000000000000000000000000	Specifing Expenses Specifing Expenses Specifing Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Corts Aflocated to Capital Corts Aflocated to Capital Corts Aflocated to Capital	**************************************	
A8500 888-3-4868-9-5300-9230 8880 Minini Ruperson Transferred A8600 888-3-4000-99-5300-9234 8880 KARS Nontabour Aflocations A8500 888-3-4000-99-5300-9235 8880 KARS Corporate Service non-	- Credit \$300 1020 0 0,3072_0346_106483564_505400_11902000 10300 3000 3000 0 0,3072_0346_106483500_505400_11902000 100000 30004 3000	06. 8072 00168 105 Izraegy 06. 8072 10168 101 Operations General 06. 8072 00168 401 Operations General	99 121682099 925300 Supersec 00 121686200 925300 Supersec 00 121686200 925300 Supersec	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Corp. Allocated to Capital Allocations - Corp - Non-Labor - Legacy Allocations - Corp - Non-Labor - Legacy	1920000 Malinistrative Expense Transferred-Cr.—Administrative and General Expense-Operation Unstale Services Employed —Administrative and General Expense-Operation 1920000 Quoside Services Employed —Administrative and General Expense-Operation	
A8810 6880 2 0000 69-3200 9236 8880 LABS US flux admin alloc A8810 6880 2 0000 69-3200 9227 8880 LABS US Corp admin alloc A8810 6880 2 6811 99-3200 9227 8880 LABS US Corp admin Allocati	\$230 \$237 \$254\$, \$256\$,\$256\$,\$256\$,\$2500,\$25200,\$1922000 \$200 \$227 \$2,272,5754\$,\$256882200,\$2572,07540 \$200 \$227 \$2,272,57546,\$256882200,\$2572,07540 \$200 \$227 \$2,272,57546,\$256882200,\$2572,57540	102	00 121680230 605300 Superses 00 121680230 605300 Superses 99 1216825299 605300 Superses	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Micrations - Corp - Non-Labor - Legacy Micrations - Corp - Non-Labor - Legacy Micrations - Corp - Non-Labor - Legacy	11120000 Ouroide Services EmployedAdministrative and General Expenses-Operation 11120000 Ouroide Services EmployedAdministrative and General Expenses-Operation 11120000 Ouroide Services EmployedAdministrative and General Expenses-Operation 11120000	
A850 8860-2-9825-69-5300-9227 9880 UASS US Corp.Admin Allocati A850 8860-2-0000-69-5300-9228 8880 UU Corp US Admin alloc A850 8860-2-0000-69-5300-9238 8880 UU Resign Admin alloc	000 1320 1027 00_8072_00568_1006685100_505300_11923000 1320 1238 00_8072_00568_100686100_505320_11923000 1320 1238 00_8072_00568_100686100_505320_11923000	05. 8070 50168 NS1 Procurement 05. 8070 50168 NS1 Operation General 05. 8070 50168 NS1 Operation General	00 1016855100 505300 Superus 00 1016860100 505310 Superus 00 1016860100 505310 Superus	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Allocations - Corp - Non-Labor - Legacy Allocations - Reg - Non-Labor - Legacy Allocations - Res - Non-Labor - Legacy	11120000 Outside Services Employed —Administrative and General Expenser-Operation 11120000 Outside Services Employed —Administrative and General Expenser-Operation 11120000 Outside Services Employed —Administrative and General Expenser-Operation	
A8500 8860-2-9823-99-500-9239 8860 Eur Region Curcide Services A8500 8860-2-9855-99-500-9238 8860 Eur Corp US Admin Allocation A8500 8860-2-9855-99-500-9239 8860 Eur Region Corp Edit Admin Allocation	- Laggid 5,300 N228 0,3072_00166_0056232_119028000 5,300 N228 0,3072_00166_1006862000_509522_119028000 - Customer Service 5200 N228 0,3072_00166_100686200_509522_119028000 - Customer Service 5200 N228 00,3072_00166_100686200_509522_119028000	0s. 8070 00168 021 legal 0s. 8070 00168 601 Sustainer Care 0s. 8072 00168 601 Sustainer Care	00 1016822300 605310 Supersec 00 1016863300 605310 Supersec 00 1016863000 605310 Supersec	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses	Micrations - Reg - Non-Labor - Legacy Micrations - Reg - Non-Labor - Legacy Micrations - Reg - Non-Labor - Legacy	11820000 Ourside Services Employed —Administrative and General Expenser-Operation 11820000 Ourside Services Employed —Administrative and General Expenser-Operation 11820000 Ourside Services Employed —Administrative and General Expenser-Operation 01820000 Ourside Services Employed —Administrative and General Expenser-Operation	
A8510 8860-2-0000-52-5541-8000 8880 Natural Gas City Gas Purcha A8510 8860-2-0000-52-5541-8001 8880 Natural Gas Demand Charges A8510 8860-2-0000-52-5541-8001 8880	ork (541 8080 0, 3077_0156; 100686000_51300_11506000 1-fraesportation (541 8081 0, 3077_0156; 100686000_51300_11506000 5541 8081 0, 3077_0156; 100686000_51300_11506000	0s. 8072 20168 601 Operations General 6s. 8072 20168 601 Operations General 6s 601 Operations Ge	00 101680100 52100 Sepense 00 101680100 521080 Sepense	Regulated Gas Purchased Regulated Gas Purchased Insultant Gas Burchased	Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Burchased	Sas Punchase Demand Charges - Transportation	11804000 Harusal Gas City Gate Purchaser—Other Gas Supply Superior-Operation 1180100 City offed Natural Gas Purchases—Other Gas Supply Superior-Operation 11804000 City of City Only Only Only Only Only Only Only Onl	
A850 8863-0000-52-5641-8048 8860 Natural Gas Inibales ca - Cas A850 8863-0000-52-5641-8045 8860 Natural Gas Inibales ca - Cas	5541 8044 0X_8072_00166_1006860000_52100_11806000 hout 5541 8045 0X_8072_00166_100680000_52100_11806000	0. 8079 03166 NO1 Operations General 0. 8079 10166 NO1 Operations General	00 1016860100 521060 Signesian 00 1016860100 521070 Signesian	Regulated Gas: Purchased Regulated Gas: Purchased	Regulated Gas Purchased Regulated Gas Purchased	Cagacity Release Sas Purchases Imbalances	13800000 Nacural Gas City Gate Purchase—Criter Gas Supply Superser—Operation 1380000 Nacural Gas City Gate Purchase—Criter Gas Supply Superser—Operation	
### 1000-2 0000-1-0-62-8001 1000 Plan for Residential PGA Rec ###100 8880-2 0000-1-0-0-62-8052 8880 PGA for Industrial PGA Rec ###100 8880-2 0000-52-5542-8052 8880 PGA for Industrial PGA Reco	Marcon M	6. 1072 2016K M01 Speciation General M01 Speciation General M01 Speciation General M01 Speciation General M01 Speciation General	00 131680330 03110 Squeeze 00 131680330 03110 Squeeze 00 131680330 03110 Squeeze	regulated (as Purchased Regulated (as Purchased Regulated (as Purchased	Regulated Gas Purchased Regulated Gas Purchased Regulated Gas Purchased	Min for commercial PGA Recoveries Min for commercial PGA Recoveries Min for industrial PGA Recoveries	tament and Transmission will Adjustments—Other data happly superiors—Operation 1186/100 Hurchased data Cost Adjustments—Other data happly superiors—Operation 1180/100 Purchased data Cost Adjustments—Other data happly superior—Operation	
A8810 886 - 2000 - 2006 - 2006 808 886 886 886 886 886 886 886 886	Sport Spor	56. 8072 20168 601 Operations General 06. 8072 20168 601 Operations General	00 125680200 62120 Superior 00 125680200 62120 Superior 00 125680200 62120 Superior	regulated Gas Purchased regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased	Sax Withdraw Front Storage Sax Delivered to Storage	11808200 Gar Withdrawn from Scorage - Gar-Chiter Gas Lappy Superson - Operation 11808200 Gar University Superson - Operation 11808200 Gar Delivered to Storage-Cr - Other Gas Supply Expensor - Operation	
A850 (860 - 2000-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0		55. 1072 10168 601 Specificat General 36. 1072 10168 601 Specificat General	00 201680200 650210 Supersec 00 201680200 650210 Supersec	Depreciation and Amortization Expenses Depreciation and Amortization Expenses	Amortization Amortization	Amortization - Rane Base Offset Amortization - Rane Base Offset	11607000 Regulatory Lordin Land Turning Sympassing w00099 11607600 Regulatory Lordin — Utility Operating Income	
A800 880-2-0000-80-800-0030 8800 Depreciation Exp A800 880-2-0000-80-6550-6200 8800 AFUDC-bornowed A800 880-2-0000-80-6550-6200 8880 Other Interest Expense	MOD	n. 1077 2738K NOT Diperations General 36 M072 2738K NOT Diperations General 56 M072 27358K NOT Diperations General	00 225496220 560520 Supersec 00 225496220 562000 Supersec 00 225496220 563000 Supersec	veys ecusion and Amortization Expenses interest Expenses interest Expenses	www.wcation Other Gains and Losses Other Interest Expenses	AFUDC Borrowed 0	1.1820000 Allowance for Bonowed Funds Used During Construction—Cr—Intervest Charges 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest Expense — Intervest 1543000 Other Intervest 154300 Other Intervest 154	
ABIDD 8880-3-0000-80-9551-9352 8880 Non-service DMB core: ABIDD 8880-3-0000-80-9551-9351 8880 Non-service person corts: ABIDD 8880-3-0000-80-9651-9356 8880 Regulatory Aust With Bowl	#551 NAG 2 N. 2077_07548;	100	00 505486000 678050 Expenses 00 505486000 678000 Expenses 00 505486000 685320 Expenses	Hension CPER Non-Service Hension CPER Non-Service Salin / Loss on Asset Disposal	OPSB Pension Non Service Costs OPSB Pension Non Service Costs Write-Sown/Write-offs	OHIB Non Service Costs Pendon Non Service Costs Seneral Write-Offs	1113/2000 Employee Pensions and Benefits — Administrative and General Expense: Operation 1113/2000 Employee Pensions and Benefits — Administrative and General Expense: Operation 1113/2000 Other Deductions — Other Income Deduction	
A8500 8860 3 0000 40 8730 4090 8860 State Income Tax A8500 8860 3 0000 40 8760 435 8860 Def FF Superior-Debit A8800 8863 2 0000 40 0000 5100 8863 Ser JP Morean	#720 4090 0077_1016#_cc686cc00_690000_15000000 #760 4000 0077_0016#_cc686cc00_690100_1500000 1000 1210 0077_0016#_cc686cc00_690100_15100000	06. 8073 50568 601 Operations General 06. 8072 50568 601 Operations General 06. 8070 10569 601 Operation General	00 101686000 H0000 Expenses 00 101686000 H0010 Expenses N/A N/A 100170 Hours	ecome Tax Expenses ecome Tax Expenses Cash and Cash Equivalents	Current Income Tax Supense deferred Income Tax Supense Bank Accounts	State/Provincial Federal Bank Account 4 - CB-Main	1160000 Neserved - Operating Income 1510000 Neserved - Operating 1310000 Cast	
A8500 8883 - 20000-00-0000-1850 8883 Wurking Funds A8500 8883 - 2000-00-1851-0230 8883 Customer Accounts Receivab A8800 8883 - 20000-00-1851-0210 8883 Customer AR-Mice Silling	1000 1860 0.3077_0166_106500_1136000 1981 1600 0.3077_0166_105000_1136000 1991 1601 0.3077_0166_105000_1136000	20. 8022 20269 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A 109600 Assets N/A N/A 110000 Assets N/A N/A 110000 Assets	Cash and Cash Equivalents Accounts Receivable Accounts Receivable	Other Short Tenn Investments Customer Accounts Receivable Customer Accounts Receivable	ti Accounts Receivable - Legacy Accounts Receivable - Legacy	1118/000 Metaking Funds. 1118/000 Custamer Accounts Receivable—Current 1118/000 Custamer Accounts Receivable—Current 1118/0000 Custamer Accounts Receivable—Current	
A850 8883 - 2000 - 0 - 150 - 080 8883 Max. Billing Cleaning A850 8883 - 2000 - 0 155 - 173 8883 Account Utility Revenue A850 883 - 2000 - 0 120 - 160 883 Account Play Territorials Account Play Territorials Account Play Territorials	1250 1860 0.3077_00167_120080_11380000 1162 1790 0.3077_00168_120000_1179000 1000000 10000 10000 0.3077_00168_120000_1179000	06. 8072 00169 N/A N/A 06. 8072 00169 N/A N/A 06. 8072 00169 N/A	N/A N/A 110030 Assets N/A N/A 110330 Assets N/A N/A 110330 Assets	Accounts Receivable Accounts Receivable Accounts Receivable	Customer Accounts Receivable probiled Revenue Provision for Uncollectible Accounts	Accounts Receivable - Legacy tambilised Reviews Provision for Uncollectible Accounts - NA	11180000 Clearing Accounts 11170000 Account cities were use 11170000 Account cities were use 11160000 Accounted to the control of the control	
A850 6863 - 0000 00 180 0641 8868 Fuel Sock - Program A850 6863 - 0000 00 180 0640 8868 Plant Materials and Operation A850 6863 - 0000 00 180 0640 8868	180 161 0, 072 0769; 12000 1764100 1800 1800 1800 0, 072 0769; 12100; 121600 1800 1800 0, 072 0769; 12100; 121600 1800 0, 072 0769; 17690 1769	0s. 9072 20569 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A 120080 MARKY N/A N/A 121005 MARKY N/A N/A 121005 MARKY	Fuel and Natural Gas in Storage Materials & Supplies Inventory Materials & Supplies Inventory	Fuel and Natural Gas in Storage Materials & Supplies Inventory Materials & Supplies Inventory	Ned Stock - Propane Inventory - Legacy Stores (spense Undistributed	1106400 Gard Stored Current — Current and Accrued Assets 1116000 Hast Materials and Operating Supples—Current and Accrued 1116000 Soores Soores Indicated Assets 1106000	
A850 8863 - 0000 00 1563 1755 8863 Deferred Reserve ES A850 8863 - 0000 00 1563 1850 8863 Phased in Revenue - Short to A850 8863 - 0000 00 1563 1850 8863	1158 1755 03_8072_00169_18980_1175000 1158 1420 03_8072_00169_18980_1175000 1158 1420 03_8072_00169_18100_11160000	06. 8072 00369 N/A N/A 06. 8072 00369 N/A N/A	N/A N/A 120900 MARKS N/A N/A 121100 MARKS N/A N/A 121100 MARKS	Current Regulatory Assets Current Regulatory Assets Current Regulatory Assets	Current Fuel and Commodity Cost Adjustments. Current Rate Adjustment Mechanism	0	1117/000 Devivative incrument Assets—Current and Account Assets 1114/0000 Customer Account Receivable—Current 1114/0000 American Assets 1114/0000 American Assets 1114/0000 American Assets 1114/0000 American Assets 1114/00000 merican Assets 1114/00000 American Assets 1114/00000 American Assets 1114/0000 Ame	
A800 6863-2-0000-00-1569-156 8860 Deferred RLMP A8000 6863-2-0000-00-1803-658 8860 Prepaid Taxon-Mun-Property	Oper 1369 1756 0, 3072 20169 13130 13176000 1300 1563 0, 3072 20169 16830 31366000	06. 8072 20369 N/A N/A 06. 8072 20369 N/A N/A	N/A N/A 181100 MARKET N/A N/A 180810 MARKET	Current Regulatory Assets. Prepaid Superces Transic Superces	Current Rate Adjustment Mechanism Prepaid Taxes (Physiol Revocide	0 Propoid Property Taxes	\$11175000 Devivative instrument Assets—Current and Acorued Assets \$1185000 Propagament—Current \$1150000 Assets \$1150000	
ABISO 0863 - 0000-00 - 0005 ±000 0863 0emuction Work in Progress ABISO 0863 - 0000-00 - 0055 ±006 0863 accum dep-cet of removal	15. (2.000) 10. (05. 8070 20169 N/A N/A 05. 8070 20169 N/A N/A	N/A N/A 150100 Mases N/A N/A 150100 Mases N/A N/A 155200 Mases	Property, Plant, and Equipment Property, Plant, and Equipment	CANP Acc. Depreciation - Facility Costs	ComP - Legacy Acc. Depreciation - Facility Coms - Legacy	1100/000 Construction living leads 4so — Utility Plant 1100/000 Accumulated Provision for Depreciation of Gas Utility Plant—Utility Plant	
AMEDIO 8883 - 00000 - 00 - 000 - 0050	1600 1860 0.,3072_0166_150000_11000000 psion Charges 1605 1880 0.,3072_0166_150600_1100000 or 1605 8090 0.,3072_0166_150600_1100000	35. 8072 20369 No. No. No. No. No. No. No. No. No. No.	N/A N/A 150600 Assets N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Eand Radility Costs Radility Costs	Land - Legacy Facility Costs - Legacy Facility Costs - Legacy	11100000 pair Wast Head for Fusion 100— Utility Place 11100100 Proliminary Nazural Gas Survey and Investigation Charges—Defenred Debits 11100000 Gas Plant is Service—Littley Rest	
MR00 8863-3-0000-00-96/5-2756 9865 156-9436-575 M800 8863-3-0000-00-96/5-2755 9865 156-9436-9754 M800 8863-3-0000-00-96/5-2752 9865 156-9436-97557	1605 1946 00, 2072 20169 150500 1100000 1605 1945 00, 2072 20169 150500 1100000 1605 1942 00, 2072 20169 150500 1100000	35. 8072 20369 No. No. No. No. No. No. No. No. No. No.	No. No. 150500 Asserts No. No. 150500 Asserts No. No. 150500 Asserts	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Pacifity Cocts Radility Cocts Radility Cocts	Packing Costs - Legacy Facility Costs - Legacy Facility Costs - Legacy	111000000 task Mart in Sevicio—Utility Mart 111000000 das Mart in Sevicio—Utility Mart 111000000 das Mart in Sevicio—Utility Mart	
AMED 8863-2-0000-00-5655-2756 8862 1ED-45ain-Cl AMED 8863-2-0000-00-5655-2756 8862 1ED-45ain-Cl AMED 8863-2-0000-00-5655-2750 8862 1ED-4588 (Guillement	16:05 1384 0x_0072_00169_100160_11000000 16:05 1384 0x_0072_00169_150160_11000000 16:05 1389 0x_0072_00169_1501600_11000000	35. 8022 20369 No. No. No. No. No. No. No. No. No. No.	N/A N/A 150500 Asserts N/A N/A 150500 Asserts N/A N/A 150500 Asserts	Property, Mart, and Equipment Property, Mart, and Equipment Property, Plant, and Equipment	Hacilty Costs Hacilty Costs Hacilty Costs	Hackey Costs - Legacy Hackey Costs - Legacy Hackey Costs - Legacy	113000000 haid Plant in Sevice—Utility Plant 11300000 Sair Plant in Sevice—Utility Plant 11300000 Sair Plant in Sevice—Utility Plant	
AMBOD 6863-3-0000-00-0615-3800 MB63 TED-68x Services-STL AMBOD 6863-3-0000-00-0615-3801 MB63 TED-68x Services-OTH AMBOD 6863-3-0000-00-0615-3802 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3802 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3800 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3-0000-00-0615-3-0000 MB63 TED-68x Services-OTH MB60 0863-3-0000-00-0615-3-0000-00-00-00-00-00-00-00-00-00-00-00	16:05 8800 00_8077_00168_150500_11000000 16:05 8800 00_8077_00168_150500_11000000 16:05 8800 00_8077_00168_150500_11000000	00. 8072 00169 N/A N/A 00. 8072 00169 N/A N/A 00. 8072 00169 N/A	N/A N/A 150500 Masers N/A N/A 150500 Masers N/A N/A 150500 Masers	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Nadilny Costs Nadilny Costs Nadilny Costs	Nacilty Coxx - Legacy Vacilty Coxx - Legacy Vacilty Coxx - Legacy	111000000 Max Plant is Service—striling Plant 111000000 Gar Plant is Service—striling Plant 111000000 Gar Plant is Service—striling Plant	
ABSO 8863-2-0000-00-0615-9810 8863 182-60x Meteors 8860 8860-2-0000-00-0615-9811 8863 182-60x Meteors-suzrament 8860 8862-2-0000-00-0615-971 8863 182-60x Meteors-suzrament 8860 8862-2-0000-00-0615-971 8863 182-60x Meteors-suzrament	1605 HR10 00, 3077 20166 150500 11000000 1605 HR11 00, 3077 20166 150500 1100000 1605 HR11 00, 3077 20166 150500 1100000	06. 8077 20369 N/A N/A 06. 8077 20369 N/A N/A 06. 8077 20369 N/A	N/A N/A 150500 MARKET N/A 150500 MARKET N/A N/A 150500 MARKET	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Facility Costs Facility Costs Facility Costs	facility Costs - Legacy facility Costs - Legacy facility Costs - Legacy	11000000 Gaic Marc in Service—Utility Marc 11000000 Gaic Marc in Service—Utility Marc 11000000 Gaic Marc in Service—Utility Marc	
ABS0 0863-3-0000-00-055-8900 8863 E0-0046-890-980-980-9800 8863-3-0000-00-055-8900 8863 659-501-0001-0001-0001-0001-0001-0001-000	1600 (5,007) (30186) (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (1100000) (1605 (18090) (100 1002 100160 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A 150500 MARCO N/A N/A 150500 MARCO	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Radility Costs Radility Costs	Sacility Costs - Legislay Sacility Costs - Legislay	1100000 Sax Plant in Service—Litting Plant 1100000 Sax Plant in Service—Litting Plant	
AMED 6883-3-0000-0-565-9605 8863 565 676 676 476 676 676 676 676 676 676 676	Nemoner 16/05 MRG 05_8072_00166_150500_11000000 MRET 56/05 MRSD 05_8072_00166_550500_11000000 16/05 MRSD 05_8072_00166_150500_11000000	35. 10172 201569 No.10. No.10. 35. 30272 201569 No.10. No.10. 36. 30272 201569 No.10. No.10.	N/A N/A 150500 Assets N/A N/A 150500 Assets N/A N/A 150500 Assets	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Pacifity Costs Radility Costs Radility Costs	Hacility Costs - Legisly Hacility Costs - Legisly Hacility Costs - Legisly	111000000 task Ward in Service—Utility Mast 111000000 Sac Mant is Service—Utility Mast 11100000 Sac Mant in Service—Utility Mast	
A8500 8663-2-0000-00-0651-9901 8863 \$\$\text{\$\text{Sith Passyllication}\$}\$ A8500 8663-2-0000-00-0651-9900 8863 \$\$\$\text{\$\text{Sith Sith Sith Sith Sith Sith Sith Sith	1605 N03 0x_8072_00169_160500_1100000 1605 N020 0x_8072_00169_160500_1100000 1605 N000_00172_00169_160500_1100000	26. 8022 20269 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	Najin Najin 150500 Assarts Najin Najin 150500 Assarts Najin Najin 150500 Assarts	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadiley Costs Hadiley Costs Hadiley Costs	Hacilty Costs - Legacy Hacilty Costs - Legacy Hacilty Costs - Legacy	11000000 Sax Plant in Service—Utility Plant 11000000 Sax Plant in Service—Utility Plant 11000000 Sax Plant in Service—Utility Plant	
A8830 8883 - 20000-00-0655-8960 8883 659 Power Op Equip cr 12;00 88830 8883 - 20000-00-0655-8980 8883 659 Communication Equip 88830 8883 - 20000-00-0555-8980 8883 659 A6629 Power Financia	1605 1606 0:_0072_10166_150560_111000000 sec 1605 8070 0:_0072_10166_150560_11100000 set 1606 8090 0:_0072_10166_150560_111000000	26. 9872 20169 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A 150500 Masers N/A N/A 150500 Masers N/A N/A 150500 Masers	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Hadiley Costs Hadiley Costs Hadiley Costs	Nacility Costs - Legacy facility Costs - Legacy facility Costs - Legacy	11000000 Max Plant in Service—striling Plant 11000000 Sax Plant in Service—striling Plant 11000000 Sax Plant in Service—striling Plant	
ABISTO 8863-3-0000-00-0647-8030 8863 Minz. Intrangilla Plant ABISTO 8863-3-0000-00-0551-5060 8863 Plant in Service-not classified ABISTO 8863-3-0000-00-0551-5081 8863 Weilland 1979-8-1-1-1-1	1667 8030 00, 3077 20169 150500 11200000 1605 1060 00, 3077 20169 150500 11200000 1605 1081 0077 20169 150500 11200000	0s. 9272 20369 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A 150500 MARKE N/A N/A 150520 MARKE N/A N/A 155520 MARKE	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Haddiny Costs Haddiny Costs Know	Facility Costs - Legacy Facility Costs - Completed Construction - Not Classified - Legacy Matter - Legacy	11000000 Gas Plant in Service — Littley Plant 11166000 Completed Construction not Cliff-Gas — Littley Plant 111081000 Medisterment Work in Progress — Littley Plant	
M850 8863-3-0000-00-0655-1097 8860 Accum Prov for Dept of Utilities 8863-3-0000-00-0655-1098 8863 Accum Prov for Dept of Utilities 8860 8860-3-0000-00-0655-10** M860 8863 Accum Prov for Dept of Utilities 8860 8860-3-0000-00-0655-10** M860 8863 Accum Prov for Dept of Utilities 8860 8860-3-0000-00-0655-10** M860 8863 Accum Prov for Dept of Utilities	Ny Paint 6665 1080 00, 2072 20166, 155300, 11206000 Ny Paint 16665 1080 00, 2072 20166, 155300, 11206000 Ny Paint 16665 1080 00, 2072 20166, 155300, 11206000 Ny Paint 16665 1080 00, 2072 20166, 155300, 11206000	0s. 9072 20568 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	NON NON 155520 MARKET NON NON 155300 MARKET NON NON 155300 MARKET	Property, Plant, and Equipment Property, Plant, and Equipment Property, Plant, and Equipment	Acc. Depreciation - Facility Costs. Acc. Depreciation - Facility Costs. Acc. Depreciation - Facility Forms	Acc. Depreciation - Facility Costs - Legacy Acc. Depreciation - Facility Costs - Legacy Acc. Depreciation - Facility Costs - Legacy	1108000 Accumulated Provision for Depreciation of Gas Littley Plant—Littley Wast 1108000 Accumulated Provision for Depreciation of Gas Littley Plant—Littley Wast 11110000 Accumulated Provision for Accumulated Plant Littley Wast 11110000 Accumulated Provision for Accumulated of Gas Littley Wast 11110000 Accumulated Provision for Accumulated Plant Littley Wast 11110000 Accumulated Provision for Accumulated Plant Littley 111100000 Accumulated Provision for Accumulated Plant Littley 1111000000 ccumulated Provision for Accumulated Plant Littley 111100000 Accumulated Plant Littley 111100000 Accumulated Plant Littley 1111000000 Accumulated Plant Littley 1111000000 Accumulated Plant Little	
A850 8863-2-0000-00-9100-1141 8863 Soud-will Research Associated A850 8862-2-0000-00-9100-1141 8863 Soud-will Research A8500 8862-2-0000-00-9100-1141 8863 Soud-will Research A8500-00-9100-1141 88600-00-9100-1141 88600-00-910-1141 88600-00-9	1900 1341 03, 3072 0358 (18000 1314000 1900 1900 1900 1900 1900 1900 1900	05. 8072 20369 N/A N/A 05. 8072 20369 N/A N/A	N/A N/A 165050 Mases N/A (A 170300 Mases	Soodwill Long Term Regulatory Assets Long Term Regulatory Assets	Goodwill Environmental Costs	O CONTRACTOR OF THE PARTY OF TH	11116000 Gar Plant Acquisition Adjustments—utility Plant 11180000 Miscellaneous beforest Debits—Deferred 11180000 Association of Control Residents	
Misso 9863-3000-90-90-9165 BB63 Market Recovery - Goog Ye Misso 9863-3000-90-90-9165 EF6 BB63 Mg/k - CDG Costs - Winter	1940 1345 (S.,2072,20346,271300,11140300 1940 1346 (S.,2072,20346,203400,11174000	50. 8072 20160 80A 80A 50. 8072 20160 80A 80A	N/A N/A 17130 MARC N/A N/A 17130 MARC N/A N/A 13080 MARC	Long Term Regulatory Assets Current Regulatory Assets	Rate Case Com: Current Fuel and Commodity Cost Adjustments		11179000 Miscollaneau Current and Accused Asserts—Current 11179000 Miscollaneau Current and Accused Asserts—Current	
Relatio 8863-3-0000-30-3800-36868 8868 Due to liberty finings New H 88600 8863-3-0000-30-3800-3687 8868 Due to likergy North 8860-3-0000-30-3800-3688 8868 Due to Cogodian New Hamps	ampenive 3500 1666 00, 2072, 20569, 201000, 12184000, 2070 00, 2072, 20569, 201000, 12184000, 2070 00, 2072, 20569, 201000, 12184000, 2071 0069 00000, 12184000, 2071 0069 000000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 000000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 000000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 000000, 2071 0069 00000, 2071 0069 00000, 2071 0069 00000, 2071 0069 000000, 2071 0069 000000, 2071 0069 0000000, 2071 0069 000000000000, 2071 0069 000000000000000000000000000000000	35. 8272 20360 No. No. No. No. No. No. No. No. No. No.	N/A N/A 200200 Liabilities N/A N/A 200200 Liabilities N/A N/A 200200 Liabilities	NECOUNTS Physisia NECOUNTS Physisia NECOUNTS Physisia	inteco Accounts Payable inteco Accounts Payable inteco Accounts Payable	INTERIO AP - Legacy INTERIO AP - Legacy INTERIO AP - Legacy	11.1 MICROR McCauster Physiolis to Associated Companies — Curvent 113 MICRO Scounter Physiolis to Associated Companies — Curvent 113 MICRO Accounter Physiolis to Associated Companies — Curvent	atoro Liberty Energy Utilities (New Hampshire) Corp. 2072 Liberty Utilities (KnergyNorth Natural Gad) Corp. 2071 Liberty Utilities (Granite State Electric) Corp.
ARRED 6863-3-0000-90-9030-1880 8863 MAIC Defining Debits ARRED 6863-3-0000-90-9030-1761 8863 N/A - COG Costs - Summer ARRED 6863-3-0000-30-2111-2420 8863 Inapplied pariments	1900 1860 05,3072_0166_27370_1166000 1900 1741 05_0072_0166_18080_117900 2111 1800 05_0072_0166_18080_1179000	35. 1827 20160 NA. NA. NA. 35. 1827 20160 NA. NA. NA. 35. 8277 20160 NA. NA.	N/A N/A 171710 Assets N/A N/A 180800 Assets N/A N/A 100005 Liabilities	Long Term Regulatory Assets Current Regulatory Assets Accounts Payable	Other Regulatory Assets Current Fuel and Commodity Cost Adjustments Accounts Payable - External	Missellaneous Deferred Debits 0 AR - Unapplied Payments	11180000 Miccollaneous Cerlevred Debits - Cerlevred 1118000 Miccollaneous Current and Accrued Assets - Current 1138000 Miccollaneous Current and Accrued Assets - Current	
A8810 8883-3-0000-30-2110-3255 8882 Sac(Flower Punchases Accusal A8810 8883-3-0000-30-2116-2270 8883 Interest Accusad A8810 8883-2-0000-30-2118-2350 8883 Uniterest Accusad A8810 8883-2-0000-30-2118-2350 8883 Uniterest Accusad	2110 1415 0., 20172_01586_220730_11340000 2116 1870 0., 2077_01586_211000_11287000 2118 1890 0., 2077_01586_246400_11287000	35. 8022 02569 Na/A. Na/A. 35. 8022 02569 Na/A. Na/A. 35. 8022 02569 Na/A. Na/A.	N/A N/A 250720 Exhibition N/A N/A 251500 Exhibition N/A N/A 26600 Exhibition	Accrued Liabilities Accrued Liabilities Current Portion of Other Long-Term Liabilities and Deferred Credits	PO Accrual Accrued Interest Customer Deposits Held - Current	Sac/Power Punchasec Accrual Accrued Interest 0	1112/0000 Microllaneous Cument and Accrued Liabilities—Curvent 1112/0000 Interest Accrued — Current 112/6/000 Customer Deposits—Current	
A850 8863-2-0000-90-3055-6556 8863 Interior APIC - Not Got Keene A8500 8863-2-0000-20-3050-3552 8863 Seferral Secuping Libbility A8500 8863-2-0000-20-3056-3850 8863 Sound Sef for Taxon Libbility	1005 4564 00077_00169_885000_10230000_0072 1000 1562 00077_00169_861000_11230000 1000 1562 00077_00169_861000_11250000 1000	00. 8072 00169 N/A N/A 00. 8072 00169 N/A N/A 00. 8072 00169 N/A	N/A N/A E25000 Equity N/A N/A 215100 Exhibition N/A N/A 272200 Exhibition	Additional Paid in Capital Current Portion of Regulatory Liabilities Defenred Income Tax Liabilities	Additional Pold in Capital - Interco Current Rate Adjustment Mechanism Accumulated Deferred State Income Taxes (ADS/E)	Miller CO 0 Unity - PPS	112 80000 Accounts Psychiatr a Associated Companies — Current 112 80000 Other Regulatory Liabilists — Onferred Credit 112 80000 Accountated Other Referend cores Succeeding Control Credits 112 80000	2072 Liberty Utilities (KnergyNorth Natural Gas) Corp
A8850 8863-2-0000-90-3150-2160 8863 Kerained Sarrings A8850 8863-2-0000-00-4295-4851 8863 Meraned Sales to Residencia A8850 8863-2-0000-00-9155-4852 8868 Meraned Sales to Commercia	2500 1560 0.3077_10160_012000_11216000 Cuttoment - Fland	05. 8072 50569 N/A N/A N/A 05. 8072 50569 HSD Revenue 05. 8072 70569 HSD Revenue	N/A N/A BEIOD Equity 00 1214995000 010200 Nevenue 00 1214995000 010210 Nevenue	Hetained Samings Hegulated Gas Revenue Hegulated Gas Revenue	Opening Retained Sarrings Sax Revenue - Fixed Sax Revenue - Fixed	0 Fund Recidential Sales Fund Commercial Sales	11316000 Usuppropisted Retained Earnings—Proprietary Capital 11400000 Recidential Siles 1140000 Commercial and Industrial Sales	
March Marc	Customers - Past throug 6295 6853 0L_8077_10169_1056995000_610000_116800000 Customers - Past throug 6295 6855 0L_8077_20169_1056995000_610230_11680000 Customers - Vastrobable 6295 6800 0L_8077_20169_1056995000_610030_116800000	1	30 325995000 (20300 Mevenue 30 225995000 (20320 Mevenue 30 325995000 (20300 Mevenue	Regulated Gas Revenue Regulated Gas Revenue Regulated Gas Revenue	Gas Revenue - Pass-Through Gas Revenue - Pass-Through Gas Revenue - Usage	Section of the control of the contro	11 680000 Recidenta's Sales 11 680000 Commercial and fordust rial Sales 11 680000 Recidenta's Sales	
A8510 9863-2-0000-93-653-653-6 8863 Metand cales 18 Commercia A8510 9863-2-0000-93-660-6951 9863 Decouping Revenue A8510 9863-2-0000-93-660-6951 9863	Customers - Naviable 4295 4854 00_3077_20160_1056996000_410103_11481000 4660 4651 00_3077_20160_1056996000_410602_11481000 4660 465	Os. 8272 20169 NSO Revenue Os. 8272 20169 NSO Revenue Os. 8272 10169 NSO	00 1014995000 (10310 Nevenue 00 1014995000 (10520 Nevenue 00 1014995000 (10520 Nevenue	Regulated Gas Revenue Regulated Gas Revenue Regulated Gas Revenue	Sac Revenue - Urage Sac Revenue - Other Sac Revenue - Other	Osage Commercial Sales Decoupling Other Revenue	158/3000 Commercial and Industrial Sales 158/3000 Citier Gas Revenues—Other Operating Revenue 158/9/2000 Citier Gas Revenues—Other Operatins Revenue	
ABISSO BREE-2-0000-40-4660-6880 BREE Miles Service revenues	6460 6860 0L_8072_10169_101696000_610670_11488000	0s. 2072 20369 KSO Neverue	00 1016995000 410670 Neverue	Regulated Gas Revenue	Gas Revenue - Other	Misz Service Revenue	\$1686000 Miccellaneous Senice Revenues—Other Operating Revenue	1 1

Chart of Accounts - GP to SAP Transla

Database 69 / MRM GL Code Com	pany M. Description	Name of State P Ledger 149 149 PC 149 149 Department Description	SAP SAP COLI SAP SAP Level 1 Account	SAP Level 2 Account Description	SAP Level 3 Account Description	SAPLevel & Account Description	100	IAP Regulatory Account Description	SAP Trading	SAP Trading Partner Name	
Code	teams for earlying parts of the second	March Marc	Company Department Code		PS Caption(See Name of Control Co	(Sub-Account)	Regulatory Account	Ser Seguine Control Co	Partner Number	
AMESS MEES-2-0000-03-4295-4150 MEES-2-0000-03-4295-4190 MEES-2-0000-03-4790-4151 MEES-2-0000-03-	Section of the control of the contro	6420 6390 01,8072,00349,1054996000,11619000 01, 6420 6391 01,8072,00349,1054996000,470800,11619000 01, 6700 6391 01,8072,00349,3054996000,470800 11619014		00 1016995000 670800 Revenue 00 1016995000 670800 Revenue	A CONTRACTOR CONTRACTO	interest Income AFLIDE Equity Gain / Loss	0 0	11419000 11419100 11419100	Interest and Divided Income Allowate for Other Funds Used During Contraction Allowate for Other Funds Used During Contraction		
ABR00 8863-2-0000-51-5000-6150 8863 ABR00 8863-2-0000-51-5000-6171 8863	Merch/ jobbing/contract-cabour Expenses from non-utility operations - labor	5000 6360 0. 8072 50369 3016960100 500000 11436000 01 5000 6171 01.8072 50369 3016960100 500000 1147500 01	8072 10359 401 Operations General 8072 10359 401 Operations General	00 2016960100 500000 Superses 00 1016960100 500000 Superses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Section of Program Sectio	11416000 11417100	Costs and Expenses of Merchandring, Sobbing, and Contract Work—Other Income Expenses of Nonutility Operations—Other Income	1	
A8830 8863-3-0000-51-5030-7930 8863 A8830 8863-3-0000-51-5030-8790 8863	Gas mixing expense - labor Customer installations expenses - labor	5000 7330 0x_3072_10369_101696100_500000_11710000 0x 5000 8790 0x_3072_10369_101696100_500000_11879000 0x	1072 10169 601 Operations General 10269 601 Operations General	00 2016960100 600000 Eupenses 00 2016960100 600000 Eupenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11710000 11879000	Operation Supervision and Engineering—Manufactured Gas Production—Operation Customer Installations Expenses—Obstribution Expenses—Operation		
ARRESTO BREE-2-0000-51-000-8850 BREE ARRESTO BREE-2-0000-56-5000-8850 BREE ARRESTO BREE-2-0000-56-5000-8870 BREE	Strain expenses - labor Maint of structures & improvements - Labor Maint of maint - Labor	5000 8800 0L_8072_00369_014860100_500000_11880000 0L 5000 8800 0L_8072_00369_016860100_500000_11886000 0L 5000 8870 0L_8072_10369_016460100_500000_11887000 0L	1872 10369 601 Operations General 1872 10369 601 Operations General 1872 10369 601 Operations General	00 231496230 500000 Eagenies 00 231696230 500000 Eagenies 00 231696230 500000 Eagenies	Operating Expenses Sperating Expenses Sperating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages Salaries and Wages	11886000 11886000 11887000	Cotter tegenese—dell'insulan superiorio operation Maintenance of Structures and Improvements—Distribution Superiorio Maintenance Maintenance of Mainte-Distribution Superiorio Maintenance		
#8830 8863-3-0000-66-5030-8930 8863 #8830 8863-3-0000-66-5030-8930 8863	Maint of services - Labor Maint of meters & house regulators - labor	6050 8830 0X_8072_10369_1016960100_500000_11883000 0X_ 6050 8880 0X_8072_10369_1016960100_500000_11883000 0X	8272 50169 601 Operations General 8272 50369 601 Operations General	00 3036960300 600000 Expenses 00 3036960300 600000 Expenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salariec and Wages Salaries and Wages	11890000 11899000	Maintenance of Services – Cistribution Superser-Maintenance Maintenance of Meters and House Regulators – Distribution Superser-Maintenance		
ABS10 BB63-2-0000-66-6000-8000 BB63 ABS10 BB63-2-0000-69-6000-9000 BB63 ABS10 BB63-2-0000-69-6000-9000	Material of other equip - labor Meter reading expenses - labor (unmare records and collection supposes - labor	\$600 8000 00,3072 20389 3014961000 500000 11896000 00. \$600 8030 00,3072 20389 301496100 500000 11802000 00.	8272 50369 601 Operations General 8272 50369 601 Operations General 8772 50366 601 Operations General	00 3316963300 500000 Expenses 00 3316963300 500000 Expenses 00 3316963300 500000 Expenses	Operating Expenses Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages Salaries and Wages	11898000 11902000	Maintenance of Other Equipment—Distribution Expenses - Maintenance Meter Reading Expenses—Customer Azzoutts Expenses - Operation Fundament Records and Foliations Expenses - Fundament Records Expenses - Operation		
#8850 8869-2-9850-51-5050-8780 8869 #8850 8869-3-9850-69-5050-9200 8869	Mains & Services Labor A&G salaries - Operations	5000 8740 0x_8072_10369_304696100_500000_11874000 0x_ 5000 8200 0x_8072_10369_304696100_500000_11900000 0x_	8272 10159 601 Operations General 8272 10159 601 Operations General	00 2016960200 500000 Superosc 00 2016960200 500000 Superosc	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11870000 11820000	Mains and Services Expenses — Distribution Expenses—Operation Administrative and General Stating—Mainstrative and General Expenses—Operation		
A8810 8863-2-9810-69-6090-6080 8863 A8810 8863-2-9810-69-6081-6080 8863	Social Security Taxes Redecal Linemployment Taxes	5080 4080 0x_3072_10369_1016925100_500130_11408000 0x 5081 4080 0x_3072_10369_1016925100_500130_11408000 0x	1072 10369 251 HR 1072 10369 251 HR	00 1016925100 500110 Eupenses 00 1016925100 500120 Eupenses	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Salaries and Wages (Benefits)	Social Security/CPP/Employee Pension Unemployment/Employment Insurance	11408000 11408000	(Meserved) Income (Meserved) Income		
ARREST BREE-3-9KTD-69-6012-6082 BREE- ARREST BREE-3-9KTD-69-6012-6080 BREE- BREE-3-9KTD-69-6012-6080 BREE-	NA CRIS NA TA SE COMMISSIONERS TOA Medicane alter Admin	5061 4090 (0, 8072 00369 3014635100 500130 314080000 (0. 8062 4090 (0. 8072 00369 3014635100 500150 31408000 (0. 8072 00360 31408000) (0. 8072 00360 31408000 (0. 8072 00360 31408000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 314080000) (0. 8072 00360 3140800000) (0. 8072 00360 3140800000) (0. 8072 00360 31408000000000000000000000000000000	8072 00360 051 HR 8072 00360 051 HR 977 00560 051 HR	00 2314925200 600120 Rapersec 00 1016925200 600150 Repersec 00 1016925200 600150 Repersec	Operating Expenses Operating Expenses	salaries and Wages (Benefits) Salaries and Wages (Benefits)	Unemployment/imployment incurance Medicare / Healthcare sessimate oney	11409000	Takes other than iscome takes, other income and peductions – Utility Operating is come [Reserved] income [Reserved] income [Reserved] income		
A8810 8863-2-9815-69-5056-9350 8863 A8810 8863-2-0000-69-5111-9212 8863	Group Becefits Utilites - Keece	5064 6060 05_3072_10369_3016835100_500570_31906000 05. 5181 6012 05_3072_10369_3016960100_500600_31903000 05.	8072 10369 251 HR 8072 10369 601 Operations General	00 2016925200 500170 Supersec 00 2016960200 500920 Supersec	Operating Expenses Operating Expenses	Salaries and Wages (Benefits) Utilities Eupenors	Group/Employment Benefits Heat & Shotzicity	11826000 11821000	Employee Pensions and Benefits —Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
A8810 8863-2-0000-51-5630-8790 8863 A8810 8863-2-0000-69-5280-9280 8863	Customer installation expense Property insurance	\$480 8790 05_9372_10569_2016960100_500930_11879000 05 \$280 9240 05_9372_10369_2016960100_503030_11924000 05	8272 10369 601 Operations General 8272 10369 601 Operations General	00 5016960100 600830 Supersec 00 5016960100 601010 Supersec	Operating Expenses Operating Expenses	Utilities Expenses Insurance Expenses	Customer Installations Eigense Property Insurance	11879000 11820000	Customer Installations Expenses — Oristribution Expenses - Operation Property Insurance — Administrative and General Expenses - Operation		
ARREST BREE-2-9855-80-9550-9090 BREE ARREST BREE-2-9000-69-5680-9090 BREE	discolectible Accounts Property Start	MAGE MORD 05.3072_10169_1016950100_503000_11908000 05. 6680 4090 05.3072_10169_101695100_503600_11808000 05.	8872 10369 601 Duttomer Care 8872 10369 601 Decision General	00 3016960300 502000 Superosc 00 3016960300 502600 Superosc	Operating Expenses Operating Expenses	Bad Debispenses Hoperty Tases	and Debt Write-off	11904000	Uncollectule Accounts - Customer Accounts Expenses - Operation Diseasewell Income		
A8810 8860-3-0000-69-5130-9210 8863 A8810 8860-3-9850-69-5130-9210 8863	Office Supplies & expenses Office Supplies	\$180 9230 0X_8072_10369_3016960100_503700_11923000 0X \$180 9230 0X_8072_10369_3016960100_503700_11923000 0X	8272 10359 601 Operations General 8272 10359 601 Operations General	00 3016960100 502700 Expenses 00 3016960100 502700 Expenses	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses		11821000 11821000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
ARRICO 8860-2-0000-69-5110-9310 8863 ARRICO 8860-2-0000-56-5210-9860 8863	National Communication of Communication	\$110 MH10 00, 3072_10369_101696100_503000_11931000 00. \$210 MH60 00, 3072_10369_101696100_505000_11896000 00.	8072 00369 601 Operations General 8072 00369 601 Operations General	00 1016960100 501000 Superior 00 2016960100 501000 Superior	Operating Expenses Operating Expenses	Rental Expense Other Operating Expenses	Nantal Expense 0	11886000	Rento—Administrative and General Expense-Operation Maintenance of Structures and Improvements—Distribution Expense-Maintenance		
ARRED 8863-2-0000-56-5230-8920 8863 ARRED 8863-2-0000-56-5230-8930 8863	Maint of services expense Maint of meters & house resultators	5210 MR30 0L_3072_10369_2016496100_505000_11882000 0L 5210 MR80 0L_3072_10369_2016496100_505000_11882000 0L	MET 10369 601 Operations General MET 10369 601 Operations General	00 2016/96/200 \$606000 \$49enses 00 2016/96/200 \$606000 \$49enses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	E	11892000	Maintenance of Seniors - Cistribution Expenser-Maintenance Maintenance of Meters and House Resultation - Cistribution (soencer-Maintenance		
A8810 8863-2-0000-55-5210-8980 8863 A8810 8863-2-0000-51-5630-6150 8863	Maint of other equip - expenses Merch/ jobbing/contract-non Labour	\$320 8840 0x_3072_10169_1016960100_505000_11894000 0x \$430 4560 0x_3072_10369_1016960100_505000_11456000 0x	8072 00169 601 Operations General 8072 00169 601 Operations General	00 1016960100 605000 Eugenses 00 1016960100 605000 Eugenses	Specialing Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	b 6	11898000 11416000	Maintenance of Other Equipment — Distribution Expenses - Maintenance Costs and Expenses of Menthandising, sobbling, and Contract Work — Other Income		
A8810 8863-3-0000-61-5635-8800 8863 A8810 8863-3-0000-61-5635-8780 8863 88670 8863-3-6855-51-5635-9780 8863	Other expenses stains & services expenses stains & Services functions	14215 8800 03, 8372 10169 105696000 11880000 05. 1426 8740 03, 8372 10169 105696000 1567000 11870000 05. 1426 8740 03 3772 10160 105686000 11870000 05.	1072 50169 601 Sperations General 1072 50169 601 Sperations General 1072 50169 601 Sperations General 1072 50169 601	00 1016960100 B05000 Bupersec 00 1016960100 B05000 Bupersec 00 1016960100 B05000 Bupersec	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses Other Operating Expenses		11890000 11870000	Other Superson—Distribution Superson—Operation Maints and Services Superson—Othersbution Superson—Operation Maints and Services Superson—Orienthus on Superson—Operation Maints and Services Superson—Marchine Superson—Operation		
A8810 8863-2-0000-51-5666-7550 8863 A8810 8863-2-0000-69-5615-8802 8863	Misc Production expense Miscellaneous General Expense	5444 7850 0. 3072 10169 1016961000 505000 11785000 01 5615 9800 0. 3072 10169 1016961000 505000 11601000 01	8072 00169 601 Operations General 8072 00169 601 Operations General	00 5056960500 605000 Expenses 00 5056960500 605000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11735000 11403000	Microlaneous Production Expenses—Manufactured Gas Production-Gas Raw Materials Operation Expense—Utility		
A8810 8863-2-0000-69-5250-8080 8863 A8810 8863-2-8865-69-5250-8080 8863	Customer records and collection expenses Customer records and collection expenses	\$250 9080 0.,0072_10169_1016960100_505070_11908000 01. \$250 9080 01,0072_10169_1016950100_505070_11908000 01.	8072 00169 601 Operations General 8072 00169 601 Customer Care	00 2016960300 505070 Expenses 00 2016950300 505070 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Customer Records and Collection Expenses Customer Records and Collection Expenses	11903000 11903000	Customer Records and Collection Eugenees—Customer Accounts Expenses-Operation Customer Records and Collection Eupenses—Customer Accounts Expenses-Operation		
A8820 8863-2-0000-52-55-1-8080 8863 A8820 8863-2-0000-52-55-11-8061 8863	Natural Gas City Size Purchases Natural Gas City Size Purchases Natural Gas Demand Charges - Transportation	5541 8080 0. 3072 10169 104696000 521020 13806000 05.	8072 10169 601 Operation General 8072 10199 601 Operations General	00 2016960200 621000 Expenses 00 2016960200 621000 Expenses	Hegulated Gas Punchased Hegulated Gas Punchased	Regulated Gas Purchased Regulated Gas Purchased	Sas Puschase San Puschase Demand Charges - Transportation	11804000	Natural Gas City Gate Purchases—Other Gas Supply Superior—Operation Liqueted Natural Gas Purchases—Other Gas Supply Superior—Operation		
A8610 8863-2-0000-52-5561-8062 8863 A8610 8863-2-0000-52-5562-8051 8863	Deferred Gas Cocts PGA for Residential-PGA Recoveries	\$541 8042 03072_10169_1016960000_\$21040_11804000 01. \$542 8051 03072_10169_101696000_\$21100_11805100 01.	8070 00169 601 Operations General 8070 00169 601 Operations General	00 5054940500 621000 Expenses 00 5054940500 621300 Expenses	Regulated Gas Purchased Regulated Gas Purchased	Regulated Gas Purchased Regulated Gas Purchased	Deferred Gas Coxts PGA for Recidential PGA Recoveries	11804000 11805100	Natival Gas City Gate Purchases—Other Gas Supply Expenses-Operation Purchased Gas Cost Adjustments—Other Gas Supply Expenses-Operation		
A800 8863-2-0000-52-5542-8052 8863 A800 8863-2-0000-52-5543-8081 8863	Mistar Commercial Mist Recoveries Natural Gas Withd cown from Storage	5542 MGG 0, MG72 20169 1004960000 521110 11805100 05. 5548 MGR 0, MG72 10169 100496000 521180 11808100 05.	1072 50169 601 Operations General 1072 50169 601 Operations General	00 1016960100 521110 Expenses 00 1016960100 521180 Expenses	Regulated Gas Punchased Regulated Gas Punchased	Regulated Gas Purchased Regulated Gas Purchased	MGA for Commencial PGA Recoveries Gas Withouse From Storage	11805100	Purchased Gas Cost Adjustments - Other Gas Supply Supenses-Operation Gas Withdrawn from Sourge - Debt - Other Gas Supply Supenses-Operation		
AMESO 8843-2-0000-80-8650-4060 8843 AMESO 8843-2-0000-80-8641-4074 8843	Amortization entangibles Amortization of Reg Assets	8650 4050 03,3072_00160_105860000_550010_11400000 05. 8641 4074 03,3072_00160_105860000_550010_11407400 05.	1072 10169 601 Sperations General 1072 10169 601 Sperations General	00 1016960100 650010 Agentes 00 1016960100 650210 Agentes	Depreciation and Amortization Expenses Depreciation and Amortization Expenses	Americation Americation	Amortization - Intergelies Amortization - Rate Base Offset	11805000 11807600	Amortania o sacaje di Cheri de Pestr - Utility Operating Isozone Regulatory Credits - Utility Operating Isozone		
A8630 8863-2-0000-80-8650-4030 8863 A8630 8863-2-0000-80-8550-4320 8863	Depreciation Exp MUDC - borrowed	8650 6080 01,3072,00169,1016960100,550510,11603000 01, 8550 6330 01,3072,50169,1016960100,563010,11622000 01	8072 20169 601 Operations General 8070 50169 601 Operations General	00 1016960100 NS0510 Expenses 00 1016960100 N62010 Expenses	Depreciation and Amortization Expenses Interest Expenses	Depreciation Other Gains and Losses	Depreciation - PPBE APUDC Borrowed	11433000	Depreciation Superior—Utility Allowators for Borrowed Funds Used During Construction—Cr—Interest Changes		
ABISS 8863-2000-00-055-009 8863 ABISS 8863-2000-00-0555-009 8863	HWP Reclass HWP Salvage	1555 1081 0L_8072_00349_106860000_563000_11681000 0L 1655 1081 0L_8072_10168_155510_11108100 0L 1655 1080 0L_8072_10169_155310_1108000 0L	1072 97349 MCI Diperations General 1072 97368 N/A N/A 1072 97349 N/A N/A	A(A 4(A 25550 Assets A(A 4(A 25550 Assets A(A 4(A 25530 Assets	everet Expense. Property, Plant, and Equipment Property, Plant, and Equipment	Other Interest Expenses. RWP Acc. Depreciation - Facility Costs.	tomP - Legacy Acc. Degreciation - Facility Costs - Legacy	114#3000 1110#100 1110#000	Accompany to the Committee of the Commit		
A8610 8860-2-0000-20-2142-2780 8860 A8610 8862-2-0000-20-2142-2780 8860	Current Reg Liability Deferred Gas Cost Current Reg Liability Deferred Gas Cost	2142 1780 0.8072.0368.240800.51174000 0. 2142 1780 0.8072.0369.240800.51174000 0.	8072 03568 N/A N/A 8072 03569 N/A N/A	N/A N/A DEDEC LIQUIDES N/A N/A DEDEC LIQUIDES	Current Portion of Regulatory Liabilities Current Portion of Regulatory Liabilities	Current Fuel and Commodity Cost Adjustments Current Fuel and Commodity Cost Adjustments	0	11170000 11170000	Miscellaneous Current and Accrued Assets—Current Miscellaneous Current and Accrued Assets—Current		
A850 8863-000-35-215-2755 8860 A850 8863-000-10-1985-923 8860 A850 8861-A996-AA-1985-987	Current Reg Liability Deferred EE Other Regulatory Asset - Deferred Rate Case Deferred Debt (CRP)	7342 1755 0.,0072_10168_240300_11175000 00. 1900 1829 0.,0072_10168_171200_11162300 00. 1900 1866 0.,0072_10168_1717400_000	1072 20568 N/A N/A 2072 20568 N/A N/A 2072 20568 N/A N/A	N/A 94/A 200300 Gabilities N/A 94/A 171200 Mases N/A 94/A 171700 Mases	current Portion of Regulatory Liabilities Long Yerin Regulatory Assets Long Yerin Regulatory Assets	Current Clean Snergy and Other Customer Programs Rate Case Costs Other Regulatory Assems	o o Missellaneous Deferred Debits	11175000 11182900 11189990	Devivative instrument Assets – Current and Assets Other Regulatory Assets — Deferred Debts Misconlaneous Deferred Debts—Deferred Misconlaneous Deferred Debts—Deferred		
A8610 8860-2-0000-20-2950-5868 8860 A8610 8860-2-0000-20-2760-2589 8860	Reg Liability Rate Adjustment Mechanism (AS 112	1900 1868 0. 3072_00168_241300_1136000 0. 2760 258 0. 3072_00168_36030_1126000 0.	8072 00568 N/A N/A 8072 00568 N/A N/A	N/A N/A 241200 Liabilities N/A N/A 260200 Liabilities	Current Portion of Regulatory Liabilities Long Term Portion of Regulatory Liabilities	Current Rate Adjustment Mechanism Pension and Post-Employment Benefits	0	11186000 11259000	Missellaneous Deferred Debits - Deferred Cither Deferred Credito - Deferred Cither Deferred Credito - Deferred		
A8500 8860-3-0000-00-0625-3000 8860 A8500 8863-3-0000-00-6660-4270 8863	MtD-Land & Land Rights Revenues from non-utility operations	1615 8080 0.3072_0168_150500_11100000 01. 8660 6170 0.3072_0169_106699000_651120_11617000 01.	8072 03588 N/A N/A 8072 03589 HSD Neverue	A(A 9(A 150500 Assets 00 1016995000 651120 Revenue	Property, Plant, and Equipment Other Revenue	Facility Costs Other Income	Facility Costs - Legacy Other Non-Utility Revenue	11100000 11417000	Sax Plant is Service—Ltility Plant Revenues from Norwillry Operations—Other Income		
AMESS MARKS - 2 0000-61-6400-6171 MARKS MARKS - 2 0000-60-6400-6111 MARKS MARKS MARKS - 2 0000-69-7657-47657 MARKS	expense from ear-utility operations fain on bisposition of Property Probles	6400 6211 0. 8072_00340_1066960000_506000_14617400 00. 6400 6211 0. 8072_00340_1066996000_586000_11621300 00. 7460 6260 00. 8072_00340_1066960000_505130_14845400_1484	1972 97349 HOT Operations General 1972 97349 HSO Neverus 1972 97349 HSO Operations General	00 1016990000 Mileson Magentes 00 101699000 Mileson Magentes 00 1016900100 Mileson Magentes	isain / Loss on Asset Disposal Speciating Superiors	Other Operating Expenses Gain/Loss on Disposal of Property Other Operating Expenses	o Penaltes	1141/100 11421100 1142600	segements on reconscelly Opin GROOM — Other socialitie Solation on Disposition of Property President—Other recomes beductions		
A8610 6860-3-0000-69-7650-6365 6860 A8610 6860-3-6868-69-7650-6366 6860	Other Deductions Civic	7450 6365 01, 8072 10168 105680500 508300 14236500 01. 7450 6366 01, 8072 10168 1056810569 505000 11920000 01.	8072 03568 601 Operations General 8072 03568 005 Granege	00 1016860100 503300 Expenses 99 1016810599 505000 Expenses	Operating Expenses Operating Expenses	Miscellaneous Other Deductions Other Operating Expenses	0	11426500 11820000	Other Deductions—Other Income Deductions Administrative and General Salaries—Administrative and General Supernors-Operator		
A8610 8860-2-0000-61-6680-7100 8860 A8610 8860-2-0000-61-6689-8662 8860	Operation Supervision & Engineering Other Expenses - LNS	5580 7100 (K_8072_50168_101686100_505000_11710000 (K 5480 8663 (K_8072_50168_101686000_505000_11865000 (K	8070 00168 601 Operations General 8070 00168 601 Operations General	00 1016860100 \$05000 \$upenses 00 1016860100 \$05000 \$upenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses		11710000 11846200	Operation Supervision and Engineering—Manufactured Gas Production-Operation Other Expenses—Liquefied Natural Gas Terminaling and Processing Expenses-Operation		
A800 8803-983-65-600-8700 8800 A800 8803-983-65-600-8700 8800 A800 8803-9856-61-600-8704 9844	Operations Supervision & Engineering Mains & Service Expenses Cabor	0. 8072_00188_EDERBECCO (000000_11883000 00. 8000 8700 01.8072_10188_EDERBECCOO_5000000_11870000 8000 8000 01.8072_10188_EDERBECCOO_500000_11870000	9273 M21 Operation, seesal 9272 9356 M10 Production, Dispatch and Control 9272 9356 M55 Engineering	00 1016960000 500000 Superior 00 1016960000 500000 Superior 00 1016960500 500000 Superior	Operating Expenses Operating Expenses	Salbries and Wages (Operating Expenses) Salbries and Wages (Operating Expenses)	Common Security and Confidence	11870000 11870000	Anne Agresier - Agenteen markill das l'estituising and Yocksong Expesse-Operation Operation Supervision and Engineering - Younchicolor Expesse-Maintenance Maint and Services Expenser - Distribution Expesser-Operation		
A8810 8880-3-0000-61-6696-8800 8860 A8810 8860-3-9860-66-6310-8990 8860	Other expenses Maint of Meters & House Regulators	5425 8800 01,3072_10168_1016860100_505000_11880000 01. 5210 8880 01,3072_10169_1016960100_505000_11881000 01.	8072 00168 601 Operations General 8072 00169 601 Operations General	00 3036960300 605000 Expenses 00 3036960300 605000 Expenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	0	11890000 11899000	Other Expenses—Distribution Expenses-Operation Maintenance of Meters and House Regulators—Distribution Expenses-Maintenance		
A8810 8880-3-9866-69-500-8980 8880 A8810 8880-3-9866-69-500-9090 8880	Maint of other egt - Labor Customer Records & Collections Supenses - Labor	\$050 8860 0x_8072_10368_1016860100_500000_11884000 0x \$050 8030 0x_8072_10368_1016850800_500000_1180000 0x_	8072 00168 601 Operations General 8072 00168 608 Laughteen Data Services	00 2016860200 \$00000 \$upensec 99 2016850899 \$00000 \$upensec	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salariec and Wages Salaries and Wages	11898000	Maintenance of Other Equipment — Chitribution Expenses—Maintenance Customer Records and Collection Expenses—Customer Accounts Expenses—Operation		
A8810 8880-3-9865-49-5250-9050 8880 A8810 8880-3-9865-49-5250-9050 8880	Misc Customer Accounts Expenses Informational & instructional advertising expenses	1330 8080 00,8372_03382_0316880100_505070_13900000 00. 1330 8080 00,8372_03382_0316880100_500000_13908000 00. 1330 8090 00.8372_12389_1316880100_501500_13908000 00.	8072 00368 601 Operations General 8072 00368 601 Outside Cone 8072 00369 601 Operations General	00 231680330 505070 Represe 00 231680320 500000 Represe 00 2316960330 501500 Represe	Operating Expenses Decrating Expenses Decrating Expenses	Salaries and Wages (Operating Expenses) Advertising Expenses	Cultimer Records and Conection Expenses Salaries and Wages 0	11909000 11909000 11909000	Customer Records and conection Eugenise—Customer Accounts Eugenise - Operation Miscellaneous Customer Accounts Eugenise—Customer Accounts Eugenise- Operation Informational and Instructional Advertision Eugenise—Customer Families and Informational Eugenise-Operation		
A8810 8880-2-9865-69-5180-9100 8880 A8810 8880-2-0000-69-5010-9120 8880	Miss Customer Service & Information Expenses Demonstrating & unling exp (Major only)-subor	5380 9200 00, 3072 10369 3016850100 501500 11900000 00. 5000 9030 00, 3072 10369 3016860100 500000 11912000 00.	8072 00368 601 Customer Cane 8072 00368 601 Operations General	00 1016860100 601500 Expenses 00 1016860100 500000 Expenses	Operating Expenses Operating Expenses	Advertising Expenses Salaries and Wages (Operating Expenses)	0 Salaries and Wages	11910000 11912000	Micellaneous Customer Service and Informational Expenses—Customer Service and Informational Expenses-Operation Demonstrating and Selling Expenses—Sales Expenses		
ABS10 8880-2-9867-69-5390-9120 8880 ABS10 8880-2-0000-69-5390-9130 8880	Demonstrating & Selling Expense Advertising Expenses	Namo 6230 05, 3072 20365 3014850500 501500 11922000 05. Namo 6230 05, 3072 20165 2054865200 501500 11923000 05.	1872 50168 605 hitchisting, Communications & Conservation 1872 50168 601 Operations General	00 3316860500 501500 Superosc 00 3016860300 501500 Superosc	Operating Expenses Operating Expenses	Adverting Expenses	0	11912000	Demonstrating and Selling Expenser—Sales Expenses Advertising Expenser—Sales Expenses		
AMESO 8880-2-9870-49-500-9205 8880 AMESO 8880-2-9870-49-5000-9205 8880	A&G Salaries - Executive APUC Headoffice EABS Corporate Service Libour aboustion	5000 N203 0L 3072 10168 1016820100 500050 11900000 0L 5000 N205 0L 3072 10268 1016840099 500050 11900000 0L	8072 50368 503 Securitive 8072 50368 620 Sevenor Paristians	00 201682020 500050 Superior 99 2016862099 500050 Superior	Special Superior Special Superior Special Superior	Salaries and Wages (Operating Superiors) Salaries and Wages (Operating Superiors)	Miscritions - Corp - Labor - Legacy Miscritions - Corp - Labor - Legacy	11820000	Administrative and General Salaries - Administrative and General Supervisor Operation Administrative and General Salaries - Administrative and General Supervisor Operation		
A8830 8880-2-9827-69-5000-9207 8880 A8830 8880-2-9868-69-5130-9230 8880	LAIS US Corp lab slice FP&A Office Supplies Strategic Plan	6000 8207 00,3072_10168_1016880699_500050_11920000 00. 5130 9210 00,3072_10168_1016810599_502700_11921000 00.	8070 00168 806 PM 8070 00168 005 BRIDINGS	99 3056840499 500050 Eupenses 99 3056830599 502700 Eupenses	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Office Related Expenses	Miscations - Corp - Labor - Legacy 0	11820000 11820000	Administrative and General Salaries — Administrative and General Expenses-Operation Office Supplies and Expenses — Administrative and General Expenses-Operation		
A8810 8880-2-9812-49-5121-9211 8880 A8810 8880-2-9810-49-5121-9212 8880 A8910 8980-1-9810-49-5121-9112 8980	Towel Unities - HR	5131 9211 0X,8072_0366_105686100_501100_11021000 0X. 5131 9212 0X_8072_10166_105682100_500820_11021000 0X. 5131 9212 0X 9012 90166_910682100_500820_11021000	8072 50168 601 Spendons General 8072 50168 251 HR	00 1016860100 NO1100 Represe 00 1016825100 NO0900 Represe 00 10168875100 NO0900 Represe	Operating Expenses Operating Expenses Operating Expenses	Yravel Sigenses Utilities Sigenses	o Heat & Electricity Heat & Electricity	11825000 11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Medicinistrative and General Expenses - Operation		
ABS10 8880 2 9823 49 5131 9212 8881 ABS10 8880 2 9835 49 5131 9212 8881	Utilities - Legal Utilities - Knegy Procurement	\$131 9212 00.3072.03166.2006822100.500820.31921000 00. \$131 9212 00.3072.03166.300686699.500820.31921000 00.	8072 10168 221 Legal 8072 10168 106 Lings/Procurement	00 2016822300 500920 Supersec 99 2016860699 500920 Supersec	Specifing Expenses Specifing Expenses	Utilities Expenses Utilities Expenses	Heat & Discuricity Heat & Discuricity Heat & Discuricity	11825000 11825000	Office Supplies and Expenses—Administrative and General Expenses—Operation Office Supplies and Expenses—Administrative and General Expenses—Operation		
A8610 8880-2-9880-49-5181-9212 8880 A8610 8880-2-9860-49-5181-9212 8880	Utilities - Regulatory Utilities - Executive/ Business Development	\$131 9213 0x_8072_10168_101688100_500930_11921000 0x \$131 9213 0x_8072_10368_1016820100_500930_11921000 0x	8072 00168 881 Regulatory 8072 00168 901 Securitive	00 1016808300 500920 Eupenses 00 1016830300 500920 Eupenses	Operating Expenses Operating Expenses	Utilities Expenses Utilities Expenses	Heat & Electricity Heat & Electricity	11825000 11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
A8810 8860-2-9868-49-5121-9212 8860 A8810 8863-2-0000-49-5121-9212 8863 A8810 8860-2-9810-49-5121-9216 8860	Communication Communications Dues & Membership Fees	5131 9213 0X,3072_02166_1056801069_501400_11921000 0X. 5131 9213 0X_3072_10169_105690100_501400_11921000 0X. 5131 9214 0X.3072_10266_1056805100_501400_11921000 0X.	8072 00168 005 birrangy 8072 00169 601 Operations General 8072 00168 051 HR	99 1016810599 N01400 Represe 00 1016960300 N01400 Represe 00 1016825300 N01200 Represe	Operating Expenses Decating Expenses Decating Expenses	Communications Expenses Communications Expenses Dues & Memberships	Selephone & Communication Selephone & Communication 0	11825000 11825000 11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
ABRDO 8880-2-9852-69-5131-9216 8880 ABRDO 8880-2-9828-69-5130-9215 8880	Ducc & Membership Fees Office Supplies & Sup - Internal Audit LU HD	\$131 9214 00_9072_10168_1056860100_503200_11921000 00. \$130 9215 00_9072_10268_1016866098_502700_11921000 00.	8072 00168 601 Operations General 8072 00168 860 Internal Audit	00 1016860100 502300 Superior 99 1016866099 502700 Superior	Operating Expenses Operating Expenses	Dues & Memberships Office Related Expenses	0 0	11825000 11825000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
A8810 8880-2-9830-49-5130-4215 8880 A8810 8880-2-9885-49-5130-4215 8880	Office supplies & exp Regulatory LU Headoffice Office Supplies & Exp - Customer Suc. LU OH	\$130 9215 05_3072_10368_105688100_502700_11921000 05. \$130 9215 05_3072_10368_3016862100_502700_11921000 05.	8272 00168 881 Negulatory 8272 00368 601 Customer Care	00 5056868300 502700 Supersec 00 5056850300 502700 Supersec	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	0	11825000 11823000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
ABS10 8865-2-9823-69-5131-9215 8865 ABS10 8865-2-9825-69-5131-9215 8865	Training Training	5131 9215 00.3072_00168_1016822100_503110_11921000 00. 5131 9215 00.3072_10168_101680100_503110_11921000 00.	8072 10168 221 Legal 8072 10168 881 Meaulatory	00 1016822300 508130 Superosc 00 1016868200 508130 Superosc	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	training fraining	11825000 11825000	Office Supplies and Expenser—Administrative and General Expenser-Operation Office Supplies and Expenser—Administrative and General Expenser-Operation		
A8610 8860-2-9852-49-5131-9215 8860 A8610 8860-2-9860-49-5131-9215 8860	Training Training	\$131 9215 0X_8072_10168_1016860100_503110_11921000 0X \$131 9215 0X_8072_10168_1016820100_503110_11921000 0X	8072 00168 601 Operations General 8072 00168 001 Securitive	00 1016860100 508110 Supersec 00 1016820100 508110 Supersec	Operating Expenses Operating Expenses	Seminars and Courses Seminars and Courses	Braining Braining	11825000 11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
ABROD 8883-2-9823-69-513-9256 8883 8883-2-9823-69-5130-9256 8883	Training Mexic	5130 8216 0.3072 20169 2016822100 501310 11921000 01. 5130 8216 0.3072 20168 2016822100 501300 11921000 01. 5130 8216 0.3072 20168 2016822100 501300 11921000	8072 00168 021 Operation General 8072 00168 021 Legal 9721 01168 025 Statement Communications & Communication	00 2016960300 NORTO Represe 00 2016822300 NORTO Represe 00 2016822300 NORTO Represe	Operating Expenses Operating Expenses	Meak & Energianer	O O	11825000	Office Supplies and Expenses—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation office Supplies and Expenses—Administrative and General Expenses-Operation		
A8510 8860-2-9620-69-5131-9216 8860 A8610 8860-2-9623-69-5131-9216 8860	Postage Postage	5131 9216 03.8372_03168_1016880000_502730_13921000 05. 5131 9216 03.8372_03168_1016822100_502730_13921000 05.	8072 00168 001 Hinance 8072 00168 021 (agail	00 1016840100 502710 Supersec 00 1016822300 502710 Supersec	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	Postage Postage	11825000 11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
A850 8860-2-988-69-5131-9256 8860 A8600 8860-2-9868-69-5131-9256 8860	Postage Postage Strategic plan	\$131 9216 0L_8072_10168_1016868100_502730_11921000 0L \$131 9216 0L_8072_10168_101688_502730_11921000 0L	8070 00168 881 Negulatory 8070 00168 005 Strategy	00 1016848300 502710 Superosc 99 1016830599 502710 Superosc	Operating Expenses Operating Expenses	Office Related Expenses Office Related Expenses	Postage Postage	11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation Office Supplies and Expenses — Administrative and General Expenses - Operation		
ABS10 8860-2-9810-69-5010-9220 8861 ABS10 8860-2-9858-69-5010-9220 8861	Admin Sup Yran CR - Credit HR Admin Sup Yran CR - Credit HR	5000 9230 0L_3072_00168_1016825100_500000_11922000 0L 5000 9230 0L_3072_10168_1016810695.500000_11922000 0L	8072 10368 251 HR 8072 10368 105 Britishey	00 1016825100 500000 Superosc 99 1016810599 500000 Superosc	Operating Expenses Operating Expenses	Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Salaries and Wages Salaries and Wages	11822000 11822000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
A8610 8860-2-9812-49-5200-9220 8860 A8610 8860-2-9866-49-5200-9220 8860	Admin Sup Yranderred Credit L&O Admin Superser Transferred - Credit	\$300 9230 0.,3072_10168_1016825900_505000_11922000 01. \$300 9230 0.,3072_10168_1016850898_505000_11922000 01.	8072 00568 258 Learning & Development 8072 00568 608 LaudyMeter Data Services	00 2016/25/200 505/200 Supersec 99 2016/25/28/9 505/200 Supersec	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Costs Allocated to Capital Costs Allocated to Capital	11822000 11822000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
A850 8860-3-000-49-500-9221 8860 A850 8860-3-980-49-5200-9230 8860 A850 8860-3-9828-49-5200-9230 8860	Durade Services - Transition Obstade Services - Internal Audit	5200 9231 05,8372_07582_026882000_500000_11022000 05. 5200 9230 05,8372_02582_02682000_503582_11022000 05. 5200 9230 05.8372_02582_026886009_502560_11022000 05.	8072 00168 802 Resident General 8072 00168 802 Resident T 8072 00168 805 Internal Audit	00 101680100 60000 Represe 00 101680000 602540 Represe 99 101686609 602540 Represe	Operating Expenses Operating Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11829000 11829000 11829000	Manimizative kupinies Transferind-CF - Manimizative and serenzi kupinies- Operation Outside Services Employed - Administrative and Serenzi Expenses- Operation Outside Services Employed - Administrative and Serenzi Expenses- Operation		
A8810 8880-2-9830-49-5200-9230 8880 A8810 8880-2-9880-49-5200-9230 8880	Dursided services-Regulatory Dursided services-Procurement/Supply Chain	\$300 9330 0.,3072_10168_101689100_502580_11923000 0s. \$300 9230 0s.,3072_10168_1016820199_502580_11923000 0s.	8072 00168 681 Regulatory 8072 00368 001 Business Development	00 1016868300 602560 Eugenses 99 1016830399 602560 Eugenses	Specialing Expenses Operating Expenses	Professional Services Professional Services	Other Professional Services Other Professional Services	11829000 11829000	Outside Services Employed —Administrative and General Expenses - Operation Outside Services Employed —Administrative and General Expenses - Operation		
A850 8860 3 9853 49 5300 9230 8860 A850 8860 3 9811 49 5300 9236 8860 A850 8860 1 9860 1 9860 1 9860	LABS US But adm alloc-Total Rewards LABS US Core Admin Allocation*	1300 (0,8072_00386_105680200_503560_11923000 (0, 1300 (2)56 (0,8072_10356_1056825290_505200_11923000 (0, 1300 (2)27 (0,8072_10356_17462824496_00541462300	1973 97346 HOT Department General 9879 97346 152 Ford Revents 1979 97346 1971 Ford Revents 1971 1974 1974 1974 1974 1974 1974 1974	99 1016825299 505300 Saperon 99 1016825299 505300 Saperon	Operating Expenses Operating Expenses Operating Expenses	Workstons Services Other Operating Expenses Other Operating Expenses	Miscations - Corp - Non-Labor - Legacy Miscations - Corp - Non-Labor - Legacy	11829000 11829000 11829000	Consider American Ame		
A8610 8860-3-9800-69-5200-9237 8860 A8610 8860-3-9827-69-5200-9237 8860	LAIS LS Corp Admin Alloc LAIS LS Corp Admin Allocations	\$320 9227 00, 2072 10168 10068000 50500 11923000 00. \$320 9227 00, 2072 10168 101680099 505200 11923000 00.	9072 90566 902 Mulinest IT 9072 90566 906 996	00 1016800300 505300 Sepenses 99 1016800899 505300 Sepenses	Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Miscations - Corp - Non-Labor - Legacy Miscations - Corp - Non-Labor - Legacy	11829000 11829000	Outside Services Employed — Administrative and General Expenses - Operation Outside Services Employed — Administrative and General Expenses - Operation		
A850 8860-3-8860-69-5200-9227 8860 A850 8860-3-9620-69-5200-9228 8860	CARS US Corp Admin Allocations Up Corp US Admin Allocations Up Corp US Admin Allocations	NAME 9287 DI. 8072_10168_1016820100_505200_11923000 DI. SAME 9288 DI. 8072_10168_1016880100_505230_11923000 DI. SAME 9288 DI. 8072_10168_1016880100_505230_11923000 DI.	2072 20368 201 Securities 2072 20368 201 Securities 2072 20368 201 Securities	00 1016820100 N05200 Sepenses 00 1016880100 N05210 Sepenses 00 1016880100 N05210	Operating Expenses Operating Expenses Operating Expenses	Other Operating Expenses Other Operating Expenses	Mocations - Corp - Non-Labor - Legacy Microtions - Reg - Non-Labor - Legacy	11829000 11829000	Durosde services singloyed — Administrative and General Superiors - Operation Ourosde Services Employed — Administrative and General Superiors - Operation Appropriate Services - Employed — Administrative and Services - Operation Appropriate Services - Administrative and Services - Operation Appropriate Services - Operation -		
A8610 8860-2-9270-69-5200-9278 8860 A8610 8860-2-9223-69-5280-9250 8860	cur Corp Lts Admin Allocations Injury and damages	\$320 928 0: 8072 10168 201682098 505320 11928000 0: \$380 9250 0: 8072 10168 1016822100 50100 11925000 0:	8072 50156 620 Investor Relations 8072 50166 521 legal	99 2016842099 505210 Sepense 00 1016822100 501050 Sepense	Operating Expenses Operating Expenses	Other Operating Expenses Insurance Expenses	Miscations - Reg - Non-Labor - Legacy Injuries and Damages Insurance	11829000 11825000	Outside Services Employed — Administrative and General Expenses Operation injuries and chamages— Administrative and General Expenses-Operation		
A850 8863-3-000-69-5380-9350 8863 A850 8860-3-9350-69-5063-9357 8860	repuries and damages Pension Base brown from the first Mr.	AJRD 8250 01,8072_10169_101696100_501050_11925000 01. 5061 9267 01,8072_10168_1016825100_50060_11926000 01.	2072 20369 NOS Operations General 2072 20368 NOS OR 2070 10368 NOS	00 1016960100 N01050 Superus 00 1016825100 N00160 Superus 00 1016929000 N00160	Operating Expenses Operating Expenses Operating Expenses	Insurance Expenses Salaries and Wages (Benefits) Other Countries Expe	Injunec and Damagec Insurance INSIP/DPSP/INDEX Insuring Commission Superior	11826000 11826000	Injuries and clamages—Administrative and General Expenses-Operation Employee Persons and Breefitz—Administrative and General Expenses Administrative Provision Expenses Administrative and General Expenses Administrative Provision Expenses Administrative Pr		
A8610 8863-2-0000-6-6-03-9280 8863 A8610 8863-2-9822-69-6003-9287 8863	Regulatory commission expenses LABS US Corp lab alloc-Tireasury	5620 9280 01, 2072 10169 1016980100 50560 11928000 01, 6050 02, 2072 10169 1016980100 50560 11928000 01, 6050 02, 2072 10169 1016880599 500050 11920000 02,	8070 00169 601 Operations General 8070 00168 605 Operations	00 1016960100 505060 Sepense 99 1016980599 500050 Sepense	Operating Expenses Operating Expenses	Other Operating Expenses Salaries and Wages (Operating Expenses)	Regulatory Commissions Expense Miscations - Corp - Labor - Legacy	11829000 11820000	Regulatory Commission Expenses—Administrative and General Expenses—Operation Administrative and General Salaries—Administrative and General Expenses—Operation		
A850 8860-3-985-69-6000-9307 8860 A850 8860-3-9860-69-6000-9300 8860	CARS US Corp tab alloc-llu sinesc Risk ABG Salaries - Procurement/Supply Chain Melain Sun You CR - Fradit RP	5000 8207 01,8072_10168_101685299_500050_11920000 01. 5000 8200 01,8072_10168_2156812199_500000_11920000 01.	2072 20568 652 Business Nisk & Resilience 2072 20568 201 Business Development 2072 20569 201	99 231686299 600060 Espense 99 2316823199 600000 Espense 99 3116921199 600000	Operating Expenses Operating Expenses	Naturies and Wages (Operating Expenses) Salaries and Wages (Operating Expenses) Salaries and Wages (Operating Expenses)	Miscations - Corp - Labor - Legacy Salaries and Wages Salaries and Wages	11820000 11820000	Administrative and General Salaries—Administrative and General Supernors-Operation Administrative and General Salaries—Administrative and General Supernors-Operation Administrative Supernors Transformed Consideration and General Supernors Operation Administrative Supernors Transformed Consideration and General Supernors Supernormal and General Supernors Supernormal Superno		
A8830 8880-2-9880-69-6030-9320 8883 A8830 8880-2-9880-69-6615-9322 8883 A8830 8880-3-9353-69-5131-937-5 99AN	Miszellaneous General Expense Training	06,8072,00386,3018830199,300000,11922000 05, 5605 9802 06,8072,00386,3016830199,505000,11923000 05, 5131 9025 06,8072,00386,3016800000 503130 11921074	20146 201 Business Development 201 Business Development 2016 Business Development 2016 Et 2016	99 1016820199 505000 Represes 00 1016820199 505110 Represes	Operating Expenses Operating Expenses	dther Operating Expenses Seminars and Courses	Security Control of the Control of t	11830200 11830200 11820000	nominous autor supressor i removibile Cr Administrativa del del esti supresso. Operation Micc deneral Expensor - Administrativa and General Expensor Serviciani Office Supples and Expensor - Administrativa and General Expensor- Operation		
A8610 8860-3-9867-69-5121-9214 8860 A8610 8860-3-9850-51-5626-6900 8863	Dues & Membership Fees Other Expenses	5131 6014 00, 2072 20168 2016850500 503200 11921000 00, 5435 6800 00, 2072 20169 2016960100 505000 11880000 00	8072 00168 605 Interketing Communications & Conservation 8072 00169 601 Operations General	00 3016850500 503200 Superses 00 3016960100 505000 Superses	Operating Expenses Operating Expenses	Dues & Memberships Other Operating Expenses		11825000 11880000	Office Supplies and Expenses—Administrative and General Expenses-Operation Other Expenses—Distribution Expenses-Operation		
88800 8880-2-0000-80-8760-4200 8880 88800 8880-2-9812-60-5000-9206 8880	Deterred Income Taxes - Amortisation SASY SASS LISO Labor Allocation	ETRO \$200 01,8072_00168_00160_090230_11420000 01. \$000 6006 01,8072_00168_0016825100_50056_11620000 01.	1972 20368 NO1 Operations General 1972 50368 NO1 Marring & Development 1972 4990 1711 Marring	00 101680100 NR0280 Superus 00 1016825800 N00050 Superus 00 1016827100 N00000 Superus	Encome Tax Expenses Operating Expenses Committee Expenses	Deferred Income Tax Expense Salaries and Wages (Operating Expenses) Other Operating Expenses	Amortzation SADIT Allocations - Corp - Labor - Legacy Currence Records and Collection Supposes	11820000 11820000	Investment tax Credit—Other Income Administrative and General Salaries—Administrative and General Expenses—Operation Fundame Research and Following Generals—Fundame Administrative Admini		
#8850 8880-3-0000-61-6000-8850 8885	Miszellanea General Expense Operation Labor & Expense - Labour	\$600 01,8072_00368_3016820100_5006970_11903000 01, \$600 6810 01,8072_00368_301682069_505000_11990000 01,	1072 10356 105 Examply 1072 10356 401 Operations General	99 1016820599 505000 Supersec 00 1016860100 500000 Supersec	Operating Expenses Operating Expenses	Other Operating Expenses Salaries and Wages (Operating Expenses)	o Amortization EAE/E Aflocations - Corp - Labor - Legacy Cursomer Records and Collection Expenses o Salaries and Wages	11830200 11879000	Micc General Expenses — Administrative and General Expenses Deration Customer Installations Expenses — General Expenses-Operation Customer Installations Expenses — General Expenses-Operation		
A8830 8880-3-9800-69-5030-9226 8883 8883-3-9800-69-5030-9225 8883	LABS Labour Captil LABS Corp. Service Labor Allor Capitalized	5050 6036 01,8072 50368 3016880198 508000 31922000 01, 5050 6025 01,8072 50368 3016880198 508000 31922000 01	8072 20168 801 Corporate IT 8072 00168 801 Corporate IT	99 1016830199 508000 Repenses 98 1016830199 508000 Repenses	Operating Expenses Operating Expenses	Miscations - Corp - Capitalized - Legacy Miscations - Corp - Capitalized - Legacy		11822000 11822000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
A8810 8880 3-9800-69-5000-9224 8880 A8810 8880 3-9800-69-5000-9224 8880 A8810 8881 3-9915-69-5000-9224	CARS us suc labor capitalized CARS Labour Capital CARS Labour Capital	0000 8236 00.8072_00368_005680098_500000_01802000 00. 5000 8236 00.8072_00368_005680000_00000_01802000 5000 8236 00.8072_00368_004680000_00000_000000000000000000000	8072 00568 801 Corporate IT 8072 00568 802 Business IT 8072 00568 8151 Mariness IT 8075 8075 8075 8075 8075 8075 8075 8075	98 1015680199 N06000 Repense 00 1015680000 N06000 Repense 00 1016825100 N06999	Operating Expenses Operating Expenses Operating Expenses	Miscations - Corp - Capitalized - Legacy Miscations - Corp - Capitalized - Legacy Miscations - Corp - Controlled - Legacy		11822000 11822000 11822000	hammatratue superara transferend-Cr-Administrative and General Superara-Operation Administrative Superara Transferend-Cr-Administrative and General Superara-Operation Administrative Superara Transferend-Cr-Administrative and General Superara-Oromana. Provinces		
A88100 8880-2-9310-69-6000-9229 8880 A88100 8880-2-9311-69-6000-9224 8880	cu Region Lab capitalized LABS Labour Capiti	5010 6236 01.8072.00368.3016825100.508032.11602000 01. 5000 6236 01.8072.00368.3016825299.508000.11922000 01.	9072 9356 151 HR 9072 9356 152 Social Rewards	00 1016825100 506010 Superior 98 0016825299 506000 Superior	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy	0	11822000 11822000	Administrative Superses Transferred-Cr—Administrative and General Superses—Operation Administrative Superses Transferred-Cr—Administrative and General Superses-Operation		
A8830 8880-3-9813-69-6030-9224 8883 A8830 8880-3-9813-69-6130-9215 8883	LARS Labour Captil Office Supplies & way - Executive LU HD	5000 N236 01,3072,10368,3016825000,506000,11922000 01, 5180 N235 01,8072,50368,3056825100,502700,11923000 01,	2072 20568 253 searing & Development 2072 20568 253 searing & Development	00 1016825300 804000 Repenses 00 1016825300 802700 Repenses	Operating Expenses Operating Expenses	Milocations - Corp - Capitalized - Legacy Office Related Expenses		11822000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation		
A8850 8880-2-9815-69-5050-9226 8885 A8850 8880-2-9815-69-5050-9226 8885	UABS US But labor capitalized UP Region Lab capitalized	\$000 6236 01,8072_00368_301686500_504000_11922000 01, \$000 6238 01,8072_00368_301686500_504000_11922000 01,	1872 1936 155 Inviconmental recent & Safety (II-6) 1872 1936 155 Inviconmental recent & Safety (II-6) 1872 1936 155 Inviconmental recent & Safety (II-6) 1872 1936	00 1016865500 504000 Represes 00 1016865500 504010 Represes	Operating Expenses Operating Expenses	Miscations - Corp - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy		11822000 11822000	Administrative Expenses Y randerved-Cr — Administrative and General Expenses-Operation Administrative Expenses Y randerved-Cr — Administrative and General Expenses-Operation Administrative Expenses Y randerved-Cr — Administrative and General Expenses-Operation		
ABROD BB8D-3-9816-69-6000-9228 BB8D ABROD BB8D-3-9817-69-6000-9224 BB8D	LIU Corp Lis Lab capitalized LAMS Labour Capiti	5000 6228 01.2072_03568_3016828199_508030_11922000 01. 5000 6236 01.2072_03568_3016825699_508000_11922000 01.	8072 50568 595 Sovernmental Affairs 8072 50568 564 Communications	99 3016829199 604050 Superus 99 3016825499 604000 Superus	Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy		11822000 11822000	Administrative Expenses Transferred-Cr—Administrative and Geo eral Expenser-Operation Administrative Expenses Transferred-Cr—Administrative and Geo eral Expenser-Operation		
A8810 8880-2-9820-69-0010-9225 8880 A8810 8880-2-9820-69-0010-9229 8880 A8810 8880-2-9820-69-0010-9274	UARS Corp. Service Labor Alloc Capitalized LU Region Lab capitalized LABS Labour Capital	9000 825 01,8072,00368,001680100,508000,11922000 03. 5000 825 01,8072,00368,001680100,508000,11922000 03. 5000 8258 02,8072,00368 201680100 508000,74474044	9072 20368 601 Finance 9072 20368 601 Finance 9072 20368 670 Engagence	00 101680100 506000 Saperos 00 101680100 506000 Saperos 99 1016867099 506000 Saperos	Expensing Expenses Expensing Expenses Expension Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy Allocations - Corp - Capitalized - Legacy		11822000 11822000 11822000	Namenzozow kupenset Transferred-Cr—Administrative and General Expenser-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenser-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenser-Operation Administrative Expenses Transferred-Cr—Administrative and General Expenser-Operation		
A8810 8880-3-9821-49-5000-9227 8880 A8810 8880-3-9821-49-5200-9237 8880	LABS US Corp labor capitalized LABS US Corp Admin Alloc	5000 8227 01, 8072, 10168, 1016887098, 508000, 11922000 01, 5300 8287 01, 8072, 10168, 1016887098, 505200, 11922000 01	9072 00566 670 Mariance 9072 00566 670 Mariance	99 1215867099 506000 Superiors 99 1215867099 505300 Superiors	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Other Operating Expenses	0 Macasians - Corp - Non-Labor - Legacy 0	11822000 11829000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Outside Services Employed —Administrative and General Expenses-Operation		
A850 8860-3-9823-69-5000-9225 8860 A850 8860-3-9823-69-5000-9227 8860	UARS Corp. Service Labor Alloc Capitalized UARS US Corp labor capitalized URBasico Lab realization	5000 6225 01,3072,10358,301680599,508000,31922000 01, 5000 6227 01,3072,50358,3016822100,508000,31922000 01, 5000 6229 01,3072,50358	8072 00568 005 (Insecuty 8072 00568 1271 leggs 8072 00568 1271 leggs	99 1016840599 N04000 Repenses 00 1016822300 N04000 Repenses 00 1016223300 N04000	Operating Expenses Operating Expenses	Milocations - Corp - Capitalized - Legacy Milocations - Corp - Capitalized - Legacy		11822000 11822000	Administrative Expenses Yranderned-Cr—Administrative and General Expenses-Operation Administrative Expenses Yranderned-Cr—Administrative and General Expenses-Operation Administrative Expenses Yranderned-Cr—Administrative and General Expenses-Operation		
A800 8803-9824-99-9003-925 880 A800 8803-9824-99-9181-9254 880 A800 8803-9824-99-9003-9274 9844	Dues & Membership Fees UARS Corp. Service Labor Allor Capitalized	5131 9214 01,3072_00388_005822100_006000_019210000 00. 5000 9225 01,3072_0038_005822100_503200_11921000 00.	8072 00168 121 legal 8072 00168 600 steeral Audit	00 1016822100 502300 Superior 99 101686099 504000 Superior	Operating Expenses Operating Expenses	bus & Memberships Nilocations - Corp - Capitalized - Legacy		11825000 11825000	Office Supplies and Expenses—Antimizative and Secretal Expenses—Operation Administrative Expenses—Rendermed-Cr—Administrative and Secretal Expenses—Operation		
A800 880-3-925-69-600-927 880 A800 880-3-925-69-600-929 880	LAMS US Corp labor capitalized LU Region Lab capitalized	5000 9227 01, 8072, 10368, 1016886098, 508000, 11922000 01, 5000 9228 01, 8072, 10368, 1016855100, 508010, 11922000 01	9072 9356 660 Honesal Audit 9072 9356 551 Procument	99 201686099 500000 Expenses 00 2016855100 500000 Expenses	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0 0	11822000 11822000	Administrative Expenses Transfermed-Cr—Administrative and General Expenses—Operation Administrative Expenses Transfermed-Cr—Administrative and General Expenses—Operation		
ABID 8860 2-9827-69-5000-9225 8860 ABID 8860 2-9820-69-5000-9221 8860 ABID 8860 1-9890-69-5110-927-	umms corp. Service Listor Atoc Capitalized LU Listor Alloc Capitalized Nect Superus	5000 6221 00,8072_00386_305680069_506000_11922000 00. 5000 6221 00,8072_00386_3056888100_506000_11922000 00. 51100 6220 00,8072_00386_3056888100_506000_11922000 00.	1972 97368 801 PA 1972 97368 861 Regulatory 1972 97368 861 Regulatory	00 101686100 506000 Superior 00 101686100 506000 Superior 00 101686100 500000	Operating Expenses Operating Expenses Operating Expenses	Miscations - Corp - Capitalized - Legacy Miscations - Corp - Capitalized - Legacy Bertal Suprose	0 Restal Superce	11822000 11822000 11822000	Andreinizzative Raperelle i Transferred-Cr.—Administrative and see vrail Expenser-Operation Administrative Raperelle Transferred-Cr.—Administrative and General Expenser-Operation Renze.—Administrative and General Expenser		
A800 880-3-983-49-600-9227 880 A800 880-3-983-49-600-9200 880	Altá US Corp labor capitalized Altá Salariec - Energy Procurement	5000 9227 01, 8072, 10168 5198 508000 11922000 01, 5000 9200 01, 8072, 10168 101686669 500000 11920000 01	8072 93168 652 Business Kisk & Resilience 8072 93168 606 Georgy Procurement	99 2016865299 500000 Superior 99 2016865699 500000 Superior	Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Salaries and Wages (Operating Expenses)	0 Salaries and Wages	11822000 11820000	Administrative Expenses Transfermed-Cr—Administrative and General Expenser-Operation Administrative and General Salaries—Administrative and General Expenser-Operation		
A850 8860-3-9835-69-6000-9221 8860 A850 8860-3-9835-69-5000-9228 8860	cur Labor Alloc Capitalized cur Corp LTS Lab capitalized	9000 9231 01,8072_10368_1016860699_508000_11922000 01. 5000 9228 01,8072_10368_2016860699_508010_11922000 01.	2072 20568 NOS Sinergy Procurement 2072 20568 NOS Sinergy Procurement 2070 20569 NOS	99 1016860699 500000 Expenses 99 1016860699 500000 Expenses 99 1016937398 504000	Operating Expenses Operating Expenses Operating Expenses	Allocations - Corp - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	0	11822000	Namenzozow superses l'Inseferred-Cr—Administrative and General Espenses-Operation Administrative Espenses l'Inseferred-Cr—Administrative and General Espenses-Operation Administrative Expenses l'Inseferred-Cr—Administrative and General Espenses-Operation Administrative Expenses l'Inseferred-Cr—Administrative and General Espenses-Operation		
A800 880-3-950-9-500-928 880 A800 880-3-950-9-500-928 880 A800 880-3-950-9-510-925 880	UU Corp US Lab capitalized Office supplies & eup Operations UU Headoffice	5000 9228 01,3072,00388,3016862109,306030,218020000 03. 5130 9225 01,3072,00368,3016862100,504030,219020000 03.	8072 00168 601 Operations General 8072 00168 601 Operations General	00 1016960100 504010 Superior 00 1016960100 502700 Superior	Operating Expenses Operating Expenses	Milocations - Neg - Capitalized - Legacy Milocations - Reg - Capitalized - Legacy Office Related Expenses		11822000 11822000	Administrative Expenses Yanndermo-U - Administrative and General Expenses-Operation Office Supplies and Expenses - Administrative and General Expenses-Operation		
A8850 8880-3-9852-69-5280-9250 8880 A8850 8880-3-9852-69-7850-6255 8880	Injuries and Damages Harace Charges	\$380 \$250 00, 2072, 20168, 1056860100 501050 11801000 00, 7450 4265 00, 2072, 20168, 1056860100 503200 11426500 00	8072 00168 601 Operation General 8072 00168 601 Operation General	00 1016860100 501050 Superses 00 1016860100 503000 Superses	Operating Expenses Operating Expenses	Insurance Expenses Miscellaneous Other Deductions	injuries and Damages Insurance 0	11825000 11826500	Injuries and Damages—Administrative and General Expenses-Operation Other Deductions—Other Income Deductions		
A850 8860-2-9353-69-5000-9228 8860 A850 8860-2-9350-69-5000-9229 8860 A850 8860-1-9955-69-5000-9229	cur corp un sab capitalized cur Region sab capitalized Admin Sap Tran CR - Credit Curtomer / Iva	1000 9228 0. 2072 10168 105680000 50800 11922000 00. 1000 9229 0. 2072 10168 1056820100 508000 11922000 00. 1000 9220 0. 2072 10168 1016820100 508000 11922000 00.	1872 10168 kit0 Production, bispatch and Control 1872 10168 101 Securities 1017 10168 101 Securities 1017 10168 101 Securities 1018 1018 1018 1018 1018 1018 1018 101	00 1016851000 Notice Reprise 00 1016830100 S06000 Reprise 00 1016850100 S00000 Reprise	Operating Expenses Operating Expenses Operating Expenses	Miscations - Reg - Capitalized - Legacy Miscations - Reg - Capitalized - Legacy Salaries and Wages (franceion Sunancer)	0 Salaries and Wases	11822000 11822000 11822000	Manimizative superes i transvered-Cr—Administrative and General Expenso-Operation Administrative Expense Transfermo-Cr—Administrative and General Expenso-Operation Administrative Expenses Transfermo-Cr—Administrative and General Expenso-Operation Administrative Expenses Transfermo-Cr—Administrative and General Expenso-Cr—Administrative and General		
A8010 6860-2-9865-69-6010-9221 6860 A8010 6860-2-9865-69-6010-9228 6860	LU Labor Alloc Capitalized LU Corp Lti Lab capitalized	5000 923 05,3072,00362 1056830105 504000 11922000 05, 5000 9228 05,3072,00368,1056830100,504001 11922000 05	8070 90168 901 Customer Care 9070 90168 901 Customer Care	00 1016850100 500000 Superior 00 1016850100 500000 Superior	Operating Expenses Operating Expenses	Allocations - Copy - Capitalized - Legacy Allocations - Reg - Capitalized - Legacy	CONTROL Supress Solitorio and Youges	11822000 11822000	Administrative Supreses l'Inodernei-Cr—Administrative and General Espenses-Operation Administrative Expenses l'Inodernei-Cr—Administrative and General Espenses-Operation		
A850 8860-3-9855-69-500-9229 8860 A850 8860-2-9855-69-5131-9213 8860	till Region Lab capitalized Communication Expense	5000 9229 01,8072,00168,1016850100,508010,11920000 01. 5131 923 01,8072,50168,1016850100,501600,11921000 01.	2072 20168 601 Customer Care 2072 20168 501 Customer Care 2072 20168 501 Customer Care	00 1016850100 506010 Sepenses 00 1016850100 501400 Sepenses	Operating Expenses Operating Expenses Operating Expenses	Allocations - Reg - Capitalized - Legacy Communications Superses	D Selephone & Communication	11822000 11825000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation Office Supplies and Expenses—Administrative and General Expenses-Operation Administrative Expenses Transferred-Cr—Administrative part		
PARENT PRINCES 49 (000-9028 BB00	- on prior care supplements		Province Inches Education Color Services	Processor Professor Regionses	Proposition of the Proposition o	Personal State of Contraction Contraction	r	11111000		1	

Chart of Accounts - GP to SAP Translate

Curabace EP / HPM GL Cod	de Company	St Description		biub	SAP GL Code	SAP Ledger	552	BAPPE BAP	IAP Department Description	w	SAP COST	SAP Level 1 Account	AP Level 2 Account Description	IAP Level 2 Account Description	SAPLevel 4 Account Description	DIAP.	SAP Regulatory Account Description	SAP Trading	NAP Trading Partner Name
	rade		Account	Account			Commonw	Decorposes		incretion.	Cantar	Satural Constitution	HS Causioni	(Key Account)	(Sub-Account)	the malatane		ENTER	
	-						Code					Account (75 Grouping)	11.00	in the same of		Account		Munhar	
A8810 8840-2-0000-10-1		Diet-Land and land rights	1615		0x_8072_10168_150500_11101000		1072	10168 N/A				150500 MARKES	Property, Plant, and Equipment	Facility Cores	Facility Costs - Legacy	11101000	Sac Plant in Service — Litility Plant		
A8810 8840-2-8860-69-1		LAMS Labour Captil	1000	9224	0x_3072_10168_1016820100_504000_11922000	OL.	8072	10168 201	Secutive	00	3224900300	Si04000 Superses	Operating Expenses	Allocations - Corp - Capitalized - Legacy	P	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
A8810 8845-2-9865-69-1		Misz Customer Service & Info Eug Labor	1600	NSOO	OL_8072_10168_1016850100_500000_11916000	OL.	1072	10368 901	Customer Care	00		S00000 Superses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11916000	Micoellaneous Sales Expenses—Sales Expenses		
A8810 8840-2-0000-51-1		Liquefied Petroleum Gas	\$540	7170	OL_8072_10168_1016860100_505120_11717000	OL.		10168 601	Operations General	00	1016860100		Operating Expenses	Other Operating Expenses	Fuel For LPG Process	11717000	Liquefied Petroleum Gas Expenses—Manufactured Gas Production - Production Labour and Expenses		
A8810 8865-2-9812-69-1		Meals & Entertainment - Operations	\$130	9216	OL_8072_10168_1016825300_501300_11921000	OL.		10168 253	Learning & Development	00		S05300 Superses	Operating Expenses	Mirals & Entertainment	p .	11925000	Office Supplies and Expenses—Administrative and General Expenses-Operation		
A8810 8880-2-9812-69-1		Meals & Entertainment - Operations	6130	9216	OL_3072_10168_1016825300_501300_11921000	ds.		10168 253	warning & Development	00	1016825300	S01300 Expenses	Operating Expenses	Meals & Entertainment	o contract of the contract of	11820000	Office Supplies and Expenses—Administrative and General Expenses-Operation		
A8850 8840-2-9835-69-1	5655-9302 8840	Mispribneous General Expense	5625	H902	OL 3072 10168 1016860699 505000 11930300	OL.	8072	10168 606	Inergy Progurement	99	1216860699	S05000 Expenses	Doerating Expenses	Other Operating Expenses	o contract of the contract of	11830200	Miss General Expenses—Administrative and General Expenses—Davration		
A8810 8840-2-9812-69-1	-5131-9211 MMGD	Travel LARS Training&Development	5131	9211	OL 3072 10168 1016825300 501100 11921000	OL.	8072	10168 253	Azerting & Development	00	1016825300	S01200 Expenses	Doerating Expenses	Travel Expenses	d .	11825000	Office Supplies and Expenses — Administrative and General Expenses - Operation		
A8850 8840-2-0000-69-1	-5390-9100 M840		5390	NS00	OL 3072 10168 1016860100 501500 11910000	06.	8072	10168 901	Operations General	00	1016860100	S01500 Expenses	Doerating Expenses	Advertising Expenses	o contract of the contract of	11910000	Miscellaneous Customer Service and Informational Expenses—Customer Service and Informational Expenses-Operation		
A8830 8880-2-8852-56-1									Operations General		1016860100		Doerating Expenses	Other Operating Expenses			Maintenance of Production Sociement - Manufactured Gas Production Maintenance		
A850 8840-2-0000-00-0					OL 2072 10168 171700 11182200			02168 N/A				171700 Mayos	Long Term Regulatory Assets	Other Regulatory Assets		11182300	Other Regulatory Assets — Deferred Debits		
A8600 8860-2-0000-00-0		Misc Bill Clearing - Pourds	1350		OL 2072 10368 110020 11184000		2022	10169 MA	C.			110000 Austrs	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy	11180000	Grades Accounts		
A850 8840-2-0000-00-0		Misc Bill Clearing - AR/Mutual Aid/barnages	1250	E.	OL 2072 10168 110030 11184000	2		10168 N/A	nice.	min.	ACC.	110000 Austs	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy	11180000	Charles Accounts		
A850 8840-2-8850-66-1		Workers Compression	6000	ina.	OL 3072 10169 1016960100 500000 11887000	2		10169 601	Operations General	non.	1016960100		Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Waters	11887000	Maintenance of Mains—Distribution Superser-Maintenance		
							*****	10169 601											
A8810 8863-2-9850-56-1		Workers Compensation	1600		OL_8072_10169_1016960100_500000_11892000				Operations General		3016960100		Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11892000	Maintenance of Services - Distribution Expenses-Maintenance		
A8850 8849-3-8850-66-1		Materials & Supp-Maint-PWO	1,210	RKUD	0x_3072_10169_1016960100_505000_11892000	36.	1072	10169 601	Operations General	00	3016960100		Operating Expenses	Other Operating Expenses	P	11892000	Maintenance of Services—Cistribution Expenses-Maintenance	1	
A8810 8840-2-0000-51-1		1	\$650	H290	0L_9072_10168_1016860100_500000_11878000	OL.	1072	10168 601	Operations General	00	1016860100		Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11879000	Meter and House Regulator Expenses—Distribution Expenses-Operation	1	
A8850 8863-2-9850-56-1		1	1210	8870	OL_8072_10169_1016960100_505000_11887000	OL.		10169 601	Operations General	00		S05000 Expenses	Operating Expenses	Other Operating Expenses	p	11887000	Maintenance of Mains—Distribution Eugenses-Maintenance	1	
A8850 8880-2-0000-69-2		1	7450	4264	OL_8072_10168_1016860100_503320_11426400	OL.	1072	10168 601	Operations General	00	1016860100		Operating Expenses	Missellaneous Other Deductions	Lobbying/Political Donations	11426400	Expenditures for Certain Civic, Political and Related Activities—Other Income Deductions	1	
48850 8880-2-9865-69-1		1	6250	9090	0K_8072_1016R_1016R50100_505070_11909000	ds.	1072	10168 901	Customer Care	00	1016850100		Operating Expenses	Other Operating Expenses	Customer Records and Collection Expenses	11909000	Customer Records and Collection Expenses—Customer Accounts Expenses-Operation	1	
48830 8883-2-9865-69-1		1	6250	9090	OK_8072_10169_1016950100_505070_11908000	ds.	1072	10169 901	Customer Care	00	1016950100	S05000 Expenses	Operating Expenses	Other Operating Expenses	Customer Records and Collection Expenses	11909000	Customer Records and Collection Eugenses—Customer Accounts Expenses-Operation	1	
A8850 8840-2-0000-s0-s	-1750,0000 seen		1350		OL 2072 10168 110020 11184000	-	1422	10169 4454	no fin	N/A	n Ch	110000 MANES	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy	11180000	Clearing Accounts		
68850 8880-2-0000-00-0	-1250-0009 8860		1350		OL 3072 10168 110030 11184000	06.	1072	22168 N/A	N/A	N/A	N/ON	110000 MANAGE	Accounts Receivable	Customer Accounts Receivable	Accounts Receivable - Legacy	11180000	Clearing Accounts		
68820 8840-2-8853-51-1	-5000-8400 M840		9000	8820	OL 3072 10168 1016860000 500000 11879000	06.	8072	10168 610	Production, Dispatch and Control	00	1016861000	S00000 Expenses	Doerating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Waters	11879000	Customer Installations Expenses - Obstitution Expenses - Operation		
88822 8882-2-8853-51-1	5435-9710 9940		6436	4710	OL 2072 10168 1016861000 505000 11871000	-	2022	10169 610	Production, Dispatch and Control	on.	1016961000	S05000 Superors	Doerating Expenses	Other Operating Expenses		11879000	Distribution load Dispatching—Distribution Expenses - Operation		
8880 2 8825 56-1			Seno	1960	OL 2072 10168 1016855100 500000 11886000	~	2022	10169 651	recurrent	00	1016855100		Operating Expenses	Salaries and Wages (Operating Supenses)	Salaries and Wates	11886000	Maintenance of Structures and Improvements - Distribution Superuso-Maintenance		
A8850 8840-2-8852-66-1			4.00	1200	OL 3072 10368 1016860100 505000 11870000		1070	10169 601	Operations General	-	1016860100		Operating Expenses	Other Operating Expenses		11870000	Congrior Supervision and Engineering — Transmission Eugenser- Maintenance		
A8800 8880-2-8820-69-1			1000	1200	OL 2072 10268 1016840100 500170 11926000	2	1477	00168 001	Grance			600170 Express	Operating Expenses	Salaries and Wages (Benefits)	Group Vingloyment Benefits	11826000	Employee Pension and Benefits — Administrative and General Expenser-Conviction		
A8822 8882-2-8853-69-1			(100	COOK.	OL 2072 10268 1016860000 501500 11900000	2	1477	10169 610	Production, Dispatch and Corroll		2216861000	SG1500 Express	Operating Expenses	Advertising Expenses	and anyones seems	11910000	Miscellaneous Customer Service and Informational Superiors—Customer Service and Informational Superior—Operation		
			*****	*****			*****	10168 601							ľ				
A8850 8880-2-8852-69-3			7490	1261	0%_8072_10368_1016860100_505110_11426800 0%_8072_10368_10168610000_505120_11717000	OL.	8072	1014K H01	Operations General Production, Dispatch and Control	00	1016860100	909210 Expenses	Operating Expenses	Other Operating Expenses	Penalties Fuel for LPG Process	11426900	Penalties—Other Income Deductions		
ARRED 8880-2-8853-51-1			5540	1210		OL.	A072			00			Operating Expenses	Other Operating Expenses			Liquefied Petroleum Gas Expenses—Manufactured Gas Production-Production Labour and Expenses		
A8850 8880-2-9865-69-1			1600	NSRD	OL_8072_10168_1016850100_500000_11913000	OL.	8072	10168 901	Customer Care	00		S00000 Expenses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11919000	Advertising Expenses — Sales Expenses		
A8850 8880-2-0000-00-0			1168	1828	0L_8072_10168_170700_11182300	OL.	8072	10168 N/A	N/A	N/A	H ₂ CK	170700 MARKOS	Long Term Regulatory Assets	Environmental Costs	p .	11182300	Other Regulatory Assets — Deferred Debits.		
A8850 8869-2-0000-00-0			1168	1828	0L_0072_10169_170700_11182300	OL.	8072	10169 N/A	N/A	N/A	H ₂ CK	170700 MARKOS	Long Yerm Regulatory Assets	Environmental Costs	p .	11182300	Other Regulatory Assets — Deferred Debits.		
A8850 8880-2-8860-69-1			7450	4265	OL_3072_10168_1016820100_503310_11426100	ds.	1072	10168 301	Secutive	00	1016820100	SERRIO Expenses	Operating Expenses	Miscellaneous Other Deductions	Charitable Donations	11426100	bonations—Other Income Deductions		
A8850 8840-2-0000-20-2	2910-2611 9880		2950	3611	OL_3072_10168_201020_112340000_3108	ds.	1072	10168 N/A	N/A	N/A	N _e CN.	201020 Lubilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy	11230000	Accounts Payable to Associated Companies - Current	k108	Liberty Utilities (Midstores Natural Gas) Corp.
68850 8880-2-0000-20-2	2910-2641 8840		2950	3645	OL 3072 10168 201020 11234000 3068	OL.	1072	22168 N/A	N/A	N/A	N/A	201020 GUDITES	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy	11230000	Accounts Payable to Associated Companies - Current	2068	Liberty Utilities (New England Natural Gas Company) Corp.
68850 8885-2-9812-69-1	5000-9226 8840		9000	9226	OL 3072 10168 1016825300 504000 11922000	06.	8072	10168 253	Learning & Development	00	1016825300	SORODO Expenses	Doerating Expenses	Allocations - Corp - Capitalized - Legacy	o .	11822000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
A8850 8840-2-8850-69-1	-9000-9221 MM40		9000	9221	OL 3072 10168 1016860100 504000 11922000	06.	8072	10168 601	Operations General	00	1016860100	SOSOOO Expenses	Doerating Expenses	Allocations - Corp - Capitalized - Legacy	o contract of the contract of	11822000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
A850 8863-2-0000-00-0	2007-0110 0000		1616	1110	OL 2072 10169 150500 11101000	-	2022	101160 MATA	w/a	N/A	n Ch	190900 MANES	Property, Plant, and Equipment	Facility Costs	Facility Costs - Lessoy	11100000	Gar Marria Sandra - Pilita Maur		
A8800 8863-2-0000-00-0		1	1615	1200	OL 9072 10169 150500 11101000	OK.	1072	10169 N/A	N/A	NO.	14/04	190900 MARKS	Property, Plant, and Equipment	Facility Costs	Facility Costs - Lessoy	11100000	Sac Plant in Service - Little Plant	1	
A8810 8880-2-8854-51-5		1	Senn	eenn.	OL 2072 10168 1016860500 500000 11880000	L.	1000	00168 605	Conference	on.	in cocreen	S00000 Express	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wates	11880000	Other Supercest—Distribution Supercest Operation	1	
A8600 8840-2-8862-66-1		1	Senn	9630	OL 2072 10168 1016860100 500000 11868000			00168 601	Operations General	00		SOCOO Supress	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11869000	Maintenance of Maint—Transmission Supernore- Maintenance	- 1	
A8822 8882-2-8852-66-1		1	6602	9630	OL 2072 10168 1016860100 500100 11868000			10169 601	Operations General	00		S00200 Supress	Operating Expenses	Salaries and Wages (Benefits)	Vacation and Other Time Off	11863000	Maintenance of Maint—Transmission Superiors Maintenance	- 1	1
M850 8860-2-0000-80-6		1	4000		OL 3072 10368 1016860100 502000 11904000			10168 601	Operations General		1016860100		Constitut Expenses	Rad Debt Expenses	and Debt Wite-off	11904000	Uncollectible Accounts - Customer Accounts Expenses - Operation	- 1	
ARREST 8840-2-0000-80-9 ARREST 8840-2-0000-00-9		1	4400		OL 3072 10368 181100 11175000	C	H272	1014K H01	Operations, General	-	***************************************	1212000 Raperses 121200 Marris	Operating Expenses Connect Regulatory Assets	Current Rate Adjustment Mechanism	Maria Maria Maria	11175000	Decision Accounts — Customer Accounts Expenses - Operation Devisative Instrument Assets — Current and Account Assets	- 1	
		1		1		100			D'm	nin.	Taran				Ľ			- 1	
A8850 8880-2-0000-69-1		1	1,210	1020	OL_3072_10168_1016860100_500000_11902000	36.	1072	10168 601	Operations General	00		S00000 Superses	Operating Expenses	Salaries and Wages (Operating Expenses)	Salaries and Wages	11902000	Meter Reading Expenses—Customer Accounts Expenses-Operation	- 1	
A8850 8880-2-0000-69-3		1	7690	6265	OL_3072_10368_1016860100_503310_11426300	36.	1072	10168 601	Operations General	00	1016860100	SORRED Expenses	Operating Expenses	Miscellaneous Other Deductions	Charitable Donations	11426100	bonations—Other Income Deductions	- 1	1
ARRED 8880-2-9815-69-1		1	1,300	92.89	0x_3072_10168_1016845500_505210_11923000	36.	1072	10168 655	Environmental Health & Safety (SHS)	00	1016845500		Operating Expenses	Other Operating Expenses	Miscations - Ray - Non-Labor - Legacy	11929000	Outside Services Employed — Administrative and General Expenses-Operation	- 1	1
A8850 8880-2-9868-69-1		1	6130	9215	OL_8072_10168_1016810599_502700_11921000	OL.	1072	00168 005	krategy	99		S02700 Expenses	Operating Expenses	Óffice Related Expenses	p	11920000	Office Supplies and Expenses—Administrative and General Expenses-Operation	- 1	
A8850 8880-2-8850-69-1	5131-9214 8880	1	6131	9214	OL_3072_10168_1016860100_509200_11921000	OL.	8072	10168 901	Operations General	00	1016860100	S03200 Expenses	Operating Expenses	Quec & Memberships	p	11820000	Office Supplies and Expenses—Administrative and General Expenses-Operation	1	1
68850 8880-2-0000-20-2	2800-2606 8880	Que To St. Lawrence Gas.	2950	3616	OL 3072 10168 201020 11234000 3073	OL.	1072	22168 N/A	N/A	N/A	N/A	201020 Lubilities	Accounts Payable	Interco Accounts Payable	Interco AP - Legacy	11230000	Accounts Payable to Associated Companies - Current	3073	Liberty Utilities (St Lawrency God) Corp.
68850 8880-2-9876-69-1	-5200-9220 MR4D	Admin Expenses transferred- Credit Transformation PMO/OH	5200	1220	OL 3072 10168 1016832300 505100 11922000	06.	1072	10268 123	Francismation-EAM	00	1016832300	S05200 Expenses	Doerating Expenses	Other Operating Expenses	Corts Allocated to Capital	11822000	Administrative Expenses Transferred-Cr-Administrative and General Expenses-Operation		
68850 8880-2-9877-69-1	-5200-9220 MM60	Admin Expenses transferred- Credit Transformation EAM	5200	1220	OL 3072 10368 1016832400 505100 11922000	06.	1072	10268 124	francismation-PMO/OH	00	1016832400	S05200 Expenses	Doerating Expenses	Other Operating Expenses	Corts Allocated to Capital	11822000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
88800 8880-2-9875-69-1	5300.0230 MARS	Admin Expenses transferred: Credit Transformation	6300	40.00	OL 2072 10168 1016832200 505100 11922000	-	1499	10169 1777	frandomation-CS	on.	1016922200	S05200 Expenses	Doerating Expenses	Other Operating Expenses	Costs Allocated to Capital	11922000	Administrative Expenses Transferred-Cr—Administrative and General Expenses-Operation		
MRS10 8840-2-0000-00-0		Other Income	4460	4710	OL 2072 10168 1016896000 410640	~	2022	10169 850	Banacoa	00		\$20680 Meyeque	Regulated Gas Revenue	Gas Revenue - Other	Other Revenue				
MMS22 8840-2-0500-60-6		intercompany interest income	0636	2000	OL 3072 10368 1056896000 450800			10168 HSO				650660 Revenue	Other Revenue	ordercompany Revenue	Interco Interest Revenue - Legacy	1	II	- 1	

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

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

RESPONSE:

There are no 10K or 10Q forms for Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty.

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

https://investors.algonquinpower.com/documents-and-filings/annual-reports/

https://www.sedar.com/DisplayProfile.do?lang=EN&issuerType=03&issuerNo=0001483

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

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

RESPONSE:

- a. Not applicable.
- b. Membership fees, dues, lobbying expenses, or donations of \$5,000 or more booked above the line during the test year are listed below.

Type Of Expense	Vendor	Amount	Account
Dues & Membership	The New England Council	12,500.00	921
Lobbying	Keegan Werlin LLP	17,789.93	426
Lobbying	J.Grimbilas Strategic Solutions, LLC	22,050.00	426
Dues & Membership	American Gas Association	106,292.16	921

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

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

RESPONSE:

Please see the testimony and attachments of Paul M. Normand filed in Docket No. DG 20-105, as well as Catherine A. McNamara and Erica L. Menard, with attachments, filed April 29, 2022, in DG 20-105. Please also see the testimony and attachments of Drew Cayton filed in this case.

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

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

RESPONSE:

The Company refers the NHPUC to its most recent management and operations audit filed in Docket No. DG 20-105.

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

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

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

RESPONSE:

Please see attached Puc 1604.01(a)(14).

Officers and Directors, Calendar Year 2022

												Total \$
							Incentive	T	otal Direct	Total % allocated	all	ocated to
Name	Title	Begin Date	End Date	E	Base Salary	Αv	vard - Bonus	Co	mpensation	to ENNG		ENNG
Arun Banskota (1)	Director, Class I	1/1/2022	12/31/2022	\$	768,640	\$	976,448	\$	1,745,088	6.44%	\$	112,358
Anthony H Johnston (1)	Director, Class I	1/1/2022	12/31/2022	\$	395,849	\$	254,392	\$	650,241	6.44%	\$	41,866
				\$	1,164,489	\$	1,230,840	\$	2,395,329		\$	154,224
Charles F. Bass	Director, Class II	1/1/2022	12/31/2022							25.43%		
Julia R. Rose	Director, Class II	1/1/2022	12/31/2022							25.43%		
Paul Vasington	Director, Class II	1/1/2022	12/31/2022							25.43%		
				\$	32,000	\$	-	\$	32,000		\$	8,139
Neil Proudman	President	1/1/2022	12/31/2022							70.00%		
Vincent Gaeto	Secretary	10/1/2022	12/31/2022							25.43%		
	Treasurer	10/1/2022	12/31/2022							25.43%		
James Sweeney	Secretary	1/1/2022	9/30/2022							25.43%		
	Treasurer	1/1/2022	9/30/2022							25.43%		
				\$	863,511	\$	209,485	\$	1,072,996		\$	418,777
Officers and Directors Janu	uary 1, 2022 - Decembe	er 31, 2022		\$	2,059,999	\$	1,440,325	\$	3,500,325		\$	581,140

Officers and Directors, Calendar Year 2021

												Total \$
							Incentive	Т	otal Direct	Total % allocated	all	ocated to
Name	Title	Begin Date	End Date	E	Base Salary	Αv	vard - Bonus	Co	mpensation	to ENNG		ENNG
Arun Banskota (1)	Director, Class I	1/1/2021	12/31/2021	\$	772,727	\$	852,139	\$	1,624,866	6 89%	\$	111,888
Anthony H Johnston (1)	Director, Class I	1/1/2021	12/31/2021	\$	390,687	\$	267,565	\$	658,252	6 89%	\$	45,327
				\$	1,163,414	\$	1,119,704	\$	2,283,118		\$	157,215
Charles F. Bass	Director, Class II	1/1/2021	12/31/2021							33.17%		
Julia R. Rose	Director, Class II	1/1/2021	12/31/2021							33.17%		
W. Robert Keating	Director, Class II	1/1/2021	6/30/2021							33.17%		
Paul Vasington	Director, Class II	10/1/2021	12/31/2021							33.17%		
				\$	28,250	\$	-	\$	28,250		\$	9,370
Susan Fleck	President	1/1/2021	10/17/2021							70.00%		
Neil Proudman	President	10/18/2021	12/31/2021							70.00%		
James Sweeney	Secretary	1/1/2021	12/31/2021							33.17%		
	Treasurer	1/1/2021	12/31/2021							33.17%		
				\$	828,911	\$	244,496	\$	1,073,407		\$	473,399
Officers and Directors Janu	ıary 1, 2021 - Decembe	r 31, 2021		\$	2,020,575	\$	1,364,200	\$	3,384,775		\$	639,983

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

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

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

RESPONSE:

Please see the attached documents:

- Puc 1604.01(a)(15)(a) Short Term Incentive Plan¹
- Puc 1604.01(a)(15)(b) LTIP Stock Option Plan
- Puc 1604.01(a)(15)(c) LTIP Performance and Restricted Share Unit Plan²

¹ Each Executive is eligible for an award under the STIP if established corporate, business unit, and personal goals and objectives are achieved. Each year, the corporate goals and objectives (the "Corporate Scorecard") are reviewed and approved by the Board on the recommendation of the HRCC. The Board and HRCC also review and approve the CEO's personal goals and objectives. The business unit goals ("Business Unit Scorecards") and personal objectives for the other Executives are determined by the CEO and are aligned with the Corporate Scorecard for that year. The STIP Factor is calculated for each Executive based upon the relative weightings assigned to results achieved under the Corporate Scorecard, the Business Unit Scorecard (for Executives other than the CEO), and individual objectives and leadership performance.

² In 2022, the Executive team received 75% of their LTIP target in the form of PSUs and 25% of their LTIP target in Options.



Guidelines for the Short Term Incentive Plan ("STIP") Document

Compensation Philosophy

The Company's compensation philosophy follows three underlying principles:

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

Purpose and Introduction

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

The purpose of the STIP is to align compensation with corporate targets and results, and thereby promote behaviours which benefit the interests of the Company, its shareholders, and customers and to reward personal achievements which are linked directly to overall corporate performance. Employees who are entitled to overtime are not eligible to participate in the Short Term Incentive Plan.

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

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

Eligibility

All employees of the Company who are employed in a leadership level position (grades 7 and above) on a regular full time or regular part time basis on or before September 30 of the Plan Period are eligible to participate in the STIP, with the exception of the following:

Employees who are eligible for any other incentive plan of the Company (e.g., Shared Bonus Pool, Sales Incentive Programs or any other incentive/bonus arrangements which the Company may offer in lieu of the STIP);



- Individuals determined by the Company to be students, co-op students, interns, temporary, independent contractors, consultants or any other non-payroll workers; and
- Otherwise Eligible Employees who are no longer employed on the date of the payout of the STIP award.

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

Payment will be made to retirees and the Estate of the deceased participants on a prorated basis.

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

STIP Level	Parent Scorecard Weighting	Division Scorecard Weight	Personal Objectives Weight
Grades 7-9	70%	10%	20%
(Sup/Mgr/Sr.Mgr)	70%	10 %	20%
Grades 10-11	50%	30%	20%
(Dir/Sr.Dir)	50%	30%	20%
Grades 12 & above	60%	20%	20%
(VP/Presidents/SVP)	00%	20%	20%

Scorecard Achievement

The Parent and Division scorecard objectives are set by the Executive team and reflect the Financial and Operational Objectives for APUC, Liberty Utilities, and Liberty Power business plans, respectively. Each scorecard has established performance targets for each objective. Each objective is allocated a weighting and together, the total allocation equals 100%. Note: in some cases, the total allocation for a category may be greater than 100%.

Personal Objectives Achievement

Personal Achievement percentage is based on the Eligible Employee's achievement of personal objectives. An Eligible Employee's Management Team will determine the Personal Achievement multiplier (%) for that employee for each Plan Period based on the employee's contributions and achievements during the Plan Period.



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

STIP Factor = (Parent Scorecard Weight x Scorecard Achievement) + (Division Scorecard Weight x Scorecard Achievement) + (Personal Objectives Weight x Personal Achievement)

STIP Payout \$ = Bonus Target % x Eligible Annual Base Salary x Pro ration Factor x STIP Factor

Calculation Steps

- 1. Results are determined for each of the Parent/Divisional Scorecards, as required.
- 2. Individual performance results are reviewed and determined for Personal Achievement component.
- 3. The final STIP Factor percentage is calculated based on the weighted results of the Parent and Division Scorecard achievements and the Personal Objectives Achievements.
- 4. The final STIP Factor percentage is then multiplied by the employee's target bonus, Eligible Annual Base salary and prorated based on number of bonus eligible days.

Definitions

Plan Period: January 1 to December 31

Eligible Annual Base Salary: The base compensation paid to an Eligible Employee, excluding all other compensation such as but not limited to, bonuses, commissions, and allowances.

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

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

Additional Terms and Conditions

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

Pro-rated awards may be made to Eligible Employees who transfer into or out of positions at the Company covered by other cash bonus plans; move from or to a job at the Company that is ineligible for the STIP; is on a Company approved leave of absence; is on "notice" of termination



for part of the Plan Period; or retires or passes away during the Plan Period. There will be no prorated award for an Eligible Employee who is terminated for Cause or who resigns during the Plan Period.

Pro-rated STIP awards will be based on the number of days the Eligible Employee is actively employed in an STIP-eligible position divided by the number of days in the Plan Period. For certainty, employees cease to be Eligible Employees following resignation or termination of employment on the later of their last day of work and the end of the statutory notice period (if applicable). There will be no STIP accrued or paid in respect of any period of severance pay that is otherwise owed to an employee following termination of employment.

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

Eligible employees must be in good standing in order to qualify for a STIP award. For certainty, an employee must have a minimum of a "Partially Achieved" performance rating to qualify for a STIP payment. No portion of a STIP award (corporate or personal components) will be paid if the employee has a "Not Achieved" performance rating in the plan year.

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

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

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

Interpretations and Amendments

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



Total Rewards

The Chief Human Resources Officer, subject to the approval of the Compensation Committee and the Board of Directors in certain cases shall interpret the provisions of the STIP, which shall be final and binding on the Company and all STIP participants.

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

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

ALGONQUIN POWER & UTILITIES CORP.

STOCK OPTION PLAN (Amended and Restated Effective February 28, 2019)

ARTICLE 1 PURPOSE OF THE PLAN

1.1 The purpose of the Plan is to attract, retain and motivate persons as key service providers to the Corporation and its Affiliates and to advance the interests of the Corporation by providing such persons with the opportunity, through Options, to acquire a proprietary interest in the Corporation.

ARTICLE 2 DEFINED TERMS AND RELATED PROVISIONS

- 2.1 Where used herein, the following terms shall have the following meanings, respectively:
 - (a) "Affiliate" means, in respect of the Corporation, any corporation that is an affiliate (as such term is defined in Section 2(2) of the Canada Business Corporations Act);
 - (b) "Applicable Law" means any applicable provision of law, domestic or foreign, including, without limitation, applicable securities and tax legislation, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder.
 - (c) "Blackout Expiry Term" has the meaning ascribed thereto in Section 5.10;
 - (d) "Blackout Period" means a period of time during which an Optionee cannot trade in securities of the Corporation, including Shares, due to applicable policies of the Corporation in respect of insider trading;
 - (e) "Board" means the board of directors of the Corporation;
 - (f) "Cause" means "just cause" "or "cause" for termination of the employment of an Eligible Person with the Corporation or an Affiliate as determined under Applicable Law, or where "cause" or "just cause" is defined under the Eligible Person's employment agreement with the Corporation or an Affiliate, "cause" or "just cause" as so defined;
 - (g) "Change in Control" shall be deemed to have occurred for purposes of this Plan if:
 - (i) there is any change in the holding, directly or indirectly, of securities of the Corporation (or the participating Affiliate by which the applicable Optionee is employed) or of any voting rights attached to any securities of the Corporation (or the participating Affiliate by which the applicable Optionee is employed), as a result of which any corporation or other person, or a group of corporations or persons acting in concert, or corporations or persons associated with or affiliated with any such corporation, person or group within the meaning of the Securities Act (Ontario), would be entitled to cast 50% or more of the votes attached to all shares of the Corporation

(or the participating Affiliate by which the applicable Optionee is employed) that may be cast to elect directors of the Corporation (or the participating Affiliate by which the applicable Optionee is employed), other than a transaction in which holders of the voting shares of the Corporation, or of an Affiliate, as applicable, prior to such transaction continue to control more than fifty percent (50%) of the Corporation's or Affiliate's voting power through a new ownership structure on completion of the transaction and provided that, for greater certainty, a Change in Control shall not include any transaction to which the parties consist only of the Corporation and its Affiliates:

- (ii) Incumbent Directors cease to constitute a majority of the Board of the Corporation (for the purposes of this paragraph, an "Incumbent Director" shall mean any member of the Board who is a member of the Board immediately prior to the occurrence of a contested election of directors of the Corporation); or
- (iii) the Board adopts a resolution to the effect that, for the purposes of this Plan, a Change in Control of the Corporation (or the participating Affiliate by which the applicable Optionee is employed) has occurred, or that such a Change in Control is imminent, in which case, the date of the Change in Control shall be deemed to be the date specified in such resolution, provided that the Change in Control actually occurs.
- (h) "Committee" means the Compensation Committee of the Board, or such other the committee of the Board as is designated by the Board to administer the Plan from time to time;
- (i) "Corporation" means Algonquin Power & Utilities Corp. and includes any successor corporation thereof;
- (j) "Eligible Consulting Entity" means, (A) with respect to a Service Provider that is not an individual, an employee, executive officer, or director of the Service Provider, provided that the individual employee, executive officer, or director spends or will spend a significant amount of time and attention on the affairs and business of the Corporation or an Affiliate; and (B) with respect to a Service Provider who is an individual, a company of which the individual Service Provider is an employee or shareholder, and a partnership of which the individual Service Provider is an employee or partner;
- (k) "Eligible Person" means:
 - (i) any director, officer or employee of the Corporation or any Affiliate (an "Eligible Individual"); or
 - (ii) any Service Provider;
- (I) "In-the-Money Amount" means the excess, if any, of the Market Price of a Share at such time over the Option Price, in each case such In-the-Money Amount being payable by the Corporation in cash (or its equivalent) or Shares at the election of the Corporation in accordance with the provisions hereof:

- (m) "Insider" has the meaning ascribed to this term for the purposes of the TSX rules relating to Securities-Based Compensation Arrangements;
- (n) "Market Price" at any date in respect of the Shares means the volume weighted average trading price of such Shares on the TSX (or, if such Shares are not then listed and posted for trading on the TSX, on such stock exchange in Canada on which such Shares are listed and posted for trading as may be selected for such purpose by the Committee) for the five (5) consecutive trading days immediately preceding such date, provided that in the event that such Shares did not trade on any of such trading days, the Market Price shall be the average of the bid and ask prices in respect of such Shares at the close of trading on all of such trading days and provided that in the event that such Shares are not listed and posted for trading on any stock exchange, the Market Price shall be the fair market value of such Shares as determined by the Committee in its sole discretion;
- (o) "Option" means an option to purchase Shares granted to an Eligible Person under the Plan and "Option Agreement" means an agreement between the Corporation and an Optionee respecting such Option;
- (p) "Option Price" means the price per Share at which Shares may be purchased under an Option, as the same may be adjusted from time to time in accordance with Article 8 hereof:
- (q) "Optioned Shares" means the Shares issuable pursuant to an exercise of Options;
- (r) "Optionee" means an Eligible Person to whom an Option has been granted and who continues to hold such Option:
- (s) "Permitted Assign" means, with respect to an Optionee, (A) a trustee, custodian, or administrator acting on behalf of, or for the benefit of the Optionee; (B) a corporation controlled by the Optionee; or (C) a registered retirement savings plan, registered retirement income fund or tax-free savings account of the Optionee;
- (t) "Plan" means this Stock Option Plan, as the same may be amended, restated or varied from time to time;
- (u) "Policy" has the meaning ascribed thereto in Section 9.1;
- (v) "Securities-Based Compensation Arrangement" means a stock option, stock option plan, employee stock purchase or ownership plan or any other compensation or incentive mechanism of the Corporation involving the issuance or potential issuance, from treasury, of Shares or other securities of the Corporation to one or more Eligible Persons, including a share purchase from treasury which is financially assisted by the Corporation by way of a loan, guarantee or otherwise;
- (w) "Service Provider" means a person, including a company to the extent provided below, other than an Eligible Individual, that:
 - (i) is engaged to provide services to the Corporation or an Affiliate, other than services provided in relation to a distribution (as defined in Section 1(5) of

the Securities Act (Ontario));

- (ii) provides services under a written contract with the Corporation or an Affiliate;
- (iii) spends or will spend a significant amount of time and attention on the affairs and business of the Corporation or an Affiliate, and
- (iv) includes an Eligible Consulting Entity.
- (x) "Shares" means the common shares of the Corporation or, in the event of an adjustment contemplated by Article 8 hereof, such other shares or securities to which an Optionee may be entitled upon the exercise of an Option as a result of such adjustment; and
- (y) "TSX" means the Toronto Stock Exchange.

ARTICLE 3 ADMINISTRATION OF THE PLAN

- 3.1 Unless otherwise determined by the Board, the Plan shall be administered by the Committee.
- 3.2 The Committee shall have the power, where consistent with the general purpose and intent of the Plan:
 - (a) to establish policies and to adopt rules and regulations for carrying out the purposes, provisions and administration of the Plan;
 - (b) to interpret and construe the Plan and to determine all questions arising out of the Plan or any Option, and any such interpretation, construction or determination made shall be final, binding and conclusive for all purposes;
 - (c) to determine the number of Shares underlying each Option;
 - (d) to determine the Option Price of each Option;
 - (e) to determine the time or times when Options will be granted and exercisable;
 - (f) to determine if the Shares which are issuable on the exercise of an Option will be subject to any restrictions upon the exercise of such Option;
 - (g) to determine vesting periods for the Options; and
 - (h) to prescribe the form of the instruments relating to the grant, exercise and other terms of Options.
- 3.3 Any Option granted under the Plan shall be subject to the requirement that, if at any time the Corporation shall determine that the listing, registration or qualification of the Shares subject to such Option upon any securities exchange or under any law or regulation of any jurisdiction, or the consent or approval of any securities exchange or any governmental or regulatory body, is necessary as a condition of, or in connection with, the grant or exercise

of such Option or the issuance or purchase of Shares thereunder, such Option may not be accepted or exercised in whole or in part unless such listing, registration, qualification, consent or approval shall have been effected or obtained on conditions acceptable to the Committee. Nothing herein shall be deemed to require the Corporation to apply for or to obtain such listing, registration, qualification, consent or approval.

ARTICLE 4 SHARES SUBJECT TO THE PLAN

4.1 Options may be granted in respect of authorized and unissued Shares, provided that the aggregate number of Shares reserved for issuance upon the exercise of all Options granted under the Plan (subject to any adjustment of such number pursuant to the provisions of Article 8 hereof) together with the Shares issuable under grants under all other Securities-Based Compensation Arrangements, shall not exceed 8% of the issued and outstanding Shares on the date such Option is granted. If any Option is terminated, cancelled or has expired without being fully exercised, or is surrendered in exchange for the In-the-Money Amount, any unissued Shares which have been reserved to be issued upon the exercise of the Option shall become available to be issued upon the exercise of Options subsequently granted under the Plan. In addition, if any Option is exercised, an equivalent number of Shares may be reserved for issuance pursuant to the grant of additional Options in replacement for such exercised Options. No fractional Shares may be purchased or issued under the Plan.

ARTICLE 5 TERMS AND CONDITIONS OF OPTIONS

- 5.1 The Committee may grant Options to any Eligible Person as the Committee determines from time to time.
- 5.2 Subject as herein and otherwise specifically provided in this Article 5, the number of Shares subject to each Option, the Option Price of each Option, the expiration date of each Option, the extent to which each Option vests and is exercisable from time to time during the term of the Option (including upon a Change-in-Control) and other terms and conditions relating to each Option shall be determined by the Committee from time to time.
- 5.3 Subject to any prior approval, if required, by any stock exchange or other securities regulatory authority, the Committee may, in its sole discretion, subsequent to the time of granting Options hereunder, permit an Optionee to exercise any or all of the unvested options then outstanding and granted to the Optionee under this Plan, in which event all such unvested options then outstanding and granted to the Optionee shall be deemed to be immediately exercisable during such period of time as may be specified by the Committee, provided that such periods of time shall not be less than the periods of time for the circumstances provided for in Article 6 (Termination of Options) hereof.
- Notwithstanding Section 5.3, subject to the rules of any stock exchange upon which the Shares may be listed or other securities regulatory authority, the Committee may, by resolution, accelerate the date on which any unvested Option may be exercised or extend the expiration date of any Option, provided that the Committee shall not, in the event of any such acceleration or extension, be under any obligation to accelerate or extend the date on or by which any other Options may be exercised by any other Optionee(s), and provided further that the expiration date may not be extended beyond ten (10) years from the date of grant of the Option.

- 5.5 Subject to any adjustments pursuant to the provisions of Article 8 hereof, the Option Price of any Option shall in no circumstances be lower than the Market Price on the date on which the Committee approves the grant of the Option. If, as and when any Shares have been duly purchased and paid for under the terms of an Option, such Shares shall be conclusively deemed allotted and issued as fully paid and non-assessable Shares at the price paid therefor.
- 5.6 Subject to Section 5.11, and except to the extent required by the provisions set out in Sections 6.2 to 6.8, the term of an Option shall not exceed ten (10) years from the date of the grant of the Option.
- 5.7 An Option is personal to the Optionee and non-assignable (whether by operation of law or otherwise), except as provided for herein. Upon any attempt to transfer, assign, pledge, hypothecate or otherwise dispose of an Option contrary to the provisions of the Plan, or upon the levy of any attachment or similar process upon an Option, the Option shall, at the election of the Corporation, by notice in writing to the Optionee, cease and terminate and be of no further force or effect whatsoever.
- No Options shall be granted to any Optionee if at the time of such grant such grant could result, at any time, in:
 - (a) the number of Shares reserved for issuance to Insiders pursuant to Options granted under the Plan, together with Shares reserved for issuance to Insiders under all other Securities-Based Compensation Arrangements exceeding 10% of the issued and outstanding Shares; or
 - (b) the issuance to Insiders, within a one (1) year period, of a number of Shares under the Plan, together with Shares that may be issued to Insiders under all other Securities-Based Compensation Arrangements exceeding 10% of the issued and outstanding Shares.
- 5.9 Participation in the Plan by non-employee directors shall be limited to the lesser of (i) a reserve of 1% of the outstanding Shares from time to time for non-employee directors as a group and (ii) an annual equity award value under the Plan of \$100,000 per non-employee director.
- 5.10 Notwithstanding anything else contained herein, if the expiration date for an Option occurs during a Blackout Period applicable to the relevant Optionee, or within ten (10) business days after the expiry of a Blackout Period applicable to the relevant Optionee, then the expiration date for that Option shall be the date that is the tenth (10th) business day after the expiry date of the Blackout Period (the "Blackout Expiry Term"). This Section 5.10 applies to all Options outstanding under this Plan. The Blackout Expiry Term for an Option may not be amended by the Committee without the approval of the holders of Shares in accordance with Section 10.1(a) of the Plan.
- 5.11 Unless otherwise determined by the Committee or otherwise provided in a written agreement between the Corporation and a Optionee, the occurrence of a Change in Control will not result in the vesting of Options that have not previously vested, provided that:
 - (a) such Options that have not previously vested will continue to vest in accordance with the Plan and the Option Agreement; and

- (b) an entity that directly or indirectly acquires control of the Corporation (or the Affiliate that employs the Optionee, as applicable) or otherwise becomes a successor to Algonquin Power & Utilities Corp. (or the Affiliate that employs the Optionee, as applicable) (a "Successor Entity") agrees to assume the obligations of the Corporation in respect of the Optionee's unvested Options.
- 5.12 Subject to the provisions of Section 5.13 or as otherwise provided in the Option Agreement, in the event of a Change in Control, the Committee shall have the discretion to unilaterally determine, upon written notice thereof to each Optionee holding Options under the Plan, to permit the exercise of all such Options, whether or not vested, within the twenty (20) day period next following the date of such notice and to determine that upon the expiration of such twenty (20) day period, all rights of the Optionee to such Options or to exercise same (to the extent not theretofore exercised) shall automatically terminate and cease to have further force or effect whatsoever.
- 5.13 Subject to Section 5.11, no cancellation, acceleration of vesting, lapsing of restrictions, issuance of Shares, cash settlement or other payment shall occur with respect to any Option if the Committee reasonably determines in good faith prior to the occurrence of a Change in Control that such Option shall be honored or assumed, or new rights substituted therefor (with such honored, assumed or substituted Option hereinafter referred to as an "Alternative Award") by any Successor Entity; provided, however, that any such Alternative Award must:
 - (a) be based on stock which is traded on the Toronto Stock Exchange and/or an established U.S. securities market;
 - (b) provide such Optionee with rights and entitlements substantially equivalent to or better than the rights, terms and conditions applicable under such Option, including, but not limited to, identical or better vesting conditions (including vesting upon termination of employment) and identical or better timing and methods of payment;
 - (c) recognize, for the purpose of vesting provisions, the time that the Option was held prior to the Change in Control; and
 - (d) have substantially equivalent economic value to such Option (determined immediately prior to the time of the Change in Control).

ARTICLE 6 TERMINATION OF OPTIONS

- 6.1 Subject to Sections 6.2 to 6.8 hereof, any resolution passed at any time by the Committee and the terms of any Option Agreement or employment agreement with respect to any Option or any Optionee, an Option and all rights to purchase Shares pursuant thereto shall expire and terminate immediately upon the Optionee who holds such Option ceasing to be an Eligible Person.
- 6.2 If an Optionee, other than a Service Provider, (i) voluntarily resigns from the Corporation or (ii) ceases to serve the Corporation or any Affiliate, as the case may be, as an employee, officer or director as a consequence of the termination of the employment of the Optionee by the Corporation for Cause, then in either case all unvested Options held by such

Options on the date of resignation or termination are immediately forfeited. All vested Options held by such Optionse may be exercised within thirty (30) days after the date of resignation or termination. Any vested Options which have not been so exercised shall expire and terminate on the date which is thirty (30) days after the date of resignation or termination.

- If an Optionee, other than a Service Provider, (i) shall retire, or terminate his employment or directorship with the consent of the Committee, in each case in accordance with the prevailing retirement plan or policy of the Corporation for its directors, officers and employees or (ii) ceases to serve the Corporation or any Affiliate as an employee, officer or director for any reason other than as a consequence of a termination of the Optionee's employment for reasons described in Section 6.2 or Section 6.6 then in either case, all vested Options then held by the Optionee may be exercised within ninety (90) days after such retirement or termination. The Committee may in such circumstances accelerate the vesting of unvested Options then held by the Optionee at the Committee's discretion. Any Options which have not been exercised shall expire and terminate on the date which is ninety (90) days after the date of retirement or termination.
- An Optionee shall have no right to any compensation or damages in consequence of the Optionee's termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as any such right arises or may arise from the Optionee ceasing to have rights or be entitled to receive any Shares or cash payment in respect of Options under the Plan pursuant to this Article 6.
- In the event that an Optionee, other than a Service Provider, has suffered a permanent disability, Options previously granted to such Optionee shall continue to vest and be exercisable in accordance with the terms of the grant and the provisions of this Plan, but no additional grants of Options may be made to the Optionee.
- 6.6 If an Optionee, other than a Service Provider, shall die, all unexercised Options held by such Optionee at the time of death shall immediately vest, and such Optionee's personal representatives, heirs or legatees may, at any time within one (1) year after the date of such death exercise all such Options. Any Options which have not been exercised shall expire and terminate one (1) year after the date of such death.
- 6.7 For greater certainty:
 - (a) if the Optionee is an Eligible Consulting Entity, the references to the Optionee in this Article 6 shall be deemed to refer to the individual associated with the Eligible Consulting Entity who actually provides services to the Corporation or an Affiliate in accordance with clauses (ii) and (iii) of Section 2.1(v);
 - (b) Options shall not be affected by any change in the terms of employment of any Eligible Individual or by any Eligible Individual ceasing to be a director of the Corporation, provided that the related Optionee continues to be an Eligible Person; and
 - (c) the Committee may, by resolution or under the terms of an Option Agreement or employment agreement, but subject to applicable regulatory requirements, decide that any of the provisions hereof concerning the effect of termination of the Optionee's employment shall not apply to any Optionee for any reason acceptable to the Committee.

Notwithstanding any other provision herein, all Options granted to Service Providers shall terminate in accordance with the terms, conditions and provisions of the associated Option Agreement between the Corporation and such Service Providers, provided that such termination shall occur no later than the earlier of the original expiry date of the term of the Option or the day which is one (1) year following the date of termination of the engagement of the Service Provider.

ARTICLE 7 EXERCISE OF OPTION

- 7.1 Subject to the provisions of the Plan, an Option may be exercised from time to time by delivery to the Corporation at its registered office of a written notice of exercise addressed to the Secretary of the Corporation, with a copy to the Vice-Chair of the Corporation (or such other senior officer of the Corporation as may be specified to the Optionee from time to time) specifying (i) the number of Shares with respect to which the Option is being exercised; (ii) the number of Shares, if any, with respect to which the Optionee is surrendering such Option and electing to receive the In-the-Money Amount; and (iii) otherwise in accordance with the exercise procedures respecting Options determined by the Committee from time to time accompanied by payment in full of the Option Price of the Shares to be purchased, if any, on the exercise of the Option as specified in Section 7.1(i) above. Subject to any provisions of the Plan to the contrary, such Shares shall be issued to the Optionee within a reasonable time following the receipt of such notice and compliance with such procedures.
- 7.2 If the Optionee elects to surrender any Options in exchange for the In-the-Money Amount, the Corporation will determine whether to pay such amount in cash or in Shares representing the equivalent of the In-the-Money Amount (less any applicable withholding of taxes) based on the Market Price of the Shares at the date of exercise, and:
 - (a) if the Corporation elects to pay the In-the-Money Amount in cash, the Corporation shall deliver a cheque or similar means of payment for the In-the-Money Amount (subject to applicable withholding of taxes) to the Optionee within a reasonable period of time following the receipt of the notice set out in Section 7.1(i); or
 - (b) if the Corporation elects to pay the In-the-Money Amount in Shares, subject to Section 7.3, the Corporation shall issue the number of Shares with a value equivalent to the In-the-Money Amount (less any applicable withholding of taxes) to the Optionee within a reasonable period of time following the receipt of the notice set out in Section 7.1(ii).
- 7.3 For greater clarity, the number of Shares issued in respect of payment of the In-the-Money Amount in accordance with Section 7.2(b) hereof shall be rounded down to the next whole Share.
- 7.4 Notwithstanding any of the provisions contained in the Plan or in any Option Agreement, the Corporation's obligation to issue Shares to an Optionee pursuant to the exercise of any Option shall be subject to:
 - (a) completion of such registration or other qualification of such Shares or obtaining approval of such governmental or regulatory authority as the Corporation shall determine to be necessary or advisable in connection with the authorization, issuance or sale thereof:

- (b) the listing of such Shares on any stock exchange on which the Shares may then be listed; and
- (c) the satisfaction of any conditions on exercise prescribed pursuant to Article 3 hereof.
- 7.5 Options shall be evidenced by an agreement in such form not inconsistent with this Plan as the Committee may from time to time determine.
- 7.6 Notwithstanding any of the provisions contained in the Plan, in any Option Agreement or otherwise, the Corporation may withhold from any amount payable, either under the Plan, any Option Agreement or otherwise, such amount as may be necessary to enable the Corporation to comply with the applicable requirements of any federal or provincial tax law or authority relating to the withholding of tax or any other required deductions with respect to the Options, any Shares issuable upon the exercise thereof or any In-the-Money Amount payable in connection therewith. The Corporation may also satisfy any liability for any such withholding obligations, on such terms and conditions as the Corporation may determine in its discretion, by (a) selling on behalf of any Optionee, or causing any Optionee to sell, any Shares issued hereunder, or retaining any amount payable, including any In-the-Money Amount, which would otherwise be provided or paid to the Optionee hereunder or (b) requiring an Optionee, as a condition to the exercise of any Options, to make such arrangements as the Corporation may require so that the Corporation can satisfy such withholding obligations, including, without limitation, requiring the Optionee to remit to the Corporation in advance, or reimburse the Corporation for, any such withholding obligations.

ARTICLE 8 CERTAIN ADJUSTMENTS

- 8.1 In the event that the Shares are at any time changed or affected as a result of the declaration of a stock dividend thereon or their subdivision or consolidation, the number of Shares reserved for Option shall be adjusted accordingly by the Committee to such extent as they deem proper in their discretion. In such event, the number of, and the price payable for, such Shares shall be adjusted as determined by the Committee as it deems proper in its discretion.
- 8.2 If at any time after the grant of an Option to any Optionee and prior to the expiration of the term of such Option, the Shares shall be reclassified, reorganized or otherwise changed, otherwise than as specified in Section 8.1 or the Corporation shall consolidate, merge or amalgamate with or into another corporation (the corporation resulting or continuing from such consolidation, merger or amalgamation being herein called the "Successor Corporation"), subject to Section 5.12 and Section 5.13, the Optionee shall be entitled to receive upon the subsequent exercise of his or her Option in accordance with the terms hereof and shall accept in lieu of the number of Shares which he or she was theretofore entitled upon such exercise but for the same aggregate consideration payable therefor, the aggregate number of shares of the appropriate class and/or other securities of the Corporation or the Successor Corporation (as the case may be) and/or other consideration from the Corporation or the Successor Corporation (as the case may be) that the Optionee would have been entitled to receive as a result of such reclassification, reorganization or other change or as a result of such consolidation, merger or amalgamation, if on the record date of such reclassification, reorganization or other change or the effective date of such consolidation, merger or amalgamation, as the case may be, he or she had been the

registered holder of the number of Shares to which he or she was theretofore entitled upon such exercise.

ARTICLE 9 RESTATEMENT OF FINANCIAL RESULTS

In the event of the restatement by the Corporation of its financial results, any unpaid or unexercised Options held by an Optionee may be cancelled immediately, at the discretion of the Committee in accordance with the terms of the Corporation's clawback policy (the "Policy"). Further, in such circumstances, the Corporation may set-off the amounts so payable to it against any amounts that may be owing from time to time by the Corporation or an Affiliate to the Optionee, whether as salary, annual incentive, long-term incentive, severance or any other payment or benefit. This Section 9.1 shall apply notwithstanding any provision to the contrary in the Plan or any Option Agreement and is meant to provide the Corporation with rights in addition to any other remedy which may exist in law or in equity. By participating in the Plan, the Optionee acknowledges and agrees that any Options granted pursuant to the Plan remain subject to application, implementation and enforcement of the Policy as it may be amended from time to time, including via the issuance of any quidelines in respect of the implementation of the Policy.

ARTICLE 10 AMENDMENT OR DISCONTINUANCE OF THE PLAN

- 10.1 The Committee may amend, suspend or discontinue the Plan or amend Options granted under the Plan at any time without shareholder approval; provided, however, that:
 - (a) approval by a majority of the votes cast by shareholders present and voting in person or by proxy at a meeting of shareholders of the Corporation shall be obtained for any:
 - (i) amendment for which, under the requirements of the TSX or any applicable law, shareholder approval is required;
 - (ii) increase to the maximum number or percentage of securities issuable under the Plan;
 - (iii) reduction of the Option Price, or cancellation and reissuance of Options or other entitlements, of Options granted under the Plan;
 - (iv) extension of the term of Options beyond the original expiry date;
 - (v) change in Eligible Persons that may permit the introduction or reintroduction of non-employee directors on a discretionary basis;
 - (vi) increase to the limit imposed on non-employee director participation set out in Section 5.9 or;
 - (vii) allowance of Options granted under the Plan to be transferable or assignable other than for estate settlement purposes; or
 - (viii) amendment to the Plan's amendment provisions; and

- (b) the consent of the Optionee is obtained for any amendment which alters or impairs any Option previously granted to an Optionee under the Plan.
- 10.2 No amendment, suspension or discontinuance of the Plan may contravene the requirements of the TSX or any securities commission or regulatory body to which the Plan or the Corporation is now or may hereafter be subject.
- 10.3 Notwithstanding the provisions of this Article 10, should changes be required to the Plan by any securities commission, stock exchange or other governmental or regulatory body of any jurisdiction to which the Plan or the Corporation now is or hereafter becomes subject, such changes shall be made to the Plan as are necessary to conform with such requirements and, if such changes are approved by the Committee, the Plan, as amended, shall be filed with the records of the Corporation and shall remain in full force and effect in its amended form as of and from the date of its adoption by the Committee.
- 10.4 Notwithstanding any other provision of this Plan, the Committee may at any time by resolution terminate this Plan. In such event, all Options then outstanding and granted to an Optionee, whether or not vested, may be exercised by such Optionee for a period of thirty (30) days after the date on which the Corporation shall have notified all Optionees of the termination of this Plan.

ARTICLE 11 MISCELLANEOUS PROVISIONS

- An Optionee shall not have any rights as a shareholder of the Corporation with respect to any of the Shares underlying any Option until the date of issuance of such Shares upon the exercise of such Option, in full or in part, and then only with respect to the Shares so issued. Without in any way limiting the generality of the foregoing, no adjustment shall be made for dividends or other rights in respect of a Share for which the record date is prior to the date such Share is issued.
- Nothing in this Plan or any Option shall confer upon an Optionee any right to continue or be re-elected as a director of the Corporation or any right to continue in the employ of the Corporation or any Affiliate, or affect in any way the right of the Corporation or any Affiliate to terminate his or her employment at any time; nor shall anything in the Plan or any Option be deemed or construed to constitute an agreement, or an expression of intent, on the part of the Corporation or any Affiliate, to extend the employment of any Optionee beyond the time which he or she would normally be retired pursuant to the provisions of any present or future retirement plan or policy of the Corporation or any Affiliate, or beyond the time at which he or she would otherwise be retired pursuant to the provisions of any contract of employment with the Corporation or any Affiliate. For greater certainty, except as expressly required by applicable employment standards legislation, a period of notice, if any, or payment in lieu thereof, upon termination of employment, wrongful or otherwise, shall not be considered as extending the period of employment for the purposes of the Plan.
- 11.3 Notwithstanding Section 5.7 hereof and subject to Section 11.4 hereof, any vested Options may be transferred or assigned between an individual who is a Service Provider and his or her related Eligible Consulting Entity, or between an Optionee and a Permitted Assign of such Optionee, provided the assignor delivers notice in writing of the same to the Corporation prior to the assignment and the Committee, in its sole and absolute discretion, approves such assignment.

- 11.4 In the event an Eligible Consulting Entity shall cease at any time to be an Eligible Consulting Entity (as defined in Section Error! Reference source not found. hereof), then it shall immediately by notice in writing to the Corporation retransfer or reassign all of the Options held by it to the related individual Service Provider.
- In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require. If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof. Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.
- 11.6 The Plan and all matters to which reference is made herein shall be governed by and interpreted in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

ARTICLE 12 DATE OF PLAN

12.1 This Plan originally dated and effective the 23rd day of June, 2010, as amended and restated the 21st of June 2011, and as further amended and restated the 9th of June, 2016 and the 28th of February, 2019, shall be dated and effective the 28th day of February, 2019.

June 8, 2017 FINAL

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

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

1. PREAMBLE AND DEFINITIONS

1.1 **Title and Conflict.**

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

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

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

1.2 **Purpose of the Plan.**

The purposes of the Plan are:

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

1.3 **Definitions.**

- 1.3.1 "Account" has the meaning set out in Section 5.1.
- 1.3.2 "Affiliate" means any corporation, partnership or other entity (i) in which the Corporation, directly or indirectly, has majority ownership interest or (ii) which the Corporation controls. For the purposes of this definition, the Corporation is deemed to "control" such corporation, partnership or other entity if the Corporation possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such corporation, partnership or other entity, whether through the ownership of voting securities, by contract or otherwise.
- 1.3.3 **"Applicable Law"** means any applicable provision of law, domestic or foreign, including, without limitation, applicable securities and tax legislation, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder, and Stock Exchange Rules.

- 1.3.4 "Award Agreement" means the written or electronic agreement between the Corporation and a Participant under which the terms of an award are established, as contemplated by Section 4.1, together with such schedules, amendments, deletions or changes thereto as are permitted under the Plan.
- 1.3.5 **"Award Date"** means the effective date of a grant of PSUs or RSUs, as applicable, to a Participant as stated in the applicable Award Agreement.
- 1.3.6 "Award PSUs" means the number of PSUs awarded to a Participant in respect of a Performance Period and as stated in the applicable Award Agreement.
- 1.3.7 **"Award RSUs"** means the number of RSUs awarded to a Participant as stated in the applicable Award Agreement.
- 1.3.8 **"Award Value"** means the value, in dollars, of an award made to a Participant and as stated in the applicable Award Agreement, which is provided under the Plan in the form of PSUs or RSUs, as the case may be.
- 1.3.9 **"Board"** means the Board of Directors of the Corporation.
- 1.3.10 **"Change in Control"** shall be deemed to have occurred for purposes of this Plan if:
 - (i) there is any change in the holding, directly or indirectly, of securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed) or of any voting rights attached to any securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed), as a result of which any corporation or other person, or a group of corporations or persons acting in concert, or corporations or persons associated with or affiliated with any such corporation, person or group within the meaning of the Securities Act (Ontario), would be entitled to cast 50% or more of the votes attached to all shares of the Corporation (or the participating Affiliate by which the applicable Participant is employed) that may be cast to elect directors of the Corporation (or the participating Affiliate by which the applicable Participant is employed), other than a transaction in which holders of the voting shares of the Corporation, or of an Affiliate, as applicable, prior to such transaction continue to control more than fifty percent (50%) of the Corporation's or Affiliate's voting power through a new ownership structure on completion of the transaction and provided that, for greater certainty, a Change in Control shall not include any transaction to which the parties consist only of the Corporation and its Affiliates;

- (ii) Incumbent Directors cease to constitute a majority of the Board of the Corporation (for the purposes of this paragraph, an "**Incumbent Director**" shall mean any member of the Board who is a member of the Board immediately prior to the occurrence of a contested election of directors of the Corporation); or
- (iii) the Board adopts a resolution to the effect that, for the purposes of this Plan, a Change in Control of the Corporation (or the participating Affiliate by which the applicable Participant is employed) has occurred, or that such a Change in Control is imminent, in which case, the date of the Change in Control shall be deemed to be the date specified in such resolution, provided that the Change in Control actually occurs.
- 1.3.11 "Change in Control Price" means the per Share consideration paid in conjunction with any transaction resulting in a Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash) or in the event a Change in Control is determined by the Board to arise in connection with an asset sale, the per Share consideration paid for the assets sold pursuant to such Change in Control (or, if the Board so determines, the cash value of such consideration as determined in good faith by the Board if any part of the consideration is payable other than in cash), net of any transaction expenses incurred in connection with such Change in Control to the extent not otherwise reflected in the per Share consideration (or cash value of such consideration as the case may be), plus or minus the residual assets and liabilities of the Corporation, each as determined by the Board in good faith on a per Share basis
- 1.3.12 "Committee" means, in relation to Awards to Participants other than members of the Senior Management Committee, the Senior Management Committee and, in relation to Awards to any member of the Senior Management Committee, the Board or such committee of the Board which may be designated by the Board as the "Committee" with respect to such Awards.
- 1.3.13 "Corporation" means Algonquin Power & Utilities Corp. and any successor corporation, whether by amalgamation, merger or otherwise.
- 1.3.14 "Disability" means a physical or mental incapacity of the Participant that has prevented the Participant from performing the duties customarily assigned to the Participant for one hundred and eighty (180) calendar days, whether or not consecutive, out of any twelve (12) consecutive months and that in the opinion of the Corporation, acting on the basis of advice

from a duly qualified medical practitioner, is likely to continue to a similar degree.

- 1.3.15 "Dividend Equivalent Units" has the meaning set out in Section 5.2.
- 1.3.16 "**Insider**" has the meaning ascribed to this term for the purposes of the Stock Exchange rules relating to Securities-Based Compensation Arrangements.
- 1.3.17 "Market Value" at any date in respect of the Shares means, subject to Section 1.3.11, the volume weighted average trading price of such Shares on the Toronto Stock Exchange (or, if such Shares are not then listed and posted for trading on the Toronto Stock Exchange, on such stock exchange in Canada on which such Shares are listed and posted for trading as may be selected for such purpose by the Committee) for the five (5) consecutive trading days immediately preceding such date, provided that in the event that such Shares did not trade on any of such trading days, the Market Value shall be the average of the bid and ask prices in respect of such Shares at the close of trading on all of such trading days and provided that in the event that such Shares are not listed and posted for trading on any stock exchange, the Market Value shall be the fair market value of such Shares as determined by the Committee in its sole discretion.
- 1.3.18 **"Participant"** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs or RSUs under the Plan pursuant to an Award Agreement.
- 1.3.19 "**Performance Adjustment Factor**" means the performance adjustment factor (either upwards or downwards) calculated following the end of the Performance Period in accordance with the Award Agreement.
- 1.3.20 "Performance Criteria" means, in respect of a grant of a PSU, such financial and/or personal performance criteria as may be determined by the Committee in respect of a grant of PSUs to any Employee or Employees and set out in an Award Agreement. Performance Criteria may apply to the Corporation, an Affiliate, the Corporation and its Affiliates as a whole, a business unit of the Corporation or group comprised of the Corporation and one or more Affiliates, either individually, alternatively or in any combination, and measured either in total, incrementally or cumulatively over a specified Performance Period, on an absolute basis or relative to a pre-established target, to previous years' results or to a designated comparator group.
- 1.3.21 **"Performance Period"** means, in respect of a grant of a PSU, the particular designated time period(s) in respect of which the Performance Criteria are assessed and determined to be satisfied by the Committee in

- order for such PSU to become a Vested PSU as set forth in the Award Agreement applicable to such grant.
- 1.3.22 "Period of Absence" means, with respect to a Participant, a period of time that lasts for at least ninety (90) days throughout which the Participant is on a leave of absence from the Corporation or an Affiliate that has been approved by the Corporation or Affiliate, as applicable, a Statutory Leave, or is experiencing a Disability.
- 1.3.23 "Plan" means this Performance and Restricted Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates, including any schedules or appendices hereto, as such may be amended from time to time and as attached to an Award Agreement.
- 1.3.24 **"PSU Balance"** in respect of any particular date means the number of PSUs recorded in a Participant's Account in respect of a particular Performance Period, which shall include the PSU Award plus all Dividend Equivalent Units in respect of such PSUs.
- 1.3.25 **"PSU"** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, subject to the attainment of certain Performance Criteria and satisfaction of such other conditions to Vesting, if any, as may be determined by the Committee.
- 1.3.26 "**RSU**" means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, following a period of continuous employment of the Participant with the Corporation or an Affiliate.
- 1.3.27 "**RSU Balance**" in respect of any particular date means the number of RSUs recorded in a Participant's Account in respect of a particular Vesting Period, which shall include the RSU Award plus all Dividend Equivalent Units in respect of such RSUs.
- 1.3.28 "Securities-Based Compensation Arrangement" means a stock option, stock option plan, employee stock purchase or ownership plan or any other compensation or incentive mechanism of the Corporation involving the issuance or potential issuance, from treasury, of Shares or other securities of the Corporation to employees, insiders or service providers, including a share purchase from treasury which is financially assisted by the Corporation by way of a loan, guarantee or otherwise.
- 1.3.29 **"Senior Management Committee"** means the Chief Executive Officer of the Corporation with the input of the Chief Financial Officer of the

Corporation and the President of the Corporation or, in relation to an Award to a Participant employed by a participating Affiliate, the President of such Affiliate, or such other committee or individuals which may be appointed by the Chief Executive Officer of the Corporation to, among other things, interpret, administer and implement the Plan in relation to Awards to Participants other than the members of the Senior Management Committee.

- 1.3.30 **"Share"** means a common share of the Corporation and such other share as may be substituted for it as a result of amendments to the articles of the Corporation, arrangement, reorganization or otherwise, including any rights that form a part of the common share or substituted share.
- 1.3.31 "Statutory Leave" means, with respect to a Participant, a period of time throughout which the Participant is on a leave of absence to which he or she is entitled under applicable legislation and following which he or she has the right, pursuant to such legislation, to return to active employment with the Corporation or an Affiliate.
- 1.3.32 "Stock Exchange" means the Toronto Stock Exchange, or if the Shares are not listed on the Toronto Stock Exchange, such other stock exchange on which the Shares are listed, or if the Shares are not listed on any stock exchange, then on the over-the-counter market.
- 1.3.33 **"Stock Exchange Rules"** means the applicable rules of the Stock Exchange.
- 1.3.34 "Successor Entity" shall have the meaning set out in Section 7.8.1(iii).
- 1.3.35 "Vested" means the applicable conditions for payment or other settlement in relation to a whole number, or a percentage (which may be more or less than 100%) of the number of Award PSUs or Award RSUs determined by the Committee, (i) have been met; or (ii) have been waived or deemed to be met pursuant to the terms of the Plan or the applicable Award Agreement, and "Vest" or "Vesting" have a corresponding meaning
- 1.3.36 "Vesting Date" means, with respect to a PSU or RSU, the date on which the applicable conditions for payment or other settlement of such PSU or RSU are met, deemed to have been met or waived as contemplated in Section 1.3.35.

2. CONSTRUCTION AND INTERPRETATION

2.1 <u>Gender, Singular, Plural</u>. In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require.

- 2.2 Governing Law. The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario and any actions, proceedings or claims in any way pertaining to the Plan shall be commenced in the courts of the Province of Ontario.
- 2.3 <u>Severability</u>. If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof.
- 2.4 <u>Headings, Sections.</u> Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.

3. EFFECTIVE DATE AND EMPLOYMENT RIGHTS

- 3.1 <u>Effective Date</u>. The Corporation established the Plan effective January 1, 2011. The Plan was subsequently amended and restated effective March 6, 2014, and is further amended and restated as set forth herein effective June 8, 2017.
- 3.2 <u>No Employment Rights.</u> Nothing contained in the Plan shall be deemed to give any person the right to be retained as an employee of the Corporation or of an Affiliate. For greater certainty, except as expressly required by applicable employment standards legislation, a period of notice, if any, or payment in lieu thereof, upon termination of employment, wrongful or otherwise, shall not be considered as extending the period of employment for the purposes of the Plan.

4. PSU AND RSU GRANTS AND PERFORMANCE PERIODS

4.1 **Awards of PSUs and RSUs.** The Plan shall be administered by the Committee.

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

- 4.1.1 determine the Award Value for each award under an Award Agreement;
- 4.1.2 make grants of PSUs and RSUs in respect of any award under an Award Agreement;
- 4.1.3 determine the Award Date for grants of PSUs and RSUs, if not the date on which the Committee determines to make such grants under an Award Agreement;

- 4.1.4 determine the Participants to whom, and the time or times at which, awards shall be made and PSUs and RSUs shall be granted under an Award Agreement;
- 4.1.5 approve or authorize the applicable form and terms of the related Award Agreements;
- determine the terms and conditions of awards, and grants of PSUs and 4.1.6 RSUs in respect thereof, to any Participant, including, without limitation the following, (A) the number of PSUs and RSUs to be granted; (B) the Performance Period(s) applicable to PSUs; (C) the Performance Criteria applicable to PSUs and any other conditions to the Vesting of any PSUs and RSUs granted hereunder; (D) the conditions, if any, upon which Vesting of any PSUs or RSUs will be waived or accelerated without any further action by the Committee; (E) the extent to which the Performance Criteria must be achieved in order for any PSUs to become Vested PSUs and the multiplier, if any, that will be applied to determine the number of PSUs that become Vested PSUs having regard to the achievement of the Performance Criteria; (F) the circumstances in which a PSU or RSU shall be forfeited, cancelled or expire; (G) the consequences of a termination of employment with respect to a PSU or RSU; (H) the manner of settlement of Vested PSUs and Vested RSUs, including whether particular Vested PSUs or Vested RSUs will be settled in cash, Shares issued from treasury or Shares bought on the open market; and (I) whether and the terms upon which any Shares delivered upon settlement of a PSU or RSU must continue to be held by a Participant for any specified period;
- 4.1.7 determine whether and the extent to which any Performance Criteria applicable to the Vesting of a PSU or other conditions applicable to the Vesting of a PSU or RSU have been satisfied or shall be waived or modified;
- 4.1.8 amend the terms of any outstanding Award Agreement provided, however, that no such amendment, shall be made at any time to the extent such action would materially adversely affect the existing rights of a Participant with respect to any then outstanding PSU or RSU related to such Award Agreement without his or her consent in writing and provided further, however, that the Committee may amend the terms of an Award Agreement without the consent of the Participant if complying with Applicable Law;
- 4.1.9 determine whether, and the extent to which, adjustments shall be made pursuant to Section 5.3 and the terms of any such adjustments;
- 4.1.10 interpret the Plan and Award Agreements;

- 4.1.11 prescribe, amend and rescind such rules and regulations and make all determinations necessary or desirable for the administration and interpretation of the Plan and Award Agreements;
- 4.1.12 determine the terms and provisions of Award Agreements (which need not be identical) entered into in respect of awards hereunder; and
- 4.1.13 make all other determinations deemed necessary or advisable for the administration of the Plan.

4.2 Eligibility and Award Determination.

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

Performance Period; and may specify such other terms and conditions as the Committee shall determine or as shall be required under any other provision of the Plan. The Committee may include in an Award Agreement terms or conditions pertaining to confidentiality of information relating to the Corporation's operations or businesses which must be complied with by a Participant including as a condition of the grant or Vesting of PSUs or RSUs.

- 4.3 <u>PSUs and RSUs.</u> Each whole PSU and RSU will give a Participant the right to receive either a Share or a cash payment as determined by the Committee, in an amount determined in accordance with the terms of the Plan and the applicable Award Agreement. For greater certainty, a Participant shall have no right to receive Shares or a cash payment with respect to any PSUs or RSUs that do not become Vested PSUs or RSUs, as the case may be, under Article 7.
- 4.4 <u>Clawback.</u> Notwithstanding anything in the Plan to the contrary, but subject to the terms of any Award Agreement or any written employment agreement between the Participant and the Corporation or any Affiliate, all PSUs and RSUs granted under the Plan, any Shares issued or payments made under the Plan and any gains realized upon settlement of a PSU or an RSU shall be subject to clawback or recoupment as permitted or mandated by Applicable Law or any policy as enacted, adopted or modified from time to time by the Corporation or an Affiliate.

5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

- Account. An account ("Account") shall be maintained by the Corporation for each award made to each Participant pursuant to an Award Agreement and which will be credited with an opening balance equal to the Award PSUs and/or Award RSUs granted pursuant to such Award Agreement. PSUs or RSUs that fail to vest pursuant to Article 7, or that are paid out to the Participant or his legal representative, shall be cancelled and shall cease to be recorded in the Participant's Account as of the date on which such PSUs or RSUs, as applicable, are forfeited or cancelled under the Plan or are paid out, as the case may be.
- Dividend Equivalent Units. Whenever cash dividends are paid on the Shares during the period from the Award Date under the Award Agreement to the date of settlement of the PSUs or RSUs granted thereunder, additional PSUs or RSUs, as applicable, will be credited to the Participant's Account in accordance with this Section 5.2 ("Dividend Equivalent Units"). The number of such additional PSUs or RSUs to be credited to the Participant's Account in respect of any particular dividend paid on the Shares will be calculated by dividing (i) the amount of the cash dividend that would have been paid to the Participant if each of the PSUs and RSUs recorded in the Participant's Account as at the record date for the cash dividend had been Shares by (ii) the Market Value on the date on which the dividend is paid on the Shares. Dividend Equivalent Units shall be Vested to the same extent and paid at the same time as the PSUs or RSUs, as applicable, to which they relate and shall

be considered to be designated as payable in Shares or in cash as the related PSUs or RSUs in the Participant's Account are so designated.

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

6. FUNDING OF AWARDS BY SHARE PURCHASES OR ISSUANCES

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

7. VESTING AND PAYMENT OF AWARDS

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

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

7.5 **Payment in Cash.**

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

7.6 **Death, Period of Absence.**

7.6.1 <u>Death.</u> Where the employment of a Participant terminates during a Performance Period in the case of PSUs or prior to a Vesting Date in the case of RSUs by reason of the Participant's death: (i) the PSUs credited to the Participant's Account as at December 31 of the year immediately preceding the Participant's date of death shall continue to be eligible to become Vested PSUs in accordance with Sections 7.1 and 7.2; and (ii) the RSUs credited to the Participant's Account as at December 31 of the year

immediately preceding the Participant's date of death shall Vest as of the Participant's date of death. The Participant shall be entitled to receive cash or Shares (or a combination thereof), as specified by the Committee, determined in accordance with Sections 7.4 or 7.5. For greater clarity, the number of Vested PSUs used to calculate the value of the payment shall equal the number of Vested PSUs determined in accordance with Sections 7.1 and 7.2 as at December 31 of the year immediately preceding the Participant's date of death.

- 7.6.2 **Period of Absence.** In the event of a Participant's Period of Absence during a Performance Period for PSUs or prior to a Vesting Date for RSUs and subject to this Section 7.6.2 and Section 7.6.4, PSUs and RSUs credited to the Participant's Account immediately prior to the commencement of such Period of Absence (and any related Dividend Equivalent PSUs and RSUs) shall continue to be eligible to become Vested in accordance with the provisions of Sections 7.1 and 7.2 and the Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee in respect of such Vested PSUs and Vested RSUs determined in accordance with Section 7.4 or 7.5, as applicable, except that the number of Vested PSUs and Vested RSUs used to calculate the value of the payment shall equal the number of Vested PSUs or Vested RSUs, as applicable determined in accordance with Section 7.1 and 7.2 multiplied by a fraction, the numerator of which equals the number of whole and partial months in the Performance Period for which the Participant actively performed services for the Corporation or an Affiliate and the denominator of which equals the number of whole and partial months in the Performance Period; in the case of PSUs, or in the period from the Award Date to the Vesting Date of such RSUs.
- 7.6.3 For greater clarity, no additional PSUs or RSUs (whether pursuant to Section 4.1 or in the form of Dividend Equivalent Units) shall be granted to a Participant following his or her date of death or during his or her Period of Absence, including following his or her date of Disability.
- 7.6.4 Notwithstanding Section 7.6.2, where a Participant experiences a Period of Absence that extends beyond the end of a Performance Period for PSUs or a Vesting Date for RSUs and fails to return to active full-time employment with the Corporation or an Affiliate within one hundred and eighty (180) days following the end of such Performance Period or such Vesting Date, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise.

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

7.8 **Change in Control.**

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

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

8. CURRENCY

8.1 <u>Currency</u>. All references in the Plan to currency refer to lawful Canadian or United States currency as indicated.

9. SHAREHOLDER RIGHTS

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

10. ADMINISTRATION

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

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

- 10.6 Withholdings. So as to ensure that the Corporation or an Affiliate, as applicable, will be able to comply with the applicable provisions of any federal, provincial, state or local law relating to the withholding of tax or other required deductions, the Corporation, or an Affiliate may withhold or cause to be withheld from any amount payable to a Participant, either under this Plan, or otherwise, such amount, or may require the sale of such number of Shares, as may be necessary to permit the Corporation or the Affiliate, as applicable, to so comply. The Corporation and any Affiliate may also satisfy any liability for any such withholding obligations, on such terms and conditions as the Corporation may determine in its sole discretion, by (a) selling on such Participant's behalf, or requiring such Participant to sell, any Shares, and retaining any amount payable which would otherwise be provided or paid to such Participant in connection with any such sale, or (b) requiring, as a condition to the delivery of Shares hereunder, that such Participant make such arrangements as the Corporation may require so that the Corporation and its Affiliates can satisfy such withholding obligations, including requiring such Participant to remit an amount to the Corporation or an Affiliate in advance, or reimburse the Corporation or any Affiliate for, any such withholding obligations.
- 10.7 **No Additional Rights.** Neither designation of an employee as a Participant nor the establishment of an Award Value for or grant of any PSUs or RSUs to any Participant entitles any person to the establishment of an Award Value, grant, or any additional grant, as the case may be, of any PSUs or RSUs under the Plan.
- 10.8 <u>Amendment, Termination</u>. The Plan may be amended or terminated at any time by the Committee in whole or in part, provided that:
 - 10.8.1 no amendment of the Plan shall, without the consent of the Participants affected by the amendment, or unless required by Applicable Law, adversely affect the rights accrued to such Participants with respect to PSUs or RSUs granted prior to the date of the amendment;
 - 10.8.2 no amendment of the Plan shall be effective unless such amendment is approved by the Stock Exchange; and
 - 10.8.3 approval by a majority of the votes cast by shareholders present and voting in person or by proxy at a meeting of shareholders of the Corporation shall be obtained for any:

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

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

11. ASSIGNMENT

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

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

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

RESPONSE:

Not applicable. The Company's stock is 100% owned by Liberty Energy Utilities (New Hampshire) Corp.

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

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

RESPONSE:

- a. Not applicable.
- b. Not applicable.
- c. Please see attached Puc 1604.01(a)(17) for a list of all payments to individuals or corporations for contractual services in the test year in excess of \$100,000.
- d. Please refer to the response to part c.

Company	Total Expenditure	Total Items for	Purpose of Service
		Expenditure	
VITOL INC Total	21,693,208.94	17	Energy Supply
DTE ENERGY TRADING Total TWIN EAGLE RESOURCE MANAGEMENT Total	20,979,496.90 17,424,025.78	37 5	Energy Supply Energy Supply
TENNESSEE GAS PIPELINE CO Total	14,095,969.16	51	Energy Supply
SHELL ENERGY NORTH AMERICA (U.S., L.P.) Total	6,526,490.62	6	Energy Supply
CONSTELLATION LNG, LLC Total	5,507,112.36	8	Energy Supply
EMERA ENERGY SERVICES, INC Total FEENEY BROTHERS EXCAVATION CORP Total	5,229,696.91 5,027,672.65	39 960	Energy Supply Construction Contractor
MIDWAY UTILITY CONTRACTORS LLC Total	4,668,343.37	830	Construction Contractor
R H WHITE CONSTRUCTION CO INC Total	4,171,108.39	536	Construction Contractor
DIRECT ENERGY BUSINES MARKETING,LLC Total	2,576,092.20	10	Energy Supply
BP CANADA ENERGY MARKETING CORP Total STATE OF NH - DEPARTMENT OF REVENUE Total	2,421,581.57	20 4	Energy Supply
LEIGHTON A. WHITE INC. Total	2,403,331.11 2,224,281.44	4 44	Property Tax/Interest on Debt Professional Services/Facilities Services
CALPINE ENERGY SERVICES, L.P. Total	2,036,488.00	2	Energy Supply
PATRIOT GAS SUPPLY, LLC Total	1,820,284.68	21	Energy Supply
CITY OF MANCHESTER Total	1,728,827.94	558	Property Taxes/Facilities Services
CITY OF NASHUA NH Total CITY OF CONCORD, NH Total	1,678,055.36 1,652,758.78	52 189	Property Taxes/Facilities Services Property Taxes/Facilities Services
PORTLAND NATURAL GAS TRANSMISSION S Total	1,518,343.05	28	Energy Supply
GZA GEOENVIRONMENTAL INC Total	1,231,538.74	39	Professional Services
BENEFIT TRUST COMPANY Total	1,188,460.00	4	Benefits/Insurance
SHELL TRADING RISK MANAGEMENT LLC Total	1,116,244.46	2	Energy Supply
RESILIENT BUILDINGS GROUP, INC. Total GAZ METRO LNG LIMITED PARTNERSHIP Total	1,114,878.67 950,369.09	44 15	Energy Efficiency Energy Supply
NATIONAL FUEL GAS SUPPLY CORP Total	946,589.95	40	Energy Supply Energy Supply
HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC Total	795,640.93	105	Energy Efficiency
ELEMENT FLEET Total	792,037.73	42	Fleet Services
ANDERSON WELDING LLC Total	705,408.04	37	Professional Services
CAMPOS EPC LLC Total	702,631.93	13	Professional Services
JDH INSPECTION Total SURVEILLANCE SPECIALTIES DBA ALLIED UNIVERSAL TECHNOLOGY Total	698,376.60 616,208.21	440 20	Professional Services Professional Services
NEW ENGLAND TRAFFIC CONTROL Total	609,009.99	626	Traffic Detail
PERFORMANCE PIPE . Total	596,493.38	31	Materials and Supplies
NH DEPARTMENT OF ENERGY Total	591,548.91	22	Professional Services/Regulatory Assessment
CUSTOM TRUCK ONE SOURCE, L.P. Total	590,375.00	5	Fleet Services
SARGIS ASSOCIATES, INC. Total CHI ENGINEERING SERVICES INC Total	586,227.27 575,763.02	51 27	Professional Services Professional Services
BENESTAR/HARTFORD-6795 Total	471,535.16	19	Benefits/Insurance
HISTORIC PRESERVATION REDEVELOPMENT, LLC Total	454,015.00	4	Professional Services/Regulatory Assessment
VERIZON Total	438,657.17	33	Internet/Telecomm
ENERGY FEDERATION INC Total	408,801.93	38	Energy Efficiency
F W WEBB CO Total SOUTH JERSEY RESOURCES GROUP, LLC Total	391,519.11 382,774.14	245 2	Materials and Supplies Energy Supply
BRETON CONSTRUCTION INC Total	371,584.34	179	Construction Contractor
BP Energy Company Total	367,176.00	1	Energy Supply
NEW ENGLAND CONTROLS Total	360,123.48	58	Materials and Supplies
JP MORGAN CHASE BANK Total POWELL CONTROLS INC Total	352,005.68	9 26	Professional Services
TOWN OF LONDONDERRY Total	349,973.35 344,475.40	6	Materials and Supplies Property Taxes/Facilities Services
EDGEN MURRAY CORPORATION Total	339,050.63	42	Materials and Supplies
NGL SUPPLY WHOLESALE LLC Total	328,958.76	25	Energy Supply
RISE ENGINEERING Total	325,491.88	55	Energy Efficiency
TRANSGAS INC Total MSR UTILITY MAINTENANCE CORP Total	316,580.67	56 37	Energy Supply Materials and Supplies
ELSTER PERFECTION Total	308,558.58 298,948.53	65	Materials and Supplies
NEW ENGLAND UTILITY CONST INC Total	276,419.03	60	Construction Contractor
PSNH DBA EVERSOURCE Total	275,437.53	466	Property Taxes/Facilities Services
OMARK CONSULTANTS, INC Total	265,223.17	147	Professional Services
SAINT GOBAIN PERFORMANCE PLASTICS Total IROQUOIS GAS TRANSMISSION SYSTEM Total	250,000.00 238,342.73	1 28	Energy Efficiency Energy Supply
AMERIGAS WHOLESALE Total	235,978.46	15	Energy Supply
REV LNG LLC Total	234,006.54	2	Energy Supply
PPI GAS DISTRIBUTION INC Total	230,413.84	51	Energy Supply
SOUTHERN NEW HAMPSHIRE SERVICE INC Total	221,837.49	13	Energy Efficiency
SCOTT MADDEN, INC. Total 7 DELTA DRIVE, LLC Total	206,521.75 203,804.34	7 13	Energy Supply Property Taxes/Facilities Services
TOWN OF HUDSON NH Total	199,284.38	7	Property Taxes/Facilities Services
ORACLE AMERICA INC. Total	196,620.00	5	IT Equipment/Professional Services
WINDSTREAM HOLDINGS INC. Total	195,699.64	25	Internet/Telecomm
NHCS, LLC Total	189,330.00	89	Property Taxes/Facilities Services
W W GRAINGER INC Total GDS ASSOCIATES Total	172,218.04 164,776.98	516 188	Materials and Supplies Energy Efficiency
CITY OF LACONIA Total	164,776.98	13	Property Taxes/Facilities Services
BALANCE PROFESSIONAL INC D/B/A BALA Total	158,643.49	229	Professional Services
TOWN OF HOOKSETT NH Total	154,713.00	5	Property Taxes/Facilities Services
CONCORD AREA TRUST FOR COMMUNITY HOUSING, INC Total	153,338.77	11	Energy Efficiency
PLANVIEW UTILITY SERVICES LTD. Total CHAPPELL TRACTOR SALES, INC. Total	151,464.50 150,571.93	19 6	Professional Services Fleet Services
NEW ENGLAND CP INC Total	137,550.00	24	Materials and Supplies
	,	• •	11

Company	Total Expenditure	Total Items for	Purpose of Service
		Expenditure	
DIESEL DIRECT Total	136,446.67	8	Property Taxes/Facilities Services
TOWN OF TILTON Total	135,952.00	4	Property Taxes/Facilities Services
TM ENERGY ATLANTICA INC Total	135,426.71	3	Energy Supply
TOWN OF MERRIMACK NH Total	135,089.00	1	Property Taxes/Facilities Services
CONSOLIDATED COMMUNICATIONS, INC. Total	132,009.98	88	Internet/Telecomm
MULCARE PIPELINE SOLUTIONS INC Total	130,946.34	31	Materials and Supplies
PENIEL ENVIRNOMENTAL SOLUTIONS LLC Total	128,303.00	8	Construction Contractor
NGS NORTH AMERICA, LLC - DRESSER METERS & INSTRUMENTS Total	125,359.69	40	Materials and Supplies
TDW (US), INC. Total	121,887.82	29	Materials and Supplies
XPRESS NATURAL GAS, LLC Total	119,357.45	8	Energy Supply
PASTORI KRANS PLLC Total	118,234.10	27	Professional Services
ESMI OF NH Total	115,538.47	44	Professional Services
ANB SYSTEMS INC Total	108,201.64	87	Professional Services
M.T. DEASON CO - ISCO INDUSTRIES, INC. Total	103,186.44	40	Materials and Supplies
HONEOYE STORAGE CORPORATION Total	100,210.68	12	Energy Supply

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

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

RESPONSE:

Please see below for a list of non-utility assets.

in_service_year	long_description	accum_cost	gl_account_id
12/1/1964 0:00	SEWALLS FALLS RD 3.05 ACRES OF LAND-SEWALLS FALLS RD 3.05 ACRES OF LAND-NH - CCD	665.00	11121000
12/1/1977 0:00	GARLAND PROPERTY LAND BROKEN BRDG R-GARLAND PROPERTY LAND BROKEN BRDG R-NH	13,000.00	11121000
9/1/1991 0:00	NH-CCD-(CONCORD)-(STRUCTURE GAS ST)-BUILDINGS-CONCORD-8840-11126337-1	60,419.17	11121000
9/1/1992 0:00	FORMER DISTRIB FACILITY_BROKEN-NH-CCD(CONCORD) - (STRUCTURE GAS ST)-BUILDINGS-COI	12,488.46	11121000
9/1/1998 0:00	CONC-NH-CCD-(CONCORD)-(STRUCTURE GAS ST)-BUILDINGS-CONCORD-8840-11126343-1	60,376.07	11121000
		146,948.70	

	Account Summary by	Functional Class			
3072-U \$ -LU EI	LIBERTY - Set of b		Books: Financial		
					ning: 12/2022 ing: 12/2022
Business Segment					
GL Account Functional Class	Beginning				Endina
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
U\$-GAS-FERC					
11121000-NONUTILITY PROPERTY U\$GSFR-NON-UTILITY PLANT					
601.00-U\$GSFR-LAND AND LAND RIGHTS	\$13,665.00	\$0.00	\$0.00	\$0.00	\$13,665.00
611.00-U\$GSFR-STRUCTURS & IMPRVMNTS	\$133,283.70	\$0.00	\$0.00	\$0.00	\$133,283.70
U\$GSFR-NON-UTILITY PLANT Subtotal:	\$146,948.70	\$0.00	\$0.00	\$0.00	\$146,948.70
11121000-NONUTILITY PROPERTY Subtotal:	\$146,948.70	\$0.00	\$0.00	\$0.00	\$146,948.70
U\$-GAS-FERC Subtotal:	\$146,948.70	\$0.00	\$0.00	\$0.00	\$146,948.70
072-U\$-LU ENERGYNORTH NATURAL GAS Subtotal:	\$146,948.70	\$0.00	\$0.00	\$0.00	\$146,948.70
Financial Subtotal:	\$146,948.70	\$0.00	\$0.00	\$0.00	\$146,948.70

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

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

RESPONSE:

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

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

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

RESPONSE:

Please see attached Puc 1604.01(a)(20)(a) Quarterly Income Statement 2020 and Puc 1604.01(a)(20)(b) Quarterly Income Statement 2021.

Puc 1604.1(a)(20)(a)

	Commercial & Industrial 8,426,487	2,960,986.86 0.00 0.00 1,694,528.39 9,536,999.11 0.00 366,788.89 3,754,738.84 (297,217.48 0.00 0.00 3,824,310.25 5,712,688.86 0.00 (8,761.69 100,920.84 43,763.71	986.86 4,536,33 0.00 0.00 0.00 0.00 528.39 3,104,86 999.11 15,436,30 0.00 788.89 295,88 738.84 5,584,96 217.48) 115,95 0.00 0.00 310.25 5,996,80 688.86 9,439,50 761.69) (5,55 920.84 92,61	.18 8,025,312.21 .00 0.00 .00 0.00 .00 0.00 .12 4,419,785.24 .96 25,149,164.06 .00 0.00 .81 (185,114.18 .41 9,685,786.10 .81 622,838.63 .00 0.00 .03 10,123,510.55 .93 15,025,653.53	44,387,205 0 0 0 1 21,985,952 3 ########## 0 0 1,427,268 0 47,232,091 3 1,181,132 0 0 0 0 6 49,840,492 9 95,161,330 7) (82,150 7) (82,150
Marches 1,60%,485 1,4471 5,848,966 2,848,966	Residential 12,606,463.34 1,144,1715 8,068,489.68 13,495,66070 6,678,2024 3,1679.88 2,648,187.08 4,547,210.89 2,202,33.871 2,526,784.67 2,707.09 3,324,800.08 1,200.00 1,000 1	2,960,986.86 0.00 0.00 1,694,528.39 9,536,999.11 0.00 366,788.89 3,754,738.84 (297,217.48 0.00 0.00 3,824,310.25 5,712,688.86 0.00 (8,761.69 100,920.84 43,763.71	986.86 4,536,33 0.00 0.00 0.00 0.00 528.39 3,104,86 999.11 15,436,30 0.00 788.89 295,88 738.84 5,584,96 217.48) 115,95 0.00 0.00 310.25 5,996,80 688.86 9,439,50 761.69) (5,55 920.84 92,61	.18 8,025,312.21 .00 0.00 .00 0.00 .00 0.00 .12 4,419,785.24 .96 25,149,164.06 .00 0.00 .81 (185,114.18 .41 9,685,786.10 .81 622,838.63 .00 0.00 .03 10,123,510.55 .93 15,025,653.53	44,387,205 0 0 0 1 21,985,952 3 ######### 0 0 0 1 4 21,985,952 3 ########## 0 0 0 0 47,232,091 3 1,181,132 0 0 0 0 0 0 6 49,840,492 9 95,161,330 7) (82,150 7) (82,150
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waters feerene water wat	The Case Power (a 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.	366,788.89 3,754,738.84 (297,217.48 0.00 0.00 3,824,310.25 5,712,688.86 0.00 (8,761.69 100,920.84 43,763.71	788.89 295,88 738.84 5,584,96 217.48) 115,95 0.00 110,00 310.25 5,996,80 688.86 9,439,50 761.69) (5,55 920.84 92,61	.81 (185,114.18 .41 9,685,786.10 .81 622,838.63 .00 0.00 .00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	3) 1,427,26 0 47,232,09 3 1,181,13 0 6 5 49,840,49 3 95,161,33 7) (82,15
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Sement of Cycles Purch	Natural Cas City Gate Purch (450,892,22) (804,333,50) (661,897,55) 1,917,123,27) 562,982,96 514,70.55 404,366.51 (435,603,25) 404,207.37 525,384.64 455,618.23 949,70.692 as Withdrawn from Storage—17 813,725.55 1,167,166.83 1,024,730.88 3,005,623.26 (310,078.21) (444,699.13) (334,955.09) 1,916,050.38 (334,635.95) (455,813.21) (386,046.81) 739,554.88 (316,078.24) (444,699.13) (334,955.09) 1,916,050.38 (334,635.95) (455,813.21) (386,046.81) 739,554.88 (316,078.24) (444,699.13) (334,955.09) 1,916,050.38 (334,635.95) (455,813.21) (386,046.81) 739,554.88 (316,078.24) (444,699.13) (334,955.09) 1,916,050.38 (334,635.95) (455,813.21) (386,046.81) 739,554.88 (316,078.24) (444,699.13) (334,955.09) 1,916,050.38 (334,635.95) (455,813.21) (386,046.81) 739,554.88 (316,078.24) (444,699.13)	3,754,738.84 (297,217.48 0.00 3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	738.84 5,584,96 217.48) 115,95 0.00 0.00 310.25 5,996,86 688.86 9,439,50 761.69) (5,55 0.00 761.69) (5,55	.41 9,685,786.10 .81 622,838.63 .00 0.00 .00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	0 47,232,09 3 1,181,13 0 0 6 49,840,49 3 95,161,33 7) (82,15 0 (82,15
Part Part	20ther Gas Purchases 9,454,737,62 6,979,257.48 3,848,297.12 20,282,291.20 2,829,950.41 1,033,037.23 781,150.09 24,926,429.59 791,053.24 1,162,806.80 1,362,631.19 3,866,660.19 3,955.46 3,867.75 3,867.75 3,867.75 3,967.	3,754,738.84 (297,217.48 0.00 3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	738.84 5,584,96 217.48) 115,95 0.00 0.00 310.25 5,996,86 688.86 9,439,50 761.69) (5,55 0.00 761.69) (5,55	.41 9,685,786.10 .81 622,838.63 .00 0.00 .00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	0 47,232,09 3 1,181,13 0 0 5 49,840,49 3 95,161,33 7) (82,15 0 (82,15
Second Procession 18,175.55 18,176.66 18,176.66 18,176.6	Sas Withdrawn from Storage-Dr 813,725.55	(297,217.48 0.00 0.00 3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	217.48) 115,95 0.00 0.00 310.25 5,996,80 310.25 5,996,80 9,439,50 761.69) (5,55 0.00 761.69) (5,55 920.84 92,61	.81 622,838.63 .00 0.00 .00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	3 1,181,13 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
The Marked September work 100 000 000 000 000 000 000 000 000 00	Other Gas Supply Expense 0.00 0	0.00 0.00 3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	0.00 0.00 310.25 5,996,80 688.86 9,439,50 761.69) (5,55 0.00 761.69) (5,55 920.84 92,61	.00 0.00 .00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	6 49,840,49 3 95,161,33 7) (82,15
Part Part	Fransmission - Flow thru work 0.0 0.	0.00 3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	0.00 310.25 5,996,80 688.86 9,439,50 761.69) (5,55 0.00 (5,55 920.84 92,61	.00 0.00 .03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	9 49,840,49 9 49,840,49 9 95,161,33 7) (82,15 9) (82,15
Teams	Transmission - Flow thru work 0.00 0.	3,824,310.25 5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	310.25 5,996,80 688.86 9,439,50 (5,55 0.00 761.69) (5,55 920.84 92,61	.03 10,123,510.55 .93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	6 49,840,49 8 95,161,33 7) (82,15
set Memory 18 18-83-864 1 18-62-803 1 18-62-803 1 18-62-803 1 18-8	Net Revenue 13,788,536.64 11,642,862.88 11,064,441.57 36,495,841.09 7,281,573.23 5,419,031.41 4,050,830.29 53,247,276.02 3,914,386.37 3,788,218.51 4,033,606.69 64,983,487.55 (Transmission Expense	5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	761.69) (5,55 0.00 761.69) (5,55 920.84 92,61	.93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	3 95,161,33 7) (82,15 0) (82,15
set Memory 18 18-83-864 1 18-62-803 1 18-62-803 1 18-62-803 1 18-8	Net Revenue 13,788,536.64 11,642,862.88 11,064,441.57 36,495,841.09 7,281,573.23 5,419,031.41 4,050,830.29 53,247,276.02 3,914,386.37 3,788,218.51 4,033,606.69 64,983,487.55 (Transmission Expense	5,712,688.86 (8,761.69 0.00 (8,761.69 100,920.84 43,763.71	761.69) (5,55 0.00 761.69) (5,55 920.84 92,61	.93 15,025,653.53 .90) (7,840.47 .00 0.00 .90) (7,840.47	(82,15) (82,15
Transmiss Experise (4,281.10) (5,71.78) (1,884.87) (11,887.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (1,11.87.75) (Transmission Expense (a,281.10) (5,721.78) (1,884.87) (11,887.75) (17,145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57) (1,7145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57) (1,7145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57) (1,7145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57) (3,801.05) (6,715.13) (6,891.35) (59,990.57) (3,801.05) (4,801.	0.00 (8,761.69 100,920.84 43,763.71	0.00 761.69) (5,55 920.84 92,61	.00 0.00 .90) (7,840.47 .63 116,381.71	(82,15)
1,241.00 1,241.00	Abour Expense (4,281.10) (5,721.78) (1,884.87) (11,887.75) (17,145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57 (17,145.70) (0.00 (8,761.69 100,920.84 43,763.71	0.00 761.69) (5,55 920.84 92,61	.00 0.00 .90) (7,840.47 .63 116,381.71	(82,15)
The Peperse (100) 0, 00	Dither Expenses 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.00 (8,761.69 100,920.84 43,763.71	0.00 761.69) (5,55 920.84 92,61	.00 0.00 .90) (7,840.47 .63 116,381.71	(82,15)
Control Tear Property Cont	Total Transmission Expense (4,281.10) (5,721.78) (1,884.87) (11,887.75) (17,145.70) (5,642.00) (6,677.59) (41,353.04) (5,031.05) (6,715.13) (6,891.35) (59,990.57 Gas Expenses subsour Expense (281,993.90) (292,735.76) (279,309.44) (854,039.10) (274,029.44) 39,976.82 81,976.47 (1,006,115.25) (21,322.92 42,930.55 48,858.26 (893,003.52 folial Gas Expense (186,078.50) (202,629.38) (191,749.43) (580.457.31) (188,066.86) (125,735.76) (180,566.37 (462,222.04) (111,357.41 147,304.72 141,878.08 (61,681.83 1) (184,004.15	100,920.84 43,763.71	761.69) (5,55 920.84 92,61	.90) (7,840.47 .63 116,381.71	7) (82,15
Sist Expenses 95,915-40 90,106-38 87,560-01 273,581-79 85,962-28 85,793-94 96,589-90 543,893-17 90,014-95 14,970-17 14,970-05 14,970-17 14,970-05 14,970-17 14,970-05 14,970-17 14,970-05 14,970-17 14,970-05 14,970-05 14,970-17 14,970-05	Sas Expenses Labour Expense 95,915.40 90,106.38 87,560.01 273,581.79 85,962.58 85,768.94 98,589.90 543,893.21 90,034.49 104,374.17 93,019.82 831,321.65 (281,993.90) (292,735.76) (279,309.44) (854,039.10) (274,029.44) 39,976.82 81,976.47 (1,006,115.25) 21,322.92 42,930.55 48,858.26 (893,003.55 Idia Gas Expense (186,078.50) (202,629.38) (191,749.43) (580,457.31) (188,066.86) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83 Distribution Expense Labour Expense 1,062,771.39 873,230.32 1,022,058.16 2,958,059.87 923,887.98 982,031.11 1,330,803.71 6,194,782.67 1,133,966.84 1,097,954.90 1,206,984.89 9,633,689.30 Customer Expense Labour Expense 205,339.14 206,266.56 198,511.34 610,117.04 201,870.21 186,683.01 228,762.99 1,227,613.25 216,578.08 194,659.17 219,395.54 1,858,246.04 Distribution Expense 1,062,771.39 873,230.32 1,022,058.16 2,958,059.87 923,887.98 982,031.11 1,330,803.71 6,194,782.67 1,133,966.84 1,097,954.90 1,206,984.89 9,633,689.30 Customer Expense Labour Expense 1,062,771.39 873,230.32 1,022,058.16 2,958,059.87 923,887.98 982,031.11 1,330,803.71 6,194,782.67 1,133,966.84 1,097,954.90 1,206,984.89 9,633,689.30 Customer Expense 1,062,771.39 1,275,143.44 115,011.51 1,947,660.12 Fortial Customer Expense 1,380,020.47 1,161,372.55 1,297,836.76 3,839,229.75 1,058,169.87 1,424,492.45 2,155,433.34 8,477,325.41 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.00 Administrative Expenses 261,578.23 279,630.14 296,432.69 837,641.06 284,572.48 310,805.82 327,171.48 1,760,190.84 432,155.38 323,339.39 303,820.82 2,819,506.48 Payroll Taxes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	100,920.84 43,763.71	920.84 92,61	63 116,381.71	
Descriptions Calings	281,993.90 (292,735.76) (279,309.44) (854,039.10) (274,029.44) 39,976.82 81,976.47 (1,006,115.25) 21,322.92 42,930.55 48,858.26 (893,003.52 (1016) 636 Expense (186,078.50) (202,629.38) (191,749.43) (580,457.31) (188,066.86) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83) (1,006) 125,735.74 (1,006) 127,735.74	43,763.71			1,141,23
roll Gist Stephene (186,078.50) (202,793.81) (191,494.41) (180,068.66) (195,785.76) (180,066.86) (195,785.76) (180,066.86) (195,785.76) (180,066.86) (195,785.76) (180,066.86) (195,785.76) (190,047.77) (190,392.55) (190,047.77) (190,392.55) (190,047.77) (190,392.55) (190,047.77) (190,392.55) (190,047.77) (190,392.55) (190,047.77) (190,392.55) (190,047.77)	otal Gas Expense (186,078.50) (202,629.38) (191,749.43) (580,457.31) (188,066.86) 125,735.76 180,566.37 (462,222.04) 111,357.41 147,304.72 141,878.08 (61,681.83		763.71 (293,76		
Note Page 18	Setribution Expenses abour Expense abour Exp	144.684.55		, (
The Expense 106, 271.3 30, 205.4 2 191,632.8 18, 68,997.9 86,564.9 31,008.8 29,008.8 1,009.8 10,008.8 1,009.8 1,008.8 1,008.8 1,009.8	hther Expenses 1,062,771.39 873,230.32 1,022,058.16 2,958,059.87 923,887.98 982,031.11 1,330,803.71 6,194,782.67 1,133,966.84 1,097,954.90 1,206,984.89 9633,689.30 1,00				
Transport Suppose 1,00,277,139 873,20.02 1,027,058.16 2,958,059.87 923,887.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.98 923,087.99 1,276,12.25 1,339.66.84 1,979.95.90 1,206,084.89 963,689.93 1,111,000.13 1,077,008.72 824,413.77 1,276.41 1,300.08.25 1,276.25 1,27	ordal Distribution Expense	609,538.54	538.54 658,89	.60 407,220.99	7,564,11
Tried Distribution Expense 1,62,771:39 1,726,781.29 1,7	Total Distribution Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expenses Ustomer Expense Ust	501,501.59	501.59 418,11	.12 475,192.78	5,140,03
The Expense 130, 269.54 290, 226.80 270, 001.56 883,397.90 137,624.42 135,004.57 42,977.86 1,585,004.57 146,629.70 127,514.34 115,011.51 1,347,650.12 188,456.90 250,224.54 (55,383.30) 1,339.80 (101)	Other Expense 302,269.54 290,226.80 270,901.56 863,397.90 137,624.24 135,504.57 421,977.86 1,558,504.57 146,629.70 127,514.34 115,011.51 1,947,660.12 fotal Customer Expense 507,608.68 496,493.36 469,412.90 1,473,514.94 339,494.45 322,367.58 650,740.85 2,786,117.82 363,207.78 322,173.51 334,407.05 3,805,906.16 fotal Operating Expenses 1,380,020.47 1,161,372.52 1,297,836.76 3,839,229.75 1,058,169.87 1,424,492.45 2,155,433.34 8,477,325.41 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.06 Adminis Ceneral Wages 261,578.23 279,630.14 296,432.69 837,641.06 284,572.48 310,805.82 327,171.48 1,760,190.84 432,155.38 323,339.99 303,820.82 2,819,506.42 24,907.11 24,90	1,111,040.13	040.13 1,077,00	.72 882,413.77	12,704,15
Cold Customer Expense 507,608.68 46,693.36 466,412.90 1,473.514.94 339,494.45 322,367.58 650,7408.52 2,786,117.82 363,207.78 322,173.51 334,407.05 3,805.506.16 394,498.01 452,604.56 (654,405.32) 3,998.52 3,999.52 3,	otal Customer Expense 507,608.68 496,493.36 469,412.90 1,473,514.94 339,494.45 322,367.58 650,740.85 2,786,117.82 363,207.78 322,173.51 334,407.05 3,805,906.16 otal Operating Expenses 1,380,020.47 1,161,372.52 1,297,836.76 3,839,229.75 1,058,169.87 1,424,492.45 2,155,433.34 8,477,325.41 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.06 understrative Expenses 4 control of the Control of Expenses 4 control of the Control of Expenses 4 control of the Control of Expenses 4 control of the Control of Expenses 4 control of Exp	206,041.11	041.11 202,38	.02 200,977.91	2,467,64
Tool Customer Expense 50,7608.68 46,409.36 46,4012.90 1,473,514.94 339,404.5 322,367.58 650,7408.5 2,786,117.82 363,207.78 322,173.51 334,407.05 3,805,906.16 394,408.01 42,604.56 654,405.39 3,998.66 3,989.299.75 1,058,169.87 1,244,492.45 2,155,433.34 4,773,254.1 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.06 1,641,61.00 1,322,902.64 75,976.02 1,6358.2 1,796.04 1,796.0	Total Customer Expenses 507,608.68 496,493.6 469,412.90 1,473,514.94 339,494.45 322,367.58 650,740.85 2,786,117.82 363,207.78 322,173.51 334,407.05 3,805,906.16 Total Operating Expenses 1,380,020.47 1,161,372.52 1,297,836.76 3,839,229.75 1,058,169.87 1,424,492.45 2,155,433.34 8,477,325.41 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.06 Administration Administr	188.456.90	456.90 250.22	.54 (855.383.30	1.530.95
Treel Operating Expenses Language Person and Benefit Gall Salas	Total Operating Expenses 1,380,020.47 1,161,372.52 1,297,836.76 3,839,229.75 1,058,169.87 1,424,492.45 2,155,433.34 8,477,325.41 1,603,500.98 1,560,718.00 1,676,378.67 13,317,923.06 Administrative Expenses Administrative Expenses 261,578.23 279,630.14 296,432.69 837,641.06 284,572.48 310,805.82 327,171.48 1,760,190.84 432,155.38 323,339.39 303,820.82 2,819,506.43 Payroll Taxes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	394 498 01	498.01 452.60	56 (654.405.39	3 998 60
Adminstative Expenses Admin & General Wages 261,578.23 279,630,14 296,432.69 837,641.06 284,572.48 310,805.82 327,711.48 17,601,908.44 321,53.83 323,339.33 303,820.82 2819,506.43 333,116.47 26,373.03 351,422.09 3,550,422.49 330,807.82 333,471.48 330,807.82 333,870.82 33,870.82	Adminstrative Expenses Admin & General Wages 261,578.23 279,630.14 296,432.69 837,641.06 284,572.48 310,805.82 327,171.48 1,760,190.84 432,155.38 323,339.39 303,820.82 2,819,506.43 Payroll Taxes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				
Admin & General Wages	Admin & General Wages 261,578.23 279,630.14 296,432.69 837,641.06 284,572.48 310,805.82 327,171.48 1,760,190.84 432,155.38 323,339.39 303,820.82 2,819,506.43 Payroll Taxes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1,041,401.00	401.00 1,322,30	04 /3,337.02	10,338,28
Payroll Taxes 0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	Payroll Taxes 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				
Employee Insurance 183,473.66 183,473.66 142,706.40 509,653.72 267,418.30 85,584.34 (46,508.61) 816,147.55 122,369.65 115,191.58 11,131.11 1,064,840.09 162,138.93 162,138.93 353,693.73 1,742,8 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
Driftice Supplies 58,607.51 51,445.26 53,523.63 163,576.40 59.765.93 28,985.49 83,570.82 335,888.64 39,173.26 67,948.01 49,521.92 492,541.83 43,476.76 40,600.49 70,415.08 647,070 ctry, injury and Damages Insurance 91,037.98 81,064.57 73,129.18 245,231.73 68,358.56 80,220.41 71,915.51 465,723.21 465,723.21 575,232.01 5,745,708.26 110,043.99 93,626.26 87,354.33 1,045,77 (10,45).75 (10	Employee Insurance 183.473.66 183.473.66 142.706.40 509.653.72 267.418.30 85.584.34 (46.508.61) 816.147.75 122.369.65 115.191.58 11.131.11 1.064.840.05				
Property, Injury and Damages Insurance 91,037-98 81,064.57 73,129.18 245,231.73 68,358.56 80,220.41 71,912.51 465,723.21 81,953.63 90,669.47 116,361.95 754,708.26 110,043.99 93,626.26 87,354.33 1,045.77 minipole Pension and Benefit 631,985.54 476,663.49 656,839.54 1,765,488.57 631,442.61 589,084.80 570,356-77 3,556,372.75 762,168.06 590,907.51 575,232.01 5,484,680.33 630,352.88 604,210.45 474,782.71 7,194.06 1,045.09 1,045					
Employee Pension and Benefit 631,985.54 476,663.49 656,839.54 1,765,488.57 631,442.61 589,084.80 570,356.77 3,556,372.75 762,168.06 599,097.51 575,232.01 5,848,680.33 630,352.88 604,210.45 474,782.71 7,194,0 Regulatory Expenses 69,881.66 69,881.66 69,881.66 69,881.63 69,881.33 69,881.33 419,289.30 69,881.33 55,005.34 62,443.33 606,619.30 74,486.33 74,486	Office Supplies 58,607.51 51,445.26 53,523.63 163,576.40 59,765.93 28,985.49 83,570.82 335,898.64 39,173.26 67,948.01 49,521.92 492,541.83	43,476.76	476.76 40,60	.49 70,415.08	647,03
Regulatory Expenses 69,881.66 69,881.66 69,881.66 69,881.66 69,881.66 69,881.66 69,881.66 69,881.36 69,881.33 69,881.33 55,005.34 62,443.33 606,619.30 74,486.33 74,486.33 74,486.33 830,0 Rents 17,326.92 10,826.42 11,039.91 39,193.55 11,039.91 11,039.91 11,039.92 72,312.99 6,669.58 11,885.21 11,885.21 11,827.19 10,583.91 6,126.18 12,506.21 131,9 Intercompany Rent 6,344.89 6,344.89 6,344.89 19,034.67 6,344.89 5,231.71 5,231.	Property, Injury and Damages Insurance 91,037.98 81,064.57 73,129.18 245,231.73 68,358.56 80,220.41 71,912.51 465,723.21 81,953.63 90,669.47 116,361.95 754,708.26	110,043.99	043.99 93,62	.26 87,354.33	1,045,73
Rents 17,326.92 10,826.42 11,039.91 39,193.25 11,039.91 11,039.91 11,039.91 11,039.92 72,312.99 6,669.58 11,852.1 11,852.1 102,752.99 10,583.91 6,126.18 12,506.21 131,9 ntercompany Rent 6,344.89 6,344.89 19,034.67 6,344.89 5,231.71 5,231.71 35,842.98 5,231.71 5,23	Employee Pension and Benefit 631,985.54 476,663.49 656,839.54 1,765,488.57 631,442.61 589,084.80 570,356.77 3,556,372.75 762,168.06 590,907.51 575,232.01 5,484,680.37	630,352.88	352.88 604,21	.45 474,782.71	7,194,02
Rents 17,326.92 10,826.42 11,039.91 39,193.25 11,039.91 11,039.91 11,039.91 11,039.92 72,312.99 6,669.58 11,852.1 11,852.1 102,752.99 10,583.91 6,126.18 12,506.21 131,9 ntercompany Rent 6,344.89 6,344.89 19,034.67 6,344.89 5,231.71 5,231.71 35,842.98 5,231.71 5,23	Regulatory Expenses 69,881.66 69,881.66 69,881.66 209,644.98 69,881.66 69,881.33 69,881.33 419,289.30 69,881.33 55,005.34 62,443.33 606,619.37	74,486.33	486.33 74,48	.33 74,486.33	830,07
ntercompany Rent 6,344.89 6,344.89 6,344.89 19,034.67 6,344.89 5,231.71 5,2					
Maintenance 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					
Franchise Requirements 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					
Other Admin Expenses (126,683.85) (263,343.24) (201,269.50) (591,296.59) (377,009.76) (339,281.30) (169,349.83) (1,476,937.48) (594,060.17) (369,254.29) (486,876.10) (2,927,128.04) (656,383.22) (38,439.36) (575,912.60) (4,197,812.60) (199,349.83) (199,					
Total Administrative Expenses 1,193,552.54 895,986.85 1,108,628.40 3,198,167.79 1,021,814.58 841,552.51 923,306.10 5,984,840.98 925,542.43 890,923.93 648,751.96 8,450,059.30 733,047.76 974,354.03 853,979.59 1,101,400.00					
Income and Non Income Tax Federal Unemployment 139,643.19 120,833.86 115,066.74 375,543.79 219,900.21 160,016.39 119,785.43 875,245.82 142,204.27 122,577.77 120,160.30 1,260,188.16 162,687.59 116,985.59 122,259.80 1,662,12					
ederal Unemployment 19,643.19 120,833.86 115,066.74 375,543.79 219,900.21 160,016.39 119,785.43 875,245.82 142,204.27 122,577.77 120,160.30 1,260,188.16 162,687.59 116,985.59 122,259.80 1,662,1 20 1,000 1		/33,047.76	u47.76 974,35	.03 853,979.59	11,011,44
Company FICA 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					
tate Unemployment 1,147.93 3,545.45 946.61 11,639.99 609.69 227.52 1,286.05 13,763.25 156.49 138.26 649.55 14,707.55 743.86 602.89 538.35 16,5 40nicipal, Property & Franchise Tax 1,153,232.58 1,153,053.31 1,153,053.30 3,8493.39.19 1,027,715.16 1,027,715.16 1,047,364.21 6,562,133.72 1,009,567.03 1,009,56		. ,			
Municipal Property & Franchise Tax 1,153,232.58 1,153,053.31 1,153,053	Company FICA 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00	0.00	.00 0.00)
total Taxes 1,300,023.70 1,277,432.62 1,269,066.65 3,846,522.97 1,248,225.06 1,187,959.07 1,168,435.69 7,451,142.79 1,151,927.79 1,132,283.06 1,130,376.88 10,865,730.52 1,172,155.00 1,217,155.00<	state Unemployment 7,147.93 3,545.45 946.61 11,639.99 609.69 227.52 1,286.05 13,763.25 156.49 138.26 649.55 14,707.55	743.86	743.86 60	.89 538.35	16,59
total Taxes 1,300,023.70 1,277,432.62 1,269,066.65 3,846,522.97 1,248,225.06 1,187,959.07 1,168,435.69 7,451,142.79 1,151,927.79 1,132,283.06 1,130,376.88 10,865,730.52 1,172,155.00 1,217,155.00<	Municipal, Property & Franchise Tax 1,153,232.58 1,153,053.31 1,153,053.31 3,459,339.19 1,027,715.16 1,027,715.16 1,047,364.21 6,562,133.72 1,009,567.03 1,009,567.03 1,009,567.03 9,590,834.83	1,009,567.00	567.00 1,009,56	.12 1,094,108.93	12,704,0
Total Expenses 3,873,596.71 3,334,791.99 3,675,531.81 10,883,920.51 3,328,209.51 3,454,004.03 4,247,175.13 21,913,309.18 3,680,971.20 3,583,924.99 3,455,507.51 32,633,712.88 3,547,507.21 3,424,412.27 2,146,884.29 41,752,5 EBITDA Before Corporate Allocations 9,914,939.93 8,308,070.89 7,388,909.76 25,611,920.58 3,953,363.72 1,965,027.38 (196,344.84) 31,333,966.84 233,415.17 204,293.52 578,099.18 32,349,774.71 2,165,181.65 6,015,088.66 12,878,769.24 53,408,8 Corporate Allocations					
EBITDA Before Corporate Allocations 9,914,939.93 8,308,070.89 7,388,909.76 25,611,920.58 3,953,363.72 1,965,027.38 (196,344.84) 31,333,966.84 233,415.17 204,293.52 578,099.18 32,349,774.71 2,165,181.65 6,015,088.66 12,878,769.24 53,408,8 Corporate Allocations					
Corporate Allocations		0,0,0 0		, .,	, . ,.
		2,103,181.65	101.00 0,015,08	.00 12,6/8,/09.24	- 55,408,8

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4
LU Allocations																
LABS Labor	(7,185.03)	(18,314.02)	(25,323.58)	(50,822.63)	(6,629.70)	(17,744.79)	(8,421.55)	(83,618.67)	(19,359.06)	(12,082.64)	(16,238.69)	(131,299.06)	(19,078.51)	(16,108.39)	(21,782.84)	(188,268.80)
LABS Allocations																
APUC/APCO Corporate Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APUC/APCO Allocations																
Total Corporate Allocations	(25,382.64)	(44,327.23)	(50,323.75)	(120,033.62)	(38,701.57)	(53,601.12)	(31,635.28)	(243,971.59)	(85,634.66)	(55,523.30)	(52,058.48)	(437,188.03)	(56,329.80)	47,252.64	(61,867.81)	(508,133.00)
EBITDA After Corporate Allocations	9,940,322.57	8,352,398.12	7,439,233.51	25,731,954.20	3,992,065.29	2,018,628.50	(164,709.56)	31,577,938.43	319,049.83	259,816.82	630,157.66	32,786,962.74	2,221,511.45	5,967,836.02	12,940,637.05	53,916,947.26
Depreciation & Amortization Expense	•															
Depreciation Expense	1,237,802.53	1,637,105.86	1,575,579.83	4,450,488.22	1,691,017.54	1,551,497.22	1,642,327.88	9,335,330.86	1,624,621.44	1,611,573.17	1,558,213.67	14,129,739.14	1,637,430.52	1,720,825.73		19,077,267.30
Amort-Limited Term Gas Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amort of Intangibles-Cost	695,501.81	283,594.75	359,124.10	1,338,220.66	288,109.24	288,561.80	463,058.45	2,377,950.15	301,090.40	284,443.71	316,622.71	3,280,106.97	283,576.15	282,438.45	239,636.75	4,085,758.32
Amortization-Regulatory Debits	456,261.63	418,052.52	391,783.33	1,266,097.48	310,608.48	247,269.90	390,480.50	2,214,456.36	124,262.45	126,470.02	128,710.26	2,593,899.09	148,728.29	228,206.88	2,534,649.80	5,505,484.06
Acquisition Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Exper	, ,	2,338,753.13	2,326,487.26	7,054,806.36	2,289,735.26	2,087,328.92	2,495,866.83	13,927,737.37	2,049,974.29	2,022,486.90	2,003,546.64	20,003,745.20	2,069,734.96	2,231,471.06	, ,	28,668,509.68
NET OPERATING INCOME	7,550,756.60	6,013,644.99	5,112,746.25	18,677,147.84	1,702,330.03	(68,700.42)	(2,660,576.39)	17,650,201.06	(1,730,924.46)	(1,762,670.08)	(1,373,388.98)	12,783,217.54	151,776.49	3,736,364.96	8,577,078.59	25,248,437.58
Other Income & Deductions																
Allowable Funds used during Construction	10,032.04	(1,049.34)	1,541.36	10,524.06	1,841.29	2,609.55	4,434.45	19,409.35	4,937.38	6,160.79	8,471.87	38,979.39	2,573.99	9,606.23	(2,502.50)	48,657.11
Interest & Dividends Income	108,394.71	81,755.53	123,978.79	314,129.03	90,881.27	26,905.88	19,326.49	451,242.67	17,447.20	18,597.13	19,548.86	506,835.86	20,439.52	89,644.93	89,363.01	706,283.32
Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions	(1,963.92)	(8,085.71)	(3,525.90)	(13,575.53)	(599.70)	0.00	(10,500.00)	(24,675.23)	(101,350.00)	(150.00)	(5,750.00)	(131,925.23)	(1,500.00)	(6,520.00)	(462,780.39)	(602,725.62)
Total Other Income & Deductions	116,462.83	72,620.48	121,994.25	311,077.56	92,122.86	29,515.43	13,260.94	445,976.79	(78,965.42)	24,607.92	22,270.73	413,890.02	21,513.51	92,731.16	(375,919.88)	152,214.81
Income Before Interest Charges	7,667,219.43	6,086,265.47	5,234,740.50	18,988,225.40	1,794,452.89	(39,184.99)	(2,647,315.45)	18,096,177.85	(1,809,889.88)	(1,738,062.16)	(1,351,118.25)	13,197,107.56	173,290.00	3,829,096.12	8,201,158.71	25,400,652.39
Interest Charges																
Interest on Long Term Debt	589,857.47	589,857.47	589,857.47	1,769,572.41	589,857.47	589,857.47	589,857.47	3,539,144.82	589,857.47	589,857.47	589,857.47	5,308,717.23	607,791.91	606,625.13	605,838.17	7,128,972.44
Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Interest Charges	76,736.54	75,265.84	123,773.36	275,775.74	641.57	43,078.86	38,465.46	357,961.63	24,407.41	20,197.24	13,683.53	416,249.81	7,455.13	13,907.99	37,232.43	474,845.36
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Charges	666,594.01	665,123.31	713,630.83	2,045,348.15	590,499.04	632,936.33	628,322.93	3,897,106.45	614,264.88	610,054.71	603,541.00	5,724,967.04	615,247.04	620,533.12	643,070.60	7,603,817.80
Income Taxes																
State Income Tax	0.00	0.00	55,000.00	55,000.00	0.00	0.00	55,000.00	110,000.00	0.00	0.00	55,000.00	165,000.00	0.00	0.00	97,757.00	262,757.00
Deferred Federal and State Tax	0.00	0.00	4,510,213.00	4,510,213.00	0.00	0.00	(665,750.00)	3,844,463.00	0.00	0.00	(3,416,682.00)	427,781.00	(78,392.00)	(78,392.00)	3,114,313.00	3,385,310.00
Federal Income Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income Taxes		0.00	4,565,213.00	4,565,213.00	0.00	0.00	(610,750.00)	3,954,463.00	0.00	0.00	(3,361,682.00)	592,781.00	(78,392.00)	(78,392.00)	3,212,070.00	3,648,067.00
NET INCOME / (LOSS)	7,000,625.42	5,421,142.16	(44,103.33)	12,377,664.25	1,203,953.85	(672,121.32)	(2,664,888.38)	10,244,608.40	(2,424,154.76)	(2,348,116.87)	1,407,022.75	6,879,359.52	(363,565.04)	3,286,955.00	4,346,018.11	14,148,767.59

Puc 1604.1(a)(20)(b)

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4
Revenue																
Operating Revenue																
Residential	12,418,310.44	11,509,484.88	10,029,302.19	33,957,097.51	7,984,872.05	4,024,960.45	2,679,644.53	48,646,574.54	3,619,102.24	2,556,650.15	2,449,371.60	57,271,698.53	3,582,176.51	12,680,508.88	15,033,679.47	88,568,063.39
Commercial & Industrial	7,067,157.84	6,244,409.02	5,489,333.50	18,800,900.36	4,182,123.83	2,104,868.60	1,603,341.48	26,691,234.27	2,321,829.99	1,582,068.69	1,546,685.17	32,141,818.12	2,432,758.65	8,505,064.46	10,169,743.41	53,249,384.64
Street Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund Provision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales for Resale-SUG MA Ops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenue	4,335,025.55	3,292,290.10	3,944,457.83	11,571,773.48	1,632,869.91	3,049,242.26	1,256,950.30	17,510,835.95	865,312.40	1,115,391.19	1,419,011.70	20,910,551.24	2,736,012.85	4,103,271.19	6,462,814.82	34,212,650.10
Total Operating Revenue	23,820,493.83	21,046,184.00	19,463,093.52	64,329,771.35	13,799,865.79	9,179,071.31	5,539,936.31	92,848,644.76	6,806,244.63	5,254,110.03	5,415,068.47	110,324,067.89	8,750,948.01	25,288,844.53	31,666,237.70	176,030,098.13
Operating Expenses																
Purchased Energy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Power Liquefied Petroleum Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Natural Gas City Gate Purch	(727,617.56)	(28,243.41)	(283,195.49)	(1.039.056.46)	687,586.68	591,510.13	668,966.00	909,006.35	857,174.29	883,121.24	1,676,268.64	4,325,570.52	1,275,733.57	625,847.38	(236,702.53)	5,990,448.94
Other Gas Purchases	8,258,485.46	7,376,073.86	6.532.767.41	22.167.326.73	5,209,627.50	1.826.542.00	1,158,783.83	30.362.280.06	1.358.395.80	1.026.114.13	1,076,268.64	33.830.777.25	2.270.093.75	14.385.254.09	15.046.741.75	65.532.866.84
Gas Withdrawn from Storage-Dr	1,197,359.56	497,985.40	752,937.50	2.448.282.46	(418.844.68)	(535.568.13)	(613.024.00)	880,845.65	(801.232.29)	(827.179.24)	(1.620.326.64)	(2.367.892.52)	(1.219.791.58)	240,589.63	1.058.848.53	(2.288.245.94
Other Gas Supply Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission - Flow thru work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Purchased Energy	8,728,227.46	7,845,815.85	7,002,509.42	23,576,552.73	5,478,369.50	1,882,484.00	1,214,725.83	32,152,132.06	1,414,337.80	1,082,056.13	1,139,929.26	35,788,455.25	2,326,035.74	15,251,691.10	15,868,887.75	69,235,069.84
Net Revenue	15,092,266.37	13,200,368.15	12,460,584.10	40,753,218.62	8,321,496.29	7,296,587.31	4,325,210.48	60,696,512.70	5,391,906.83	4,172,053.90	4,275,139.21	74,535,612.64	6,424,912.27	10,037,153.43	15,797,349.95	106,795,028.29
Transmission Expense	.,,,	.,,	, ,	, ,	-,- ,	, ,	,,	.,,0	., ,	, ,	, .,	,,	., ,	.,,	., . ,	., .,
Labour Expense	(6,657.90)	(3,366.52)	(8,995.86)	(19,020.28)	(8,696.50)	(7,340.77)	(7,777.27)	(42,834.82)	(32,101.51)	0.00	30.40	(74,905.93)	109.88	228.99	191.52	(74,375.54
Other Evnence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transmission Expense	(6,657.90)	(3,366.52)	(8,995.86)	(19,020.28)	(8,696.50)	(7,340.77)	(7,777.27)	(42,834.82)	(32,101.51)	0.00	30.40	(74,905.93)	109.88	228.99	191.52	(74,375.54)
Gas Expenses	, , , , , , , , , , , , , , , , , , , ,	(-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		., .=.,	, ,,	(- //			, ,,				, ,, ,,,
Labour Expense	109,277.88	101,403.83	97,497.55	308,179.26	103,184.74	118,098.20	128,761.20	658,223.40	125,107.77	111,913.83	113,132.95	1,008,377.95	107,946.51	123,815.01	135,256.25	1,375,395.72
Other Expense	(295,148.75)	(268,995.05)	(235,797.35)	(799,941.15)	(272,777.04)	37,947.31	31,453.38	(1,003,317.50)	37,341.82	23,571.30	47,334.92	(895,069.46)	40,996.10	52,106.00	37,287.11	(764,680.25)
Total Gas Expense	(185,870.87)	(167,591.22)	(138,299.80)	(491,761.89)	(169,592.30)	156,045.51	160,214.58	(345,094.10)	162,449.59	135,485.13	160,467.87	113,308.49	148,942.61	175,921.01	172,543.36	610,715.47
Distribution Expenses	,,	, , , , , ,		(- ,,				(, ,,,,								
Labour Expense	809,788.47	781,667.12	828,821.21	2,420,276.80	657,102.49	718,249.15	634,226.42	4,429,854.86	731,293.28	671,986.23	528,123.12	6,361,257.49	997,881.57	546,738.65	738,515.87	8,644,393.58
Other Expense	266,491.39	335,804.65	270,632.46	872,928.50	430,895.11	414,971.16	494,066.58	2,212,861.35	359,554.89	402,024.03	346,184.06	3,320,624.33	731,226.77	396,710.11	485,923.18	4,934,484.39
Total Distribution Expense	1,076,279.86	1,117,471.77	1,099,453.67	3,293,205.30	1,087,997.60	1,133,220.31	1,128,293.00	6,642,716.21	1,090,848.17	1,074,010.26	874,307.18	9,681,881.82	1,729,108.34	943,448.76	1,224,439.05	13,578,877.97
Customer Expenses																
Labour Expense	225,071.75	202,040.97	226,148.78	653,261.50	204,844.40	190,074.17	184,280.70	1,232,460.77	211,809.07	205,137.93	196,777.26	1,846,185.03	201,252.43	201,360.87	187,891.39	2,436,689.72
Other Expense	223,640.81	231,239.46	218,766.71	673,646.98	253,165.83	148,090.57	(380,813.46)	694,089.92	144,055.02	138,781.92	29,752.71	1,006,679.57	160,190.06	315,313.57	445,771.31	1,927,954.51
Total Customer Expense	448,712.56	433,280.43	444,915.49	1,326,908.48	458,010.23	338,164.74	(196,532.76)	1,926,550.69	355,864.09	343,919.85	226,529.97	2,852,864.60	361,442.49	516,674.44	633,662.70	4,364,644.23
Total Operating Expenses	1,332,463.65	1,379,794.46	1,397,073.50	4,109,331.61	1,367,719.03	1,620,089.79	1,084,197.55	8,181,337.98	1,577,060.34	1,553,415.24	1,261,335.42	12,573,148.98	2,239,603.32	1,636,273.20	2,030,836.63	18,479,862.13
Adminstrative Expenses																
Admin & General Wages	310,540.67	251,065.48	325,168.95	886,775.10	266,265.97	171,297.31	(48,165.16)	1,276,173.22	315,427.13	270,767.03	183,038.38	2,045,405.76	219,248.79	294,220.19	201,292.93	2,760,167.67
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Insurance	195,374.62	152,950.00	165,111.92	513,436.54	(26,353.82)	152,950.00	82,879.67	722,912.39	150,896.46	126,126.06	121,660.80	1,121,595.71	181,792.27	184,019.73	76,815.33	1,564,223.04
Office Supplies	62,781.61	62,896.38	66,306.29	191,984.28	69,479.10	98,059.05	62,727.37	422,249.80	50,337.14	150,805.17	70,681.25	694,073.36	44,603.74	83,166.64	84,861.94	906,705.68
Property, Injury and Damages Insurance	83,695.21	82,019.13	82,572.16	248,286.50	82,572.16	104,862.84	135,434.22	571,155.72	90,887.11	132,923.24	169,922.01	964,888.08	145,996.32	132,697.58	49,567.00	1,293,148.98
Employee Pension and Benefit	721,099.22	590,420.78	680,051.52	1,991,571.52	722,428.99	768,522.70	590,652.90	4,073,176.11	645,409.74	757,498.43	631,005.81	6,107,090.09	751,500.64	628,792.83	40,326.80	7,527,710.36
Regulatory Expenses	74,486.33	74,486.33	74,486.33	223,458.99	74,486.33	74,486.33	74,486.33	446,917.98	74,486.33	74,486.33	74,486.33	670,376.97	74,486.33	15,010.01	92,067.67	851,940.98
Rents	14,542.36	12,861.80	12,861.80	40,265.96	7,271.18	7,271.18	12,658.03	67,466.35	13,207.65	9,292.03	18,248.65	108,214.68	12,658.03	12,658.03	12,658.03	146,188.77
Intercompany Rent	5,520.71	5,520.71	5,520.71	16,562.13	5,520.71	5,520.71	(86.61)	27,516.94	2,717.05	2,717.05	2,717.05	35,668.09	15,995.05	2,717.05	2,717.05	57,097.24
Maintenance	0.00	0.00	0.00	0.00	845.61	0.00	(845.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Franchise Requirements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (1.744.902.24)	0.00	0.00 (643,295,53)	0.00 (606.036.45)	0.00 (3,441,045.14)	0.00	0.00 (537,480.45)	0.00 (1.028.507.51)	0.00
Other Admin Expenses			(254 440 55)		(539.186.16)	(387,172.75)	(26,682.41)					13 441 ()45 14)	(379.192.44)			
Total Administrative Function	(179,718.16)	(257,723.17)	(354,419.59)	(791,860.92)		005 707 27	002 050 75		(446,810.92)		, ,					(5,386,225.54)
Total Adminstrative Expenses	1,288,322.57	(257,723.17) 974,497.44	(354,419.59) 1,057,660.09	3,320,480.10	663,330.07	995,797.37	883,058.73	5,862,666.27	896,557.69	881,319.81	665,723.83	8,306,267.60	1,067,088.73	815,801.61	(468,200.76)	9,720,957.18
Income and Non Income Tax	1,288,322.57	974,497.44	1,057,660.09	3,320,480.10	663,330.07			5,862,666.27	896,557.69	881,319.81	665,723.83	8,306,267.60	1,067,088.73	815,801.61	(468,200.76)	9,720,957.18
Income and Non Income Tax Federal Unemployment	1,288,322.57 138,522.15	974,497.44 130,037.05	1,057,660.09 129,796.72	3,320,480.10 398,355.92	663,330.07 268,365.36	135,847.69	131,072.67	5,862,666.27 933,641.64	896,557.69 153,650.16	881,319.81 130,578.81	665,723.83 133,399.73	8,306,267.60 1,351,270.34	1,067,088.73 174,641.30	815,801.61 120,810.56	(468,200.76) 251,308.67	9,720,957.18 1,898,030.87
Income and Non Income Tax Federal Unemployment Company FICA	1,288,322.57 138,522.15 0.00	974,497.44 130,037.05 0.00	1,057,660.09 129,796.72 0.00	3,320,480.10 398,355.92 0.00	663,330.07 268,365.36 0.00	135,847.69 0.00	131,072.67 0.00	5,862,666.27 933,641.64 0.00	896,557.69 153,650.16 0.00	881,319.81 130,578.81 0.00	665,723.83 133,399.73 0.00	8,306,267.60 1,351,270.34 0.00	1,067,088.73 174,641.30 0.00	815,801.61 120,810.56 0.00	(468,200.76) 251,308.67 0.00	9,720,957.18 1,898,030.87 0.00
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment	1,288,322.57 138,522.15 0.00 42,064.75	974,497.44 130,037.05 0.00 24,315.96	1,057,660.09 129,796.72 0.00 (9,491.21)	3,320,480.10 398,355.92 0.00 56,889.50	663,330.07 268,365.36 0.00 2,490.40	135,847.69 0.00 800.99	131,072.67 0.00 637.88	5,862,666.27 933,641.64 0.00 60,818.77	896,557.69 153,650.16 0.00 811.34	881,319.81 130,578.81 0.00 583.95	665,723.83 133,399.73 0.00 579.41	8,306,267.60 1,351,270.34 0.00 62,793.47	1,067,088.73 174,641.30 0.00 455.98	815,801.61 120,810.56 0.00 147.01	(468,200.76) 251,308.67 0.00 182.38	9,720,957.18 1,898,030.87 0.00 63,578.84
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45	135,847.69 0.00 800.99 1,275,443.45	131,072.67 0.00 637.88 1,275,443.69	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37	896,557.69 153,650.16 0.00 811.34 1,150,758.56	881,319.81 130,578.81 0.00 583.95 1,135,327.86	665,723.83 133,399.73 0.00 579.41 1,152,533.23	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45	815,801.61 120,810.56 0.00 147.01 1,151,350.45	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Taxes	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67	133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67	133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Taxes Total Expenses BBITDA Before Corporate Allocations Corporate Allocations UL Corporate Labor LU Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28)	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08)	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98 (34,108.82)	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64)	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (53,847.36)	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90)	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60)	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,655,037.19 3,218,673.06 12,578,676.89	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75)
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment State Unemployment Total Taxes Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41)	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07 (28,744.55) (16,051.98)	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08) (35,296.25)	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98 (34,108.82) (10,154.53)	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37)	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (53,847.36) (13,668.50)	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65)	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11)	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16 0.00	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04	251,308.67 0.00 182.38 1,404,546.14 1,655,037.19 3,218,673.06 12,578,676.89	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75 (123,339.76
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations ABS Allocations ABVUC/APCO Corporate Labor	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28)	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08)	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98 (34,108.82)	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64)	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (53,847.36)	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90)	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60)	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,655,037.19 3,218,673.06 12,578,676.89	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75 (123,339.76
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LLABS Labor LABS Allocations APUC/APCO Corporate Labor APUC/APCO Allocations APUC/APCO Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41)	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07 (28,744.55) (16,051.98)	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08) (35,296.25)	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,6113 4,788,884.98 (34,108.82) (10,154.53)	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37)	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (33,847.36) (13,668.50)	5,862,666.27 933,641.64 0.00 60,818.73 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65)	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16 0.00	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09 0.00	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,790.11 14,753,790.11 44,916,221.08 61,878,807.21 (340,911.75 (123,339.76
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses BBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations APUC/APCO Corporate Labor APUC/APCO Corporate Labor APUC/APCO Orporate Labor APUC/APCO Allocations Total Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86) 0.00 (49,680.11)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41) 0.00	1,057,660.09 129,796.72 0,00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07 (28,744.55) (16,051.98) 0,00	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08) (35,296.25) 0.00	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 4,788,884.98 (34,108.82) (10,154.53) 0.00	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37) 0.00	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (33,847.36) (13,668.50) 0.00	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65) 0.00	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00	881,319.81 130,578.81 0.00 58.395 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16 0.00 0.00	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00 0.00	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76) 0.00 (483,122.80)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 0.00 0.00	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00 0.00	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00 0.00	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75 (123,339.76 0.00
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations LABS Allocations APUC/APCO Allocations Total Corporate Allocations Total Corporate Allocations Total Corporate Allocations EBITDA After Corporate Allocations EBITDA After Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86)	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41)	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07 (28,744.55) (16,051.98)	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08) (35,296.25)	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,6113 4,788,884.98 (34,108.82) (10,154.53)	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37)	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (33,847.36) (13,668.50)	5,862,666.27 933,641.64 0.00 60,818.73 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65)	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16 0.00	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76)	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09 0.00	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75) (123,339.76)
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Allocations LU Allocations LU Allocations LABS Allocations APUC/APCO Corporate Labor APUC/APCO Allocations Total Corporate Allocations Total Corporate Allocations Total Corporate Allocations Depreciation & Amortization Expense	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86) 0.00 (49,680.11) 11,231,853.31	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41) 0.00 (44,233.69) 9,293,789.13	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,480.38 8,610,101.07 (28,744.55) (16,051.98) 0.00 (44,796.53) 8,654,897.60	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,389.29 29,041,829.71 (103,414.08) (35,296.25) 0.00 (138,710.33) 29,180,540.04	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,6113 4,788,884.98 (34,108.82) (10,154.53) 0.00 (44,263.35) 4,833,148.33	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37) 0.00 (50,977.01) 3,319,585.03	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (53,847.36) (13,668.50) 0.00 (67,515.86) 1,018,315.82	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65) 0.00 (301,466.55) 38,351,589.22	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00 (193,668.71) 1,806,737.45	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 470,828.23 6,970.16 0.00 0.00 6,970.16 463,858.07	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00 5,042.30 1,056,525.29	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76) 0.00 (483,122.80) 41,678,710.03	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.75 1,791,772.49 3,493.09 0.00 0.00 3,493.09 1,788,279.40	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00 0.00 6,808.04 6,305,962.56	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00 0.00 8,570.16 12,570,106.73	9,720,957.18 1,898,030.87 0.00 63,578.04 14,753,792.06 16,715,401.77 44,916,21.77 (340,911.75 (123,339.76 0.00 (464,251.51 62,343,058.72
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses BEIITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations APUC/APCO Allocations APUC/APCO Allocations Total Corporate Allocations Total Corporate Allocations EBITDA After Corporate Allocations Depreciation & Amortization Expense Depreciation Expense	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86) 0.00 (49,680.11) 11,231,853.31	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41) 0.00 (44,233.69) 9,293,789.13	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,483.03 8,610,101.07 (28,744.55) (16,051.98) 0.00 (44,796.53) 8,654,897.60	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,388.91 29,041,829.71 (103,414.08) (35,296.25) 0.00 (138,710.33) 29,180,540.04	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,611.31 4,788,884.98 (34,108.82) (10,154.53) 0.00 (44,263.35) 4,833,148.33	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37) 0.00 (50,977.01) 3,319,585.03	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (33,847.36) (13,668.50) 0.00 (67,515.86) 1,018,315.82	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65) 0.00 (301,466.55) 38,351,589.22	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00 (193,668.71) 1,806,737.45	881,319.81 130,578.81 0.00 58.39 1,135,327.86 1,266,490.62 3,701,225.67 470,828.23 6,970.16 0.00 0.00 6,970.16 463,858.07	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00 0.00 5,042.30 1,056,525.29	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,57.23 (359,783.04) (123,339.76) 0.00 (483,122.80) 41,678,710.03	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.78 1,791,772.49 3,493.09 0.00 0.00 3,493.09 1,788,279.40	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00 0.00 6,808.04 6,305,962.56	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00 0.00 8,570.16 12,570,106.73	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.77 44,916,221.08 61,878,807.21 (340,911.75) 0.00 (464,251.51 62,343,058.72
Income and Non Income Tax Federal Unemployment Company FICA State Unemployment Municipal, Property & Franchise Tax Total Taxes Total Expenses EBITDA Before Corporate Allocations Corporate Allocations LU Corporate Labor LU Allocations LABS Labor LABS Allocations APUC/APCO Allocations APUC/APCO Allocations Total Corporate Allocations Total Corporate Allocations EBITDA After Corporate Allocations EBITDA After Corporate Allocations	1,288,322.57 138,522.15 0.00 42,064.75 1,108,720.05 1,289,306.95 3,910,093.17 11,182,173.20 (36,648.25) (13,031.86) 0.00 (49,680.11) 11,231,853.31	974,497.44 130,037.05 0.00 24,315.96 1,442,167.80 1,596,520.81 3,950,812.71 9,249,555.44 (38,021.28) (6,212.41) 0.00 (44,233.69) 9,293,789.13	1,057,660.09 129,796.72 0.00 (9,491.21) 1,275,443.93 1,395,749.44 3,850,480.38 8,610,101.07 (28,744.55) (16,051.98) 0.00 (44,796.53) 8,654,897.60	3,320,480.10 398,355.92 0.00 56,889.50 3,826,331.78 4,281,577.20 11,711,389.29 29,041,829.71 (103,414.08) (35,296.25) 0.00 (138,710.33) 29,180,540.04	663,330.07 268,365.36 0.00 2,490.40 1,230,706.45 1,501,562.21 3,532,6113 4,788,884.98 (34,108.82) (10,154.53) 0.00 (44,263.35) 4,833,148.33	135,847.69 0.00 800.99 1,275,443.45 1,412,092.13 4,027,979.29 3,268,608.02 (38,596.64) (12,380.37) 0.00 (50,977.01) 3,319,585.03	131,072.67 0.00 637.88 1,275,443.69 1,407,154.24 3,374,410.52 950,799.96 (53,847.36) (13,668.50) 0.00 (67,515.86) 1,018,315.82	5,862,666.27 933,641.64 0.00 60,818.77 7,607,925.37 8,602,385.78 22,646,390.03 38,050,122.67 (229,966.90) (71,499.65) 0.00 (301,466.55) 38,351,589.22	896,557.69 153,650.16 0.00 811.34 1,150,758.56 1,305,220.06 3,778,838.09 1,613,068.74 (141,828.60) (51,840.11) 0.00 (193,668.71) 1,806,737.45	881,319.81 130,578.81 0.00 583.95 1,135,327.86 1,266,490.62 470,828.23 6,970.16 0.00 0.00 6,970.16 463,858.07	665,723.83 133,399.73 0.00 579.41 1,152,533.23 1,286,512.37 3,213,571.62 1,061,567.59 5,042.30 0.00 5,042.30 1,056,525.29	8,306,267.60 1,351,270.34 0.00 62,793.47 11,046,545.02 12,460,608.83 33,340,025.41 41,195,587.23 (359,783.04) (123,339.76) 0.00 (483,122.80) 41,678,710.03	1,067,088.73 174,641.30 0.00 455.98 1,151,350.45 1,326,447.73 4,633,139.75 1,791,772.49 3,493.09 0.00 0.00 3,493.09 1,788,279.40	815,801.61 120,810.56 0.00 147.01 1,151,350.45 1,272,308.02 3,724,382.83 6,312,770.60 6,808.04 0.00 0.00 6,808.04 6,305,962.56	(468,200.76) 251,308.67 0.00 182.38 1,404,546.14 1,656,037.19 3,218,673.06 12,578,676.89 8,570.16 0.00 0.00 8,570.16 12,570,106.73	9,720,957.18 1,898,030.87 0.00 63,578.84 14,753,792.06 16,715,401.792.06 61,878,807.21 (340,911.75) (123,339.76) 0.00 (464,251.51) 62,343,058.72

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4
Amortization-Regulatory Debits	557,825.04	545,921.72	437,790.83	1,541,537.59	323,569.83	197,264.11	157,893.93	2,220,265.46	162,527.85	147,429.09	487,826.46	3,018,048.86	246,721.47	339,687.33	424,660.91	4,029,118.57
Acquisition Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Depreciation and Amortization Expense	2,221,957.65	2,337,882.56	3,044,674.58	7,604,514.79	2,229,030.04	2,368,701.13	1,883,802.51	14,086,048.47	2,048,491.68	1,975,953.89	2,328,657.41	20,439,151.45	2,108,832.95	2,233,639.46	2,156,255.02	26,937,878.88
NET OPERATING INCOME	9,009,895.66	6,955,906.57	5,610,223.02	21,576,025.25	2,604,118.29	950,883.90	(865,486.69)	24,265,540.75	(241,754.23)	(1,512,095.82)	(1,272,132.12)	21,239,558.58	(320,553.55)	4,072,323.10	10,413,851.71	35,405,179.84
Other Income & Deductions																
Allowable Funds used during Construction	2,006.03	3,937.70	2,147.14	8,090.87	2,002.65	(358.93)	4,783.51	14,518.10	3,562.11	13,195.32	9,608.58	40,884.11	10,701.14	(1,176.06)	552.99	50,962.18
Interest & Dividends Income	91,785.62	99,345.45	102,589.53	293,720.60	99,272.66	29,935.53	33,049.31	455,978.10	38,254.68	45,031.47	51,237.13	590,501.38	64,099.20	137,500.10	161,573.78	953,674.46
Rental Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income & Deductions		(1,317.94)	(10,150.00)	(11,467.94)	(6,765.44)	(136,114.57)	(30,556.26)	(184,904.21)	(6,518.00)	(2,625.00)	(825.00)	(194,872.21)	(7,541.75)	(4,252.88)	(243,005.50)	(449,672.34)
Total Other Income & Deductions	93,791.65	101,965.21	94,586.67	290,343.53	94,509.87	(106,537.97)	7,276.56	285,591.99	35,298.79	55,601.79	60,020.71	436,513.28	67,258.59	132,071.16	(80,878.73)	554,964.30
Income Before Interest Charges Interest Charges	9,103,687.31	7,057,871.78	5,704,809.69	21,866,368.78	2,698,628.16	844,345.93	(858,210.13)	24,551,132.74	(206,455.44)	(1,456,494.03)	(1,212,111.41)	21,676,071.86	(253,294.96)	4,204,394.26	10,332,972.98	35,960,144.14
Interest on Long Term Debt	589,244.03	615,109.24	592,935.10	1,797,288.37	589,857.47	589,857.47	589,857.47	3,566,860.78	589,857.47	589,857.47	589,857.47	5,336,433.19	589,857.47	589,857.47	589,857.47	7,106,005.60
Amortization of Debt Discount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Interest Charges	19,815.90	25,621.70	31,031.40	76,469.00	(23.41)	16,209.97	11,302.10	103,957.66	12,433.16	8,882.64	11,121.32	136,394.78	13,122.54	28,041.52	37,142.19	214,701.03
Gain and Loss on Exchange	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Charges Income Taxes	609,059.93	640,730.94	623,966.50	1,873,757.37	589,834.06	606,067.44	601,159.57	3,670,818.44	602,290.63	598,740.11	600,978.79	5,472,827.97	602,980.01	617,898.99	626,999.66	7,320,706.63
State Income Tax	0.00	0.00	62,500.00	62,500.00	0.00	0.00	62,500.00	125,000.00	0.00	0.00	62,500.00	187,500.00	0.00	(21,330.00)	52,500.00	218,670.00
Deferred Federal and State Tax	(78,392.00)	(78,392.00)	5,335,391.00	5,178,607.00	(78,392.00)	(78,392.00)	161,798.00	5,183,621.00	(78,392.00)	(121,386.00)	(1,209,842.00)	3,774,001.00	(83,656.00)	(53,458.00)	2,386,814.10	6,023,701.10
Federal Income Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income Taxes	(78,392.00)	(78,392.00)	5,397,891.00	5,241,107.00	(78,392.00)	(78,392.00)	224,298.00	5,308,621.00	(78,392.00)	(121,386.00)	(1,147,342.00)	3,961,501.00	(83,656.00)	(74,788.00)	2,439,314.10	6,242,371.10
NET INCOME / (LOSS)	8,573,019.38	6,495,532.84	(317,047.81)	14,751,504.41	2,187,186.10	316,670.49	(1,683,667.70)	15,571,693.30	(730,354.07)	(1,933,848.14)	(665,748.20)	12,241,742.89	(772,618.97)	3,661,283.27	7,266,659.22	22,397,066.41

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

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

RESPONSE:

Please see attached Puc 1604.01(a)(21)(a) Quarterly Sales Volumes 2020 and Puc 1604.01(a)(21)(b) Quarterly Sales Volumes 2021.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Quarterly Billed Sales Volumes Legacy EnergyNorth and Keene Divisions Combined

Sales Volumes					
	2020				Grand Total
	Qtr1	Qtr2	Qtr3	Qtr4	
Rate Class					
R-1	268,369	193,559	103,874	177,760	743,562
R-3	26,568,869	12,422,206	3,176,550	11,666,288	53,833,913
R-4	2,013,580	1,019,310	238,100	715,606	3,986,597
R-5	6,957	3,482	1,429	5,049	16,917
R-6	98,681	42,855	10,811	48,873	201,220
R-7	1,386	560	123	844	2,913
G-41	11,959,779	4,775,536	754,307	4,407,932	21,897,554
G-42	15,994,934	6,866,204	1,428,867	6,912,274	31,202,278
G-43	4,868,350	2,964,725	913,865	2,370,060	11,117,000
G-44	10,740	4,507	236	2,899	18,382
G-45	99,880	55,919	4,019	40,407	200,225
G-51	1,319,236	797,881	627,754	915,531	3,660,403
G-52	3,076,931	1,779,861	1,510,302	1,983,977	8,351,070
G-53	3,175,971	2,582,084	1,888,166	2,370,630	10,016,851
G-54	3,807,754	3,889,560	4,699,408	4,808,585	17,205,307
G-55	1,650	858	551	839	3,898
G-58	77,356	66,990	51,040	59,109	254,495
INAT	1,444	2,259	1,895	1,556	7,154
Grand Total	73,351,868	37,468,356	15,411,296	36,488,219	162,719,739

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Quarterly Billed Sales Volumes Legacy EnergyNorth and Keene Divisions Combined

Sales Volumes					
	2021				Grand Total
	Qtr1	Qtr2	Qtr3	Qtr4	
Rate Class					
R-1	310,446	183,626	102,333	172,557	768,962
R-3	29,011,556	10,941,515	3,274,214	10,903,896	54,131,182
R-4	1,911,948	905,804	233,998	786,790	3,838,540
R-5	10,826	4,245	1,693	6,511	23,275
R-6	114,466	38,144	11,147	46,982	210,739
R-7	1,805	521	117	494	2,937
G-41	13,076,505	4,276,084	778,006	4,238,981	22,369,576
G-42	17,108,137	6,561,608	1,515,187	6,810,322	31,995,254
G-43	5,415,583	2,870,975	994,339	2,301,925	11,582,822
G-44	16,470	7,075	124	2,986	26,655
G-45	130,695	65,728	7,329	36,523	240,275
G-51	1,329,877	936,548	761,535	903,291	3,931,250
G-52	2,924,712	2,009,263	1,565,218	2,006,036	8,505,230
G-53	3,112,348	2,457,596	1,877,928	2,186,761	9,634,634
G-54	3,492,231	4,015,253	5,091,406	4,476,358	17,075,247
G-55	2,099	1,742	1,191	1,569	6,601
G-56		1,022	2,241	2,348	5,611
G-58	63,598	55,373	52,088	64,714	235,773
INAT	1,454	1,858	1,524	1,721	6,557
Grand Total	78,034,757	35,333,980	16,271,618	34,950,765	164,591,120

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

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

RESPONSE:

The Company will source capital from cash generated from ongoing operations during the two-year period with any shortfalls funded through the money pool and if required intercompany long-term debt issued to Liberty Utilities Co ("LUCo") to maintain its desired capital structure. Long-term debt that matures over the two-year period is also expected to be refinanced with intercompany long-term debt issued to LUCo with similar tenors to the long-term debt being replaced and at the prevailing market rates that LUCo could issue long-term debt to external investors.

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

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

RESPONSE:

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

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

Puc 1604.01(a)(23)

Capital Budget - 2023-2025

FERC#	FERC Acct Description	2023	2024	2025
303	Miscellaneous Intangible Plant	\$ 4,392,304	\$ 4,048,804	\$ 4,981,204
303.5	Miscellaneous Intangible Plant (20 year)		\$ 7,269,728	
364	LNG Plant	\$ 106,090	\$ 2,610,000	\$ 15,010,000
376	Mains	\$ 36,588,251	\$ 46,360,026	\$ 30,700,938
378	Measuring and regulating station equipment—General	\$ -	\$ 500,000	\$ 500,000
379	Measuring and regulating station equipment—City gate check stations	\$ 4,500,000		\$ -
380	Services	\$ 5,612,855	\$ 5,626,405	\$ 6,109,905
381	Meters	\$ 1,220,545	\$ 1,220,000	\$ 1,220,000
382	Meter Installations	\$ 1,482,700	\$ 888,654	\$ 1,153,180
390	Structures & Improvements	\$ 877,611	\$ 2,605,305	\$ 277,611
391	Office furniture and equipment	\$ 159,100	\$ 144,600	\$ 166,900
392	Transportation Equipment	\$ 1,600,000	\$ 1,700,000	\$ 1,350,000
394	Tools, shop and garage equipment	\$ 305,000	\$ 305,000	\$ 305,000
397	Communication Equipment	\$ 92,700	\$ 93,936	\$ 95,551
398	Miscellaneous Equipment	\$ 26,523	\$ 100,000	\$ 700,000
	Grand Total	\$ 56,963,678	\$ 73,472,457	\$ 62,570,288

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

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

RESPONSE:

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

Puc 1604.01(a)(24)

Short-term Debt

Regulatory Account	234	234	234	146	146	
GL Account number	201010	201020	211610	111010	111020	TOTAL
Account Description	Interco AP	Interco AP Legacy	Interco Interest P-L	Interco AR	Interco AR Legacy	
Begin. Bal.		(120,102,462)				(120,102,462)
January		1,785,121				1,785,121
February		45,419				45,419
March		5,189,180				5,189,180
April		(1,679,681)				(1,679,681)
May		5,819,614				5,819,614
June		(4,032,563)				(4,032,563)
July		(5,690,831)				(5,690,831)
August		(4,472,823)				(4,472,823)
September	(689,985)	(712,345,217)		66	707,544,792	(5,490,343)
October	(24,419,512)	12,991,989	(587,419)	12,025,084		10,143
November	308,767,196	(34,883,831)	(587,419)	14,041,673		287,337,618
December	(1,030,694,444)	99,363,797	(587,419)	651,427,142		(280,490,924)
TOTAL	(747,036,744)	(758,012,287)	(1,762,257)	677,493,965	707,544,792	(121,772,531)

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

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

RESPONSE:

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

Attestation

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

July 21, 2023

Peter Dawes

Notary Public

Vice President, Finance and Administration Liberty Energy Utilities (New Hampshire) Corp.

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I, Peter Dawes, Vice President, Finance and Administration, Liberty Energy Utilities (New Hampshire) Corp., being first duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: July 2(, 2023

Sworn to and subscribed before me this 2 day of July 2023.



ENNG YEAR 2022		Vendor ID			
FERC					
Account			8810-LUC &		
No.	Account Name	8810-LUSC (1)	8810-LABS (2)		Total
107	Construction Work in Progress	\$ 68,740.62	10,612.15	\$	79,352.77
165	Prepayments	83,075.00	2,505,100.36	\$	2,588,175.36
175	Deferred Reserve EE	51,678.21	-	\$	51,678.21
183	Preliminary Survey & Investigation Charges	-	30,346.22	\$	30,346.22
184	Clearing Accounts	(5,379.56)	-	\$	(5,379.56)
186	Misc Deferred Debits	-	2,423.57	\$	2,423.57
228	OPEB/FAS 106 Benefit reserve	8,248.85	80,315.27	\$	88,564.12
242	Current & Accrued Liabilities	(224,608.00)	(2,013.79)	\$	(226,621.79)
408	Payroll Taxes	50,279.96	12,688.78	\$	62,968.74
426	Expenditures for Certain Civic, Political and Related Activities	(64,281.95)	-	\$	(64,281.95)
871	Oper Dist Load Dispatching	6,088.56	-	\$	6,088.56
903	Customer Records & Collection Expenses	636.17	425,392.04	\$	426,028.21
909	Info & Insr Advertising	40,909.49	1,640.41	\$	42,549.90
912	Demonstrating & Selling Exp Labor	5,936.00	-	\$	5,936.00
913	Advisting Expenses	14,810.46	-	\$	14,810.46
916	Misc Sales Expenses	9,920.59	-	\$	9,920.59
920	A&G Salaries	1,959,513.11	2,104,975.71	\$	4,064,488.82
921	Office Supplies & Expenses	339,156.04	1,208,950.13	\$	1,548,106.17
922	Admin Expenses Transferrred	(3,847,225.94)	267.78	\$	(3,846,958.16)
923	Outside Services & Expenses	(15,351.50)	1,853,519.57	\$	1,838,168.07
924	Property Insurance	173.60	-	\$	173.60
926	Employee Pensions n Bnfts	605,197.28	480,204.29	\$	1,085,401.57
930	Misc. General Expense	867.44	-	\$	867.44
	Total	\$ (911,615.57)	\$ 8,714,422.49	\$	7,802,806.92

^{(1) 8810-}LUSC = Liberty Utilities Services Corp

^{(2) 8810-}LUC & 8810-LABS= Liberty Utilities Canada

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

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

RESPONSE:

Please refer to testimony and attachments.