

ANNUAL REPORT (FORM F-16)



ANNUAL REPORT	SIGNED
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SUMMARIZED	
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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, 2017

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revisec X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2016 data
1	ALLENSTOWN	379	4,298
2	AMHERST	546	11,244
3	AUBURN	35	5,359
4	BEDFORD	2,045	22,418
5	BELMONT	86	7,275
6	BERLIN	14	10,413
7	BOSCAWEN	309	3,975
8	BOW	794	7,775
9	CANTERBURY	43	2,408
10	CONCORD	11,236	42,904
11	DERRY	540	33,246
12	FRANKLIN	1,068	8,447
13	GILFORD	107	7,155
14	GOFFSTOWN	657	17,999
15	HOLLIS	30	7,817
16	HOOKSETT	2,379	14,098
17	HUDSON	5,403	25,109
18	LACONIA	2,172	16,470
19	LITCHFIELD	164	8,475
20	LONDONDERRY	1,384	25,850
21	LOUDON	176	5,473
22	MANCHESTER	27,188	110,506
23	MERRIMACK	3,919	25,648
24	MILFORD	1,132	15,299
25	NASHUA	28,230	87,882
26	NORTHFIELD	252	4,815
27	PEMBROKE	974	7,118
28	SANBORNTON	43	2,984
29	TILTON	730	3,545
30	WINNESQUAM	9	No Census Info Available
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		92,044	546,005

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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.

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.

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.

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	Current		
2	President As of Sep 5,2017	Susan Fleck	President Liberty Utilities (New Hampshire) Corp.,President Liberty Energy (Granite State Electric) Corp., President Liberty Sec & Treasurer Liberty Energy Utilities (New Hampshire) Corp., Sec & Treasurer Liberty Utilities (Granite State Electric)
3	Treasurer & Secretary As of Aug 30, 2016	Tisha Sanderson	
4			
5			
6			
7	Previous		
8	President to Sep 5,2017	James Sweeney	
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
DIRECTORS			
<p>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.</p> <p>2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.</p>			
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Ian E. Robertson Gregory Sorensen* David Pasioka Lori C. Auten Charles F. Bass W. Robert Keating	354 Davis Rd, Oakville ON L6J 2X1 701 National Ave, Tahoe Vista, CA 96148 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 4	None None None \$2,000 \$2,000 \$2,000
* (note - Gregory Sorensen resigned from the entity, May 17, 2017)			

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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

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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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. In 2017, within the existing franchise territory LU added approximately 1,708 customers to our system. In the course of adding these customers, we installed approximately 13.04 miles of new main and 1005 new services. We replaced 15.10 miles of CI and BS pipe.

6. None

2. None

7. None

3. None

8. Liberty Utilities (EnergyNorth Natural Gas) Corp. v. City of Concord and City of Manchester - Individual cases brought against the City of Concord and the City of Manchester challenging their Roadway Fees. The cases were consolidated for trial, which was held in 2015. The trial court rejected most of the Company's arguments and largely upheld the roadway fees. The case is now on appeal before the NH Supreme Court.

4. None

9. None

5. LU extended 5 Miles of 12" CS distribution main reinforcement on the 200# Concord-Tilton Hilline. On February 2, 2017, Liberty received approval from the New Hampshire Public Utilities Commission to expand its franchise area into the Towns of Pelham and Windham, New Hampshire. Construction commenced during 2017 and customers will begin receiving service during 2018.

10. None

Name of Respondent		This Report is:	Date of Report	Year of Report	
Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		(1) Original (2) Revised	(Mo, Da, Yr) July 11, 2018	December 31st, 2017	
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	482,126,157	528,434,798	46,308,641
03	Construction Work in Progress (107)	17	12,384,979	11,231,685	(1,153,294)
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		494,511,135	539,666,482	45,155,347
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(125,436,149)	(130,926,210)	(5,490,061)
06	Net Utility Plant (Enter total of line 04 less 05)	-	369,074,986	408,740,272	39,665,285
07	Utility Plant Adjustments (116)		28,151,896	28,151,896	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	3,047,227	3,047,227
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	3,060,892	3,047,227
CURRENT AND ACCRUED ASSETS:					
22	Cash (131)	-	130,801	288,565	157,764
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)	-	15,425,545	16,944,241	1,518,697
28	Other Accounts Receivable (143)	-	723,501	1,033,615	310,113
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(3,043,021)	(2,510,940)	532,081
30	Notes Receivable from Associated Companies (145)	-	0	0	0
31	Accounts Receivable from Assoc. Companies (146)	-	245,011	197,244	(47,767)
32	Fuel Stock (151)	-	0	0	0
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)	-	3,108,608	3,883,809	775,201
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)	-	2,796,536	3,348,517	551,981
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	1,046,992	998,227	(48,766)
41	Prepayments (165)	-	3,752,488	3,972,474	219,986
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)	-	13,603,195	19,610,674	6,007,479
46	Miscellaneous Current and Accrued Assets (174)	-	(2,781,532)	1,403,218	4,184,751
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)	-	35,008,123	49,169,644	14,161,520
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	26,095,758	25,689,749	(406,009)
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	1,896,961	2,723,190	826,229
58	Clearing Accounts (184)	-	(10,468)	(166,012)	(155,544)
59	Temporary Facilities (185)	-	0	0	0
60	Miscellaneous Deferred Debits (186)	22	44,104,482	51,908,648	7,804,166
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 Reacquired 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)	-	72,086,733	80,155,575	8,068,842
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)	-	504,335,404	569,278,279	64,942,875

Name of Respondent Liberty Utilities (Energy/North Natural Gas d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		121,647,058	124,147,058	2,500,000
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
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, 216)	13	32,002,368	47,756,654	15,754,287
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	153,649,425	171,903,712	18,254,287
15	LONG-TERM DEBT				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	90,000,000	159,600,000	69,600,000
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		0	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	(438,909)	(438,909)
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	90,000,000	159,161,091	69,161,091
24	OTHER NONCURRENT LIABILITIES				
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)	-	556,271	50,000	(506,271)
28	Accumulated Provision for Pensions and Benefits (228.3)	-	23,870,958	18,792,909	(5,078,050)
29	Accumulated Miscellaneous Operating Provision (228.4)	-	27,643,308	32,354,069	4,710,761
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)	-	52,070,537	51,196,978	(873,560)
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	25,257	18,534	(6,723)
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	44	83,956,629	52,114,581	(31,842,048)
37	Customer Deposits (235)	-	1,723,598	2,786,714	1,063,116
38	Taxes Accrued (236)	25	0	0	0
39	Interest Accrued (237)	-	9,407	9,407	0
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)	-	43,925,451	46,111,664	2,186,212
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	129,640,342	101,040,900	(28,599,442)
47	DEFERRED CREDITS				
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	125,624	0
53	Other Regulatory Liabilities (254)	27	0	0	0
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (281-283)		78,849,476	85,849,975	7,000,498
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		78,975,100	85,975,599	7,000,498
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)		504,335,405	569,278,279	64,942,875

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

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

Date of Report
(Mo, Da, Yr)
July 11, 2018

Year of Report
December 31st, 2017

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	136,683,967	120,053,649	16,630,318
3	Operating Expenses				
4	Operation Expenses (401)	34-39	78,198,732	69,974,176	8,224,556
5	Maintenance Expenses (402)	34-39	2,926,039	2,889,738	36,301
6	Depreciation Expense (403)		12,786,243	11,610,051	1,176,192
7	Amort. & Depl. of Utility Plant (404-405)		2,173,446	2,123,142	50,305
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)		409,203	409,200	3
12	(Less) Regulatory Credits (407.4)		2,537,193	2,217,552	319,641
13	Taxes Other Than Income Taxes (408.1)	25	10,963,572	10,060,520	903,052
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	220,214	231,000	(10,786)
16	Provision for Deferred Income Taxes (410.1)		6,628,169	6,128,035	500,134
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)		116,842,810	105,643,413	11,199,397
24	Net Utility Operating Income (Enter Total of line 2 less 23)		19,841,157	14,410,236	5,430,921

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

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

Date of Report
 (Mo, Da, Yr)
 July 11, 2018

Year of Report
 December 31st, 2017

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)		19,841,157	14,410,236	5,430,921
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		0	0	0
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0	0
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)		268,179	477,398	(209,219)
36	Allowance for Other Funds Used During Construction (419.1)		100,567	325,042	(224,475)
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)		368,746	802,440	(433,694)
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)		26,193	10,795	15,398
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		14,209	25,046	(10,837)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		35,060	69,086	(34,027)
47	Other Deductions (426.5)		118,042	(98,548)	216,589
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		193,503	6,379	187,124
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)		(175,243)	(796,061)	(620,818)
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 Reaquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)		4,076,508	3,982,818	93,690
66	Other Interest Expense (431)		231,864	204,266	27,599
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(46,262)	(149,913)	103,651
68	Net Interest Charges (Enter Total of lines 60 thru 67)		4,262,110	4,037,171	224,939
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		15,754,290	11,169,126	4,585,164
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)		15,754,290	11,169,126	4,585,164

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		32,002,367
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		
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)		15,754,290
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)		47,756,657
APPROPRIATED RETAINED EARNINGS (Account 215)			
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)		
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
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)		47,756,657
UNAPPROPRIATED UNDISTIBUTED SUBSIDIARY EARNINGS (216.1)			
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) Co d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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STATEMENT OF CASH FLOWS

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| <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)	15,754,290
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	12,786,243
5	Amortization of (Specify) Other	2,173,446
6	Prepays	(219,986)
7		
8	Deferred Income Taxes (Net)	7,000,498
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(8,494,370)
11	Net (Increase) Decrease in Inventory	(1,278,416)
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	1,056,393
14	Net (Increase) Decrease in Other Assets	(12,205,826)
15	Net Increase (Decrease) in Other Liabilities	(34,051,764)
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	0
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	(17,479,492)
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(54,624,974)
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)	(54,624,974)
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) d/b/a Liberty Utilities	This Report Is: (1) Original 0 (2) Revised	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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)	(54,624,974)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	69,161,091
62	Preferred Stock	
63	Common Stock	
64	Other:	2,500,000
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	601,142
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	72,262,233
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)	72,262,233
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	157,764
87		
88	Cash and Cash Equivalents at Beginning of Year	130,801
89		
90	Cash and Cash Equivalents at End of Year	288,565

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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)	485,723,431		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	42,277,446		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	528,000,877		
9	Leased to Others			
10	Held for Future Use	433,920		
11	Construction Work in Progress	11,231,685		
12	Acquisition Adjustments			
13	Total Utility Plant (Totals of lines 8 thru 12)	539,666,482		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	(130,926,210)		
15	Net Utility Plant (Totals of lines 13 less 14)	408,740,272		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	(123,922,187)		
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	(7,004,024)		
22	Total In Service (Totals of lines 18 thru 21)	(130,926,210)		
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)	(130,926,210)		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	14,741,392	388,779				15,130,171
5	TOTAL Intangible Plant (1)	14,741,392	388,779	0	0	0	15,130,171
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights						0
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures						0
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment						0
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	0	0	0	0	0	0
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	0	0	0	0	0	0
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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						
56	360 Land and Land Rights						0
57	361 Structures and Improvements	57,345	39,634				96,980
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					7,646
65	TOTAL Other Storage Plant	64,991	39,634	0	0	0	104,625
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
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						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
77	TOTAL Nat. Gas Storage and Proc. Plant (3)						
78	4. Transmission Plant						
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights	592,018	25,387				617,405
90	375 Structures and Improvements	2,857,303	68,254	55,110			2,870,448
91	376 Mains	216,577,069	24,208,292	2,045,490			238,739,871
92	377 Compressor Station Equipment						0
93	378 Meas. and Reg. Sta. Equip.-General	4,909,208	22,053	16,921			4,912,339
94	379 Meas. and Reg. Sta. Equip.-City Gate						0
95	380 Services	143,518,867	6,272,660	1,456,943			148,334,584
96	381 Meters	20,464,512	2,526,432	3,141,135			19,849,809
97	382 Meter Installations	14,360,005	3,342,410				17,702,415
98	383 House Regulators						0
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment						0
101	386 Other Prop. on Customers' Premises						0
102	387 Other Equipment	12,017,725	516,792	0			12,534,518
103	TOTAL Distribution Plant (5)	415,296,707	36,982,280	6,717,599	0	0	445,561,389
104	6. General Plant						
105	389 Land and Land Rights	16,806					16,806
106	390 Structures and Improvements	16,827,051	486,517	1,867			17,311,701
107	391 Office Furniture and Equipment	2,806,393					2,806,393
108	392 Transportation Equipment	1,514,462	1,151,132	47,569			2,618,024
109	393 Stores Equipment	99,421	0				99,421
110	394 Tools, Shop, and Garage Equipment	825,963	59,114				885,077
111	395 Laboratory Equipment						0
112	396 Power Operated Equipment	491,943	0	94,386			397,557
113	397 Communication Equipment	395,811	48,153				443,965
114	398 Miscellaneous Equipment	348,302	0				348,302
115	Subtotal	23,326,152	1,744,916	143,822	0	0	24,927,246
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	23,326,152	1,744,916	143,822	0	0	24,927,246
118	TOTAL (Accounts 101 and 106)	453,429,242	39,155,610	6,861,421	0	0	485,723,431
1012	Plant In Service - ARO	139,286			(139,286)		0
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	Completed Construction not Classified		42,277,446				42,277,446
\$123.00	TOTAL Gas Plant in Service	453,568,528	81,433,056	6,861,421	(139,286)	0	528,000,877

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is</p>	<p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>
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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	(125,436,149)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense 1080	(12,786,243)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts 1084	2,769,549			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(10,016,693)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	6,861,421			
12	Cost of Removal 1081	0			
13	Salvage (Credit) 1082	(17,347)			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	6,844,073	0	0	0
15	Other Debit or Cr. Items (Describe)				
	Asset Retire Obligation Accret 1080	(62,587)			
	Asset Retire Obligation Accret 1100	133,535			
	Adj-Acc Depr CWIP -Neg & CIAC 1080	(214,943)			
	Software Amortization 1110	(2,173,446)			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(130,926,210)	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	0			
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	0			
25	Distribution	161,323,689			
26	General	4,924,471			
27	TOTAL (Enter Total of lines 18 thru 26)	166,248,160	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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	Current Regulatory Asset - Special Aud 1168-1821	210,208	-		-	210,208
2	OPEB Expense Deferred-Gas 1929-1828	688,642	172,161	Reg asset other Pension related	860,803	-
3	R/A Deferred Tilton Remediation 1930-1824	124,124	-	Accounts Payable	108	124,016
4	FAS 158 - Pension 1930-1826	21,625,753	-		-	21,625,753
5	Asset Ret Oblig Reg Asset 1930-1827	1,434,765	-	Asset Retirement Obligation	1,434,765	-
6	NEG & KeySpan CTA 1930-1828	988,103	88,913	Regulatory Debits	409,203	667,813
7	Other Regulatory Assets 1930-1823		3,982,840	Degradation fees	1,970,378	2,012,462
8	Phased in Revenue - ST 1168-1420	1,024,163	164,236	Rate Case Recovery	138,902	1,049,497
9						
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40	TOTAL	26,095,758	4,408,149		4,814,159	25,689,749

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

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

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	-	4,039,973	5610-9280	595,793	3,444,180
2	R/A-Environmental-Materials 1920-1863	23,488,008	6,570,869	21102930-2282	2,983,780	27,075,097
3	R/A-Environmental-Purch G 1920-1864	20,191,455	1,830,830	2110-2420	1,057,933	20,964,352
4	Regulatory Assets - FAS 10 1929-1863	425,019				425,019
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40	TOTAL	44,104,482	12,441,673		4,637,507	51,908,648

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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 \$18.1M 5YR@3.51%	12/21/12	12/20/17	0	3.51%	638,182			
2	NP- LU and EN \$41.8M 10YR@4.49%	12/21/12	12/20/22	41,818,182	4.49%	1,877,636			
3	NP-LU and EN \$21.8M 15YR@4.89%	12/21/12	12/20/27	21,818,182	4.89%	1,066,909			
4	NP-LU and EN \$8.2M 15YR@4.89%	12/21/12	12/20/27	8,181,818	4.89%	400,091			
5	NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%	0			
6									
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38				159,600,000		3,982,818	0	0	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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	22,030,587.00
2	Provision for Deferred Income Taxes and Other	(6,276,297)
3	Net Income for the Year (Page 12)	15,754,290
4	Reconciling Items for the Year	(32,057,888)
5	Federal AMT	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	287,873
8	Regulatory Assets & Liabilities	(9,357,975)
9		
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Employee Share Purchase Plan	24,107
13	Accounting Depreciation	14,959,689
14	Allowance for Doubtful Accounts	(532,081)
15	Pension Accrual	509,893
16	50% Meals & Entertainment	7,533
17	Lobbying	16,897
18	Penalties	14,209
19	Asset Retirement Obligation	(1,503,103)
20	Pension OCI Amortization	99,724
21		
22		
23		
24		
25	Income Recorded on Books Not Included in Return	
26	AFUDC Equity	(100,567)
27		
28		
29		
30		
31	Deductions on Return Not Charged Against Book Income	
32	Tax Depreciation	(23,774,876)
33	Repair Deduction	(11,109,652)
34	Accrued Liabilities & Other Liabilities	(263,231)
35	Environmental Obligations	6,213,864
36	Pension Contribution	(4,845,990)
37	Cost of Removal Paid	(2,517,374)
38	UNICAP	52,766
39	Derivative Liabilities	0
40	Tax Goodwill Amortization	(19,381)
41		
42	New Hampshire Tax	(220,215)
43	Federal Tax Net Income	(10,027,301)
44		
45	Show Computation of Tax:	
46		
47	Federal Taxable Income	(10,027,301)
48	Deduct:Net Operating Loss Carryover	10,027,301
49	Federal Taxable Income After NOLs	0
50	Tax Rate	0.34
51	Federal AMT	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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 (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and sub-division 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				Taxes Paid During Year	Adjustment	BALANCE END OF YEAR	
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	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			286,511	286,511		-	-	
2	Prepaid Taxes-Mun-Property-Oper 10-1240-1653		3,625,472	9,542,179	9,386,412		-	3,781,238	
3	Accum Def Inc Taxes-Other Reg Asset 10-1930-2830			84,122	93,655		-	-	
4	Accum Def Inc Taxes Liability-(Long-term) 20-2965-2830			62,635,396	69,626,362		-	-	
5	Social Security Taxes 69-5040-4080			252,668	252,668		-	-	
6	Federal Unemployment taxes 69-5041-4080			9,987	9,987		-	-	
7	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082			31,424	31,424		-	-	
8	Property taxes 69-5680-4080			9,379,571	9,379,571		-	-	
9	State Income Tax 80-8720-4090			220,214	220,214		-	-	
10	Social Security Taxes 69-5040-4080			978,454	978,454		-	-	
11	Federal Unemployment Taxes 69-5041-4080			1,177	1,177		-	-	
12	State Unemployment Taxes 69-5041-4082			5,593	5,593		-	-	
13	Medicare 69-5041-4082			61,679	61,679		-	-	
14	Medicare 69-5041-4082			243,019	243,019		-	-	
15	OCI-Pension-Taxes 30-3800-0052			(38,524)			-	-	
16	AOCI - Pension - Taxes 30-3800-0153			(5,233,123)			-	-	
17	AOCI - OPEB - Taxes 30-3800-0154			3,673,300			-	-	
18	TOTAL	0	3,625,472	82,133,646	90,576,726	0	0	3,781,238	

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)	Dpn. Income (408.1, 409.1)	Ret. Earnings (439)	
		(j)	(k)	(l)	(m)	(n)	(o)	
1	Social Security Taxes 69-5040-4080	252,668						
2	Federal Unemployment taxes 69-5041-4080	9,987						
3	Tx Oth Inc Tx-St Unempl Tax 69-5041-4082	31,424						
4	Property taxes 69-5680-4080	9,379,571						
5	State Income Tax 80-8720-4090	220,214						
6	Social Security Taxes 69-5040-4080	978,454						
7	Federal Unemployment Taxes 69-5041-4080	1,177						
8	State Unemployment Taxes 69-5041-4082	5,593						
9	Medicare 69-5041-4082	61,679						
10	Medicare 69-5041-4082	243,019						
11								
12								
13								
14								
15								
16								
17								
18	TOTAL	11,183,786	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Co d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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	None	-				-
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42	TOTAL	0		0	0	0

NAME OF RESPONDENT:
Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities

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

Date of Report
July 11, 2018

Year of Report
December 31st, 2017

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	GAS SERVICE REVENUES										
2	480 Residential Sales	\$ 75,557,486	\$ 67,946,193	\$ 41,671,966	\$ 37,593,071	\$ 33,885,520	\$ 30,353,122	5,794,076	3,958,260	79,810	79,129
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr. 6)	\$ 38,561,842	\$ 32,245,554	\$ 17,956,841	\$ 17,886,201	\$ 20,605,001	\$ 14,359,353	3,526,669	2,456,636	9,173	9,201
5	Large (or Ind.) (See Instr. 6)										
6	482 Other Sales to Public Authorities	\$ 8,800	\$ 3,200								
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 114,128,128	\$ 100,194,947	\$ 59,628,807	\$ 55,479,272	\$ 54,490,521	\$ 44,712,475	9,320,745	6,414,896	88,983	88,330
9	483 Sales for Resale	\$ 2,179,448	\$ 2,729,123								
10	TOTAL Natural Gas Service Revenues	\$ 116,307,576	\$ 102,924,070	\$ 59,628,807	\$ 55,479,272	\$ 54,490,521	\$ 44,712,475	9,320,745	6,414,896	88,983	88,330
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 116,307,576	\$ 102,924,070	\$ 59,628,807	\$ 55,479,272	\$ 54,490,521	\$ 44,712,475	9,320,745	6,414,896	88,983	88,330
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 901,290	\$ 847,735								
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	\$ 16,173,667	\$ 13,484,254	\$ 16,119,017	\$ 13,193,715	\$ 54,650	\$ 300,539	6,859,311	4,785,029	2,632	2,620
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	\$ 3,301,434	\$ 2,787,590								
27	TOTAL Other Operating Revenues	\$ 20,376,391	\$ 17,129,580	\$ 16,119,017	\$ 13,193,715	\$ 54,650	\$ 300,539	6,859,311	4,785,029	2,632	2,620
28	TOTAL Gas Operating Revenues	\$ 136,683,967	\$ 120,053,649	\$ 75,747,824	\$ 68,672,987	\$ 54,545,170	\$ 45,013,014	16,180,056	11,199,925	91,615	90,950
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 136,683,967	\$ 120,053,649	\$ 75,747,824	\$ 68,672,987	\$ 54,545,170	\$ 45,013,014	16,180,056	11,199,925	91,615	90,950
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 114,119,328	\$ 100,191,747	\$ 59,628,807	\$ 55,479,272	\$ 54,490,521	\$ 44,712,475	9,320,745	6,414,896	88,983	88,330
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
33	Sales for Resale	\$ 2,179,448	\$ 2,729,123								
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 116,298,776	\$ 102,920,870	\$ 59,628,807	\$ 55,479,272	\$ 54,490,521	\$ 44,712,475	9,320,745	6,414,896	88,983	88,330

* Accounting Change - acct 4800-4803, 4810-4815, 4893, 4897-4899 - these account now contain Unbilled Revenues

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

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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			16,173,667	13,494,254	3,526,668	4,785,029
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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 * (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)
1								
2								
3	GR-3	Residential Sales						
4		Residential Heating						
5		Base Revenues	\$37,823,180	53,036,382	71,046			70,646
6		COG Revenues	\$31,099,863					
7		Other Revenues (LDAC)	\$3,514,527					
8		Total	\$72,437,570	53,036,382	71,046	747	1.365809045	70,646
9	GR-1	Residential Non-Heating						
10		Base Revenues	\$740,702	682,982	3,119			3,036
11		COG Revenues	\$380,060					
12		Other Revenues (LDAC)	\$44,804					
13		Total	\$1,165,567	682,982	3,119	219	1.706584208	3,036
14	GR-4	Residential Heating Low Income						
15		Base Revenues	\$1,200,850	4,221,404	5,644			5,446
16		COG Revenues	\$2,495,799					
17		Other Revenues (LDAC)	\$277,229					
18		Total	\$3,973,878	4,221,404	5,644	748	0.941364008	5,446
19	NA	Residential Non-Heating Low Income						
20		Base Revenues						
21		COG Revenues						
22		Other Revenues (LDAC)						
23		Total	\$0	0	0	0	0	0
24		Total Residential Heating - Combined						
25		Base Revenues	\$39,024,031	57,257,766	76,690			76,092
26		COG Revenues	\$33,595,661					
27		Other Revenue (LDAC)	\$3,791,756					
28		Total	\$76,411,448	57,257,766	76,690	747	1.33451629	76,092
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$740,702	682,982	3,119			3,036
31		COG Revenues	\$380,060					
32		Other Revenue (LDAC)	\$44,804					
33		Total	\$1,165,567	682,982	3,119	219	1.706584208	3,036
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$39,764,733	57,940,768	79,809			79,128
36		COG Revenues	\$33,975,722					
37		Other Revenue (LDAC)	\$3,836,560					
38		Total	\$77,577,015	57,940,768	79,809	726	1.338902076	79,128
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42		Base Revenues	\$9,304,779	15,687,985	7,412			7,156
43		COG Revenues	\$9,115,249					
44		Other Revenues (LDAC)	\$743,902					
45		Total	\$19,163,929	15,687,985	7,412	2,117	1.221567255	7,156
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$4,657,767	11,476,919	687			903
48		COG Revenues	\$6,650,729					
49		Other Revenues (LDAC)	\$541,385					
50		Total	\$11,849,881	11,476,919	687	16,716	1.032496731	903
51	GC-43	C&I High Annual Use, High Peak Period Use						
52		Base Revenues	\$508,426	1,814,779	18			18
53		COG Revenues	\$1,031,290					
54		Other Revenues (LDAC)	\$88,304					
55		Total	\$1,628,019	1,814,779	18	100.821	0.897089456	18
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$1,013,362	2,534,352	896			973
58		COG Revenues	\$1,417,207					
59		Other Revenues (LDAC)	\$120,187					
60		Total	\$2,550,756	2,534,352	896	2.827	1.006472768	973
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$677,477	2,524,586	147			141
63		COG Revenues	\$1,393,569					
64		Other Revenues (LDAC)	\$118,791					
65		Total	\$2,189,837	2,524,586	147	17.167	0.867404371	141
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <=>90						
67	IINAT	Base Revenues	\$215,504	1,228,048	12			11
68		COG Revenues	\$669,003					
69		Other Revenues (LDAC)	\$61,850					
70		Total	\$946,357	1,228,048	12	98.559	0.770618417	11
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$16,377,313	35,266,669	9,172			9,202
75		COG Revenues	\$20,277,047					
76		Other Revenue (LDAC)	\$1,674,419					
77		Total	\$38,328,779	35,266,669	9,172	3.845	1.086827306	9,202

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. db/a Liberty Utilities	This Report is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,435,719	5,605,958	1,299			1,233
81		Other Revenues (LDAC)	\$265,281					
82		Total	\$2,700,999	5,605,958	1,299	4,314	0.481808742	1,233
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$6,867,010	19,332,616	755			775
85		Other Revenues (LDAC)	\$918,685					
86		Total	\$7,785,695	19,332,616	755	25,591	0.402723276	775
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$1,978,433	8,746,260	31			31
89		Other Revenues (LDAC)	\$401,790					
90		Total	\$2,380,223	8,746,260	31	281,592	0.272141818	31
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$378,715	1,152,554	279			279
93		Other Revenues (LDAC)	\$53,435					
94		Total	\$432,150	1,152,554	279	4,131	0.374949904	279
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,305,942	6,218,339	215			167
97		Other Revenues (LDAC)	\$293,753					
98		Total	\$1,599,695	6,218,339	215	28,976	0.257254345	167
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,288,574	27,537,385	53			51
101		Other Revenues (LDAC)	\$1,279,804					
102		Total	\$3,568,378	27,537,385	53	521,245	0.129583021	51
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$15,254,392	68,593,112	2,632			2,538
106		Other Revenue (LDAC)	\$3,212,748					
107		Total	\$18,467,139	68,593,112	2,632	26,057	0.269227315	2,538
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	\$15,254,392	68,593,112	2,632			11,738
138		COG Revenues	\$0					
139		Other Revenue (LDAC)	\$3,212,748					
140		Total	\$18,467,139	68,593,112	2,632	26,057	0.269227315	11,738
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$71,396,438	\$161,800,550	\$91,614			\$100,068
144		COG Revenues	\$54,252,769					
145		Other Revenue (LDAC)	\$8,723,727					
146		Total	134,372,933	161,800,550	91,614	1,766	0.830485025	100,068

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	\$13,759					
4		Other Revenues (LDAC)	\$1,498					
5		Total	\$15,257	34,130	5,321	4,925	4	4
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$445,125					
8		Other Revenues (LDAC)	\$59,550					
9		Total	\$504,675	1,221,444	187,789	207,512	22	16
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$991,755					
12		Other Revenues (LDAC)	\$201,411					
13		Total	\$1,193,166	4,912,996	717,790	733,080	10	11
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$6,092					
16		Other Revenues (LDAC)	\$860					
17		Total	\$6,952	23,085	6,761	3,466	0	2
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0	0	0	31,094	0	0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$586,833					
24		Other Revenues (LDAC)	\$196,772					
25		Total	\$783,606	3,759,835	423,142	412,546	9	16
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$890,451					
28		Other Revenues (LDAC)	\$790,178					
29		Total	\$1,680,629	16,708,536	1,767,219	1,592,126	19	19
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$2,934,015					
32		Other Revenue (LDAC)	\$1,250,269					
33		Total	\$4,184,284	26,660,026	3,108,022	2,984,739	64	68
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	\$4,184,284	26,660,026	3,108,022	2,984,739	64	68
43		Total Transportation - p. 31 - lines 107 + 128	\$18,467,139	68,593,112			2,632	2,538
44		Percentage of Capacity Exempt Transportation	22.66%	38.87%			2.43%	2.68%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	\$2,421,960					
4		Other Revenues (LDAC)	\$263,782					
5		Total	\$2,685,742	6,007,974	64,414	21,385	1,297	1,235
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$6,421,885					
8		Other Revenues (LDAC)	\$859,135					
9		Total	\$7,281,020	17,821,965	176,807	58,700	767	752
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$986,677					
12		Other Revenues (LDAC)	\$200,380					
13		Total	\$1,187,057	4,887,841	49,207	16,337	22	22
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$372,623					
16		Other Revenues (LDAC)	\$52,575					
17		Total	\$425,198	1,411,993	7,527	1,302	279	283
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$1,305,942					
20		Other Revenues (LDAC)	\$293,753					
21		Total	\$1,599,695	5,288,276	24,954	4,317	172	169
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$727,364					
24		Other Revenues (LDAC)	\$243,893					
25		Total	\$971,256	4,660,211	26,361	4,561	16	16
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$70,407					
28		Other Revenues (LDAC)	\$62,479					
29		Total	\$132,886	1,321,131	3,379	585	5	5
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$12,306,859					
32		Other Revenue (LDAC)	\$1,975,998					
33		Total	\$14,282,855	41,199,391	352,649	107,187	2,558	2,482
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	\$14,282,855	41,199,391	352,649	107,187	2,558	2,482
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$18,467,139	68,593,112			2,632	2,536
49								
50		Percentage of Capacity Assigned Transportation	77.34%	60.06%			97.17%	97.87%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,345,784	1,068,988	276,796
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation	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	Maintenance			
20	761 Maintenance Supervision and Engineering	None		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	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	None		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. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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)
B2. Products Extraction (Continued)				
48	Maintenance			
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	C. Exploration and Development			
60	Operation			
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	D. Other Gas Supply Expenses			
66	Operation			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases	(17,429,472)	(34,130,483)	16,701,011
73	804.1 Liquefied Natural Gas Purchases	18,168,580	17,830,636	337,944
74	805 Other Gas Purchases	54,403,805	60,771,419	(6,367,614)
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	55,142,914	44,471,572	10,671,341
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
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	(360,976)	1,255,384	(1,616,360)
87	Unbilled Revenue Costs			0
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	Gas Used in Utility Operations-Credit			
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)	54,781,937	45,726,956	9,054,982
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$56,127,721	\$46,795,944	\$9,331,778

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
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	Maintenance			
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. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	1,034	2,427	(1,393)
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)	1,034	2,427	(1,393)
135	Maintenance			
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)	1,034	2,427	(1,393)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp, d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
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	(1,988,122)	(1,988,285)	164
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,988,122)	(1,988,285)	164
166	Maintenance			
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)	(1,988,122)	(1,988,285)	164
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,987,088)	(1,985,859)	(1,229)
178	3. TRANSMISSION EXPENSES			
179	Operation			
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	30,299	(29,211)
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)	1,088	30,299	(29,211)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	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)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	-	5,483	(5,483)
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	5,483	(5,483)
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	1,088	35,782	(34,694)
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	948,919	1,686,434	(737,514)
205	871 Distribution Load Dispatching	826,481	242,795	583,685
206	872 Compressor Station Labor and Expenses		-	-
207	873 Compressor Station Fuel and Power		-	-
208	874 Mains and Services Expenses	4,418,798	4,691,554	(272,756)
209	875 Measuring and Regulating Station Expenses-General	47,758	123,901	(76,143)
210	876 Measuring and Regulating Station Expenses-Industrial	1,146	14,098	(12,952)
211	877 Measuring and Regulating Station Expenses-City Gate Check Station		-	-
212	878 Meter and House Regulator Expenses	1,439,228	1,730,441	(291,213)
213	879 Customer Installations Expenses	612,877	2,331	610,546
214	880 Other Expenses	1,629,941	903,449	726,492
215	881 Rents	16,436	12,098	4,339
216	TOTAL Operation (Enter Total of lines 204 thru 215)	9,941,584	9,407,100	534,484
217	Maintenance			
218	885 Maintenance Supervision and Engineering	-	-	-
219	886 Maintenance of Structures and Improvements	220,488	96,985	123,503
220	887 Maintenance of Mains	1,647,842	1,644,243	3,599
221	888 Maintenance of Compressor Station Equipment	-	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	3,956	54,565	(50,610)
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	438,607	640,956	(202,349)
226	893 Maintenance of Meters and House Regulators	231,673	235,276	(3,603)
227	894 Maintenance of Other Equipment	243,764	6,216	237,547
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,786,329	2,678,242	108,088
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$12,727,913	\$12,085,341	\$642,572
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	438,366	190,994	247,373
233	902 Meter Reading Expenses	401,869	364,666	37,204
234	903 Customer Records and Collection Expenses	2,947,258	3,771,514	(824,256)
235	904 Uncollectible Accounts	5,159	167,437	(162,278)
236	905 Miscellaneous Customer Accounts Expenses	4,200	(19,398)	23,598
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$3,796,852	\$4,475,212	(\$678,360)

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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	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	1		
242	909 Informational and Instructional Expenses	106,014	63,715	42,299
243	910 Miscellaneous Customer Service and Informational Expenses	397	2,338	(1,941)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$106,412	\$66,053	\$40,358
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		-	-
248	912 Demonstration and Selling Expenses	619,543	155,476	464,067
249	913 Advertising Expenses	2,643	117,168	(114,524)
250	916 Miscellaneous Sales Expenses	68,169	91,523	(23,354)
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$690,355	\$364,167	\$326,189
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	5,325,665	5,023,002	302,663
255	921 Office Supplies and Expenses	1,344,517	1,190,181	154,336
256	(Less) (922) Administrative Expenses Transferred-Cr.	(8,770,498)	(7,484,377)	(1,286,121)
257	923 Outside Services Employed	4,936,482	4,361,373	575,109
258	924 Property Insurance	23,100	38,113	(15,013)
259	925 Injuries and Damages	709,061	877,844	(168,783)
260	926 Employee Pensions and Benefits	5,595,561	6,338,058	(742,496)
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	623,767	634,272	(10,505)
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930.1 General Advertising Expenses	-	-	-
265	930.2 Miscellaneous General Expenses	(187,664)	(129,230)	(58,334)
266	931 Rents	61,424	44,158	17,267
267	TOTAL Operation (Enter Total of lines 254 thru 266)	9,661,517	10,893,394	(1,231,877)
268	Maintenance			
269	935 Maintenance of General Plant	-	133,881	(133,881)
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$9,661,517	\$11,027,275	(\$1,365,758)
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$81,124,771	\$72,863,915	\$8,260,855

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 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	275	274	1
2	Total Part-Time and Temporary Employees			
3	Total Employees	275	274	1

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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), (i), (k), and (l) must agree with the totals shown at the bottom of page 22 for Account 186 - 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 Utility Commission (NHPUC) public utility and gas pipeline safety assessments, NHPUC Docket 11-040 Order No. 25,370	346,670	0	346,670		Regulatory Expense	69-5810-9280	623,767		1240-1650	0	0
2	2018-2017 (2017 Portion)	278,647		278,647								
3	2017-2018 (2017 Portion)											
4												
5												
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40	Total	623,317	0	623,317	0			623,767	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	*	1,211,129.54			1,211,129.54
2	ALGONQUIN POWER & UTILITIES CORP	*	959,735.61			959,735.61
3	SCOTTMADDEN, INC.	*	448,222.44			448,222.44
4	LIBERTY UTILITIES SERVICE CORP.	*	142,202.42			142,202.42
5	BALANCE PROFESSIONAL		80,897.52			80,897.52
6	STERI CLEAN LLC		68,569.99			68,569.99
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40			2,910,758			2,910,758

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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.

1	Name of System		
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)	49	11,306,166
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	7,024,865
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	272,120
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)		18,603,151
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	49	9,320,743
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,859,311
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	272,120
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)		16,452,174
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	356,281
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		356,281
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,808,455

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Information Required Pursuant to Puc 510.06.
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

AMERICAN LEGION POST 27	500.00
AMERICAN RED CROSS NEW HAMPSHIRE	1,750.00
BELKNAP HOUSE BALL	500.00
BENCHMARK GRAPHICS	4,798.23
BETTY LASKY FOR STATE SENATOR	100.00
BOBBY STEPHEN'S FUND FOR EDUCATION	490.00
BOYS & GIRLS CLUB OF GREATER DERRY, INC.	400.00
BUSINESS & INDUSTRY ASSOCIATION	4,792.20
CHAD CHILDREN'S HOSPITAL AT DARTMOUTH-HITCHCOCK	5,000.00
COMMITTEE TO ELECT LOU D'ALLESANDRO	100.00
COMMUNITY HEALTH INSTITUTE/JSI	210.00
DAN FELTES FOR STATE SENATE	500.00
DARTMOUTH-HITCHCOCK HEALTH	3,500.00
DAVID BOUTIN FOR STATE SENATE	250.00
DAVID WATTERS FOR STATE SENATE	100.00
DERRY VILLAGE ROTARY CLUB	200.00
FRIENDS OF ANDY SANBORN	125.00
FRIENDS OF BOB GUIDA	100.00
FRIENDS OF CHRIS SUNUNU	1,050.00
FRIENDS OF DAN INNIS	100.00
FRIENDS OF GARY DANIELS	100.00
FRIENDS OF JEB BRADLEY FOR STATE SENATE	175.00
FRIENDS OF KEVIN CAVANAUGH	250.00
FRIENDS OF REGINA BIRDSSELL	337.50
FRIENDS OF SHARON CARSON	100.00
GIFT OF ADOPTION FUND, INC	175.00
GLOBAL EQUIPMENT	3,979.00
GRANITE UNITED WAY	7,000.00
GREATER CONCORD CHAMBER OF COMMERCE	852.00
GREATER DERRY LONDONDERRY CHAMBER OF COMMERC	850.00
GREATER HAMPSTEAD CIVIC CLUB, INC.	700.00
GREATER MANCHESTER CHAMBER OF COMMERCE	2,655.00
GREATER MANCHESTER HABITAT FOR HUMANITY	1,500.00
GREATER NASHUA CHAMBER OF COMMERCE	550.00
HANNAFORD & DUMAS CORP	192.33
INTOWN CONCORD	1,000.00
JAY KAHN FOR STATE SENATE	100.00
KEENE PUBLISHING CORP	944.03
LACONIA SALVATION ARMY	400.00
MORSE FOR STATE SENATE	875.00
NASHUA CHILDREN'S HOME	400.00
NEW HAMPSHIRE BUSINESS REVIEW	2,245.00
NEW HAMPSHIRE BUSINESSES FOR SOCIAL RESPONSIBILIT	1,400.00
NEW HAMPSHIRE LEGISLATIVE GOLF COMMITTEE	350.00
NORTHEAST GAS ASSOCIATION	9,543.00
NORTHERN LIGHTS PARENTS ASSOCIATION	100.00
PELHAM GOOD NEIGHBOR FUND	210.00
PROFESSIONAL FIREFIGHTERS OF KEENE	200.00
PURCHASE POWER (PITNEY BOWES)	6,000.00
SCOTT MCGILVRAY STATE SENATE	100.00
SOFTCHOICE CORPORATION	3,030.84
SOPHWELL INC	1,930.33
SOUCY FOR SENATE	100.00
SOUTHWESTERN COMMUNITY SERVICES	1,050.00
STATE OF NEW HAMPSHIRE DEPARTMENT OF STATE	35.00
THE BRAD DELP FOUNDATION	300.00
THE COMPASSIONATE FRIENDS	350.00
THE FRIENDS OF BENSON PARK INC	250.00
THE FRIENDS PROGRAM	1,050.00
THE NEW ENGLAND COUNCIL	7,000.00
THE PARADIGM ALLIANCE	14,301.18
THE SUNUNU INAUGURAL CELEBRATION, INC.	3,500.00
UNION LEADER CORPORATION	2,245.09
UNITED PARCEL SERVICE	189.75
UNITED STEELWORKERS LOCAL 12012	3,000.00
UNITED WAY OF GREATER NASHUA	1,500.00
WOODBURN FOR SENATE	245.00
EMPLOYEE REIMBURSEMENT	13,941.23

121,866.71

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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	53,312,601
Due to Liberty Energy New Hampshire	AP transactions through Service Compan	(8,577,700)
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric and Keene	1,471,660
Due to Liberty Utilities America Co.	Tax entry related	78,316
I/C Interest Payable - LU CO.	Interest payable	1,753,197

52,114,581

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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			
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40	Total	5,506,574	110,685	20

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report (Mo, Da, Yr) July 11, 2018	Year of Report December 31st, 2017
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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 (i)
	Peak Day Propane MMBTU (f)	Annual Propane MMBtu MMBTU (g)		
Nashua 154,038	5,302	13,585	304,200	12,000
Manchester 150,005	4,111	16,306	600,000	21,600
Tilton -	0	-	60,000	2,400
304,043	9,413	29,891	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	-	1,795,118	(33,179)	316,417	845,217			2,956,752
3	February	-	1,452,109	(71,687)	318,150	792,942			2,563,201
4	March	-	1,505,297	464	574,202	850,360			2,929,859
5	April	-	795,520	(225,418)	87,960	552,452			1,435,932
6	May	-	568,090	(200,708)	200,708	492,219			1,261,017
7	June	-	340,096	(234,157)	2,427	364,017			706,540
8	July	-	289,084	(233,887)	-	328,662			617,746
9	August	-	297,512	(217,931)	-	368,030			665,542
10	September	-	320,063	(210,747)	708	368,030			688,801
11	October	-	496,071	(219,476)	5,057	401,792			902,920
12	November	-	1,343,667	(42,433)	93,858	712,898			2,150,423
13	December	-	2,103,539	(8,711)	370,483	948,246			3,422,268
14									
15	Total Natural Gas	-	11,306,166.4	(1,697,850.0)	1,969,970.0	7,024,865.0	-	-	20,301,001
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	
1									
2	January	13,876	13,674	11,128	644	2,126	97,540		14,520
3	February	8,519	9,162	11,771	664	56	96,932		9,183
4	March	28,919	28,825	11,677	10,912	6	86,026		39,831
5	April	1,031	(8)	10,638	113.0	(552)	85,361		1,144
6	May	1,958	16	8,696	-	328	85,689		1,958.0
7	June	1,527	3,677	10,846	-	(78)	85,611		1,527
8	July	1,676	42	9,212	-	567	86,178		1,676
9	August	2,276	4,474	11,410	-	114	86,292		2,276
10	September	1,044	65	10,430	-	3,417	89,709		1,044
11	October	3,453	5,310	12,287	-	5,820	95,530		3,453
12	November	7,092	5,421	10,616	-	587	96,117		7,092
13	December	55,987	53,942	8,571	15,427	9,019	89,709		71,414
14									
15	Total On-Site Peakshaving	127,358	124,600	127,282	27,760	21,410	1,080,694	-	155,118
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	2,971,272	1,599,259	819,151	3,573	1,515,218	58,719	2,480,701	490,572
3	February	2,572,384	1,481,810	847,329	4,177	1,307,473	49,588	2,382,903	189,481
4	March	2,969,690	1,454,076	769,084	5,523	1,526,769	57,988	2,286,672	683,019
5	April	1,437,076	1,299,741	785,076	3,161	496,101	28,141	2,116,119	(679,043)
6	May	1,262,975	572,207	518,509	1,476	428,542	(21,579)	1,070,613	192,362
7	June	708,067	374,980	465,073	887	239,003	14,125	855,066	(146,999)
8	July	619,422	203,818	343,932	579	224,813	12,577	560,907	58,516
9	August	667,818	206,604	335,124	423	232,229	13,682	555,833	111,985
10	September	689,845	202,713	374,690	502	260,552	13,889	591,795	98,050
11	October	906,373	226,087	370,103	786	423,367	18,947	615,922	290,451
12	November	2,157,515	469,929	483,682	2,179	1,234,401	42,332	998,122	1,159,393
13	December	3,493,682	1,229,519	747,559	4,412	1,786,121	67,871	2,049,360	1,444,322
14									
15	Total Annual Volume	20,456,119	9,320,743	6,859,311	27,676	9,674,589	356,281	16,564,011	3,892,109
16									
17	Percent of Sendout	123.5%	56.3%	41.4%	0.2%	58.4%	2.2%	100.0%	23.5%
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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)
1.00	FERC				
2	4295-4801 Residential Sales - Fixed Portion	PG 28	22,335,331	19,834,582	2,500,749
3	4295-4802 Residential Sales - Variable Portion	PG 28	19,336,635	17,758,489	1,578,146
4	4295-4803 Residential Sales - Energy Cost	PG 28	33,865,520	30,353,122	3,532,398
5	4295-4813 Commercial Sales - Fixed Portion	PG 28	7,159,734	7,212,664	(52,930)
6	4295-4814 Commercial Sales - Variable Portion	PG 28	10,788,946	10,673,537	115,409
7	4295-4815 Commercial Sales - Energy Cost	PG 26	20,603,250	14,539,353	6,063,897
8	4295-4816 Industrial Sales - Fixed Portion	PG 28	7,951	0	7,951
9	4295-4817 Industrial Sales - Variable Portion	PG 28	211	0	211
10	4295-4818 Industrial Sales - Energy Cost	PG 28	1,751	0	1,751
11	4460-4897 Metered Sales to Transportation - Fixed	PG 28	3,708,388	3,101,845	606,543
12	4460-4898 Metered Sales to Transportation - Variable	PG 28	12,410,629	10,408,950	2,001,679
13	4460-4899 Metered Sales to Transportation - Pass Through Gas	PG 28	54,650	(16,540)	71,190
14	1163-1422 Deferred Working Capital - Winter	PG 9	48,597	47,640	958
15	1163-1424 Deferred Working Capital - Summer	PG 9	15,811	18,991	(3,180)
16	1920-1743 Deferred Bad Debt - Winter	PG 9	1,850,885	2,389,820	(538,935)
17	1163-1754 Deferred Bad Debt - Summer	PG 9	259,772	209,912	49,860
18	1163-1755 Deferred Reserves EE	PG 9	5,351,524	5,427,457	(75,933)
19	1920-1863 R/A Environmental Materials	PG 9	2,525,473	2,203,730	321,743
20	1930-1745 Rate Case Recovery	PG 9	(21,815)	15,397,321	(15,419,137)
21	1169-1756 Deferred RLIAP	PG 9	1,148,640	2,036,307	(887,667)
22	1163-1756 Lost Revenue Adjustment Mechanism	PG 21	182,965	1,038,581	(855,616)
23	1166-1420 Phased in Revenue Short term	PG 21	21,431	1,038,581	(1,017,150)
24	1930-1420 Phased in Revenue Long Term	PG 21	0	444,632	(444,632)
25					
26	Page number show where full amounts are reflected on this report.				
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TOTAL Operation (Total of lines 5 thru 14)			141,676,277	144,118,972	(2,442,695)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original (2) Revised X.	Date of Report July 11, 2018	Year of Report December 31st, 2017
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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	A. Manufactured Gas Production			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Department Great Plains			
5	710 Operation Supervision & Engineering - Labour (5010-7100)	11,849	285,347	(273,498)
6	710 Operation Supervision & Engineering (5540-7100)	58,583	34,210	24,373
7	717 Liquefied Petroleum Gas (5540-7170)	1,203	18,743	(17,540)
8	728 Liquefied Petroleum Gas - Labor (5010-7280)	2,171	12,953	(10,782)
9	728 Liquefied Petroleum Gas (5540-7280)	11,495	32,604	(21,109)
10	735 Misc Production Exp - Labour (5010-7350)	15,021	185,919	(170,898)
11	735 Misc Production Exp (5444-7350)	280,278	193,426	86,853
12	742 Maint of Production Eq (5210-7420)	134,508	72,133	62,376
13	717 Liquefied Petroleum Gas (5010-7170)	37,976	233,653	(195,678)
14	710 Operation Supervision & Engineering - Lat 9853 (5010-7100)	782,705	0	782,705
15	717 Liquefied Petroleum Gas 9853 (5010-7170)	0	0	0
16	728 Liquefied Petroleum Gas - Labor 9853 (5010-7280)	0	0	0
17	735 Misc Production Exp - Labour 9853 (5010-7350)	4,793	0	4,793
18	932 Maintenance of general plant-Gas (7100-9320)	5,201.05	0.00	5,201.05
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47	TOTAL Operation (Total of lines 5 thru 14)	1,345,784	1,068,988	276,796