

# ANNUAL REPORT (FORM F-16)



ANNUAL REPORT	SIGNED
ENTERED 4/4/19	EG
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AUDITED 4/24/19	
SUMMARIZED 4/24/19	L
CLOSED 5/20/19	

OF

Name \_\_\_ Liberty Utilities (EnergyNorth Natural Gas) Corp.

Address\_\_ 15 Buttrick Road, Londonderry, NH 03053

TO THE

## PUBLIC UTILITIES COMMISSION

OF THE

## STATE OF NEW HAMPSHIRE

FOR THE


## YEAR ENDED DECEMBER 31, 2018

**PART I : IDENTIFICATION**

<b>01 Exact Legal Name of Respondent</b> Liberty Utilities (EnergyNorth Natural Gas ) Corp.		<b>02 Year of Report</b> December 31st, 2018
<b>03 Previous Name and Date of Change (If name changed during year)</b> EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities		
<b>04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code)</b> 15 Buttrick Road Londonderry , NH 03053		
<b>05 Name of Contact Person</b> Mari Messuri	<b>06 Title of Contact Person</b> Director - Accounting	
<b>07 Address of Contact Person (Street, City, State, Zip Code)</b> 15 Buttrick Road, Londonderry , NH 03053		
<b>08 Telephone and Email of Contact Person</b> 603-216-3523 <a href="mailto:Mari-Louise.Messuri@libertyutilities.com">Mari-Louise.Messuri@libertyutilities.com</a>	<b>09 This Report Is</b> (1) Original                      (2) Revised X	<b>10 Date of Report (Mo, Da, Yr)</b> March 29th, 2019
<b>11 Name of Officer Having Custody of the Books of Account</b> James M Sweeney		<b>12 Title of Officer</b> Secretary and Treasurer
<b>13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code)</b> 15 Buttrick Road, Londonderry , NH 03053		
<b>14 Name of State Where Respondent is Incorporated</b> New Hampshire		<b>15 Date of Incorporation (Mo, Da, Yr)</b> June 1,1998
<b>17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization)</b> Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.		

**PART II: ATTESTATION**

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

<b>01 Name</b> Mari Messuri	<b>03 Signature</b> 	<b>04 Date Signed</b>  (Mo, Da, Yr) March 29th, 2019
<b>02 Title</b> Director Accounting		

**INFORMATION SHEET**

1. Name of the Utility: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

2. Officer or individual to whom the **ANNUAL REPORT** should be mailed:

Name: Cynthia Trottier  
 Title: Director, Finance  
 Street: 15 Buttrick Road  
 City/State/Zip Code: Londonderry, New Hampshire, 03053  
 E: [Cynthia.Trottier@libertyutilities.com](mailto:Cynthia.Trottier@libertyutilities.com)

3. Telephone including Area Code:

603.216.3539

4. Officer or individual to whom the **N.H. UTILITY ASSESSMENT TAX** and **ASSESSMENT BILLING ADDRESS** should be mailed:

Name: Steven E. Mullen  
 Title: Director, Rates & Regulatory Affairs  
 Street: 15 Buttrick Road  
 City/State/Zip Code: Londonderry, New Hampshire, 03053  
 E: [Steven.Mullen@libertyutilities.com](mailto:Steven.Mullen@libertyutilities.com)

5. Telephone including Area Code:

603.216.3516

6. The names and titles of principal general officers are: **(Effective: 7/31/2018)**

<u>Name</u>	<u>Title</u>
Susan Fleck	President
James Sweeney	Treasurer & Secretary



Steven E. Mullen  
 (Name)

(Signature)

Director, Rates & Regulatory Affairs  
 (Title)

The above information is requested for our office directory.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original    X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2016 data
1	ALLENSTOWN	384	4,298
2	AMHERST	576	11,244
3	AUBURN	35	5,359
4	BEDFORD	2,134	22,418
5	BELMONT	89	7,275
6	BERLIN	15	10,413
7	BOSCAWEN	310	3,975
8	BOW	804	7,775
9	CANTERBURY	43	2,408
10	CONCORD	11,357	42,904
11	DERRY	551	33,246
12	FRANKLIN	1,087	8,447
13	GILFORD	112	7,155
14	GOFFSTOWN	727	17,999
15	HOLLIS	30	7,817
16	HOOKSETT	2,442	14,098
17	HUDSON	5,467	25,109
18	KEENE	1,272	23,409
19	LACONIA	2,247	16,470
20	LITCHFIELD	178	8,475
21	LONDONDERRY	1,463	25,850
22	LOUDON	181	5,473
23	MANCHESTER	27,621	110,506
24	MERRIMACK	4,018	25,648
25	MILFORD	1,161	15,299
26	NASHUA	28,598	87,882
27	NORTHFIELD	257	4,815
28	PELHAM	8	13,425
29	PEMBROKE	981	7,118
30	SANBORNTON	50	2,984
31	TILTON	758	3,545
32	WINNISQUAM	9	No Census Info Available, section of Tilton
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		94,965	582,839

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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AFFILIATED INTERESTS

Include on this page, a summary listing of all affiliated interests of the respondent and its parent. Indicate the relationship to the parent and the respondent and the percentage owned by the corporate group.

Liberty Utilities(EnergyNorth Natural Gas) Corp, New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.

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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division function (such as sales, administration or finance), and any other person who performs similarly policy-making functions.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substitute page(s) should be the same size as this page.

4 Report below any additional companies where the officer holds office along with their title.

2. If a change was made during the year in the incumbent of any position, show name of the previous incumbent, and date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	<b>Current</b>		
2	President                      As of Sep 5,2017	Susan Fleck	President Liberty Utilities (New Hampshire) Corp., President Liberty Energy (Granite State Electric) Corp., President Liberty
3			
4	Treasurer & Secretary    As of Apr 1, 2018	James M. Sweeney	Secretary and Treasurer Liberty Energy Utilities (New Hampshire) Corp. Secretary and Treasurer Liberty Utilities (Granite Sta Secretary and Treasurer Liberty Utilities (Peach State Natural Gas) Corp. Director, Secretary and Treasurer Liberty Utilities Co. Director Liberty Utilities (America) Holdco Inc. Manager Liberty Utilities Holdings (America), LLC. Manager Liberty Utilities Finance (US) LLC. Director Liberty Utilities Energy Services Inc.
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14	<b>Previous</b>		
15	President                      to Sep 5,2017	James Sweeney	
16	Treasurer & Secretary    to Apr 1, 2018	Tisha Sanderson	
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
DIRECTORS			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Ian E. Robertson David Pasieka Lori C. Auten Charles F. Bass W. Robert Keating	354 Davis Rd, Oakville ON L6J 2X1 354 Davis Rd, Oakville ON L6J 2X1 1020 Carrington Ct., Midland GA 31820 65 Elm Hill Rd., Peterboro NH 03458 25 Oak Street, Reading MA 01867	4 4 4 4 4	None None \$2,000 \$2,000 \$2,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas )	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:  NA	2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy  Total: NA By proxy:	3. Give the date and place of such Meeting:  NA
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**VOTING SECURITIES**

Number of votes as of (date): 12/31/14

Line No.	Name (Title) and Address of Security Holder  (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

1. List changes in and important additions to franchise area.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to commission authorization.

8. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.

9. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

4. List important leaseholds that have been acquired given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

10. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 9 above, such notes may be attached to this page.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.

1. Received approval for franchise expansion in the Town of Hanover and City of Lebanon in March 2018 per Docket No.16-852.  In the course of adding new customers, 18.59 miles of new mains and 981 new services were installed.	6. None
2. None	7. None
3. None	8. None
4. None	9. None
5. None	10. None

Name of Respondent		This Report is:	Date of Report	Year of Report	
Liberty Utilities (EnergyNorth Natural Gas )		(1) Original X (2) Revised	(Mo, Da, Yr) March 29th, 2019	December 31st, 2018	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
UTILITY PLANT					
02	Utility Plant (101-106, 114)	17	518,243,261	574,602,444	56,359,182
03	Construction Work in Progress (107)	17	27,480,529	20,413,816	(7,066,714)
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		545,723,790	595,016,259	49,292,469
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) *	17*	(164,835,133)	(178,100,802)	(13,265,670)
06	Net Utility Plant (Enter total of line 04 less 05)	-	380,888,658	416,915,457	36,026,799
07	Utility Plant Adjustments (116)		28,219,104	28,219,104	0
08	Gas Stored Underground-Noncurrent (117)		0	0	0
OTHER PROPERTY AND INVESTMENTS					
10	Nonutility Property (121)		146,949	146,949	0
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0
12	Investments in Associated Companies (123)		0	0	0
13	Investments in Subsidiary Companies (123.1)		0	0	0
14	(For Cost of Account 123.1)	-			
15	Noncurrent Portion of Allowances	-	0	0	0
16	Other Investments (124)		0	0	0
17	Special Funds (125 - 128)		0	0	0
18	Long-Term Portion of Derivative Assets (175)		0	0	0
19	Long-Term Portion of Derivative Assets - Hedges (176)	-	0	0	0
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	13,665	13,665	0
CURRENT AND ACCRUED ASSETS:					
22	Cash (131)	-	289,591	(242,935)	(532,526)
23	Special Deposits (132-134)	-	0	0	0
24	Working Funds (135)	-	0	0	0
25	Temporary Cash Investments (136)	-	0	0	0
26	Notes Receivable (141)	-	0	0	0
27	Customer Accounts Receivable (142)	-	17,222,524	21,699,858	4,477,334
28	Other Accounts Receivable (143)	-	1,033,615	688,070	(345,544)
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,548,805)	(2,046,276)	502,529
30	Notes Receivable from Associated Companies (145)	-	0	0	0
31	Accounts Receivable from Assoc. Companies (146)	-	197,244	22,451	(174,793)
32	Fuel Stock (151)	-	1,174,951	1,615,623	440,672
33	Fuel Stock Expenses Undistributed (152)	-	0	0	0
34	Residuals (Elec) and Extracted Products (Gas) (153)	-	0	0	0
35	Plant Materials and Operating Supplies (154)	-	3,974,805	5,281,934	1,307,129
36	Merchandise (155)	-	0	0	0
37	Other Materials and Supplies (156)	-	0	0	0
38	Stores Expense Undistributed (163)	-	0	0	0
39	Gas Stored Underground - Current (164.1)	-	3,348,517	4,000,251	651,734
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	43,445	67,506	24,061
41	Prepayments (165)	-	4,062,320	5,327,479	1,265,159
42	Advances for Gas (166-167)	-	0	0	0
43	Interest and Dividends Receivable (171)	-	0	0	0
44	Rents Receivable (172)	-	0	0	0
45	Accrued Utility Revenues (173)	-	20,118,772	18,205,785	(1,912,987)
46	Miscellaneous Current and Accrued Assets (174)	-	1,538,587	3,179,955	1,641,368
47	Derivative Instrument Assets (175)	-	0	0	0
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	0	0	0
49	Derivative Instrument Assets - Hedges (176)	-	0	0	0
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	0	0	0
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	50,455,566	57,799,702	7,344,136
DEFERRED DEBITS					
53	Unamortized Debt Expense (181)	-	0	0	0
54	Extraordinary Property Losses (182.1)	-	0	0	0
55	Unrecovered Plant and Regulatory Study Costs (182.2)	-	0	0	0
56	Other Regulatory Assets (182.3)	21	25,689,749	23,491,283	(2,198,466)
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	2,897,231	7,191,604	4,294,373
58	Clearing Accounts (184)	-	(166,012)	(37,840)	128,171
59	Temporary Facilities (185)	-	0	0	0
60	Miscellaneous Deferred Debits (186)	22	52,600,844	48,908,692	(3,692,152)
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0
62	Research, Devel. and Demonstration Expend. (188)	-	0	0	0
63	Unamortized Loss on Recquired Debt (189)	-	0	0	0
64	Accumulated Deferred Income Taxes (190)	-	0	0	0
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)	-	81,021,812	79,553,738	(1,468,073)
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		540,598,805	582,501,666	41,902,861

\*Amount reflects a COR balance sheet only presentational reclass from Line 44 page 10 to Line 5 page 9.

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
<b>1</b>	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)		124,147,058	124,147,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-In Capital (208-211)		0	0	0
	Accumulated Other Comprehensive Income (219)		(2,266,487)	(7,525,976)	(5,259,488)
8	Installments Received on Capital Stock (212)		0	0	0
9	(Less) Discount on Capital Stock (213)		0	0	0
10	(Less) Capital Stock Expense (213)		0	0	0
11	Retained Earnings (215, 215.1, 218)	13	46,899,043	59,565,922	12,666,879
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)</b>	-	<b>168,779,613</b>	<b>176,187,004</b>	<b>7,407,391</b>
<b>15</b>	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	159,600,000	159,600,000	0
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		(438,909)	(409,649)	29,261
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)</b>	-	<b>159,161,091</b>	<b>159,190,351</b>	<b>29,261</b>
<b>24</b>	<b>OTHER NONCURRENT LIABILITIES</b>				
25	Obligations Under Capital Leases - Noncurrent (227)	-	0	0	0
26	Accumulated Provision for Property Insurance (228.1)	-	0	0	0
27	Accumulated Provision for Injuries and Damages (228.2)	-	50,000	0	(50,000)
28	Accumulated Provision for Pensions and Benefits (228.3)	-	21,059,396	20,306,135	(753,261)
29	Accumulated Miscellaneous Operating Provision (228.4)	-	32,354,069	31,358,313	(995,756)
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)</b>	-	<b>53,463,465</b>	<b>51,664,448</b>	<b>(1,799,017)</b>
<b>32</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	18,534	1,660	(16,874)
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	44	55,156,380	86,000,138	30,843,758
37	Customer Deposits (235)	-	2,844,152	2,989,771	145,619
38	Taxes Accrued (236)	25	0	0	0
39	Interest Accrued (237)	-	9,407	0	(9,407)
40	Dividends Declared (238)	-	0	0	0
41	Matured Long-Term Debt (239)	-	0	0	0
42	Matured Interest (240)	-	0	0	0
43	Tax Collections Payable (241)	-	0	0	0
44	Miscellaneous Current and Accrued Liabilities (242) *	*	14,815,854	12,638,051	(2,177,802)
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>	-	<b>72,844,326</b>	<b>101,629,620</b>	<b>28,785,294</b>
<b>47</b>	<b>DEFERRED CREDITS</b>				
48					
49	Customer Advances for Construction (252)		0	0	0
50	Accumulated Deferred Investment Tax Credits (255)		0	0	0
51	Deferred Gains from Disposition of Utility Plant (256)		0	0	0
52	Other Deferred Credits (253)	26	125,624	0	(125,624)
53	Other Regulatory Liabilities (254)	27	0	39,188,106	39,188,106
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (281-283)		86,224,686	54,642,137	(31,582,549)
56	<b>TOTAL Deferred Credits (Enter Total of lines 49 thru 55)</b>		<b>86,350,310</b>	<b>93,830,242</b>	<b>7,479,932</b>
57					
58	<b>TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 and 46 and 56)</b>		<b>540,598,805</b>	<b>582,501,666</b>	<b>41,902,861</b>

\*Amount reflects a COR balance sheet only presentational reclass from Line 44 page 10 to Line 5 page 9.

Name of Respondent  
 Liberty Utilities (EnergyNorth Natural Gas ) Corp.

This Report Is:  
 (1) Original  
 (2) Revised

X

Date of Report  
 (Mo, Da, Yr)  
 March 29th, 2019

Year of Report  
 December 31st, 2018

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.

4. Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.

8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

Line No.	Account  (a)	(Ref.) Page No.  (b)	TOTAL		
			Current Year  (c)	Previous Year  (d)	Increase or (decrease)  (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	157,495,294	139,890,158	17,605,136
3	Operating Expenses				
4	Operation Expenses (401)	34-39	96,572,524	81,452,783	15,119,741
5	Maintenance Expenses (402)	34-39	4,037,671	3,021,508	1,016,163
6	Depreciation Expense (403)		15,763,620	12,980,568	2,783,052
7	Amort. & Depl. of Utility Plant (404-405)		2,670,985	2,173,752	497,233
8	Amort. of Utility Plant Acq. Adj. (406)		0	0	0
9	Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0	0
10	Amort. of Conversion Expenses (407)		0	0	0
11	Regulatory Debits (407.3)		726,696	409,203	317,493
12	(Less) Regulatory Credits (407.4)		2,912,171	2,537,193	374,978
13	Taxes Other Than Income Taxes (408.1)	25	12,231,372	11,145,202	1,086,169
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	313,328	220,214	93,114
16	Provision for Deferred Income Taxes (410.1)		6,651,511	6,529,773	121,738
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)		0	0	0
18	Investment Tax Credit Adj. - Net (411.4)		0	0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0	0
22	Losses from Disposition of Allowances (411.9)		0	0	0
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		141,879,877	120,470,196	21,409,681
24	Net Utility Operating Income (Enter Total of line 2 less 23)		15,615,417	19,419,962	(3,804,545)

Name of Respondent  
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This Report Is:  
(1) Original X  
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Date of Report  
(Mo, Da, Yr)  
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Year of Report  
December 31st, 2018

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
25	Net Utility Operating Income (Carried forward from page 11)		15,615,417	19,419,962	(3,804,545)
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		215	2,722	(2,507)
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		13,298	14,462	(1,164)
32	(Less) Expenses of Nonutility Operations (417.1)		(4,573)	(4,549)	(25)
33	Nonoperating Rental Income (418)		0	0	0
34	Equity in Earnings of Subsidiary Companies (418.1)		0	0	0
35	Interest and Dividend Income (419)		471,152	275,828	195,324
36	Allowance for Other Funds Used During Construction (419.1)		81,231	104,122	(22,891)
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	0	0
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		561,323	392,585	168,738
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		0	0	0
42	Miscellaneous Amortization (425)		0	0	0
43	Donations (426.1)		13,667	26,193	(12,526)
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		103,846	14,159	89,687
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		81,682	35,088	46,594
47	Other Deductions (426.5)		64,192	142,042	(77,849)
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		263,388	217,482	45,906
49	Taxes Applic. to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)		0	0	0
51	Income Taxes - Federal (409.2)		0	0	0
52	Income Taxes - Other (409.2)		0	0	0
53	Provision for Deferred Inc. Taxes (410.2)		0	0	0
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)		0	0	0
55	Investment Tax Credit Adj. - Net (411.5)		0	0	0
56	(Less) Investment Tax Credits (420)		0	0	0
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	0	0
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		(297,935)	(175,103)	122,832
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Required Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Required Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)	23	7,078,290	4,076,508	3,001,782
66	Other Interest Expense (431)		433,598	233,343	200,255
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(39,843)	(47,872)	8,030
68	Net Interest Charges (Enter Total of lines 60 thru 67)		7,472,045	4,261,978	3,210,067
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		8,441,307	15,333,087	(6,891,779)
70	Extraordinary Items				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		8,441,307	15,333,087	(6,891,779)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

- |  |   |
|--|---|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements).</p> |
|--|---|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Year		46,899,043
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: From AOCI Tax Pension Taxes		4,225,572
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		4,225,572
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439)(Enter Total of lines 10 thru 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		8,441,307
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18 thru 21)		
23	Dividends Declared-Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24 thru 28)		
30	Dividends Declared-Common Stock (Account 438)		
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438)(Total of lines 31 thru 35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance-End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		59,565,922
<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		59,565,922
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)</b>			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original           X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**STATEMENT OF CASH FLOWS**

- |  |  |
|--|--|
| <p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 16 (Notes to Financial Statements). Information about noncash investing and financing activities should be provided on page 16. Provide also on page 16 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 16 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> |
|--|--|

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Energy North (from page 12)	8,441,307
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	15,763,620
5	Amortization of (Specify)           Other	2,670,985
6	Prepays	1,265,159
7		
8	Deferred Income Taxes (Net)	6,651,511
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	4,459,525
11	Net (Increase) Decrease in Inventory	2,423,596
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	(16,874)
14	Net (Increase) Decrease in Other Assets	(271,619)
15	Net Increase (Decrease) in Other Liabilities	7,747,714
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	29,261
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	49,164,185
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(49,696,709)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Cost of Removal	
32		
33		
34	Cash Outflows for Plant (Total of lines 26b thru 33)	(49,696,709)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**STATEMENT OF CASH FLOWS (Continued)**

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 12 (Statement of Income for the Year). Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 12 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(49,696,709)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	0
62	Preferred Stock	
63	Common Stock	
64	Other:	-
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	0
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(532,526)
87		
88	Cash and Cash Equivalents at Beginning of Year	289,591
89		
90	Cash and Cash Equivalents at End of Year	(242,935)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original      X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION				
Line No.	Item (a)			Total (b)
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified			537,746,391
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			36,003,748
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)			573,750,139
9	Leased to Others			
10	Held for Future Use			852,305
11	Construction Work in Progress			20,413,816
12	Acquisition Adjustments			
13	Total Utility Plant (Totals of lines 8 thru 12)			595,016,259
14	Accumulated Provisions for Depreciation, Amortization & Depletion			(146,699,239)
15	Net Utility Plant (Totals of lines 13 less 14)			448,317,020
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation			(168,347,093)
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant			(9,753,709)
22	Total In Service (Totals of lines 18 thru 21)			(178,100,802)
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)			-
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)			-
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)			(178,100,802)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

- |  |   |   |
|--|---|---|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service(Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a</p> | <p>significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include</p> | <p>also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.</p> |
|--|---|---|

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>1. Intangible Plant</b>						
2	301 Organization						0
3	302 Franchises and Consents	0	250,950				250,950
4	303 Miscellaneous Intangible Plant	15,474,681	1,003,771	66,730			16,411,722
5	<b>TOTAL Intangible Plant (1)</b>	15,474,681	1,254,721	66,730	0	0	16,662,672
6	<b>2. Production Plant</b>						
7	<b>Natural Gas Production and Gathering Plant</b>						
8	304 Land and Land Rights	97,504	0				97,504
9	305 Structures and Improvements	826,551	0	11,430			815,122
10	320 Other Equipment	3,772,259	0	0			3,772,259
11	319 Gas Mixing Equipment	336,984					336,984
12	325.2 Producing Leaseholds						0
13	325.3 Gas Rights						0
14	325.4 Rights-of-Way						0
15	325.5 Other Land and Land Rights	0					0
16	326 Gas Well Structures						0
17	327 Field Compressor Station Structures						0
18	328 Field Meas. and Reg. Sta. Structures						0
19	329 Other Structures						0
20	330 Producing Gas Wells-Well Construction						0
21	331 Producing Gas Wells-Well Equipment						0
22	332 Field Lines						0
23	333 Field Compressor Station Equipment						0
24	334 Field Meas. and Reg. Sta. Equipment						0
25	335 Drilling and Cleaning Equipment						0
26	336 Purification Equipment						0
27	337 Other Equipment						0
28	338 Unsuccessful Exploration and Devel. Costs						0
29	<b>TOTAL Production and Gathering Plant</b>	5,033,299	0	11,430	0	0	5,021,869
30	<b>Products Extraction Plant</b>						
31	340 Land and Land Rights						0
32	341 Structures and Improvements						0
33	342 Extraction and Refining Equipment						0
34	343 Pipe Lines						0
35	344 Compressor Equipment						0
36	345 Gas Meas. and Reg. Equipment						0
37	346 Compressor Equipment						0
38	347 Other Equipment						0
39	<b>TOTAL Products Extraction Plant</b>						0
40	<b>TOTAL Nat. Gas Production Plant</b>						
41	Mfd Gas Prod. Plant (Submit Suppl. Statement)						
42	<b>TOTAL Production Plant (2)</b>	5,033,299	0	11,430	0	0	5,021,869
43	<b>3. Natural Gas Storage and Processing Plant</b>						
44	<b>Under Ground Storage Plant</b>						
45	350.1 Land						0
46	350.2 Rights-of-Way						0
47	351 Structures and Improvements						0
48	352 Wells						0
49	352.1 Storage Leaseholds and Rights						0
50	352.2 Reservoirs						0
51	352.3 Non-recoverable Natural Gas						0
52	353 Lines						0
53	354 Compressor Station Equipment						0
54	355 Measuring and Reg. Equipment						0
55	356 Purification Equipment						0
56	357 Other Equipment						0
	<b>TOTAL Underground Storage Plant</b>						

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						0
56	360 Land and Land Rights						96,980
57	361 Structures and Improvements	96,980	0				0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment	7,646	0				7,646
65	TOTAL Other Storage Plant	104,625	0	0	0	0	104,625
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights	57,315					57,315
68	364.2 Structures and Improvements	609,078					609,078
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment	3,896,019	33,412				3,929,432
\$75.00	Terminating and Processing Plant						
\$76.00	4. Transmission Plant						0
77	365.1 Land and Land Rights	0					0
78	365.2 Rights-of-Way						(0)
79	366 Structures and Improvements	17,133		17,133			0
80	367 Mains	8,030,016	3,694,473				11,724,489
81	368 Compressor Station Equipment						0
82	369 Meas. and Reg. Sta. Equipment	115,257	0				115,257
83	370 Communication Equipment						0
\$84.00	371 Other Equipment						0
\$85.00	TOTAL Transmission Plant (4)	8,162,407	3,694,473	17,133	0	0	11,839,746
86	5. Distribution Plant						
87	374 Land and Land Rights	357,903					357,903
88	375 Structures and Improvements						
89	376 Mains	233,478,801	26,413,138	0			259,891,939
90	377 Compressor Station Equipment						0
91	378 Meas. and Reg. Sta. Equip.-General	6,159,453	331,611	1,038			6,490,028
92	379 Meas. and Reg. Sta. Equip.-City Gate	1,874,605	8,898				1,883,503
93	380 Services	149,147,972	12,021,682	562			161,189,092
94	381 Meters	20,129,029	920,584	1,230,616	(22,788)		19,796,209
95	382 Meter Installations	17,702,415	894,752				18,597,177
96	383 House Regulators						0
97	384 House Reg. Installations						0
98	385 Industrial Meas. and Reg. Sta. Equipment						0
99	386 Other Prop. on Customers' Premises						0
100	387 Other Equipment	1,678,511	80,030	44,369			1,714,172
101	TOTAL Distribution Plant (5)	430,627,960	40,670,706	1,276,583	(22,788)	0	469,999,294
102	6. General Plant						
103	389 Land and Land Rights	174,525	0				174,525
104	390 Structures and Improvements						
105	391 Office Furniture and Equipment	2,876,999	325,486	1,164,548			2,037,937
106	392 Transportation Equipment	2,849,102	2,857,642	141,532			5,565,412
107	393 Stores Equipment	99,421	0				99,421
108	394 Tools, Shop, and Garage Equipment	998,608	49,998	7,563			1,041,043
109	395 Laboratory Equipment						0
110	396 Power Operated Equipment	631,582	0	0			631,582
111	397 Communication Equipment	486,673	20,734				507,407
112	398 Miscellaneous Equipment	370,517	115,407				485,924
113	Subtotal	26,792,606	4,043,397	1,313,643	0	0	29,522,360
114	399 Other Tangible Property						0
115	TOTAL General Plant (6)	26,792,606	4,043,397	1,313,643	0	0	29,522,360
116	TOTAL (Accounts 101 and 106)	490,757,990	49,696,709	2,685,520	(22,788)	0	537,746,391
117							
118	\$1,012.00 Plant In Service - ARO	0			0		0
	Gas Plant Purchased (See Instr. 8)						0
	(Less) Gas Plant Sold (See Instr. 8)						0
119	Experimental Gas Plant Unclassified						0
120	TOTAL Gas Plant in Service	490,757,990	49,696,709	2,685,520	(22,788)	0	537,746,391
121							
122							

Line No.	Account	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55							
56	360						0
57	361	96,980	0				96,980
58	362						0
59	363						0
60	363.1						0
61	363.2						0
62	363.3						0
63	363.4						0
64	363.5	7,646	0				7,646
65		104,625	0	0	0	0	104,625
66							
67	364.1	57,315					57,315
68	364.2	609,078					609,078
69	364.3						0
70	364.4						0
71	364.5						0
72	364.6						0
73	364.7						0
74	364.8	3,896,019	33,412				3,929,432
75		4,562,412	33,412	0	0	0	4,595,825
76							
77	365.1	0					0
78	365.2						0
79	366	17,133		17,133			(0)
80	367	8,030,016	3,694,473				11,724,489
81	368						0
82	369	115,257	0				115,257
83	370						0
84	371						0
85		8,162,407	3,694,473	17,133	0	0	11,839,746
86							
87	374	357,903					357,903
88	375	99,272					99,272
89	376	233,478,801	26,413,138	0			259,891,939
90	377						0
91	378	6,159,453	331,611	1,036			6,490,028
92	379	1,874,605	8,898				1,883,503
93	380	149,147,972	12,021,682	562			161,169,092
94	381	20,129,029	920,584	1,230,616	(22,788)		19,796,209
95	382	17,702,415	894,762				18,597,177
96	383						0
97	384						0
98	385						0
99	386						0
100	387	1,678,511	80,030	44,369			1,714,172
101		430,627,960	40,670,706	1,276,583	(22,788)	0	469,999,294
102							
103	389	174,525	0				174,525
104	390	18,305,180	673,929	0			18,979,109
105	391	2,876,999	325,486	1,164,548			2,037,937
106	392	2,849,102	2,857,842	141,532			5,565,412
107	393	99,421	0				99,421
108	394	998,608	49,998	7,563			1,041,043
109	395						0
110	396	631,582	0	0			631,582
111	397	486,673	20,734				507,407
112	398	370,517	115,407				485,924
113		26,792,606	4,043,397	1,313,643	0	0	29,522,360
114	399						0
115		26,792,606	4,043,397	1,313,643	0	0	29,522,360
116		490,757,990	49,696,709	2,685,520	(22,788)	0	537,746,391
117							
118	1012	0			0		0
119							0
120		490,757,990	49,696,709	2,685,520	(22,788)	0	537,746,391
121							
122							

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.  
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property.  
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is

removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.  
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	(164,835,133)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(15,763,620)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses-				
	Clearing	0			
6	Cost of Removal	2,945,430			
7	Other Accounts (Specify):	0			
8	Capitalized Depr Exp-FCode=>8840-3920	(366,852)			
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(13,185,042)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	2,685,520			
12	Cost of Removal				
13	Salvage (Credit)	(95,162)			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	2,590,357	0	0	0
15	Other Debit or Cr. Items (Describe) Software Amortization	(2,670,985)			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(178,100,802)	0	0	0

**Section B. Balances at End of Year According to Functional Classifications**

18	Production-Manufactured Gas	0			
19	Prod. and Gathering-Natural Gas	(223,954)			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	0			
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	(2,833,462)			
25	Distribution	(156,338,777)			
26	General	(18,704,610)			
27	TOTAL (Enter Total of lines 18 thru 26)	(178,100,802)	0	0	0

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**OTHER REGULATORY ASSETS (ACCOUNT 182.3)**

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Phased in Revenue - Short term 1168-1420	1,049,497	843,025	Rate Case Recovery 1930-1745	1,103,425	789,097
2	Current Regulatory Asset - Special Aud 1168-1821	210,208		Amortization of Regulatory Asset	72,887	137,321
3	Phased in Revenue - Long Term 1930-1420	-	543,962	Rate Case Recovery 1930-1745	462,376	81,587
4	Other Regulatory Asset 1930-1823	2,012,462	309,162	Other gas revenue/Reg Debits	495,743	1,825,881
5	R/A Deferred Tilton Remediation 1930-1824	124,016	2,632	Amortization of Regulatory Assets	29,168	97,480
6	FAS 158 - Pension 1930-1826	21,625,753	342,613	Pension	1,713,067	20,255,300
7	NEG & KeySpan CTA 1930-1828	667,813	46,006	Regulatory - debits	409,202	304,617
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40	<b>TOTAL</b>	25,689,749	2,087,401		4,285,867	23,491,283



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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

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

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Misc Deferred Debits 1920-1860	3,444,180	100,073	5436-8740 & 5200-9230	252,154	3,292,099
2	R/A-Environmental-Materials 1920-1863	27,075,097	1,926,130	2110-2930-2282	5,781,399	23,219,828
3	R/A-Environmental-Purch G& 1920-1864	20,964,352	1,502,465	2110-2420	1,276,146	21,190,670
4	Regulatory Assets - FAS 10 1929-1863	425,019	-		-	425,019
5	Misc Deferred Debits 1920-1860	692,196	289,339	5444-7350	200,460	781,075
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40	TOTAL	52,600,844	3,818,007		7,510,159	48,908,692

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

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

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.  
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.  
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.  
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1	NP- LU and EN \$41.8M 10YR @ 4.49%	12/21/12	12/20/22	41,818,182	4.49%				
2	NP-LU and EN \$21.8M 15YR @ 4.89%	12/21/12	12/20/27	21,818,182	4.89%				
3	NP-LU and EN \$8.2M 15YR @ 4.89%	12/21/12	12/20/27	8,181,818	4.89%				
4	NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%				
5	Deferred Financing - Intercompany			(409,649)					
6	Interest 587,419 Monthly					7,049,029			
7	Interest 2,438 Monthly					29,261			
8									
9									
10									
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38				159,190,352		7,078,290	0	0	

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

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

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

Line No.	Particulars (Details) (a)	Amount (b)
	New Hampshire	
1	Book Income Before Taxes	15,780,857.26
2	Provision for Deferred Income Taxes and Other	(7,339,550)
3	Net Income for the Year (Page 12)	8,441,307
4	Reconciling Items for the Year	(13,875,038)
5	Federal AMT	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	103,181
8	Regulatory Assets & Liabilities	6,398,422
9	Gain on Asset Disposition	100,778
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Employee Share Purchase Plan	0
13	Accounting Depreciation	18,253,687
14	Allowance for Doubtful Accounts	(511,656)
15	Pension Accrual	21,204
16	50% Meals & Entertainment	10,635
17	Lobbying	52,437
18	Penalties	103,846
19	Asset Retirement Obligation	0
20	Pension OCI Amortization	(189,323)
21		
22		
23		
24		
25	Income Recorded on Books Not Included in Return	
26	AFUDC Equity	(66,638)
27		
28		
29		
30		
31	Deductions on Return Not Charged Against Book Income	
32	Tax Depreciation	(10,859,466)
33	Repair Deduction	(21,411,321)
34	Accrued Liabilities & Other Liabilities	105,009
35	Environmental Obligations	(995,756)
36	Pension Contribution	(2,271,284)
37	Cost of Removal Paid	(2,935,151)
38	UNICAP	235,740
39	Derivative Liabilities	0
40	Tax Goodwill Amortization	(19,381)
41		
42	New Hampshire Tax	313,328
43	Federal Tax Net Income	1,592,492
44		
45	Show Computation of Tax:	
46		
47	Federal Taxable Income	1,592,492
48	Deduct: Net Operating Loss Carryover	(1,592,492)
49	Federal Taxable Income After NOLs	0
50	Tax Rate	0.21
51	Federal AMT	0

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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.  
2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.  
3. Include in column (d) taxes charged during the year, taxes charged to operations and other

accounts through (e) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.  
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.  
5. If any tax (Exclude Federal and state Income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).  
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deduction or otherwise pending transmittal of such taxes to the taxing authority.  
8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.  
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.  
10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately - others may be combined.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR				BALANCE END OF YEAR		
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable 10-1163-1430	412,511			439,328		(26,817)	
2	Prepaid Taxes-Mun-Property-Oper 10-1240-1653		3,850,185	14,389,223	13,028,727			5,210,681
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17								
18	TOTAL	412,511	3,850,185	14,389,223	13,468,055	0	(26,817)	5,210,681

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.		Gas	Other Utility	Other Income	Extraordinary	Other Utility	Adjustment to	Other
		(408.1 409.1)	Departments (408.1, 409.1)	and Deductions (408.2, 409.2)	Items (409.3)	Opn. Income (408.1, 409.1)	Ret. Earnings (439)	
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Social Security Taxes 69-5040-4080	1,304,903						
2	Social Security Taxes 69-5040-4080	39,171						
3	Federal Unemployment Taxes 69-5041-4080	11,135						
4	Federal Unemployment Taxes 69-5041-4080	327						
5	State Unemployment Taxes 69-5041-4082	42,824						
6	Tx Oth Inc Tx St Unemployment Tax 69-5041-4082	1,260						
7	Property Tax 69-5680-4080	10,360,530						
8	Property taxes 69-5680-4080	142,952						
9	State Income Tax 80-8720-4090	313,328						
10	Medicare 69-5042-4080	319,099						
11	Medicare 69-5042-4080	9,161						
12								
13								
14								
15								
16								
17								
18	TOTAL	12,544,700	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original                    X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)**

1. Report below the details called for concerning miscellaneous deferred credits
2. For any deferred credit being amortized, show period of amortization in column (a).
3. Minor items amounts less than \$150,000 may be grouped by classes.

Line No.	Description of Other Deferred Credits  (a)	Balance at Beginning of Year  (b)	Debits		Credits  (e)	Balance at End of Year  (f)
			Contra Account  (c)	Amount  (d)		
1	FAS 112                    2760-2539	125,624	Group Benefits	125,624		
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40		125,624	0	125,624	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**OTHER REGULATORY LIABILITIES (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Deferral Decoupling Liability	-	2910-1868		1,973,248	1,973,248
2	Excess ADIT Regulatory Liability - Short Term		2965-2830		314,773	314,773
3	Excess ADIT Regulatory Liability - Long Term		2965-2830		36,900,085	36,900,085
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41						
42	<b>TOTAL</b>	<b>0</b>		<b>0</b>	<b>39,188,106</b>	<b>39,188,106</b>

NAME OF RESPONDENT:  
Liberty Utilities (EnergyNorth Natural Gas ) Corp.

This Report Is:  
(1) Original X  
(2) Revised

Date of Report  
March 29th, 2019

Year of Report  
December 31st, 2018

GAS OPERATING REVENUES (Account 400)

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

Line No.	Title of Account	OPERATING REVENUES						DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
		Total		BASE		GAS		Current Year (h)	Prior Year (i)	Current Year (j)	Prior Year (k)
		Current Year (b)	Prior Year (c)	Current Year (d)	Prior Year (e)	Current Year (f)	Prior Year (g)				
1	<b>GAS SERVICE REVENUES</b>										
2	480 Residential Sales	\$ 84,732,424	\$ 76,169,866	\$ 43,285,441	\$ 42,005,432	\$ 41,446,982	\$ 34,164,434	6,428,103	5,821,375	81,578	80,563
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr.6)	\$ 51,327,991	\$ 41,138,177	\$ 22,328,415	\$ 19,102,300	\$ 28,999,576	\$ 22,035,877	4,421,450	3,635,156	9,772	9,619
5	Large (or Ind.) (See Instr. 6)										
6	482 Other Sales to Public Authorities	\$ 10,400	\$ 8,800								
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 136,070,815	\$ 117,316,843	\$ 65,613,856	\$ 61,107,732	\$ 70,446,559	\$ 56,200,311	10,849,553	9,456,532	91,349	90,183
9	483 Sales for Resale	\$ 1,563,170	\$ 2,179,448								
10	TOTAL Natural Gas Service Revenues	\$ 137,633,985	\$ 119,496,291	\$ 65,613,856	\$ 61,107,732	\$ 70,446,559	\$ 56,200,311	10,849,553	9,456,532	91,349	90,183
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 137,633,985	\$ 119,496,291	\$ 65,613,856	\$ 61,107,732	\$ 70,446,559	\$ 56,200,311	10,849,553	9,456,532	91,349	90,183
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 1,138,355	\$ 918,766								
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 17,114,631	\$ 16,173,667	\$ 17,019,246	\$ 16,119,017	\$ 95,385	\$ 54,650	7,013,300	6,859,306	2,678	2,632
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others	\$ -									
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues	\$ 1,608,323	\$ 3,301,434								
27	TOTAL Other Operating Revenues	\$ 19,861,309	\$ 20,393,867	\$ 17,019,246	\$ 16,119,017	\$ 95,385	\$ 54,650	7,013,300	6,859,306	2,678	2,632
28	TOTAL Gas Operating Revenues	\$ 157,495,294	\$ 139,890,158	\$ 82,633,102	\$ 77,226,749	\$ 70,541,944	\$ 56,254,961	17,862,853	16,315,837	94,027	92,815
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 157,495,294	\$ 139,890,158	\$ 82,633,102	\$ 77,226,749	\$ 70,541,944	\$ 56,254,961	17,862,853	16,315,837	94,027	92,815
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 136,070,815	\$ 117,316,843	\$ 65,613,856	\$ 61,107,732	\$ 70,446,559	\$ 56,200,311	10,849,553	9,456,532	91,349	90,183
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
33	Sales for Resale	\$ 1,563,170	\$ 2,179,448	\$ -	\$ -	\$ -	\$ -	-	-	-	-
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 137,633,985	\$ 119,496,291	\$ 65,613,856	\$ 61,107,732	\$ 70,446,559	\$ 56,200,311	10,849,553	9,456,532	91,349	90,183

\* Accounting Change - acct 4800-4803, 4810-4815, 4893, 4897-4899 - these account now contain Unbilled Revenues  
 \*\* Please see page 50 as a supplement to page28 for gas revenue accounts not included here.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original                      X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)**

- |  |  |
|--|--|
| <p>1. Report revenues and Dth of gas delivered by zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.</p> | <p>3. Other revenues include reservation charges received plus usage charges for transportation and hub services.</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p> <p>5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.</p> |
|--|--|

Line No.	Zone of Delivery, Rate Schedule  (a)	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year  (b)	Amount for Previous Year  (c)	Amount for Current Year  (d)	Amount for Previous Year  (e)	Amount for Current Year  (f)	Amount for Previous Year  (g)
1	Transportation			17,114,631	16,173,667	7,013,300	6,859,306
2							
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATING REVENUES by Tariff Sheets**

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

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue *	Therms	Number of Customers	Therm Use per Customer	Revenue per Therm Units Sold	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(f)	(g)
1		<b>Residential Sales</b>						
2		<b>Residential Heating</b>						
3	GR-3	Base Revenues	\$40,930,944	58,880,407	73,205			71,799
4		COG Revenues	\$39,463,639					
5		Other Revenues (LDAC)	\$4,967,064					
6		Total	\$85,261,647	58,880,407	73,205	804	1.448047854	71,799
7		<b>Residential Non-Heating</b>						
8	GR-1	Base Revenues	\$850,526	735,668	6,341			3,119
9		COG Revenues	\$464,940					
10		Other Revenues (LDAC)	\$63,176					
11		Total	\$1,378,642	735,668	6,341	116	1.874000228	3,119
12		<b>Residential Heating Low Income</b>						
13	GR-4	Base Revenues	\$1,310,057	4,682,575	6,341			5,644
14		COG Revenues	\$3,122,867					
15		Other Revenues (LDAC)	\$394,780					
16		Total	\$4,827,704	4,682,575	6,341	738	1.030993417	5,644
17		<b>Residential Non-Heating Low Income</b>						
18	NA	Base Revenues						
19		COG Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0	0	0	0	0	0
22								
23								
24		<b>Total Residential Heating - Combined</b>						
25		Base Revenues	\$42,241,001	63,562,982	79,546			77,443
26		COG Revenues	\$42,568,506					
27		Other Revenue (LDAC)	\$5,261,844					
28		Total	\$90,069,351	63,562,982	79,546	799	1.417324175	77,443
29		<b>Total Residential Non-Heating - Combined</b>						
30		Base Revenues	\$850,526	735,668	6,341			3,119
31		COG Revenues	\$464,940					
32		Other Revenue (LDAC)	\$63,176					
33		Total	\$1,378,642	735,668	6,341	116	1.874000228	3,119
34		<b>Total Residential (Heating &amp; Non-Heating)</b>						
35		Base Revenues	\$43,091,527	64,298,650	85,887			80,562
36		COG Revenues	\$43,051,446					
37		Other Revenue (LDAC)	\$5,325,020					
38		Total	\$91,467,993	64,298,650	85,887	749	1.422549198	80,562
39								
40		<b>Commercial and Industrial Sales Service</b>						
41	GC-41	<b>C&amp;I Low Annual Use, High Peak Period Use</b>						
42		Base Revenues	\$11,972,960	19,403,021	8,428			7,412
43		COG Revenues	\$13,965,430					
44		Other Revenues (LDAC)	\$1,296,611					
45		Total	\$27,235,001	19,403,021	8,428	2,302	1.403647453	7,412
46	GC-42	<b>C&amp;I Medium Annual Use, High Peak Period Use</b>						
47		Base Revenues	\$5,355,410	13,003,632	666			687,446
48		COG Revenues	\$8,879,480					
49		Other Revenues (LDAC)	\$911,323					
50		Total	\$15,146,213	13,003,632	666	19,525	1.164767889	687,446
51	GC-43	<b>C&amp;I High Annual Use, High Peak Period Use</b>						
52	GC-44 & 45	Base Revenues	\$935,837	3,222,368	634			18
53		COG Revenues	\$2,174,029					
54		Other Revenues (LDAC)	\$224,802					
55		Total	\$3,334,668	3,222,368	634	5,083	1.034850147	18
56	GC-51	<b>C&amp;I Low Annual Use, Low Peak Period Use</b>						
57		Base Revenues	\$1,202,225	2,903,009	992			896
58		COG Revenues	\$1,822,632					
59		Other Revenues (LDAC)	\$207,925					
60		Total	\$3,232,782	2,903,009	992	2,926	1.113596981	896
61	GC-52	<b>C&amp;I Medium Annual Use, Low Peak Period Use</b>						
62		Base Revenues	\$814,983	2,904,904	161			147
63		COG Revenues	\$1,807,201					
64		Other Revenues (LDAC)	\$208,625					
65		Total	\$2,830,809	2,904,904	161	18,043	0.974493133	147
66	GC-53 & GC-54	<b>C&amp;I High Annual Use, Load Factor &lt;=90</b>						
67	IINAT	Base Revenues	\$384,611	2,814,090	19			12
68		COG Revenues	\$1,857,582					
69		Other Revenues (LDAC)	\$113,438					
70		Total	\$2,355,631	2,814,090	19	148,110	0.837084457	12
71		<b>Total Commercial and Industrial Sales Service</b>						
72								
73		<b>Total C&amp;I Sales Service - Combined</b>						
74		Base Revenues	\$20,666,026	44,251,024	10,900			695,931
75		COG Revenues	\$30,506,354					
76		Other Revenue (LDAC)	\$2,962,724					
77		Total	\$54,135,104	44,251,024	10,900	4,060	1.223363871	695,931

\* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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GAS OPERATING REVENUES by Tariff Sheets

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

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue * (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
78		<b>Commercial and Industrial Transportation Service</b>						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,828,471	6,159,114	1,331			1,299
81		Other Revenues (LDAC)	\$431,360					
82		Total	\$3,259,831	6,159,114	1,331	4.627	0.52926947	1,299
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$7,809,941	20,799,071	751			755
85		Other Revenues (LDAC)	\$1,461,898					
86		Total	\$9,271,827	20,799,071	751	27.695	0.445780824	755
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$2,003,121	8,103,634	32			31
89		Other Revenues (LDAC)	\$571,755					
90		Total	\$2,574,876	8,103,634	32	253.239	0.317743373	31
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$406,763	1,080,692	267			279
93		Other Revenues (LDAC)	\$77,703					
94		Total	\$484,466	1,080,692	267	3.785	0.44829239	279
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,495,409	6,500,156	225			215
97		Other Revenues (LDAC)	\$467,437					
98		Total	\$1,962,846	6,500,156	225	28.890	0.30196906	215
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,512,642	27,490,335	53			53
101		Other Revenues (LDAC)	\$1,998,944					
102		Total	\$4,511,586	27,490,335	53	518.686	0.164115352	53
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$17,056,347	70,133,002	2,679			2,632
106		Other Revenue (LDAC)	\$5,009,085					
107		Total	\$22,065,432	70,133,002	2,679	26.179	0.314622665	2,632
108								
109		C&I Special Contract Sales Service						
110		Base Revenues						
111		COG Revenues						
112		Other Revenues (LDAC)						
113		Total C&I Special Contract Sales Service	\$0	0	0	0	0	0
114								
115		C&I Special Contract Firm Transportation Service						
116		Base Revenues						
117		Other Revenues (LDAC)						
118		Total C&I Special Contract FT Service	\$0	0	0	0	0	0
119								
120		C&I Special Contract Interruptible Transportation Service						
121		Base Revenues						
122		Other Revenues (LDAC)						
123		Total C&I Special Contract IT Service	\$0	0	0	0	0	0
124								
125		C&I Special Contract Transportation (Firm & IT)						
126		Base Revenues	\$0					
127		Other Revenue (LDAC)	\$0					
128		Total	\$0	0	0	0	0	0
129								
130		C&I Special Contract (Sales & Transportation)						
131		Base Revenues	\$0					
132		COG Revenues	\$0					
133		Other Revenue (LDAC)	\$0					
134		Total	\$0	0	0	0	0	0
135								
136		Total C&I (Sales, Transportation & Special Contract)						
137		Base Revenues	\$17,056,347	70,133,002	2,679			698,563
138		COG Revenues	\$0					
139		Other Revenue (LDAC)	\$5,009,085					
140		Total	\$22,065,432	70,133,002	2,679	26.179	0.314622665	698,563
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$80,813,900	\$178,682,676	99,466			1,475,056
144		COG Revenues	\$73,557,800					
145		Other Revenue (LDAC)	\$13,296,829					
146		Total	\$167,668,529	178,682,676	99,466	1.796	0.938359178	1,475,056

\* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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CAPACITY EXEMPT TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Therms (c)	Peak Month Therms (d)	Peak Month Therms in Previous Year (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$5,798					
4		Other Revenues (LDAC)	\$884					
5		Total	\$6,682	12,624	5,260	5,321	3	4
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$537,155					
8		Other Revenues (LDAC)	\$100,546					
9		Total	\$637,701	1,430,526	185,596	187,789	21	22
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$847,113					
12		Other Revenues (LDAC)	\$241,793					
13		Total	\$1,088,907	3,427,001	596,981	717,790	9	10
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$2,730					
16		Other Revenues (LDAC)	\$522					
17		Total	\$3,251	7,253	972	6,761	1	0
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$0	0	0	0	0	0
20		Other Revenues (LDAC)						
21		Total	\$0	0	0	0	0	0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$520,007					
24		Other Revenues (LDAC)	\$245,497					
25		Total	\$765,504	3,282,481	501,685	423,142	11	9
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$706,860					
28		Other Revenues (LDAC)	\$872,582					
29		Total	\$1,579,442	11,774,238	1,751,532	1,767,219	17	19
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$2,619,663					
32		Other Revenue (LDAC)	\$1,461,824					
33		Total	\$4,081,487	19,934,123	3,042,025	3,108,022	62	64
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38		C&I Special Contract Interruptible Transportation Service						
39		Base Revenues						
40		Other Revenues (LDAC)						
41		Total C&I Special Contract IT Service	\$0					
42		Total Capacity Exempt Transportation	\$4,081,487	19,934,123	3,042,025	3,108,022	62	64
43		Total Transportation - p. 31 - lines 107 + 128	\$22,065,432	70,133,002			2,679	2,632
44		Percentage of Capacity Exempt Transportation	18.50%	28.42%			2.31%	2.43%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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CAPACITY ASSIGNED TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,822,873					
4		Other Revenues (LDAC)	\$430,476					
5		Total	\$3,253,349	6,146,490	57,509	20,301	1,327	1,297
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$7,272,786					
8		Other Revenues (LDAC)	\$1,361,340					
9		Total	\$8,634,126	19,368,545	177,077	62,508	709	767
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$1,166,008					
12		Other Revenues (LDAC)	\$329,862					
13		Total	\$1,485,869	4,676,633	49,503	17,475	23	22
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$404,033					
16		Other Revenues (LDAC)	\$77,182					
17		Total	\$481,215	1,073,439	6,584	1,804	293	279
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$1,495,409					
20		Other Revenues (LDAC)	\$487,437					
21		Total	\$1,982,846	6,500,156	30,600	8,384	235	172
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$926,557					
24		Other Revenues (LDAC)	\$437,431					
25		Total	\$1,363,988	6,268,179	22,192	6,061	14	16
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$359,317					
28		Other Revenues (LDAC)	\$443,435					
29		Total	\$802,752	6,165,437	4,811	1,318	7	5
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$14,436,784					
32		Other Revenue (LDAC)	\$3,547,162					
33		Total	\$17,983,945	50,198,879	348,277	117,871	2,608	2,558
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38		C&I Special Contract Interruptible Transportation Service						
39		Base Revenues						
40		Other Revenues (LDAC)						
41		Total C&I Special Contract IT Service	\$0					
42								
43								
44								
45		Total Capacity Assigned Transportation	\$17,983,945	50,198,879	348,277	117,871	2,608	2,558
46								
47		Total Transportation - p. 31 - lines 107 + 128	\$22,065,432	70,133,002			2,679	2,632
48								
49		Percentage of Capacity Assigned Transportation	81.50%	71.58%			97.35%	97.19%
50								

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,560,420	1,583,247	(22,827)
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	<b>Operation</b>	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	<b>Maintenance</b>	None		
20	761 Maintenance Supervision and Engineering			0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	<b>B2. Products Extraction</b>			
32	<b>Operation</b>	None		
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>B2. Products Extraction (Continued)</b>				
48	<b>Maintenance</b>			0
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
59	<b>C. Exploration and Development</b>			
60	<b>Operation</b>			0
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
66	<b>D. Other Gas Supply Expenses</b>			
67	<b>Operation</b>			0
68	800 Natural Gas Well Head Purchases			0
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
70	801 Natural Gas Field Line Purchases			0
71	802 Natural Gasoline Plant Outlet Purchases			0
72	803 Natural Gas Transmission Line Purchases			0
73	804 Natural Gas City Gate Purchases	(17,896,952)	(17,522,698)	(374,253)
74	804.1 Liquefied Natural Gas Purchases	18,240,858	18,229,660	11,198
75	805 Other Gas Purchases	71,081,719	56,110,985	14,970,734
76	(Less) 805.1 Purchased Gas Cost Adjustments			0
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	71,425,625	56,817,947	14,607,678
78	806 Exchange Gas			0
79	<b>Purchased Gas Expenses</b>			0
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	3,909,366	3,231,181	678,184
87	808.2 Gas Delivered to storage	(4,672,547)	(3,560,010)	(1,112,537)
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	<b>Gas Used in Utility Operations-Credit</b>			0
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	70,662,443	56,489,118	14,173,326
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$72,222,863	\$58,072,365	\$14,150,499

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
101	814 Operation Supervision and Engineering			0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	<b>Maintenance</b>			
116	830 Maintenance Supervision and Engineering			0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	<b>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	0	1,034	(1,034)
130	842 Rents			0
131	842.1 Fuel			0
132	842.2 Power			0
133	842.3 Gas Losses			0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	1,034	(1,034)
135	<b>Maintenance</b>			
136	843.1 Maintenance Supervision and Engineering			0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	1,034	(1,034)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Resvised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	<b>C. Liquefied Natural Gas Terminaling and Processing Expenses</b>			
148	<b>Operation</b>			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses	(1,896,296)	(1,988,122)	91,826
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,896,296)	(1,988,122)	91,826
166	<b>Maintenance</b>			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	0	0	0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	(1,896,296)	(1,988,122)	91,826
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,896,296)	(1,987,088)	90,792
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses		1,088	(1,088)
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	1,088	(1,088)



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31, 2016
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**GAS OPERATION AND MAINTENANCE EXPENSE (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	<b>Maintenance</b>			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	-	-	-
196	864 Maintenance of Compressor Station Equipment			-
197	865 Maintenance of Measuring and Reg. Station Equipment			-
198	866 Maintenance of Communication Equipment			-
199	867 Maintenance of Other Equipment			-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	1,088	(1,088)
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	<b>Operation</b>			
204	870 Operation Supervision and Engineering	679,457	948,919	(269,463)
205	871 Distribution Load Dispatching	680,446	826,481	(146,034)
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	5,166,556	4,510,517	656,039
209	875 Measuring and Regulating Station Expenses-General	33,658	47,758	(14,100)
210	876 Measuring and Regulating Station Expenses-Industrial	-	1,146	(1,146)
211	877 Measuring and Regulating Station Expenses-City Gate Check Station			-
212	878 Meter and House Regulator Expenses	1,339,008	1,439,228	(100,220)
213	879 Customer Installations Expenses	651,799	635,921	15,878
214	880 Other Expenses	2,082,377	1,684,251	398,126
215	881 Rents	15,479	16,436	(957)
216	TOTAL Operation (Enter Total of lines 204 thru 215)	10,648,781	10,110,658	538,123
217	<b>Maintenance</b>			
218	885 Maintenance Supervision and Engineering	-	-	-
219	886 Maintenance of Structures and Improvements	232,599	230,602	1,997
220	887 Maintenance of Mains	2,396,724	1,673,454	723,270
221	888 Maintenance of Compressor Station Equipment	-	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	18,388	3,956	14,432
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station			-
225	892 Maintenance of Services	510,547	447,500	63,046
226	893 Maintenance of Meters and House Regulators	407,555	281,254	126,301
227	894 Maintenance of Other Equipment	374,441	245,033	129,407
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,940,252	2,881,799	1,058,454
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$14,589,033	\$12,992,456	\$1,596,576
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	<b>Operation</b>			
232	901 Supervision	414,161	438,366	(24,205)
233	902 Meter Reading Expenses	279,676	422,159	(142,483)
234	903 Customer Records and Collection Expenses	2,726,096	2,950,375	(224,279)
235	904 Uncollectible Accounts	236,352	43,315	193,037
236	905 Miscellaneous Customer Accounts Expenses	14,533	4,200	10,333
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$3,670,817	\$3,858,415	(\$187,598)

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	<b>Operation</b>			
240	907 Supervision	-	1	
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	90,685	112,660	(21,975)
243	910 Miscellaneous Customer Service and Informational Expenses	5,576	397	5,178
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$96,261	\$113,058	(\$16,796)
245	<b>7. SALES EXPENSES</b>			
246	<b>Operation</b>			
247	911 Supervision		-	-
248	912 Demonstration and Selling Expenses	530,102	619,543	(89,441)
249	913 Advertising Expenses	10,683	2,643	8,040
250	916 Miscellaneous Sales Expenses	73,925	68,169	5,756
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$614,709	\$690,355	(\$75,646)
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	<b>Operation</b>			
254	920 Administrative and General Salaries	6,461,700	5,619,046	842,653
255	921 Office Supplies and Expenses	1,585,500	1,428,941	156,559
256	(Less) (922) Administrative Expenses Transferred-Cr.	(11,094,045)	(8,770,498)	(2,323,548)
257	923 Outside Services Employed	6,041,270	4,953,482	1,087,788
258	924 Property Insurance	13,439	30,632	(17,194)
259	925 Injuries and Damages	803,317	932,690	(129,373)
260	926 Employee Pensions and Benefits	6,570,911	5,786,224	784,687
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	751,507	634,267	117,241
263	(Less) (929) Duplicate Charges-Cr.			-
264	930.1 General Advertising Expenses		12,436	(7,415)
265	930.2 Miscellaneous General Expenses	5,021		
266	931 Rents	174,188	106,421	67,767
267	TOTAL Operation (Enter Total of lines 254 thru 266)	11,312,807	10,733,641	579,166
268	<b>Maintenance</b>			
269	935 Maintenance of General Plant	-	-	-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$11,312,807	\$10,733,641	\$579,166
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$100,610,194	\$84,474,290	\$16,135,905

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

- |   |  |
|---|--|
| <p>1. The data on number of employees should be reported for the payroll period ending nearest to December 31.</p> <p>2. If the respondent's payroll for the reporting period include any special construction personnel, include such employees on line 3, and and show the number of such special construction in a footnote.</p> | <p>3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p> |
|---|--|

Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	282	279	3
2	Total Part-Time and Temporary Employees			
3	Total Employees	282	279	3

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to cases before a regulatory body or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. The totals of columns (a), (j), (k), and (l) must agree with the totals shown at the bottom of page 22 for Account 185 - Misc. Deferred Debits.
5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.
6. Minor items (less than \$25,000) may be grouped.

Line No.	(Furnish name of regulatory commission and the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	In Account 186 at Beginning of Year (e)	Expenses Incurred During Year				Amortized During Year			
						Charged Currently To			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred In Account 186 at End of Year (l)	
						Department (f)	Account No (g)	Amount (h)					
1	N.H. Public Utilities Commission (NHPUC) public utility and gas pipeline safety assessments. NHPUC Docket 11-040 Order No. 25,370.		0										
2	2017-2018 (2018 Portion) Energy North	390,448		390,448		Regulatory Expense	89-5610-9280	390,448		1240-1650		0	0
3	2018-2019 (2018 Portion) Energy North	349,138		349,138		Regulatory Expense	89-5610-9280	349,138		1240-1650			
4	2017-2018 (2018 Portion) Keane	6,494		6,494		Regulatory Expense	89-5610-9280	6,494		1240-1650			
5	2018-2019 (2018 Portion) Keane	5,076		5,076		Regulatory Expense	89-5610-9280	5,076		1240-1650			
6													
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40	Total	751,158	0	751,158	0			751,158	0	0	0	0	0

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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

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

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

- (a) Name of person or organization rendering service.  
(b) Total charges for the year.

2. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Amount Distributed to		
				Fixed Plant (d)	Operations (e)	Other Accounts (f)
1	LIBERTY UTILITIES CANADA CORP	*	660,654			660,654
2	SCOTTMADDEN, INC.	*	510,133			510,133
3	ALGONQUIN POWER & UTILITIES CORP	*	366,201			366,201
4	LIBERTY UTILITIES SERVICE CORP.	*	82,178			82,178
5						-
6						-
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40			1,619,166			1,619,166

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original (2) Revised                      X	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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**GAS ACCOUNTS - NATURAL GAS**

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.

4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of this page as necessary.

6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received received through gathering facilities or intrastate facilities, but not through any of the interstate of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales included in both the company's total sales figures and total transportation figure.

Line No.	Name of System Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)	49	18,920,480
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	7,091,423
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	(46,002)
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (Explain)		
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		25,965,901
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)	49	10,849,553
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	7,013,300
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	(46,002)
22	Exchange Gas Delivered to Others (Account 806)		
23	Exchange Gas Delivered as Imbalances (Account 806)		
24	Deliveries of Gas to Others for Transportation (Account 858)		
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		17,816,851
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	318,630
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		318,630
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		18,135,481

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018
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Information Required Pursuant to Puc 510.06.  
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

AVARD FOR SENATE	500
BENCHMARK GRAPHICS	9,069
BETTY LASKY FOR STATE SENATE	500
BUSINESS & INDUSTRY ASSOCIATION	5,002
COMCAST SPOTLIGHT, LP	7,042
COMMITTEE TO ELECT LOU D'ALLESANDRO	500
DAN FELTES FOR STATE SENATE	500
DAVID WATTERS FOR STATE SENATE	1,000
EMPIRE LABS ALLOCATIONS	22,007
FRIENDS OF BOB GUIDA	500
FRIENDS OF DAN INNIS	500
FRIENDS OF JEB BRADLEY FOR STATE SENATE	500
FRIENDS OF KEVIN CAVANAUGH	1,000
FRIENDS OF REGINA BIRDSSELL	500
FRIENDS OF RUSSELL PRESCOTT	500
FRIENDS OF SHARON CARSON	500
GRAY 4 NH SENATE	350
GREATER MANCHESTER CHAMBER OF COMMERCE	2,678
JAMES DONCHESS	250
JAY KAHN FOR STATE SENATE	500
JP MORGAN CHASE BANK	520
KEENE PUBLISHING CORP	718
LACONIA BASEBALL FOUNDATION DBA WINNIPESAUKEE MUSKR.	2,200
LIBERTY UTILITIES SERVICE CORP.	3,427
MARTHA FULLER CLARK	500
MAYOR JOYCE CRAIG INAUGURAL COMMITTEE	2,500
MILLYARD COMMUNICATIONS DBA BUSINESS NH MAGAZINE	20
MORSE FOR STATE SENATE	350
NEW HAMPSHIRE DEMOCRATIC PARTY	1,000
NEW HAMPSHIRE MAGAZINE	3,000
NEW HAMPSHIRE PLAY, LLC D/B/A NH FISHER CATS	8,000
NEW HAMPSHIRE SUSTAINABLE ENERGY ASSOCIATION	1,750
NORTHEAST GAS ASSOCIATION	394
QUESTLINE, INC.	3,270
RUTH WARD FOR SENATE	500
SOFTCHOICE CORPORATION	1,828
SOPHWELL INC	7,222
SOUCY FOR SENATE	1,000
SPECTRUM MARKETING COMPANIES	3,379
STAPLES BUSINESS ADVANTAGE	804
STATE OF NEW HAMPSHIRE DEPARTMENT OF STATE	35
US POST OFFICE	507
WOODBURN FOR SENATE	500
GREATER CONCORD CHAMBER OF COMMERCE	2,832
GREATER DERRY LONDONDERRY CHAMBER OF COMMERCE	2,350
GREATER NASHUA CHAMBER OF COMMERCE	2,150
LAKES REGION CHAMBER OF COMMERCE	695
LEBANON CHAMBER OF COMMERCE	137
MERRIMACK CHAMBER OF COMMERCE	388
NEW ENGLAND WOMEN IN ENERGY AND THE ENVIRONMENT	1,750
NEW HAMPSHIRE BUSINESSES FOR SOCIAL RESPONSIBILITY	1,750
THE NEW ENGLAND COUNCIL	9,800
EMPLOYEE REIMBURSEMENT	10,346

TOTAL 129,520

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Summary of Affiliated Transactions  
Report of Affiliate Transactions - Past Year

Provide affiliate name and description of the service(s) provided.

Due to LU	Interest on Notes Payable	4,076,508
	Intercompany Payable	91,812,601
Due to Liberty Energy New Hampshire	AP transactions through Service Compan	(38,799,647)
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric	24,499,395
Due to Liberty Utilities America Co.	Tax entry related	78,316
I/C Interest Payable - LU CO.	Interest payable	2,937,096
Due to Liberty Liberty Utilities Canada	Intercompany Payable	718,675
Due to APUC	Intercompany Payable	138,363
Due from Liberty Utilities (Central) Services Corp	Intercompany Payable	538,831

86,000,138

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**LIQUEFIED PETROLEUM GAS OPERATIONS**

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

2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation

Line No.	Identification of Plant and Year Installed (a)	Cost of Plant (Land, struc, equip.) (b)	Operations & Maintenance, Rents Expense (c)	LPG Facility Number of Days of Peakshaving Operations (d)
1	Nashua Propane Station Year Installed: 1947			
2	38 Bridge Street	\$ 3,292,067	\$ 49,229	11
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 46,328	9
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 15,128	0
11	Tilton, NH 03276			
12				
13	Keene Propane Corporation Gas Plant Year Installed: 1969	938,700	77,430	365
14	207 Emerald Street (leased by NH Gas Corp.)			
15	Keene, NH 03431			
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40	Total	6,443,274	188,115	385



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LIQUEFIED PETROLEUM GAS OPERATIONS (continued)

3. (continued) Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title and percent ownership if jointly owned.  
4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.  
5. If any plant was not operated during the past year, give details in a footnote, and state whether the book cost of plant or any portion thereof, has been retired in the books of account or what disposition of the plant and its book cost is contemplated.  
6. Report pressure base of gas at 14.73 psia at 60 F. Indicate the Btu content in a footnote.

Gallons of LPG Used  (e)	Sendout Volumes		LPG Storage Capacity Gallons  (h)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60  (l)
	Peak Day Propane MMBTU  (f)	Annual Propane MMBtu MMBTU  (g)		
Nashua 1,679,528	3,811	13,585	304,200	12,000
Manchester 266,695	4,245	16,306	600,000	21,600
Tilton 14	13	-	60,000	2,400
Keene 1,679,528	15,853	147,003	77,690	3,072
1,946,237	8,069	29,891	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 29th, 2019	Year of Report December 31st, 2018		
Liquefied Natural Gas (LNG) PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum</p>				<p>daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>		
Line No.	Location of Facility  (a)	LNG Facility Number of Days of Peakshaving Operation  (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60  (c)	Cost of Facility (in dollars)  (d)	Sendout Volumes MMBtu Units	
					Peak Day  (e)	Annual  (f)
1 2 3 4	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	7	6,000	\$ 3,640,694	1,938	10,754
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	23	6,000	\$ 7,906,154	3,496	21,815
9 10 11 12	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	54	6,000	\$ 3,439,513	4,703	120,980
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Keene None					
40	Total	84	18,000	14,986,360	10,137	153,549

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

<p>1. Provide totals for the following accounts:</p> <p>800 Natural Gas Well Head Purchases</p> <p>800.1 Natural Gas Well Head Purchases, Intracompany Transfers</p> <p>801 Natural Gas Field Line Purchases</p> <p>802 Natural Gas Gasoline Plant Outlet Purchases</p> <p>803 Natural Gas Transmission Line Purchases</p> <p>804 Natural Gas City Gate Purchases</p> <p>804.1 Liquefied Natural Gas Purchases</p> <p>805 Other Gas Purchases</p> <p>805.1 Purchase Gas Cost Adjustments</p>	<p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p>
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Line No.	Account Title  (a)	Gas Purchased - Dth (14.73 psia at 60F)  (b)	Cost of Gas (in dollars)  (c)	Average Cost per Dth (To nearest .01 of a cent)  (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *	17,855,477	\$ 74,600,795	\$ 4.18
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases - gas pass thru	17,865,491	71,081,719	\$ 3.98
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	35,720,967	\$ 145,682,514	\$ 4.08

Notes to Gas Purchases

\* - This amount does not include injections or withdrawals to storage account 808.1 and 808.2

805 - billed therms  
804 does not include 804.2

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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**Table 50 Summary of Gas Plant Operations**

I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention									
Month	Volumes Purchased and Shipped by Company on Interstate Pipelines	Volumes Purchased and Delivered for Company on Interstate Pipelines	Volumes Injected Into Contracted Underground Storage Capacity	Volumes Withdrawn from Contracted Underground Storage Capacity	Competitive Natural Gas Supplier Volumes Received at City Gates for Unbundled Customers		Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total Delivered Pipeline Natural Gas Volumes to City Gates	
	+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth	
1									
2	January	-	2,984,831	(47,718)	467,380	958,978		4,411,189	
3	February	-	2,156,518	(50,020)	316,880	697,066		3,170,464	
4	March	-	2,040,370	284	466,047	793,466		3,299,883	
5	April	-	1,830,106	(178,187)	53,112	589,105		2,472,323	
6	May	-	954,052	(261,131)	2,240	376,138		1,332,430	
7	June	-	829,755	(220,332)	-	336,377		1,166,132	
8	July	-	757,868	(269,861)	-	329,867		1,087,735	
9	August	-	795,823	(284,874)	-	364,418		1,160,241	
10	September	-	865,339	(242,746)	1,013	390,146		1,256,498	
11	October	-	1,599,589	(198,375)	3,949	617,971		2,221,509	
12	November	-	2,330,515	(39,137)	95,814	792,290		3,218,619	
13	December	-	1,775,715	(10,128)	349,788	845,601		2,971,104	
14									
15	Total Natural Gas	-	18,920,480.4	(1,802,225.0)	1,758,223.0	7,091,423.0	-	27,768,126	
II. On-Site Peakshaving Gas Volumes									
Month	LNG Volume Used	LNG Volume Received	LNG Volume on Hand at End of Month	LPG Volume Used	LPG Volume Received	LPG Volume on Hand at End of Month	Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total LNG and LPG Volumes used	
	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	
1									
2	January	64,228	67,197	11,540	292,842	229,137	208,449	357,070	
3	February	26,588	23,457	8,409	197,012	198,459	209,897	223,600	
4	March	19,529	23,263	12,143	197,798	154,434	166,570	217,327	
5	April	3,147	1,662	10,658	142,259.0	117,740	142,051	145,406	
6	May	1,925	839	9,572	56,962.0	40,928	126,018	58,887.0	
7	June	1,731	2,657	10,498	45,723	51,377	131,672	47,454	
8	July	2,712	2,001	9,788	42,228	33,470	122,914	44,940	
9	August	1,480	2,855	11,162	47,255	262,199	337,858	48,735	
10	September	1,984	50	9,228	50,945	92,435	379,348	52,929	
11	October	2,503	5,408	12,134	130,528	85,979	361,799	133,031	
12	November	41,254	40,168	11,048	184,838	199,281	376,241	226,092	
13	December	27,971	28,632	11,709	219,595	178,653	335,300	247,566	
14									
15	Total On-Site Peakshaving	195,052	198,189	127,889	1,607,985	1,644,092	2,898,117	1,803,037	
III. Annual Demand-Supply Summary									
Month	Total Distribution Pipeline Natural Gas, LNG and LPG Gas Available	Total Sales Customer Demand	Total Unbundled Transportation Customer Demand	Total Volumes Used by Company	Total Unbilled Volumes	Total Unaccounted For Volumes	Total Distribution Sendout Volumes	Total Pipeline Supply Over/(Under) Delivery Cashout Imbalance	
	+ Dth	+ Dth	+ Dth	+ Dth	+/- Dth	+/- Dth	+ Dth	+/- Dth	
1									
2	January	4,768,259	2,074,710	957,679	9,787	1,821,733	54,411	3,096,587	1,671,672
3	February	3,394,064	1,839,436	883,685	5,969	1,266,152	40,596	2,769,686	624,378
4	March	3,517,210	1,466,271	707,553	4,674	1,313,660	41,275	2,219,773	1,297,437
5	April	2,617,729	1,348,223	727,055	3,783	838,360	30,056	2,109,118	508,611
6	May	1,391,317	736,692	538,127	1,366	254,631	13,196	1,289,381	101,936
7	June	1,213,586	301,163	388,165	603	243,036	11,032	700,963	512,623
8	July	1,132,675	219,297	352,282	384	205,664	9,792	581,755	550,921
9	August	1,208,976	176,014	323,897	320	235,289	10,267	510,497	698,479
10	September	1,309,427	188,909	345,841	418	277,330	11,379	546,548	762,879
11	October	2,354,540	272,405	390,754	818	817,231	24,008	687,985	1,666,555
12	November	3,444,711	752,694	593,286	2,535	1,454,425	33,139	1,381,653	2,063,058
13	December	3,218,670	1,473,738	804,976	4,366	1,619,455	39,479	2,322,559	896,111
14									
15	Total Annual Volume	29,571,163	10,849,553	7,013,300	35,022	10,344,966	318,630	18,216,505	11,354,658
16									
17	Percent of Sendout	162.3%	59.6%	38.5%	0.2%	56.8%	1.7%	100.0%	62.3%
18									
19									
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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GAS OPERATING REVENUES (Account 400) Supplement to Page 28

Line No.	Account (a)		Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
	FERC				
1.00	4295-4801 Residential Sales - Fixed Portion	PG 28	(17,149,686)	(22,382,261)	5,232,575
2	4295-4802 Residential Sales - Variable Portion	PG 28	(26,135,820)	(19,623,171)	(6,512,648)
3	4295-4803 Residential Sales - Energy Cost	PG 28	(41,446,982)	(34,173,434)	(7,273,548)
4	4295-4813 Commercial Sales - Fixed Portion	PG 28	(8,039,269)	(7,304,167)	(735,102)
5	4295-4814 Commercial Sales - Variable Portion	PG 28	(14,204,863)	(11,489,971)	(2,714,893)
6	4295-4815 Commercial Sales - Energy Cost	PG 28	(28,142,754)	(22,034,126)	(6,108,628)
7	4295-4816 Industrial Sales - Fixed Portion	PG 28	(8,897)	(7,651)	(1,246)
8	4295-4817 Industrial Sales - Variable Portion	PG 28	(75,385)	(211)	(75,174)
9	4295-4818 Industrial Sales - Energy Cost	PG 28	(856,822)	(1,751)	(855,071)
10	4460-4897 Metered Sales to Transportation - Fixed	PG 28	(3,704,403)	(3,708,388)	3,985
11	4460-4898 Metered Sales to Transportation - Variable	PG 28	(13,314,842)	(12,410,629)	(904,213)
12	4460-4899 Metered Sales to Transportation - Pass Through Gas	PG 28	(95,385)	(54,650)	(40,735)
13	1163-1422 Deferred Working Capital - Winter	PG 9	1,314	0	1,314
14	1163-1424 Deferred Working Capital - Summer	PG 9	0	0	0
15	1920-1743 Deferred Bad Debt - Winter	PG 9	0	0	0
16	1163-1754 Deferred Bad Debt - Summer	PG 9	0	123,997	(123,997)
17	1163-1755 Deferred Reserves EE	PG 9	0	0	0
18	1920-1863 R/A Environmental Materials	PG 9	23,219,828	27,075,097	(3,855,268)
19	1930-1745 Rate Case Recovery	PG 9	558,774	486,976	71,798
20	1169-1756 Deferred RLIAP	PG 9	461,166	322,168	138,998
21	1163-1756 Lost Revenue Adjustment Mechanism	PG 21	109,861	38,800	71,061
22	1168-1420 Phased in Revenue Short term	PG 21	789,096	1,049,497	(260,401)
23	1930-1420 Phased in Revenue Long Term	PG 21	81,587	0	81,587
24	4460-4951 Decoupling Revenue	PG 28	1,973,247.76	0.00	1,973,248
25	2142-1740 Current Reg Liability Deferred Gas Cost	PG 9	(2,034,949.34)	(1,755,812.57)	(279,137)
26	2142-1745 Current Reg Liability Deferred Rate Case Cost	PG 9	0.00	0.00	0
27	2142-1755 Current Reg Liability Deferred EE	PG 9	(1,658,117.84)	(392,558.45)	(1,265,559)
28	2142-1756 Current Reg Liability Deferred Resi Adjustment	PG 9	0.00	0.00	0
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31	Page number show where full amounts are reflected on this report.				
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	TOTAL Operation (Total of lines 5 thru 14)		(129,673,303)	(106,242,246)	(23,431,057)
					NHPUC Page 50

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 29th, 2019	Year of Report December 31st, 2018
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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1				
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Department Great Plains			
5	710 Operation Supervision & Engineering - Labour (5010-7100)	(0)	11,849	(11,849)
6	710 Operation Supervision & Engineering (5540-7100)	2,348	58,583	(56,235)
7	717 Liquefied Petroleum Gas (5540-7170)	(1,203)	1,203	(2,406)
8	728 Liquefied Petroleum Gas - Labor (5010-7280)	0	2,171	(2,171)
9	728 Liquefied Petroleum Gas (5540-7280)	0	11,495	(11,495)
10	733 Gas mixing expense - labor (5010-7330)	244,744	217,697	27,047
11	735 Misc Production Exp - Labour (5010-7350)	0	15,021	(15,021)
12	735 Misc Production Exp (5444-7350)	73,217	300,045	(226,828)
13	742 Maint of Production Eqt (5210-7420)	19,559	134,508	(114,950)
14	717 Liquefied Petroleum Gas (5010-7170)	0	37,976	(37,976)
15	710 Operation Supervision & Engineering - Lat 9853 (5010-7100)	913,636	782,705	130,930
16	710 Operation Supervision & Engineering 9853 (5540-7100)	45,539	0	45,539
17	717 Liquefied Petroleum Gas 9853 (5010-7170)	0	0	0
18	728 Liquefied Petroleum Gas - Labor 9853 (5010-7280)	0	0	0
19	735 Misc Production Exp 9853 (5444-7350)	184,731	0	184,731
20	735 Misc Production Exp - Labour 9853 (5010-7350)	(11)	4,793	(4,804)
21	742 Maint of Production Eqt 9852 (5210-7420)	3,964.95	0.00	3,964.95
22	742 Maint of Production Eqt 9853 (5210-7420)	73,894.86	0.00	73,894.86
23	932 Maintenance of general plant-Gas (7100-9320)	0.00	5,201.05	(5,201.05)
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46	TOTAL Operation (Total of lines 5 thru 14)	1,560,420	1,583,247	(22,827)
47				NHPUC Page 51