



Erica L. Menard  
Senior Director, Rates and Regulatory Affairs  
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Concord, NH 03303  
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May 31, 2023  
Via Electronic Report Filing

Daniel Goldner  
Chairman  
New Hampshire Public Utilities Commission  
21 South Fruit St., Suite 10  
Concord, NH 03301-2429

Dear Chairman Goldner:

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
F-16 Annual Report for Gas Utilities – YE 2022**

Pursuant to Puc 509.04, enclosed for filing please find Liberty's Form F-16 Annual Report for Gas Utilities for the year ended December 31, 2022. Please note this report has been filed via the Commission's Electronic Report Filing system.

Thank you for your attention to this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Erica L. Menard".

Erica L. Menard

Attachment

# 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, 2022

PART I: IDENTIFICATION		
01 Exact Legal Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp		02 Year of Report December 31, 2022
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 Erin OBrien	06 Title of Contact Person Director - Accounting	
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 Erin OBrien <erin.obrien@libertyutilities.com>	09 This Report Is (1) Original (2) Revised X	10 Date of Report (Mo, Da, Yr) May 31st 2023
11 Name of Officer Having Custody of the Books of Account Vincent Gaeto		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 15.055% owned by Algonquin Power & Utilities Corp and 84.945% owned by Liberty Utilities (Canada) Corp. Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publicly traded.		
PART II: ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Erin OBrien	03 Signature  Erin OBrien	04 Date Signed (Mo, Da, Yr) May 31st 2023
02 Title Director, Accounting		Digitally signed by Erin OBrien Date: 2023.05.31 14:29:40 -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) May 31st 2023	Year of Report December 31, 2022
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION as of 2020 data
1	ALLENSTOWN	393	4,707
2	AMHERST	658	11,753
3	AUBURN	37	5,946
4	BEDFORD	2,307	23,322
5	BELMONT	93	7,314
6	BERLIN	16	9,425
7	BOSCAWEN	337	3,998
8	BOW	840	8,229
9	CANTERBURY	40	2,389
10	CONCORD	11,631	43,976
11	DERRY	631	34,317
12	FRANKLIN	1,128	8,741
13	GILFORD	119	7,699
14	GOFFSTOWN	691	18,577
15	HOLLIS	30	8,342
16	HOOKSETT	2,715	14,871
17	HUDSON	5,608	25,394
18	KEENE	1,184	23,047
19	LACONIA	2,410	16,871
20	LITCHFIELD	220	8,478
21	LONDONDERRY	2,131	25,826
22	LOUDON	194	5,576
23	MANCHESTER	28,347	115,644
24	MERRIMACK	4,556	26,632
25	MILFORD	1,251	16,131
26	NASHUA	29,127	91,322
27	NORTHFIELD	270	4,872
28	PELHAM	51	14,222
29	PEMBROKE	1,131	7,207
30	PORTSMOUTH	2	21,956
31	SANBORNTON	49	3,026
32	TILTON	813	3,962
33	WINNISQUAM	4	No Census Info Available. section of Tilton
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		99,014	623,772

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) May 31st 2023	Year of Report December 31, 2022
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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 15.055% owned by Algonquin Power & Utilities Corp and 84.945% 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) May 31st 2023	Year of Report December 31 2022
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**OFFICERS**

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

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

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

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

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	Current		
2	President	Neil Proudman	President Liberty Energy Utilities (New Hampshire) Corp. President Liberty Utilities (Granite State Electric) Corp.
3			
4	Treasurer & Secretary	Vincent Gaeto	Secretary and Treasurer, Liberty Energy Utilities (New Hampshire) Corp., Secretary and Treasurer, Liberty Utilities (Granite State Electric) Corp., 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., President Liberty Utilities (Service & Merchandising) Corp., Secretary and Treasurer, Liberty Utilities Co. President, Liberty Utilities (Eastern Water Holdings) Corp.
5		10/1/2022 James M. Sweeney was replaced by Vincent Gaeto	Vincent Gaeto assumed the above position 10/1/2022
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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) May 31st 2023	Year of Report December 31 2022
<b>DIRECTORS</b>			
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)
Arun Banskota Charles F. Bass Paul Vasington Anthony (Johnny) Hunter Johnston Julia R Rose	354 Davis Rd, Oakville ON L6J 2X1 65 Elm Hill Rd., Peterboro NH 03458 50 Marsh Side Drive, Yarmouth Port MA 02675 354 Davis Rd, Oakville ON L6J 2X1 36 Leary Drive, Brasher Falls, NY 13613	4 4 4 4 4	\$0 00 \$21 000 \$20,500 \$0 00 \$20,500

Name of Respondent Liberty Utilities (Energy/Natural Gas)	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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 By proxy                      NA	NA

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		Number of votes as of (date): 12/31/22			
		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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25					



PROPERTY TAX LIST

Lot	Block	Section	City	State	County	Area
1	10	10	10	10	10	10
2	10	10	10	10	10	10
3	10	10	10	10	10	10
4	10	10	10	10	10	10
5	10	10	10	10	10	10
6	10	10	10	10	10	10
7	10	10	10	10	10	10
8	10	10	10	10	10	10
9	10	10	10	10	10	10
10	10	10	10	10	10	10
11	10	10	10	10	10	10
12	10	10	10	10	10	10
13	10	10	10	10	10	10
14	10	10	10	10	10	10
15	10	10	10	10	10	10
16	10	10	10	10	10	10
17	10	10	10	10	10	10
18	10	10	10	10	10	10
19	10	10	10	10	10	10
20	10	10	10	10	10	10
21	10	10	10	10	10	10
22	10	10	10	10	10	10
23	10	10	10	10	10	10
24	10	10	10	10	10	10
25	10	10	10	10	10	10
26	10	10	10	10	10	10
27	10	10	10	10	10	10
28	10	10	10	10	10	10
29	10	10	10	10	10	10
30	10	10	10	10	10	10
31	10	10	10	10	10	10
32	10	10	10	10	10	10
33	10	10	10	10	10	10
34	10	10	10	10	10	10
35	10	10	10	10	10	10
36	10	10	10	10	10	10
37	10	10	10	10	10	10
38	10	10	10	10	10	10
39	10	10	10	10	10	10
40	10	10	10	10	10	10
41	10	10	10	10	10	10
42	10	10	10	10	10	10
43	10	10	10	10	10	10
44	10	10	10	10	10	10
45	10	10	10	10	10	10
46	10	10	10	10	10	10
47	10	10	10	10	10	10
48	10	10	10	10	10	10
49	10	10	10	10	10	10
50	10	10	10	10	10	10
51	10	10	10	10	10	10
52	10	10	10	10	10	10
53	10	10	10	10	10	10
54	10	10	10	10	10	10
55	10	10	10	10	10	10
56	10	10	10	10	10	10
57	10	10	10	10	10	10
58	10	10	10	10	10	10
59	10	10	10	10	10	10
60	10	10	10	10	10	10
61	10	10	10	10	10	10
62	10	10	10	10	10	10
63	10	10	10	10	10	10
64	10	10	10	10	10	10
65	10	10	10	10	10	10
66	10	10	10	10	10	10
67	10	10	10	10	10	10
68	10	10	10	10	10	10
69	10	10	10	10	10	10
70	10	10	10	10	10	10
71	10	10	10	10	10	10
72	10	10	10	10	10	10
73	10	10	10	10	10	10
74	10	10	10	10	10	10
75	10	10	10	10	10	10
76	10	10	10	10	10	10
77	10	10	10	10	10	10
78	10	10	10	10	10	10
79	10	10	10	10	10	10
80	10	10	10	10	10	10
81	10	10	10	10	10	10
82	10	10	10	10	10	10
83	10	10	10	10	10	10
84	10	10	10	10	10	10
85	10	10	10	10	10	10
86	10	10	10	10	10	10
87	10	10	10	10	10	10
88	10	10	10	10	10	10
89	10	10	10	10	10	10
90	10	10	10	10	10	10
91	10	10	10	10	10	10
92	10	10	10	10	10	10
93	10	10	10	10	10	10
94	10	10	10	10	10	10
95	10	10	10	10	10	10
96	10	10	10	10	10	10
97	10	10	10	10	10	10
98	10	10	10	10	10	10
99	10	10	10	10	10	10
100	10	10	10	10	10	10

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original      X (2) Revised	Date of Report (Mo., Da., Yr) May 31st 2023	Year of Report December 31, 2022
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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	5. None
2. None	7. None
3. None	8. None
4. None	9. None
5. As part of the LPP initiative to eliminate the Bare Steel and Cast Iron main from our infrastructure, we relayed 4.95 miles of main, and relayed, inserted, and reconnected 411 services. The city/state program resulted in 2.56 miles of main relay, and 132 services relayed, inserted, and reconnected. Additionally, we added 8.26 miles of growth new main and 660 new services. Included in the growth work was the installation of 1.8 miles of 4" high pressure plastic main for the County Rd Bedford project to bring natural gas to the Bedford MH schools, as well as a 92 unit apt complex, generating \$104k in annual revenue. Liberty also installed more than .5 miles of 6" high pressure plastic main and two 4" high pressure services, close to .5 miles combined, for Fidelity Investments in Merrimack. This installation will generate \$68k of revenue annually. We added 3.44 miles of growth new main and 454 new services. Liberty also increased just over 6,000' of 4", 6", and 8" plastic main in Laconia from low pressure to high pressure. This included 48 services with a total of 60 meters. As part of the increase, the regulator vault on Fairmont St at Elm St has been abandoned	10. None

Name of Respondent Liberty Utilities (Energy/North Natural Gas ) Corp.	This Report is: (1) Original (2) Revised	X	Date of Report (Mo. Da Yr) May 31st 2023	Year of Report December 31, 2022
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref Page No (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
<b>UTILITY PLANT</b>					
02	Utility Plant (101-106, 114)	17	762,854,824	847,932,381	85,077,557
03	Construction Work in Progress (107)	17	14,655,310	13,240,607	(1,414,703)
04	<b>TOTAL Utility Plant (Enter Total of lines 2 and 3)</b>		<b>777,510,134</b>	<b>861,172,988</b>	<b>83,662,854</b>
05	(Less) Accum. Prov. for Depr. Amort. Depr. (106, 111, 115)	17	(230,310,206)	(249,582,833)	(19,272,627)
06	<b>Net Utility Plant (Enter total of line 04 less 05)</b>		<b>547,199,929</b>	<b>611,590,155</b>	<b>64,390,227</b>
07	Utility Plant Adjustments (116)		0	0	0
08	Gas Stored Underground-Noncurrent (117)		0	0	0
<b>OTHER PROPERTY AND INVESTMENTS</b>					
10	Nonutility Property (121)		146,949	146,949	0
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0
12	Investments in Associated Companies (123)		0	0	0
13	Investments in Subsidiary Companies (123.1)		0	0	0
14	(For Cost of Account 123.1)		0	0	0
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	<b>TOTAL Other Property and Investments (Total lines 10-13, 15-19)</b>		<b>13,665</b>	<b>13,665</b>	<b>0</b>
<b>CURRENT AND ACCRUED ASSETS</b>					
22	Cash (131)		(798,267)	(44,978,438)	(44,181,171)
23	Special Deposits (132-134)		0	0	0
24	Working Funds (135)		0	4,740	4,740
25	Temporary Cash Investments (136)		0	0	0
26	Notes Receivable (141)		0	0	0
27	Customer Accounts Receivable (142)		23,259,104	37,291,338	14,032,234
28	Other Accounts Receivable (143)		799,751	1,111,875	312,124
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(2,033,745)	(3,315,899)	(1,282,154)
30	Notes Receivable from Associated Companies (145)		0	0	0
31	Accounts Receivable from Assoc. Companies (146)		0	1,385,038,758	1,385,038,758
32	Fuel Stock (151)		1,469,329	11,629,724	10,160,395
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)		5,910,648	7,232,230	1,321,582
36	Merchandise (155)		0	0	0
37	Other Materials and Supplies (156)		0	0	0
38	Stores Expense Undistributed (163)		0	(608)	(608)
39	Gas Stored Underground - Current (164.1)		4,613,879	0	(4,613,879)
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		90,614	155,883	65,248
41	Prepayments (165)		5,520,520	5,609,916	89,396
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)		22,868,034	30,763,515	7,895,482
46	Miscellaneous Current and Accrued Assets (174)		967,474	1,101,543	134,069
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	<b>TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)</b>		<b>62,667,341</b>	<b>1,431,643,556</b>	<b>1,368,976,215</b>
<b>DEFERRED DEBITS</b>					
53	Unamortized Debt Expense (181)		0	(7,315)	(7,315)
54	Extraordinary Property Losses (182.1)		0	0	0
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0
56	Other Regulatory Assets (182.3)	21	26,415,162	33,264,323	6,849,161
57	Prelm. Sur and Invest Charges (Gas) (183.1, 183.2)		1,468,165	1,825,834	357,769
58	Clearing Accounts (184)		(202,970)	(80,212)	122,757
59	Temporary Facilities (185)		0	0	0
60	Miscellaneous Deferred Debits (186)	22	48,758,740	36,204,997	(12,553,743)
61	Def. Losses from Disposition of Utility Pl. (187)		0	0	0
62	Research, Devel. and Demonstration Expend. (188)		0	0	0
63	Unamortized Loss on Recquired Debt (189)		0	0	0
64	Accumulated Deferred Income Taxes (190)		0	0	0
65	Unrecovered Purchased Gas Costs (191)		0	0	0
66	<b>TOTAL Deferred Debits (Enter Total of lines 53 thru 65)</b>		<b>76,439,097</b>	<b>71,207,727</b>	<b>(5,231,371)</b>
67	<b>TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)</b>		<b>686,320,032</b>	<b>2,114,455,103</b>	<b>1,428,135,071</b>

\* Associated company previously reflected as net now reflected on line 31 page 9 and line 36 on page 10

**REVISED**  
12-28-23

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31 2022
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No	Title of Account (a)	Ref. Page No (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
<b>UTILITY PLANT</b>					
02	Utility Plant (101 106, 114)	17	762,854,824	847,932,381	85,077,557
03	Construction Work in Progress (107)	17	14,655,310	13,240,607	(1,414,703)
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		777,510,134	861,172,988	83,662,854
05	(Less) Accum. Prev. for Depr. Amort. Dept. (108, 111, 115)	17*	(230,310,206)	(249,582,833)	(19,272,627)
06	Net Utility Plant (Enter total of line 04 less 05)		547,199,929	611,590,155	64,390,227
07	Utility Plant Adjustments (116)		0	0	0
08	Gas Stored Underground-Noncurrent (117)		0	0	0
<b>OTHER PROPERTY AND INVESTMENTS</b>					
10	Nonutility Property (121)		146,949	146,949	0
11	(Less) Accum. Prev. for Depr. and Amort. (122)		(133,284)	(133,284)	0
12	Investments in Associated Companies (123)		0	0	0
13	Investments in Subsidiary Companies (123.1)		0	0	0
14	(For Cost of Account 123.1)				
15	Noncurrent Portion of Allowances		0	0	0
16	Other Investments (124)		0	0	0
17	Special Funds (125 - 128)		0	0	0
18	Long-Term Portion of Derivative Assets (175)		0	0	0
19	Long-Term Portion of Derivative Assets - Hedges (178)		0	0	0
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)		13,665	13,665	0
<b>CURRENT AND ACCRUED ASSETS:</b>					
22	Cash (131)		(798,267)	(44,979,438)	(44,181,171)
23	Special Deposits (132-134)		0	0	0
24	Working Funds (135)		0	4,740	4,740
25	Temporary Cash Investments (136)		0	0	0
26	Notes Receivable (141)		0	0	0
27	Customer Accounts Receivable (142)		23,259,104	37,291,338	14,032,234
28	Other Accounts Receivable (143)		799,751	1,111,875	312,124
29	(Less) Accum. Prev. for Uncollectible Acct.-Credit (144)		(2,033,745)	(3,315,699)	(1,282,154)
30	Notes Receivable from Associated Companies (145)		0	0	0
31	Accounts Receivable from Assoc. Companies (146)		0	1,385,038,758	1,385,038,758
32	Fuel Stock (151)		1,469,329	11,629,724	10,160,395
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)		5,810,648	7,232,230	1,321,582
36	Merchandise (155)		0	0	0
37	Other Materials and Supplies (156)		0	0	0
38	Stores Expense Undistributed (163)		0	(608)	(608)
39	Gas Stored Underground - Current (164.1)		4,613,879	0	(4,613,879)
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		90,611	155,863	65,248
41	Prepayments (165)		5,520,520	5,609,916	89,396
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)		22,868,034	30,763,515	7,895,482
46	Miscellaneous Current and Accrued Assets (174)		967,474	1,101,543	134,069
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 (178)		0	0	0
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (178)		0	0	0
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)		62,667,341	1,431,643,556	1,368,976,215
<b>DEFERRED DEBITS</b>					
53	Unamortized Debt Expense (181)		0	(7,315)	(7,315)
54	Extraordinary Property Losses (182.1)		0	0	0
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0
56	Other Regulatory Assets (182.3)	21	26,415,162	83,264,323	6,849,161
57	Presm. Sur. and Invest. Charges (Gas) (183.1, 183.2)		1,468,165	1,825,934	357,769
58	Clearing Accounts (184)		(202,970)	(80,212)	122,757
59	Temporary Facilities (185)		0	0	0
60	Miscellaneous Deferred Debits (186)	22	48,758,740	36,204,997	(12,553,743)
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 Recaptured 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)		76,439,097	71,207,727	(5,231,371)
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		686,320,032	2,114,455,103	1,428,135,071

\* Associated company previously reflected as net now reflected on line 31 page 9 and line 36 on page 10

Name of Respondent Liberty Utilities (Energy/North Natural Gas)	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da Yr) May 31st 2023	Year of Report December 31, 2022
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
<b>1</b>	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)		124,147,058	124,147,058	0
3	Preferred Stock Issued (204)		0	0	0
4	Capital Stock Subscribed (202, 205)		0	0	0
5	Stock Liability for Conversion (203, 206)		0	0	0
6	Premium on Capital Stock (207)		0	0	0
7	Other Paid-in Capital (208-211)		0	0	0
7B	Accumulated Other Comprehensive Income (219)	**	(4,676,755)	(729,693)	3,947,062
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	102,331,600	130,355,987	28,024,187
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	0
13	(Less) Recaptured Capital Stock (217)		0	0	0
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)</b>		<b>221,802,103</b>	<b>253,773,352</b>	<b>31,971,249</b>
<b>15</b>	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	23	0	0	0
17	(Less) Recaptured 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)		(321,867)	(299,921)	21,945
21	(Less) Unamortized Discount on Long-Term Debt-Debt (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)</b>		<b>159,278,133</b>	<b>159,300,079</b>	<b>21,945</b>
<b>24</b>	<b>OTHER NONCURRENT LIABILITIES</b>				
25	Obligations Under Capital Leases - Noncurrent (227)	-	1,000,146	603,012	(397,134)
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)	-	14,101,762	5,440,137	(8,661,625)
29	Accumulated Miscellaneous Operating Provision (228.4)	-	33,521,828	24,617,774	(8,904,054)
30	Accumulated Provision for Rate Refunds (229)	-	0	0	0
31	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)</b>		<b>48,623,736</b>	<b>30,660,923</b>	<b>(17,962,813)</b>
<b>32</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	40	3,419,934	3,419,894
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	44	130,231,905	1,506,811,289	1,376,579,383
37	Customer Deposits (235)	-	3,033,268	3,027,602	(5,667)
38	Taxes Accrued (236)	25	(295,825)	0	295,825
39	Interest Accrued (237)	-	0	4,699,353	4,699,353
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)	-	18,805,269	33,911,365	15,106,096
45	Obligations Under Capital Leases-Current (243)	-	413,679	412,652	(1,028)
46	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 33 thru 45)</b>		<b>152,188,337</b>	<b>1,552,282,194</b>	<b>1,400,093,857</b>
<b>47</b>	<b>DEFERRED CREDITS</b>				
48					
49	Customer Advances for Construction (252)		0	(900)	(900)
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	35,389,237	37,105,422	1,716,185
54	Unamortized Gain on Recaptured Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (281-283)		69,038,487	81,334,034	12,295,547
56	<b>TOTAL Deferred Credits (Enter Total of lines 49 thru 55)</b>		<b>104,427,723</b>	<b>118,438,556</b>	<b>14,010,832</b>
57					
58	<b>TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 and 46 and 56)</b>		<b>686,320,032</b>	<b>2,114,455,103</b>	<b>1,428,135,071</b>

\* Associated company previously reflected as net now reflected on line 31 page 9 and line 36 on page 10

REVISED  
7-7-2023

Name of Respondent  
Liberty Utilities (EnergyNorth Natural Gas

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

Date of Report  
(Mo, Da Yr)  
May 31st 2023

Year of Report  
December 31 2022

COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)		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
7B	Accumulated Other Comprehensive Income (219)		(4,676,755)	(729,693)	3,947,062
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	102,331,800	130,355,987	28,024,187
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13	0	0	0
13	(Less) Reacquired Capital Stock (217)		0	0	0
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)</b>		<b>221,802,103</b>	<b>253,773,352</b>	<b>31,971,249</b>
15	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	23	0	0	0
17	(Less) Reacquired Bonds (222)	23	0	0	0
18	Advances from Associated Companies (223)	23	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)		(321,867)	(299,921)	21,945
21	(Less) Unamortized Discount on Long-Term Debt-Debt (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)</b>		<b>159,278,133</b>	<b>159,300,079</b>	<b>21,945</b>
24	<b>OTHER NONCURRENT LIABILITIES</b>				
25	Obligations Under Capital Leases - Noncurrent (227)		1,000,148	603,012	(397,134)
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)		14,101,762	5,440,137	(8,661,625)
29	Accumulated Miscellaneous Operating Provision (228.4)		33,521,828	24,517,774	(8,904,054)
30	Accumulated Provision for Rate Refunds (229)		0	0	0
31	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)</b>		<b>48,623,736</b>	<b>30,660,923</b>	<b>(17,962,813)</b>
32	<b>CURRENT AND ACCRUED LIABILITIES</b>				
33	Notes Payable (231)		0	0	0
34	Accounts Payable (232)		40	3,419,934	3,419,894
35	Notes Payable to Associated Companies (233)		0	0	0
36	Accounts Payable to Associated Companies (234) *	44	130,231,905	1,506,811,289	1,376,579,383
37	Customer Deposits (235)		3,033,268	3,027,602	(5,667)
38	Taxes Accrued (236) ***	25	(295,825)	0	295,825
39	Interest Accrued (237)		0	4,699,353	4,699,353
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) *		18,805,269	33,911,365	15,106,096
45	Obligations Under Capital Leases-Current (243)		413,679	412,652	(1,028)
46	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 33 thru 45)</b>		<b>152,188,337</b>	<b>1,552,262,194</b>	<b>1,400,093,857</b>
47	<b>DEFERRED CREDITS</b>				
48					
49	Customer Advances for Construction (252)		0	(900)	(900)
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	35,389,237	37,105,422	1,716,185
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferred Income Taxes (261-283)		69,038,487	81,334,034	12,295,547
56	<b>TOTAL Deferred Credits (Enter Total of lines 49 thru 55)</b>		<b>104,427,723</b>	<b>118,438,556</b>	<b>14,010,832</b>
57					
58	<b>TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31, 46 and 56)</b>		<b>686,320,032</b>	<b>2,114,455,103</b>	<b>1,428,135,071</b>

\* Associated company previously reflected as net now reflected on line 31 page 9 and line 36 on page 10

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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**STATEMENT OF INCOME FOR THE YEAR**

- 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.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 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.
- Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.
- 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-

- facts 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.
- 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.
- If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.
- 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.
- 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	223,746,578	176,027,272	47,719,306
3	Operating Expenses				
4	Operation Expenses (401)	34-39	141,060,323	92,746,852	48,313,471
5	Maintenance Expenses (402)	34-39	3,151,987	4,223,718	(1,071,731)
6	Depreciation Expense (403)		22,051,898	21,403,972	647,926
7	Amort. & Depl. of Utility Plant (404-405)		832,256	1,504,788	(672,532)
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)		797,869	671,169	126,701
12	(Less) Regulatory Credits (407.4)		2,186,287	3,087,116	(900,829)
13	Taxes Other Than Income Taxes (408.1)	25	15,750,822	16,715,402	(964,580)
14	Income Taxes - Federal (409.1)	25	246,690	0	246,690
15	- Other (409.1)	25	0	218,670	(218,670)
16	Provision for Deferred Income Taxes (410.1)		10,938,401	6,883,255	4,055,146
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)		197,016,534	147,454,942	49,561,592
24	Net Utility Operating Income (Enter Total of line 2 less 23)		26,730,044	28,572,330	(1,842,286)

**REVISED**  
07-2023

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo. Da, Yr) May 31st 2023	Year of Report December 31, 2022
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413. Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1 404.2, 404.3, 407.1 and 407.2.
4. Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

- fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.
8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28	226,675,788	176,027,272	50,648,516
3	Operating Expenses				
4	Operation Expenses (401)	34-39	142,524,928	92,746,852	49,778,076
5	Maintenance Expenses (402)	34-39	3,751,987	4,223,718	(1,071,731)
6	Depreciation Expense (403)		22,051,898	21,403,972	647,928
7	Amort. & Depl. of Utility Plant (404-405)		832,256	1,504,788	(672,532)
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)		797,869	671,169	126,701
12	(Less) Regulatory Credits (407.4)		2,186,287	3,087,116	(900,829)
13	Taxes Other Than Income Taxes (408.1)	25	15,750,822	16,715,402	(964,580)
14	Income Taxes - Federal (409.1)	25	246,690	0	246,690
15	- Other (409.1)	25	0	218,670	(218,670)
16	Provision for Deferred Income Taxes (410.1)		10,938,401	6,863,255	4,055,146
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)		198,481,139	147,454,942	51,026,197
24	Net Utility Operating Income (Enter Total of line 2 less 23)		28,194,649	28,572,330	(377,681)



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original           X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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**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)		26,730,044	28,572,330	(1,842,286)
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		685	1,917	(1,233)
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		(350)	(159)	(191)
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)		1,825,658	953,674	871,984
36	Allowance for Other Funds Used During Construction (419.1)		208,904	50,962	157,942
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	0	0
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		2,034,898	1,006,395	1,028,503
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)		74,071	18,049	56,022
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		4,250	162,835	(158,585)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		33,415	34,498	(1,082)
47	Other Deductions (426.5)		(421,578)	505,124	(926,702)
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		(309,842)	720,506	(1,030,348)
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	(859,554)	859,554
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	(859,554)	859,554
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		(2,344,740)	(1,145,443)	1,199,297
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reaquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)		744,291	7,106,006	(6,361,715)
66	Other Interest Expense (431)		397,291	237,768	159,523
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)		(90,986)	(23,067)	(67,919)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		1,050,596	7,320,707	(6,270,111)
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		28,024,188	22,397,066	5,627,121
70	Extraordinary Items				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		28,024,188	22,397,066	5,627,121

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 Sept 2023

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo. Da. Yr) May 31st 2023	Year of Report December 31, 2022
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**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)		26,730,044	28,572,330	(1,842,286)
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		685	1,917	(1,233)
30	(Less) Costs and Exp. of Merch., Job. & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		(350)	(159)	(191)
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)		1,825,658	953,674	871,984
36	Allowance for Other Funds Used During Construction (419.1)		208,904	50,962	157,942
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	0	0
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		2,034,898	1,006,395	1,028,503
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)		74,071	18,049	56,022
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		4,250	162,835	(158,585)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		33,415	34,498	(1,082)
47	Other Deductions (426.5)		(421,578)	505,124	(926,702)
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		(309,842)	720,506	(1,030,348)
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	(859,554)	859,554
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	(859,554)	859,554
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		(2,344,740)	(1,145,443)	1,199,297
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reacquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)	23	744,291	7,106,006	(6,361,715)
66	Other Interest Expense (431)		397,291	237,768	159,523
67	(Less) Allowance for Borrowed Funds Used During Const. - Cr (432)		(90,986)	(23,067)	(67,919)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		1,050,596	7,320,707	(6,270,111)
69	Income Before Extraordinary Items (Enter Total of lines 25 58. and 68)		28,024,188	22,397,066	5,627,121
70	Extraordinary Items				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
78	Net Income (Enter Total of lines 69 and 75)		28,024,188	22,397,066	5,627,121

REVISED  
7-7-2023

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is. (1) Original X (2) Revised	Date of Report (Mo. Da. Yr) May 31st 2023	Year of Report December 31, 2022
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**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)		28,194,649	28,572,330	(377,681)
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		685	1,917	(1,233)
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		(350)	(159)	(191)
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)		1,825,658	953,674	871,984
36	Allowance for Other Funds Used During Construction (419.1)		208,904	50,962	157,942
37	Miscellaneous Nonoperating Income (421)		0	0	0
38	Gain on Disposition of Property (421.1)		0	0	0
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		2,034,898	1,006,395	1,028,503
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)		74,071	18,049	56,022
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		4,250	162,835	(158,585)
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		33,415	34,498	(1,082)
47	Other Deductions (426.5)		(421,578)	505,124	(926,702)
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		(309,842)	720,506	(1,030,348)
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	(859,554)	859,554
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	(859,554)	859,554
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		(2,344,740)	(1,145,443)	1,199,297
59	Interest Charges				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reaquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)	23	2,208,896	7,106,006	(4,897,109)
66	Other Interest Expense (431)		397,291	237,768	159,523
67	(Less) Allowance for Borrowed Funds Used During Const. - Cr (432)		(90,986)	(23,067)	(67,919)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		2,515,201	7,320,707	(4,805,506)
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		28,024,188	22,397,066	5,627,121
70	Extraordinary Items				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		28,024,188	22,397,066	5,627,121

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp	This Report Is (1) Original X (2) Revised	Date of Report (Mo, Da Yr) May 31st 2023	Year of Report December 31, 2022
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

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

Line No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Year		102,331,800
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: From AOCI Tax Pension Taxes		0
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		0
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)		28,024,188
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)		130,355,988
<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year			
39			
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)		
<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>			
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year explain such items in a footnote			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)(Enter Total of lines 45 & 46)		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)		130,355,988
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)</b>			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2023	Year of Report December 31, 2022
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**STATEMENT OF CASH FLOWS**

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

Linestructions for Explanation of Codes)		Amount
No	(a)	(b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Energy North (from page 12)	28,024,188
3	Noncash Charges (Credits) to Income	
4	Depreciation and Depletion	22,736,950
5	Amortization of (Specify) Other	2,864,723
6	Prepays	(89,396)
7		
8	Deferred Income Taxes (Net)	9,478,897
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(1,405,996,443)
11	Net (Increase) Decrease in Inventory	(6,933,346)
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	3,419,894
14	Net (Increase) Decrease in Other Assets	5,089,986
15	Net Increase (Decrease) in Other Liabilities	1,378,544,633
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Miscellaneous	0
19	Net Increase (Decrease) in Accrued Interest Expense	21,945
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	37,162,032
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(81,343,203)
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)	(81,343,203)
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, 2023	Year of Report December 31, 2022
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**SH 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/Intruction No. 5 for Explanation of Codes)**

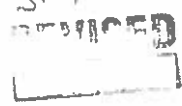
No.	(a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(81,343,203)
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)	(44,181,171)
87		
88	Cash and Cash Equivalents at Beginning of Year	(798,267)
89		
90	Cash and Cash Equivalents at End of Year	(44,979,438)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original    X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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**NOTES TO FINANCIAL STATEMENTS**

**NONE**

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) Dec 31, 2022	Year of Report December 31, 2022
<b>SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION</b>				
Line No.	Item (a)	Total (b)		
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified	788,328,597.36		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	29,369,763.38		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	817,698,360.74		
9	Leased to Others			
10	Held for Future Use	2,014,916.53		
11	Construction Work in Progress	13,240,607.20		
12	Acquisition Adjustments	28,219,103.73		
13	Total Utility Plant (Totals of lines 8 thru 12)	861,172,988.20		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	(249,582,832.68)		
15	Net Utility Plant (Totals of lines 13 less 14)	611,590,155.52		
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	(249,834,111.98)		
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	(133,283.70)		
22	Total In Service (Totals of lines 18 thru 21)	(249,967,395.68)		
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)	(249,967,395.68)		

3rd Version  




Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) Dec. 31, 2022	Year of Report December 31, 2022
<b>SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION</b>				
Line No.	Item (a)	Total (b)		
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	788,328,597.36		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	29,516,712.92		
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	817,845,310.28		
9	Leased to Others			
10	Held for Future Use	999,253.26		
11	Construction Work in Progress	13,299,054.20		
12	Acquisition Adjustments			
13	Total Utility Plant (Totals of lines 8 thru 12)	832,143,617.74		
14	Accumulated Provisions for Depreciation, Amortization & Depletion	(249,967,395.68)		
15	Net Utility Plant (Totals of lines 13 less 14)	1,082,111,013.42		
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	(249,834,111.98)		
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	(133,283.70)		
22	Total In Service (Totals of lines 18 thru 21)	(249,967,395.68)		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals of 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)	(249,967,395.68)		

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) Dec. 31, 2022	Year of Report December 31, 2022
<b>SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION</b>				
Line No.	Item (a)			Total (b)
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified			788,328,597.36
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			29,516,712.92
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)			817,845,310.28
9	Leased to Others			
10	Held for Future Use			2,014,916.53
11	Construction Work in Progress			13,299,054.20
12	Acquisition Adjustments			28,219,103.73
13	Total Utility Plant (Totals of lines 8 thru 12)			861,378,384.74
14	Accumulated Provisions for Depreciation, Amortization & Depletion			(249,967,395.68)
15	Net Utility Plant (Totals of lines 13 less 14)			1,111,345,780.42
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation			(249,834,111.98)
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			(133,283.70)
22	Total In Service (Totals of lines 18 thru 21)			(249,967,395.68)
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)			(249,967,395.68)

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**REVISED**  
 [17-7-2023]

Name of Respondent	This Report is (1) Original (2) Revised	Date of Report (Mo, Da, Yr)   Dec 31, 2022	Year of Report December 31 2022
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, Gas Plant in Service (Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102 include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc. and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102 state the property purchased or sold, name of vendor or purchaser, and date of transaction.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization	0					0
3	302 Franchises and Consents	250,950					250,950
4	303 Miscellaneous Intangible Plant	21,002,831	34,419,259		143,090		55,564,980
5	TOTAL Intangible Plant (1)	21,253,581	34,419,259	0	143,090	0	55,815,930
6	2. Production Plant						
7	Manufactured Gas Production Plant						
8	304 Land and Land Rights	97,504					97,504
9	305 Structures and Improvements	852,167					852,167
10	311 Liquefied petroleum gas equipment	0	26,231		113,626		139,857
11	319 Gas Mixing Equipment	691,821	43,561		(157,460)		577,923
12	320 Other Equipment	3,887,770	3,367,959		67,832		7,323,561
13	Total Manufactured Gas Production Plant	5,529,262	3,437,751		23,998		8,991,011
14	Natural Gas Production and Gathering Plant						
15	325.1 Producing Lands	0					0
16	325.2 Producing Leaseholds	0					0
17	325.3 Gas Rights	0					0
18	325.4 Rights-of-Way	0					0
19	325.5 Other Land and Land Rights	0					0
20	326 Gas Well Structures	0					0
21	327 Field Compressor Station Structures	0					0
22	328 Field Meas. and Reg. Sta. Structures	0					0
23	329 Other Structures	0					0
24	330 Producing Gas Wells-Well Construction	0					0
25	331 Producing Gas Wells-Well Equipment	0					0
26	332 Field Lines	0					0
27	333 Field Compressor Station Equipment	0					0
28	334 Field Meas. and Reg. Sta. Equipment	0					0
29	335 Drilling and Cleaning Equipment	0					0
30	336 Purification Equipment	0					0
31	337 Other Equipment	0					0
32	338 Unsuccessful Exploration and Devel. Costs	0					0
33	TOTAL Production and Gathering Plant	0	0	0	0	0	0
34	Products Extraction Plant						
35	340 Land and Land Rights	0					0
36	341 Structures and Improvements	0					0
37	342 Extraction and Refining Equipment	0					0
38	343 Pipe Lines	0					0
39	344 Compressor Equipment	0					0
40	345 Gas Meas. and Reg. Equipment	0					0
41	346 Compressor Equipment	0					0
42	347 Other Equipment	0					0
43	TOTAL Products Extraction Plant	0	0	0	0	0	0
44	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
45	Mfd. Gas Prod. Plant (Submit Suppl. Statement)	0	0	0	0	0	0
46	TOTAL Production Plant (2)	0	0	0	0	0	0
47	3. Natural Gas Storage and Processing Plant						
48	Under Ground Storage Plant						
49	350.1 Land	0					0
50	350.2 Rights-of-Way	0					0
51	351 Structures and Improvements	0					0
52	352 Wells	0					0
53	352.1 Storage Leaseholds and Rights	0					0
54	352.2 Reservoirs	0					0
55	352.3 Non-recoverable Natural Gas	0					0
56	353 Lines	0					0
57	354 Compressor Station Equipment	0					0
58	355 Measuring and Reg. Equipment	0					0
59	356 Purification Equipment	0					0
60	357 Other Equipment	0					0
61	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report is: (1) Original (2) Revised	Date of Report (Mo. Da. Yr)	Year of Report December 31, 2000			
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					0
57	361 Structures and Improvements	96,980					96,980
58	362 Gas Holders	0					0
59	363 Purification Equipment	0					0
60	363.1 Liquefaction Equipment	0					0
61	363.2 Vaporizing Equipment	0					0
62	363.3 Compressor Equipment	0					0
63	363.4 Meas. and Reg. Equipment	0					0
64	363.5 Other Equipment	7,646					7,646
65	TOTAL Other Storage Plant	104,625	0	0	0	0	104,625
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights	57,315					57,315
68	364.2 Structures and Improvements	952,003	52,428		(5,256)		999,175
69	364.3 LNG Processing Terminal Equipment	0			31,293		31,293
70	364.4 LNG Transportation Equipment	0					0
71	364.5 Measuring and Regulating Equipment	0					0
72	364.6 Compressor Station Equipment	0					0
73	364.7 Communications Equipment	0					0
74	364.8 Other Equipment	3,896,019					3,896,019
75	TOTAL Base Load Liquefied Natural Gas Terminating and Processing Plant	4,905,338	52,428	0	26,037	0	4,983,803
77	TOTAL Nat. Gas Storage and Proc. Plant	5,009,963	52,428	0	26,037	0	5,088,428
78	4. Transmission Plant						
79	365.1 Land and Land Rights	0					0
80	365.2 Rights-of-Way	0					0
81	366 Structures and Improvements	0					0
82	367 Mains	11,710,542	26,785				11,737,328
83	368 Compressor Station Equipment	0					0
84	369 Measuring and Reg. Sta. Equipment	138,182	114,208				252,390
85	370 Communication Equipment	0					0
86	371 Other Equipment	0					0
87	TOTAL Transmission Plant (4)	11,848,724	140,993	0	0	0	11,989,718
88	5. Distribution Plant						
89	374 Land and Land Rights	376,710	(18,807)				357,903
90	375 Structures and Improvements	1,761,490	10,385		(72,194)		1,699,681
91	376 Mains	366,964,216	25,562,873	757,435	135,697		391,905,351
92	377 Compressor Station Equipment	2,246,188					2,246,186
93	378 Meas. and Reg. Sta. Equip.-General	6,592,345	982,130		15,907		9,590,382
94	379 Meas. and Reg. Sta. Equip.-City Gate	5,431,082	51,523				5,482,605
95	380 Services	198,967,012	9,119,602	164,765	9,304,968		217,226,816
96	381 Meters	26,595,228	804,784	40,286	(2,291,865)		25,067,861
97	382 Meter Installations	27,070,444	7,897,553	25,453	(6,395,241)		28,547,303
98	383 House Regulators	0					0
99	384 House Reg. Installations	0					0
100	385 Industrial Meas. and Reg. Sta. Equipment	53,375	133,026				186,401
101	386 Other Prop. on Customers' Premises	0					0
102	387 Other Equipment	2,487,707	85,364		23,624		2,598,695
103	TOTAL Distribution Plant (5)	640,545,795	44,628,432	987,939	720,896	0	684,907,184
104	6. General Plant						
105	389 Land and Land Rights	121,489					121,489
106	390 Structures and Improvements	25,864,673	(368,024)		(144,143)		25,352,506
107	391 Office Furniture and Equipment	3,633,771	10,367		(728,003)		2,916,135
108	392 Transportation Equipment	11,420,704	2,036,815		(41,817)		13,415,702
109	393 Stores Equipment	107,831					107,831
110	394 Tools, Shop, and Garage Equipment	4,359,715	767,595		(578)		5,126,732
111	395 Laboratory Equipment	0					0
112	396 Power Operated Equipment	862,889	52,622				915,511
113	397 Communication Equipment	941,816	0				941,816
114	398 Miscellaneous Equipment	869,377	1,302,247	16,307			2,155,317
115	Subtotal	48,182,265	3,801,623	16,307	(914,541)	0	51,053,039
116	399 Other Tangible Property	0					0
117	TOTAL General Plant (6)	48,182,265	3,801,623	16,307	(914,541)	0	51,053,039
118	TOTAL (Accounts 101 and 106)	732,369,591	66,480,486	1,004,246	(520)	0	817,845,310
119	Gas Plant Purchased (See Instr. 8)	0					0
120	(Less) Gas Plant Sold (See Instr. 8)	0					0
121	Experimental Gas Plant Unclassified	(58,906,115)	(29,516,713)				(29,516,713)
122	TOTAL Gas Plant In Service	673,463,476	56,963,773	1,004,246	(520)	0	788,328,597

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr) Dec. 31, 2022	Year of Report December 31, 2022
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

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

Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	(230,310,205)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(23,783,521)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(23,783,521)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,004,246			
12	Cost of Removal	3,122,235			
13	Salvage (Credit)	(150)			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	4,126,331	0	0	0
15	Other Debit or Cr. Items (Describe)	0			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(249,967,396)	0	0	0

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

18	Production-Manufactured Gas	(347,206)			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	(30,449)			
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	(3,271,243)			
25	Distribution	(1,913,774)			
26	General	(202,650,692)			
27	TOTAL (Enter Total of lines 18 thru 26)	(41,754,032)	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) May 31st 2023	Year of Report December 31, 2022
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**OTHER REGULATORY ASSETS (ACCOUNT 182.3)**

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount Credits	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Phased in Revenue           131100-11142004	1,185,212		Rate Case Recovery 171200	2,568,653	(1,383,441)
2	Deferral Decoupling Asset   131200-11182300	5,698,913		Accounts Receivable	(8,649,212)	14,348,125
3	Property Tax Adjustment Mechanism 131101-11182300	4,747,098		Accounts Receivable	1,447,535	3,299,563
4	FAS 158 - Pension           170100-11182300	14,088,260		Pension	1,541,760	12,546,500
5	NEG & KeySpan CTA           171700-11182300	41,503		Amortization of Regulatory Assets	(220,750)	262,254
6	Concord Steam Client Conversion 170300-11182300	654,176		Amortization of Regulatory Assets	484,019	170,157
7	Working Capital Winter       130801-11142004	-		Accounts Receivable	8,694	(8,694)
8	Working Capital Summer      130802-11142005	-		Accounts Receivable	(64,842)	64,842
9	Other Regulatory Asset       131600-11182300	-			-	-
10	Environmental               170700-11182300	-		Accounts Receivable	(3,210,754)	3,210,754
11	Income Tax                   170900-11182300	-			(803,595)	803,595
12	Rate case Recovery           171200-1182300	-		Accounts Receivable	49,331	(49,331)
13	1168-1820 Misc Current Assets moved to PTAM	-				
14						
15						
16						
17	Phased in Revenue           24 month - 7/21					
18	Deferral Decoupling Asset   12 months					
19	Property Tax Adjustment Mechanism 12 months					
20	FAS 158 - Pension           DG17-048 10.52 years					
21	NEG & KeySpan CTA           DG20-105 12 months					
22	Concord Steam Client Conversion DG20-105 12 months					
23	Working Capital Winter      DG21-130 & DG 22-045 6 months					
24	Working Capital Summer     DG22-045 6 months					
25	Other Regulatory Asset       NA					
26	Environmental               1/7th of total spending per LDAC 12 months					
27	Income Tax                   Adjusted Qtrly for actuals					
28	Rate case Recovery           DG20-105 4 months 9/23					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	<b>TOTAL</b>	<b>26,415,162</b>	<b>-</b>		<b>(6,849,161)</b>	<b>33,264,323</b>
40						

**REVISED**  
*Sept 2023*

Name of Respondent Liberty Utilities (Energy/North Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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 Credits	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Phased in Revenue 131100-11142004	1,185,212		Rate Case Recovery 171200	2,568,653	(1,383,441)
2	Deferral Decoupling Asset 131200-11182300	5,898,913		Accounts Receivable	(8,649,212)	14,348,125
3	Property Tax Adjustment Mechanism 131101-11182300	4,747,088		Accounts Receivable	1,447,535	3,299,563
4	FAS 158 - Pension 170100-11182300	14,088,260		Pension	1,541,760	12,546,500
5	NEG & KeySpan CTA 171700-11182300	41,503		Amortization of Regulatory Assets	(220,750)	262,254
6	Concord Steam Client Conversion 170300-11182300	654,178		Amortization of Regulatory Assets	484,019	170,157
7	Working Capital Winter 130801-11142004	-		Accounts Receivable	8,694	(8,694)
8	Working Capital Summer 130802-11142005	-		Accounts Receivable	(84,842)	84,842
9	Other Regulatory Asset 131600-11182300	-		-	-	-
10	Environmental 170700-11182300	-		Accounts Receivable	(3,210,754)	3,210,754
11	Income Tax 170900-11182300	-		Accounts Receivable	(803,595)	803,595
12	Rate case Recovery 171200-1182300	-		Accounts Receivable	49,331	(49,331)
13	1188-1820 Misc Current Assets moved to PTAM	-				
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
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36						
37						
38						
39	<b>TOTAL</b>	<b>26,415,162</b>	<b>-</b>		<b>(6,849,161)</b>	<b>33,264,323</b>
40						

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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	171710	10 786,854	5436-8740 & 5200-9230 2110-2282/2930-	183,489	10,603,365
2	R/A-Environmental-Materials 1920-1863	170700	37 808,294	2282/1920-1864 2110-2282/2930-	13,253,868	24,554,425
3	R/A-Environmental-Purch Gz 1920-1864	See Above		2282/1920-1863		-
4	Regulatory Assets - FAS 10 1929-1863	account zero	163,593	1930-2830/3310-2160	163,593	-
5	Misc Deferred Debits 1920-1860	see above		5444-7350		-
6	R/A-Environmental-Materials 1920-1863	See above		8849-1920-1863		-
7	Accounts with Activity in 186 regulatory account at 12/31/22					
8	Pension	170100				(513,920)
9	PTAM	131101				2,080,257
10	RLIAP	171100				(486,014)
11	CTA	171700				(33,116)
12						
13	WBS Clearing Accounts	500000				389
14		500300				147,966
15		502300				1,386
16		505000				119,426
17		800000				974
18		804000				(1,363)
19		804030				(147,965)
20		804040				(120,812)
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL		48 758,740	0	13,600,950	36,204,997



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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	251000-11223000 NP- LU and EN \$41.8M 10YR @ 4.49%	12/21/12	12/20/23	41,818,182	4.49%				
2	251000-11223000 NP-LU and EN \$21.8M 15YR @ 4.89%	12/21/12	12/20/27	21,818,182	4.89%				
3	251000-11223000 NP-LU and EN \$8.2M 15YR @ 4.89%	12/21/12	12/20/27	8,181,818	4.89%				
4	251000-11257000 NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%				
5									
6	211610 Interest 587,419 Monthly					7,049,029			
7	189220 Interest 2,438 Monthly					29,261			
8						7,078,290			
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
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23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38				159,600,000		7,078,290	0	0	

**REVISED**  
Sept 2023

Name of Respondent Liberty Utilities (Energy/North Natural Gas) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo. Da. Yr) May 31st 2023	Year of Report December 31, 2022
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**LONG-TERM DEBT (Accounts 221, 222, 223, and 224)**

Report by balance sheet the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Recquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (b) 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)	Recquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1	251000-11223000 NP- LU and EN \$41.8M 10YR @ 4.49%	12/31/12	12/20/23	41,818,182	4.49%				
2	251000-11223000 NP-LU and EN \$21.8M 15YR @ 4.89%	12/21/12	12/20/27	21,818,182	4.89%				
3	251000-11223000 NP-LU and EN \$8.2M 15YR @ 4.89%	12/21/12	12/20/27	8,181,818	4.89%				
4	251000-11257000 NP - LU and EN \$87.8M 15YR@4.22%	12/31/17	12/31/32	87,781,818	4.22%				
5									
6	211810 Interest 587,419 Monthly					7,049,029			
7	189220 Interest 2,438 Monthly					29,281			
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
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26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
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) May 31st 2023	Year of Report December 31, 2022
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME  
FOR FEDERAL INCOME TAXES**

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

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

Line No.	Particulars (Details) (a)	Amount (b)
	New Hampshire	
1	Book Income Before Taxes	39,458,997.65
2	Provision for Deferred Income Taxes and Other	(11,434,810)
3	Net Income for the Year (Page 12)	28,024,188
4	Reconciling Items for the Year	(26,964,347)
5	Federal Income Taxes	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	794,157
8	Regulatory Assets & Liabilities	3,241,655
9		
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Accounting Depreciation	22,656,282
13	50% Meals & Entertainment	7,492
14	Lobbying	33,415
15	Penalties	4,250
16	Allowance for Doubtful Accounts	1,282,154
17	UNICAP	1,184,915
18	Gain on Asset Disposition	7,110
19		
20		
21	Income Recorded on Books Not Included in Return	
22	AFUDC Equity	(208,904)
23		
24		
25		
26	Deductions on Return Not Charged Against Book Income	
27	Tax Depreciation	(16,812,180)
28	Repair Deduction	(17,145,517)
29	Section 174 Deduction	(6,820,797)
30	Cost of Removal Paid	(2,905,152)
31	Tax Goodwill Amortization	(19,379)
32	Accrued Liabilities & Other Liabilities	(63,864)
33	Environmental Obligations	(8,904,054)
34	Pension Accrual	(304,052)
35	Pension Contributions	(2,786,227)
36	Pension OCI Amortization	(205,651)
37		
38	New Hampshire Tax	250,000
39	Federal Tax Net Income	12,244,651
40		
41	Show Computation of Tax:	
42		
43	Federal Taxable Income/(Loss)	12,244,651
44	Deduct:Net Operating Loss Carryover	(12,244,651)
45	Federal Taxable Income After NOLs	0
46	Tax Rate	0
47	Federal Income Tax	-
48		
49		
50		
51		
52		
53		
54		
55		

**REVISED**  
 Sept 2023

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) May 31st 2023	Year of Report December 31, 2022
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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)
	<b>New Hampshire</b>	
1	Book Income Before Taxes	38,458,997.65
2	Provision for Deferred Income Taxes and Other	(11,185,091)
3	Net Income for the Year (Page 10)	28,273,907
4	Reconciling Items for the Year	(26,964,347)
5	Federal Income Taxes	0
6	Taxable Income Not Reported on Books	
7	CIAC Received	794,157
8	Regulatory Assets & Liabilities	3,241,655
9		
10		
11	Deductions Recorded on Books Not Deducted for Return	
12	Accounting Depreciation	22,656,282
13	50% Meals & Entertainment	7,492
14	Lobbying	33,415
15	Penalties	4,250
16	Allowance for Doubtful Accounts	1,282,154
17	UNICAP	1,184,915
18	Gain on Asset Disposition	7,110
19		
20		
21	Income Recorded on Books Not Included in Return	
22	AFUDC Equity	(208,904)
23		
24		
25		
26	Deductions on Return Not Charged Against Book Income	
27	Tax Depreciation	(16,812,180)
28	Repair Deduction	(17,145,517)
29	Section 174 Deduction	(6,820,797)
30	Cost of Removal Paid	(2,905,152)
31	Tax Goodwill Amortization	(19,379)
32	Accrued Liabilities & Other Liabilities	(63,864)
33	Environmental Obligations	(8,904,054)
34	Pension Accrual	(304,052)
35	Pension Contributions	(2,786,227)
36	Pension OCI Amortization	(205,651)
37		
38	New Hampshire Tax	250,000
39	Federal Tax Net Income	12,244,651
40		
41	Show Computation of Tax:	
42		
43	Federal Taxable Income/(Loss)	12,244,651
44	Deduct Net Operating Loss Carryover	(12,244,651)
45	Federal Taxable Income After NOLs	0
46	Tax Rate	0
47	Federal Income Tax	-
48		
49		
50		
51		
52		
53		
54		
55		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original <span style="float: right;">X</span> (2) Revised	Date of Report (Mo. Da. Yr) May 31st 2023	Year of Report December 31, 2022
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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 (f) 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 155)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 155)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable	295,825.00		246,690.00	442,000.00		491,135.00	
2								
3								
4								
5	SAP Account Ferc							
6	146010 11143000							
7	No Longer reflected in 236							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	<b>TOTAL</b>	<b>295,825</b>	<b>0</b>	<b>246,690</b>	<b>442,000</b>	<b>0</b>	<b>491,135</b>	<b>0</b>

**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	246,690.00						
2								
3								
4	Sap Account Ferc							
5	590010 11409100							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	<b>TOTAL</b>	<b>246,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

REVISED

Sept 2023

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original X (2) Revised	Date of Report (Mo., Da., Yr) May 31st 2023	Year of Report December 31 2022
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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 fund 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 (j) 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				Adjustments	BALANCE END OF YEAR	
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl in Account 165)	Taxes Charged During Year	Taxes Paid During Year		Taxes Accrued (Account 236)	Prepaid Taxes (Incl in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income Tax Receivable	295,825.00		246,690.00	442,000.00		491,135.00	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL	295,825	0	246,690	442,000	0	491,135	0

**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)	
		(j)	(k)	(l)	(m)	(n)	(o)	
1	State Income Tax	246,690.00						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL	246,690	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) May 31st 2023	Year of Report December 31, 2022
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**MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)**

1. Report below the details called for concerning miscellaneous deferred credits                      3. Minor items amounts less than \$150,000 may be grouped by classes.

2. For any deferred credit being amortized, show period of amortization in column (a).

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					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40		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) May 31st 2023	Year of Report December 31, 2022
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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 - 8840	(892,203)	131200-11182313	8,269,056	9,161,260	0
2	Deferral Decoupling Liability - 8843	(79,875)	131200-11182313	361,963	441,838	0
3	Excess ADIT Regulatory Liability - Short Term	1,376,733	240900-11254000	2,977		1,373,756
4	Excess ADIT Regulatory Liability - Long Term	34,984,582	260900-11254000		747,084	35,731,666
5						
6						
7						
8	Excess ADIT due to tax reform	12 months				
9	Deferral Decoupling - RDAF	None				
10						
11						
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41						
42	<b>TOTAL</b>	<b>35,389,237</b>		<b>8,633,996</b>	<b>10,350,182</b>	<b>37,105,423</b>

REVISED  
*Sept 2023*



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original            X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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 - 8840	(892,203)	131200-11182313	8,269,056	9,161,260	0
2	Deferral Decoupling Liability - 8843	(79,875)	131200-11182313	361,963	441,838	0
3	Excess ADIT Regulatory Liability - Short Term	1,375,733	240900-11254000	2,977		1,373,756
4	Excess ADIT Regulatory Liability - Long Term	34,984,582	260900-11254000		747,084	35,731,666
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41						
42	<b>TOTAL</b>	<b>35,389,237</b>		<b>8,633,996</b>	<b>10,350,182</b>	<b>37,105,423</b>

**NAME OF RESPONDENT:** Liberty Utilities (Energy/North Natural Gas ) Corp. X

**Date of Report:** May 31st, 2023

**Year of Report:** December 31, 2022

**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 (i) and (k), on the basis of meters, in addition to the number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

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 city 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			
		Total		BASE		GAS		Current Year	Prior Year	Current Year	Prior Year		
		Current Year (b)	Prior Year (c)	Current Year (d)	Prior Year (e)	Current Year (f)	Prior Year (g)	(h)	(i)	(j)	(k)		
1	GAS SERVICE REVENUES												
2	480 Residential Sales	\$ 113,140,203	\$ 88,666,063	\$ 53,189,112	\$ 50,407,897	\$ 59,971,060	\$ 38,160,187	5,690,302	5,897,564	85,991	85,639		
3	481 Commercial & Industrial Sales												
4	Small (or Comm ) (See Instr 6)	\$ 73,516,612	\$ 53,249,385	\$ 28,062,020	\$ 25,195,847	\$ 45,454,591	\$ 28,053,538	4,586,881	4,439,092	10,656	10,621		
5	Large (or Ind.) (See Instr 6)												
6	482 Other Sales to Public Authorities	\$ 9,600	\$ 9,600										
7	484 Unbilled Revenue												
8	TOTAL Sales to Ultimate Consumers	\$ 186,666,415	\$ 141,837,048	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259		
9	483 Sales for Resale	\$ 5,194,220	\$ 3,657,912										
10	TOTAL Natural Gas Service Revenues	\$ 191,860,635	\$ 145,494,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259		
11	Revenues from Manufactured Gas												
12	TOTAL Gas Service Revenues	\$ 191,860,635	\$ 145,494,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259		
13													
14	485 Intra-company Transfers												
15	487 Forfeited Discounts												
16	488 Misc. Service Revenues	\$ 1,698,564	\$ 1,410,594										
17	489 1 Rev. from Trans. of Gas of Others through Gathering Facilities												
18	489 2 Rev. from Trans. of Gas of Others through Transmission Facilities												
19	489 3 Rev. from Trans. of Gas of Others through Distribution Facilities												
20	489 4 Rev. from Storage Gas of Others	\$ 12,457,735	\$ 15,726,508	\$ 12,416,251	\$ 15,721,356	\$ 41,483	\$ 5,152	5,322,960	6,102,457	2,037	2,345		
21	490 Sales of Prod. Etc. 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	\$ 17,729,844	\$ 13,405,209										
25	494 Interdepartmental Rents	\$ 31,893,843	\$ 30,542,312	\$ 12,418,251	\$ 13,721,356	\$ 41,483	\$ 5,152	5,322,960	6,102,457	2,037	2,345		
26	495 Other Gas Revenues	\$ 223,746,578	\$ 176,027,272	\$ 93,647,384	\$ 91,325,100	\$ 105,467,165	\$ 66,218,857	15,803,144	16,459,112	98,663	98,604		
27	TOTAL Other Operating Revenues												
28	TOTAL Gas Operating Revenues	\$ 223,746,578	\$ 176,027,272	\$ 93,647,384	\$ 91,325,100	\$ 105,467,165	\$ 66,218,857	15,803,144	16,459,112	98,663	98,604		
29	(Less) 496 Provision for Rate Refunds												
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 223,746,578	\$ 176,027,272	\$ 93,647,384	\$ 91,325,100	\$ 105,467,165	\$ 66,218,857	15,803,144	16,459,112	98,663	98,604		
31	Dist. Type Sales by States (inc. Main Line Sales to Resid. and Comm Cust)	\$ 186,666,415	\$ 141,827,048	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259		
32	Main Line Industrial Sales (incl. Main Line Sales to Pub. Authorities)												
33	Sales for Resale	\$ 5,194,220	\$ 3,657,912										
34	Other Sales to Pub. Auth. (Local Dist. Only)												
35	Unbilled Revenues												
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 191,860,635	\$ 145,494,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259		

Unbilled Revenues reflected in Gas Service Revenue accounts

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

NHPUC Page 28

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 added.  
 4 Report quantities of natural gas sold on a per therm basis.  
 5 If increases or decreases from previous year customers (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	Total		OPERATING REVENUES		GAS		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	\$ 113,140,203	\$ 88,568,063	\$ 53,169,112	\$ 50,407,897	\$ 59,971,090	\$ 38,160,167	5,893,302	5,897,964	85,991	85,638
3	481 Commercial & Industrial Sales	\$ 73,516,812	\$ 53,249,385	\$ 28,062,020	\$ 25,195,847	\$ 45,454,591	\$ 28,053,538	4,486,881	4,459,092	10,656	10,821
4	Small (or Comm.) (See Instr 6)										
5	Large (or Ind.) (See Instr 6)	\$ 7,200	\$ 9,600								
6	482 Other Sales to Public Authorities										
7	484 Unbilled Revenue	\$ 186,664,015	\$ 141,827,048	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
8	TOTAL Sales to Ultimate Consumers	\$ 5,194,220	\$ 3,657,912	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
9	483 Sales for Resale	\$ 191,658,235	\$ 145,484,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
10	TOTAL Natural Gas Service Revenues	\$ 191,658,235	\$ 145,484,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
11	Revenues from Manufacturing Gas										
12	TOTAL Gas Service Revenues										
13											
14	485 Intra-company Transfers										
15	487 Forfeited Discounts										
16	488 Misc. Service Revenues	\$ 1,698,584	\$ 1,410,594								
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities										
20	489.4 Rev. from Storage Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas	\$ 12,457,735	\$ 15,726,508	\$ 12,416,251	\$ 15,721,356	\$ 41,483	\$ 5,152	5,322,960	6,102,457	2,037	2,345
22	491 Rev. from Nat. Gas Prod. by Others										
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property	\$ 17,724,664	\$ 13,405,209								
25	494 Interdepartmental Rents	\$ 31,890,963	\$ 30,542,912	\$ 12,416,251	\$ 15,721,356	\$ 41,483	\$ 5,152	5,322,960	6,102,457	2,037	2,345
26	495 Other Gas Revenues	\$ 223,748,198	\$ 176,027,272	\$ 93,647,384	\$ 91,325,100	\$ 105,467,165	\$ 66,218,657	15,903,144	16,458,112	96,683	96,504
27	TOTAL Gas Operating Revenues										
28	(Less) 496 Provision for Rate Refunds	\$ 223,748,198	\$ 176,027,272	\$ 93,647,384	\$ 91,325,100	\$ 105,467,165	\$ 66,218,657	15,903,144	16,458,112	96,683	96,504
29	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 186,664,015	\$ 141,827,048	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
30	Dist. Type Sales by States (inc. Main Line Sales to Resid and Comm Cust)										
31	Main Line Industrial Sales (inc. Main Line Sales to Pub. Authorities)										
32	Sales for Resale	\$ 5,194,220	\$ 3,657,912								
33	Other Sales to Pub. Auth. (Local Dist. Only)										
34	Unbilled Revenues	\$ 181,658,235	\$ 145,484,960	\$ 81,231,133	\$ 75,603,743	\$ 105,425,682	\$ 66,213,705	10,480,184	10,356,655	96,647	96,259
35	TOTAL (Same as Line 10, Columns (b) and (d))										
36	Unbilled Revenues reflected in Gas Service Revenue accounts										

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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			12,457,735	15,726,508	5,322,960	6,102,457
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NAME OF RESPONDENT Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATING REVENUES by Tariff Sheets**

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

Line No	Rate Designation	GAS SERVICE TARIFFS	Revenue * (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
1								
2		Residential Sales						
3	GR-3	Residential Heating						
4		Base Revenues	\$47,767,775	54,559,432	77,717			76,480
5		COG Revenues	\$51,417,199					
6		Other Revenues (LDAC)	\$6,495,831					
7		Total	\$105,700,804	54,559,432	77,717	702	1,937351641	76,480
8	GR-1	Residential Non-Heating						
9		Base Revenues	\$988,689	792,548	3,461			3,594
10		COG Revenues	\$779,212					
11		Other Revenues (LDAC)	\$96,078					
12		Total	\$1,863,979	792,548	3,461	229	2,351879585	3,594
13	GR-4	Residential Heating Low Income						
14		Base Revenues	\$1,949,293	3,551,270	4,801			5,565
15		COG Revenues	\$1,838,054					
16		Other Revenues (LDAC)	\$425,623					
17		Total	\$4,212,970	3,551,270	4,801	740	1,188327506	5,565
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	\$49,737,087	58,110,702	82,518			82,045
26		COG Revenues	\$53,255,253					
27		Other Revenue (LDAC)	\$8,921,454					
28		Total	\$109,913,774	58,110,702	82,518	704	1,891454935	82,045
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$988,689	792,548	3,461			3,594
31		COG Revenues	\$779,212					
32		Other Revenue (LDAC)	\$96,078					
33		Total	\$1,863,979	792,548	3,461	229	2,351879585	3,594
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$50,725,756	58,903,250	85,979			85,638
36		COG Revenues	\$54,034,465					
37		Other Revenue (LDAC)	\$7,017,532					
38		Total	\$111,777,753	58,903,250	85,979	685	1,89764999	85,638
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42	GI-41	Base Revenues	\$13,026,975	18,198,892	8,586			8,530
43		COG Revenues	\$16,631,170					
44		Other Revenues (LDAC)	\$1,643,872					
45		Total	\$31,302,017	18,198,892	8,586	2,120	1,718995793	8,056
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$8,931,587	14,717,911	771			784
48		COG Revenues	\$13,723,455					
49		Other Revenues (LDAC)	\$1,335,889					
50		Total	\$21,990,711	14,717,911	771	19,079	1,494146219	700
51	GC-43	C&I High Annual Use, High Peak Period Use						
52	GC-44 & 45	Base Revenues	\$1,359,027	4,268,005	43			46
53		COG Revenues	\$3,630,844					
54		Other Revenues (LDAC)	\$391,145					
55		Total	\$5,581,016	4,268,005	43	98,499	1,30825325	26
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$1,429,801	3,114,336	1,050			1,049
58		COG Revenues	\$3,037,281					
59		Other Revenues (LDAC)	\$290,416					
60		Total	\$4,757,503	3,114,336	1,050	2,965	1,527613885	1,019
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$1,096,894	3,481,943	202			198
63		COG Revenues	\$3,406,838					
64		Other Revenues (LDAC)	\$325,340					
65		Total	\$4,828,973	3,481,943	202	17,213	1,388832725	4,474
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <= 90						
67	IINAT GC-58	Base Revenues	\$309,420	2,112,451	14			15
68		COG Revenues	\$1,938,838					
69		Other Revenues (LDAC)	\$200,680					
70		Total	\$2,448,938	2,112,451	14	148,346	1,158339281	12
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$24,153,685	45,891,538	10,668			10,621
75		COG Revenues	\$42,566,293					
76		Other Revenue (LDAC)	\$4,187,136					
77		Total	\$70,907,055	45,891,538	10,668	4,302	1,545100842	10,621

\* 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 May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATING REVENUES by Tariff Sheets**

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

Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue * (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
78		Commercial and Industrial Transportation Service						
79	GC-41	C&I Low Annual Use, High Peak Period Use						
80		Base Revenues	\$2,132,071	4,083,437	967			1,104
81		Other Revenues (LDAC)	\$372,762					
82		Total	\$2,504,833	4,083,437	967	4.222	0.613412957	1,169
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$6,277,815	14,712,890	601			678
85		Other Revenues (LDAC)	\$1,349,440					
86		Total	\$7,627,255	14,712,890	601	24.500	0.518406307	670
87	GC-43 & 45	C&I High Annual Use, High Peak Period Use						
88	GC-44	Base Revenues	\$1,983,429	6,904,406	36			41
89		Other Revenues (LDAC)	\$634,449					
90		Total	\$2,617,878	6,904,406	36	191.576	0.379160561	37
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$294,257	688,783	206			253
93		Other Revenues (LDAC)	\$64,873					
94		Total	\$359,129	688,783	206	3.342	0.521396741	275
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$1,160,212	4,379,800	179			216
97		Other Revenues (LDAC)	\$411,046					
98		Total	\$1,571,258	4,379,800	179	24.463	0.358751135	221
99	GC-53 & GC-54	C&I High Annual Use, Low Peak Period Use						
100	GC-56	Base Revenues	\$2,286,531	22,467,227	47			53
101		Other Revenues (LDAC)	\$2,103,932					
102		Total	\$4,390,463	22,467,227	47	473.792	0.195416329	55
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$14,134,315	53,236,543	2,036			2,345
106		Other Revenue (LDAC)	\$4,936,502					
107		Total	\$19,070,817	53,236,543	2,036	26.142	0.358227937	2,345
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 Intermittent 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	\$14,134,315	53,236,543	2,036			12,965
138		COG Revenues	\$0					
139		Other Revenue (LDAC)	\$4,936,502					
140		Total	\$19,070,817	53,236,543	2,036	26.142	0.358227937	12,965
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$89,013,756	158,031,332	98,683			109,225
144		COG Revenues	\$96,600,698					
145		Other Revenue (LDAC)	\$16,141,171					
146		Total	\$201,755,624	158,031,332	98,683	1.601	1.276681159	109,225

\* Revenue does not include Unbilled Revenues

NAME OF RESPONDENT Liberty Utilities (Energy/North Natural Gas ) Corp	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31 2022
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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	\$2,911					
4		Other Revenues (LDAC)	\$509					
5		Total	\$3,420	5,667	1,457	1,291	2	2
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$256,001					
8		Other Revenues (LDAC)	\$63,627					
9		Total	\$359,628	742,282	139,753	126,424	17	17
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$515,496					
12		Other Revenues (LDAC)	\$168,106					
13		Total	\$683,602	1,980,022	347,234	321,275	5	6
14		Managed Expansion Program, C&I Low Annual Use						
15	G-44	Base Revenues	\$0					
16		Other Revenues (LDAC)	\$0					
17		Total	\$0	0	0	0	0	0
18		Managed Expansion Program, C&I High Annual Use						
19	G-46	Base Revenues	\$0					
20		Other Revenues (LDAC)	\$0					
21		Total	\$0	0	0	0	0	0
22		C&I Low Annual Use, Low Peak Period Use						
23	G-51	Base Revenues	\$3,848					
24		Other Revenues (LDAC)	\$848					
25		Total	\$4,696	9,797	2,412	975	0	1
26		C&I Medium Annual Use, Low Peak Period Use						
27	G-52	Base Revenues	\$0					
28		Other Revenues (LDAC)	\$0					
29		Total	\$0	0	0	0	0	0
30		C&I High Annual Use, Low Peak Period Use						
31	G-53	Base Revenues	\$612,842					
32		Other Revenues (LDAC)	\$344,535					
33		Total	\$957,377	3,773,659	461,938	497,553	7	10
34		C&I High Annual Use, Low Peak Period Use						
35	G-54	Base Revenues	\$846,113					
36		Other Revenues (LDAC)	\$1,210,152					
37		Total	\$2,056,264	13,813,918	1,362,653	1,585,540	18	18
38		Managed Expansion Program, C&I High Annual Use (90%)						
39	G-58	Base Revenues	\$0					
40		Other Revenues (LDAC)	\$0					
41		Total	\$0	0	0	0	0	0
42		Total C&I Transportation Service - Combined						
43		Base Revenues	\$2,277,211					
44		Other Revenue (LDAC)	\$1,787,777					
45		Total	\$4,064,988	20,325,345	2,315,447	2,533,058	49	54
46		C&I Special Contract Firm Transportation Service						
47		Base Revenues						
48		Other Revenues (LDAC)						
49		Total C&I Special Contract FT Service	\$0					
50		C&I Special Contract Interruptible Transportation Service						
51		Base Revenues						
52		Other Revenues (LDAC)						
53		Total C&I Special Contract IT Service	\$0					
54		Total Capacity Exempt Transportation	\$4,064,988	20,325,345	2,315,447	2,533,058	49	54
55								
56		Total Transportation - p 31 - lines 107 + 128	\$19,070,817	53,236,543			2,036	2,345
57								
58		Percentage of Capacity Exempt Transportation	21.32%	38.18%			2.41%	2.30%

NAME OF RESPONDENT: Liberty Utilities (Energy/North Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31 2022
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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)	Size 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	2,129,160					
4		Other Revenues (LDAC)	372,253					
5		Total	\$2,501,413	4,144,655	52,656	5,792	1,132	1,100
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	5,981,813					
8		Other Revenues (LDAC)	1,285,813					
9		Total	\$7,267,627	15,000,578	171,444	18,859	676	665
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	1,380,487					
12		Other Revenues (LDAC)	450,184					
13		Total	\$1,830,671	5,302,454	56,351	6,199	27	27
14		Managed Expansion Program, C&I Low Annual Use						
15	G-44	Base Revenues	\$2,061					
16		Other Revenues (LDAC)	\$260					
17		Total	\$2,320	326	45	4	1	0
18		Managed Expansion Program, C&I High Annual Use						
19	G-45	Base Revenues	\$85,386					
20		Other Revenues (LDAC)	\$15,899					
21		Total	\$101,285	10,706	2,060	163	5	0
22		C&I Low Annual Use, Low Peak Period Use						
23	G-51	Base Revenues	290,409					
24		Other Revenues (LDAC)	\$4,024					
25		Total	\$354,433	739,414	5,790	457	256	250
26		C&I Medium Annual Use, Low Peak Period Use						
27	G-52	Base Revenues	1,160,212					
28		Other Revenues (LDAC)	411,046					
29		Total	\$1,571,258	4,615,598	25,551	2,019	204	213
30		C&I High Annual Use, Low Peak Period Use						
31	G-53	Base Revenues	714,106					
32		Other Revenues (LDAC)	401,464					
33		Total	\$1,115,570	4,397,204	25,156	1,987	17	18
34		C&I High Annual Use, Low Peak Period Use						
35	G-54	Base Revenues	89,028					
36		Other Revenues (LDAC)	127,332					
37		Total	\$216,359	1,453,496	3,595	284	5	6
38		Managed Expansion Program, C&I High Annual Use (90%)						
39	G-58	Base Revenues	\$24,443					
40		Other Revenues (LDAC)	\$20,449					
41		Total	\$44,892	97,338	1,333	105	1	0
42		Total C&I Transportation Service - Combined						
43		Base Revenues	11,857,104					
44		Other Revenue (LDAC)	3,148,726					
45		Total	\$15,005,830	35,761,769	343,981	35,869	2,324	2,277
46		C&I Special Contract Firm Transportation Service						
47		Base Revenues						
48		Other Revenues (LDAC)						
49		Total C&I Special Contract FT Service	\$0					
50		C&I Special Contract Interruptible Transportation Service						
51		Base Revenues						
52		Other Revenues (LDAC)						
53		Total C&I Special Contract IT Service	\$0					
54		Total Capacity Assigned Transportation	\$15,005,830	35,761,769	343,981	35,869	2,324	2,277
55		Total Transportation - p. 31 - lines 107 + 128	\$19,070,817	53,236,543			2,036	2,345
56		Percentage of Capacity Assigned Transportation	78.68%	67.18%			114.12%	97.12%



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES**

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

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Submit Supplemental Statement) PG 51	1,866,903	1,927,594	(60,691)
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	<b>Operation</b>	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	<b>Maintenance</b>	None		
20	761 Maintenance Supervision and Engineering			0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	<b>B2. Products Extraction</b>			
32	<b>Operation</b>	None		
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>B2. Products Extraction (Continued)</b>				
48	<b>Maintenance</b>			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
59	<b>C. Exploration and Development</b>			
60	<b>Operation</b>			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
66	<b>D. Other Gas Supply Expenses</b>			
66	<b>Operation</b>			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases	(21,316,737)	(12,380,246)	(8,936,491)
73	804.1 Liquefied Natural Gas Purchases	19,348,136	18,370,695	977,442
74	805 Other Gas Purchases	105,879,815	65,532,867	40,346,948
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	103,911,214	71,523,316	32,387,899
78	806 Exchange Gas			0
79	<b>Purchased Gas Expenses</b>			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit	7,481,472	3,877,559	3,603,914
87	808.2 Gas Delivered to storage	(11,597,245)	(6,165,805)	(5,431,440)
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	<b>Gas Used in Utility Operations-Credit</b>			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
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)	99,795,442	69,235,070	30,560,372
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$101,662,345	\$71,162,664	\$30,499,681

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Yea (c)	Increase or (decrease) (d)
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
101	814 Operation Supervision and Engineering	None		0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	<b>Maintenance</b>			
116	830 Maintenance Supervision and Engineering	None		0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	<b>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	0	367	(367)
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	367	(367)
135	<b>Maintenance</b>			
136	843.1 Maintenance Supervision and Engineering	None		0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	367	(367)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	<b>C. Liquefied Natural Gas Terminating and Processing Expenses</b>			
148	<b>Operation</b>			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses	(2,472)		(2,472)
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	6,430	(1,317,246)	1,323,676
165	<b>TOTAL Operation (Enter Total of lines 149 thru 164)</b>	<b>3,958</b>	<b>(1,317,246)</b>	<b>1,321,204</b>
166	<b>Maintenance</b>			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment	0	0	0
175	<b>TOTAL Maintenance (Enter Total of lines 167 thru 174)</b>	<b>0</b>	<b>0</b>	<b>0</b>
176	<b>TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 &amp; 175)</b>	<b>3,958</b>	<b>(1,317,246)</b>	<b>1,321,204</b>
177	<b>TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 178)</b>	<b>3,958</b>	<b>(1,316,879)</b>	<b>1,320,836</b>
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
180	850 Operation Supervision and Engineering	0		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	<b>TOTAL Operation (Enter Total of lines 180 thru 190)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.		This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2020
<b>GAS OPERATION AND MAINTENANCE EXPENSE (Continued)</b>				
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	<b>Maintenance</b>			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains	7,811	-	7,811
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)	7,811	0	7,811
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	7,811	0	7,811
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	<b>Operation</b>			
204	870 Operation Supervision and Engineering	698,973	562,366	136,607
205	871 Distribution Load Dispatching	318,577	382,990	(64,413)
206	872 Compressor Station Labor and Expenses			-
207	873 Compressor Station Fuel and Power			-
208	874 Mains and Services Expenses	4,268,786	5,368,476	(1,099,690)
209	875 Measuring and Regulating Station Expenses-General	12,279	16,236	(3,957)
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	1,086,521	1,097,902	(11,380)
213	879 Customer Installations Expenses	476,715	653,182	(176,467)
214	880 Other Expenses	3,664,129	1,405,293	2,258,836
215	881 Rents	20,429	15,251	5,178
216	TOTAL Operation (Enter Total of lines 204 thru 215)	10,546,409	9,501,696	1,044,713
217	<b>Maintenance</b>			
218	885 Maintenance Supervision and Engineering	-	-	-
219	886 Maintenance of Structures and Improvements	539,426	195,133	344,294
220	887 Maintenance of Mains	1,641,220	1,925,463	(284,243)
221	888 Maintenance of Compressor Station Equipment			-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General			-
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			-
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station			-
225	892 Maintenance of Services	341,912	1,259,661	(917,749)
226	893 Maintenance of Meters and House Regulators	260,450	368,087	(107,637)
227	894 Maintenance of Other Equipment	258,656	328,668	(70,012)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	3,041,665	4,077,012	(1,035,348)
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$13,588,073	\$13,578,708	\$9,365
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	<b>Operation</b>			
232	901 Supervision	114,224	173,230	(59,006)
233	902 Meter Reading Expenses	1,136,505	341,327	795,178
234	903 Customer Records and Collection Expenses	2,203,345	2,476,918	(273,573)
235	904 Uncollectible Accounts	1,153,435	698,923	454,512
236	905 Miscellaneous Customer Accounts Expenses	44,994	16,458	28,536
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	4,652,505	\$3,706,856	\$945,648

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	Operation			
240	907 Supervision	-	-	-
241	908 Customer Assistance Expenses	-	-	-
242	909 Informational and Instructional Expenses	92,247	157,330	(65,083)
243	910 Miscellaneous Customer Service and Informational Expenses	-	3,130	(3,130)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$92,247	\$160,461	(\$68,214)
245	<b>7. SALES EXPENSES</b>			
246	Operation			
247	911 Supervision	-	-	-
248	912 Demonstration and Selling Expenses	268,555	416,887	(148,332)
249	913 Advertising Expenses	-	142	(142)
250	916 Miscellaneous Sales Expenses	59,059	80,298	(21,239)
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$327,614	\$497,327	(\$169,713)
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	Operation			
254	920 Administrative and General Salaries	15,957,477	5,811,893	10,145,585
255	921 Office Supplies and Expenses	6,280,348	2,935,836	3,344,511
256	(Less) (922) Administrative Expenses Transferred-Cr	(8,946,904)	(17,243,975)	8,297,071
257	923 Outside Services Employed	5,756,462	7,454,400	(1,697,938)
258	924 Property Insurance	130,114	142,122	(12,009)
259	925 Injuries and Damages	1,423,337	1,151,027	272,311
260	926 Employee Pensions and Benefits	5,238,414	7,527,710	(2,289,297)
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	1,090,204	851,941	238,263
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930 1 General Advertising Expenses	-	-	-
265	930 2 Miscellaneous General Expenses	(3,171,529)	203,873	(3,375,401)
266	931 Rents	119,835	203,286	(83,451)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	23,877,758	9,038,113	14,839,645
268	Maintenance			
269	935 Maintenance of General Plant	-	-	-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$23,877,758	\$9,038,113	\$14,839,645
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$144,212,310	\$96,827,251	\$47,385,060

**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	299	289	10
2	Total Part-Time and Temporary Employees			
3	Total Employees	299	289	10

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report May 31st 2023	Year of Report December 31 2022
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses	-	-	
242	909 Informational and Instructional Expenses	92,247	157,330	(65,083)
243	910 Miscellaneous Customer Service and Informational Expenses	-	3,130	(3,130)
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$92,247	\$160,461	(\$68,214)
245	<b>7. SALES EXPENSES</b>			
246	Operation			
247	911 Supervision	-	-	-
248	912 Demonstration and Selling Expenses	268,555	416,887	(148,332)
249	913 Advertising Expenses	-	142	(142)
250	916 Miscellaneous Sales Expenses	59,059	80,298	(21,239)
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$327,614	\$497,327	(\$169,713)
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	Operation			
254	920 Administrative and General Salaries	17,422,083	5,811,893	11,610,190
255	921 Office Supplies and Expenses	6,280,348	2,935,836	3,344,511
256	(Less) (922) Administrative Expenses Transferred-Cr.	(8,946,904)	(17,243,975)	8,297,071
257	923 Outside Services Employed	5,756,462	7,454,400	(1,697,938)
258	924 Property Insurance	130,114	142,122	(12,009)
259	925 Injuries and Damages	1,423,337	1,151,027	272,311
260	926 Employee Pensions and Benefits	5,238,414	7,527,710	(2,289,297)
261	927 Franchise Requirements	-	-	-
262	928 Regulatory Commission Expenses	1,090,204	851,941	238,263
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930 1 General Advertising Expenses	-	-	-
265	930 2 Miscellaneous General Expenses	(3,171,529)	203,873	(3,375,401)
266	931 Rents	119,835	203,286	(83,451)
267	TOTAL Operation (Enter Total of lines 254 thru 266)	25,342,363	9,038,113	16,304,250
268	Maintenance			
269	935 Maintenance of General Plant	-	-	-
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$25,342,363	\$9,038,113	\$16,304,250
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$145,676,916	\$96,827,251	\$48,849,665

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

- The data on number of employees should be reported for the payroll period ending nearest to December 31.
- 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.
- 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.

Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees	299	289	10
2	Total Part-Time and Temporary Employees			
3	Total Employees	299	289	10

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) May 31st 2023	Year of Report December 31, 2022
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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), (f), (h) and (i) must agree with the totals shown at the bottom of page 22 for Account 196 - Misc. Deferred Debits
- 5 List in column (l), (g), and (j) 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)	Account 186 at Beginning of Year (e)	Expenses Incurred During Year			Amortized During Year			
						Charged Currently To			Deferred to Account 186 (i)	Costs Account (j)	Amount (k)	Deferred in Account 186 at End of Year (l)
						Department (f)	Account No (g)	Amount (h)				
1	NH Public Utilities Commission (NHPUC) public utility and gas pipeline safety assessments NHPUC Docket 11-040 Order No 25,370		0									
2	2021-2022 (2022 Portion) Energy Norm & Keene	552,406		552,406		Regulatory Expense	5610-9280	552,406		1240-1650		0
3	2022-2023 (2022 Portion) Energy Norm & Keene	537,798		537,798		Regulatory Expense	5610-9280	537,798		1240-1650		0
4												
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40	Total	1,090,204	0	1,090,204	0		0	1,090,204	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) May 31st 2023	Year of Report December 31, 2022
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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	BALANCE PROFESSIONAL INC	*	153,805			153,805
2	SCOTTMADDEN, INC.		129,260			129,260
3	ADVANCED WORKPLACE STRATEGIES, INC.		102,171			102,171
4	NEW ENGLAND CP, INC		83,484			83,484
5	BELKNAP OCCUPATIONAL HEALTH		78,914			78,914
6	KEEGAN WERLIN LLP		55,107			55,107
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40			602,742			602,742

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da Yr) May 31st 2023	Year of Report December 31, 2022
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**GAS ACCOUNTS - NATURAL GAS**

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

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

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

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

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

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

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

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

Line No.	Name of System Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)	49	10,952,361
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	6,080,418
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)	49	(46,507)
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)		16,986,272
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)	49	10,480,184
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	5,449,093
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)	49	(46,507)
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)		15,882,770
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses	49	234,010
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		234,010
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,116,780

Name of Respondent  
 Liberty Utilities (Energy/North Natural Gas ) Corp

This Report is  
 (1) Original X  
 (2) Revised

Date of Report  
 (Mo, Da, Yr)  
 May 31st 2023

Year of Report  
 December 31 2022

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

AMERICAN CANCER SOCIETY	2,500.00
AMERICAN RED CROSS NEW HAMPSHIRE	1,750.00
BELMONT BASEBALL ORGANIZATION	500.00
BETHANY CHRISTIAN SERVICES OF NORTHERN NEW ENGLAND	1,000.00
BOW ATHLETIC CLUB	475.00
BOYS & GIRLS CLUB OF GREATER DERRY, INC	1,000.00
BOYS & GIRLS CLUB OF MANCHESTER	1,000.00
BRIDGES, DOMESTIC & SEXUAL VIOLENCE SUPPORT SERVICES, INC	3,000.00
BUSINESS & INDUSTRY ASSOCIATION	4,077.50
DARTMOUTH-HITCHECOCK	3,500.00
GREATER MANCHESTER CHAMBER OF COMMERCE	55.00
GUIDE DOG FOUNDATION FOR THE BLIND, INC	12,000.00
HAMPSTEAD CIVIC CLUB - BRIAN E COLBERT GOLF FUND	2,618.00
J GRIMBILAS STRATEGIC SOLUTIONS LLC	22,050.00
KEEGAN WERLIN LLP	17,788.93
LACONIA SALVATION ARMY	1,000.00
LIBERTY HOUSE, INC	350.00
NASHUA CHILDREN'S HOME	1,000.00
NEW HAMPSHIRE FOOD BANK	6,000.00
NEW HAMPSHIRE SUSTAINABLE ENERGY ASSOCIATION DBA CLEAN ENERGY NH	7,000.00
RAVEN GAIL BLAISDELL FOUNDATION AT HALL MEMORIAL LIBRARY	2,000.00
THE COMMUNITY KITCHEN	1,500.00
The Foundation for New Hampshire Community Colleges	25,000.00
TOYS FOR TOTS	1,600.00
UNITED WAY OF GREATER NASHUA	3,500.00
WEBSTER HOUSE	3,000.00

TOTAL

124,685

Name of Respondent Liberty Utilities (Energy/Natural Gas ) Corp.	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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Summary of Affiliated Transactions  
Report of Affiliate Transactions - Past Year

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

Affiliate Code		AR	AP	TOTAL
3070 Liberty New Hampshire	AR and AP Transactions	(1,361,356,070.31)	1,469,533,867.07	108,177,796.76
10000 APUC-1000	AR and AP Transactions	(172,785.04)	434,132.89	261,347.85
10066 Labs - 1048	AR and AP Transactions	(74,042.54)	425,893.61	351,851.07
10067 LABS 1048	AR and AP Transactions	(290,479.28)	1,792,516.57	1,502,037.29
10083 Gas NB	AR and AP Transactions		107.98	107.98
10149 LU Services -3060	AR and AP Transactions	(6,961.57)	25,252.41	18,290.84
10150 East Region SS -3060	AR and AP Transactions	(912,014.14)	995,047.41	83,033.27
10153 LABS US-1048	AR and AP Transactions	(555,221.86)	1,252,655.74	697,433.88
10154 Liberty Corp US	AR and AP Transactions	(33,760.71)	483,744.49	449,983.78
10163 LU (New England Natu	AR and AP Transactions	(49.78)	7,023.48	6,973.70
10164 Peach State - GA 3069	AR and AP Transactions	(5,199.15)	1,761.63	(3,437.52)
10166 LU NH - 3070	AR and AP Transactions	(21,632,173.15)	31,808,761.45	10,176,588.30
10170 St Lawrence 3073	AR and AP Transactions		50,524.05	50,524.05
Interest				4,699,352.73
		(1,385,038,758)	1,506,811,289	126,471,884

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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	\$ 300,323	19
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 938,776	21
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 223,950	11
11	Tilton, NH 03276			
12				
13	Keene Propane Corporation Gas Plant Year Installed 1969	938,700	362,854	365
14	207 Emerald Street (leased by Liberty Utilities.)			
15	Keene, NH 03431			
16				
17	Keene CNG Year In Service 2019		16,236	365
18	43 Production Avenue			
19	Keene, NH 03431			
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40	Total	6,443,274	1,842,141	781

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp	This Report Is (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) May 31st 2023	Year of Report December 31, 2022
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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 283,884	10,518	64,426	304,200	12,000
Manchester 380,294	7,246	49,765	600,000	21,600
Tilton -	1,199	5,028	60,000	2,400
Keene 1,428,019	1,126	130,667	77,690	3,072
Keene (CNG) 320,394	242	29,317	11,934	739
<b>664,178</b>	<b>18,963</b>	<b>119,219</b>	<b>964,200</b>	<b>36,000</b>

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) May 31st 2023	Year of Report December 31, 2022	
Liquified Natural Gas (LNG) PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum</p>				<p>daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>		
Line No.	Location of Facility (a)	LNG Facility Number of Days of Peakshaving Operation (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (c)	Cost of Facility (in dollars) (d)	Sendout Volumes MMBtu Units	
					Peak Day (e)	Annual (f)
1	Concord LNG Station	40	6,000	\$ 3,640,694	3,595	82,049
2	20 Broken Bridge Road					
3	Concord, NH 03301					
4						
5	Manchester LNG Station	50	6,000	\$ 7,906,154	3,799	109,125
6	130 Elm Street					
7	Manchester, NH 03101					
8						
9	Tilton LNG Station	92	6,000	\$ 3,439,513	4,063	188,280
10	30 Tilton Road					
11	Tilton, NH 03276					
12						
13	Keene					
14	None					
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40	Total	182	18,000	14,986,360	11,457	379,454

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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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, Intra-company Transfers</p> <p>801 Natural Gas Field Line Purchases</p> <p>802 Natural Gas Gasoline Plant Outlet Purchases</p> <p>803 Natural Gas Transmission Line Purchases</p> <p>804 Natural Gas City Gate Purchases</p> <p>804.1 Liquefied Natural Gas Purchases</p> <p>805 Other Gas Purchases</p> <p>805.1 Purchase Gas Cost Adjustments</p>	<p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote</p> <p>2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b).</p> <p>4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)</p>
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Line No.	Account Title (a)	Gas Purchased - Dth (14.73 psia at 60F) (b)	Cost of Gas (in dollars) (c)	Average Cost per Dth (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intra-company Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases *	17,146,093	\$ 67,867,758	\$ 3.96
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases - gas pass thru	15,844,653	\$ 65,532,867	\$ 4.14
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	32,990,746	\$ 133,400,625	\$ 4.04

**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 May 31st 2023	Year of Report December 31, 2022
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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		1,924,311.9	-	462,813.0	852,862.0			3,239,986.9
3	February		1,407,694.3	(13,133.0)	338,430.0	710,736.0			2,456,660.3
4	March		931,224.3	(2,546.0)	435,778.0	669,599.0			2,036,601.3
5	April		1,023,241.3	(218,263.0)	-	541,459.0			1,564,700.3
6	May		654,738.9	(277,429.0)	-	396,425.0			1,051,163.9
7	June		470,945.9	(197,012.0)	-	297,980.0			768,925.9
8	July		451,798.7	(240,085.0)	-	281,645.0			743,443.7
9	August		483,714.2	(263,079.0)	-	302,903.0			766,617.2
10	September		520,908.2	(255,076.0)	-	336,603.0			857,511.2
11	October		787,327.2	(222,106.0)	-	465,272.0			1,252,599.2
12	November		944,692.5	(53,023.0)	126,286.0	548,814.0			1,619,782.5
13	December		1,341,773.8	(16,558.0)	348,496.0	676,120.0			2,366,389.8
14									
15	Total Natural Gas		10,952,381.0	(1,758,310.0)	1,711,803.0	6,080,418.0			18,744,582.0
II. On-Site Peakshaving Gas Volumes									
	Month	LNG Volume Used	LNG Volume Received	LNG Volume on Hand at End of Month	LPG Volume Used	LPG Volume Received	LPG Volume on Hand at End of Month	Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total LNG and LPG Volumes used
		+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu
1									
2	January	97,349.0	88,712.0	2,430.0	73,423.2	46,892.2	79,785.0		170,772.2
3	February	62,018.0	68,262.0	8,674.0	59,138.3	40,069.3	60,718.0		121,154.3
4	March	74,975.0	78,145.0	11,844.0	48,956.4	22,953.4	34,715.0		123,931.4
5	April	2,490.0	2,106.0	11,460.0	10,938.8	8,575.8	32,352.0		13,428.8
6	May	2,882.0	2,191.0	10,769.0	5,721.3	5,384.3	32,015.0		8,603.3
7	June	2,714.0	2,706.0	10,761.0	4,818.5	4,457.5	31,856.0		7,330.5
8	July	2,127.0	3,530.0	12,164.0	5,972.8	17,005.8	42,889.0		8,099.8
9	August	3,022.0	1,057.0	10,199.0	3,587.6	42,933.6	82,235.0		6,809.6
10	September	2,671.0	3,813.0	11,341.0	5,475.8	6,443.8	83,203.0		8,146.8
11	October	3,342.0	3,649.0	11,648.0	8,158.4	8,420.4	93,465.0		11,500.4
12	November	9,262.0	8,789.0	11,175.0	11,600.4	35,899.4	107,564.0		20,862.4
13	December	145,305.0	145,491.0	11,361.0	34,187.9	35,447.9	108,824.0		179,492.9
14									
15	Total On-Site Peakshaving	408,157.0	408,451.0	123,826.0	34,187.9	274,083.4	779,621.0		679,932.4
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 Unbrst 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	3,410,759.1	1,701,088	782,964	6,133	907,082	34,933	3,432,199	(21,440)
3	February	2,578,014.6	2,060,352	791,294	5,502	(302,136)	26,348	2,581,360	(3,345)
4	March	2,160,532.7	1,745,324	799,365	4,420	(366,880)	22,004	2,204,232	(43,700)
5	April	1,578,129.2	1,178,778	616,052	2,868	(365,259)	14,564	1,447,102	(131,027)
6	May	1,059,767.2	713,128	531,482	1,208	(175,278)	8,369	1,078,909	(19,142)
7	June	776,258.4	371,421	348,466	654	128,844	6,170	853,554	(77,298)
8	July	751,543.5	231,664	271,206	583	355,499	5,446	864,377	(112,834)
9	August	793,226.8	203,175	254,896	471	215,833	5,663	680,038	113,169
10	September	865,858.0	202,646	289,181	259	100,503	6,517	599,106	266,552
11	October	1,264,089.6	283,947	115,110	838	788,018	11,148	1,199,059	65,041
12	November	1,640,644.8	541,184	261,925	2,178	843,175	37,131	1,505,593	135,051
13	December	2,545,882.6	1,247,477	369,155	2,744	603,554	55,718	2,278,647	267,236
14									
15	Total Annual Volume	19,424,514	10,480,184	5,449,093	27,939	2,532,952	234,010	18,724,178	700,337
16	Percent of Sendout	103.74%	55.97%	29.10%	0.15%	13.53%	1.25%	100.00%	3.74%
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.		This Report Is: (1) Original X (2) Revised		Date of Report May 31st 2023	Year of Report December 31, 2022	
<b>GAS OPERATING REVENUES (Account 400) Supplement to Page 28</b>						
Line No.	Account (a)			Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
	FERC					
1	480	Residential Sales - Fixed Portion	PG 28	(15,939,140)	(15,786,662)	(152,478)
2	480	Residential Sales - Variable Portion	PG 28	(37,229,973)	(34,621,235)	(2,608,738)
3	480	Residential Sales - Energy Cost	PG 28	(59,971,090)	(38,160,167)	(21,810,923)
4	481	Commercial Sales - Fixed Portion	PG 28	(10,014,069)	(8,881,030)	(1,133,039)
5	481	Commercial Sales - Variable Portion	PG 28	(18,035,651)	(16,304,667)	(1,730,983)
6	481	Commercial Sales - Energy Cost	PG 28	(45,443,257)	(28,049,893)	(17,393,364)
7	481	Industrial Sales - Fixed Portion	PG 28	(10,847)	(9,739)	(1,108)
8	481	Industrial Sales - Variable Portion	PG 28	(1,454)	(411)	(1,043)
9	481	Industrial Sales - Energy Cost	PG 28	(11,335)	(3,645)	(7,689)
10	4893	Metered Sales to Transportation - Fixed	PG 28	(3,012,271)	(3,546,177)	533,907
11	4893	Metered Sales to Transportation - Variable	PG 28	(9,403,981)	(12,175,179)	2,771,198
12	4893	Metered Sales to Transportation - Pass Through Gas	PG 28	(41,483)	(5,152)	(36,331)
13	488	Misc Service revenues	PG 28	(1,698,564)	(1,420,194)	(278,369)
14	495	Other Gas revenues	PG 28	(9,259,437)	(9,553,724)	294,287
15	495	Decoupling Revenue	PG 28	(8,479,807)	(3,851,485)	(4,628,322)
16	483	Sales For Resale	PG 28	(5,194,220)	(3,657,912)	(1,536,308)
17	188+142004	Deferred Working Capital - Winter	PG 9	(62,212)	(22,793)	(39,419)
18	11186000+11142005	Deferred Working Capital - Summer	PG 9	(1,616)	10,307	(11,923)
19	11186000+11174003	Deferred Bad Debt - Winter	PG 9	(132,430)	(414,617)	282,187
20	11186000+11175002	Deferred Bad Debt - Summer	PG 9	(41,779)	593,532	(635,311)
21	11186000+11175003	Deferred Reserves EE	PG 9	(896,113)	(9,426,503)	8,530,389
22	11186000+11182300	R/A Environmental Materials	PG 9	(3,663,628)	(3,166,518)	(497,110)
23	11182300+11174000	Rate Case Recovery	PG 9	(160,787)	(187,166)	26,378
24	11186000+11175004	Deferred RLIAP	PG 9	(486,014)	(2,095,086)	1,609,072
25	11186000+11182300	Deferred Decoupling Asset	PG 9	(307,869)	4,558,886	(4,866,755)
26	11186033+11182314	PTAM	PG 9	(360,758)	-	(360,758)
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31	Page number show where full amounts are reflected on this report.					
32						
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<b>TOTAL Operation</b>				<b>(229,859,784)</b>	<b>(186,177,230)</b>	<b>(43,682,555)</b>

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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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	FERC 480 Residential Sales - Fixed Portion	PG 28	(15,939,140)	(15,786,662)	(152,478)
2	480 Residential Sales - Variable Portion	PG 28	(37,229,973)	(34,621,235)	(2,608,738)
3	480 Residential Sales - Energy Cost	PG 28	(59,971,090)	(38,160,167)	(21,810,923)
4	481 Commercial Sales - Fixed Portion	PG 28	(10,014,069)	(8,881,030)	(1,133,039)
5	481 Commercial Sales - Variable Portion	PG 28	(18,035,651)	(16,304,667)	(1,730,983)
6	481 Commercial Sales - Energy Cost	PG 28	(45,443,257)	(28,049,893)	(17,393,364)
7	481 Industrial Sales - Fixed Portion	PG 28	(10,847)	(9,739)	(1,108)
8	481 Industrial Sales - Variable Portion	PG 28	(1,454)	(411)	(1,043)
9	481 Industrial Sales - Energy Cost	PG 28	(11,335)	(3,645)	(7,689)
10	4893 Metered Sales to Transportation - Fixed	PG 28	(3,012,271)	(3,546,177)	533,907
11	4893 Metered Sales to Transportation - Variable	PG 28	(9,403,981)	(12,175,179)	2,771,198
12	4893 Metered Sales to Transportation - Pass Through Gas	PG 28	(41,483)	(5,152)	(36,331)
13	488 Misc Service revenues	PG 28	(1,698,564)	(1,420,194)	(278,369)
14	495 Other Gas revenues	PG 28	(9,262,057)	(9,553,724)	291,667
15	495 Decoupling Revenue	PG 28	(8,479,807)	(3,851,485)	(4,628,322)
16	483 Sales For Resale	PG 28	(5,194,220)	(3,657,912)	(1,536,308)
17	186+142004 Deferred Working Capital - Winter	PG 9	(62,212)	(22,793)	(39,419)
18	11186000+11142005 Deferred Working Capital - Summer	PG 9	(1,616)	10,307	(11,923)
19	11186000+11174003 Deferred Bad Debt - Winter	PG 9	(132,430)	(414,617)	282,187
20	11186000+11175002 Deferred Bad Debt - Summer	PG 9	(41,779)	593,532	(635,311)
21	11186000+11175003 Deferred Reserves EE	PG 9	(896,113)	(9,426,503)	8,530,389
22	11186000+11182300 R/A Environmental Materials	PG 9	(3,683,628)	(3,166,518)	(497,110)
23	11182300+11174000 Rate Case Recovery	PG 9	(160,787)	(187,166)	26,378
24	11186000+11175004 Deferred RLIAP	PG 9	(486,014)	(2,095,086)	1,609,072
25	11186000+11182300 Deferred Decoupling Asset	PG 9	(307,869)	4,558,886	(4,866,755)
26	11186033+11182314 PTAM	PG 9	(360,758)	-	(360,758)
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	TOTAL Operation		(229,862,404)	(186,177,230)	(43,685,175)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp.	This Report Is: (1) Original X (2) Revised	Date of Report May 31st 2023	Year of Report December 31, 2022
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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			
5	7350 Misc Production Exp	5444-7350	4,290	(4,290)
6	7100 Operation Supervision & Engineering	5540-7100	2,099	(2,099)
7	7420 Maint of Production Eq	5210-7420	123	(123)
8	7420 Maint of Production Eq	5210-7420	188	(188)
9	7100 Operation Supervision & Engineering	5010-7100 11710000	1,388,069	1,043,017
10	7350 Misc Production Expense	5444-7350	222,738	(222,738)
11	7100 Operation Supervision & Engineering	5540-7100	120,753	(120,753)
12	7170 Liquefied Petroleum Gas	5540-7170 11717000	147,433	147,311
13	7420 Maint of Production Equipment	5210-7420 11742000	102,512	146,395
14	7330 Gas mixing expense - labor	5010-7330	331,154	(331,154)
15	7350 Misc. Production expense	5444-7350 11735000	228,890	58,716
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46	TOTAL Operation (Total of lines 5 thru 14)	1,866,903	1,927,594	(60,691)
47				