



Stephen R. Hall  
Director, Rates & Regulatory Affairs  
O: 603-216-3523  
E: [Stephen.Hall@libertyutilities.com](mailto:Stephen.Hall@libertyutilities.com)

March 31, 2015

**Via ERF and US Mail**

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

**Re: Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities  
F-16 Annual Report – FY 2014**

Dear Ms. Howland:

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

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

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall".

Stephen R. Hall

Enclosure

cc: Steve Frink  
Lynn Hanson

2047

# 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, 2014



Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original    X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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LIST OF CITIES AND TOWNS SERVED DIRECTLY

Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION
1	ALLENSTOWN	355	4,322
2	AMHERST	528	11,201
3	AUBURN	34	4,953
4	BEDFORD	1,780	21,203
5	BELMONT	87	7,356
6	BERLIN	11	10,051
7	BOSCAWEN	256	3,965
8	BOW	757	7,519
9	CANTERBURY	42	2,352
10	CONCORD	10,772	42,695
11	DERRY	480	33,109
12	FRANKLIN	1,042	8,477
13	GILFORD	102	7,126
14	GOFFSTOWN	595	17,651
15	HOLLIS	29	7,684
16	HOOKSETT	2,244	13,451
17	HUDSON	5,213	24,467
18	LACONIA	1,998	15,951
19	LITCHFIELD	112	8,271
20	LONDONDERRY	1,101	24,129
21	LOUDON	168	5,317
22	MANCHESTER	26,052	109,565
23	MERRIMACK	3,703	25,494
24	MILFORD	1,010	15,115
25	NASHUA	27,461	86,494
26	NORTHFIELD	232	4,829
27	PEMBROKE	928	7,115
28	SANBORNTON	27	2,966
29	TILTON	697	2,567
30	WINNESQUAM	9	No Census Info Available
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		87,825	535,395

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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) Co. Delaware Corporation, which is 100% owned by Liberty Utilities (Canada) Corp., Canada Corporation, which is 100% owned by Algonquin Power & Utilities Corp, Canada Corporation which is publically traded.

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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**OFFICERS**

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

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

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

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

Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)
1	<b>Current</b>		
2	President As of Aug 1,2014	Daniel Saad	President Liberty Utilities (Granite State Electric) Corp. Sec & Treasurer Liberty Utilities (Granite State Electric) Corp.
3	Treasurer & Secretary As of Aug 1,2014	Sarah Knowlton	
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7	<b>Previous</b>		
8	Chairman/CEO to June 26 ,2014	Ian Robertson	
9	Secretary/Treasurer/CFO to Aug 1,2014	David Bronicheski	
10	Vice President to Aug 1,2014	Christopher Jarratt	
11	President to Aug 1,2014	Richard Leehr	
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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original     X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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DIRECTORS

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

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

Name (and Title) of Director  (a)	Principal Business Address  (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)
Ian E. Robertson Richard Leehr Gregory Sorensen	354 Davis Rd, Oakville ON L6J 2X1 349 Winding Pond Road, Londonderry NH 03053 12725 W. Indian School RD, Avondale, AZ 85392	None None None	None None None

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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**SECURITY HOLDERS AND VOTING POWERS**

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

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

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

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

1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:  NA	2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy  Total: NA By proxy:	3. Give the date and place of such Meeting:  NA
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Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
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Name of Respondent Liberty Utilities (Energy/North Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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PAYMENTS TO INDIVIDUALS

1. List names of all individuals, partnerships, or corporations, to whom payments totaling \$50,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$50,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Street	City	State	Zip Code	Amount
(a)	(b)	(c)	(c)	(d)	(e)	(f)
1	REPSOL ENERGY NORTH AMERICA CORP.	2001 TIMBERLOCH PLACE SUITE 3000	THE WOODLANDS	TX	77380	39,563,878.27
2	BP ENERGY COMPANY	201 HELIOS WAY	HOUSTON	TX	77079	22,643,779.61
3	SOUTH JERSEY RESOURCES GROUP, LLC	2390 AIRPORT FREEWAY, SUITE 505	BEDFORD	TX	76022	13,348,449.71
4	TENNESSEE GAS PIPELINE CO	PO BOX 2511	HOUSTON	TX	77252-2511	12,724,526.50
5	LIBERTY UTILITIES CANADA CORP	2865 BRISTOL CIRCLE	OAKVILLE	ONTARIO	L6H7H7	11,456,752.65
6	R H WHITE CONSTRUCTION CO INC	3 JOHNSON ROAD	BOY	NH	03304	10,858,222.59
7	GDF SUEZ GAS NL LLC	1990 POST OAK BOULEVARD SUITE 1900	HOUSTON	TX	77056	5,131,865.39
8	EMERA ENERGY SERVICES, INC	5201 DUKE STREET	HALIFAX	NS	B3J1N9	5,005,594.58
9	DIRECT ENERGY BUSINESS MARKETNG , LLC	NATURAL GAS ACCOUNTING WB-8	WOODBIDGE	NJ	07095	4,108,712.05
10	CHARTER ENVIRONMENTAL INC	560 HARRISON AVENUE	BOSTON	MA	02119	2,658,532.39
11	ESM OF NH	67 INTERNATIONAL DRIVE	LONDON	NH	03307	2,597,609.04
12	PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	PO BOX 270	HARTFORD	CT	06141-0270	2,500,000.00
13	PATRIOT GAS SUPPLY, LLC	14 INDIAN ROCK LANE	GREENWICH	CT	06830	2,388,948.86
14	STATE OF NH - DEPARTMENT OF REVENUE	DOC PRO DIV P.O. BOX 637	CONCORD	NH	03302-0637	2,108,733.51
15	CITY OF MANCHESTER - OFFICE OF TAX COLLECTOR	PO BOX 9598 1 CITY HALL PLAZA	MANCHESTER	NH	03108-9598	1,530,979.69
16	BALANCE PROFESSIONAL	800 EAST CYPRESS CREED ROAD SUITE 300	FORT LAUDERDALE	FL	33334	1,377,648.51
17	CITY OF NASHUA NH	PO BOX 885	NASHUA	NH	03061-0885	1,262,089.81
18	D. L. PETERSON TRUST	5924 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60683	1,144,409.95
19	TWIN EAGLE RESOURCE MANAGEMENT	8847 W SAM HOUSTON PKWY NORTH	HOUSTON	TX	77094	1,066,524.00
20	ENERGY FEDERATION INC	40 WASHINGTON STREET SUITE 2000	WESTBOROUGH	MA	01581-1013	944,119.02
21	ANGI ENERGY SYSTEMS INC	305 W DELAVAN DRIVE	JANESVILLE	WI	53546	910,930.80
22	ALGONQUIN POWER & UTILITIES CORP	2845 BRISTOL CIRLCE	OAKVILLE	ONTARIO	L6H 7H7	910,002.20
23	ELECTOR HAWKEYE LLC	100 MARCUS BLVD.	HAUPPAUGE	NH	03108-9592	841,666.76
24	CITY OF CONCORD, NH	PO BOX 9582	MANCHESTER	NH	03108-9582	826,120.91
25	NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	21 SOUTH FRUIT STREET, SUITE 10	CONCORD	NH	03301-2429	819,023.54
26	BRETON CONSTRUCTION INC	PO BOX 6654	LACONIA	NH	03247-6654	645,032.39
27	NATIONAL FUEL GAS SUPPLY CORP	CHASE MANHATTAN BANK ABA 021000021	NEW YORK	NY	14264-0001	625,931.13
28	J. ARON & COMPANY	200 WEST STREET	NEW YORK	NY	10018	527,800.76
29	BG ENERGY MERCHANTS, LLC	811 MAIN ST SUITE 3400	HOUSTON	TX	77002	528,438.24
30	SOUTHERN NEW HAMPSHIRE SERVICE INC	PO BOX 5040	MANCHESTER	NH	03108	526,117.03
31	HESS	75 FAIR DEPT	WOODBIDGE	NJ	07095	515,900.00
32	TOWN OF LONDONDERRY	268 B MAMMOTH ROAD	LONDONDERRY	NH	03103	496,606.50
33	CITY OF MANCHESTER	405 VALLEY STREET	MANCHESTER	NH	03103	493,041.42
34	CONCORD HOSPITAL	250 PLEASANT STREET	CONCORD	NH	03301	491,871.00
35	HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	75 SOUTH MAIN STREET UNIT 7 PMB 185	CONCORD	NH	03301	482,650.65
36	GEI CONSULTANTS, INC.	100 LINCOLN PARK DRIVE, SUITE 201 PO BOX 843005	WOBURN	MA	01801	456,378.11
37	RISE ENGINEERING	1341 ELMWOOD AVENUE	CRANSTON	RI	02910	428,555.44
38	PORTLAND NATURAL GAS	ONE HARBOUR PLACE SUITE 375	PORTSMOUTH	NH	03801	417,347.20
39	NEW ENGLAND TRAFFIC CONTROL	1024 SUNCOCK VALLEY HWY, UNIT D2 PO BOX 9	EPSOM	NH	03234	414,898.00
40	TOWN OF HUDSON NH	12 SCHOOL ST	HUDSON	NH	03051	395,920.34
41	HESS WHOLESale DEPT	ONE HESS PLAZA 5TH FLOOR	WOODBIDGE	NJ	07095-0961	344,212.56
42	CITY OF CONCORD	41 GREEN STREET ENGINEERING SERVICES - 3RD FLOOR	CONCORD	NH	03301	325,476.94
43	BELKNAP MERRIMAC	PO BOX 10162 INDUSTRIAL PARK DRIVE	CONCORD	NH	03302-1016	320,805.30
44	TRANS GAS INC	67 INDUSTRIAL AVE EAST	MANCHESTER	MA	01852-5168	315,279.34
45	TOWN OF HOOKSETT NH	35 MAIN STREET	HOOKSETT	NH	03106	282,373.00
46	IROQUOIS GAS TRANSMISSION SYSTEM	ONE CORPORATE DR SUITE 600	SHELTON	CT	06484-6211	275,966.16
47	VITOL, INC	1100 LOUISIANA	HOUSTON	TX	77002-5255	275,000.00
48	MSR UTILITY MAINTENANCE	501 HIGH STREET	DUNSTABLE	MA	01829	261,902.90
49	TOWN OF MERRIMACK NH	6 BABOOSIC LAKE ROAD	MERRIMACK	NH	03054	258,736.00
50	EXCELLUS	UTICA BUSINESS PARK 12 RHOADS DRIVE	UTICA	NY	13502	253,629.33
51	SANBORN HEAD & ASSOCIATES, INC.	20 FOUNDRY STREET	CONCORD	NH	03301	242,363.73
52	GULF OIL LIMITED PARTNERSHIP	100 CROSSING BOULEVARD	FRAMMINGHAM	MA	01702	234,444.36
53	SOUTHERN NEW HAMPSHIRE UNIVERSITY	200 RIVER ROAD	MANCHESTER	NH	03103	227,800.00
54	GZA GEOTECHNICAL INC	380 HARVEY ROAD	MANCHESTER	NH	03103	220,176.68
55	TOWN OF TILTON, NH	257 MAIN STREET	TILTON	NH	03276	213,983.00
56	APPLUSTRD DURVA QUALITY ASSURANCE LABS, INC.	113 PROGRESS AVENUE	NASHUA	NH	03062	212,768.74
57	NORTHPOINT CONSTRUCTION MGMT, LLC	RIVER ROAD	HUDSON	NH	03051	209,657.50
58	PUBLIC SERVICE OF NEW HAMPSHIRE	PO BOX 650047	DALLAS	TX	75265-0047	204,458.13
59	DE MAXIMIS, INC.	450 MOUNTBROOK LANE	KNOXVILLE	TN	37919	203,065.37
60	TOWN OF BOW, NH	10 GRANDVIEW ROAD	BOW	NH	03304	195,166.00
61	BELKNAP-MERRIMACK COUNTIES, INC.	PO BOX 1016	CONCORD	NH	03302-1016	178,104.99
62	SIMPLY PRESCRIPTIONS	165 COURT STREET	ROCHESTER	NY	14647	168,322.87
63	JP MORGAN CHASE BANK	PO BOX 4475	CAROL STREAM	IL	60197-4475	167,768.47
64	NEW HAMPSHIRE DEPARTMENT OF REVENUE	DOR	CONCORD	NH	03302-0457	164,500.00
65	TOWN OF MEMPHIS NH	12 PEMBROKE STREET	PEMBROKE	NH	03251	161,944.00
66	SOCIETE GENERALE/NEW YORK	1221 AVENUE OF THE AMERICAS	NEW YORK	NY	10020	159,289.45
67	MCLANE, GRAF, RAULERSON & MIDDLETON PA	900 ELM STREET, PO BOX 326	MANCHESTER	NH	03105-0326	158,127.74
68	CONCENTRIC ENERGY ADVISORS INC	293 BOSTON POST RD WEST	MARLBOROUGH	MA	01752	151,775.56
69	CONSERVATION SERVICES GROUP	145 WASHINGTON STREET, SUITE 3000	WESTBOROUGH	MA	01581	150,860.50
70	OPOWER, INC.	1515 N COURTHOUSE ROAD	ARLINGTON	VA	22201	141,949.00
71	GP NASHUA	21 CONGRESS STREET	NASHUA	NH	03062	140,800.00
72	NATIONAL GRID USA	300 ERLE BLD WEST	SYRACUSE	NY	13202	136,006.79
73	INFRASTRUCTURE LTD	122 BOSTON ROAD	BILLERICA	MA	01821	133,752.00
74	CORZILIUS MATUSZEWSKI KRAUSE ARCHITECTS, P.A.	603 BEECH STREET	MANCHESTER	NH	03104	133,645.87
75	FISERV	PO BOX 99924	GRAPEVINE	TX	76099-9724	133,286.74
76	CARGILL POWER MARKETS, LLC	12700 WHITEWATER DRIVE	MINNETONKA	ND	55343	126,429.33
77	B&E SYSTEMS	65 SPITBROOK ROAD	NASHUA	NH	03060	123,281.00
78	MANCHESTER COMMUNITY COLLEGE	100 FRONT STREET	MANCHESTER	NH	03103	119,562.77
79	RANDSTAD	PO BOX 7247-6655	PHILADELPHIA	PA	07247-6655	118,115.91
80	VELCRO USA INC	406 BROWN AVENUE	MANCHESTER	NH	03103	115,394.00
81	ANB ENTERPRISES, INC	4771 SWEETWATER BOULEVARD SUITE 151	SUGAR LAND	TX	77479	106,192.70
82	MONOEVY STORAGE CORPORATION	536 BOYLSTON ST 12TH FL	BOSTON	MA	02116	104,932.88
83	OMARK	PO BOX 1086	BOYLSTON	MA	01505-1686	101,884.77
84	ITRON INC	2111 N MOLTER ROAD	LIBERTY LAKE	WA	99019	96,322.64
85	NORTHPOINT ENGINEERING, LLC	94 RIVER ROAD	HUDSON	NH	03051	95,415.73
86	LIGHTEC INC	97 DEPT ST	MERRIMACK	NH	03054	94,519.27
87	TOWN OF AMHERST	C/O CITIZENS BANK PO BOX 9695	MANCHESTER	NH	03108-9695	91,044.00
88	CITY OF LACONIA	PO BOX 48945 BEACON ST. EAST	LACONIA	NH	03247	86,966.75
89	ENERGY NORTH PROPANE	75 REGIONAL DRIVE	CONCORD	NH	03301-8504	83,209.30
90	TOWN OF MILFORD	289 SOUTH ST	MILFORD	NH	03055	81,860.95
91	HITCHINER MANUFACTURING CO INC	594 ELM STREET	MILFORD	NH	03055	79,275.00
92	NEW ENGLAND CP, INC	294 EAST STREET	WEST BRIDGEWATER	MA	02379	77,140.00
93	TOWN OF NORTHFIELD	21 SUMMER STREET	NORTHFIELD	NH	03276	75,357.00
94	DDA SERVICES INC	11 NAVIGATOR ROAD	LONDONDERRY	NH	03053	71,101.42
95	CLEAN HARBORS	PO BOX 3442	BOSTON	MA	02241-3442	70,699.03
96	ENTERPRISE RENT A CAR	527 SOUTH BROADWAY	SALEM	NH	03079	69,460.11
97	DEVINE, MILLMET & BRANCH, PA	111 AMHERST STREET	MANCHESTER	NH	03101	67,897.65
98	US SECURITY ASSOCIATES INC	92 INDUSTRIAL WAY	SALEM	NH	03079	67,795.50
99	ADP INC	7700 FORSYTH BLVD 9TH FLOOR	ST LOUIS	MO	63105	67,385.20
100	METLIFE	PO BOX 803323	Kansas City	MO	64180-3323	66,955.14
101	STARLES ADVANTAGE	DEPT 51 7814884291	DES MOINES	IA	50368-9020	65,285.58
102	SUSSEX ECONOMIC ADVISORS LLC	161 WORCESTER RD	FRAMMINGHAM	MA	01701	65,082.27
103	HSG GROUP, INC	45 HILLPARK AVENUE	GREAT NECK	NY	11020	61,000.00
104	DARTMOUTH-HITCHCOCK	1 MEDICAL CENTER	LEBANON	NH	03756	63,887.00
105	R S AUDLEY INC	609 ROUTE 3A	BOY	NH	03304	62,237.70
106	TOWN OF BEDFORD NH	PO BOX 8628	MANCHESTER	NH	03108-9695	61,888.61
107	NORTH BRANCH CONSTRUCTION, INC.	75 OLD TURNPIKE ROAD	CONCORD	NH	03301	61,485.85
108	STAFF HUNTERS LLC	1 NEW HAMPSHIRE AVENUE	PORTSMOUTH	NH	03801	60,210.50
109	DEI SYSTEMS LLC	1215 MAIN STREET	TEWKSBURY	MA	01876	59,277.00
110	CITY OF FRANKLIN NH	316 CENTRAL STREET	FRANKLIN	NH	03235	59,265.85
111	TOWN OF GORFTOWN	DEPT OF PUBLIC WORKS 404 ELM ST	GORFTOWN	NH	03045	59,029.81
112	STERI CLEAN LLC	PO BOX 1115	LONDONDERRY	NH	03053	58,868.03
113	TOWN OF ALLENSTOWN	16 SCHOOL ST	ALLENSTOWN	NH	03275	57,065.00
114	KEMA CONSULTING	ONE BURLINGTON BUSINESS CENTER	BURLINGTON	MA	01803	56,642.75
115	TOWN OF LONDON NH	PO BOX 7844	LONDON	NH	03045	55,390.00
116	NH DEPT OF ENVIRONMENTAL SERVICES	HWRB	CONCORD	NH	03302-0095	55,212.36
117	INTELLIGENCE SECURITY INTERNATIONAL, INC.	4 HERSEY ROAD	BURLINGTON	MA	01803	53,204.41
118	AIRLOGICS LLC	249 VANDERBILT AVENUE	NORWOOD	MA	02062	52,910.00
119	DIG SAFE SYSTEMS INC	331 MONTVALE AVENUE 4th FLOOR	WOBURN	MA	01801	52,135.60
120	TOTAL					166,933,971

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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IMPORTANT CHANGES DURING THE YEAR

<p>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.</p>		<p>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.</p>	
1. List changes in and important additions to franchise area.		7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to commission authorization.		8. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.	
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.		9. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.	
4. List important leaseholds that have been acquired given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.		10. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 9 above, such notes may be attached to this page.	
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.			
1. In 2014, within the existing franchise territory LU added approximately 1,235 (264 C&I, 971 Residential) customers to our system. In the course of adding these customers, we installed approximately 7.192 miles of new main and 802 new services. We replaced 8 miles of CI	6.	None	
2. On November 21, 2014 the Commission approved the Company's acquisition of New Hampshire Gas Corporation by Order 25,736. On January 2, 2015 the Company closed the acquisition.	7.	None	
3. None	8.	Liberty Utilities (EnergyNorth Natural Gas) Corp. v. City of Concord and City of Manchester - Individual cases brought against the City of Concord and the City of Manchester challenging their Roadway Fees. In the summer of 2013, those cases were consolidated into one case now pending before the Merrimack County Superior Court.	
4. On May 1, 2014, the Company entered into a lease with Liberty Energy Utilities (New Hampshire) Corp. for the use of space at 15 Buttrick Road, Londonderry, NH.  On July 15, 2014 by Order 25,694 the Commission approved the Company's lease with iNatgas for the Broken Bridge property.	9.	None	
5. None	10.	None	

Name of Respondent		This Report is:		Date of Report		Year of Report
Liberty Utilities (EnergyNorth Natural Gas ) d/b/a Liberty Utilities		(1) Original	X	(Mo, Da, Yr) March 31, 2015		December 31, 2014
		(2) Revised				
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)						
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)	
UTILITY PLANT						
02	Utility Plant (101-106, 114)	17	361,053,443	395,608,830	34,555,387	
03	Construction Work in Progress (107)	17	20,160,773	23,605,783	3,445,010	
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		381,214,216	419,214,612	38,000,396	
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17	(100,266,104)	(104,930,733)	(4,664,629)	
06	Net Utility Plant (Enter total of line 04 less 05)	-	280,948,112	314,283,880	33,335,768	
07	Utility Plant Adjustments (116)		0	0	0	
08	Gas Stored Underground-Noncurrent (117)		0	0	0	
OTHER PROPERTY AND INVESTMENTS						
10	Nonutility Property (121)		146,949	146,949	0	
11	(Less) Accum. Prov. for Depr. and Amort. (122)		(133,284)	(133,284)	0	
12	Investments In Associated Companies (123)		0	0	0	
13	Investments In Subsidiary Companies (123.1)		0	0	0	
14	(For Cost of Account 123.1)	-				
15	Noncurrent Portion of Allowances	-	0	0	0	
16	Other Investments (124)		0	0	0	
17	Special Funds (125 - 128)		0	0	0	
18	Long-Term Portion of Derivative Assets (175)		0	0	0	
19	Long-Term Portion of Derivative Assets - Hedges (176)	-	0	0	0	
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	13,665	13,665	0	
CURRENT AND ACCRUED ASSETS:						
22	Cash (131)	-	426,758	96,934	(329,824)	
23	Special Deposits (132-134)	-	0	0	0	
24	Working Funds (135)	-	0	0	0	
25	Temporary Cash Investments (136)	-	0	0	0	
26	Notes Receivable (141)	-	0	0	0	
27	Customer Accounts Receivable (142)		22,234,700	23,652,051	1,417,351	
28	Other Accounts Receivable (143)	-	697,660	799,131	101,471	
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(4,169,407)	(3,130,468)	1,038,939	
30	Notes Receivable from Associated Companies (145)	-	0	0	0	
31	Accounts Receivable from Assoc. Companies (146)	-	186,706	202,939	16,233	
32	Fuel Stock (151)	-	0	0	0	
33	Fuel Stock Expenses Undistributed (152)	-	0	0	0	
34	Residuals (Elec) and Extracted Products (Gas) (153)	-	0	0	0	
35	Plant Materials and Operating Supplies (154)	-	1,214,088	1,613,097	399,009	
36	Merchandise (155)	-	0	0	0	
37	Other Materials and Supplies (156)	-	0	0	0	
38	Stores Expense Undistributed (163)	-	0	0	0	
39	Gas Stored Underground - Current (164.1)		7,206,962	5,978,347	(1,228,615)	
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,544,170	2,053,427	509,256	
41	Prepayments (165)		1,655,986	3,117,732	1,461,747	
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)		17,474,410	20,748,745	3,274,335	
46	Miscellaneous Current and Accrued Assets (174)		(1,541,650)	3,993,531	5,535,181	
47	Derivative Instrument Assets (175)		278,108	0	(278,108)	
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	0	0	0	
49	Derivative Instrument Assets - Hedges (176)	-	33,052	0	(33,052)	
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	0	0	0	
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	47,241,542	59,125,466	11,883,923	
DEFERRED DEBITS						
53	Unamortized Debt Expense (181)	-	0	0	0	
54	Extraordinary Property Losses (182.1)		0	0	0	
55	Unrecovered Plant and Regulatory Study Costs (182.2)		0	0	0	
56	Other Regulatory Assets (182.3)	21	29,294,323	28,967,666	(326,658)	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		296,456	0	(296,456)	
58	Clearing Accounts (184)	-	311,921	34,627	(277,294)	
59	Temporary Facilities (185)	-	0	0	0	
60	Miscellaneous Deferred Debits (186)	22	87,697,009	82,092,633	(5,604,375)	
61	Def. Losses from Disposition of Utility Plt. (187)	-	0	0	0	
62	Research, Devel. and Demonstration Expend. (188)		0	0	0	
63	Unamortized Loss on Recquired Debt (189)	-	0	0	0	
64	Accumulated Deferred Income Taxes (190)		6,485,594	56,996,132	50,510,538	
65	Unrecovered Purchased Gas Costs (191)	-	0	0	0	
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		124,085,302	168,091,058	44,005,755	
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		452,288,622	541,514,068	89,225,446	

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas d/b/a Liberty Utilities)	This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)		121,647,058	121,647,058	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
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	4,992,930	10,354,161	(5,361,231)
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>126,639,988</b>	<b>132,001,219</b>	<b>(5,361,231)</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	90,000,000	90,000,000	0
19	Other Long-Term Debt (224)	23	0	0	0
20	Unamortized Premium on Long-Term Debt (225)		0	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)		0	0	0
22	(Less) Current Portion of Long-Term Debt		0	0	0
23	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)</b>	-	<b>90,000,000</b>	<b>90,000,000</b>	<b>0</b>
24	<b>OTHER NONCURRENT LIABILITIES</b>				
25	Obligations Under Capital Leases - Noncurrent (227)	-	0	0	0
26	Accumulated Provision for Property Insurance (228.1)	-	0	0	0
27	Accumulated Provision for Injuries and Damages (228.2)	-	1,142,047	883,916	258,131
28	Accumulated Provision for Pensions and Benefits (228.3)	-	24,705,160	29,316,151	(4,610,991)
29	Accumulated Miscellaneous Operating Provision (228.4)	-	57,156,837	41,475,884	15,680,953
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>83,004,044</b>	<b>71,675,950</b>	<b>11,328,094</b>
32	<b>CURRENT AND ACCRUED LIABILITIES</b>				
33	Notes Payable (231)	-	0	0	0
34	Accounts Payable (232)	-	322,331	23,801	298,531
35	Notes Payable to Associated Companies (233)	-	0	0	0
36	Accounts Payable to Associated Companies (234)	-	23,094,124	73,391,166	(50,297,042)
37	Customer Deposits (235)	-	855,225	1,458,932	(603,706)
38	Taxes Accrued (236)	25	0	0	0
39	Interest Accrued (237)	-	70,015	70,015	0
40	Dividends Declared (238)	-	0	0	0
41	Matured Long-Term Debt (239)	-	0	0	0
42	Matured Interest (240)	-	0	0	0
43	Tax Collections Payable (241)	-	0	0	0
44	Miscellaneous Current and Accrued Liabilities (242)	-	53,071,290	49,277,218	3,794,072
45	Obligations Under Capital Leases-Current (243)	-	0	0	0
46	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>	-	<b>77,412,986</b>	<b>124,221,132</b>	<b>(46,808,146)</b>
47	<b>DEFERRED CREDITS</b>				
48					
49	Customer Advances for Construction (252)		85,010	87,152	(2,142)
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	33,489	33,489	0
53	Other Regulatory Liabilities (254)	27	311,160	0	311,160
54	Unamortized Gain on Reacquired Debt (257)		0	0	0
55	Accumulated Deferrred Income Taxes (281-283)		74,801,945	123,495,126	(48,693,181)
56	<b>TOTAL Deferred Credits (Enter Total of lines 49 thru 55)</b>		<b>75,231,604</b>	<b>123,615,767</b>	<b>(48,384,163)</b>
57					
58	<b>TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 46 and 56)</b>		<b>452,288,622</b>	<b>541,514,068</b>	<b>(89,225,446)</b>

**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	164,035,787	137,617,008	26,418,780
3	Operating Expenses				
4	Operation Expenses (401)	34-39	128,926,031	106,361,414	22,564,617
5	Maintenance Expenses (402)	34-39	4,318,850	1,200,734	3,118,117
6	Depreciation Expense (403)		7,978,764	9,989,845	(2,011,081)
7	Amort. & Depl. of Utility Plant (404-405)		608,603	16,410	592,193
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)		103,194	382,902	(279,708)
12	(Less) Regulatory Credits (407.4)		387,090	0	387,090
13	Taxes Other Than Income Taxes (408.1)	25	0	(21,146)	21,146
14	Income Taxes - Federal (409.1)	25	0	0	0
15	- Other (409.1)	25	0	0	0
16	Provision for Deferred Income Taxes (410.1)		3,630,343	3,361,364	268,979
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)		145,952,876	121,291,524	24,661,352
24	Net Utility Operating Income (Enter Total of line 2 less 23)		18,082,911	16,325,484	1,757,427

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

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

Date of Report  
 (Mo, Da, Yr)  
 March 31, 2015

Year of Report  
 December 31, 2014

**STATEMENT OF INCOME FOR THE YEAR**

Line No.	Account  (a)	(Ref.) Page No.  (b)	TOTAL		
			Current Year  (c)	Previous Year  (d)	Increase or (decrease)  (e)
25	Net Utility Operating Income (Carried forward from page 11)		18,082,911	16,325,484	1,757,427
26	<u>Other Income and Deductions</u>				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)		0	0	0
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)		0	0	0
31	Revenues From Nonutility Operations (417)		0	0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0	0
33	Nonoperating Rental Income (418)		0	0	0
34	Equity in Earnings of Subsidiary Companies (418.1)		0	0	0
35	Interest and Dividend Income (419)		161,253	135,072	26,180
36	Allowance for Other Funds Used During Construction (419.1)		339,677	191,489	148,189
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)		500,930	326,561	174,369
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)		(5,215)	320	(5,535)
44	Life Insurance (426.2)		0	0	0
45	Penalties (426.3)		95,250	24,250	71,000
46	Expenditures for Certain Civic, Political and Related Activities (426.4)		43,046	38,011	5,036
47	Other Deductions (426.5)		0	0	0
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		133,081	62,581	70,501
49	Taxes Applic. to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)		9,879,197	7,735,787	2,143,410
51	Income Taxes - Federal (409.2)		0	322,529	(322,529)
52	Income Taxes - Other (409.2)		164,500	110,600	53,900
53	Provision for Deferred Inc. Taxes (410.2)		0	0	0
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)		0	0	0
55	Investment Tax Credit Adj. - Net (411.5)		0	0	0
56	(Less) Investment Tax Credits (420)		0	0	0
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		10,043,697	8,168,916	1,874,781
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		9,675,848	7,904,935	(1,770,913)
59	<u>Interest Charges</u>				
60	Interest on Long-Term Debt (427)		0	0	0
61	Amort. of Debt Disc. and Expense (428)		0	0	0
62	Amortization of Loss on Reaquired Debt (428.1)		0	0	0
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0	0
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		0	0	0
65	Interest on Debt to Assoc. Companies (430)		3,982,818	3,982,818	0
66	Other Interest Expense (431)		(805,533)	(245,477)	(560,056)
67	(Less) Allowance for Borrowed Funds Used During Const. - Cr.(432)		(131,454)	(77,387)	(54,066)
68	Net Interest Charges (Enter Total of lines 60 thru 67)		3,045,832	3,659,953	(614,122)
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		5,361,232	4,760,595	600,637
70	<u>Extraordinary Items</u>				
71	Extraordinary Income (434)		0	0	0
72	(Less) Extraordinary Deductions (435)		0	0	0
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)		0	0	0
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		5,361,232	4,760,595	600,637

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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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		4,992,930
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439)(Enter Total of lines 10 thru 14)		0
16	Balance Transferred from Income (Account 433 less Account 418.1)		5,361,232
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)		10,354,162
<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)		10,354,162
<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)</b>			
49	Balance-Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance-End of Year (Total of lines 49 thru 52)		0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Co d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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**STATEMENT OF CASH FLOWS**

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

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Northern (from page 14)	5,361,232
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	4,057,759
5	Amortization of (Specify) Other	608,982
6	Prepays	(1,461,747)
7		
8	Deferred Income Taxes (Net)	(5,925,186)
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(5,000,294)
11	Net (Increase) Decrease in Inventory	320,349
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	(1,683,174)
14	Net (Increase) Decrease in Other Assets	11,826,162
15	Net Increase (Decrease) in Other Liabilities	38,839,444
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	46,943,527
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(38,002,508)
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)	(38,002,508)
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)	

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**STATEMENT OF CASH FLOWS (Continued)**

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 12 (Statement of Income for the Year).

Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

5. Codes used:

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

6. Enter on page 12 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amount (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(38,002,508)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: OCI	(9,270,842)
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	(9,270,842)
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)	(9,270,842)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(329,823)
87		
88	Cash and Cash Equivalents at Beginning of Year	426,758
89		
90	Cash and Cash Equivalents at End of Year	96,935

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original       X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report <a href="#">December 31, 2014</a>
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NOTES TO FINANCIAL STATEMENTS

**NONE**

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities		This Report Is: (1) Original (2) Revised	X	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION					
Line No.	Item (a)				Total (b)
1	UTILITY PLANT				
2	In Service				
3	Plant in Service (Classified_				379,701,715
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				15,907,115
7	Experimental Plant Unclassified				
8	Total Utility Plant (Total of lines 3 thru 7)				395,608,830
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress				23,605,783
12	Acquisition Adjustments				
13	Total Utility Plant (Totals of lines 8 thru 12)				419,214,612
14	Accumulated Provisions for Depreciation, Amortization & Depletion				
15	Net Utility Plant (Totals of lines 13 less 14)				419,214,612
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation				(104,305,719)
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				(625,013)
22	Total In Service (Totals of lines 18 thru 21)				(104,930,733)
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)				(104,930,733)

Name of Respondent Liberty Utilities (Energy/North Natural Gas ) Corp. d/b/a Liberty Utilities	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>1. Intangible Plant</b>						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant	984,601	2,785,469		980,413		4,750,483
5	<b>TOTAL Intangible Plant (1)</b>	984,601	2,785,469	0	980,413	0	4,750,483
6	<b>2. Production Plant</b>						
7	<b>Natural Gas Production and Gathering Plant</b>						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights						0
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures						0
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment						0
25	338 Unsuccessful Exploration and Devel. Costs						0
26	<b>TOTAL Production and Gathering Plant</b>	0	0	0	0	0	0
27	<b>Products Extraction Plant</b>						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	<b>TOTAL Products Extraction Plant</b>						0
37	<b>TOTAL Nat. Gas Production Plant</b>	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	<b>TOTAL Production Plant (2)</b>	0	0	0	0	0	0
40	<b>3. Natural Gas Storage and Processing Plant</b>						
41	<b>Under Ground Storage Plant</b>						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	<b>TOTAL Underground Storage Plant</b>	0	0	0	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements	57,345					57,345
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment	7,646					7,646
65	TOTAL Other Storage Plant	64,991	0	0	0	0	64,991
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
76	TOTAL Nat. Gas Storage and Proc. Plant (3)						
77	4. Transmission Plant						
78	365.1 Land and Land Rights						0
79	365.2 Rights-of-Way						0
80	366 Structures and Improvements						0
81	367 Mains						0
82	368 Compressor Station Equipment						0
83	369 Measuring and Reg. Sta. Equipment						0
84	370 Communication Equipment						0
85	371 Other Equipment						0
86	TOTAL Transmission Plant (4)	0	0	0	0	0	0
87	5. Distribution Plant						
88	374 Land and Land Rights	591,851					591,851
89	375 Structures and Improvements	2,835,234	40,914		(40,914)		2,835,234
90	376 Mains	188,406,611	6,880,905	627,959	1,251,984		195,911,540
91	377 Compressor Station Equipment						0
92	378 Meas. and Reg. Sta. Equip.-General	4,891,029	83,700		(89,988)		4,884,740
93	379 Meas. and Reg. Sta. Equip.-City Gate Services						0
94	380 Services	118,100,974	5,696,503	606,664	763,959		123,954,772
95	381 Meters	18,700,513	7,427	407,570			18,300,370
96	382 Meter Installations	5,980,203	17,238		(2,068)		5,995,373
97	383 House Regulators						0
98	384 House Reg. Installations						0
99	385 Industrial Meas. and Reg. Sta. Equipment						0
100	386 Other Prop. on Customers' Premises						0
101	387 Other Equipment	10,884,308	878,646		(80,550)		11,682,404
102	TOTAL Distribution Plant (5)	350,390,723	13,605,332	1,642,194	1,802,423	0	364,156,285
103	6. General Plant						
104	389 Land and Land Rights	16,721					16,721
105	390 Structures and Improvements	5,546,633	309,227		(14,757)		5,841,104
106	391 Office Furniture and Equipment	2,080,883	756,813		(806,135)		2,031,561
107	392 Transportation Equipment	306,997	612,881				919,878
108	393 Stores Equipment	94,839	66,628		(66,628)		94,839
109	394 Tools, Shop, and Garage Equipment	525,931	56,755		(11,559)		571,126
110	395 Laboratory Equipment						0
111	396 Power Operated Equipment	376,013	208,500				584,513
112	397 Communication Equipment	342,639	3,368		3,798		349,805
113	398 Miscellaneous Equipment	183,188			(2,063)		181,125
114	Subtotal	9,473,843	2,014,172	0	(897,343)	0	10,590,671
115	399 Other Tangible Property						0
116	TOTAL General Plant (6)	9,473,843	2,014,172	0	(897,343)	0	10,590,671
117	TOTAL (Accounts 101 and 106)	360,914,157	18,404,973	1,642,194	1,885,493	0	379,562,429
118	1012 Plant in Service - ARO	139,286					139,286
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	361,053,443	18,404,973	1,642,194	1,885,493	0	379,701,715

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is</p>	<p>removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>
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**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	(100,266,104)			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense 1080	(7,978,764)			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts 1084	2,278,812			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	(5,699,953)	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,642,194			
12	Cost of Removal 1081	2,112			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	1,644,306	0	0	0
15	Other Debit or Cr. Items (Describe)				
	Asset Retire Obligation Accreti 1100	(378)			
	Software Amortization 1110	(608,603)			
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	(104,930,733)	0	0	0

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

18	Production-Manufactured Gas	0			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	0			
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	0			
25	Distribution	(101,267,828)			
26	General	(3,662,905)			
27	TOTAL (Enter Total of lines 18 thru 26)	(104,930,733)	0	0	0

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OTHER REGULATORY ASSETS (ACCOUNT 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Other Regulatory Asset - Deferred Rate Case	-	-		-	-
2					-	
3	Deriv-Gas Contract-RegAsset	155,815	588,378	Deriv Instr.Liab Hedging		744,194
4	Interest on Def Reg Assets	-			-	0
5	Reg asset other Pension related	(6,542,108.65)	172,162	Pension and OPEB Est Expe	(1,205,126)	(7,575,072)
6	FAS 158 - Pension	21,625,753				21,625,753
7	Asset Ret Oblig Reg Asset	1,265,136	59,869			1,325,005
8	OPEB Expense Deferred-Gas	10,329,642				10,329,642
9	NEG & KeySpan CTA	2,460,085	534,939	Regulatory Debits	(476,881)	2,518,144
10						
11						
12						
13	Amortization of line 6 and 8 are in line 5					
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	29,294,323	1,355,348		(1,682,006)	28,967,666



Name of Respondent	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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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	Bonds								
2	Advances from Associated Companies								
3	Other Long-term Debt								
4	NP-LU and EN \$18.1M 5YR@3.51%	12/21/12	12/20/17	18,181,818	3.51%	638,182			
5	NP- LU and EN \$41.8M 10YR@4.49%	12/21/12	12/20/22	41,818,182	4.49%	1,877,636			
6	NP-LU and EN \$21.8M 15YR@4.89%	12/21/12	12/20/27	21,818,182	4.89%	1,066,909			
7	NP-LU and EN \$8.2M 15YR@4.89%	12/21/12	12/20/27	8,181,818	4.89%	400,091			
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38				90,000,000		3,982,818	0	0	

Name of Respondent	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME  
FOR FEDERAL INCOME TAXES

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	New Hampshire Net Income for the Year (Page 10)	9,156,075
2	Reconciling Items for the Year	(35,462,022)
3	Federal Income Taxes	3,794,844
4	Taxable Income Not Reported on Books	
5	CIAC Received	346,481
6	Regulatory assets and liabilities	1,071,600
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Employee share purchase plan	22,351
11	Accounting depreciation	8,587,368
12	Pension accrual	465,230
13	Pension Contributions-2013 deduction	1,256,230
	50% meals and entertainment	3,610
14	Income Recorded on Books Not Included in Return	
15	AFUDC - Equity	(339,677)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Allowance for doubtful accounts	(1,038,939)
21	Pension employer contribution 2014	(1,264,483)
22	Cost of removal - paid	(1,604,009)
23	Accrued liability & Other liabilities	(258,131)
24	Environmental obligation	(15,740,444)
25	Tax Depreciation	(26,476,347)
26	Tax Goodwill Amortization	(19,381)
	Pension expense - AOCI amortization	(473,481)
27	New Hampshire Federal Tax Net Income	(26,305,948)
28	Show Computation of Tax:	
29	Federal taxable income	(26,305,948)
30	Prior Year Net Operating loss carry-over	(3,299,557)
31	Total Federal Net Operating Losses	(29,605,505)
32		
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39		
40		

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

- |  |   |   |
|--|---|---|
| <p>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.</p> <p>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.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other</p> | <p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p> | <p>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.</p> <p>8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. For NHPUC reporting purposes, taxes greater than \$25,000 should be reported separately -- others may be combined.</p> |
|--|---|---|

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year	Taxes Paid During Year	Adjustments	BALANCE END OF YEAR	
		Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)				Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Accum Def Inc Taxes-Other Reg Asset			358,503			358,503	
2	Prepaid Taxes-Mun-Property-Oper		1,655,986	8,560,458	(8,463,711)		-	1,752,732
3	Accum Def Inc Taxes Liability-Current			(4,107,829)			(4,107,829)	
4	Accum Def Inc Taxes Liability-(Long-term)	(13,338,008)		(106,407,792)			(119,745,800)	
5	ADSIT-FAS 109	(61,608,481)		61,608,481			-	
6	ADFIT-R/A-Other	144,544		(144,544)			0	
7	Prepays	-		2,812,897	(1,447,897)			1,365,000
8	Tx Oth Inc Tx-FICA Co portion	(21,146)		21,146			-	
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	<b>TOTAL</b>	<b>(74,823,091)</b>	<b>1,655,986</b>	<b>(37,298,680)</b>	<b>(9,911,608)</b>	<b>0</b>	<b>(123,495,125)</b>	<b>3,117,732</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	Tx Accr-Municipal Property ( taxes accrued during year)							96,747
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17								
18	<b>TOTAL</b>							<b>96,747</b>

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)

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

Line No.	Description of Other Deferred Credits  (a)	Balance at Beginning of Year  (b)	Debits		Credits  (e)	Balance at End of Year  (f)
			Contra Account  (c)	Amount  (d)		
1	Other Deferred Credits	-		-	-	-
2	Def Cr-Hazardous Waste	-	Derivgas Contract Reg As	-	-	-
3	R/L-FAS 109 Reg Liab DFIT	-	Reg Asst Fas 109	-	-	-
4	Pension Cost	-	Group Benefits	-	-	-
5	R/L-Deferred RCS-Recov/Exp	-		-	-	-
6	Deriv Gas Cont-Reg-LT	-	Derivgas Contract Reg	-	-	-
7	Deriv MTM Regulated-LT	-		-	-	-
8	Deriv Gas Cont-NonRegLT	-		-	-	-
9	FAS 112	(33,489)	Post Emp Benefits	-	-	(33,489)
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40		(33,489)		0	0	(33,489)

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Co d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report <a href="#">December 31, 2014</a>
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Account Credited (c)	Amount (d)		
1	Other Regulatory Liabilities	-	Accounts Payables			-
2	Deriv-Gas-Contract-Reg Liab	(311,160)	Deriv Inst Hedging	697,112	(385,953)	-
3	Derivative MTM-Reg Liab	-	Derivgas Contract Reg Asst		-	-
4	Revenue Recognition Reserve	-		-	-	-
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42	TOTAL	(311,160)		697,112	(385,953)	0

NAME OF RESPONDENT: Liberty Utilities (Energy/North Natural Gas ) Corp. d/b/a Liberty Utilities	This Report is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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GAS OPERATING REVENUES (Account 400)

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

Line No.	Title of Account	OPERATING REVENUES						DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
		Total		BASE		GAS		Current Year (h)	Prior Year (i)	Current Year (j)	Prior Year (k)
		Current Year (b)	Prior Year (c)	Current Year (d)	Prior Year (e)	Current Year (f)	Prior Year (g)				
1	GAS SERVICE REVENUES										
2	480 Residential Sales	\$ 90,433,435	\$ 74,160,157	\$ 29,612,708	\$ 31,391,346	\$ 60,820,727	\$ 42,768,811	6,158,851	5,733,766	75,824	75,515
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr. 6)	\$ 54,777,827	\$ 42,336,675	\$ 15,188,741	\$ 15,179,300	\$ 39,589,086	\$ 27,157,375	3,631,326	3,078,399	9,018	9,044
5	Large (or Ind.) (See Instr. 6)							356,449	610,515	28	19
6	482 Other Sales to Public Authorities										
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	\$ 145,211,261	\$ 116,496,832	\$ 44,801,449	\$ 46,570,646	\$ 100,409,812	\$ 69,926,186	10,146,626	9,422,680	84,870	84,578
9	483 Sales for Resale	\$ 4,928,628	\$ 949,317								
10	TOTAL Natural Gas Service Revenues	\$ 150,139,889	\$ 117,446,149	\$ 44,801,449	\$ 46,570,646	\$ 100,409,812	\$ 69,926,186	10,146,626	9,422,680	84,870	84,578
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	\$ 150,139,889	\$ 117,446,149	\$ 44,801,449	\$ 46,570,646	\$ 100,409,812	\$ 69,926,186	10,146,626	9,422,680	84,870	84,578
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts	\$ -	\$ -								
16	488 Misc. Service Revenues	\$ 865,588	\$ 262,340								
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	\$ 11,248,309	\$ 11,649,804	\$ 11,113,838	\$ 11,592,113	\$ 134,471	\$ 57,691	6,589,770	6,369,477	2,151	2,119
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others										
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues	\$ 1,782,001	\$ 8,258,715								
27	TOTAL Other Operating Revenues	\$ 13,895,898	\$ 20,170,858	\$ 11,113,838	\$ 11,592,113	\$ 134,471	\$ 57,691	6,589,770	6,369,477	2,151	2,119
28	TOTAL Gas Operating Revenues	\$ 164,035,787	\$ 137,617,008	\$ 55,915,287	\$ 58,162,759	\$ 100,544,283	\$ 69,983,877	16,736,396	15,792,157	87,021	86,697
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$ 164,035,787	\$ 137,617,008	\$ 55,915,287	\$ 58,162,759	\$ 100,544,283	\$ 69,983,877	16,736,396	15,792,157	87,021	86,697
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$ 145,211,261	\$ 116,496,832	\$ 44,801,449	\$ 46,570,646	\$ 100,409,812	\$ 69,926,186	9,790,177	8,812,165	84,842	84,559
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	356,449	610,515	28	19
33	Sales for Resale	\$ 4,928,628	\$ 949,317	\$ -	\$ -	\$ -	\$ -	-	-	-	-
34	Other Sales to Pub. Auth. (Local Dist. Only)										
35	Unbilled Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	-
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$ 150,139,889	\$ 117,446,149	\$ 44,801,449	\$ 46,570,646	\$ 100,409,812	\$ 69,926,186	10,146,626	9,422,680	84,870	84,578

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

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.
2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.
3. Other revenues include reservation charges received plus usage charges for transportation and hub services.
4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.

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			11,248,309	11,649,804	6,589,770	6,369,477
2							
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NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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	\$28,805,265	56,717,435	66,898			71,487
5		COG Revenues	\$56,629,247					
6		Other Revenues (LDAC)	\$1,997,050					
7		Total	\$87,431,563	56,717,435	66,898	848	1.541528855	71,487
8	GR-1	Residential Non-Heating						
9		Base Revenues	\$662,988	987,039	3,488			3,723
10		COG Revenues	\$931,530					
11		Other Revenues (LDAC)	\$32,193					
12		Total	\$1,626,711	987,039	3,488	283	1.64807189	3,723
13	GR-4	Residential Heating Low Income						
14		Base Revenues	\$913,899	3,884,037	5,438			2,786
15		COG Revenues	\$4,285,130					
16		Other Revenues (LDAC)	\$148,831					
17		Total	\$5,347,860	3,884,037	5,438	714	1.376881768	2,786
18	NA	Residential Non-Heating Low Income						
19		Base Revenues						
20		COG Revenues						
21		Other Revenues (LDAC)						
22		Total	\$0	0	0	0	#DIV/0!	0
23								
24		Total Residential Heating - Combined						
25		Base Revenues	\$29,719,164	60,601,472	72,336			74,273
26		COG Revenues	\$60,914,377					
27		Other Revenue (LDAC)	\$2,145,881					
28		Total	\$92,779,422	60,601,472	72,336	838	1.530976383	74,273
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$662,988	987,039	3,488			3,723
31		COG Revenues	\$931,530					
32		Other Revenue (LDAC)	\$32,193					
33		Total	\$1,626,711	987,039	3,488	283	1.64807189	3,723
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$30,382,152	61,588,511	75,824			77,996
36		COG Revenues	\$61,845,908					
37		Other Revenue (LDAC)	\$2,178,074					
38		Total	\$94,406,134	61,588,511	75,824	812	1.532852996	77,996
39								
40		Commercial and Industrial Sales Service						
41	GC-41	C&I Low Annual Use, High Peak Period Use						
42		Base Revenues	\$7,345,540	16,422,438	6,912			7,652
43		COG Revenues	\$16,961,842					
44		Other Revenues (LDAC)	\$637,884					
45		Total	\$24,945,266	16,422,438	6,912	2,376	1.518974603	7,652
46	GC-42	C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues	\$5,072,407	14,754,683	924			258
48		COG Revenues	\$15,321,198					
49		Other Revenues (LDAC)	\$588,005					
50		Total	\$20,981,610	14,754,683	924	15,973	1.422030547	258
51	GC-43	C&I High Annual Use, High Peak Period Use						
52		Base Revenues	\$491,373	2,367,862	15			8
53		COG Revenues	\$2,419,972					
54		Other Revenues (LDAC)	\$90,548					
55		Total	\$3,001,893	2,367,862	15	161,445	1.267765022	8
56	GC-51	C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues	\$864,195	2,705,504	1,034			1,214
58		COG Revenues	\$2,450,378					
59		Other Revenues (LDAC)	\$104,512					
60		Total	\$3,419,085	2,705,504	1,034	2,617	1.263751704	1,214
61	GC-52	C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues	\$536,819	2,430,631	149			8
63		COG Revenues	\$2,155,529					
64		Other Revenues (LDAC)	\$93,882					
65		Total	\$2,786,230	2,430,631	149	16,331	1.146299015	8
66	GC-53 & GC-54	C&I High Annual Use, Load Factor <->90						
67		Base Revenues	\$180,337	1,196,628	14			10
68		COG Revenues	\$956,015					
69		Other Revenues (LDAC)	\$46,540					
70		Total	\$1,182,891	1,196,628	14	88,095	0.988520559	10
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$14,490,671	39,877,746	9,047			9,150
75		COG Revenues	\$40,264,933					
76		Other Revenue (LDAC)	\$1,561,371					
77		Total	\$56,316,975	39,877,746	9,047	4,408	1.412240687	9,150

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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	\$1,736,028	5,406,051	999			799
81		Other Revenues (LDAC)	\$211,093					
82		Total	\$1,947,121	5,406,051	999	5.414	0.360174368	799
83	GC-42	C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues	\$5,131,793	17,791,355	660			557
85		Other Revenues (LDAC)	\$696,988					
86		Total	\$5,828,781	17,791,355	660	26.957	0.327618723	557
87	GC-43	C&I High Annual Use, High Peak Period Use						
88		Base Revenues	\$1,650,290	8,824,018	31			29
89		Other Revenues (LDAC)	\$342,524					
90		Total	\$1,992,814	8,824,018	31	286.960	0.225839748	29
91	GC-51	C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues	\$302,602	1,426,641	250			202
93		Other Revenues (LDAC)	\$55,034					
94		Total	\$357,636	1,426,641	250	5.708	0.250683949	202
95	GC-52	C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues	\$876,219	5,392,700	161			126
97		Other Revenues (LDAC)	\$207,649					
98		Total	\$1,083,868	5,392,700	161	33.443	0.200988002	126
99	GC-53 & GC	C&I High Annual Use, Low Peak Period Use						
100		Base Revenues	\$1,788,376	27,056,935	51			51
101		Other Revenues (LDAC)	\$1,029,707					
102		Total	\$2,818,083	27,056,935	51	534.018	0.104153815	51
103								
104		Total C&I Transportation Service - Combined						
105		Base Revenues	\$11,485,308	65,897,700	2,151			1,764
106		Other Revenue (LDAC)	\$2,542,995					
107		Total	\$14,028,303	65,897,700	2,151	30.635	0.212880009	1,764
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	#DIV/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	#DIV/0!	0
119								
120		C&I Special Contract Interruptible Transportation Service						
121		Base Revenues						
122		Other Revenues (LDAC)						
123		Total C&I Special Contract IT Service	\$0	0	0	0	#DIV/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	#DIV/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	#DIV/0!	0
135								
136		Total C&I (Sales, Transportation & Special Contract)						
137		Base Revenues	\$25,975,979	105,775,446	11,198			10,914
138		COG Revenues	\$40,264,933					
139		Other Revenue (LDAC)	\$4,104,366					
140		Total	\$70,345,278	105,775,446	11,198	9.446	0.665043553	10,914
141								
142		Total Residential & Commercial and Industrial						
143		Base Revenues	\$56,358,131	167,363,957	87,022			88,910
144		COG Revenues	\$102,110,841					
145		Other Revenue (LDAC)	\$6,282,440					
146		Total	\$164,751,412	167,363,957	87,022	1.923	0.984390038	88,910

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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	\$14,048					
4		Other Revenues (LDAC)	\$1,708					
5		Total	\$15,756	45,577	6,292	4,987	3	4
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$318,840					
8		Other Revenues (LDAC)	\$43,304					
9		Total	\$362,144	1,143,355	210,624	223,798	17	23
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$890,734					
12		Other Revenues (LDAC)	\$184,875					
13		Total	\$1,075,609	4,716,144	885,325	777,891	13	14
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$6,510					
16		Other Revenues (LDAC)	\$1,184					
17		Total	\$7,694	29,997	4,973	3,569	2	2
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$57,257					
20		Other Revenues (LDAC)	\$13,569					
21		Total	\$70,826	357,172	34,392	26,468	1	2
22		C&I High Annual Use, Load Factor < 90%						
23	G-53	Base Revenues	\$864,280					
24		Other Revenues (LDAC)	\$277,758					
25		Total	\$1,142,038	6,978,770	827,369	816,474	16	22
26		C&I High Annual Use, Load factor > 90%						
27	G-54	Base Revenues	\$690,058					
28		Other Revenues (LDAC)	\$644,052					
29		Total	\$1,334,110	16,521,842	1,609,907	1,264,714	19	17
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$2,841,727					
32		Other Revenue (LDAC)	\$1,166,450					
33		Total	\$4,008,177	29,792,858	3,578,882	3,117,900	71	84
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38								
39		C&I Special Contract Interruptible Transportation Service						
40		Base Revenues						
41		Other Revenues (LDAC)						
42		Total C&I Special Contract IT Service	\$0					
43								
44								
45								
46		Total Capacity Exempt Transportation	\$4,008,177	29,792,858	3,578,882	3,117,900	71	84
47								
48								
49		Total Transportation - p. 31 - lines 107 + 128	\$14,028,303	65,897,700			2,151	1,764
50								
51		Percentage of Capacity Exempt Transportation	28.57%	45.21%			3.30%	4.76%

NAME OF RESPONDENT: Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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CAPACITY ASSIGNED TRANSPORTATION

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

Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2	G-41	C&I Low Annual Use, High Peak Period Use						
3		Base Revenues	\$1,721,980					
4		Other Revenues (LDAC)	\$209,385					
5		Total	\$1,931,365	5,586,727	45,902	11,705	1,041	1,039
6		C&I Medium Annual Use, High Peak Period Use						
7	G-42	Base Revenues	\$4,812,953					
8		Other Revenues (LDAC)	\$653,684					
9		Total	\$5,466,637	17,259,185	153,175	39,060	670	656
10		C&I High Annual Use, High Peak Period Use						
11	G-43	Base Revenues	\$759,556					
12		Other Revenues (LDAC)	\$157,649					
13		Total	\$917,205	4,021,602	48,122	12,271	22	17
14		C&I Low Annual Use, Low Peak Period Use						
15	G-51	Base Revenues	\$296,092					
16		Other Revenues (LDAC)	\$53,850					
17		Total	\$349,942	1,364,358	6,740	890	256	256
18		C&I Medium Annual Use, Low Peak Period Use						
19	G-52	Base Revenues	\$818,962					
20		Other Revenues (LDAC)	\$194,080					
21		Total	\$1,013,042	5,108,728	22,765	3,005	151	166
22		C&I High Annual Use, Load Factor < 90%						
23	G-53	Base Revenues	\$180,630					
24		Other Revenues (LDAC)	\$58,050					
25		Total	\$238,680	1,458,524	6,589	870	11	10
26		C&I High Annual Use, Load factor > 90%						
27	G-54	Base Revenues	\$53,408					
28		Other Revenues (LDAC)	\$49,847					
29		Total	\$103,255	1,278,726	2,527	334	4	4
30		Total C&I Transportation Service - Combined						
31		Base Revenues	\$8,643,581					
32		Other Revenue (LDAC)	\$1,376,545					
33		Total	\$10,020,126	36,077,850	285,820	68,135	2,155	2,148
34		C&I Special Contract Firm Transportation Service						
35		Base Revenues						
36	n/a	Other Revenues (LDAC)						
37		Total C&I Special Contract FT Service	\$0					
38								
39		C&I Special Contract Interruptible Transportation Service						
40	n/a	Base Revenues						
41		Other Revenues (LDAC)						
42		Total C&I Special Contract IT Service	\$0					
43								
44		Total Capacity Assigned Transportation	\$10,020,126	36,077,850	285,820	68,135	2,155	2,148
45								
46								
47		Total Transportation - p. 31 - lines 107 + 128	\$14,028,303	65,897,700			2,151	1,764
48								
49		Percentage of Capacity Assigned Transportation	71.43%	54.75%			100.18%	121.77%

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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	566,351	905,053	338,702
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	<b>Operation</b>	None		
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	<b>Maintenance</b>			
20	761 Maintenance Supervision and Engineering	None		0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	<b>B2. Products Extraction</b>			
32	<b>Operation</b>	None		
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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
<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
<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	84,428,073	77,854,465	6,573,608
73	804.1 Liquefied Natural Gas Purchases	18,522,465		18,522,465
74	805 Other Gas Purchases			0
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	102,950,537	77,854,465	25,096,072
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	1,295,357	4,058,363	(2,763,006)
87	Unbilled Revenue Costs			0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	<b>Gas Used in Utility Operations-Credit</b>			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
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)	104,245,894	81,912,828	22,333,066
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$104,812,245	\$82,817,881	\$22,671,768

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
101	814 Operation Supervision and Engineering			0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	<b>Maintenance</b>			
116	830 Maintenance Supervision and Engineering			0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	<b>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses	328,968	129,207	199,761
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)	328,968	129,207	199,761
135	<b>Maintenance</b>			
136	843.1 Maintenance Supervision and Engineering			0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	328,968	129,207	199,761

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Resvied	Date of Report March 31, 2015	Year of Report December 31, 2014
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	<b>C. Liquefied Natural Gas Terminaling and Processing Expenses</b>			
148	<b>Operation</b>			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses	(1,979,168)	(3,309,853)	1,330,685
165	TOTAL Operation (Enter Total of lines 149 thru 164)	(1,979,168)	(3,309,853)	1,330,685
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	1,328,121	(1,328,121)
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	1,328,121	(1,328,121)
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	(1,979,168)	(1,981,732)	2,564
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	(1,650,200)	(1,852,525)	202,325
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses			0
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	0	0

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 20xx
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**GAS OPERATION AND MAINTENANCE EXPENSE (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
192	<b>Maintenance</b>			
193	861 Maintenance Supervision and Engineering			-
194	862 Maintenance of Structures and Improvements			-
195	863 Maintenance of Mains			-
196	864 Maintenance of Compressor Station Equipment			-
197	865 Maintenance of Measuring and Reg. Station Equipment			-
198	866 Maintenance of Communication Equipment			-
199	867 Maintenance of Other Equipment			-
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	0
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	<b>Operation</b>			
204	870 Operation Supervision and Engineering	2,088,418	419,348	1,669,070
205	871 Distribution Load Dispatching	473,079	181,669	291,410
206	872 Compressor Station Labor and Expenses	-	-	-
207	873 Compressor Station Fuel and Power	-	-	-
208	874 Mains and Services Expenses	4,941,126	5,464,802	(523,676)
209	875 Measuring and Regulating Station Expenses-General	161,888	64,429	97,459
210	876 Measuring and Regulating Station Expenses-Industrial	35,576	2,178	33,398
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	-	-	-
212	878 Meter and House Regulator Expenses	1,563,275	748,987	814,288
213	879 Customer Installations Expenses	1,500	2,500	(1,000)
214	880 Other Expenses	612,727	456,183	156,544
215	881 Rents	14,686	16,585	(1,899)
216	TOTAL Operation (Enter Total of lines 204 thru 215)	9,892,275	7,356,681	2,535,594
217	<b>Maintenance</b>			
218	885 Maintenance Supervision and Engineering	3,285	1,321	1,964
219	886 Maintenance of Structures and Improvements	77,004	92,651	(15,647)
220	887 Maintenance of Mains	2,514,673	470,240	2,044,433
221	888 Maintenance of Compressor Station Equipment	-	-	-
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	102,893	38,442	64,451
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	1,285,033	431,079	853,954
226	893 Maintenance of Meters and House Regulators	289,973	101,678	188,295
227	894 Maintenance of Other Equipment	37,013	64,917	(27,904)
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	4,309,874	1,200,328	3,109,546
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$14,202,150	\$8,557,009	\$5,645,141
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	<b>Operation</b>			
232	901 Supervision	675,633	983,640	(308,007)
233	902 Meter Reading Expenses	339,845	1,511,612	(1,171,767)
234	903 Customer Records and Collection Expenses	2,550,699	635,508	1,915,191
235	904 Uncollectible Accounts	1,485,212	801,634	683,578
236	905 Miscellaneous Customer Accounts Expenses	975,666	6,193	969,473
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$6,027,056	\$3,938,587	\$2,088,469

Name of Resondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	<b>Operation</b>			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expenses	95,056	90,684	4,372
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$95,056	\$90,684	\$4,372
245	<b>7. SALES EXPENSES</b>			
246	<b>Operation</b>			
247	911 Supervision	323	-	323
248	912 Demonstration and Selling Expenses	322,329	188,792	133,536
249	913 Advertising Expenses	77,223	102,790	(25,567)
250	916 Miscellaneous Sales Expenses			-
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$399,875	\$291,583	\$108,292
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	<b>Operation</b>			
254	920 Administrative and General Salaries	3,392,920	2,959,898	433,022
255	921 Office Supplies and Expenses	1,157,767	1,003,495	154,272
256	(Less) (922) Administrative Expenses Transferred-Cr.	(5,981,983)	(658,965)	(5,323,018)
257	923 Outside Services Employed	4,344,010	5,043,383	(699,373)
258	924 Property Insurance	88,754	161,368	(72,614)
259	925 Injuries and Damages	725,270	778,291	(53,021)
260	926 Employee Pensions and Benefits	4,559,054	3,380,056	1,178,998
261	927 Franchise Requirements	-		-
262	928 Regulatory Commission Expenses	608,728	764,078	(155,350)
263	(Less) (929) Duplicate Charges-Cr.	-	-	-
264	930.1 General Advertising Expenses	-	-	-
265	930.2 Miscellaneous General Expenses	29,619	141,539	(111,920)
266	931 Rents	229,290	145,785	83,504
267	TOTAL Operation (Enter Total of lines 254 thru 266)	9,153,428	13,718,929	(4,565,500)
268	<b>Maintenance</b>			
269	935 Maintenance of General Plant	205,270		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$9,358,699	\$13,718,929	(\$4,565,500)
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$133,244,881	\$107,562,148	\$17,659,132

**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	210	178	32
2	Total Part-Time and Temporary Employees			
3	Total Employees	210	178	32

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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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), (g), (h) and (i) must agree with the totals shown at the bottom of page 22 for Account 186 - Misc. Deferred Debits.
5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.
6. Minor items (less than \$25,000) may be grouped.

Line No.	(Furnish name of regulatory commission and the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	In Account 186 at Beginning of Year (e)	Expenses Incurred During Year			Amortized During Year			
						Charged Currently To			Deferred to Account 186 (l)	Contra Account (j)	Amount (k)	Deferred In Account 186 at End of Year (i)
						Department (f)	Account No. (g)	Amount (h)				
1	N.H. Public Utility Commission (NHPUC) public utility and gas pipeline safety assessments. NHPUC Docket 11-040 Order No. 25,370.	511,648	0	608,728	288,075	0	0	0	681,642	928	628,896	340,821
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40	Total	511,648	0	608,728	288,075	0	0	0	681,642	928	628,896	340,821

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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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 Staffing		1,377,648.51			1,377,648.51
2	Devine, Millimet & Branch		67,897.65			67,897.65
3	McLane, Graf, Raulerson & Middleton, PA		158,127.74			158,127.74
4	National Grid USA		136,006.79			136,006.79
5	Randstad		118,115.91			118,115.91
6	Liberty Utilities Canada	*	425,805.86			425,805.86
7	Staff Hunters LLC		60,210.50			60,210.50
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40			2,343,813			2,343,813

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original           X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report  December 31, 2014
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**GAS ACCOUNTS - NATURAL GAS**

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

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

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

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

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

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

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

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

Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
1	Name of System		
2	<b>GAS RECEIVED</b>		
3	Gas Purchases (Accounts 800-805)	49	10,506,004
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)	49	6,633,061
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)		(105,819)
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (Explain)		
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		17,033,246
16	<b>GAS DELIVERED</b>		
17	Gas Sales (Accounts 480-484)	49	9,394,630
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)	49	6,852,799
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)		(105,819)
22	Exchange Gas Delivered to Others (Account 806)		
23	Exchange Gas Delivered as Imbalances (Account 806)		
24	Deliveries of Gas to Others for Transportation (Account 858)		
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		16,141,609
29	<b>GAS UNACCOUNTED FOR</b>		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		115,366
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		115,366
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		16,256,975

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report <a href="#">December 31, 2014</a>
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Information Required Pursuant to Puc 510.06.  
Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances

Idea's Inc.	38,190
Sophwell Inc.	764
Benchmark	7,763
NHPR	13,404
Concord Chamber of Commerce	997
Gr.Derry Londonderry Chamber of Commerce	532
Greater Manchester Chamber of Commerce	2,100
Salem Press	5,061
The New England Council	4,900
Business and Industry	5,495
State of New Hampshire DOL	35
Stuart Trachy	2,100
Union Leader	3,638
Granite United Way	3,500
<b>Total</b>	<b>88,479</b>

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original <input checked="" type="checkbox"/> (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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Summary of Affiliated Transactions  
Report of Affiliate Transactions - Past Year

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

Due to LU	Interest on Notes Payable	3,348,791
	Intercompany Payable	50,711,393
Due to Liberty Energy New Hampshire	AP transactions through Service Company	17,932,089
Due to Cogsdale	AR Transactions between Energy North and Granite State Electric	1,398,893

73,391,166

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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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	\$ 30,899	13
3	Nashua, NH 03060			
4				
5	Manchester Propane Station Year Installed: 1948			
6	130 Elm Street	\$ 1,987,619	\$ 52,970	21
7	Manchester, NH 03101			
8				
9	Tilton Propane Station Year Installed: 1972			
10	30 Tilton Road	\$ 226,888	\$ 4,414	3
11	Tilton, NH 03276			
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40	Total	5,506,574	88,283	37

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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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 396,569	8,372	36,206	304,200	12,000
Manchester 692,075	9,921	61,309	600,000	21,600
Tilton 10,826	976	1,159	60,000	2,400
1,099,470	19,269	98,674	964,200	36,000

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2014
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Liquified Natural Gas (LNG) PEAKING FACILITIES

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

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

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

Line No.	Location of Facility (a)	LNG Facility Number of Days of Peakshaving Operation (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (c)	Cost of Facility (in dollars) (d)	Sendout Volumes MMBtu Units	
					Peak Day (e)	Annual (f)
1 2 3 4	Concord LNG Station 20 Broken Bridge Road Concord, NH 03301	11	6,000	\$ 3,640,694	3,014	13,158
5 6 7 8	Manchester LNG Station 130 Elm Street Manchester, NH 03101	30	6,000	\$ 7,906,154	3,715	43,274
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Tilton LNG Station 30 Tilton Road Tilton, NH 03276	85	6,000	\$ 3,439,513	3,006	103,996
40	Total	126	18,000	14,986,360	9,735	160,428

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report  December 31, 2014
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**GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)**

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

Line No.	Account Title  (a)	Gas Purchased - Dth (14.73 psia at 60F)  (b)	Cost of Gas (in dollars)  (c)	Average Cost per Dth (To nearest .01 of a cent)  (d)
1	800 - Natural Gas Well Head Purchases			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases			
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases			
6	804 - Natural Gas City Gate Purchases	17,161,462	\$ 104,245,894	\$ 6.07
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases			
9	805.1 - Purchase Gas Cost Adjustments			
10	Total (Lines 1 through 9)	17,161,462	\$ 104,245,894	\$ 6.07

Notes to Gas Purchases

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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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
1							
2	January	-	1,728,562	(45,785)	355,803	846,536	2,930,901
3	February	-	1,347,157	(13,367)	415,229	829,612	2,591,998
4	March	-	1,119,883	1,281	500,201	748,804	2,368,888
5	April	-	598,980	(45,342)	218,370	776,940	1,594,290
6	May	-	642,010	(278,140)	8,112	511,720	1,161,842
7	June	-	555,840	(327,214)	16,224	382,909	954,973
8	July	-	573,593	(356,737)	-	327,303	900,896
9	August	-	523,032	(314,787)	7,098	322,824	852,954
10	September	-	512,119	(267,947)	25,108	348,115	885,342
11	October	-	677,093	(293,987)	24,336	375,094	1,076,523
12	November	-	940,229	(30,721)	113,949	492,925	1,547,103
13	December	-	1,287,506	(60,823)	243,320	670,279	2,201,105
14							
15	Total Natural Gas	-	10,506,004	(2,033,569)	1,927,750	6,633,061	19,066,815

**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	76,628	75,421	10,004	54,301	29,179	66,169	130,929
3	February	51,469	52,549	11,084	17,778	7,962	56,353	69,247
4	March	39,893	38,644	9,835	44,148	23,170	35,375	84,041
5	April	1,299	(4)	8,532	-	1,103	36,478	1,299
6	May	1,900	374	7,006	-	13,872	50,350	1,900
7	June	1,658	737	6,085	-	24,491	74,841	1,658
8	July	1,744	1,659	6,000	-	20,528	95,369	1,744
9	August	2,352	7,025	10,673	-	2,887	98,256	2,352
10	September	1,424	846	10,095	-	(104)	98,152	1,424
11	October	1,799	(1)	8,295	-	200	98,352	1,799
12	November	4,897	7,956	11,354	308	237	98,281	5,205
13	December	6,125	5,712	10,942	1,218	23,042	120,105	7,343
14								
15	Total On-Site Peakshaving	191,188	190,918	109,905	1,218	146,567	928,081	308,941

**III. Annual Demand-Supply Summary**

Month	Total Distribution Pipeline Natural Gas, LNG and LPG Gas Available	Total Sales Customer Demand	Total Unbundled Transportation Customer Demand	Total Volumes Used by Company	Total Unbilled Volumes	Total Unaccounted For Volumes	Total Distribution Sendout Volumes	Total Pipeline Supply Over/(Under) Delivery Cashout Imbalance
	+ Dth	+ Dth	+ Dth	+ Dth	+/- Dth	+/- Dth	+ Dth	+/- Dth
1								
2	January	3,061,830	1,776,475	851,042	6,231	1,905,055	2,963,825	(1,571,978)
3	February	2,661,245	1,650,157	822,502	5,912	1,654,754	2,520,286	(1,610,039)
4	March	2,452,929	1,470,956	745,064	5,328	1,522,283	2,436,957	(1,303,674)
5	April	1,595,589	1,207,189	757,194	2,377	685,844	1,290,143	(1,347,494)
6	May	1,163,742	662,881	511,720	896	546,529	750,834	(962,482)
7	June	956,631	309,816	125,954	505	254,697	566,283	(118,236)
8	July	902,640	202,106	337,968	233	192,856	529,727	(197,290)
9	August	855,306	211,914	554,450	161	201,600	557,139	(404,722)
10	September	886,766	64,320	608,607	269	221,558	633,858	(253,543)
11	October	1,078,322	240,614	375,095	523	440,549	942,217	(104,141)
12	November	1,552,308	503,070	492,925	1,535	1,164,298	1,767,408	(373,917)
13	December	2,208,448	1,095,133	670,279	2,775	1,464,795	2,202,785	(1,004,644)
14								
15	Total Annual Volume	19,375,756	9,394,630	6,852,799	26,746	10,254,816	17,161,462	(9,252,161)
16								
17	Percent of Sendout	112.9%	54.7%	39.9%	0.2%	59.8%	100.0%	-53.9%
18								
19								
20								
21								

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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GAS OPERATING REVENUES (Account 400) Supplement to Page 28

Line No.	Account (a)	Amounts from Revenue for Current Year (b)	Amounts from Revenue for Previous Year (c)	Increase or (decrease) (d)
	FERC			
1	4295-4800 Residential Sales PG 28	90,433,435	74,160,157	16,273,277
2	4295-4810 Commercial & Industrial Sales PG 28	54,777,827	42,336,675	12,441,152
3	4460-4893 Rev.from Trans.of Gas of Others through Distribution Facilities PG 28	11,248,309	11,649,804	(401,495)
4	1163-1422 Deferred Working Capital - Winter PG 9	107,671	66,942	40,729
5	1163-1424 Deferred Working Capital - Summer PG 9	939	15,049	(14,110)
6	1920-1743 Deferred Bad Debt - Winter PG 9	1,410,137	1,357,738	52,400
7	1163-1754 Deferred Bad Debt - Summer PG 9	178,547	277,774	(99,226)
8	1163-1755 Deferred Reserves EE PG 9	4,639,113	1,882,561	2,756,552
9	1920-1863 R/A Environmental Materials PG 9	373,084	180,781	192,303
10	1930-1745 Rate Case Recovery PG 9	385	370,263	(369,878)
11	1169-1756 Deferred RLIAP PG 9	1,247,500	1,165,800	81,700
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15	Page number show where amounts are reflected on this report.			
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47	TOTAL Operation (Total of lines 5 thru 14)	164,416,948	133,463,544	30,953,404

Name of Respondent Liberty Utilities (EnergyNorth Natural Gas ) Corp. d/b/a Liberty Utilities	This Report Is: (1) Original X. (2) Revised	Date of Report March 31, 2015	Year of Report December 31, 2014
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GAS OPERATION AND MAINTENANCE EXPENSES SUPPLEMENTAL SCHEDULE to Page 34

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1				
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production (Supplemental Statement)			
4	FERC Great Plains			
5	593 Maint of overhead lines (5210-5930)	0	3,735	(3,735)
6	710 Operation Supervision & Engineering - Labour (5010-7100)	243,129	688,166	(445,037)
7	710 Operation Supervision & Engineering (5540-7100)	61,722	661	61,061
8	717 Liquefied Petroleum Gas (5540-7170)	(106,381)	139,178	(245,559)
9	728 Liquefied Petroleum Gas - Labor (5010-7280)	70,510	65,133	5,377
10	728 Liquefied Petroleum Gas (5540-7280)	293	0	293
11	735 Misc Production Exp - Labour (5010-7350)	4,792	579	4,213
12	735 Misc Production Exp (5444-7350)	265,538	7,196	258,343
13	736 Production - Rents (5110-7360)	0	0	0
14	742 Maint of Production Eq (5210-7420)	8,976	406	8,570
15	717 Liquefied Petroleum Gas (5010-7170)	17,773	0	17,773
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47	TOTAL Operation (Total of lines 5 thru 14)	566,351	905,053	(338,702)