

ANNUAL REPORT (FORM F-16)



OF

Name ___ Liberty Utilities (EnergyNorth Natural Gas) Corp.

Address__ 15 Buttrick Road, Londonderry, NH 03053

TO THE


PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 2019

PART I : IDENTIFICATION		
01 Exact Legal Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		02 Year of Report December 31, 2019
03 Previous Name and Date of Change (If name changed during year) EnergyNorth Natural Gas, Inc. d/ba Liberty Utilities		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 15 Buttrick Road Londonderry , NH 03053		
05 Name of Contact Person Kristen Condon		06 Title of Contact Person Manager - Financial Reporting
07 Address of Contact Person (Street, City, State, Zip Code) 15 Buttrick Road, Londonderry , NH 03053		
08 Telephone and Email of Contact Person 603-216-3523 Kristen.Condon@libertyutilities.com	09 This Report Is (1) Original (2) Revised X	10 Date of Report (Mo, Da, Yr) March 31,2020
11 Name of Officer Having Custody of the Books of Account James M Sweeney		12 Title of Officer Secretary and Treasurer
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code) 15 Buttrick Road, Londonderry , NH 03053		
14 Name of State Where Respondent is Incorporated New Hampshire		15 Date of Incorporation (Mo, Da, Yr) July 23,1945
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Liberty Utilities(EnergyNorth Natural Gas) Corp. New Hampshire corporation, is 100% owned by Liberty Energy Utilities (New Hampshire) Corp., Delaware Corporation, which is 100% owned by Liberty Utilities Co, Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdco, Inc. , Delaware corporation, which is 100% owned by Liberty Utilities (America) Holdings LLC, a Delaware limited liability company, which is 100% owned by Liberty Utilities (America) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp. Canada Corporation which is publically traded.		
PART II: ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter se forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Kristen Condon	03 Signature  02 Title Manager - Financial Reporting	04 Date Signed (Mo, Da, Yr) March 31,2020
		Digitally signed by Kristen Condon Date: 2020.03.31 13:38:42 -04'00'

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2016 data
1	ALLENSTOWN	389	4,298
2	AMHERST	618	11,244
3	AUBURN	36	5,359
4	BEDFORD	2,189	22,418
5	BELMONT	91	7,275
6	BERLIN	15	10,413
7	BOSCAWEN	321	3,975
8	BOW	819	7,775
9	CANTERBURY	42	2,408
10	CONCORD	11,425	42,904
11	DERRY	580	33,246
12	FRANKLIN	1,103	8,447
13	GILFORD	115	7,155
14	GOFFSTOWN	751	17,999
15	HOLLIS	30	7,817
16	HOOKSETT	2,507	14,098
17	HUDSON	5,505	25,109
18	KEENE	1,252	23,409
19	LACONIA	2,315	16,470
20	LITCHFIELD	193	8,475
21	LONDONDERRY	1,710	25,850
22	LOUDON	184	5,473
23	MANCHESTER	27,891	110,506
24	MERRIMACK	4,279	25,648
25	MILFORD	1,183	15,299
26	NASHUA	28,938	87,882
27	NORTHFIELD	262	4,815
28	PELHAM	34	13,425
29	PEMBROKE	989	7,118
30	SANBORNTON	51	2,984
31	TILTON	771	3,545
32	WINNISQUAM	9	No Census Info Available, section of Tilton
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		96,597	582,839

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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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.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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	Current			
2	President	Susan Fleck	President Liberty Utilities (New Hampshire) Corp., President Liberty Energy (Granite State Electric) Corp., President Liberty Utilities (New England Natural Gas Company) Corp.	
3				
4	Treasurer & Secretary	James M. Sweeney	Secretary and Treasurer, Liberty Energy Utilities (New Hampshire) Corp.; Secretary and Treasurer, Liberty Utilities (Granite State Electric) Corp.; Secretary and Treasurer, Liberty Utilities (New England Natural Gas Company) Corp.; Secretary, Treasurer, and CFO, Liberty Utilities (Peach State Natural Gas) Corp.; President, Liberty Utilities (St. Lawrence Gas) Corp.; Secretary and Treasurer, Liberty Utilities Co.	
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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
David Pasiaka	354 Davis Rd, Oakville ON L6J 2X1	4	None
Lori C. Auten	1020 Carrington Ct., Midland GA 31820	4	\$5,500
Charles F. Bass	65 Elm Hill Rd., Peterboro NH 03458	4	\$5,500
W. Robert Keating	25 Oak Street, Reading MA 01867	4	\$5,500
Anthony (Johnny) Hunter Johnston	354 Davis Rd, Oakville ON L6J 2X1	4	None

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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:	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	3. Give the date and place of such Meeting:
NA	Total: NA By proxy:	NA

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
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IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

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

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

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

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

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

1. None

6. None

2. None

7. None

3. None

8. None

4. None

9. None

5. In the course of adding new customers, 11.48 miles of new mains and 759 new services were installed.

10. None

Name of Respondent		This Report is:		Date of Report		Year of Report
Liberty Utilities (EnergyNorth Natural Gas)		(1) Original (2) Revised		X March 31, 2020		December 31, 2019
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)						
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)	
UTILITY PLANT						
02	Utility Plant (101-106, 114)	17	574,602,444	643,335,751	68,733,307	
03	Construction Work in Progress (107)	17	20,413,816	22,518,943	2,105,128	
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		595,016,259	665,854,695	70,838,435	
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) *	17*	(178,100,802)	(193,462,473)	(15,361,670)	
06	Net Utility Plant (Enter total of line 04 less 05)	-	416,915,457	472,392,222	55,476,765	
07	Utility Plant Adjustments (116)		28,219,104	28,219,104	0	
08	Gas Stored Underground-Noncurrent (117)		0	0	0	
OTHER PROPERTY AND INVESTMENTS						
10	Nonutility Property (121)		146,949	146,949	0	
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0	
12	Investments In Associated Companies (123)		0	0	0	
13	Investments In Subsidiary Companies (123.1)		3,047,227	3,047,227	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)	-	3,060,892	3,060,892	0	
CURRENT AND ACCRUED ASSETS:						
22	Cash (131)	-	(242,935)	201,109	444,043	
23	Special Deposits (132-134)	-	0	0	0	
24	Working Funds (135)	-	0	15	15	
25	Temporary Cash Investments (136)		0	0	0	
26	Notes Receivable (141)	-	0	0	0	
27	Customer Accounts Receivable (142)		21,699,858	18,452,104	(3,247,755)	
28	Other Accounts Receivable (143)	-	688,070	997,435	309,365	
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(2,046,276)	(2,032,321)	13,954	
30	Notes Receivable from Associated Companies (145)	-	0	0	0	
31	Accounts Receivable from Assoc. Companies (146)	-	22,451	10,625	(11,826)	
32	Fuel Stock (151)	-	1,615,623	1,298,583	(317,040)	
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)	-	5,281,934	6,003,746	721,811	
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)		4,000,251	3,403,863	(596,388)	
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		67,506	44,570	(22,936)	
41	Prepayments (165)		5,327,479	5,065,842	(261,637)	
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)		18,205,785	17,488,891	(716,894)	
46	Miscellaneous Current and Accrued Assets (174)		3,179,955	992,594	(2,187,361)	
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)	-	57,799,702	51,927,055	(5,872,647)	
DEFERRED DEBITS						
53	Unamortized Debt Expense (181)	-	0	0	0	
54	Extraordinary Property Losses (182.1)		0	0	0	
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0	
56	Other Regulatory Assets (182.3)	21	23,491,283	20,840,964	(2,650,319)	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		7,191,604	3,613,443	(3,578,160)	
58	Clearing Accounts (184)	-	(37,840)	(270,153)	(232,313)	
59	Temporary Facilities (185)	-	0	0	0	
60	Miscellaneous Deferred Debits (186)	22	48,908,692	46,874,442	(2,034,250)	
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0	
62	Research, Devel. and Demonstration Expend. (188)		0	0	0	
63	Unamortized Loss on Reacquired Debt (189)	-	0	0	0	
64	Accumulated Deferred Income Taxes (190)		0	0	0	
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0	
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		79,553,738	71,058,696	(8,495,043)	
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		585,548,893	626,657,968	41,109,075	

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

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		124,147,058	124,147,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-In Capital (208-211)		0	0	0
	Accumulated Other Comprehensive Income (219)		(4,478,749)	(2,081,365)	2,397,383
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	59,565,922	65,785,966	6,220,044
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13		0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	179,234,231	187,851,659	8,617,428
15	LONG-TERM DEBT				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	159,600,000	159,600,000	0
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		(409,649)	(380,293)	29,356
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)	-	159,190,351	159,219,707	29,356
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases - Noncurrent (227)	-	0	403,804	403,804
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)	-	20,306,135	19,717,224	(588,911)
29	Accumulated Miscellaneous Operating Provision (228.4)	-	31,358,313	33,706,967	2,348,654
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)	-	51,664,448	53,827,995	2,163,547
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	1,660	136	(1,524)
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	44	86,000,138	108,899,542	22,899,404
37	Customer Deposits (235)	-	2,989,771	3,065,133	75,361
38	Taxes Accrued (236)	25	0	0	0
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) *	*	12,638,051	10,380,929	(2,257,122)
45	Obligations Under Capital Leases-Current (243)	-	0	362,164	362,164
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	101,629,620	122,707,903	21,078,283
47	DEFERRED CREDITS				
48					
49	Customer Advances for Construction (252)		0	0	0
50	Accumulated Deferred Investment Tax Credits (255)		0	0	0
51	Deferred Gains from Disposition of Utility Plant (256)		0	0	0
52	Other Deferred Credits (253)	26	0	0	0
53	Other Regulatory Liabilities (254)	27	39,188,106	45,060,262	5,872,157
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (281-283)		54,642,137	57,990,441	3,348,304
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		93,830,242	103,050,704	9,220,461
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)		585,548,893	626,657,968	41,109,075

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

STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	157,020,559	157,495,294	(474,735)
3	Operating Expenses				
4	Operation Expenses (401)	34-39	91,512,729	96,572,524	(5,059,795)
5	Maintenance Expenses (402)	34-39	4,086,005	4,037,671	48,335
6	Depreciation Expense (403)		18,173,439	15,763,620	2,409,819
7	Amort. & Depl. of Utility Plant (404-405)		3,435,643	2,670,985	764,658
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)		705,261	726,696	(21,434)
12	(Less) Regulatory Credits (407.4)		3,025,052	2,912,171	112,881
13	Taxes Other Than Income Taxes (408.1)	25	14,030,617	12,231,372	1,799,246
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	225,931	313,328	(87,397)
16	Provision for Deferred Income Taxes (410.1)		3,483,997	6,651,511	(3,167,514)
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)		138,678,675	141,879,877	(3,201,201)
24	Net Utility Operating Income (Enter Total of line 2 less 23)		18,341,884	15,615,417	2,726,466

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

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

Date of Report
 (Mo, Da, Yr)
 March 31,2020

Year of Report
 December 31, 2019

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)		18,341,884	15,615,417	2,726,466
26	<u>Other Income and Deductions</u>				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		2,031	215	1,816
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		4,302	13,298	(8,997)
32	(Less) Expenses of Nonutility Operations (417.1)		(843)	(4,573)	3,731
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)		844,749	471,152	373,597
36	Allowance for Other Funds Used During Construction (419.1)		473,486	81,231	392,255
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		10,385	0	10,385
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		1,334,110	561,323	772,787
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)		16,104	13,667	2,438
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		1,997	103,846	(101,850)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		59,444	81,682	(22,238)
47	Other Deductions (426.5)		1,144,906	64,192	1,080,714
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		1,222,451	263,388	959,063
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)		(111,659)	(297,935)	(186,276)
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)	23	7,078,290	7,078,290	0
66	Other Interest Expense (431)		734,367	433,598	300,768
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(229,739)	(39,843)	(189,897)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		7,582,917	7,472,045	110,872
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		10,870,625	8,441,307	2,429,318
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)		10,870,625	8,441,307	2,429,318

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		59,565,922
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: From AOCI Tax Pension Taxes		(4,650,581)
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		(4,650,581)
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)		10,870,625
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)		65,785,966
APPROPRIATED RETAINED EARNINGS (Account 215)			
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		65,785,966
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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STATEMENT OF CASH FLOWS

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

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Energy North (from page 12)	10,870,625
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	18,173,439
5	Amortization of (Specify) Other	3,435,643
6	Prepays	(261,637)
7		
8	Deferred Income Taxes (Net)	3,483,997
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(2,936,261)
11	Net (Increase) Decrease in Inventory	(214,553)
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	(1,524)
14	Net (Increase) Decrease in Other Assets	(2,904,255)
15	Net Increase (Decrease) in Other Liabilities	30,544,169
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	29,356
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	60,219,000
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(59,774,958)
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)	(59,774,958)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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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)	(59,774,958)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	0
62	Preferred Stock	
63	Common Stock	
64	Other:	-
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	0
71		
72	Payments for Retirement of:	
73	Long-Term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	0
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	444,043
87		
88	Cash and Cash Equivalents at Beginning of Year	(242,935)
89		
90	Cash and Cash Equivalents at End of Year	201,109

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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NOTES TO FINANCIAL STATEMENTS

NONE

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp		This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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				594,577,195
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				47,140,284
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 thru 7)				641,717,479
9	Leased to Others				
10	Held for Future Use				1,618,272
11	Construction Work in Progress				22,518,944
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of lines 8 thru 12)				665,854,695
14	Accumulated Provisions for Depreciation, Amortization & Depletion				(193,462,473)
15	Net Utility Plant (Totals of lines 13 less 14)				472,392,222
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation				(180,273,120)
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				(13,189,353)
22	Total In Service (Totals of lines 18 thru 21)				(193,462,473)
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (Totals off lines 24 and 25)				-
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (Totals of lines 28 and 29)				-
31	Abandonment of Leases (Natural Gas)				
32	Amortization of Plant Acquisition Adjustment				
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)				(193,462,473)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents	250,950	0				250,950
4	303 Miscellaneous Intangible Plant	16,069,453	989,181	0	765,968		17,824,602
5	TOTAL Intangible Plant (1)	16,320,403	989,181	0	765,968	0	18,075,552
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	304 Land and Land Rights	419,475	0			(321,970)	97,505
9	305 Structures and Improvements	1,982,425	31,947	449			2,013,923
10	320 Other Equipment	11,426,727	0	20,750			11,405,977
11	311 Liquefied petroleum gas equipment	258,481					258,481
12	319 Gas Mixing Equipment	336,984	31,361				368,345
13	325.2 Producing Leaseholds						0
14	325.3 Gas Rights						0
15	325.4 Rights-of-Way						0
16	325.5 Other Land and Land Rights	418,384					418,384
17	326 Gas Well Structures						0
18	327 Field Compressor Station Structures						0
19	328 Field Meas. and Reg. Sta. Structures						0
20	329 Other Structures						0
21	330 Producing Gas Wells-Well Construction						0
22	331 Producing Gas Wells-Well Equipment						0
23	332 Field Lines						0
24	333 Field Compressor Station Equipment						0
25	334 Field Meas. and Reg. Sta. Equipment						0
26	335 Drilling and Cleaning Equipment						0
27	336 Purification Equipment						0
28	337 Other Equipment						0
29	338 Unsuccessful Exploration and Devel. Costs						0
30	TOTAL Production and Gathering Plant	14,842,476	63,308	21,199	0	(321,970)	14,562,615
31	Products Extraction Plant						
32	340 Land and Land Rights						0
33	341 Structures and Improvements						0
34	342 Extraction and Refining Equipment						0
35	343 Pipe Lines						0
36	344 Compressor Equipment						0
37	345 Gas Meas. and Reg. Equipment						0
38	346 Compressor Equipment						0
39	347 Other Equipment						0
40	TOTAL Products Extraction Plant						0
41	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
42	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
43	TOTAL Production Plant (2)	14,842,476	63,308	21,199	0	(321,970)	14,562,615
44	3. Natural Gas Storage and Processing Plant						
45	Under Ground Storage Plant						
46	350.1 Land						0
47	350.2 Rights-of-Way						0
48	351 Structures and Improvements						0
49	352 Wells						0
50	352.1 Storage Leaseholds and Rights						0
51	352.2 Reservoirs						0
52	352.3 Non-recoverable Natural Gas						0
53	353 Lines						0
54	354 Compressor Station Equipment						0
55	355 Measuring and Reg. Equipment						0
56	356 Purification Equipment						0
57	357 Other Equipment						0
	TOTAL Underground Storage Plant						

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2020	Year of Report December 31, 2019
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements	96,980	0				96,980
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment	7,646	0				7,646
65	TOTAL Other Storage Plant	104,625	0	0	0	0	104,625
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights	0				57,315	57,315
68	364.2 Structures and Improvements	0					0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment	0	0				0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	4,562,412	33,412	0	0	0	4,595,825
76		0	0	0	0	57,315	57,315
77	TOTAL Nat. Gas Storage and Proc. Plant (3)	104,625	0	0	0	57,315	161,940
78	4. Transmission Plant						
79	365.1 Land and Land Rights	197,931					197,931
80	365.2 Rights-of-Way						
81	366 Structures and Improvements	606,526					606,526
82	367 Mains	240,808,196	146,550	1,277,385			239,677,361
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment	4,935,264					4,935,264
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	246,547,916	146,550	1,277,385	0	0	245,417,081
88	5. Distribution Plant						
89	374 Land and Land Rights	490,476,259				159,972	490,636,231
90	375 Structures and Improvements	0	1,590,024				
91	376 Mains	30,803,884	31,386,745	1,098			62,189,531
92	377 Compressor Station Equipment	0	2,246,186				2,246,186
93	378 Meas. and Reg. Sta. Equip.-General	343,560	966,461				1,310,020
94	379 Meas. and Reg. Sta. Equip.-City Gate	0	3,420,142				3,420,142
95	380 Services	161,163,578	12,150,467	1,140,494		0	172,173,550
96	381 Meters	19,796,209	180,007	415,307			19,560,909
97	382 Meter Installations	18,597,177					18,597,177
98	383 House Regulators						0
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment	0	53,375				53,375
101	386 Other Prop. on Customers' Premises						0
102	387 Other Equipment	1,021,938	29,767	5,332			1,046,373
103	TOTAL Distribution Plant (5)	227,626,751	51,564,392	1,562,231	0	159,972	277,788,884
104	6. General Plant						
105	389 Land and Land Rights	16,806				104,683	121,489
106	390 Structures and Improvements	18,016,277	2,615,177	56,841			20,574,613
107	391 Office Furniture and Equipment	2,037,938	220,555				2,258,492
108	392 Transportation Equipment	5,565,412	1,231,234	20,060			6,776,586
109	393 Stores Equipment	99,421					99,421
110	394 Tools, Shop, and Garage Equipment	1,262,243	2,105,188	5,638			3,361,793
111	395 Laboratory Equipment						0
112	396 Power Operated Equipment	631,581	215,102	800			845,884
113	397 Communication Equipment	507,407	165,492				672,899
114	398 Miscellaneous Equipment	485,924					485,924
115	Subtotal	28,623,008	6,552,748	83,339	0	104,683	35,197,100
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	28,623,008	6,552,748	83,339	0	104,683	35,197,100
118	TOTAL (Accounts 101 and 106)	538,164,776	59,774,958	2,944,155	0	0	594,995,579
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	538,164,776	59,774,958	2,944,155	0	0	594,995,579
123							
124							
125							
126							
127							

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.		This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019	
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	(146,699,238)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(18,611,302)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	(27,662,442)			
7	Other Accounts (Specify):	0			
8	Capitalized Depr Exp-FCCode=> 1080	(7,664)			
	Depr Exp to Production Exp-FC 1080	5,616			
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(46,275,794)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	2,944,155			
12	Cost of Removal 1081	(29,662)			
13	Salvage (Credit) 1082+1084	33,709			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	2,948,202	0	0	0
15	Other Debit or Cr. Items (Describe) Plant 1010	(3,396,173)			
	Software Amortization 1110	(39,470)			
17	Adjust. to Reserve				
18	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(193,462,473)	0	0	0
Section B. Balances at End of Year According to Functional Classifications					
19	Production-Manufactured Gas	0			
20	Prod. and Gathering-Natural Gas	(239,793)			
21	Products Extraction-Natural Gas	0			
22	Underground Gas Storage	0			
23	Other Storage Plant	0			
24	Base Load LNG Term. and Proc. Plt.	0			
25	Transmission	0			
26	Distribution	(214,534,064)			
27	General	21,311,384			
28	TOTAL (Enter Total of lines 18 thru 26)	(193,462,473)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Phased in Revenue - Short term 1168-1420	789,097	46,437	Rate Case Recovery 1930-1745	799,696	35,838
2	Current Regulatory Asset - Special Auc 1168-1821	137,321		Amortization of Regulatory Asset	137,321	(0)
3	Phased in Revenue - Long Term 1930-1420	81,587	59,900	Rate Case Recovery 1930-1745	141,484	3
4	Other Regulatory Asset 1930-1823	1,825,881	134,687	Other gas revenue/Reg Debits	1,960,568	-
5	R/A Deferred Tilton Remediation 1930-1824	97,480	-	Amortization of Regulatory Assets	41,777	55,703
6	FAS 158 - Pension 1930-1826	20,255,300	-	Pension	2,055,680	18,199,620
7	NEG & KeySpan CTA 1930-1828	304,617	8,753	Regulatory - debits	265,173	48,197
8	Concord Steam Conversion 1934-1823	-	1,505,657	Other gas revenue/Reg Debits	-	1,505,657
9	Deferral Decoupling Asset 1168-1823	-	997,073	Accounts Receivable	1,127	995,946
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40	TOTAL	23,491,283	2,752,506		5,402,825	20,840,964

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2020	Year of Report December 31, 2019
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MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)

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

Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Misc Deferred Debits 1920-1860	3,292,099	4,532	5436-8740 & 5200-9230	246,149	3,050,483
2	R/A-Environmental-Materials 1920-1863	23,219,828	78,419,259	2110-2282/2930-2282/1920-1864	93,436,879	8,202,209
3	R/A-Environmental-Purch G: 1920-1864	21,190,670	73,107,120	2110-2282/2930-2282/1920-1863	59,871,500	34,426,290
4	Regulatory Assets - FAS 10 1929-1863	425,019	-	1930-2830/3310-2160	246,392	178,627
5	Misc Deferred Debits 1920-1860	781,075	312,430	5444-7350	76,672	1,016,833
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40	TOTAL	48,908,692	151,843,341		153,877,592	46,874,442

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

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

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

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

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1	NP- LU and EN \$41.8M 10YR @ 4.49%	12/21/12	12/20/22	41,818,182	4.49%				
2	NP-LU and EN \$21.8M 15YR @ 4.89%	12/21/12	12/20/27	21,818,182	4.89%				
3	NP-LU and EN \$8.2M 15YR @ 4.89%	12/21/12	12/20/27	8,181,818	4.89%				
4	NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%				
5									
6	Interest 587,419 Monthly					7,049,029			
7	Interest 2,438 Monthly					29,261			
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9									
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38				159,600,000		7,078,290	0	0	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	New Hampshire Book Income Before Taxes	14,580,553.32
2	Provision for Deferred Income Taxes and Other	(3,709,928)
3	Net Income for the Year (Page 12)	10,870,625
4	Reconciling Items for the Year	(5,180,151)
5	Federal AMT	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	174,968
8	Regulatory Assets & Liabilities	11,653,140
9	Gain on Asset Disposition	2,942
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Employee Share Purchase Plan	0
13	Accounting Depreciation	21,609,082
14	Allowance for Doubtful Accounts	1,085,036
15	Pension Accrual	12,507
16	50% Meals & Entertainment	32,324
17	Lobbying	1,997
18	Penalties	2,348,654
19	Asset Retirement Obligation	0
20	Pension OCI Amortization	0
21		
22		
23		
24	Income Recorded on Books Not Included in Return	
25	AFUDC Equity	(473,486)
26		
27		
28		
29	Deductions on Return Not Charged Against Book Income	
30	Tax Depreciation	(13,646,442)
31	Repair Deduction	(20,759,522)
32	Accrued Liabilities & Other Liabilities	(210,225)
33	Pension Contribution	(3,010,978)
34	Cost of Removal Paid	(3,746,190)
35	Allowance for Doubtful Accounts	(13,954)
36	Pension OCI Amortization	(22,911)
37	UNICAP	(197,712)
38	Derivative Liabilities	0
39	Tax Goodwill Amortization	(19,381)
40		
41	New Hampshire Tax	225,931
42	Federal Tax Net Income	9,174,471
43		
44	Show Computation of Tax:	
45		
46	Federal Taxable Income	9,174,471
47	Deduct:Net Operating Loss Carryover	(9,174,471)
48	Federal Taxable Income After NOLs	0
49	Tax Rate	0.21
50	Federal AMT	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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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 subdivision can readily be ascertained.
5. If any tax (Exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

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

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR				BALANCE END OF YEAR		
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable 1163-1430	(26,817)		480,000	225,931		227,252	
2	Prepaid Taxes-Mun-Property-Oper 1240-1653		5,210,681	12,520,490	12,812,149		-	4,919,021
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18	TOTAL	(26,817)	5,210,681	13,000,490	13,038,080	0	227,252	4,919,021

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

Line No.		Gas	Other Utility	Other Income	Extraordinary	Other Utility	Adjustment to	Other
		(408.1 409.1)	Departments (408.1, 409.1)	and Deductions (408.2, 409.2)	Items (409.3)	Opn. Income (408.1, 409.1)	Ret. Earnings (439)	
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	State Income Tax 8720-4090	225,931						
2	Social Security Taxes 5040-4080	1,241,073						
3	Federal Unemployment Taxes 5041-4080	9,715						
4	State Unemployment Taxes 5041-4082	21,792						
5	Medicare 5042-4080	303,238						
6	Property Tax 5680-4080	12,226,244						
7	Property taxes 5680-4080	178,618						
8	Social Security Taxes 5040-4080	39,720						
9	Federal Unemployment Taxes 5041-4080	286						
10	Tx Oth Inc Tx St Unemployment Tax 5041-4082	641						
11	Medicare 5042-4080	9,289						
12								
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15								
16								
17								
18	TOTAL	14,256,548	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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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	NA					-
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Deferral Decoupling Liability	1,973,248	2910-1868	8,163,810	13,410,205	7,219,643
2	Excess ADIT Regulatory Liability - Short Term	314,773	2965-2830	-	-	314,773
3	Excess ADIT Regulatory Liability - Long Term	36,900,085	2965-2830	625,762	1,251,524	37,525,847
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42	TOTAL	39,188,106		8,789,572	14,661,729	45,060,263

AME OF RESPONDENT: Liberty Utilities (Energy/North Natural Gas) Corp. This Report is: (1) Original X (2) Revised Date of Report March 31,2020 Year of Report December 31, 2019

GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
 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

4. Report quantities of natural gas sold on a per therm basis.
 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.

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.)

7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line No.	Title of Account	OPERATING REVENUES					DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.		
		Current Year (b)	Prior Year (c)	Current Year (d)	Prior Year (e)	Current Year (f)	Prior Year (g)	Current Year (h)	Prior Year (i)	Current Year (j)	Prior Year (k)
1	GAS SERVICE REVENUES * **										
2	480 Residential Sales	\$ 87,420,840	\$ 84,732,424	\$ 47,793,541	\$ 43,285,441	\$ 39,627,299	\$ 41,446,982	6,379,488	6,428,103	83,159	81,578
3	481 Commercial & Industrial Sales	\$ 50,313,965	\$ 51,327,991	\$ 23,493,984	\$ 22,328,415	\$ 26,819,981	\$ 28,999,576	4,464,359	4,421,450	9,976	9,772
4	Small (or Comm.) (See Instr. 6)										
5	Large (or Ind.) (See Instr. 6)	\$ 9,600	\$ 10,400								
6	482 Other Sales to Public Authorities	\$ 137,744,405	\$ 136,070,815	\$ 71,287,524	\$ 65,613,856	\$ 66,447,280	\$ 70,446,559	10,843,847	10,849,553	93,135	91,349
7	484 Unbilled Revenue	\$ 2,723,167	\$ 1,563,170								
8	TOTAL Sales to Ultimate Consumers	\$ 140,467,571	\$ 137,633,985	\$ 71,287,524	\$ 65,613,856	\$ 66,447,280	\$ 70,446,559	10,843,847	10,849,553	93,135	91,349
9	483 Sales for Resale										
10	TOTAL Natural Gas Service Revenues										
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 140,467,571	\$ 137,633,985	\$ 71,287,524	\$ 65,613,856	\$ 66,447,280	\$ 70,446,559	10,843,847	10,849,553	93,135	91,349
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts										
16	488 Misc. Service Revenues	\$ 1,197,776	\$ 1,136,355								
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities	\$ 16,854,009	\$ 17,114,631	\$ 16,826,505	\$ 17,019,246	\$ 27,504	\$ 95,385	6,877,184	7,013,300	2,630	2,678
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others										
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues	\$ (1,498,797)	\$ 1,608,323								
27	TOTAL Other Operating Revenues	\$ 16,552,987	\$ 19,861,309	\$ 16,826,505	\$ 17,019,246	\$ 27,504	\$ 95,385	6,877,184	7,013,300	2,630	2,678
28	TOTAL Gas Operating Revenues	\$ 157,020,559	\$ 157,495,294	\$ 88,114,029	\$ 82,633,102	\$ 66,474,785	\$ 70,541,944	17,721,031	17,862,853	95,765	94,027
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 157,020,559	\$ 157,495,294	\$ 88,114,029	\$ 82,633,102	\$ 66,474,785	\$ 70,541,944	17,721,031	17,862,853	95,765	94,027
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 137,744,405	\$ 136,070,815	\$ 71,287,524	\$ 65,613,856	\$ 66,447,280	\$ 70,446,559	10,843,847	10,849,553	93,135	91,349
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)										
33	Sales for Resale	\$ 2,723,167	\$ 1,563,170								
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues										
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 140,467,571	\$ 137,633,985	\$ 71,287,524	\$ 65,613,856	\$ 66,447,280	\$ 70,446,559	10,843,847	10,849,553	93,135	91,349

** Accounting Change - acct 4800-4803, 4810-4815, 4883-4897-4899 - these account now contain Unbilled Revenues Please see page 50 as a supplement to page 28 for gas revenue accounts not included here.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

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

Line No.	Zone of Delivery, Rate Schedule (a)	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)	Amount for Current Year (f)	Amount for Previous Year (g)
1	Transportation			16,854,009	17,114,631	6,877,184	7,013,300
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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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	\$45,674,077	58,414,932	73,755			73,205
5		COG Revenues	\$37,498,658					
6		Other Revenues (LDAC)	\$3,464,059					
7		Total	\$86,636,794	58,414,932	73,755	792	1.483127533	73,205
8	GR-1	Residential Non-Heating						
9		Base Revenues	\$928,139	742,581	3,549			6,341
10		COG Revenues	\$473,938					
11		Other Revenues (LDAC)	\$45,728					
12		Total	\$1,447,805	742,581	3,549	209	1.94969303	6,341
13	GR-4	Residential Heating Low Income						
14		Base Revenues	\$1,448,383	4,638,157	5,855			6,341
15		COG Revenues	\$3,004,928					
16		Other Revenues (LDAC)	\$284,359					
17		Total	\$4,737,670	4,638,157	5,855	792	1.021455289	6,341
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	\$47,122,460	63,053,089	79,610			79,546
26		COG Revenues	\$40,503,586					
27		Other Revenue (LDAC)	\$3,748,418					
28		Total	\$91,374,464	63,053,089	79,610	792	1.44916713	79,546
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$928,139	742,581	3,549			6,341
31		COG Revenues	\$473,938					
32		Other Revenue (LDAC)	\$45,728					
33		Total	\$1,447,805	742,581	3,549	209	1.94969303	6,341
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$48,050,599	63,795,670	83,159			85,887
36		COG Revenues	\$40,977,524					
37		Other Revenue (LDAC)	\$3,794,146					
38		Total	\$92,822,269	63,795,670	83,159	767	1.454993246	85,887
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42		Base Revenues	\$11,876,069	18,889,754	8,056			8,428
43		COG Revenues	\$12,389,468					
44		Other Revenues (LDAC)	\$1,346,696					
45		Total	\$25,612,233	18,889,754	8,056	2,345	1.355879647	8,428
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$6,089,080	14,730,668	700			666
48		COG Revenues	\$9,561,884					
49		Other Revenues (LDAC)	\$1,044,450					
50		Total	\$16,695,414	14,730,668	700	21,044	1.13337793	666
51	GC-43	C&I High Annual Use, High Peak Period Use						
52	GC-44 & 45	Base Revenues	\$930,103	3,140,438	26			634
53		COG Revenues	\$1,992,648					
54		Other Revenues (LDAC)	\$226,543					
55		Total	\$3,149,294	3,140,438	26	120,786	1.002819989	634
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$1,301,080	3,010,655	1,019			992
58		COG Revenues	\$1,889,657					
59		Other Revenues (LDAC)	\$218,228					
60		Total	\$3,408,965	3,010,655	1,019	2,955	1.132300114	992
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$893,119	3,276,592	4,474			161
63		COG Revenues	\$2,044,437					
64		Other Revenues (LDAC)	\$235,898					
65		Total	\$3,173,454	3,276,592	4,474	732	0.968522782	161
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <=>90						
67	IINAT	Base Revenues	\$262,679	1,595,477	12			19
68		COG Revenues	\$954,798					
69		Other Revenues (LDAC)	\$115,184					
70		Total	\$1,332,661	1,595,477	12	132,956	0.835274322	19
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$21,352,130	44,643,584	14,287			10,900
75		COG Revenues	\$28,832,892					
76		Other Revenue (LDAC)	\$3,186,999					
77		Total	\$53,372,021	44,643,584	14,287	3,125	1.195513804	10,900

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATING REVENUES by Tariff Sheets

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

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue *	Therms	Number of Customers	Therm Use per Customer	Revenue per Therm Units Sold	Number of Customers in Previous Year
			(b)	(c)	(d)	(e)	(f)	(g)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,799,174	5,743,766	1,294			1,331
81		Other Revenues (LDAC)	\$413,865					
82		Total	\$3,213,039	5,743,766	1,294	4,439	0.559395956	1,331
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$7,853,192	19,901,237	721			751
85		Other Revenues (LDAC)	\$1,433,926					
86		Total	\$9,287,118	19,901,237	721	27,602	0.466660339	751
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$2,047,482	7,957,613	32			32
89		Other Revenues (LDAC)	\$581,061					
90		Total	\$2,628,543	7,957,613	32	248,675	0.330318039	32
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$436,472	1,137,819	302			287
93		Other Revenues (LDAC)	\$82,796					
94		Total	\$519,268	1,137,819	302	3,768	0.456371716	287
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,526,372	6,353,300	230			225
97		Other Revenues (LDAC)	\$461,040					
98		Total	\$1,987,412	6,353,300	230	27,623	0.312815702	225
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$2,561,203	27,678,106	52			53
101		Other Revenues (LDAC)	\$2,038,125					
102		Total	\$4,599,328	27,678,106	52	532,271	0.166172064	53
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$17,223,895	68,771,841	2,631			2,679
106		Other Revenue (LDAC)	\$5,010,814					
107		Total	\$22,234,709	68,771,841	2,631	26,139	0.323311237	2,679
108								
109		C&I Special Contract Sales Service						
110		Base Revenues						
111		COG Revenues						
112		Other Revenues (LDAC)						
113		Total C&I Special Contract Sales Service	\$0	0	0	0	0	0
114								
115		C&I Special Contract Firm Transportation Service						
116		Base Revenues						
117		Other Revenues (LDAC)						
118		Total C&I Special Contract FT Service	\$0	0	0	0	0	0
119								
120		C&I Special Contract Interruptible Transportation Service						
121		Base Revenues						
122		Other Revenues (LDAC)						
123		Total C&I Special Contract IT Service	\$0	0	0	0	0	0
124								
125		C&I Special Contract Transportation (Firm & IT)						
126		Base Revenues	\$0					
127		Other Revenue (LDAC)	\$0					
128		Total	\$0	0	0	0	0	0
129								
130		C&I Special Contract (Sales & Transportation)						
131		Base Revenues	\$0					
132		COG Revenues	\$0					
133		Other Revenue (LDAC)	\$0					
134		Total	\$0	0	0	0	0	0
135								
136		Total C&I (Sales, Transportation & Special Contract)						
137		Base Revenues	\$17,223,895	68,771,841	2,631			13,579
138		COG Revenues	\$0					
139		Other Revenue (LDAC)	\$5,010,814					
140		Total	\$22,234,709	68,771,841	2,631	26,139	0.323311237	13,579
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$86,626,624	177,211,095	100,077			110,366
144		COG Revenues	\$69,810,416					
145		Other Revenue (LDAC)	\$11,991,959					
146		Total	168,428,999	177,211,095	100,077	1,771	0.950442741	110,366

* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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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	\$9,840					
4		Other Revenues (LDAC)	\$1,455					
5		Total	\$11,295	20,191	9,002	5,260	2	3
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$526,919					
8		Other Revenues (LDAC)	\$96,211					
9		Total	\$623,129	1,335,295	196,076	185,596	19	21
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$711,955					
12		Other Revenues (LDAC)	\$202,048					
13		Total	\$914,003	2,767,038	427,555	596,981	9	9
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$3,594					
16		Other Revenues (LDAC)	\$683					
17		Total	\$4,276	9,368	957	972	1	1
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$0					
20		Other Revenues (LDAC)	\$0					
21		Total	\$0	0	0	0	0	0
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$734,276					
24		Other Revenues (LDAC)	\$347,311					
25		Total	\$1,081,587	4,721,755	577,727	501,685	10	11
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$960,491					
28		Other Revenues (LDAC)	\$1,197,596					
29		Total	\$2,158,088	16,254,055	1,651,325	1,751,532	17	17
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$2,947,074					
32		Other Revenue (LDAC)	\$1,845,304					
33		Total	\$4,792,378	25,107,702	2,862,642	3,042,026	58	62
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								
46		Total Capacity Exempt Transportation	\$4,792,378	25,107,702	2,862,642	3,042,026	58	62
47								
48								
49		Total Transportation - p. 31 - lines 107 + 128	\$22,234,709	68,771,841			2,631	2,679
50								
51		Percentage of Capacity Exempt Transportation	21.55%	36.51%			2.20%	2.31%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report is: (1) Original (2) Revised	X	Date of Report March 31,2020	Year of Report December 31, 2019
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CAPACITY ASSIGNED TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$2,789,334					
4		Other Revenues (LDAC)	\$412,410					
5		Total	\$3,201,744	5,723,575	53,643	19,472	1,216	1,327
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$7,326,273					
8		Other Revenues (LDAC)	\$1,337,715					
9		Total	\$8,663,989	18,565,942	157,679	57,237	656	709
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$1,335,527					
12		Other Revenues (LDAC)	\$378,013					
13		Total	\$1,713,540	5,190,575	53,714	19,498	27	23
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$432,878					
16		Other Revenues (LDAC)	\$82,114					
17		Total	\$514,993	1,128,451	6,284	1,690	285	293
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$1,526,372					
20		Other Revenues (LDAC)	\$461,040					
21		Total	\$1,987,412	6,353,300	30,710	8,261	226	235
22		C&I High Annual Use, Low Peak Period Use						
23	G-53	Base Revenues	\$758,670					
24		Other Revenues (LDAC)	\$358,849					
25		Total	\$1,117,519	4,878,616	23,950	6,443	17	14
26		C&I High Annual Use, Low Peak Period Use						
27	G-54	Base Revenues	\$107,766					
28		Other Revenues (LDAC)	\$134,369					
29		Total	\$242,134	1,823,680	6,050	1,627	7	7
30								
31		Total C&I Transportation Service - Combined						
32		Base Revenues	\$14,276,821					
33		Other Revenue (LDAC)	\$3,164,510					
34		Total	\$17,441,331	43,664,139	332,030	114,228	2,434	2,608
35		C&I Special Contract Firm Transportation Service						
36		Base Revenues						
37		Other Revenues (LDAC)						
38		Total C&I Special Contract FT Service	\$0					
39								
40		C&I Special Contract Interruptible Transportation Service						
41		Base Revenues						
42		Other Revenues (LDAC)						
43		Total C&I Special Contract IT Service	\$0					
44								
45		Total Capacity Assigned Transportation	\$17,441,331	43,664,139	332,030	114,228	2,434	2,608
46								
47								
48		Total Transportation - p. 31 - lines 107 + 128	\$22,234,709	68,771,841			2,631	2,679
49								
50		Percentage of Capacity Assigned Transportation	78.44%	63.49%			92.51%	97.35%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,796,152	1,560,420	235,731
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	Maintenance			
20	761 Maintenance Supervision and Engineering	None		0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	None		0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases	(19,177,359)	(17,896,952)	(1,280,407)
73	804.1 Liquefied Natural Gas Purchases	18,463,767	18,240,858	222,910
74	805 Other Gas Purchases	67,686,807	71,081,719	(3,394,912)
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	66,973,215	71,425,625	(4,452,410)
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	5,059,100	3,909,366	1,149,734
87	808.2 Gas Delivered to storage	(3,844,577)	(4,672,547)	827,970
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	68,187,738	70,662,443	(2,474,706)
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$69,983,889	\$72,222,863	(\$2,238,974)

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses	(1,967,471)	(1,896,296)	(71,175)
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,967,471)	(1,896,296)	(71,175)
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	0	0	0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	(1,967,471)	(1,896,296)	(71,175)
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,967,471)	(1,896,296)	(71,175)
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses	0	0	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

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GAS OPERATION AND MAINTENANCE EXPENSE (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	-	-	-
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	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	536,299	679,457	(143,157)
205	871 Distribution Load Dispatching	575,530	680,446	(104,916)
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	5,633,309	5,166,556	466,752
209	875 Measuring and Regulating Station Expenses-General		33,658	(33,658)
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	1,118,308	1,339,008	(220,699)
213	879 Customer Installations Expenses	629,292	651,799	(22,507)
214	880 Other Expenses	1,717,919	2,082,377	(364,458)
215	881 Rents	10,618	15,479	(4,861)
216	TOTAL Operation (Enter Total of lines 204 thru 215)	10,221,276	10,648,781	(427,505)
217	Maintenance			
218	885 Maintenance Supervision and Engineering		-	-
219	886 Maintenance of Structures and Improvements	147,555	232,599	(85,044)
220	887 Maintenance of Mains	2,660,338	2,396,724	263,615
221	888 Maintenance of Compressor Station Equipment		-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	-	18,388	(18,388)
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	462,357	510,547	(48,190)
226	893 Maintenance of Meters and House Regulators	351,020	407,555	(56,536)
227	894 Maintenance of Other Equipment	345,205	374,441	(29,236)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,966,474	3,940,252	26,222
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$14,187,750	\$14,589,033	(\$401,283)
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	243,201	414,161	(170,960)
233	902 Meter Reading Expenses	323,371	279,676	43,695
234	903 Customer Records and Collection Expenses	2,734,690	2,726,096	8,594
235	904 Uncollectible Accounts	697,329	236,352	460,977
236	905 Miscellaneous Customer Accounts Expenses	13,047	14,533	(1,485)
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$4,011,639	\$3,670,817	\$340,822

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	-	-	
242	909 Informational and Instructional Expenses	95,856	90,685	5,171
243	910 Miscellaneous Customer Service and Informational Expenses	15,180	5,576	9,604
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$111,035	\$96,261	\$14,775
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		-	-
248	912 Demonstration and Selling Expenses	449,660	530,102	(80,442)
249	913 Advertising Expenses	26,484	10,683	15,801
250	916 Miscellaneous Sales Expenses	76,299	73,925	2,374
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$552,442	\$614,709	(\$62,267)
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	5,818,614	6,461,700	(643,086)
255	921 Office Supplies and Expenses	2,214,501	1,585,500	629,001
256	(Less) (922) Administrative Expenses Transferred-Cr.	(16,374,376)	(11,094,045)	(5,280,331)
257	923 Outside Services Employed	7,218,370	6,041,270	1,177,101
258	924 Property Insurance	51,523	13,439	38,084
259	925 Injuries and Damages	814,179	803,317	10,862
260	926 Employee Pensions and Benefits	7,987,623	6,570,911	1,416,712
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	813,919	751,507	62,412
263	(Less) (929) Duplicate Charges-Cr.			-
264	930.1 General Advertising Expenses			-
265	930.2 Miscellaneous General Expenses	1,146	5,021	(3,876)
266	931 Rents	173,951	174,188	(237)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	8,719,450	11,312,807	(2,593,357)
268	Maintenance			
269	935 Maintenance of General Plant	-	-	-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$8,719,450	\$11,312,807	(\$2,593,357)
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$95,598,734	\$100,610,195	(\$5,011,460)

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	288	282	6
2	Total Part-Time and Temporary Employees			
3	Total Employees	288	282	6

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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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	N.H. Public Utilities Commission (NHPUC) public utility and gas pipeline safety assessments. NHPUC Docket 11-040 Order No. 125,370.		0		-							
2	2018-2019 (2019 Portion) Energy North	443,708		443,708		Regulatory Expense	5610-9280	443,708	-	1240-1650		
3	2019-2020 (2019 Portion) Energy North	363,125		363,125		Regulatory Expense	5610-9280	363,125		1240-1650		
4	2018-2019 (2019 Portion) Keene	6,648		6,648		Regulatory Expense	5610-9280	6,648		1240-1650		
5												
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40	Total	813,481	0	813,481	0			813,481	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

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

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

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

Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Amount Distributed to		
				Fixed Plant (d)	Operations (e)	Other Accounts (f)
1	LIBERTY UTILITIES CANADA CORP	*	267,304			267,304
2	SCOTTMADDEN, INC.		145,687			145,687
3	ANALYSIS GROUP, INC		130,624			130,624
4	NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION		78,000			78,000
5						-
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40			621,615			621,615

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GAS ACCOUNTS - NATURAL GAS

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

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

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

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

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

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

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

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

Line No.	Name of System Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)	49	10,832,792
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	6,841,108
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	19,425
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)		17,693,325
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)	49	10,836,034
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,873,542
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	19,425
22	Exchange Gas Delivered to Others (Account 806)		
23	Exchange Gas Delivered as Imbalances (Account 806)		
24	Deliveries of Gas to Others for Transportation (Account 858)		
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		17,729,001
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	297,735
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		297,735
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		18,026,737

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

AMERICAN CANCER SOCIETY	700
AMERICAN FEDERATION OF LABOR + NH AFL CIO	500
AMERICAN RED CROSS NEW HAMPSHIRE	1,750
BENCHMARK GRAPHICS	30,664
BENCHMARK GRAPHICS	3,746
BOYS & GIRLS CLUB OF GREATER DERRY, INC.	400
BOYS & GIRLS CLUB OF MANCHESTER	400
BUSINESS & INDUSTRY ASSOCIATION	9,489
CAMPAIGN TO ELECT MELANIE LEVESQUE NH STATE SENA	500
CAPSTAR RADIO OPERATING COMPANY D/B/A IHEARTMED	6,250
CHAD CHILDREN'S HOSPITAL AT DARTMOUTH-HITCHCOCK	1,000
COMCAST SPOTLIGHT, LP	14,084
COMMITTEE TO ELECT LOU D'ALLESANDRO	500
COMMUNITY COLLEGE SYSTEM OF NH DBA NHTI-CONCORI	500
COMMUNITY HEALTH INSTITUTE/JSI	315
DAN FELTES FOR STATE SENATE	500
DAVID WATTERS FOR STATE SENATE	500
DERRY VILLAGE ROTARY CLUB	500
EXETER AREA CHAMBER OF COMMERCE	3,750
FRIENDS OF BOB GUIDA	500
FRIENDS OF CINDY ROSENWALD	500
FRIENDS OF JEB BRADLEY FOR STATE SENATE	500
FRIENDS OF JON MORGAN	500
FRIENDS OF KEVIN CAVANAUGH	500
FRIENDS OF REGINA BIRDELL	500
FRIENDS OF RUSSELL PRESCOTT	500
FRIENDS OF SENATOR FRENCH	500
FRIENDS OF SHARON CARSON	500
FRIENDS OF TED GATSAS	500
GRAY 4 NH SENATE	500
GREATER CONCORD CHAMBER OF COMMERCE	240
GREATER DERRY LONDONDERRY CHAMBER OF COMMERC	850
GREATER MANCHESTER CHAMBER OF COMMERCE	5,000
GREATER NASHUA CHAMBER OF COMMERCE	550
GREATER RAYMOND NH AREA ROTARY	500
HENNESSEY FOR NH	500
JAMES DONCHESS	500
JAY KAHN FOR STATE SENATE	500
JOYCE CRAIG FOR MANCHESTER	2,000
JP MORGAN CHASE BANK	2,606
KEENE PUBLISHING CORP	705
LACONIA SALVATION ARMY	400
LIBERTY HOUSE, INC.	850
LIBERTY UTILITIES SERVICE CORP.	10,470
MARTHA FULLER CLARK	500
MAYOR JOYCE CRAIG INAUGURAL COMMITTEE	2,500
MERRIMACK CHAMBER OF COMMERCE	300
NASHUA CHILDREN'S HOME	400
NASHUA SOUP KITCHEN & SHELTER, INC.	2,000
NEW HAMPSHIRE BREAST CANCER COALITION	7,000
NEW HAMPSHIRE BUSINESSES FOR SOCIAL RESPONSIBILIT'	1,750
NEW HAMPSHIRE MAGAZINE	3,000
NEW HAMPSHIRE PLAY, LLC D/B/A NH FISHER CATS	9,000
NH ASSOCIATION OF CHAMBER OF COMMERCE EXECUTIVE	500
NH CAMPAIGN FOR LEGAL SERVICES	700
NH STATE SOCIETY OF WASHINGTON, D.C.	1,000
RUTH WARD FOR SENATE	500
SOPHWELL INC	199
SOUCY FOR SENATE	500
SPECTRUM MARKETING COMPANIES	3,748
STAPLES BUSINESS ADVANTAGE	88
THE COMMUNITY KITCHEN	250
THE NEW ENGLAND COUNCIL	3,500
THE PARADIGM ALLIANCE	14,810
THE POWER KNIGHTS TEAM 501 4-H ROBOTICS CLUB	1,000
TOM SHERMAN FOR STATE SENATE	500
UNION LEADER CORPORATION	2,410
UNITED PARCEL SERVICE	24
UNITED WAY OF GREATER NASHUA	1,500
US POST OFFICE	384
EMPLOYEE REIMBURSEMENT	3,806
TOTAL	169,086

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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Summary of Affiliated Transactions
Report of Affiliate Transactions - Past Year

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

Due to LU	Interest on Notes Payable	4,524,515
	Intercompany Payable	119,145,079
Due to Liberty Energy New Hampshire	AP transactions through Serivce Compan	(20,249,006)
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric	188,714
Due to Liberty Utilities America Co.	Tax entry related	78,316
I/C Interest Payable - LU CO.	Interest payable	2,937,096
Due to Liberty Liberty Utilities Canada	Intercompany Payable	251,259
Due to APUC	Intercompany Payable	229,583
Due from Liberty Utilities (Central) Services Corp	Intercompany Payable	1,793,986

108,899,542

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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LIQUEFIED PETROLEUM GAS OPERATIONS

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

Line No.	Identification of Plant and Year Installed (a)	Cost of Plant (Land, struc, equip.) (b)	Operations & Maintenance, Rents Expense (c)	LPG Facility Number of Days of Peakshaving Operations (d)
1	Nashua Propane Station Year Installed: 1947			
2	38 Bridge Street	\$ 3,292,067	\$ 35,636	8
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 33,454	# 16
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 10,909	1
11	Tilton, NH 03276			
12				
13	Keene Propane Corporation Gas Plant Year Installed: 1969	936,700	77,430	365
14	207 Emerald Street (leased by Liberty Utilities.)			
15	Keene, NH 03431			
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40	Total	6,443,274	157,429	390

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report December 31, 2019
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LIQUEFIED PETROLEUM GAS OPERATIONS (continued)

3. (continued) Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title and percent ownership if jointly owned.

4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give details in a footnote, and state whether the book cost of plant or any portion thereof, has been retired in the books of account or what disposition of the plant and its book cost is contemplated.

6. Report pressure base of gas at 14.73 psia at 60 F. Indicate the Btu content in a footnote.

Gallons of LPG Used (e)	Sendout Volumes		LPG Storage Capacity Gallons (h)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (i)
	Peak Day Propane MMBTU (f)	Annual Propane MMBtu MMBTU (g)		
Nashua 227,582	5,796	20,778	304,200	12,000
Manchester 321,783	4,797	29,379	600,000	21,600
Tilton 2,933	268	268	60,000	2,400
Keene 1,654,350	13,221	151,325	77,690	3,072
552,298	10,861	50,425	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 31,2020	Year of Report <u>December 31, 2019</u>
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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 2 3 4	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	19	6,000	\$ 3,640,694	2,991	39,850
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	42	6,000	\$ 7,906,154	3,799	78,175
9 10 11 12	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	66	6,000	\$ 3,439,513	4,935	108,889
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Keene None					
40	Total	127	18,000	14,986,360	11,725	226,914

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report March 31,2020	Year of Report <u>December 31, 2019</u>
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

- | | |
|--|---|
| <p>1. Provide totals for the following accounts:</p> <p>800 Natural Gas Well Head Purchases</p> <p>800.1 Natural Gas Well Head Purchases,
Intracompany Transfers</p> <p>801 Natural Gas Field Line Purchases</p> <p>802 Natural Gas Gasoline Plant Outlet Purchases</p> <p>803 Natural Gas Transmission Line Purchases</p> <p>804 Natural Gas City Gate Purchases</p> <p>804.1 Liquefied Natural Gas Purchases</p> <p>805 Other Gas Purchases</p> <p>805.1 Purchase Gas Cost Adjustments</p> | <p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p> |
|--|---|

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 *	18,122,154	\$ 63,637,887	\$ 3.51
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases - gas pass thru	19,972,592	67,686,807	\$ 3.39
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	38,094,746	\$ 131,324,694	\$ 3.45

Notes to Gas Purchases

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

805 - billed therms
804 does not include 804.2

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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Table 50 Summary of Gas Plant Operations

I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention									
Month	Volumes Purchased and Shipped by Company on Interstate Pipelines	Volumes Purchased and Delivered for Company on Interstate Pipelines	Volumes Injected Into Contracted Underground Storage Capacity	Volumes Withdrawn from Contracted Underground Storage Capacity	Competitive Natural Gas Supplier Volumes Received at City Gates for Unbundled Customers		Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total Delivered Pipeline Natural Gas Volumes to City Gates	
	+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth	
1									
2	January	-	1,609,814	(3,020)	461,383	887,702		2,955,879	
3	February	-	1,326,220	(5,764)	390,202	765,592		2,476,250	
4	March	-	1,018,297	(1,022)	426,906	726,443		2,170,624	
5	April	-	1,000,942	(194,853)	9,400	535,189		1,350,678	
6	May	-	703,820	(268,723)	-	478,530		913,627	
7	June	-	482,559	(250,849)	-	369,014		600,724	
8	July	-	470,071	(283,507)	-	352,905		539,469	
9	August	-	473,008	(267,503)	-	350,017		555,522	
10	September	-	490,939	(262,357)	-	376,375		604,957	
11	October	-	683,120	(192,039)	2,928	512,740		1,006,749	
12	November	-	1,237,109	(33,328)	95,306	708,957		2,008,044	
13	December	-	1,336,894	(4,532)	400,797	777,645		2,510,804	
14									
15	Total Natural Gas	-	10,832,792	(1,767,497)	1,786,922	6,841,108	-	17,693,325	
II. On-Site Peakshaving Gas Volumes									
Month	LNG/CNG 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	66,659	59,478	4,450	38,800	10,329	97,720	105,459	
3	February	46,513	49,461	10,468	32,057	(874)	88,630	78,570	
4	March	42,822	44,743	12,473	21,752	1	86,617	64,574	
5	April	1,977	874	11,923	11,247	3,308	89,925	13,224	
6	May	3,007	298	9,516	7,306	(257)	89,668	10,313	
7	June	2,310	2,626	10,403	4,833	(535)	89,133	7,143	
8	July	868	1,806	10,373	4,284	19,031	108,165	5,152	
9	August	2,232	1,340	10,074	4,467	(44)	108,121	6,699	
10	September	1,710	3,698	12,610	5,407	198	108,319	7,117	
11	October	2,590	1,983	12,675	7,240	760	109,079	9,830	
12	November	29,653	27,032	11,490	19,098	3,351	108,883	48,751	
13	December	40,865	33,564	10,016	42,734	15,038	100,538	83,599	
14									
15	total On-Site Peakshavin	241,206	226,903	126,471	199,225	50,306	1,184,798	440,431	
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	3,061,338	1,738,775	834,595	6,498	369,351	48,647	63,473	
3	February	2,554,820	1,926,789	905,079	5,911	(467,549)	40,568	144,021	
4	March	2,235,198	1,785,781	823,865	5,887	(351,778)	36,090	(64,646)	
5	April	1,363,902	1,256,595	691,815	2,374	(431,616)	22,007	(177,274)	
6	May	923,940	705,968	523,184	1,581	(170,088)	14,903	(151,608)	
7	June	607,867	399,241	426,793	881	(125,681)	9,805	(103,171)	
8	July	544,621	231,547	354,015	614	5,029	8,784	(55,368)	
9	August	562,221	205,214	352,563	618	43,125	9,069	(48,366)	
10	September	612,074	204,785	341,575	644	35,057	9,882	20,131	
11	October	1,016,579	293,597	386,800	1,080	312,424	16,483	6,196	
12	November	2,056,795	630,580	509,808	2,631	803,445	36,044	74,287	
13	December	2,594,403	1,457,163	723,450	4,459	122,466	45,455	241,409	
14									
15	Total Annual Volume	18,133,756	10,836,034	6,873,542	33,177	144,184	297,735	(50,917)	
16									
17	Percent of Sendout	99.7%	59.6%	37.8%	0.2%	0.8%	1.6%	100.0%	-0.28%
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATING REVENUES (Account 400) Supplement to Page 28

Line No.	Account (a)		Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
1.00	FERC 4295-4801 Residential Sales - Fixed Portion	PG 28	(14,403,024)	(17,149,686)	2,746,661
2	4295-4802 Residential Sales - Variable Portion	PG 28	(33,390,516)	(26,135,820)	(7,254,697)
3	4295-4803 Residential Sales - Energy Cost	PG 28	(39,627,299)	(41,446,982)	1,819,683
4	4295-4813 Commercial Sales - Fixed Portion	PG 28	(8,106,682)	(8,039,269)	(67,413)
5	4295-4814 Commercial Sales - Variable Portion	PG 28	(15,375,812)	(14,204,863)	(1,170,949)
6	4295-4815 Commercial Sales - Energy Cost	PG 28	(26,804,910)	(28,142,754)	1,337,845
7	4295-4816 Industrial Sales - Fixed Portion	PG 28	(9,580)	(8,897)	(683)
8	4295-4817 Industrial Sales - Variable Portion	PG 28	(1,910)	(75,385)	73,476
9	4295-4818 Industrial Sales - Energy Cost	PG 28	(15,072)	(856,822)	841,751
10	4460-4897 Metered Sales to Transportation - Fixed	PG 28	(3,691,475)	(3,704,403)	12,929
11	4460-4898 Metered Sales to Transportation - Variable	PG 28	(13,135,030)	(13,314,842)	179,812
12	4460-4899 Metered Sales to Transportation - Pass Through Gas	PG 28	(27,504)	(95,385)	67,881
13	1163-1422 Deferred Working Capital - Winter	PG 9	(140,682)	(94,675)	(46,007)
14	1163-1424 Deferred Working Capital - Summer	PG 9	(22,120)	(35,819)	13,699
15	1920-1743 Deferred Bad Debt - Winter	PG 9	(994,681)	(295,975)	(698,706)
16	1163-1754 Deferred Bad Debt - Summer	PG 9	(352,288)	(469,742)	117,455
17	1163-1755 Deferred Reserves EE	PG 9	(6,595,443)	(7,228,458)	633,015
18	1920-1863 R/A Environmental Materials	PG 9	(2,811,468)	(2,884,810)	73,342
19	1930-1745 Rate Case Recovery	PG 9	(1,250,614)	(1,448,100)	197,486
20	1169-1756 Deferred RLIAP	PG 9	(2,268,788)	(1,854,561)	(414,228)
21	1163-1756 Lost Revenue Adjustment Mechanism	PG 21	0	0	0
22	1168-1420 Phased in Revenue Short term	PG 21	35,838	789,096	(753,258)
23	1930-1420 Phased in Revenue Long Term	PG 21	3	81,587	(81,584)
24	4460-4951 Decoupling Revenue	PG 28	4,965,230.80	(2,003,014.83)	6,968,246
25	1168-1823 Deferred Decoupling Asset	PG 9	993,385.55	0.00	993,386
26	2142-1740 Current Reg Liability Deferred Gas Cost	PG 9	0.00	(2,034,949.34)	2,034,949
27	2142-1745 Current Reg Liability Deferred Rate Case Cost	PG 9	0.00	0.00	0
28	2142-1755 Current Reg Liability Deferred EE	PG 9	0.00	(1,658,117.84)	1,658,118
29	2142-1756 Current Reg Liability Deferred Resi Adjustment	PG 9	0.00	0.00	0
30					
31	Page number show where full amounts are reflected on this report.				
32					
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	TOTAL Operation		(163,030,440)	(172,312,649)	9,282,209

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report March 31,2020	Year of Report December 31, 2019
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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1				
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Great Plains			
5	7100 Operation Supervision & Engineering - Labour 5010-7100	0	(0)	0
6	7350 Misc Production Exp 5444-7350	83,587	49,232	34,355
7	7100 Operation Supervision & Engineering 5540-7100	7,527	2,348	5,179
8	7170 Liquefied Petroleum Gas 5540-7170	0	(1,203)	1,203
9	7420 Maint of Production Eq 5210-7420	47,197	19,559	27,639
10	7420 Maint of Production Eq 5210-7420	0	3,965	(3,965)
11	7100 Operation Supervision & Engineering 5010-7100	944,645	913,636	31,009
12	7350 Misc Production Expense 5010-7350	0	(11)	11
13	7350 Misc Production Expense 5444-7350	177,066	184,731	(7,666)
14	7100 Operation Supervision & Engineering 5540-7100	24,491	45,539	(21,048)
15	7420 Maint of Production Equipment 5210-7420	72,334	73,895	(1,561)
16	7330 Gas mixing expense - labor 5010-7330	185,703	244,744	(59,041)
17	7350 Misc. Production expense 5444-7350	253,601	23,985	229,616
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46	TOTAL Operation (Total of lines 5 thru 14)	1,796,152	1,560,420	235,731
47				NHPUC Page 51