

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)

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Tab Number	Requirement
(a)	Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:
1	(1) The utility's internal financial reports for the following periods: <ul style="list-style-type: none"> a. For the first and last month of the test year; b. For the entire test year; and c. For the 12 months or 5 quarters prior to the test year;
2	(2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
3	(3) Federal income tax reconciliation for the test year;
4	(4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
5	(5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines: <ul style="list-style-type: none"> 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;

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6	(6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines; <ul style="list-style-type: none">a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; andb. 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: <ul style="list-style-type: none">a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; andb. 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;

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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: <ul style="list-style-type: none">a. Owned by an officer or director individually;b. Owned by the spouse or minor child of an officer or director; orc. 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: <ul style="list-style-type: none">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; andc. 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;

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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.

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

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

Balance Sheet

UTILITY PLANT	Jan-22	Dec-22
Utility Plant (101-106, 114)	764,124,579.27	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)	-	-
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 Acct.-Credit (144)	(2,206,199.40)	(3,315,899.32)
Notes Receivable from Associated Companies (145)	-	-
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)	-	-
Stores Expense Undistributed (163)	-	(607.68)
Gas Stored Underground - Current (164.1)	-	-
Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	14,952.13	155,862.93
Prepayments (165)	4,678,616.74	5,609,915.70
Advances for Gas (166-167)	-	-
Interest and Dividends Receivable (171)	-	-
Rents Receivable (172)	-	-
Accrued Utility Revenues (173)	26,781,478.90	30,763,515.32
Miscellaneous Current and Accrued Assets (174)	8,361,985.58	1,101,543.01
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)	-	(7,315.14)
Extraordinary Property Losses (182.1)	-	-
Unrecovered Plant and Regulatory Study Costs (182.2)	-	-
Other Regulatory Assets (182.3)	24,704,160.93	33,264,323.31
Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	1,577,481.76	1,825,933.85
Clearing Accounts (184)	(208,700.88)	(80,212.12)
Temporary Facilities (185)	-	-
Miscellaneous Deferred Debits (186)	48,136,426.20	36,204,996.66
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	700,771,039.49	2,114,455,102.77
PROPRIETARY CAPITAL	-	-
Common Stock Issued (201)	(124,147,057.70)	(124,147,057.70)
Preferred 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)	4,676,755.34	729,693.34
Accumulated Other Comprehensive Income (219)	-	-
Installments Received on Capital Stock (212)	-	-
(Less) Discount on Capital Stock (213)	-	-
(Less) Capital Stock Expense (213)	(110,975,809.33)	(130,355,987.34)
Retained Earnings (215, 215.1, 216)	-	-
Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-
(Less) Reacquired Capital Stock (217)	-	-

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)

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

Income Statement

UTILITY OPERATING INCOME	Jan-22	Dec-22
Operating Revenues (400)	33,089,986.85	223,746,577.91
Operation Expenses (401)	(20,674,362.25)	(141,060,322.94)
Maintenance Expenses (402)	(201,583.45)	(3,151,987.01)
Depreciation Expense (403)	(1,792,319.29)	(22,051,898.34)
Amort. & Depl. of Utility Plant (404-405)	(111,209.27)	(832,256.08)
Amort. of Utility Plant Acq. Adj. (406)	-	-
Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)	-	-
Amort. of Conversion Expenses (407)	-	-
Regulatory Debits (407.3)	(73,788.78)	(797,869.47)
(Less) Regulatory Credits (407.4)	(496,769.05)	(2,186,287.19)
Taxes Other Than Income Taxes (408.1)	(1,346,492.21)	(15,750,822.23)
Income Taxes - Federal (409.1)	-	(246,690.00)
- Other (409.1)	-	-
Provision for Deferred Income Taxes (410.1)	-	(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)	-	-
Losses from Disp. of Utility Plant (411.7)	-	-
(Less) Gains from Disposition of Allowances (411.8)	-	-
Losses from Disposition of Allowances (411.9)	-	-
<u>Other Income and Deductions</u>	-	-
Other Income	-	-
Nonutility Operating Income	-	-
Revenues from Merchandising, Jobbing, and Contract Work (415)	1,149.20	684.64
(Less) Costs and Exp. of Merch., Job, & Contract Work (416)	-	-
Revenues From Nonutility Operations (417)	-	-
(Less) Expenses of Nonutility Operations (417.1)	(20.27)	(349.83)
Nonoperating Rental Income (418)	-	-
Equity in Earnings of Subsidiary Companies (418.1)	-	-
Interest and Dividend Income (419)	200,383.33	1,825,658.43
Allowance for Other Funds Used During Construction (419.1)	2,700.12	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)	-	-
Donations (426.1)	(9,267.35)	(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)	(33,415.27)
Other Deductions (426.5)	(957.97)	421,578.00
Taxes Applic. to Other Income and Deductions	-	-
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	-
<u>Interest Charges</u>	-	-
Interest on Long-Term Debt (427)	-	-
Amort. of Debt Disc. and Expense (428)	-	-
Amortization of Loss on Required Debt (428.1)	-	-
(Less) Amort. of Premium on Debt-Credit (429)	-	-
(Less) Amortization of Gain on Required Debt-Credit (429.1)	-	-
Interest on Debt to Assoc. Companies (430)	-	(744,290.90)
Other Interest Expense (431)	(25,147.23)	(397,290.79)
(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)	1,184.57	90,985.97
<u>Extraordinary Items</u>	-	-
Extraordinary Income (434)	-	-
(Less) Extraordinary Deductions (435)	-	-
Income Taxes - Federal and Other (409.3)	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
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 (143)	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 Acct.-Credit (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)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
Interest and Dividends Receivable (171)	-	-	-	-	-	-	-	-	-	-	-	-
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	5,385,901.18	4,016,353.84	5,515,193.71	6,939,634.23	12,373,910.80	22,095,971.96	30,763,515.32
Miscellaneous Current and Accrued Assets (174)	8,361,985.58	18,739,160.78	16,630,423.32	12,626,193.85	13,051,747.36	13,123,085.73	14,709,976.86	15,198,381.19	15,176,922.02	12,750,715.77	6,067,799.75	1,101,543.01
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)	-	-	-	-	-	-	-	-	-	(2,438.38)	(4,876.76)	(7,315.14)
Extraordinary Property Losses (182.1)	-	-	-	-	-	-	-	-	-	-	-	-
Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-	-	-	-	-	-	-	-	-	-
Other Regulatory Assets (182.3)	24,704,160.93	23,461,872.82	22,420,412.96	21,912,813.73	21,798,086.67	21,899,244.83	22,110,708.89	22,328,552.03	22,549,762.10	22,498,714.65	21,839,642.16	33,264,323.31
Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	1,577,481.76	1,577,693.07	1,577,892.30	1,586,283.40	1,548,291.56	1,563,636.12	1,814,066.96	1,829,711.73	1,825,933.85	1,825,933.85	1,825,933.85	1,825,933.85
Clearing Accounts (184)	(208,700.88)	(194,171.54)	(187,814.76)	(172,920.04)	(188,631.83)	(179,423.85)	(220,609.71)	(249,167.20)	(90,009.94)	(46,581.50)	168,511.56	(80,212.12)
Temporary Facilities (185)	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Deferred Debits (186)	48,136,426.20	47,869,081.98	44,310,518.81	44,191,917.83	44,131,519.12	41,990,132.86	42,529,045.87	42,378,204.45	38,753,489.50	38,289,383.86	37,839,426.99	36,204,996.66
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)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	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
PROPRIETARY CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock Issued (201)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)	(124,147,057.70)
Preferred 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)	4,676,755.34	4,676,755.34	4,676,755.34	4,676,755.34	4,676,755.34	4,751,813.84	4,764,323.59	4,776,833.34	4,789,343.09	4,801,852.84	4,814,362.59	729,693.34
Accumulated Other Comprehensive Income (219)	-	-	-	-	-	-	-	-	-	-	-	-

Balance Sheet - Test Year 2022

Installments Received on Capital Stock (212)	-	-	-	-	-	-	-	-	-	-	-	-
(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	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
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 Deferred 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)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
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)	(141,060,322.94)
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)	(22,051,898.34)
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)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	(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)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
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 Nonutility 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)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
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 Applicable to Other Income and Deductions	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Long-Term Debt (427)	-	-	-	-	-	-	-	-	-	-	-	-
Amort. of Debt Disc. and Expense (428)	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Loss on Required Debt (428.1)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Amort. of Premium on Debt-Credit (429)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Amortization of Gain on Required Debt-Credit (429.1)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
(Less) Extraordinary Deductions (435)	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes - Federal and Other (409.3)	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	8,644,009.63	14,833,496.50	17,320,667.26	20,329,315.15	20,710,165.40	19,162,073.05	17,362,496.36	17,645,894.29	17,378,333.84	16,338,974.12	17,499,666.59	28,024,187.64

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	665,809,588.71	676,852,017.23	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	(164,166,730.51)	(166,804,261.85)	(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	(11,790,700.49)	(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	489,852,157.71	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	5,209,087.51	4,184,785.82	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	1,500,181.13	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	1,500,181.13
Goodwill	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73	28,219,103.73
Intangibles	17,400,902.24	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	(17,035,473.81)	(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	30,084,713.29	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	(812,755.04)	(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	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	13,783,993.23	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	(3,136,505.79)	(2,363,872.10)	(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)	(2,033,745.15)
Unapplied Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Phased in Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Utility Revenue	12,249,254.45	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	22,868,033.67
Due From Vendor	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Dividends Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepays	3,267,245.20	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	5,520,519.79
Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Reg Assets	(550,820.74)	969,132.99	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	(231,037.43)	(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													
Total Current Assets	24,569,373.88	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred charges	60,643,908.18	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	6,972,890.29	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	4,304,546.67	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	6,218,300.06	6,173,822.96
Total Inventory	11,277,436.96	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	90,751,876.24	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	751,595.31	764,576.23	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	641,218,803.94	654,059,386.34	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	127,194,284.70	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	127,194,284.70
Partnership Equity	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Distributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Stock Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum other comprehensive income	(5,003,627.60)	(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	122,190,657.10	117,457,951.45	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
Earnings													
Opening Retained	65,785,966.21	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	79,934,733.80
Year : Date Income	9,802,749.48	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	11,469,123.92	12,241,742.89	15,130,407.19	22,397,066.41	22,397,066.41
Total Earnings	75,588,715.69	88,507,753.18	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	197,779,372.79	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	151,786.61	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
Total Long Term Debt	151,786.61	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	8.09	(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	2,990,954.87	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Taxes	1,785,009.95	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	-	-	-	-	-	-	-	-	-	-	-	-	-
Other accrued expenses	7,316,145.20	11,977,853.59	12,595,812.97	8,592,195.18	6,604,562.36	6,042,105.13	4,680,559.07	4,828,490.59	5,138,874.58	8,939,729.94	10,573,347.98	13,106,408.99	15,501,555.39
Unapplied Payments	3,115,134.93	1,994,268.84	1,894,901.11	1,682,636.28	2,041,733.73	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	4,612,934.74
Current Regulatory Liabilities	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,297,126.00	1,376,733.00	1,376,733.00	1,376,733.00	1,376,733.00	1,376,733.00
Other	308,593.91	289,316.65	289,316.65										

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	54,106,058.36	58,616,474.72	58,588,611.43	52,936,805.72	52,138,710.93	52,103,313.88	54,873,386.25	54,195,743.83	54,056,364.02	50,300,193.41	49,635,970.82	49,359,208.79	45,444,179.66
Total Deferred Credits and Other Liabilities	426,474,671.59	428,556,633.24	422,773,483.82	410,576,697.37	405,199,801.05	402,558,364.12	410,971,434.31	413,736,015.46	417,415,129.70	418,728,420.64	425,171,499.85	433,147,728.08	438,919,832.08
Total Liabilities and Equity	641,218,803.94	654,059,386.34	655,417,823.95	639,081,326.90	633,786,243.26	631,113,558.13	637,388,398.79	639,863,632.51	642,491,103.73	647,064,271.47	654,911,402.82	669,910,664.48	690,577,707.10

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

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	88,568,063.39
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	53,249,384.64
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	34,212,650.10
Total 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	176,030,098.13
Operating Expenses												
Purchased Energy	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-
Liquefied 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	5,990,448.94
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	65,532,866.84
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)	(2,288,245.94)
Other Gas Supply Expense	-	-	-	-	-	-	-	-	-	-	-	-
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	69,235,069.84
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	106,795,028.29
Transmission Expense	-	-	-	-	-	-	-	-	-	-	-	-
Labour 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)	(74,375.54)
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)	(74,375.54)
Gas Expenses												
Labour 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	1,375,395.72
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)	(764,680.25)
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	610,715.47
Distribution Expenses												
Labour 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	8,644,393.58
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	4,934,484.39
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	13,578,877.97
Customer Expenses												
Labour 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	2,436,689.72
Other Expense	223,640.81	454,880.27	673,646.98	926,812.81	1,074,903.38	1,238,489.92	1,388,144.94	1,566,926.86	1,766,679.57	1,986,869.63	2,231,183.20	2,497,954.51
Total Customer Expense	448,712.56	881,992.99	1,326,908.48	1,784,918.71	2,123,083.45	2,470,950.69	2,832,414.78	3,216,334.63	3,613,064.60	4,034,307.09	4,480,981.53	4,934,644.23
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	18,479,862.13
Administrative 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	2,760,167.67
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-
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	1,564,223.04
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	906,705.68
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	1,293,148.98
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	7,527,710.36
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	851,940.98
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	146,188.77
Intercompany 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	57,097.24
Maintenance	-	-	-	845.61	845.61	-	-	-	-	-	-	-
Franchise Requirements	-	-	-	-	-	-	-	-	-	-	-	-
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)	(5,386,225.54)
Total Administrative 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	9,720,957.18
Income and Non Income Tax												
Federal 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	1,898,030.87
Company FICA	-	-	-	-	-	-	-	-	-	-	-	-
State 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	63,578.84
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	14,753,792.06
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	16,715,401.77
Total 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	44,916,221.08
EBITDA Before Corporate Allocations	11,182,173.20	20,431,728.64	29,041,829.71	33,830,714.69	37,099,322.71	38,050,122.67	39,663,191.41	40,134,019.64	41,195,587.23	42,987,359.72	49,300,130.32	61,878,807.21

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	45,772,951.99	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
Other Income & Deductions	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Other Interest Charges	19,815.90	45,437.60	76,469.00	76,445.59	92,655.56	103,957.66	116,390.82	125,273.46	136,394.78	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	4,273,109.07	4,871,849.18	5,472,827.97	6,075,807.98	6,693,706.97	7,320,706.63
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
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

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

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/>

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

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 ended 12/31/2022
Federal Income Tax Reconciliation for the test year		
Net income per books before taxes		39,458,998
Income subject to tax not recorded on books		
CIAC Received		794,157
Regulatory Assets & Liabilities		3,241,655
Expenses recorded on books not deducted on tax return		
Accounting Depreciation		22,656,282
50% Meals & Entertainment		7,492
Lobbying		33,415
Penalties		4,250
Allowance for Doubtful Accounts		1,282,154
UNICAP		1,184,915
Gain on Asset Disposition		7,110
Income reported on books not included on tax return		
AFUDC Equity		(208,904)
Deductions on tax return not charged against book income		
Tax Depreciation		(16,812,180)
Repair Deduction		(17,145,517)
Section 174 Deduction		(6,820,797)
Cost of Removal Paid		(2,905,152)
Tax Goodwill Amortization		(19,379)
Accrued Liabilities & Other Liabilities		(63,864)
Environmental Obligations		(8,904,054)
Pension Accrual		(304,052)
Pension Contributions		(2,786,227)
Pension OCI Amortization		(205,651)
State Tax Deduction		(250,000)
Taxable Income		12,244,651
Net Operating Loss Carryover		(12,244,651)
Federal Income after Net Operating Loss		-

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

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							

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

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 Amount	Charity	Description
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 - Hitchcock	KELLY BARTON THE PROUTY 41ST
3,500	United way of Nashua	Corporate Support
3,000	Bow Athletic Club	2022 CORP PARTNER INVOICE
2,500	Bridges Domestic Violence and Sexual Assault	Corporate Support

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

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

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;
- If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

RESPONSE:

- Not applicable.
- 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>	<u>Subject Matter</u>	<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	

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

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.

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

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).

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

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.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
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	Prepays
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
8840-2-0000-10-1615-3770	Dist-Compressor station equipment
8840-2-0000-10-1615-3780	Dist-Measuring and regulating station equipment-Ge
8840-2-0000-10-1615-3790	Dist-Measuring and regulating station equipment-Ci
8840-2-0000-10-1615-3800	Services
8840-2-0000-10-1615-3801	Services - Stub
8840-2-0000-10-1615-3810	Meters
8840-2-0000-10-1615-3811	T&D-GAS METERS - INSTRUMENT
8840-2-0000-10-1615-3812	T&D-GAS METERS - ERTS
8840-2-0000-10-1615-3820	Meters Installations
8840-2-0000-10-1615-3850	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	Deferred Financing - Intercompany
8840-2-0000-20-2002-2320	A/P-Customer Refunds
8840-2-0000-20-2110-2282	Current Portion-Misc Operating Reserves
8840-2-0000-20-2110-2420	Misc Accrued Liabilities
8840-2-0000-20-2110-2425	Gas/Power Purchases Accrual
8840-2-0000-20-2110-2429	Short Term OPEB obligation accrual
8840-2-0000-20-2111-2420	Unapplied payments
8840-2-0000-20-2111-2422	Accrued Escheatment Liability
8840-2-0000-20-2113-2350	Customer Deposits
8840-2-0000-20-2116-2370	Interest Accrued
8840-2-0000-20-2124-2420	Accrued cost of removal
8840-2-0000-20-2141-2425	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

Account	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 - OPEB - Taxes
8840-2-0000-30-3800-2192	OCI FAS 158-Pension
8840-2-0000-30-3800-2193	OCI FAS 158-OPEB
8840-2-0000-40-4295-4800	Residential Sales
8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion
8840-2-0000-40-4295-4802	Residential Sales - Variable Portion
8840-2-0000-40-4295-4803	Residential Sales - Energy Cost
8840-2-0000-40-4295-4813	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 Capacity Release
8840-2-0000-52-5541-8045	Natural Gas Imbalances - Cashout
8840-2-0000-52-5542-8051	PGA for Residential-PGA Recoveries
8840-2-0000-52-5542-8052	PGA for Commercial-PGA Recoveries
8840-2-0000-52-5542-8053	PGA for Industrial-PGA Recoveries
8840-2-0000-52-5542-8054	PGA for Transportation-PGA Recoveries
8840-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage
8840-2-0000-52-5543-8082	Natural Gas Delivered to Storage
8840-2-0000-56-5010-8700	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

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	Misc customer service & informational expenses
8840-2-0000-69-5390-9130	Advertising Expenses
8840-2-0000-69-6125-9310	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

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	LU Region Lab capitalized
8840-2-9810-69-5040-4080	Social Security Taxes
8840-2-9810-69-5041-4080	Federal Unemployment Taxes
8840-2-9810-69-5041-4082	State Umemployment Taxes
8840-2-9810-69-5042-4080	Medicare

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
8840-2-9812-69-5010-9206	LABS US L&D Labor Allocation
8840-2-9812-69-5010-9224	LABS Labour Captil
8840-2-9812-69-5010-9226	LABS US Bus labor capitalized
8840-2-9812-69-5130-9215	Office Supplies & exp - Executive LU HO
8840-2-9812-69-5130-9216	Meals & Entertain LABS Training&Development
8840-2-9812-69-5131-9210	L&D Office Supplies & Exp
8840-2-9812-69-5131-9211	Travel LABS Training&Development
8840-2-9812-69-5131-9215	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

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
8840-2-9820-69-5010-9220	Admin Exp Tran CR - Credit Finance
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	LABS Corporate Service Labour allocation
8840-2-9824-69-5010-9207	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

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 Procurement
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
8840-2-9852-51-5010-8740	Mains & Service Labor
8840-2-9852-51-5010-8780	Meter & House Regulator - Labor
8840-2-9852-51-5010-8790	Customer Installations - Labor
8840-2-9852-51-5010-8800	Other Expenses - Labor
8840-2-9852-51-5430-8790	Customer Installations Expense
8840-2-9852-51-5435-8800	Other Expenses
8840-2-9852-51-5435-8810	Distribution-Rents-Expense
8840-2-9852-51-5436-8740	Mains & Services Expense
8840-2-9852-51-5437-8780	Meter & House Regulator Expneses
8840-2-9852-51-5439-8462	Other Expenses - LNG
8840-2-9852-56-5010-8630	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

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
8840-2-9852-69-5200-9230	Outside Services
8840-2-9852-69-5250-9020	Meter Reading Expenses
8840-2-9852-69-5250-9030	Customer Records & Collection Expenses
8840-2-9852-69-5280-9250	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

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	Communication Expense
8840-2-9865-69-5200-9220	Admin Expenses Transferred - Credit Customer Care
8840-2-9865-69-5200-9230	Outsided services-Customer service
8840-2-9865-69-5200-9238	LU Corp US Admin Allocations
8840-2-9865-69-5200-9239	East Region Outside Services - Customer Service
8840-2-9865-69-5250-9030	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	Misc Sales Expenses - Labor
8840-2-9867-69-5010-9220	Admin Exp Tran CR - Credit Sales
8840-2-9867-69-5130-9210	Office Supplies
8840-2-9867-69-5130-9216	Meals
8840-2-9867-69-5131-9211	Travel
8840-2-9867-69-5131-9214	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	LABS Corporate Service Labour allocation
8840-2-9870-69-5200-9238	LU Corp US Admin Allocations
8840-2-9875-69-5200-9220	Admin Expenses transferred CR Transformation
8840-2-9876-69-5200-9220	Admin Expenses transferred CR Transformation PMO/O
8840-2-9877-69-5200-9220	Admin Expenses transferred CR Transformation EAM
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	Prepays
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	Fuel Stock - Propane
8843-2-0000-10-1610-1050	Plant Held for future use
8843-2-0000-10-1615-1060	Plant in Service-not classified
8843-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
8843-2-0000-10-1615-3110	PRD-Structure Improvement
8843-2-0000-10-1615-3190	Gas Mixing Equipment

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-CI
8843-2-0000-10-1615-3764	T&D-Mains-Valve >4"
8843-2-0000-10-1615-3780	T&D-M&R Equipment
8843-2-0000-10-1615-3800	T&D-Gas Services-STL
8843-2-0000-10-1615-3801	T&D-Gas Services-OTH
8843-2-0000-10-1615-3802	T&D-Gas Services-PLST
8843-2-0000-10-1615-3810	T&D-Gas Meters
8843-2-0000-10-1615-3811	T&D-Gas Meters-Instrument
8843-2-0000-10-1615-3812	T&D-Gas Meters-ERTS
8843-2-0000-10-1615-3870	T&D-Other Equipment
8843-2-0000-10-1615-3900	GEN-Structure Improvements
8843-2-0000-10-1615-3901	GEN-Structure Improvements-Boiler
8843-2-0000-10-1615-3910	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

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
8810	Liberty NH	1	CDN	0000	Other	10	Assets	1010	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	LU Energy NH Consolidation			9801	Transition	5(x)	Costs (Ops, R&M)	1101	Accounts Receivable	0154	AOCI - OPEB - Taxes
8830	Granite State Electric			9810	HR/Payroll	51	Operations	1102	Bad Debt	0161	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	Treasury			1169	Deferred RLIAP	1050	Plant Held for Future Use
				9823	Legal			1210	Notes Receivables (Current Portion)	1060	Plant in Service-not classified
				9824	Internal Audit			1230	Current deferred income tax asset	1070	Construction Work In Progress
				9825	Purchasing			1240	Prepays	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
				9830	Regulatory			1380	Inventory	1080	Accum Prov for Depn of Elect Utility Plant
				9835	Energy Procurement			1510	Investments	1081	RWIP Reclaim
				9840	Business Development			1545	Interco Investment APIC	1082	COR Accrual
				9850	Operations			1550	Interco Investment CS	1082	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 Amortization	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
				9866	Load Data Services			1910	Goodwill	1110	Accum Prov for Amort of Utility Plant
				9867	Sales & Marketing			1920	Misc Deferred Debits	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	Accounts Payable	1210	Non Utility Property
								2004	Accounts Payable	1211	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	Interest Accruals	1280	Other Special Funds
								2124	Accrued Cost of Removal	1281	Rabbi Trust Investment
								2130	Accrued Payroll/Accrued Vacation	1282	EUA-Oth Spcl 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
								2530	Accrued Income Tax	1312	Cash-General Funds
								2550	Tax Collection Payables	1312	Bank of America #XXXX7513
								2605	Dividend Declared	1312	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
								2770	AIAAC	1420	Phased in revenue
								2810	Interco (Due to)	1420	Phased in revenue - Long Term
								2840	Intercompany Note Payables	1420	KS R/A-CGAC Working Capital

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								2910	Long Term Debt	1420	Phased in Revenue - Short term
								2920	Derivative Instrument Payable	1420	Customer Accounts Receivable
								2930	- ARO/Long term liabilities	1421	Customer AR Misc Billing
								2960	Capital Lease Obligation	1421	Customer AR-Misc Billing
								2965	o 2969 Deferred Income Taxes	1421	AR Under Collect-Access Charge
								3010	Common Shares	1422	Deferred Working Capital - Winter
								3012	Capital Stock	1422	Cust AR-Energy Non Assoc Co
								3013	Capital Distribution	1422	Deferred Billing
								3045	Intercompany APIC	1423	Customer AR-Reserve
								3050	Intercompany CS	1423	A/R Undr Collect-Default/LR Sv
								3310	Retained Earnings	1424	Deferred Working Capital - off - Peak
								3700	Dividends Paid	1424	AR Under Collect-Transmission
								3800	Retained Earnings	1424	Deferred Working Capital - Summer
								4210	Other Electric Revenue	1424	A/R-Inter Co Rcpts-Nimo
								4290	Electric Sales	1425	Accounts Receivable-Pro Pack
								4295	Gas Sales	1425	AR - CSS
								4310	Rental Income - Intercompany	1425	A/R - CRIS
								4400	Gain on Disposition of Property	1425	AR Gift Certificates
								4410	Dividend Income	1426	A/R NSF Chargeback
								4420	Interest Income	1427	A/R-Inter Co Rcpts-RI Gas
								4460	Other Revenue	1427	A/R-Cogsdale clearing
								4700	AFUDC	1428	A/R-Inter Co Rcpts-Keyspan
								5010	Labor	1429	A/R REC Obligation
								5040	Payroll Expenses	1430	Income Tax Receivable
								5041	Payroll related taxes	1430	Other Long Term Asset
								5042	Medicare	1430	Other Accounts Receivable
								5043	Pension/401K	1430	Oth A/R-COBRA Plan
								5044	Group Benefits	1430	Due from Vendor
								5045	Workers Comp/Franchise Req	1431	Misc AR-Hwy & Emp
								5110	Rent Expense	1432	Oth A/R-Depndnt Care Odd Yr
								5130	Admin (Office, supplies, exp)	1433	Oth A/R-Non Assoc
								5131	Training	1434	Oth A/R-Health Care Spend Acct
								5200	Professional Services	1435	Transit&Park fund Legacy Grid
								5210	Maintenance Expense (Operations)	1436	Energy Supply
								5250	Customer Service related exp	1437	A/R-Property Damage
								5280	Insurance, Injuries & Damages	1438	Commodity Settlement Rec <1Yr
								5390	Misc Sales Expenses	1438	Other Accounts Receivable Grants
								5400	Load Dispatching	1439	Other Accounts Receivable - Special Contracts
								5405	Station Expenses	1439	A/R-Empl Home Conversion Loan
								5410	Overhead Lines Expenses	1440	Accum Prov Uncollectable Accounts
								5415	Underground Lines Expenses	1441	Settlemt Written-off Acct Exp
								5420	Maint of Street Lighting & Signal Systems	1442	Bad Debt Exp - Misc Billing
								5425	Meter Expenses	1443	Reserve for Bad Debt Accrual
								5430	Customer installation expense	1450	Notes Receivable from associated companies
								5431	Oper-Stat Exp-Industrial	1460	AR Assoc Company
								5435	Operation Supervision & Engineering	1460	AR Associated Company
								5436	Mains & Services Expense	1460	Due to/from AR Assoc Company
								5437	Meter & house regulator expenses	1460	Due to/from associated company
								5438	Measuring & Regulating Station Exp	1540	Plant Materials and Operating Supplies
								5439	Other Expenses - LNG	1540	Inventory
								5440	Sched, sys control & dispatch serv exp	1541	Materials&Supplies In Transit
								5441	Transmission of electricity by others	1542	Obsolete Inventory Reserve
								5442	Elec Rev Wheeling-Elim	1630	Stores Expense Undistributed
								5444	Misc Production Expense	1631	Stores Clearing Db Bill Pool
								5455	Purchased Power-Variable	1632	Stores Clearing-Credit
								5455	Purchased Power-Fixed & SO	1640	Gas Stored Underground-Current
								5540	Liquefied Petroleum Gas	1641	Fuel Stock - Propane
								5540	Operation Supervision & Engineering	1642	Storage-Liquefied Nat Gas
								5541	Deferred Gas Costs	1642	UG Storage-Liquefied Nat Gas
								5541	Natural Gas Capacity Release	1650	Prepaid Expenses
								5541	Natural Gas City Gate Purchases	1650	Prepays
								5541	Natural Gas Demand Charges - Transportation	1651	Prepaid Employee Insurance
								5541	Natural Gas Hedging - Derivative Settlements	1652	Prepaid Taxes - Other
								5541	Natural Gas Imbalances - Cashout	1653	Prepaid Taxes-Mun-Property-Oper
								5542	PGA for Commercial-PGA Recoveries	1711	Int Rec Assoc Co-MPool
								5542	PGA for Industrial-PGA Recoveries	1712	Int & Div Rec-Non Assoc
								5542	PGA for Residential-PGA Recoveries	1720	Rents Receivable
								5542	PGA for Transportation-PGA Recoveries	1730	Accrued Utility Revenue
								5543	Natural Gas Delivered to Storage	1740	Misc Current Accrued Assets
								5543	Natural Gas Withdrawn from Storage	1740	Current Reg Liability Deferred Gas Cost

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
								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 RUIAP
								8710	Federal Income Tax	1757	Deferred NHDAS Special Contract
								8720	State Income Tax	1760	Derivative instrument assets-Hedges
								8760	Deferred Income Tax	1810	Unamortized Debt Expense
										1820	Other Regulatory Asset - FAS 109
										1820	Current Regulatory Asset
										1821	Current Regulatory Asset - Special Audit
										1821	Current Regulatory Liability - ECAC
										1821	AML Reg Asset
										1822	Battery Storage Program
										1822	LT Reg. Liability Border-Commodity Price ADJ.
										1822	Derivative MTM Reg Asset
										1822	Current Reg. Liability Border-Commodity Price ADJ.
										1822	KS-Derivative MTM Reg Asset
										1823	KS-Deriv Settlement Reg Asset
										1823	Other Regulatory Asset - Deferred Rate Case
										1823	Deferral Decoupling Asset
										1823	Excess Depreciation less than 1 year
										1823	Excess Depreciation- Greater than 1 year
										1824	KS-Deriv-Gas Contract-RegAsset
										1824	Current Regulatory Asset-Storm Costs
										1824	R/A Deferred Tilton Remediation
										1824	Deriv-Gas Contract-RegAsset
										1824	Environmental Response Fund
										1825	Storm Costs
										1825	KS-Interest on Def Reg Assets
										1825	Current Regulatory Asset - Pension
										1825	Interest on Def Reg Assets
										1826	FAS 158 - Pension
										1826	Current Regulatory Asset-Transmission
										1826	GSE DSIT Deficiency
										1826	FAS158-Pension
										1826	Reg asset other Pension related
										1827	Vegetation Management provision/ REP-current
										1827	Asset Ret Oblig Reg Asset
										1827	FAS158-OPEB
										1828	OPEB Expense Deferred-Gas
										1828	NEG & KeySpan CTA
										1829	Storm Recovery 2008 Ice Storm
										1829	Extraordinary Property Losses - FAS 109
										1830	Preliminary Survey Investigation Charges-DONT USE
										1830	Preliminary Survey & Investigation Charges
										1840	Misc Billing Clearing
										1840	Pymts TNW-Funeral
										1840	Payroll Clearing
										1841	Pymts TNW-Employ Related Injur
										1841	Communication Expenses-Debit
										1841	ESPP Clearing
										1842	Communication Exp-Credit
										1842	Payroll Benefit Clearing
										1842	TNW-Clearing Operating
										1843	Pymts TNW-Vacation

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										1904	ADSIT-Uninsured Claims
										1904	ADSIT-Deferred Compensation
										1904	ADFIT-Employee Comp & Benefits
										1904	ADSIT-Pension-OCI
										1904	ADFIT-Materials & Supplies
										1905	ADSIT-FAS 112
										1905	ADSIT-Employee Comp & Benefits
										1905	ADSIT-Deerfield Licensng
										1905	ADSIT-OPEB-OCI
										1905	ADFIT-Reg Liability-Other
										1905	ADFIT-Bad Debt Reserve
										1905	ADFIT-Supplemental Pension
										1906	ADSIT-Dir Compensation
										1906	ADFIT-Unbilled Revenue
										1906	ADSIT-FAS 109
										1906	ADSIT-Reserve-Other
										1906	ADFIT-Reserves-Other
										1906	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	ADFIT-Storm Contingency
										1907	ADSIT-Other
										1907	ADSIT-Reg Liability-Other
										1908	ADSIT-OPEB Liability
										1908	ADFIT-Reserve-Environmental
										1908	ADSIT-Bad Debt Reserve
										1908	ADSIT-Accrued Interest
										1908	ADFIT-Bonus Accruals
										1908	ADSIT-Other
										1908	ADSIT-Materials & Supplies
										1909	ADFIT-Uninsured Claims
										1909	ADFIT-Deferred Compensation
										1909	ADFIT-Rate Reserves
										1909	ADFIT-OCI-Investments
										1909	ADSIT-Supplemental Pension
										1909	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	Gain on Reaquired Cap Stock
										2110	Investment in Granite State
										2110	Misc. Paid In Capital
										2110	Misc Paid In Capital
										2110	Capital Contribution
										2110	Misc Paid in Capital
										2160	Retained Earnings
										2190	Accum Other Comprehensive Income
										2191	OCI Unreal Apprec on Inv-Elim
										2192	Retained Earnings OCI FAS 158-Pension
										2192	OCI FAS158-Pension
										2192	OCI FAS 158-Pension
										2193	OCI FAS 158-OPEB
										2193	OCI FAS158-OPEB
										2193	Retained Earnings OCI FAS 158-OPEB
										2194	OCI FAS158-Pension-Taxation
										2195	OCI FAS158-OPEB-Taxation
										2196	OCI Investments-Taxation
										2230	NotePayLUFInUS LLC and LU \$30M US for 5 yrsat3.86%
										2230	NP-LU and EN \$18.1M 5YR @ 3.51%
										2230	NP-LU and GS \$3.4M 5YR@3.51%
										2231	NP- LU and EN \$41.8M 10YR @ 4.49%
										2231	NP-LU and GS \$7.9M 10YR@4.49%
										2231	NotePayLU FinUS LLCandLUS69MUS for 10 yrs at 4.84%
										2232	NotePayLUFInUS LLCandLUS36M US for 15 yrs at 5.24%
										2232	NP-LU and GS \$4.1M 15YR@4.89%
										2232	NP-LU and EN \$21.8M 15YR @ 4.89%

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										2533	Def Incentive Comp
										2534	R/L-FAS 109 Reg Liab DFIT
										2534	Def Cr-Hazardous Waste
										2534	Hazwaste Prov - Beg Bal
										2534	KS R/L-FAS 109 Reg Liab DFIT
										2535	KS R/L-Deferred RCS-Recov/Exp
										2535	Pension Costs
										2535	Pension Cost
										2536	KS-Deriv Gas Cont-Reg-LT
										2536	Deriv Gas Cont-Reg-LT
										2536	Def Incentive Comp-Pensions
										2537	Deferred Revenue
										2537	KS-Deriv MTM Regulated-LT
										2538	FAS 106 Recovery
										2538	KS-Deriv Gas Cont-NonRegLT
										2538	NotePayLUFinUS LLC and LU \$30M US for 5 yrsat3.86%
										2539	NotePayLU FinUS LLCandLUS69MUS for 10 yrs at 4.84%
										2539	FAS 112
										2540	NotePayLUFinUS LLCandLUS36M US for 15 yrs at 5.24%
										2540	Other Regulatory Liabilities
										2541	Current Regulatory Liability - NEES Pens OPEB
										2541	NotePayLUFinUS LLCandLUS13.5MUSfor15 yrs at 5.24%
										2541	NEES Pens OPEB-Purch Acct Adj
										2542	Deferral Decoupling Liability
										2542	Service Quality Penalties
										2542	Systems Benefits Charge
										2543	Excess Earnings
										2543	EAP Marketer Discount
										2544	FAS 109
										2545	Deriv-Gas-Contract-Reg Liab
										2545	KS-Deriv-Gas-Contract-Reg Liab
										2546	Derivative MTM-Reg Liab
										2546	KS-Derivative MTM-Reg Liab
										2547	KS-Revenue Recognition Reserve
										2548	Current Regulatory Liability - Storm Costs
										2548	NP-LU and GS \$3.4M 5YR@3.51%
										2548	Misc Def Cr Storm Costs
										2549	NP-LU and GS \$7.9M 10YR@4.49%
										2550	Accum Deferred Investment Tax Credit
										2550	NP-LU and GS \$4.1M 15YR@5.14%
										2551	NP- LU and GS \$1.5M 15YR@5.14%
										2552	NP-LU and EN \$18.1M 5YR @3.51%
										2553	NP- LU and EN \$41.8M 10YR@ 4.49%
										2554	NP-LU and EN \$21.8M 15YR@ 4.89%
										2555	NP-LU and EN \$8.2M 15YR@ 4.89%
										2593	Note Pay-LU Co & Energy North-\$43M@4.20% 10 yrs
										2595	Note Pay-LU Co & Granite State-\$25M @4.20% 10 yrs
										2596	Due to APUC
										2596	Due to Algonquin Power & Utilities Corp
										2602	Due to Liberty Energy Utilities Co.
										2603	Due to LU Co
										2603	Due to LU Co.
										2603	Due from Liberty Utilities Co
										2603	Intercompany - Interest Expense - LU Co.
										2603	/C Interest Payable - LU CO.
										2605	Due from Granite State
										2605	Due to Service Co(DO NOT USE)
										2605	Due from/to Granite State
										2606	Due to Liberty Energy New Hampshire
										2606	Due from Granite State(DO NOT USE)
										2607	Due from/to Energy North
										2607	Due to Energy North
										2607	Due from Energy North
										2626	Due from Liberty Utilities America Co
										2626	Due to Liberty Utilities America Co
										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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										2652	NP - LU and EN \$87.8M 15YR@4.22%
										2653	NP - LU and NH \$8.38M 15YR@4.1%
										2654	NP - LU and GS \$3.43M 15YR@4.22%
										2655	Due from/to NH Gas Co - Keene
										2655	Due from/to Keene
										2655	Due from NH Gas Co - Keene
										2655	Due from Keene
										2691	Due to LABS US
										2692	Due to Liberty East Region
										2693	Due to Liberty Central Region
										2695	Due to Liberty Corporate US
										2820	ADFIT-Construction Other
										2821	ADFIT-Cost of Removal
										2821	ADFIT-Property Related
										2822	ADFIT-ACRS Retirement
										2822	ADFIT-NY-Lib Depr Statutory Rt
										2823	ADFIT-Unfunded Tax Liab
										2823	ADFIT-FAS 109
										2824	ADFIT-Construction Other
										2824	ADFIT-Property Related
										2825	ADFIT-NY-Lib Depr Statutory Rt
										2825	ADFIT-Cost of Removal
										2826	ADFIT-FAS 109
										2826	ADFIT-ACRS Retirement
										2827	Deferred Tax Prov-Beg Balance
										2827	ADFIT-Unfunded Tax Liab
										2828	ADFIT-Construction Interest
										2829	ADFIT-Construction Interest
										2830	Accum Def Inc Taxes-Other Reg Asset
										2830	Excess ADIT Regulatory Liability - Short Term
										2830	ADFIT-FAS 109
										2830	Accum Def Inc Taxes Liability-(Long-term)
										2830	ADFIT-R/A-Pensions
										2830	Excess ADIT Regulatory Liability - Long Term
										2830	Accum Def Inc Taxes Liability-Current
										2830	ADFIT-Pensions
										2831	ADFIT-OCI-Investments
										2831	ADFIT-Investments-OCI
										2831	ADFIT-FAS 106 Contribution
										2831	Regulatory Assets Tax- Income taxes
										2831	Regulatory Liabilities - Income Taxes
										2831	ADFIT-R/A-OPEB
										2832	ADFIT-Early Retirement
										2832	ADFIT-R/A-Other
										2832	ADFIT-Unamrt Debt Disc or Prem
										2832	ADFIT-R/A-Pension
										2833	ADFIT-R/A-Environmental
										2833	ADFIT-R/A-Property Taxes
										2833	ADFIT-FAS 109
										2834	ADFIT-Other
										2834	ADFIT-R/A-Storm Cost
										2834	ADFIT-Investments-OCI
										2835	ADFIT-Pensions
										2835	ADFIT-R/A-Other
										2835	ADFIT-Reserve
										2836	ADFIT-R/A-Environmental
										2836	ADFIT-FAS 106 Contributions
										2836	ADFIT-R/A-OPEB
										2837	ADFIT-Unamrt Debt Disc or Prem
										2837	ADFIT-R/A-Storm Cost
										2837	ADFIT-Group Term Reserve
										2838	ADFIT-Char Contrib Limitations
										2838	ADFIT-Fin48-DSIT
										2838	ADFIT-Early Retirement
										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

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										3900	GEN-Structure Improvements
										3901	GEN-Structure Improvements-Boiler
										3910	GEN-Office Furniture-Equipment
										3910	Office Furniture & Improvement
										3910	Office Furniture and Improvement
										3911	Gen. Office Equipment Computers
										3911	GEN-OFFICE EQUIPT-COMPUTERS
										3912	GEN-LAPTOP COMPUTERS
										3912	Gen. LapTop Computers
										3920	Transportation Equipment
										3921	Transportation Equip<12,000 LB
										3921	GEN-Pass/Trailer
										3922	GEN-Service Vans
										3930	Stores Equipment
										3940	GEN-Tools-Shop-Garage Equip
										3940	Tools, Shop, and Garage Equipment
										3941	Tools Shop Equip-CNG ST
										3950	Laboratory Equipment
										3960	GEN-Power Op Equip<=12,000lb
										3960	Power Operated Equipment
										3961	GEN-POWER OP EQPT>=12,000 LB
										3970	Communications Equipment
										3970	GEN-Communication Equipment
										3971	Comm Equip-site specific
										3980	Misc. Equipment
										3980	GEN-Miscellaneous Equipment
										4011	Tx Oth Inc Tx-NH Bus Profit Tx
										4030	Depreciation Exp
										4031	Depr Exp-Asset/Held/Sale
										4031	Depreciation Exp-Asset/Held/Sale
										4032	Depreciation Expense - LAB
										4033	Depreciation Expense - PAM
										4034	Depreciation Expense-AR Costs
										4041	Amort - limited-term gas plant
										4050	Amort - gas plant
										4050	Amortization-Intangibles
										4073	Amortization - Regulatory debits
										4073	Regulatory - debits
										4074	Amortization - Regulatory Liabilities
										4074	Amortization of Reg Assets
										4074	Amortization of Regulatory Assets
										4080	Federal Unemployment taxes
										4080	Franchise taxes
										4080	Medicare
										4080	Social Security Taxes
										4080	Property taxes
										4080	Tx Oth Inc Tx-Fed Unempl Comp
										4080	Property Tax
										4081	Tx Oth Inc Tx-Misc
										4081	Tx Oth Inc Tx-FICA Co portion
										4082	Tx Oth Inc Tx-St Unempl Tax - EHS
										4082	Tx Oth Inc Tx-St Unempl Tax - FIN
										4082	Tx Oth Inc Tx-St Unempl Tax - HR
										4082	Tx Oth Inc Tx-St Unempl Tax-Legal
										4082	Tx Oth Inc Tx-St Unempl Tax - Leg
										4082	Tx Oth Inc Tx St Unemployment Tax
										4082	Tx Oth Inc Tx-St Unempl Tax - ENPROC
										4082	Tx Oth Inc Tx-St Unempl Tax - REG
										4082	Tx Oth Inc Tx-St Unempl Tax-Environmental
										4082	Tx Oth Inc Tx-St Unempl Tax
										4082	State Unemployment Taxes
										4082	Tx Oth Inc Tx-St Unempl Tax - Exec
										4082	Tx Oth Inc Tx-St Unempl Tax - OPS
										4082	Tx Oth Inc Tx-St Unempl Tax - IT
										4082	Tx Oth Inc Tx-St Unempl Tax-Procurement
										4082	Tx Oth Inc Tx-Sales Use & Util
										4083	Tx Oth Inc Tx-Mun Op Prop
										4090	State Income Tax
										4090	Federal Income Tax
										4090	Current FIT expense - Federal

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4090	Current SIT expense - State
										4091	Inc Tx-St Fran MA
										4091	Fed Inc Tx-Prior Years
										4092	Inc Tax and Other Inc/Ded-Federal (BTL)
										4092	Inc Tx-St Fran MA-Prior Year
										4092	Inc Tax and Other Inc/Ded-State (BTL)
										4092	Fed Inc Tx-Nonutility Oper
										4093	Inc Tx-St Fran-Prior Year
										4094	State Income Tax - Prior yr
										4094	St Inc Tx-Nonutility Oper
										4101	Deferred SIT expense - State
										4101	Def SIT Expense-Debit
										4101	Deferred SIT expense - State
										4102	Prov for Def Inc Taxes Other Inc/Ded (BTL)
										4102	Def SIT Expense-Prior Year
										4103	Def SIT Exp-Other Oper-Debit
										4104	Def FIT Expense-Debit
										4104	Deferred FIT expense - Federal
										4105	Def FIT Expense-Prior Year
										4106	Def FIT Exp-Other Oper-Debit
										4110	Deferred Income Tax - Credit
										4111	Def FIT Expense-Credit
										4114	Investment Tax Cr Adj-Amort
										4150	Revenue from merchandise, jobbing & contract work
										4160	Merch/Jobbing/Contract Labor
										4160	Merch/ jobbing/contract-non Labour
										4160	Merch/ jobbing/contract-Labour
										4170	Revenues from non-utility operations
										4171	Expenses from non-utility operations - labor
										4171	Expenses from non-utility operations
										4171	Expenses from Non-Utility Operations Labor
										4171	NGT Share Awards
										4180	Non-operating rental income
										4182	Non-operating rental income - Deprec
										4190	Interest income
										4190	Interest Income
										4190	Dividend Income
										4191	Investment Tax Credits
										4191	Allow for other funds used during constr
										4191	Int&Div Inc-Rabbi Trust
										4191	AFUDC Borrowed-Equity portion
										4191	Allow for other funds used during construction
										4191	Int&Div Inc-Other Interest
										4192	Interest & Dividend Income
										4193	M Pool Int Inc-Assoc Co
										4194	Rabbi Dividends
										4195	Int&Div Inc-Temp Cash Invest
										4196	Other Int Inc-Refunds
										4210	Misc non-operating income
										4211	Gain on Disp of Property
										4211	Realized Gn/Ls on Dfd Comp Inv
										4211	Gain on Disposition of Property
										4212	Loss on disposition of property
										4250	Miscellaneous Amortization
										4261	Donations
										4261	Charitable Donations
										4262	Def Comp Inv-Life Ins
										4263	Penalties
										4263	Penalties
										4264	Exp for certain civic, political & related act
										4264	Political Contributions
										4264	Exp for certain civic, political and related act
										4265	Finance Charges
										4265	Regulatory Asset Write Down
										4265	Other Deductions
										4266	Political Expenses Non deductible
										4266	Civic
										4270	Interest on Long-term Debt
										4280	Amortize Debt Discount & Exp
										4300	Interest on Debt to Associated Companies

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										4310	Other Interest Expense
										4311	Oth Int Exp-Tax
										4311	Other Interest Expense - Tax
										4320	AFUDC - borrowed
										4350	Exceptional Costs
										4400	Residential Sales
										4401	Residential Sales - Fixed Portion
										4402	Residential Sales - Variable Portion
										4403	Residential Sales - Energy Cost
										4420	Commercial & Industrial Sales
										4423	Commercial Sales - Fixed Portion
										4424	Commercial Sales - Variable Portion
										4425	Commercial Sales - Energy Cost
										4426	Industrial Sales - Fixed Portion
										4427	Industrial Sales - Variable Portion
										4428	Industrial Sales - Energy Cost
										4440	Public Street & Highway Lighting
										4441	Public Street & Highway Lighting - Fixed Portion
										4442	Public Street&Highway Lighting-Variable Portion
										4443	Public Street & Highway Lighting - Energy Cost
										4470	Sales for Resale- Electric
										4473	Sale for Resale - Fixed Portion
										4474	Sale for Resale - Variable Portion
										4475	Sale for Resale - Energy Cost
										4491	Prov for rate refunds
										4500	Forfeited discounts - Electric
										4500	Forfeited discounts
										4500	Forefieted discounts DO Not USE
										4510	Misc Service Revenues
										4511	Misc Ser Rev-Open Access DSM
										4512	Misc Ser Rev-Open Access Cust Chg
										4531	Interco CS - Liberty Energy (New Hampshire)
										4540	Rental Income
										4540	Rental Income - Intercompany
										4550	Interco APIC - Granite State
										4550	Interco CS - Granite State
										4550	Interco Investment APIC - Granite State
										4550	Interco Investment CS - Granite State
										4551	Interco Investment CS - Energy North
										4551	Interco CS - Energy North
										4552	Interco CS - Energy North
										4552	Interco Investment CS - Energy North
										4554	Interco APIC - NH Gas Keene
										4554	Interco Investment APIC - NH Gas Keene
										4560	Other Electric Revenue
										4561	Other Elec Rev-Open Access Rev-Transmission
										4562	Other Elec Rev-Open Access Rev-Access Charge
										4563	Other Elec Rev-Open Access Rev-Distribution
										4564	KS-I/C Rev-Ravenswood Inc 441
										4571	Non-Operating rental income - Intercompany
										4588	Dividends Paid by LE Utilities NH
										4588	Common Shares
										4589	Common Shares - Granite State
										4589	Dividend Paid - Granite State
										4589	Capital Contribution
										4589	Capital Distribution
										4589	Investment in Granite State
										4590	Investment in Energy North - Return on Capital
										4590	Investment in EnergyNorth
										4590	Common Shares - Return of Capital
										4590	Common Shares - EnergyNorth
										4800	Residential Sales
										4801	Metered Sales to Residential Customers - Fixed
										4801	Residential Sales - Fixed Portion
										4802	Metered sales to Residential Customers - Variable
										4802	Residential Sales - Variable Portion
										4803	Metered sales to Residential Customers- Pass throu
										4803	Residential Sales - Energy Cost
										4810	Commercial and industrial sales
										4813	Metered Sales to Commercial Customers - Fixed

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										5870	Customer installations expenses - Labor
										5870	Customer installations expenses
										5880	Misc distribution expenses
										5880	Miscellaneous Distribution expenses
										5880	Misc distribution expenses Labor
										5880	Misc Distribution Labor
										5880	Misc Distributions Expenses Labor
										5880	Misc Distribution Expense
										5880	Misc. Distribution Expense
										5887	Misc Distribution - S Expenses
										5890	Rents
										5891	Rents-Building-Dist-Elim
										5900	Maintenance Supervision & Engineering
										5900	Maint Supervision & Engineering
										5900	Maint supervision and engineering
										5910	Maint of structures - Labor
										5910	Maint of structures
										5920	Maint of station equipment - Labor
										5920	Maint of station equipment
										5922	Maint of station eqt-Trouble
										5930	Maint of overhead lines
										5930	Maint of overhead lines Labor
										5931	Maint of overhead lines-Trouble
										5931	Maint of Overhead Lines - Trouble
										5932	Maint of overhead lines-Veg Mgmt-Labor
										5932	Maint of overhead lines-Veg Mgmt
										5932	Maint of Overhead Lines - Veg Mgmt
										5940	Maint of underground lines - Labor
										5940	Maint of underground lines
										5950	Maint of line transformers
										5950	Maint of line transformers - Labor
										5960	Maint of street lighting & signal systems
										5960	Maint of street lighting & signal systems - Labor
										5970	Maint of meters - Labor
										5970	Maint of meters
										5980	Maint of Misc Distribution Plant
										5980	Dist Maint-Misc Distr Plant
										5980	Dist Maint-Misc Distr Plant - Labour
										6670	Asset Write Down Expense
										6671	Regulatory Asset Write Down
										7100	Operation Supervision & Engineering
										7100	Operation Supervision & Engineering - Labour
										7170	LPG Labor
										7170	Liquefied Petroleum Gas
										7170	Liquefied Petroleum Gas - Labor
										7280	Liquefied Petroleum Gas
										7280	Liquefied Petroleum Gas - Labor
										7330	Gas mixing expense - labor
										7330	Gas Mixing Expense
										7330	Gas Mixing Expense Labor
										7350	Misc Production Exp Labor
										7350	Misc Production Exp
										7350	Misc Production Expense
										7350	Misc. Production expense
										7350	Misc Production Exp - Labour
										7360	Production - Rents
										7420	Maint of Production Eqt
										7420	Maint of Production Equipment
										8040	Natural Gas City Gate Purchases
										8041	Natural Gas Demand Charges - Transportation
										8042	Deferred Gas Costs
										8044	Natural Gas Capacity Release
										8045	Natural Gas Imbalances - Cashout
										8047	Natural Gas Hedging - Derivative Settlements
										8050	Other Gas Purchases
										8051	PGA for Residential-PGA Recoveries
										8052	PGA for Commercial-PGA Recoveries
										8053	PGA for Industrial-PGA Recoveries
										8054	PGA for Transportation-PGA Recoveries
										8081	Natural Gas Withdrawn from Storage

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

(1)		(2)		(3)		(4)		(5)		(6)	
COMPANY		CURRENCY		SITE		CLASS		NATURAL ACCT		SUB ACCT	
XXXX	Description	X	Description	XXXX	Description	XX	Description	XXXX	Description	XXXX	Description
										9214	Dues & Memberships
										9215	Office Supplies & exp - Purchasing LU HO
										9215	Office supplies & exp Operations LU Headoffice
										9215	Office Supplies & Exp - Customer Svc. LU OH
										9215	Office Supplies & exp - Payroll&HRIS LU HO
										9215	Office Supplies & Exp. - Executive LU HO - - - -
										9215	Office & Supplies & Expense - Executive LU HO
										9215	Training
										9215	Training-Engineering
										9215	Office Supplies & exp - Transition LU HO
										9215	Office Supplies & Exp - Internal Audit LU HO
										9215	Office Supplies & Expense EHSS LU Head Office
										9215	Office supplies & exp HR LU Headoffice
										9215	Office Supplies & exp - Transition LU HO
										9215	I&D Training
										9215	Office Supplies & Exp LUC Strategic plan
										9215	Office supplies & exp Fin & Adm LU Headoffice
										9215	Office supplies & exp Regulatory LU Headoffice
										9215	Office Supplies & Exp. - Customer Svc. LU OH
										9215	Office supplies & exp OPS Gas HO
										9215	Office supplies & exp IT LU Headoffice
										9215	Office Supplies & exp - Executive LU HO
										9215	Office Supplies & exp - Payroll&HRIS LU HO
										9216	Meals & Entertain. EHSS LU Head Office
										9216	Meals & Entertainment
										9216	Meals & Entertainment - Executive LU HO
										9216	Meals & Entertain Regulatory LU HO
										9216	Meals & Entertainment - Customer Svc.LU OH
										9216	Postage
										9216	Postage Strategic plan
										9216	Meals & Entertain Operations LU HO
										9216	Meal &Entertain - Audit LU HO
										9216	Meals & Entertain - FPA
										9216	Meals & Entertain IT LU HO
										9216	Meals & Entertainment - Customer Svc. LU OH
										9216	Meals& Entertain - Internal Audit LU HO
										9216	Meals & Entertain. - Executive LU HO
										9216	Meals & Entertain LABS Training&Development
										9216	Meals
										9216	Meals & Entertain Fin & Adm LU HO
										9217	Office supplies & exp Executive APUC Headoffice
										9220	Admin exp transferred-CR
										9220	Admin Expenses Transferred - Credit Purchasing
										9220	Admin Expenses Transferred - Credit Sales
										9220	Admin Labor Exp Transferred
										9220	Admin Exp Tran CR - Credit HR
										9220	Admin Exp Tran CR - Credit Purchasing
										9220	Admin Expenses Transferred - Credit Exec
										9220	Admin Expense Transferred
										9220	Admin Exp Tran CR - Credit Engineering
										9220	Admin Exp Tran CR - Credit Oper
										9220	Admin Exp Transferred - Credit
										9220	Admin Exp Tran CR - Credit Finance
										9220	Admin Expenses Transferred - Credit EE
										9220	Admin Expenses Transferred - Credit HR
										9220	Admin Exp Tran CR - Credit Regulatory
										9220	Admin Expenses Transferred - Credit Engineering
										9220	Admin Expenses Transferred - Credit IT
										9220	Admin Exp Tran CR - Credit EH&S
										9220	Admin Exp Tran CR - Credit Customer Care
										9220	Admin Expenses Transferred - Credit
										9220	Admin Expenses Transferred - Credit Oper
										9220	Admin Expenses Transferred - Credit
										9220	Admin Expenses Transferred - Credit Customer Care
										9220	Admin Credit
										9220	Admin Exp Tran CR - Credit BD
										9220	Admin Expenses Transferred - Credit BD
										9220	Admin Exp Transferred Credit- I&D
										9220	Admin Exp Tran CR - Credit EE
										9220	Admin Exp Tran CR - Credit Sales

Great Plains Account Structure

GL account consists of 6 segments:

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

Great Plains Account Structure

GL account consists of 6 segments:

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

[illegible]

990-1

1-067

[illegible]

Chart of Accounts - SAP

[illegible]

1-070

[illegible]

Liberty Energy Utilities (New Hampshire) Corp.
Liberty Utilities (EnergyNorth Natural Gas) Co.
New York Utilities (EnergyNorth Natural Gas) Co.

Chart of Accounts - GP to SAP Translation

[illegible]

1-075

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

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=00014832>

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

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

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

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.

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

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.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
DG 23-xxx

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

Name	Title	Begin Date	End Date	Base Salary	Incentive Award - Bonus	Total Direct Compensation	Total % allocated to ENNG	Total \$ allocated to 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 January 1, 2022 - December 31, 2022				\$ 2,059,999	\$ 1,440,325	\$ 3,500,325		\$ 581,140

Officers and Directors, Calendar Year 2021

Name	Title	Begin Date	End Date	Base Salary	Incentive Award - Bonus	Total Direct Compensation	Total % allocated to ENNG	Total \$ allocated to 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 January 1, 2021 - December 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

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

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.



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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);



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- 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 (Sup/Mgr/Sr.Mgr)	70%	10%	20%
Grades 10-11 (Dir/Sr.Dir)	50%	30%	20%
Grades 12 & above (VP/Presidents/SVP)	60%	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.



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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



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

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

No portion of 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.



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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;
- (l) **"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.
- 5.4 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.
- 5.8 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

- Optionee on the date of resignation or termination are immediately forfeited. All vested Options held by such Optionee 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.
- 6.3 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.
- 6.4 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.
- 6.5 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.

- 6.8 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

- 9.1 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 guidelines 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

- 11.1 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.
- 11.2 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.
- 11.5 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.

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- 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;

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- (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

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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

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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

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

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

2. CONSTRUCTION AND INTERPRETATION

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

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

3. **EFFECTIVE DATE AND EMPLOYMENT RIGHTS**

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

4. **PSU AND RSU GRANTS AND PERFORMANCE PERIODS**

- 4.1 **Awards of PSUs and RSUs.** The Plan shall be administered by the Committee.
- The Committee shall have the authority in its sole and absolute discretion to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan subject to and not inconsistent with the express provisions of this Plan, including, without limitation, the authority to:
- 4.1.1 determine the Award Value for each award under an Award Agreement;
 - 4.1.2 make grants of PSUs and RSUs in respect of any award under an Award Agreement;
 - 4.1.3 determine the Award Date for grants of PSUs and RSUs, if not the date on which the Committee determines to make such grants under an Award Agreement;

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

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- 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

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

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

5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

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

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

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

6. FUNDING OF AWARDS BY SHARE PURCHASES OR ISSUANCES

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

7. VESTING AND PAYMENT OF AWARDS

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

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

7.5 **Payment in Cash.**

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

7.6 **Death, Period of Absence.**

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

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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.

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

7.8 **Change in Control.**

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

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

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

8. CURRENCY

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

9. SHAREHOLDER RIGHTS

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

10. ADMINISTRATION

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

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

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

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

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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.

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

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.

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

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 Expenditure	Purpose of Service
VITOL INC Total	21,693,208.94	17	Energy Supply
DTE ENERGY TRADING Total	20,979,496.90	37	Energy Supply
TWIN EAGLE RESOURCE MANAGEMENT Total	17,424,025.78	5	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	5,229,696.91	39	Energy Supply
FEENEY BROTHERS EXCAVATION CORP Total	5,027,672.65	960	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	2,421,581.57	20	Energy Supply
STATE OF NH - DEPARTMENT OF REVENUE Total	2,403,331.11	4	Property Tax/Interest on Debt
LEIGHTON A. WHITE INC. Total	2,224,281.44	44	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	1,678,055.36	52	Property Taxes/Facilities Services
CITY OF CONCORD, NH Total	1,652,758.78	189	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	1,114,878.67	44	Energy Efficiency
GAZ METRO LNG LIMITED PARTNERSHIP Total	950,369.09	15	Energy Supply
NATIONAL FUEL GAS SUPPLY CORP Total	946,589.95	40	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	698,376.60	440	Professional Services
SURVEILLANCE SPECIALTIES DBA ALLIED UNIVERSAL TECHNOLOGY Total	616,208.21	20	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	586,227.27	51	Professional Services
CHI ENGINEERING SERVICES INC Total	575,763.02	27	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	391,519.11	245	Materials and Supplies
SOUTH JERSEY RESOURCES GROUP, LLC Total	382,774.14	2	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	352,005.68	9	Professional Services
POWELL CONTROLS INC Total	349,973.35	26	Materials and Supplies
TOWN OF LONDONDERRY Total	344,475.40	6	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	316,580.67	56	Energy Supply
MSR UTILITY MAINTENANCE CORP Total	308,558.58	37	Materials and Supplies
ELSTER PERFECTION Total	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	250,000.00	1	Energy Efficiency
IROQUOIS GAS TRANSMISSION SYSTEM Total	238,342.73	28	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	206,521.75	7	Energy Supply
7 DELTA DRIVE, LLC Total	203,804.34	13	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	172,218.04	516	Materials and Supplies
GDS ASSOCIATES Total	164,776.98	188	Energy Efficiency
CITY OF LACONIA Total	164,742.50	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	151,464.50	19	Professional Services
CHAPPELL TRACTOR SALES, INC. Total	150,571.93	6	Fleet Services
NEW ENGLAND CP INC Total	137,550.00	24	Materials and Supplies

Company	Total Expenditure	Total Items for Expenditure	Purpose of Service
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

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

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					
LIBERTY - Set of books: Financial					
3072-U\$-LU ENERGYNORTH NATURAL GAS - For Set of Books: Financial					
Period Beginning: 12/2022 Period Ending: 12/2022					
Business Segment GL Account Functional Class Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending 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 & IMPRYMNTS	\$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
3072-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

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

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.

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

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.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Puc 1604.1(a)(20)(a)

Quarterly Income Statement - 2020

	Jan	Feb	Mar	Q1	Apr	May	Jun	Q2	Jul	Aug	Sep	Q3	Oct	Nov	Dec	Q4
Revenue																
Operating Revenue																
Residential	12,606,465.34	11,444,711.05	8,408,489.68	32,459,666.07	6,678,620.24	3,667,047.88	2,664,876.70	45,470,210.89	2,502,338.71	2,567,848.67	2,707,607.39	53,248,005.66	4,881,483.86	7,795,109.66	12,704,066.63	78,628,665.81
Commercial & Industrial	8,426,748.77	5,791,040.37	4,233,431.09	18,451,220.23	3,163,907.34	1,568,556.04	1,290,289.92	24,473,973.53	1,358,758.95	1,457,367.40	1,574,468.22	28,864,568.10	2,960,986.86	4,536,338.18	8,025,312.21	44,387,205.35
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	2,572,893.48	1,749,202.27	2,633,651.25	6,955,747.00	521,900.81	1,286,036.14	946,385.18	9,710,069.13	913,913.37	995,380.67	1,147,414.46	12,766,777.63	1,694,528.39	3,104,861.12	4,419,785.24	21,985,952.38
Total Operating Revenue	23,606,107.59	18,984,953.69	15,275,572.02	57,866,633.30	10,364,428.39	6,521,640.06	4,901,551.80	79,654,253.55	4,775,011.03	5,020,596.74	5,429,490.07	94,879,351.39	9,536,999.11	15,436,308.96	25,149,164.08	#####
Operating Expenses																
Purchased Energy																
Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas																
Natural Gas City Gate Purch	(450,892.22)	(804,333.50)	(661,897.55)	(1,917,123.27)	562,982.96	514,270.55	404,366.51	(435,503.25)	404,207.37	525,384.64	455,618.23	949,706.99	366,788.89	295,886.81	(185,114.18)	1,427,268.51
Other Gas Purchases	9,454,737.62	6,979,257.48	3,848,297.12	20,282,292.22	2,829,950.41	1,033,037.23	781,150.09	24,926,429.95	791,053.24	1,162,806.80	1,326,311.96	28,206,601.95	3,754,738.84	5,584,964.41	9,685,786.10	47,232,091.30
Gas Withdrawn from Storage-Dr	813,725.55	1,167,166.83	1,024,730.88	3,005,623.26	(310,078.21)	(444,699.13)	(334,795.09)	1,916,050.83	(334,635.95)	(455,813.21)	(386,046.81)	739,554.86	(297,217.48)	115,956.81	622,838.63	1,181,132.82
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	9,817,570.95	7,342,090.81	4,211,130.45	21,370,792.21	3,082,855.16	1,102,608.65	850,721.51	26,406,977.53	860,624.66	1,232,378.23	1,395,883.38	29,895,863.80	3,824,310.25	5,996,808.03	10,123,510.55	49,840,492.63
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	64,983,487.59	5,712,688.86	9,439,500.93	15,025,653.53	95,161,330.91
Transmission Expense																
Labour 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)	(8,761.69)	(5,557.90)	(7,840.47)	(82,150.63)
Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	(8,761.69)	(5,557.90)	(7,840.47)	(82,150.63)
Gas Expenses																
Labour Expense	95,915.40	90,106.38	87,560.01	273,581.79	85,962.58	85,758.94	98,589.90	543,893.21	90,034.49	104,374.17	93,019.82	831,321.69	100,920.84	92,611.63	116,381.71	1,141,235.87
Other 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)	43,763.71	(293,764.37)	(260,552.00)	(1,403,556.18)
Total 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)	144,684.55	(201,152.74)	(144,170.29)	(262,320.31)
Distribution Expenses																
Labour Expense	757,745.97	681,598.04	653,150.87	2,092,494.88	573,033.36	639,738.84	705,160.69	4,010,427.77	704,392.55	602,639.60	570,998.24	5,888,458.16	609,538.54	658,897.60	407,220.99	7,564,115.29
Other Expense	305,025.42	191,632.28	368,907.29	865,564.99	350,854.62	342,292.27	625,643.02	2,184,354.90	429,574.29	495,315.30	635,986.65	3,745,231.14	501,501.59	418,111.12	475,192.78	5,140,036.63
Total 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	1,111,040.13	1,077,008.72	882,413.77	12,704,151.92
Customer Expenses																
Labour Expense	205,339.14	206,266.56	198,511.34	610,117.04	201,870.21	186,863.01	228,762.99	1,227,613.25	216,578.08	194,659.17	219,395.54	1,858,246.04	206,041.11	202,380.02	200,977.91	2,467,645.08
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	188,456.90	250,224.54	(855,383.30)	1,530,958.26
Total 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	394,498.01	452,604.56	(654,405.39)	3,998,603.34
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	1,641,461.00	1,322,902.64	75,997.62	16,358,284.32
Administrative 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	353,116.47	26,373.03	351,422.09	3,550,418.02
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	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	1,064,840.09	162,138.93	162,138.94	353,693.73	1,742,811.69
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	40,600.49	70,415.08	647,034.16
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	1,045,732.84
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	5,484,680.33	630,352.88	604,210.45	474,782.71	7,194,026.37
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	606,619.30	74,486.33	74,486.33	74,486.33	830,078.29
Rents	17,326.92	10,826.42	11,039.91	39,193.25	11,039.91	11,039.91	11,039.91	72,312.99	6,669.58	11,885.21	10,583.91	102,752.99	10,583.91	12,506.21	131,969.29	131,969.29
Intercompany Rent	6,344.89	6,344.89	6,344.89	19,034.67	6,344.89	5,231.71	5,231.71	35,842.98	5,231.71	5,231.71	5,231.71	51,538.11	5,231.71	5,231.71	5,231.71	67,233.24
Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Franchise Requirements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	(4,197,863.22)
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	925,342.43	890,923.93	648,751.96	8,450,059.30	733,047.76	974,354.03	853,979.59	11,011,440.68
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	1,662,121.14
Company FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	602.89	538.35	16,592.65
Municipal, Property & Franchise Tax	1,153,232.58	1,153,053.31	1,153,053.30	3,459,339.19	1,027,715.16	1,047,364.21	6,562,133.72	1,009,567.03	1,009,567.03	1,009,567.03	9,590,834.81	1,009,567.00	1,009,567.12	1,094,108.93	12,704,077.86	12,704,077.86
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	1,172,998.45	1,127,155.60	1,216,907.08	14,382,791.65
Total Expenses	3,873,596.71	3,334,791.99	3,675,331.81	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	41,752,516.65
EBITDA Before Corporate Allocations																

Quarterly Income Statement - 2020

	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	1,589,271.91	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 Expen	2,389,565.97	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	4,363,558.46	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	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

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty
Puc 1604.1(a)(20)(b)

Quarterly Income Statement - 2021

	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																
Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquefied Petroleum Gas																
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	1,083,987.26	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																
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 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
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	494,089.57	2,212,861.35	359,554.89	402,024.03	364,184.06	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
Administrative 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	607,376.97	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Admin Expenses	(179,718.16)	(257,723.17)	(354,419.59)	(791,860.92)	(539,186.16)	(387,172.75)	(26,682.41)	(1,744,902.24)	(446,810.92)	(643,295.53)	(606,036.45)	(3,441,045.14)	(379,192.44)	(537,480.45)	(1,028,507.51)	(5,386,225.54)
Total Administrative Expenses	1,288,322.57	974,497.44	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																
Federal Unemployment	138,522.15	130,037.05	129,796.72	398,355.92	268,365.36	135,847.69	131,072.67	933,641.64	153,650.16	130,578.81	133,399.73	1,351,270.34	174,641.30	120,810.56	251,308.67	1,898,030.87
Company FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Unemployment	42,064.75	24,315.96	(9,491.21)	56,889.50	2,490.40	800.99	637.88	60,818.77	811.34	583.95	579.41	62,793.47	455.98	147.01	182.38	63,578.84
Municipal, Property & Franchise Tax	1,108,720.05	1,442,167.80	1,275,443.93	3,826,331.78	1,230,706.45	1,275,443.45	1,275,443.69	7,607,925.37	1,150,758.56	1,135,327.86	1,152,533.23	11,046,545.02	1,151,350.45	1,151,350.45	1,404,546.14	14,753,792.06
Total Taxes	1,289,306.95	1,596,520.81	1,395,749.44	4,281,577.20	1,501,562.21	1,412,092.13	1,407,154.24	8,602,385.78	1,305,220.06	1,266,490.62	1,286,512.37	12,460,608.83	1,326,447.19	1,272,308.02	1,656,037.19	16,715,421.08
Total Expenses	3,910,093.17	3,950,812.71	3,850,483.03	11,711,388.91	3,532,611.31	4,027,979.29	3,374,410.52	22,646,390.03	3,778,838.09	3,701,225.67	3,213,571.62	33,340,025.41	4,633,139.78	3,724,382.83	3,218,673.06	

Quarterly Income Statement - 2021

	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	0.00	(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	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 Charges																
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	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
Income Taxes																
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

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

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
Rate Class	Qtr1	Qtr2	Qtr3	Qtr4	
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
Rate Class	Qtr1	Qtr2	Qtr3	Qtr4	
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

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

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.

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

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).

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

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

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).

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

Puc 1604.01(a)(24)

Short-term Debt

Regulatory Account	234	234	234	146	146	TOTAL
GL Account number	201010	201020	211610	111010	111020	
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)

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

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

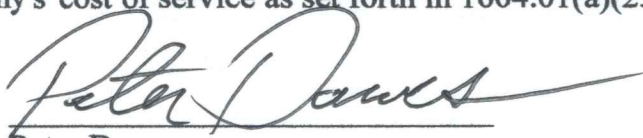
RESPONSE:

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

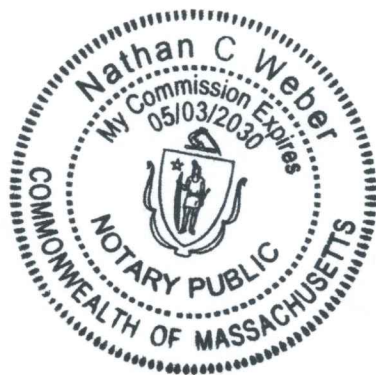
I, Peter Dawes, Vice President, Finance and Administration, Liberty Energy Utilities (New Hampshire) Corp., being first duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: July 21, 2023

Sworn to and subscribed before me this 21 day of July 2023.



Notary Public



ENNG YEAR 2022		Vendor ID		
FERC Account No.	Account Name	8810-LUSC (1)	8810-LUC & 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

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

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.