

# ANNUAL REPORT (FORM F-16)



OF

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

Liberty Utilities - Keene Division

80 Pearl Street, Keene, NH 03431

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 - Keene Division	This Report Is: (1) Original     X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 2017
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2015 data
1	Keene	1,247	23,409
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		1,247	23,409

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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				
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Report below any additional companies where the officer holds office along with their title.</p>				
Line No.	Title  (a)	Name of Officer  (b)	Other Companies Officer Of with Title  (c)	
1	<b>Current</b>			
2	President                      As of Jan 1, 2017	Susan Fleck	President Liberty Energy Utilities (New Hampshire) Corp. President Liberty Utilities (Granite State Electric) Corp. Sec & Treasurer Liberty Energy Utilities (New Hampshire) Corp., Sec & Treasurer Liberty Utilities (Granite State Electric) Corp.	
3	Treasurer & Secretary    As of Aug 30, 2016	Tisha Sanderson		
4				
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6				
7	<b>Previous</b>			
8	President                      to Sep 5, 2017	James Sweeney		
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director  (a)	Principal Business Address  (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Ian E. Robertson	354 Davis Rd, Oakville ON L6J 2X1	4	None
Gregory Sorensen*	701 National Ave, Tahoe Vista, CA 96148	4	None
David Pasieka	354 Davis Rd, Oakville ON L6J 2X1	4	None
Lori C. Auten	1020 Carrington Ct., Midland GA 31820	4	\$2,000
Charles F. Bass	65 Elm Hill Rd., Peterboro NH 03458	4	\$2,000
W. Robert Keating	25 Oak Street, Reading MA 01867	4	\$2,000
* (note - Gregory Sorensen resigned from the entity, May 17, 2017)			

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Co d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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
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Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	None				
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PAYMENTS TO INDIVIDUALS						
1. List names of all individuals, partnerships, or corporations, to whom payments totaling \$50,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$50,000 or more, list each individual and the amount paid or due each.						
Line No.	Name	Street	City	State	Zip Code	Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	NGL SUPPLY WHOLESale LLC	6120 South Yale	Tulsa	OK	74136	1,595,816.03
2	MME CONSTRUCTION, LLC	6 Webster Road	Surry	NH	03431	232,998.55
3	XPRESS NATURAL GAS, LLC	22 Marin Way, Unit #1	Strathan	NH	03885	143,966.68
4	CITY OF KEENE	3 Washington Street	Keene	NH	03431	117,295.76
5	VANASSE HANGEN BRUSTLIN INC	101 Walnut Street, PO Box 9151	Watertown	MA	02471	94,493.07
6	ANDERSON WELDING	3 Dean Drive	Dover	NH	03820	80,181.98
7	MIDWAY UTILITY CONTRACTORS LLC	106 Ledge Road	Seabrook	NH	03874	58,274.38
8	R & M REALTY, INC.	353 West Street	Keene	NH	03431	54,267.56
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36	TOTAL					2,377,294

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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. None	6. None
2. None	7. None
3. None	8. None
4. None	9. None
5. None	10. None

Name of Respondent		This Report is:	Date of Report	Year of Report	
Liberty Utilities (EnergyNorth Natural Gas ) d/b/a Liberty Utilities - Keene Division		(1) Original (2) Revised	X March 31, 2018	December 31, 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)
<b>UTILITY PLANT</b>					
02	Utility Plant (101-106, 114)	17	5,108,411	5,764,230	655,819
03	Construction Work in Progress (107)	17	563,477	293,079	(270,398)
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,671,888	6,057,308	385,421
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(2,318,267)	(2,385,144)	(66,878)
06	Net Utility Plant (Enter total of line 04 less 05)	-	3,353,621	3,672,164	318,543
07	Utility Plant Adjustments (116)		67,207	67,207	0
08	Gas Stored Underground-Noncurrent (117)		0	0	0
<b>OTHER PROPERTY AND INVESTMENTS</b>					
10	Nonutility Property (121)		0	0	0
11	(Less) Accum. Prov. for Depr. and Amort. (122)		0	0	0
12	Investments In Associated Companies (123)		0	0	0
13	Investments In Subsidiary Companies (123.1)		0	0	0
14	(For Cost of Account 123.1)	-			
15	Noncurrent Portion of Allowances	-	0	0	0
16	Other Investments (124)		0	0	0
17	Special Funds (125 - 128)		0	0	0
18	Long-Term Portion of Derivative Assets (175)		0	0	0
19	Long-Term Portion of Derivative Assets - Hedges (176)	-	0	0	0
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	0	0	0
<b>CURRENT AND ACCRUED ASSETS:</b>					
22	Cash (131)	-	27,185	1,026	(26,160)
23	Special Deposits (132-134)	-	0	0	0
24	Working Funds (135)	-	36,026	0	(36,026)
25	Temporary Cash Investments (136)		0	0	0
26	Notes Receivable (141)	-	0	0	0
27	Customer Accounts Receivable (142)		111,430	278,283	166,854
28	Other Accounts Receivable (143)	-	0	0	0
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(14,846)	(37,865)	(23,019)
30	Notes Receivable from Associated Companies (145)	-	0	0	0
31	Accounts Receivable from Assoc. Companies (146)	-	0	0	0
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)	-	123,863	90,996	(32,867)
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)		0	0	0
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		252,317	220,170	(32,147)
41	Prepayments (165)		91,715	89,846	(1,869)
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)		503,070	508,098	5,027
46	Miscellaneous Current and Accrued Assets (174)		290,602	135,368	(155,233)
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)	-	1,421,363	1,285,922	(135,440)
<b>DEFERRED DEBITS</b>					
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	0	0	0
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		43,412	174,041	130,628
58	Clearing Accounts (184)	-	0	0	0
59	Temporary Facilities (185)	-	0	0	0
60	Miscellaneous Deferred Debits (186)	22	201,682	692,196	490,514
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0
62	Research, Devel. and Demonstration Expend. (188)		0	0	0
63	Unamortized Loss on Recquired Debt (189)	-	0	0	0
64	Accumulated Deferred Income Taxes (190)		(118,486)	0	118,486
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		126,608	866,237	739,629
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		4,968,799	5,891,530	922,731

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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	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)		0	0	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-In Capital (208-211)		0	0	0
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	(436,411)	(857,614)	421,203
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)	-	(436,411)	(857,614)	421,203
15	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	0	0	0
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	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	0	0	0
24	<b>OTHER NONCURRENT LIABILITIES</b>				
25	Obligations Under Capital Leases - Noncurrent (227)	-	0	0	0
26	Accumulated Provision for Property Insurance (228.1)	-	0	0	0
27	Accumulated Provision for Injuries and Damages (228.2)	-	0	0	0
28	Accumulated Provision for Pensions and Benefits (228.3)	-	0	0	0
29	Accumulated Miscellaneous Operating Provision (228.4)	-	0	0	0
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)	-	0	0	0
32	<b>CURRENT AND ACCRUED LIABILITIES</b>				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	12	0	12
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	-	4,931,493	6,089,027	(1,157,534)
37	Customer Deposits (235)	-	44,645	57,438	(12,793)
38	Taxes Accrued (236)	25	16,061	0	16,061
39	Interest Accrued (237)	-	0	0	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)	-	58,378	227,968	(169,590)
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	5,050,590	6,374,433	(1,323,844)
47	<b>DEFERRED CREDITS</b>				
48					
49	Customer Advances for Construction (252)		0	0	0
50	Accumulated Deferred Investment Tax Credits (255)		0	0	0
51	Deferred Gains from Disposition of Utility Plant (256)		0	0	0
52	Other Deferred Credits (253)	26	0	0	0
53	Other Regulatory Liabilities (254)	27	0	0	0
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferrred Income Taxes (281-283)		354,621	374,711	(20,090)
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		354,621	374,711	(20,090)
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)		4,968,799	5,891,530	(922,731)

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**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	3,206,191	2,595,000	611,191
3	Operating Expenses				
4	Operation Expenses (401)	34-39	3,254,051	2,301,171	952,879
5	Maintenance Expenses (402)	34-39	95,469	92,184	3,285
6	Depreciation Expense (403)		194,325	213,455	(19,130)
7	Amort. & Depl. of Utility Plant (404-405)		306	0	306
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)		0	0	0
12	(Less) Regulatory Credits (407.4)		0	0	0
13	Taxes Other Than Income Taxes (408.1)	25	181,630	176,899	4,731
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	0	0	0
16	Provision for Deferred Income Taxes (410.1)		(98,396)	7,390	(105,786)
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)		3,627,386	2,791,100	836,286
24	Net Utility Operating Income (Enter Total of line 2 less 23)		(421,195)	(196,100)	(225,095)

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

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

Date of Report  
 (Mo, Da, Yr)  
 March 31, 2018

Year of Report  
 December 31, 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)		(421,195)	(196,100)	(225,095)
26	<u>Other Income and Deductions</u>				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		13,691	23,022	(9,331)
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)	34-39	(10,969)	(29,660)	18,692
31	Revenues From Nonutility Operations (417)		14,462	15,144	(682)
32	(Less) Expenses of Nonutility Operations (417.1)	34-39	(4,549)	(957)	(3,592)
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)		7,649	15,111	(7,462)
36	Allowance for Other Funds Used During Construction (419.1)		3,555	0	3,555
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)		23,839	22,659	1,180
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)		0	0	0
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		(50)	118	(168)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		29	0	29
47	Other Deductions (426.5)		24,000	0	24,000
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		23,979	118	23,861
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)		140	(22,541)	(22,681)
59	<u>Interest Charges</u>				
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)		0	0	0
66	Other Interest Expense (431)		1,478	7,736	(6,258)
67	(Less) Allowance for Borrowed Funds Used During Const. - Cr.(432)		(1,610)	0	(1,610)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		(132)	7,736	(7,868)
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		(421,203)	(181,294)	(239,908)
70	<u>Extraordinary Items</u>				
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)		(421,203)	(181,294)	(239,908)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
- 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.
- If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements).

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Year		(436,411)
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)		(421,203)
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)		(857,614)
<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		(857,614)
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)</b>			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Co d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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**STATEMENT OF CASH FLOWS**

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

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Northern (from page 12)	(421,203)
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	194,325
5	Amortization of (Specify) Other	306
6	Prepays	1,869
7		
8	Deferred Income Taxes (Net)	(98,396)
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(148,862)
11	Net (Increase) Decrease in Inventory	65,014
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	12,781
14	Net (Increase) Decrease in Other Assets	(465,909)
15	Net Increase (Decrease) in Other Liabilities	1,311,063
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	
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	450,988
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(513,174)
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)	(513,174)
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 - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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)	(513,174)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	-
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	0
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(62,186)
87		
88	Cash and Cash Equivalents at Beginning of Year	63,212
89		
90	Cash and Cash Equivalents at End of Year	1,026

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original       X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report <a href="#">December 31, 2017</a>
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NOTES TO FINANCIAL STATEMENTS

**NONE**

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities - Keene Division		This Report Is: (1) Original           X (2) Revised		Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 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_				5,034,559
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				311,287
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 thru 7)				5,345,846
9	Leased to Others				
10	Held for Future Use				418,384
11	Construction Work in Progress				293,079
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of lines 8 thru 12)				6,057,308
14	Accumulated Provisions for Depreciation, Amortization & Depletion				(2,385,144)
15	Net Utility Plant (Totals of lines 13 less 14)				3,672,164
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation				(2,384,839)
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				(305.76)
22	Total In Service (Totals of lines 18 thru 21)				(2,385,144)
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (Totals off lines 24 and 25)				0
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (Totals of lines 28 and 29)				0
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)				(2,385,144)

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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
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.  
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.  
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.  
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 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.  
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include 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.  
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.  
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.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>1. Intangible Plant</b>						
2	301 Organization						
3	302 Franchises and Consents						
4	303 Miscellaneous Intangible Plant	0	2,241				2,241
5	<b>TOTAL Intangible Plant (1)</b>	0	2,241	0	0	0	2,241
6	<b>2. Production Plant</b>						
7	<b>Natural Gas Production and Gathering Plant</b>						
8	319 Gas Mixing Equipment	335,421	1,563	0	0	0	336,984
9	325.1 Producing Lands						
10	325.2 Producing Leaseholds						
11	325.3 Gas Rights						
12	325.4 Rights-of-Way						
13	325.5 Other Land and Land Rights	418,384					418,384
14	326 Gas Well Structures						
15	327 Field Compressor Station Structures						
16	328 Field Meas. and Reg. Sta. Structures						
17	329 Other Structures						
18	330 Producing Gas Wells-Well Construction						
19	331 Producing Gas Wells-Well Equipment						
20	332 Field Lines						
21	333 Field Compressor Station Equipment						
22	334 Field Meas. and Reg. Sta. Equipment						
23	335 Drilling and Cleaning Equipment						
24	336 Purification Equipment						
25	337 Other Equipment						
26	<b>TOTAL Production and Gathering Plant</b>	753,805	1,563	0	0	0	755,368
27	<b>Products Extraction Plant</b>						
28	340 Land and Land Rights						
29	341 Structures and Improvements						
30	342 Extraction and Refining Equipment						
31	343 Pipe Lines						
32	344 Compressor Equipment						
33	345 Gas Meas. and Reg. Equipment						
34	346 Compressor Equipment						
35	347 Other Equipment						
36	<b>TOTAL Products Extraction Plant</b>						
37	<b>TOTAL Nat. Gas Production Plant</b>	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	<b>TOTAL Production Plant (2)</b>	753,805	1,563	0	0	0	755,368
40	<b>3. Natural Gas Storage and Processing Plant</b>						
41	<b>Under Ground Storage Plant</b>						
42	350.1 Land						
43	350.2 Rights-of-Way						
44	351 Structures and Improvements						
45	352 Wells						
46	352.1 Storage Leaseholds and Rights						
47	352.2 Reservoirs						
48	352.3 Non-recoverable Natural Gas						
49	353 Lines						
50	354 Compressor Station Equipment						
51	355 Measuring and Reg. Equipment						
52	356 Purification Equipment						
53	357 Other Equipment						
54	<b>TOTAL Underground Storage Plant</b>	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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						
57	361 Structures and Improvements						
58	362 Gas Holders						
59	363 Purification Equipment						
60	363.1 Liquefaction Equipment						
61	363.2 Vaporizing Equipment						
62	363.3 Compressor Equipment						
63	363.4 Meas. and Reg. Equipment						
64	363.5 Other Equipment						
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						
68	364.2 Structures and Improvements						
69	364.3 LNG Processing Terminal Equipment						
70	364.4 LNG Transportation Equipment						
71	364.5 Measuring and Regulating Equipment						
72	364.6 Compressor Station Equipment						
73	364.7 Communications Equipment						
74	364.8 Other Equipment						
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
76	TOTAL Nat. Gas Storage and Proc. Plant (	0	0	0	0	0	0
77							
78	<b>4. Transmission Plant</b>						
79	365.1 Land and Land Rights						
80	365.2 Rights-of-Way						
81	366 Structures and Improvements						
82	367 Mains						
83	368 Compressor Station Equipment						
84	369 Measuring and Reg. Sta. Equipment						
85	370 Communication Equipment						
86	371 Other Equipment						
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	<b>5. Distribution Plant</b>						
89	374 Land and Land Rights						
90	375 Structures and Improvements						
91	376 Mains	2,433,984	343,087	12,472			2,764,599
92	377 Compressor Station Equipment						
93	378 Meas. and Reg. Sta. Equip.-General	15,020					15,020
94	379 Meas. and Reg. Sta. Equip.-City Gate						
95	380 Services	790,615	17,259				807,874
96	381 Meters	317,013	(30,096)	7,697			279,220
97	382 Meter Installations						
98	383 House Regulators						
99	384 House Reg. Installations						
100	385 Industrial Meas. and Reg. Sta. Equipment						
101	386 Other Prop. on Customers' Premises						
102	387 Other Equipment	78,264					78,264
103	TOTAL Distribution Plant (5)	3,634,896	330,250	20,169	0	0	3,944,977
104	<b>6. General Plant</b>						
105	389 Land and Land Rights						
106	390 Structures and Improvements	55,693	20,705	40,203			36,194
107	391 Office Furniture and Equipment	104,923	33,208	67,525			70,606
108	392 Transportation Equipment	184,011	47,067	0			231,078
109	393 Stores Equipment						
110	394 Tools, Shop, and Garage Equipment	101,181	12,349				113,531
111	395 Laboratory Equipment						
112	396 Power Operated Equipment	235,024		1,000			234,024
113	397 Communication Equipment	33,614	20,439	11,345			42,708
114	398 Miscellaneous Equipment	5,264	20,246	3,295			22,215
115	Subtotal	719,710	154,014	123,368	0	0	750,356
116	399 Other Tangible Property	0					0
117	TOTAL General Plant (6)	719,710	154,014	123,368	0	0	750,356
118	TOTAL (Accounts 101 and 106)	5,108,411	488,070	143,537	0	0	5,452,943
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		311,287				311,287
122	TOTAL Gas Plant in Service	5,108,411	799,356	143,537	0	0	5,764,230

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) <b>March 31, 2018</b>	Year of Report <b>December 31, 2017</b>
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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> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**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	(2,318,267)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(194,325)			
4	Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses- Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(194,325)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	143,537			
12	Cost of Removal 1081	9,973			
13	Salvage (Credit) 1082	(25,757)			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	127,754	0	0	0
15	Other Debit or Cr. Items (Describe)				
16	Plant 1010 Software Amortization 1110	(306)			
17	Adjust. to Reserve				
18	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(2,385,144)	0	0	0

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

19	Production-Manufactured Gas				
20	Prod. and Gathering-Natural Gas	(205,668)			
21	Products Extraction-Natural Gas				
22	Underground Gas Storage				
23	Other Storage Plant				
24	Base Load LNG Term. and Proc. Plt.				
25	Transmission				
26	Distribution	(1,459,535)			
27	General	(719,941)			
28	TOTAL (Enter Total of lines 18 thru 26)	(2,385,144)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original                    X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 2017
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

- |                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> | <p>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.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses"</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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	None	-	-		-	-
2					-	
3						
4						
5						
6						
7						
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39						
40	TOTAL	-	-		-	-

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

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

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Misc Deferred Debits    1920-1860	201,682	-	Dec-19-15 Gas Event	-	201,682
2	Misc Deferred Debits    1920-1860	-	490,514	CNG Conversion	-	490,514
3						-
4						
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40	TOTAL	201,682	490,514		0	692,196

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 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	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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36									
37									
38				0		0	0	0	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES			
<p>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.</p> <p>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.</p>			
Line No.	Particulars (Details) (a)		Amount (b)
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	New Hampshire Book Income Before Taxes (page 11) Book Deferred taxes and other Net Income for the Year (Page 12) Reconciling Items for the Year Federal Income Taxes Taxable Income Not Reported on Books Deductions Recorded on Books Not Deducted for Return Penalties Accounting Depreciation AFUDC Equity Other Income Recorded on Books Not Included in Return Deductions on Return Not Charged Against Book Income Tax Depreciation Regulatory Liabilities AR Reserve New Hampshire Federal Tax Net Income		 (421,195) (98,404) (519,599) (668,619) 0  (50) 194,631 (3,555) 29  (547,413) (335,280) 23,019  (1,188,218)
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Show Computation of Tax: Federal Taxable Income Deduct:Net Operating Loss Carryover Federal Taxable Income After NOLs Tax Rate Federal Tax		 (1,188,218)  (1,188,218) 34% 

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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				BALANCE END OF YEAR		
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Prepaid Taxes-Mun-Property-Oper 0000-10-1240-1653		66,133	164,408	161,596		-	68,946
2	Accum Def Inc Taxes Asset long term 0000-10-1800-1903			118,486	118,486			
3	Federal Accrued Income Taxes 0000-20-2510-2360	(45,765)		137,294	91,529			
4	State Accrued Income Taxes 0000-20-2530-2360	29,703		59,407	89,110			
5	Accum Def Inc Taxes Liability-Current 0000-20-2730-2830			(118,486)	(118,486)			
6	Accum Def Inc Taxes Liability-(Long-term) 0000-20-2965-2830			273,856	175,460			
7	Social Security taxes 0000-69-5040-4080			8,868	8,868			
8	Federal unemployment taxes 0000-69-5041-4080			202	202			
9	Tx Oth Inc Tx-St Unempl Tax 0000-69-5041-4082			(15,453)	(15,453)			
10	Medicare 0000-69-5042-4080			2,141	2,141			
11	Property taxes 0000-69-5680-4080			161,596	161,596			
12	Social Security Taxes 9810-69-5040-4080			19,918	19,918			
13	Federal Unemployment Taxes 9810-69-5041-4080			25	25			
14	Tx Oth Inc Tx St Unemployment Tax 9810-69-5041-4082			101	101			
15	Medicare 9810-69-5042-4080			4,232	4,232			
16								
17								
18	<b>TOTAL</b>	(16,061)	66,133	816,595	699,325	0	0	68,946

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

Line No.		Gas	Other Utility	Other Income	Extraordinary	Other Utility	Adjustment to	Other
		(408.1 409.1)	Departments (408.1, 409.1)	and Deductions (408.2, 409.2)	Items (409.3)	Opn. Incom (408.1, 409.1)	Ret. Earnings (439)	
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Social Security taxes 0000-69-5040-4080	8,868						
2	Federal unemployment taxes 0000-69-5041-4080	202						
3	Tx Oth Inc Tx-St Unempl Tax 0000-69-5041-4082	(15,453)						
4	Medicare 0000-69-5042-4080	2,141						
5	Property taxes 0000-69-5680-4080	161,596						
6	Social Security Taxes 9810-69-5040-4080	19,918						
7	Federal Unemployment Taxes 9810-69-5041-4080	25						
8	Tx Oth Inc Tx St Unemployment Tax 9810-69-5041-4082	101						
9	Medicare 9810-69-5042-4080	4,232						
10								
11								
12								
13								
14								
15								
16								
17								
18	<b>TOTAL</b>	181,630	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original                      X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 2017
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MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)

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

Line No.	Description of Other Deferred Credits  (a)	Balance at Beginning of Year  (b)	Debits		Credits  (e)	Balance at End of Year  (f)
			Contra Account  (c)	Amount  (d)		
1	None	-		-	-	-
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40		0		0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Co d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report <a href="#">December 31, 2017</a>
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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	-				-
2		-		-	-	-
3		-			-	-
4		-	-	-	-	-
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42	<b>TOTAL</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 2017
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GAS OPERATING REVENUES (Account 400)

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

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)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				
1	GAS SERVICE REVENUES *										
2	480 Residential Sales	\$ 612,381	\$ 631,251	\$ 333,466	\$ 385,263	\$ 278,915	\$ 245,989	27,299	25,292	753	748
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr. 6)	\$ 2,576,335	\$ 1,951,774	\$ 1,145,458	\$ 1,037,342	\$ 1,430,876	\$ 914,431	108,484	100,487	446	449
5	Large (or Ind.) (See Instr. 6)										
6	482 Other Sales to Public Authorities										
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 3,188,715	\$ 2,583,025	\$ 1,478,925	\$ 1,422,605	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
9	483 Sales for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
10	TOTAL Natural Gas Service Revenues	\$ 3,188,715	\$ 2,583,025	\$ 1,478,925	\$ 1,422,605	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 3,188,715	\$ 2,583,025	\$ 1,478,925	\$ 1,422,605	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
16	488 Misc. Service Revenues	\$ 17,476	\$ 11,975	\$ 17,476	\$ 11,975	\$ -	\$ -	-	-	-	-
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										
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
27	TOTAL Other Operating Revenues	\$ 17,476	\$ 11,975	\$ 17,476	\$ 11,975	\$ -	\$ -	-	-	-	-
28	TOTAL Gas Operating Revenues	\$ 3,206,191	\$ 2,595,000	\$ 1,496,401	\$ 1,434,580	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 3,206,191	\$ 2,595,000	\$ 1,496,401	\$ 1,434,580	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 3,188,715	\$ 2,583,025	\$ 1,478,925	\$ 1,422,605	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
33	Sales for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
34	Other Sales to Pub. Auth. (Local Dist. Only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 3,188,715	\$ 2,583,025	\$ 1,478,925	\$ 1,422,605	\$ 1,709,791	\$ 1,160,420	135,783	125,779	1,200	1,197

\* Unbilled Revenues are now reflected in line 2 and line 4

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original                      X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report <a href="#">December 31, 2017</a>
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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	None						
2							
3							
4							
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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)
1								
2		Residential Sales						
3	GR-3	Residential Heating						
4		Base Revenues	\$382,818	272,990	753			748
5		COG Revenues	\$356,586					
6		Other Revenues (LDAC)	\$0					
7		Total	\$739,403	272,990	753	363	2.7085	748
8	GR-1	Residential Non-Heating						
9		Base Revenues						
10		COG Revenues						
11		Other Revenues (LDAC)						
12		Total	\$0	0	0	0	0	0
13	GR-4	Residential Heating Low Income						
14		Base Revenues						
15		COG Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0	0	0	0	0	0
18	NA	Residential Non-Heating Low Income						
19		Base Revenues						
20		COG Revenues						
21		Other Revenues (LDAC)						
22		Total	\$0	0	0	0	0	0
23								
24		Total Residential Heating - Combined						
25		Base Revenues	\$382,818	272,990	753			748
26		COG Revenues	\$356,586					
27		Other Revenue (LDAC)	\$0					
28		Total	\$739,403	272,990	753	363	2.7085	748
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$0	0	0			0
31		COG Revenues	\$0					
32		Other Revenue (LDAC)	\$0					
33		Total	\$0	0	0	0	0	0
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$382,818	272,990	753			748
36		COG Revenues	\$356,586					
37		Other Revenue (LDAC)	\$0					
38		Total	\$739,403	272,990	753	363	2.71	748
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42		Base Revenues						
43		COG Revenues						
44		Other Revenues (LDAC)						
45		Total	\$0	0	0	0	0	0
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$1,059,808	1,084,839	446			449
48		COG Revenues	\$1,382,815					
49		Other Revenues (LDAC)	\$0					
50		Total	\$2,442,623	1,084,839	446	2,432	2.25	449
51	GC-43	C&I High Annual Use, High Peak Period Use						
52		Base Revenues						
53		COG Revenues						
54		Other Revenues (LDAC)						
55		Total	\$0	0	0	0	0	0
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues						
58		COG Revenues						
59		Other Revenues (LDAC)						
60		Total	\$0	0	0	0	0	0
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues						
63		COG Revenues						
64		Other Revenues (LDAC)						
65		Total	\$0	0	0	0	0	0
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <90						
67		Base Revenues						
68		COG Revenues						
69		Other Revenues (LDAC)						
70		Total	\$0	0	0	0	0	0
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$1,059,808	1,084,839	446			449
75		COG Revenues	\$1,382,815					
76		Other Revenue (LDAC)	\$0					
77		Total	\$2,442,623	1,084,839	446	2,432	2.251599601	449

\* Revenues stated here do not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues						
81		Other Revenues (LDAC)						
82		Total	\$0	0	0	0	0	0
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues						
85		Other Revenues (LDAC)						
86		Total	\$0	0	0	0	0	0
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues						
89		Other Revenues (LDAC)						
90		Total	\$0	0	0	0	0	0
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues						
93		Other Revenues (LDAC)						
94		Total	\$0	0	0	0	0	0
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues						
97		Other Revenues (LDAC)						
98		Total	\$0	0	0	0	0	0
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues						
101		Other Revenues (LDAC)						
102		Total	\$0	0	0	0	0	0
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$0	0	0			0
106		Other Revenue (LDAC)	\$0					
107		Total	\$0	0	0	0	0	0
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	\$1,059,808	1,084,839	446			449
138		COG Revenues	\$1,382,815					
139		Other Revenue (LDAC)	\$0					
140		Total	\$2,442,623	1,084,839	446	2,432	2.25	449
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$1,442,626	1,357,829	1,199			1,197
144		COG Revenues	\$1,739,401					
145		Other Revenue (LDAC)	\$0					
146		Total	3,182,026	1,357,829	1,199	1,132	2.34	1,197
* Revenues stated here do not include Unbilled Revenues								

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	NONE					
4		Other Revenues (LDAC)						
5		Total	\$0	0	0	0	0	0
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues						
8		Other Revenues (LDAC)						
9		Total	\$0	\$0	\$0	\$0	\$0	\$0
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues						
12		Other Revenues (LDAC)						
13		Total	\$0	\$0	\$0	\$0	\$0	\$0
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0	\$0	\$0	\$0	\$0	\$0
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0	\$0	\$0	\$0	\$0	\$0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues						
24		Other Revenues (LDAC)						
25		Total	\$0	\$0	\$0	\$0	\$0	\$0
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues						
28		Other Revenues (LDAC)						
29		Total	\$0	\$0	\$0	\$0	\$0	\$0
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$0					
32		Other Revenue (LDAC)	\$0					
33		Total	\$0	0	0	0	0	0
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								
39		C&I Special Contract Interruptible Transportation Service						
40		Base Revenues						
41		Other Revenues (LDAC)						
42		Total C&I Special Contract IT Service	\$0					
43								
44		Total Capacity Exempt Transportation	\$0	0	0	0	0	0
45								
46		Total Transportation - p. 31 - lines 107 + 128	\$0	0			0	0
47								
48		Percentage of Capacity Exempt Transportation	0.00%	0.00%			0.00%	0.00%
49								
50								
51								

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	None					
4		Other Revenues (LDAC)						
5		Total	\$0	\$0	\$0	\$0	\$0	\$0
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues						
8		Other Revenues (LDAC)						
9		Total	\$0	\$0	\$0	\$0	\$0	\$0
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues						
12		Other Revenues (LDAC)						
13		Total	\$0	\$0	\$0	\$0	\$0	\$0
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0	\$0	\$0	\$0	\$0	\$0
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0	\$0	\$0	\$0	\$0	\$0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues						
24		Other Revenues (LDAC)						
25		Total	\$0	\$0	\$0	\$0	\$0	\$0
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues						
28		Other Revenues (LDAC)						
29		Total	\$0	\$0	\$0	\$0	\$0	\$0
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$0					
32		Other Revenue (LDAC)	\$0					
33		Total	\$0	0	0	0	0	0
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	\$0	0	0	0	0	0
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$0	0			0	0
49								
50		Percentage of Capacity Assigned Transportation	0.00%	0.00%			0.00%	0.00%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 50	252,981	9,997	242,984
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	<b>Operation</b>	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	<b>Maintenance</b>			
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	<b>B2. Products Extraction</b>			
32	<b>Operation</b>	None		
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original      X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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)
<b>B2. Products Extraction (Continued)</b>				
48	<b>Maintenance</b>			
49	784 Maintenance Supervision and Engineering	None		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
<b>C. Exploration and Development</b>				
60	<b>Operation</b>			
61	795 Delay Rentals	None		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
<b>D. Other Gas Supply Expenses</b>				
66	<b>Operation</b>			
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	(93,224)	14,437	(107,661)
73	804.1 Liquefied Natural Gas Purchases	61,080	10,379	50,701
74	805 Other Gas Purchases	1,707,180	1,160,420	546,760
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	1,675,036	1,185,236	489,800
78	806 Exchange Gas			0
79	<b>Purchased Gas Expenses</b>			
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	32,147	(18,200)	50,347
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	<b>Gas Used in Utility Operations-Credit</b>			
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	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)	1,707,183	1,167,036	540,147
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$1,960,164	\$1,177,033	\$783,131

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
101	814 Operation Supervision and Engineering	None		0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	<b>Maintenance</b>			
116	830 Maintenance Supervision and Engineering	None		0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	<b>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
128	840 Operation Supervision and Engineering	None		0
129	841 Operation Labor and Expenses	0	0	0
130	842 Rents			0
131	842.1 Fuel			0
132	842.2 Power			0
133	842.3 Gas Losses			0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	0
135	<b>Maintenance</b>			
136	843.1 Maintenance Supervision and Engineering	None		0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	<b>C. Liquefied Natural Gas Terminating and Processing Expenses</b>			
148	<b>Operation</b>			
149	844.1 Operation Supervision and Engineering	None		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	0	0	0
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	0
166	<b>Maintenance</b>			
167	847.1 Maintenance Supervision and Engineering	None		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 Terminating and Processing Exp (Lines 165 & 175)	0	0	0
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	0	0	0
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
180	850 Operation Supervision and Engineering	None		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			0
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report  December 31, 2017
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**GAS OPERATION AND MAINTENANCE EXPENSE (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	<b>Maintenance</b>			
193	861 Maintenance Supervision and Engineering	None		-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains			-
196	864 Maintenance of Compressor Station Equipment			-
197	865 Maintenance of Measuring and Reg. Station Equipment			-
198	866 Maintenance of Communication Equipment			-
199	867 Maintenance of Other Equipment			-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	0
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	<b>Operation</b>			
204	870 Operation Supervision and Engineering			-
205	871 Distribution Load Dispatching			-
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	91,719	60,248	31,471
209	875 Measuring and Regulating Station Expenses-General			-
210	876 Measuring and Regulating Station Expenses-Industrial			-
211	877 Measuring and Regulating Station Expenses-City Gate Check Station			-
212	878 Meter and House Regulator Expenses			-
213	879 Customer Installations Expenses	23,044	21,368	1,676
214	880 Other Expenses	54,310	63,075	(8,764)
215	881 Rents	-	-	-
216	TOTAL Operation (Enter Total of lines 204 thru 215)	169,073	144,691	24,382
217	<b>Maintenance</b>			
218	885 Maintenance Supervision and Engineering			-
219	886 Maintenance of Structures and Improvements	10,113	20,634	(10,521)
220	887 Maintenance of Mains	25,612	(5,085)	30,697
221	888 Maintenance of Compressor Station Equipment			-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General			-
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	8,894	16,421	(7,527)
226	893 Maintenance of Meters and House Regulators	49,580	53,267	(3,687)
227	894 Maintenance of Other Equipment	1,270	6,945	(5,675)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	95,469	92,184	3,286
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$264,543	\$236,875	\$27,668
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	<b>Operation</b>			
232	901 Supervision		-	-
233	902 Meter Reading Expenses	20,290	20,052	238
234	903 Customer Records and Collection Expenses	3,117	(1,264)	4,381
235	904 Uncollectible Accounts	38,156	(21,993)	60,149
236	905 Miscellaneous Customer Accounts Expenses		-	-
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$61,563	(\$3,205)	\$64,768

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 2017
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	<b>Operation</b>			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	6,646	550	6,096
243	910 Miscellaneous Customer Service and Informational Expenses	-	-	-
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$6,646	\$550	\$6,096
245	<b>7. SALES EXPENSES</b>			
246	<b>Operation</b>			
247	911 Supervision	-	-	-
248	912 Demonstration and Selling Expenses	-	-	-
249	913 Advertising Expenses	-	-	-
250	916 Miscellaneous Sales Expenses	-	-	-
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$0	\$0	\$0
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	<b>Operation</b>			
254	920 Administrative and General Salaries	293,381	248,926	44,455
255	921 Office Supplies and Expenses	84,424	98,677	(14,254)
256	(Less) (922) Administrative Expenses Transferred-Cr.			-
257	923 Outside Services Employed	17,000	357	16,643
258	924 Property Insurance	7,532	(2,183)	9,715
259	925 Injuries and Damages	223,629	197,006	26,623
260	926 Employee Pensions and Benefits	190,662	209,036	(18,374)
261	927 Franchise Requirements			-
262	928 Regulatory Commission Expenses	10,500	11,812	(1,312)
263	(Less) (929) Duplicate Charges-Cr.			-
264	930.1 General Advertising Expenses			-
265	930.2 Miscellaneous General Expenses	200,000	200,000	-
266	931 Rents	44,997	49,087	(4,091)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	1,072,125	1,012,719	59,406
268	<b>Maintenance</b>			
269	935 Maintenance of General Plant			-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$1,072,125	\$1,012,719	\$59,406
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$3,365,041	\$2,423,972	\$941,069

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

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

Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	8	8	0
2	Total Part-Time and Temporary Employees			0
3	Total Employees	8	8	0

Name of Respondent Liberty Utilities (Energy/North Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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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 (e), (l), (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 (l)	Contra Account (j)	Amount (k)	Deferred In Account 186 at End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Public Utility Assessment Fiscal Year 2017	\$ 9,923	\$ -	\$ 6,008	\$ -	Regulatory	10-1240-1650	\$ 6,008	\$ -	69-5610-9280	\$ 6,008	\$ -
2	(July 1, 2016 - June 30, 2017)											
3	Gas Pipeline Safety Assessment Fiscal Year 2017	\$ 54	\$ -	\$ 30	\$ -	Regulatory	10-1240-1650	\$ 30	\$ -	69-5610-9280	\$ 30	\$ -
4	(July 1, 2016 - June 30, 2017)											
5	Public Utility Assessment Fiscal Year 2018	\$ 9,549	\$ -	\$ 4,195		Regulatory	10-1240-1650	\$ 4,195		69-5610-9280	\$ 4,195	\$ -
6	(July 1, 2017 - June 30, 2018)											
7	Gas Pipeline Safety Assessment Fiscal Year 2018	\$ 1,407	\$ -	\$ 267		Regulatory	10-1240-1650	\$ 267		69-5610-9280	\$ 267	\$ -
8	(July 1, 2017 - June 30, 2018)											
9												
10												
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40	Total	20,933	0	10,500	0		0	10,500	0	0	10,500	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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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	None					-
2						-
3						-
4						-
5						-
6						-
7						-
8						-
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original           X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 2017
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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 through gathering facilities or intrastate facilities, but not through any of the interstate of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

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

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

Line No.	Name of System  Item  (a)	Ref Page No.  (b)	Amount of Dth  (c)
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)	49	137,110
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)		
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)		137,110
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)	49	135,783
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	0
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	0
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)		135,783
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	3,682
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		3,682
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		139,465

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original <input checked="" type="checkbox"/> X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 2017
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Information Required Pursuant to Puc 510.06.  
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

BENCHMARK GRAPHICS	702.5
EMPLOYEE REIMBURSEMENT	155.35
UNITED PARCEL SERVICE	28.75

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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 Liberty Energy New Hampshire  
AP transactions through Service Compan (3,254,251)

Due to Energy North Intercompany transactions between divisions  
(3,047,227)

Due to Cogsdale New Hampshire  
AR Transactions between Energy North, Granite State Electric and Keene  
212,451

(6,301,478)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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	Keene Propane Corporation Gas Plant	Year Installed: 1969	936,700	77,430
2	207 Emerald Street	(leased by NH Gas Corp.)		365
3	Keene, NH 03431			
4				
5				
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38				
39				
40	Total	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report December 31, 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)		
Keene 1,606,556	1,431	147,003	77,690	3,072
1,606,556	1,431	147,003	77,690	3,072

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original    X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2018	Year of Report  December 31, 2017
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Liquified Natural Gas (LNG) PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum

daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility  (a)	LNG Facility Number of Days of Peakshaving Operation  (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60  (c)	Cost of Facility (in dollars)  (d)	Sendout Volumes MMBtu Units	
					Peak Day  (e)	Annual  (f)
1	None					
2						
3						
4						
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40	Total	-	-	-	-	-

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report  December 31, 2017
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**GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Provide totals for the following accounts:</p> <ul style="list-style-type: none"> <li>800 Natural Gas Well Head Purchases</li> <li>800.1 Natural Gas Well Head Purchases, Intracompany Transfers</li> <li>801 Natural Gas Field Line Purchases</li> <li>802 Natural Gas Gasoline Plant Outlet Purchases</li> <li>803 Natural Gas Transmission Line Purchases</li> <li>804 Natural Gas City Gate Purchases</li> <li>804.1 Liquefied Natural Gas Purchases</li> <li>805 Other Gas Purchases</li> <li>805.1 Purchase Gas Cost Adjustments</li> </ul> | <p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Account Title  (a)	Gas Purchased - Dth (14.73 psia at 60F)  (b)	Cost of Gas (in dollars)  (c)	Average Cost per Dth (To nearest .01 of a cent)  (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *			
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases	137,110	\$ 1,445,930	\$ 10.55
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	137,110	\$ 1,445,930	\$ 10.55

**Notes to Gas Purchases**

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

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-
4	March	-	-	-	-	-	-	-	-
5	April	-	-	-	-	-	-	-	-
6	May	-	-	-	-	-	-	-	-
7	June	-	-	-	-	-	-	-	-
8	July	-	-	-	-	-	-	-	-
9	August	-	-	-	-	-	-	-	-
10	September	-	-	-	-	-	-	-	-
11	October	-	-	-	-	-	-	-	-
12	November	-	-	-	-	-	-	-	-
13	December	-	-	-	-	-	-	-	-
14									
15	Total Natural Gas	-	-	-	-	-	-	-	-

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				22,360	20,107	25,928		22,360
3	February				19,182	13,716	20,462		19,182
4	March				22,295	10,436	8,603		22,295
5	April				10,142	6,720	5,181		10,142
6	May				6,874	6,802	5,109		6,874.1
7	June				4,857	5,198	5,450		4,857
8	July				4,469	3,452	4,432		4,469
9	August				4,658	3,464	3,239		4,658
10	September				4,696	29,052	27,594		4,696
11	October				6,680	6,406	27,319		6,680
12	November				15,226	15,742	27,836		15,226
13	December				25,607	16,016	18,244		25,607
14									
15	Total On-Site Peakshaving	-	-	-	147,046	137,110	179,397	-	147,046

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	22,360	22,707		581	17,532	563	23,851	(1,491)
3	February	19,182	20,964		535	14,919	483	21,981	(2,800)
4	March	22,295	17,343		604	19,187	562	18,510	3,786
5	April	10,142	20,657		335	6,213	254	21,247	(11,105)
6	May	6,874	7,872		270	5,548	173	8,316	(1,441)
7	June	4,857	6,478		22	3,593	122	6,622	(1,765)
8	July	4,469	4,422		200	3,431	113	4,735	(265)
9	August	4,658	3,846		213	3,068	97	4,155	503
10	September	4,696	4,467		217	3,484	118	4,802	(106)
11	October	6,680	4,517		270	5,381	168	4,955	1,725
12	November	15,226	6,708		451	13,359	384	7,543	7,683
13	December	25,607	15,802		730	21,789	645	17,177	8,431
14									
15	Total Annual Volume	147,046	135,783	-	4,428	117,504	3,682	143,893	3,153
16									
17	Percent of Sendout	102.2%	94.4%	0.0%	3.1%	81.7%	2.6%	100.0%	2.2%
18									
19									
20									
21									

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities - Keene Division	This Report Is: (1) Original X. (2) Revised	Date of Report March 31, 2018	Year of Report December 31, 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	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Great Plains			
5	4160 Merch/ jobbing/contract-Labour (5010-4160)	2,816	4,175	(1,359)
6	4171 Expenses from non-utility operations - labor (5010-4171)	2,502	957	1,545
7	7330 Gas mixing expense - labor (5010-7330)	217,697	(9,365)	227,062
8	4160 Merch/ jobbing/contract-non Labour (5430-4160)	8,153	25,485	(17,332)
9	4171 Expenses from non-utility operations (5430-4171)	2,047		
10	7350 Misc. Production expense (5444-7350)	19,767	(11,255)	31,022
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47	TOTAL Operation (Total of lines 5 thru 14)	252,981	9,997	240,937